



SOUTH KITSAP WATER RECLAMATION FACILITY



2024 BUDGET

South Kitsap Water Reclamation Facility

2024 Budget - Table of Contents

Budget Overview

- 2024 Budget Message1

SKWRF 2024 Operating Budget

- ERU Counts Memorandum.....5
- Debt Service Schedule7
- Operating Budget Line-Item Detail8

SKWRF 2024 Capital Budget

- Capital Fund Line-Item Detail10
- ENR-CCI Historical Values.....11
- SKWRF 20-Year Capital Fund Plan.....12



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October 4, 2023

Sewer Advisory Committee, South Kitsap Water Reclamation Facility
City of Port Orchard/West Sound Utility District
1165 Beach Drive East
Port Orchard, WA 98366

Re: 2024 SKWRF Budget

Sewer Advisory Committee:

It is with pleasure we introduce and submit to the South Kitsap Water Reclamation Facility (SKWRF) Sewer Advisory Committee (SAC) the 2024 SKWRF Budget. Developed as a comprehensive “policy document”, this “program” budget was prepared in a manner that is designed to enhance the financial planning of the wastewater treatment facilities programs, operation, and capital projects. The framework of this budget document follows the Government Finance Officers Association’s (GFOA) standards with a focus that:

- Establishes a Plan of Policy and Operation
- Facilitates the Evaluation of District/City Programs
- Provides Management Information
- Establishes Financial Control

This budget was prepared in a manner that provides sufficient resources from the City and District to adequately fund the wastewater treatment operations, maintenance, and capital projects while maintaining rates at a reasonable level.

A continued priority will be to work with the Sewer Advisory Committee (SAC) on obtaining sound policy direction and securing adequate financial resources that will assist SKWRF in achieving the following objectives and priorities:

- 1) Provide efficient and cost-effective operation and maintenance of the SKWRF
- 2) Ensure compliance with regulatory mandates existing and newly implemented
- 3) Continue maintenance, equipment rehabilitation, and replacement programs
- 4) Provide adequate funding for capital projects and service capital facility debt obligations
- 5) Provide responsible environmental stewardship
- 6) Provide ratepayers with responsible fiscal management
- 7) Continue to maintain a positive public image
- 8) Provide community education and awareness

One of the current and future challenges SKWRF faces is the regulatory imposition of a Nutrients General Permit (NGP) by the Department of Ecology (Ecology), which the facility was subject to beginning in January 2022. Ecology had previously indicated that while the facility currently has general requirements related to nutrients within the NPDES Permit, the facility may be subject to site-specific or more stringent requirements to be included in the facility's 2024 permit issuance. Ecology currently indicated an NGP will remain in effect and no site-specific regulatory requirements will be included within the Facilities 2024 NPDES Permit issuance.

2024 BUDGET OVERVIEW

The South Kitsap Water Reclamation Facility 2024 Budget is comprised of two separate funds that include the SKWRF Operating Fund and the SKWRF Capital Improvement Fund. The Operation Fund revenues for 2024 are \$3,455,990 with total expenditures at \$3,127,600. Operating Fund expenditures exclude a planned transfer to the Capital Fund in the amount of \$810,000. The projected 2024 Capital Fund expenditures are \$1,555,900.

In the preparation of this Budget document, the most distinguishable objectives for 2024 are as follows:

- **Balanced Budget:** In the proposed budget for 2024, a balanced budget with sufficient revenues to cover operating expenditures is provided.
- **The City and District combined ERU counts provided a 3.99% increase in ERU counts for the 2024 budgeted revenue.**
- **Fund Balance:** Maintain the beginning fund balance to a level sufficient to support the Operating Budget cash flow needs.
- **Budget Planning:** Continually assess long-term funding options for future capital project needs.
- **Budgeting/Financial Management/Accountability:** Continue to improve upon the “program” budget format.
- **Capital Improvement Program (CIP):** A 20-year CIP has been prepared to assist the City, District and SKWRF staff to evaluate long-term capital funding and potential debt financing needs.
- **Debt Service Program:** Approximately 10.5% of the SKWRF Operating Budget will be used to pay annual debt financing obligations over the next year. SKWRF debt obligation will be retired in 2024 with the payoff of Public Works Trust Fund loan #2 (PWTF).

PERSONNEL/STAFFING

The 2024 Budget contains continued funding for ten (10) full-time employees for SKWRF operation, and minimal temporary labor if needed. The staffing change proposed in 2024 is for a full-time employee classified as an Operator in Training through an apprenticeship program with Evergreen Rural Water of Washington (ERWOW) to address needed resources and as part of succession planning efforts. The 2024 Budget includes budgeted salary levels to ensure sufficient funding for a Cost of Living Adjustment determined by the Board of Commissioners.

SKWRF staff currently receive medical benefit coverage from the State's Public Employee Benefits Board medical insurance program through the Health Care Authority under a composite rate structure. The 2024 Budget includes budgeted monies to ensure sufficient funding for a minor increase anticipated for employee medical benefits and as determined by the Board of Commissioners.

SKWRF OPERATING FUND

The SKWRF 2024 Operating Budget incorporates a continued funding formula of \$22.50 per ERU for the City of Port Orchard and West Sound Utility District to pay for wastewater treatment services. The cost allocation for the City and District is as follows: As the District has 6,491 ERU's, \$1,752,570 has been budgeted as the District's portion of SKWRF's 2024 operational costs. Port Orchard has 6,196 ERUs; therefore, the City's portion of the SKWRF operational costs has been budgeted at \$1,672,920.

The SKWRF Operating Budget has a number of important programs and objectives. Some of the more significant programs and priorities are highlighted as follows:

Administration Program

Administrative oversight of the SKWRF is provided by the District's General Manager and funded in accordance with the inter-local agreement between the City and the District. The financial and administrative services are provided to SKWRF by West Sound Utility District for processing claims, payroll, budgeting, administrative support and financial reporting. In addition to the internal management of the SKWRF's information systems, the District provides information systems support to the SKWRF.

Education Program

A continued priority in 2024 is to provide adequate resources to fund training and continuing education for SKWRF staff to ensure staff certifications are maintained; and current operation and maintenance standards and practices are being utilized.

Debt Service

The facility has one remaining outstanding PWTF loan which was secured in 2004 for funding plant expansion. Currently the outstanding loan balance is \$361,800, which will be retired in 2024.

SKWRF CAPITAL IMPROVEMENT FUND

The SKWRF Capital Improvement Fund was created to account for and fund the planning, development and construction of capital improvements, equipment rehabilitation, replacement and the purchase of larger depreciable equipment. SKWRF prepares and maintains a 20-year Capital Improvement Plan to determine long range funding needs.

The notable capital expenditures proposed in the Capital Improvement Budget for fiscal year 2024 totaling \$1,555,900 are identified as follows:

1. Replacement of MBR Aeration Blower
2. Aeration Upgrades
3. Electrical Switch Gear Replacement
4. Unplanned Equipment Replacement

5. Main Fine Screen Replacement
6. One of Three Primary Grit Pumps
7. Asphalt Modifications
8. Concrete Structure Expansion Joint Repairs
9. SCADA Network System Upgrades; and
10. Necessary SCADA Computer Equipment

Direct capital contribution from the City and District into the Capital Improvement Fund is currently at a rate of \$2.00/ERU. In 2024, the City and District direct Capital Contribution identifies an ERU rate increase by an additional \$1.00 for a total of \$3.00/ERU. This rate increase was discussed during the 2023 budget cycle to facilitate the process of building Capital Fund Balance for future capital funding needs related to the 2022 imposition of the NGP.

The facility also receives revenue generated from leachate treatment and has grant funding that was awarded in 2023 in the amount of \$119,000 available to the facility in 2024. The direct capital contribution from the City and District's sewer operating funds factoring in the 2024 \$1.00 increase will result in the District contributing \$233,676 and the City contributing \$223,056.

Additionally, the City and District collect Treatment Capital Charges for new sewer connections, which are contributed, to the SKWRF as needed.

SUMMARY

The continued success of the efficient, cost-effective operation and management of the South Kitsap Water Reclamation Facility is dependent upon sound budgeting practices, development of comprehensive and long-term financial plans, operation programs, and policy direction from the Sewer Advisory Committee. The SKWRF 2024 Budget should provide a sound framework for funding and policy direction that will result in accomplishing the SKWRF's objectives, programs, goals and capital projects in 2024.

We look forward to a continued partnership and collaboration between the City of Port Orchard and West Sound Utility District elected officials and staff as we continue to address future challenges, opportunities and work toward continued successful effective and efficient operation of the South Kitsap Water Reclamation Facility.

Sincerely,



Glen R. Screws
General Manager



October 4, 2023

TO: Sewer Advisory Committee

FROM: Glen R. Screws
General Manager

SUBJECT: Equivalent Residential Unit (ERU) Counts – 2024 SKWRF Budget

Increase/Decrease in ERU count for the 2024 SKWRF Annual Budget
 City – +377 ERUs
 District – +107 ERUs
 Total Increase of 484 ERUs

Please find below the ERUs based on the Annual ERU Calculation Procedure for the 2024 SKWRF Budget. The breakdown is as follows:

ENTITY	RESIDENTIAL	COMMERCIAL	TOTAL	PERCENTAGE
CITY	5,171	1,025	6,196	48.83%
DISTRICT	5,500	991	6,491	51.17%
TOTAL	10,671	2,016	12,687	100%

For the 2023 Budget, the ERU count was:

ENTITY	RESIDENTIAL	COMMERCIAL	TOTAL	PERCENTAGE
CITY	4,767	1,052	5,819	47.68%
DISTRICT	5,523	861	6,384	52.32%
TOTAL	10,290	1,913	12,203	100%

For the 2022 Budget, the ERU count was:

ENTITY	RESIDENTIAL	COMMERCIAL	TOTAL	PERCENTAGE
CITY	4,694	907	5,601	47.92%
DISTRICT	5,260	828	6,088	52.08%
TOTAL	9,954	1,735	11,689	100%

The ERU history for the South Kitsap Water Reclamation Facility is as follows:

Budget Year	City		District		Total	Annual Growth
	Count	Percent	Count	Percent		
2024	6,196	48.83%	6,494	51.17%	12,690	3.99%
2023	5,819	47.68%	6,384	52.32%	12,203	4.40%
2022	5,601	47.92%	6,088	52.08%	11,689	-1.15%
2021	5,821	49.23%	6,004	50.77%	11,825	0.01%
2020	5,851	49.48%	5,973	50.52%	11,824	2.59%
2019	5,699	49.44%	5,827	50.56%	11,526	2.10%
2018	5,621	49.79%	5,668	50.21%	11,289	0.77%
2017	5,580	49.81%	5,623	50.19%	11,203	-0.10%
2016	5,509	49.13%	5,705	50.87%	11,214	1.52%
2015	5,332	48.27%	5,714	51.73%	11,046	3.93%
2014	5,124	48.21%	5,504	51.79%	10,628	0.89%
2013	5,040	47.85%	5,494	52.15%	10,534	-0.06%
2012	5,073	48.13%	5,467	51.87%	10,540	0.56%
2011	4,981	47.52%	5,500	52.48%	10,481	-4.14%
2010	5,189	47.46%	5,745	52.54%	10,934	3.60%
2009	4,833	45.79%	5,721	54.21%	10,554	5.58%
2008	4,643	46.45%	5,353	53.55%	9,996	5.40%
2007	4,407	46.47%	5,077	53.53%	9,484	0.63%
2006	4,559	48.37%	4,866	51.63%	9,425	2.50%
2005	4,350	47.31%	4,845	52.69%	9,195	1.06%
2004	4,185	45.99%	4,914	54.01%	9,099	1.44%
2003	4,077	45.45%	4,893	54.55%	8,970	-1.09%
2002	4,201	46.32%	4,868	53.68%	9,069	1.65%
2001	4,087	45.81%	4,835	54.19%	8,922	4.00%
2000	3,868	45.09%	4,711	54.91%	8,579	8.13%
1999	3,579	45.11%	4,355	54.89%	7,934	4.45%
1998	3,559	46.85%	4,037	53.15%	7,596	4.90%

SKWRF DEBT PAYMENT SCHEDULE WITH INTEREST

Year	PWTF Loan 1	Principal	Interest	PWTF Loan 2	Principal	Interest	Yearly Total
2024	RETIRED	\$ -	\$ -	\$ 361,800	\$ 351,670	\$ 10,130	\$ 361,800
Total	\$ -	\$ -	\$ -	\$ 361,800	\$ 351,670	\$ 10,130	\$ 361,800

2024 Budget
SKWRF Operation Fund 401 - 928

BARS Codes	Description	2023 Budget	2024 Budget
401-928-308-80-00	BEGINNING FUND BALANCE	2,326,732	2,391,400
REVENUE			
	INTERGOVERNMENTAL REV.		
401-928-337-50-00	West Sound Utility District	1,723,680	1,752,570
401-928-337-50-01	City of Port Orchard	1,571,130	1,672,920
	INTERGOVERNMENTAL REV.	3,294,810	3,425,490
MISCELLANEOUS INCOME			
401-928-345-29-00	Grant Funding	-	119,000
401-928-361-10-00	Interest Income SKWRF Op	8,000	30,000
401-928-369-90-00	Miscellaneous Revenue	3,000	500
	MISCELLANEOUS INCOME	11,000	149,500
	TOTAL REVENUE	3,305,810	3,574,990
EXPENDETURES			
SALARIES			
401-928-535-10-10	Salaries	830,000	852,100
401-928-535-50-11	Overtime	35,000	35,000
401-928-535-50-12	Temp Help	6,500	6,500
401-928-535-50-13	Plant - Stand by	11,000	11,000
	SALARIES	882,500	904,600
BENEFITS			
401-928-535-10-20	Emp. Benefits-Pensions	87,300	96,500
401-928-535-10-21	Emp. Benefits-Med Insurance	140,400	156,200
401-928-535-10-24	Employee-Uniforms	4,000	4,100
401-928-535-10-25	Workman Comp/L&I	17,000	22,900
401-928-535-10-26	FICA & Medicare - Employer	66,500	69,200
401-928-535-10-28	State Unemployment Tax	5,100	6,500
	BENEFITS	320,300	355,400
SUPPLIES			
401-928-535-10-31	Supplies-Gen Operating	11,000	11,300
401-928-535-50-31	Supplies-Lab-Treatment	30,000	30,000
401-928-535-50-32	Plant-Lubes/Oils/Diesel/Propane	6,500	6,500
401-928-535-50-35	Supplies-Small Tools/Equipment	5,500	5,500
401-928-535-51-32	Vehicle Exp-Fuel	3,500	3,500
401-928-535-52-31	Supplies-Safety	7,000	7,000
401-928-535-53-31	Chemicals	140,000	190,000
401-928-535-60-31	Supplies-Materials/Structures/Maint.	110,000	110,000
401-928-535-61-31	Ground Maintenance	3,000	3,000
	SUPPLIES	316,500	366,800

BARS Codes	Description	2023 Budget	2024 Budget
	SERVICES		
401-928-535-10-41	Contractual-Engineering	25,000	50,000
401-928-535-10-46	Insurance - General Liability	137,700	174,300
401-928-535-10-49	Membership Dues	7,500	7,700
401-928-535-11-41	Contractual Legal and IT	13,000	22,000
401-928-535-13-31	Employee Appreciation	2,000	2,000
401-928-535-11-49	Public Relations & Information	500	500
401-928-535-15-41	Public Notices/Advertisements	500	500
401-928-535-17-41	Lawn Maintenance	12,000	12,300
401-928-535-40-42	Telephone & Internet	9,500	9,500
401-928-535-40-47	Utilities/Pwr/Gas/Water	195,000	280,000
401-928-535-50-41	Contractual-Lab Analysis	40,000	40,000
401-928-535-50-42	Postage & Delivery	2,000	2,000
401-928-535-50-43	Travel/Training	12,900	18,000
401-928-535-50-45	Rental Equipment	2,000	2,000
401-928-535-50-48	Bio Removal-Sludge Disposal	115,000	119,000
401-928-535-52-49	Miscellaneous Expense	1,000	1,000
401-928-535-60-48	R & M-Vehicles	1,500	1,500
401-928-535-61-48	Digester Cleaning	15,000	15,000
401-928-535-62-48	Annual Software Maintenance (Onsite)	44,000	38,000
401-928-535-63-48	Outside Services-Maint. Equipment	35,000	35,000
401-928-535-70-44	Excise Tax	5,000	5,000
401-928-535-71-44	Stormwater Mgmt. (SWWM)	6,200	6,200
	SERVICES	682,300	841,500
	INTERGOVERNMENTAL SVS.		
401-928-535-10-51	State Auditor	5,000	15,000
401-928-535-11-51	Permits/License/Inspections	56,000	75,000
401-928-535-13-41	WSUD Acctg. Support	179,000	183,000
401-928-535-14-41	WSUD IT Service (Antivirus, O-365 , Hardware, etc.)	-	27,100
	INTERGOVERNMENTAL SVS.	240,000	300,100
	DEBT SERVICE		
401-928-263-80-20	PWTF Loan 2	360,000	360,000
401-928-592-35-83	Interest Expense	3,600	1,800
	DEBT SERVICE	363,600	361,800
	TOTAL EXPENSE	2,805,200	3,130,200
	OTHER FINANCING USES		
401-928-597-00-31	SKWRF Capital Transfer Out (Min. 15%)	495,872	810,000
	Grant Funding	-	119,000
	OTHER FINANCING USES	495,872	929,000
401-928-508-80-00	ENDING FUND BALANCE	2,331,470	1,907,190

2024 Budget
SKWRF CAPITAL FUND 401 - 931

BARS Codes	Description	2023 Budget	2024 Budget
401-931-308-80-00	BEGINNING FUND BALANCE	1,734,043	1,504,200
	REVENUE		
	CONTRIBUTED INCOME		
401-931-379-35-10	WSUD ERU Assmt. Contribution	153,216	233,676
401-931-379-35-20	COPO ERU Assmt. Contribution	139,656	223,056
401-931-379-00-00	FCF - WSUD	200,000	200,000
401-931-379-00-01	FCF - City of Port Orchard	200,000	200,000
	CONTRIBUTED INCOME	692,872	856,732
	MISCELLANEOUS		
401-931-337-50-00	Leachate Treatment	60,000	60,000
401-931-361-10-00	Interest Income	7,000	18,000
401-931-369-90-00	Misc. Revenue	700	500
	MISCELLANEOUS	67,700	78,500
	TOTAL REVENUE	760,572	935,232
	EXPENDETURES		
	CAPITAL OUTLAYS		
401-931-594-35-64	SKWRF Capital Equipment	1,472,587	967,600
	Structures	-	-
	Infrastructure	-	-
	Plant	25,000	55,000
401-931-535-52-35	Information Systems	16,700	411,800
	CAPITAL OUTLAYS	1,514,287	1,434,400
	SERVICES		
	Engineering Services	-	120,000
	SERVICES	-	120,000
	TAXES		
401-931-535-70-44	Excise Tax	1,000	1,500
	TAXES	1,000	1,500
	TOTAL EXPENDITURES	1,515,287	1,555,900
	OTHER FINANCING SOURCES		
401-931-397-00-28	SKWRF Operating Transfers-In	495,872	810,000
	Grant Funding	-	119,000
	OTHER FINANCING SOURCES	495,872	929,000
401-931-508-80-00	ENDING FUND BALANCE	1,475,200	1,812,532

ENR-CCI Construction Cost Index History

YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	AVG.
2023	13,175	13,176	13,176	13,230	13,288	13,345	13,425	13,473					
2022	12,556	12,684	12,791	12,899	13,004	13,111	13,168	13,171	13,173	13,175	13,175	13,175	13,007
2021	11,628	11,699	11,750	11,849	11,990	12,112	12,237	12,463	12,464	12,465	12,467	12,482	12,134
2020	11,392	11,396	11,397	11,412	11,418	11,436	11,439	11,455	11,499	11,539	11,579	11,626	11,466
2019	11,206	11,213	11,228	11,228	11,230	11,268	11,293	11,311	11,311	11,326	11,381	11,381	11,281
2018	10,878	10,889	10,959	10,971	11,013	11,069	11,116	11,124	11,170	11,183	11,184	11,186	11,062
2017	10,542	10,559	10,667	10,678	10,692	10,703	10,789	10,826	10,823	10,817	10,870	10,873	10,737
2016	10,132	10,181	10,242	10,279	10,315	10,337	10,379	10,385	10,403	10,434	10,442	10,530	10,338
2015	9,972	9,962	9,972	9,992	9,975	10,039	10,037	10,039	10,065	10,128	10,092	10,152	10,035
2014	9,664	9,681	9,702	9,750	9,796	9,800	9,835	9,846	9,870	9,886	9,912	9,936	9,807
2013	9,437	9,453	9,456	9,484	9,516	9,542	9,552	9,545	9,552	9,689	9,666	9,668	9,547
2012	9,176	9,198	9,268	9,273	9,290	9,291	9,324	9,351	9,341	9,376	9,398	9,412	9,308
2011	8,938	8,998	9,011	9,027	9,035	9,053	9,080	9,088	9,116	9,147	9,173	9,172	9,070
2010	8,660	8,672	8,671	8,677	8,761	8,805	8,844	8,837	8,836	8,921	8,951	8,952	8,799

Year-Over-Year Percent Change

YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Average
2023	4.93%	3.88%	3.01%	2.57%	2.18%	1.78%	1.95%	2.29%					
2022	7.98%	8.42%	8.86%	8.86%	8.46%	8.25%	7.61%	5.68%	5.69%	5.70%	5.68%	5.55%	7.23%
2021	2.07%	2.66%	3.10%	3.83%	5.01%	5.91%	6.98%	8.80%	8.39%	8.02%	7.67%	7.36%	5.82%
2020	1.66%	1.63%	1.51%	1.64%	1.67%	1.49%	1.29%	1.27%	1.66%	1.88%	1.74%	2.15%	1.63%
2019	3.02%	2.98%	2.45%	2.34%	1.97%	1.80%	1.59%	1.68%	1.26%	1.28%	1.76%	1.74%	1.99%
2018	3.19%	3.13%	2.74%	2.74%	3.00%	3.42%	3.03%	2.75%	3.21%	3.38%	2.89%	2.88%	3.03%
2017	4.05%	3.71%	4.15%	3.88%	3.65%	3.54%	3.95%	4.25%	4.04%	3.67%	4.10%	3.26%	3.85%
2016	1.60%	2.20%	2.71%	2.87%	3.41%	2.97%	3.41%	3.45%	3.36%	3.02%	3.47%	3.72%	3.02%
2015	3.19%	2.90%	2.78%	2.48%	1.83%	2.44%	2.05%	1.96%	1.98%	2.45%	1.82%	2.17%	2.34%
2014	2.41%	2.41%	2.60%	2.80%	2.94%	2.70%	2.96%	3.15%	3.33%	2.03%	2.55%	2.77%	2.72%
2013	2.84%	2.77%	2.03%	2.28%	2.43%	2.70%	2.45%	2.07%	2.26%	3.34%	2.85%	2.72%	2.56%
2012	2.66%	2.22%	2.85%	2.73%	2.82%	2.63%	2.69%	2.89%	2.47%	2.50%	2.45%	2.62%	2.63%
2011	3.21%	3.76%	3.92%	4.03%	3.13%	2.82%	2.67%	2.84%	3.17%	2.53%	2.48%	2.46%	3.08%

2024- 2044 SKWRF Capital Program

Capital Revenues	ESC.	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044		
Beginning Fund Balance		1,504,200	1,812,532	1,315,026	857,731	174,028	567,589	1,557,835	1,759,063	1,273,068	2,669,686	2,152,234	576,055	2,046,206	3,728,573	5,442,189	7,106,424	8,441,587	10,006,813	11,670,433	10,973,770	10,747,258		
WSUD ERU Assessment	2.0%	233,676	238,350	243,117	247,979	252,938	257,997	263,157	268,420	273,789	279,264	284,850	290,547	296,358	302,285	308,331	314,497	320,787	327,203	333,747	340,422	347,230		
COPO ERU Assessment	2.0%	223,056	227,517	232,067	236,709	241,443	246,272	251,197	256,221	261,346	266,573	271,904	277,342	282,889	288,547	294,318	300,204	306,208	312,332	318,579	324,950	331,449		
Operating Transfers In (min. 15% operating revenue)	2.0%	810,000	1,000,000	1,020,000	1,040,400	1,061,208	1,082,432	1,104,081	1,126,162	1,148,686	1,171,659	1,195,093	1,218,994	1,243,374	1,268,242	1,293,607	1,319,479	1,345,868	1,372,786	1,400,241	1,428,246	1,456,811		
Sewer Capital Facility Reserve Funds (GFCs)	0.0%	400,000	200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Misc. Revenue (Leachate, Interest, Grants, misc.)	2.5%	78,500	80,070	81,671	83,305	84,971	86,670	88,404	90,172	91,975	93,815	95,691	97,605	99,557	101,548	103,579	105,651	107,764	109,919	112,117	114,360	116,647		
Ecology Grant Funding	0.0%	119,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Projected Capital Funds		3,368,432	3,558,469	2,891,881	2,466,124	1,814,588	2,240,960	3,264,674	3,500,039	3,048,863	4,480,997	3,999,772	2,460,543	3,968,384	5,689,194	7,442,023	9,146,255	10,522,215	12,129,053	13,835,117	13,181,748	12,999,396		
Capital Outlay/Projects/Rehabilitation & Replacement *	Class.	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	Total	
SKWRF CAPITAL EQUIPMENT																								
Blower MBR Aeration	R&R	119,000	112,551														170,245						401,796	
Blower MBR Cyclic #1	R&R			115,928														175,352						291,280
Blower MBR Cyclic #2	R&R				119,405														180,613					300,018
Blower MBR Cyclic #3 (Standby)	R&R					122,987														103,000				225,987
Blower CAS #1	R&R						152,013														229,933			381,946
Blower CAS #2 (Standby)	R&R									166,108													236,831	402,939
Blower CAS #3	R&R							156,572																156,572
Aeration Upgrades / Controls/ Aerostrips	R&R	165,000							166,108															331,108
1° Clarifier Flight Assembly #1	R&R														48,141									48,141
1° Clarifier Flight Assembly #2	R&R															51,073								51,073
1° Clarifier Flight Assembly #3	R&R																52,605							52,605
2° Clarifiers Rebuild North	R&R			1,236,000																				1,236,000
2° Clarifiers Rebuild South	R&R				1,600,000																			1,600,000
Digester Cover Replacement South	R&R							567,576																567,576
Digester Cover Replacement North	R&R							567,576																567,576
Digesters Tankage Design for Replacement/ Retrofit	CAP		253,240																					253,240
Digester Tankage Replacement/ Upgrades	CAP										3,197,672													3,197,672
Digester Mixing System Replacement	R&R					787,119																		787,119
Electrical Switch Gear Replacement	R&R	200,000																						200,000
Equipment Replacement	R&R	116,600	120,200	123,806	127,520	131,346	135,286	139,345	143,525	147,831	152,266	156,834	161,539	166,385	171,377	176,517	181,814	187,267	192,886	198,673	204,632	210,592		3,346,240
Fine Screen #1 Replacement	R&R	165,000																						165,000
Fine Screen #2 Replacement	R&R	165,000																						165,000
Fine Screen #3 Replacement	R&R						196,779																	196,779
Generator #1 Replacement	R&R		270,122																					270,122
Grit Pump 1 (25 Yr. replacement)	R&R	37,000																						37,000
Grit Pump 2 (25 Yr. replacement)	R&R		38,110																					38,110
Grit Pump 3 (25 Yr. replacement)	R&R			39,250																				39,250
MBR Aeration Replacement/Upgrade	R&R		67,531																					67,531
MBR Capacity Expansion (20 Currently)	R&R		731,583																					731,583
MBR Cassette Replacement	R&R							1,854,000													1,909,620			3,763,620
MBR Annox Mixer Replacement/Upgrade	R&R		257,500																					257,500
Primary Clarifier Drive Replacement	R&R				365,000																			365,000
RAS Pump Replacement North 1	R&R			11,588												16,521								28,109
RAS Pump Replacement North 2	R&R			11,588												16,521								28,109
RAS Pump Replacement South 1	R&R				11,948												17,017							28,965
RAS Pump Replacement South 2	R&R				11,948												17,017							28,965
Thickening Equipment Replacement	R&R																			2,472,000				2,472,000
Vehicle Replacement	R&R									46,968														46,968
STRUCTURES																								
Primary Clarifier Rehabilitation	R&R										1,905,500													1,905,500
INFRASTRUCTURE																								
Plant Modification/ Expansion (TBD)	CAP																							0
PLANT																								
Deck Coatings	R&R		11,255					13,048					15,126											56,963
Asphalt Modifications for Storm water Prevention	R&R	25,000																						25,000
Exterior Coatings	R&R		123,806				139,345				156,834		166,385				187,268							773,638
Concrete Structure Repairs (Expansion Joints)	R&R	30,000				147,585																		177,585
INFORMATION SYSTEMS																								
SCADA Software	R&R																							0
SCADA Computer Equipment	R&R	1,800																						1,800
SCADA Network Equipment	R&R	410,000																						410,000
SERVICES																								
Operation & Maintenance Manual/Engineering			206,000																					206,000
Plant Modification/ Expansion/Engineering				309,000																				309,000
Engineering (PSA's and NGP needs, Facility Study 2026)		120,000	50,000	185,400	54,636	56,275	57,963	59,702	61,493	63,338	65,238	67,195	69,211	71,287	73,426	75,629	77,898	80,235	82,642	85,121	87,675	90,305		1,634,669
TAXES																								
Excise Tax		1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845	1,900	1,957	2,016	2,076	2,139	2,203	2,269	2,337	2,407	2,479	2,554	2,630	2,709		43,015
Total Capital Expenditures		1,555,900	2,243,443	2,034,150	2,292,096	1,246,999	683,125	1,505,611	2,226,971	379,177	2,328,763	3,423,717	414,337	239,811	247,005	335,599	704,667	515,401	458,620	2,861,347	2,434,490	540,437	28,671,667	

*Expenditures include 3.0% Cost Escalation Factor Unless Otherwise Noted.