



FINAL BUDGET

FISCAL YEAR 2025-26



SACRAMENTO AREA
SEWER DISTRICT

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Message from the District Engineer

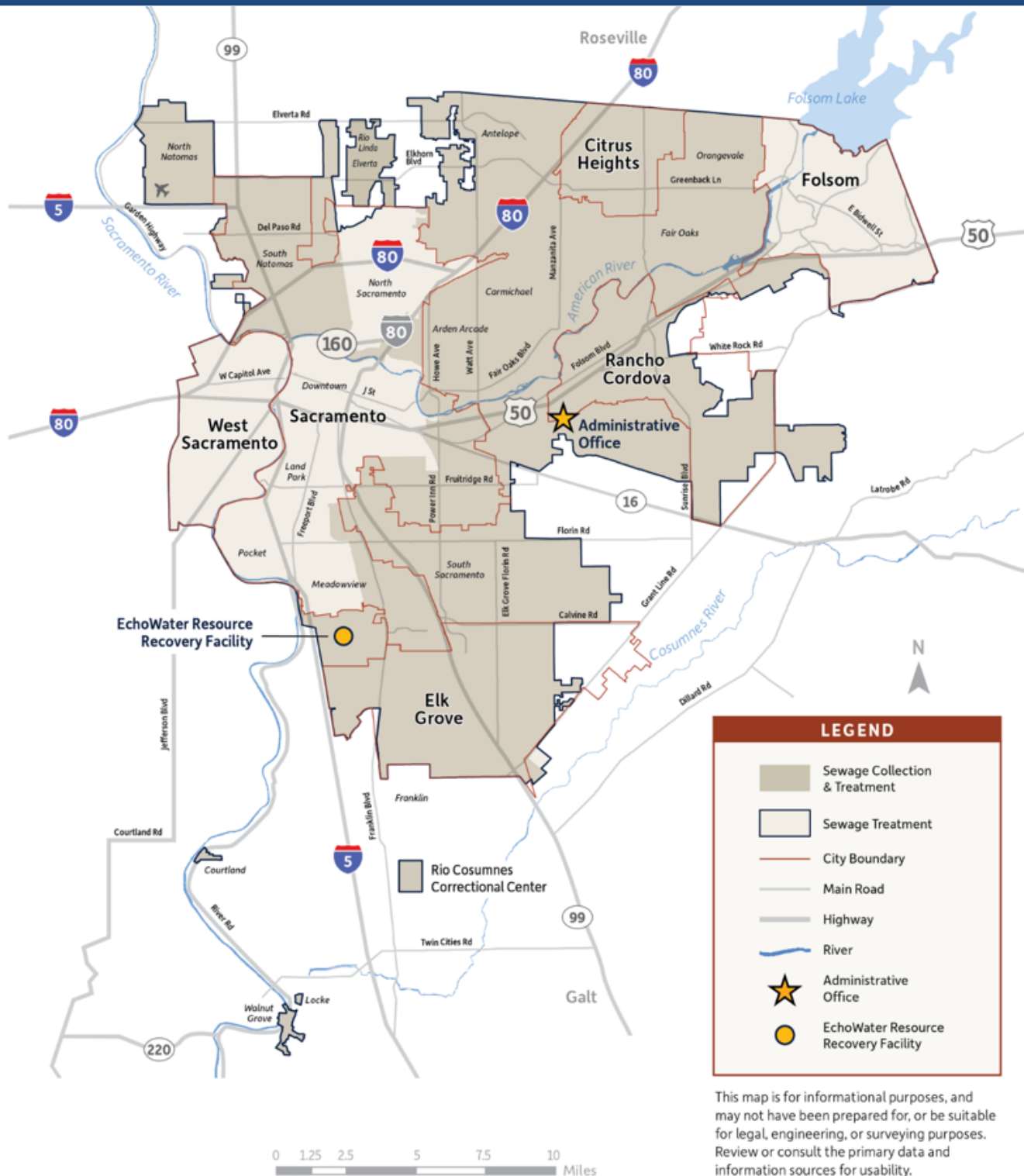
The Sacramento Area Sewer District (SacSewer) is proud to present its Fiscal Year 2025-26 Budget. This document presents to our ratepayers, stakeholders, Board of Directors, and staff our fiscal plans for the upcoming year. It is critical in guiding our expenditures and priorities as we continue to provide our customers with sewage collection, treatment, and resource recovery services in a safe, efficient, and innovative manner. SacSewer's 2025-26 operating budget, less depreciation and amortization, has increased approximately \$24 million, or 7.5 percent, over the prior year budget. A significant contributor to this change is a \$19.5 million increase in labor costs and inflationary pressures related to service and supplies.



The capital budget is decreasing by \$31.4 million for Treatment and increasing by \$7.4 million for Collections this fiscal year despite shifting into the construction phase of two key projects for Treatment—Harvest Water, at approximately \$100.6 million, and the Bio Generation Facility. While staff remain committed to ensuring costs are closely managed and future expenditures minimized, external cost pressures have significantly increased in the last couple of years affecting all sectors, including labor, construction, chemicals, and electricity. Previously approved rate increases will be implemented as planned on July 1, 2025—\$2.50 monthly per equivalent single-family dwelling unit (ESD) for sewage collection customers and \$3.50 monthly per ESD for treatment and resource recovery customers.

To learn more about SacSewer, review previous Budget Books, and read about how we're working every day to protect public health and the environment, please visit sacsewer.com.

Service Area



January 2024

This map is for informational purposes, and may not have been prepared for, or be suitable for legal, engineering, or surveying purposes. Review or consult the primary data and information sources for usability.

Board of Directors



Phil Serna
Sacramento County,
District 1



Patrick Kennedy
Sacramento County,
District 2



Rich Desmond
Sacramento County,
District 3



Rosario Rodriguez
Sacramento County,
District 4



Pat Hume
Sacramento County,
District 5



Roger Dickinson
City of Sacramento



Phil Pluckebaum
City of Sacramento



Lisa Kaplan
City of Sacramento



Rick Jennings
City of Sacramento



Vacant
City of Sacramento



Jayna Karpinski-Costa
City of Citrus Heights



Sergio Robles
City of Elk Grove



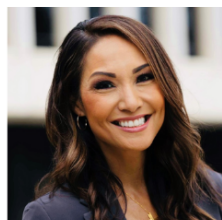
Darren Suen
City of Elk Grove



Justin Raithe
City of Folsom



David Sander
City of Rancho Cordova



Quirina Orozco
City of West Sacramento



Oscar Villegas
Yolo County, District 1

Organizational Chart



Overview

SacSewer is the Sacramento region's largest sewage collection, treatment, and resource recovery utility—providing sewage collection services to 1.2 million people and sewage treatment and resource recovery services to 1.6 million people. We own and operate the second largest collection system in California, which includes more than 100 pump stations and 5,000 miles of sewer pipe. Our EchoWater Resource Recovery Facility (EchoWater Facility) is the second largest facility of its kind in the nation. Located near Elk Grove, we treat and recover resources from—approximately 135 million gallons of sewage each day. Our service area includes unincorporated Sacramento County; the cities of Citrus Heights, Elk Grove, Folsom, Rancho Cordova, Sacramento, and West Sacramento; and the communities of Locke, Walnut Grove, Courtland, and Freepoint.

SacSewer is governed by a 17-member Board of Directors consisting of five Sacramento County Board of Supervisors, five city council members from the City of Sacramento, two council members from the City of Elk Grove, and one representative each from Yolo County and the cities of Citrus Heights, Folsom, Rancho Cordova, and West Sacramento.

Our mission is to serve our community by protecting public health and the environment through sewage collection, treatment, and resource recovery, and our vision is to set the bar for excellence in utility management and environmental sustainability.

SacSewer has initiated a key project, known as Harvest Water, to distribute high quality recycled water to the southern portion of Sacramento County. Once completed in 2027, most of the treated water at the EchoWater Facility will be reused for irrigation and a variety of environmental benefits. For the 2025-26 year, the Harvest Water design and construction costs are expected to be approximately \$149.7 million. The total Harvest Water Program costs are estimated at \$597 million, with \$322.0 million covered by grant funding.



SacSewer has initiated two other key projects. The Rehabilitation Project's costing approximately \$72.8 million consisting of replacing and refurbishing sewer wastewater parts and structures. The third project is the Bio Generation Facility project that will use gas digesting (methane) to generate electricity. This project is expected to cost \$64.4 million dollars to complete, and once the project is commissioned in 2026, the reduction of electricity charges will eventually cover the cost of the project and support energy independence for the EchoWater Facility.

Operating Fund Budget Summary

Treatment and Resource Recovery

The 2025-26 Operating Fund Budget for Treatment and Resource Recovery is \$215.6 million, net depreciation and amortization. This is an increase of about \$13.2 million, or 6.5 percent, from the 2024-25 approved budget. Highlights of the budget are as follows:

- Salaries and benefits increased by \$11.6 million, or 14.4 percent, from the 2024-25 budget. This is due to the addition of 20 new positions (previously approved by the Board in December 2024), cost-of-labor adjustment applied to employee salaries, equity adjustments, and increased retirement, insurance premiums, and social security costs.
- Services and supplies increased by \$1.3 million, or 1.1 percent, from the 2024-25 budget. This increase is largely driven by rising costs of supplies and services.
- Contingency remains the same at \$2 million. The contingency budget provides funding to respond to unplanned increases in operating costs, due to weather or other abnormal conditions that are not included in routine budget requests. Use of contingency is authorized as needed by the District Engineer.
- The cost of the Sewer Lifeline Rate Assistance Program (SLRAP), which credits \$13.75 per month to qualifying customers, is also included in this budget. Funding for SLRAP is provided from non-rate and non-fee revenues.

Funding for the Operating Fund Budget is primarily derived from monthly service charges (rate revenue). In April 2024, the Board adopted a \$3.50 per month per equivalent single-family dwelling unit (ESD) rate increase for the 2025-26 fiscal year, increasing the monthly rate from \$40.50 to \$44.00 effective July 1, 2025. Rates for industrial customers were reduced slightly in line with updated cost of service estimates.

Total monthly sewer service charges revenue is projected at \$360.2 million, a 9.0 percent increase from the 2024-25 fiscal year adopted budget. Of the total amount, approximately \$197.3 million, or 55 percent, is allocated to the Operating Fund Budget, an increase of about \$17.9 million from the 2024-25 adopted budget. Correspondingly, the amount of rate revenue allocated to the Capital Fund Budget is higher compared to the 2024-25 adopted budget and represents the annual rate revenue available for debt service and investment in the capital program (pay-go revenue) at current rates.

Operating Fund Budget Summary, continued

Collection System

The 2025-26 Operating Fund Budget for the Collection System is \$122.5 million, net of depreciation and amortization, an increase of \$10.5 million, or 9.4 percent, from the 2024-25 approved budget. Highlights of the budget are as follows:

- Salaries and benefits increased by \$7.9 million, or 14.3 percent, from the 2024-25 budget. This is due to a cost-of-living adjustment applied to employee salaries, estimated equity adjustments, and increased retirement, insurance premiums, and social security costs.
- Services and supplies increased by \$2.8 million, or 5.6 percent, from the 2024-25 budget. The increase is due to cost escalation for goods and services and an increase in IT applications professional services, maintenance-related television inspections, pump station manual work, lower lateral programs, and equipment maintenance services.
- Equipment decreased by \$210,000, or 4.78 percent, from the 2024-25 budget.
- Contingency remains the same at \$1 million for the 2025-26 budget. The contingency budget provides funding to respond to unexpected increases in operating costs due to weather or other abnormal conditions that are not included in routine budget requests. Use of contingency is authorized as needed by the District Engineer.
- A total of \$2.9 million will be moved from undesignated cash balances to increase reserve balances in Operating Fund Designated Reserves to \$37.3 million in line with the Reserves Policy. This will decrease the expected unreserved cash balances in the Operating Fund to \$73.3 million.
- Funding for the Operating Fund Budget is primarily derived from monthly service charges (rate revenue). In April 2024, the Board adopted a \$3.00 per month per ESD rate increase for the 2025-26 fiscal year, increasing the monthly rate from \$22.85 to \$25.35 effective July 1, 2025.

Total monthly sewer service charges revenue is projected at \$135.6 million, an 8.1 percent increase from the 2024-25 fiscal year adopted budget. Approximately \$103.9 million, or 76.6 percent, is allocated to the Operating Fund budget, an increase of about \$6.1 million from the 2024-25 adopted budget. Approximately \$31.7 million, or 23.4% of the total monthly sewer services charge revenue is allocated to the Capital Fund budget,

Operating Fund Budget Schedule Treatment and Resource Recovery

FISCAL YEAR 2025-26

FUND # 261A

OPERATING BUDGET 3028000

Operating Details	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Requested & Recommended 2025-26
Revenues				
Monthly Service Charges	140,681,864	179,374,213	180,382,796	197,307,749
Capital Labor	4,658,767	9,250,000	3,847,341	9,350,000
SASD Labor	8,626,460	7,853,000	8,383,831	9,764,931
Other Revenue	2,233,457	2,622,800	2,583,417	2,254,811
Interest Income	1,280,472	3,360,000	3,000,000	4,483,840
Total Operating Revenues	157,481,020	202,460,013	198,197,384	223,161,331
Expenses				
Salaries & Benefits	72,283,250	80,231,651	79,756,435	91,832,322
Services & Supplies	100,303,990	111,081,180	100,372,091	112,362,002
Other Charges	3,767,649	5,542,182	3,837,660	5,915,933
Fixed Assets				
Equipment	700,422	3,605,000	2,742,414	3,527,000
Contingency	0	2,000,000	0	2,000,000
Total Operating Expenses	177,055,311	202,460,013	186,708,601	215,637,257
Depreciation & Amortization	71,185,136	96,000,000	70,157,883	98,000,000
Depreciation & Amortization Offset	(71,185,136)	(96,000,000)	(70,157,883)	(98,000,000)
Operating Fund Budget	177,055,311	202,460,013	186,708,601	215,637,257
SOURCE OF WORKING CAPITAL	(19,574,291)	0	11,488,783	7,524,074
Reserve Contribution	(866,015)	(6,779,468)	(6,779,468)	(7,524,074)
Reserve Release	842,000	0	0	0
Net Change Increase (Decrease)	(19,598,306)	(6,779,468)	4,709,315	0
Beginning Undesignated Cash Reserves	26,741,446	7,143,140	7,143,140	11,852,455
Ending Undesignated Cash Reserves	7,143,140	363,672	11,852,455	11,852,455

Operating Fund Budget Schedule Collection System

FISCAL YEAR 2025-26

FUND # 267A

OPERATING BUDGET 3005000

Operating Details	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Requested & Recommended 2025-26
Revenues				
Monthly Service Charges	89,853,666	97,794,443	100,697,793	103,901,650
Capital Labor	3,434,350	3,659,000	3,451,225	5,417,000
Regional San Labor	7,398,718	5,127,100	6,168,453	9,247,000
Other Revenue	2,839,403	1,915,000	2,261,603	1,397,300
Interest Income	4,039,751	3,484,000	2,201,296	2,573,600
Total Operating Revenues	107,565,888	111,979,543	114,780,371	122,536,550
Expenses				
Salaries & Benefits	50,671,565	55,371,231	54,771,702	63,333,582
Services & Supplies	41,850,684	49,940,069	48,385,410	52,751,315
Other Charges	471,908	1,168,243	378,333	1,161,653
Fixed Assets				
Equipment	3,096,981	4,500,000	3,600,000	4,290,000
Contingency	1,000,000	1,000,000	0	1,000,000
Total Operating Expenses	97,091,138	111,979,543	107,135,444	122,536,550
Depreciation & Amortization	37,109,340	44,000,000	45,481,877	55,000,000
Depreciation/Amortization Offset	(37,109,340)	(44,000,000)	(45,481,877)	(55,000,000)
Loss on Disposal of Assets	0	10,000	28,000	15,000
Loss on Disposal of Assets Offset	0	(10,000)	(28,000)	(15,000)
Operating Fund Budget	97,091,138	111,979,543	107,135,444	122,536,550
SOURCE OF WORKING CAPITAL	10,474,750	0	7,644,927	0
Reserve Contribution	(55,970)	(2,512,090)	(2,512,090)	(2,886,907)
Reserve Release	0	0	0	0
Transfer to Collection System Capital Fund	0	(15,000,000)	(15,000,000)	0
Net Change Increase (Decrease)	10,418,780	(17,512,090)	(9,867,163)	(2,886,907)
Beginning Undesignated Cash Reserves	75,685,008	86,103,788	86,103,788	76,236,625
Ending Undesignated Cash Reserves	86,103,788	68,591,698	76,236,625	73,349,718

Top 10 Expenditures (combined)

Structures	25-26	\$266,382,406	Decrease due to the completion of the Echo Water Project, partly offset by the Harvest Water Project construction costs
	24-25	\$289,303,034	
	Change	(\$22,920,628)	
Labor	25-26	\$99,698,307	Increase primarily due to the increase in staffing required to support functions previously performed by County. In addition, COLA's and equity adjustments contributed to the higher labor costs.
	24-25	\$86,897,211	
	Change	\$15,751,495	
Bond/Loan Redemption	25-26	\$79,800,000	Increase due to the commencement of loan payments for the Tertiary Treatment Component of the Echo Water Project SRF Loan and additional principal payments on the Collection 2015 Bonds.
	24-25	\$72,400,000	
	Change	\$7,400,000	
Interest Expense	25-26	\$69,200,000	Decrease in interest expense due to the cost saving resulting from the bond refunding transaction executed in FY 23/24
	24-25	\$73,200,000	
	Change	(\$4,000,000)	
Construction Services & Supplies	25-26	\$51,870,000	Increase due to rising cost of goods and services.
	24-25	\$49,325,600	
	Change	\$2,544,400	
Engineer And Consulting Contracts	25-26	\$35,206,894	Decrease for Engineering and other consultant contracts provided by outside vendors.
	24-25	\$41,437,583	
	Change	(\$6,620,016)	
Shared Support Services	25-26	\$29,447,450	Increase for Shared Support Services in Policy & Planning, Internal Services, Finance, and Communications.
	24-25	\$28,638,215	
	Change	\$809,235	
Chemical Supplies	25-26	\$25,675,000	Decrease in Chemical Supplies is primarily due to partnership with vendor to use off-spec chemical in appropriate applications.
	24-25	\$26,304,500	
	Change	(\$629,500)	
Technical Services	25-26	\$17,269,000	Increase due to increased use of Technical Services.
	24-25	\$15,394,591	
	Change	\$2,647,409	
Electricity	25-26	\$17,122,000	Increase due to inflation of electricity costs.
	24-25	\$16,451,660	
	Change	\$670,340	

SacSewer Budget Program Summary

Program	FY 2023-2024 Actual	FY 2024-2025 Budget	FY 2024-2025 Est Year End	FY 2025-2026 Recommended
Administrative Services	\$16,226,984	\$18,604,132	\$19,413,729	\$19,568,569
Bufferlands	\$1,429,835	\$1,616,720	\$1,541,938	\$1,747,022
Communications	\$3,261,606	\$3,693,096	\$3,042,242	\$4,020,051
Customer Care	\$2,000,171	\$2,845,080	\$2,259,490	\$2,681,123
EchoWater Facility Maintenance	\$29,682,974	\$31,029,328	\$30,019,758	\$32,923,073
EchoWater Facility Operations	\$49,217,214	\$48,620,207	\$45,319,124	\$50,119,003
Engineering - Treatment	\$6,384,999	\$7,687,027	\$6,423,157	\$7,745,235
Engineering - Collection System	\$24,512,783	\$29,183,846	\$26,706,469	\$31,803,132
Finance	\$5,515,260	\$6,898,428	\$9,203,564	\$10,526,101
Human Resources	\$0	\$2,234,407	\$2,439,802	\$3,305,260
Information Technology	\$16,845,391	\$19,312,283	\$18,843,670	\$21,902,160
Interceptor Operations and Maintenance	\$11,048,584	\$11,697,700	\$11,172,801	\$12,146,500
Laboratory	\$5,796,690	\$6,294,221	\$6,127,239	\$6,508,811
Maintenance and Operations - Collection System	\$52,037,183	\$56,832,960	\$55,994,875	\$62,531,830
Office of Collection System Director	\$2,199,189	\$2,216,746	\$1,992,963	\$2,484,908
Office of Treatment Operations Director	\$1,602,261	\$1,651,596	\$1,679,892	\$1,777,836
Operations and Maintenance Admin - Treatment	\$2,301,812	\$5,317,832	\$4,676,921	\$5,281,911
Operations Support - Treatment	\$30,066,835	\$38,802,932	\$31,637,107	\$39,525,890
Policy and Planning	\$7,735,951	\$10,385,249	\$9,102,482	\$12,694,041
Purchasing and Contracts	\$3,752,768	\$3,801,540	\$3,486,995	\$3,033,059
Wastewater Source Control	\$2,527,958	\$2,724,226	\$2,787,694	\$2,863,292

Program Description & Budgets

Administrative Services

The Administrative Services section includes the District Engineer and all fiscal and general administration staff for SacSewer. This section is responsible for program cost accounting; personnel and payroll; training; and all administrative support, along with assisting in budget development and monitoring.

Treatment and Resource Recovery

The 2024-25 estimated year-end is \$472,181 over budget. Increased costs are primarily attributable to a mid-year increase in full time positions and employee-related costs to take on services performed previously by the County of Sacramento.

Labor costs are 53 percent of the budget and include COLAs. Staff time in support of Collection System activities is reimbursed to Treatment and Resource Recovery by Collection System. All service and supply costs for Collection System activities are contained in the Collection System budget.

Category Name	FY 2024-2025 Approved Budget:	FY 2024-2025 Est Year End:	FY 2025-2026 Budget Request:
Labor	5,511,881	5,774,160	7,320,238
Property & Liability Insurance	3,190,405	3,190,406	3,668,000
COMPASS Costs	327,117	327,117	309,714
Legal Services	330,000	246,195	250,000
Memberships	287,477	292,183	45,000
County Overhead	55,044	55,044	33,507
Contributions	276,786	276,786	0
Other	2,999,551	3,287,920	2,301,088
GRAND TOTAL	12,978,261	13,449,811	13,927,547

Collection System

The 2024-25 estimated year-end is \$460,803 over budget. The Collection System reimburses Treatment and Resource Recovery for services provided, which is included under Shared Support Services.

Category Name	FY 2024-2025 Approved Budget:	FY 2024-2025 Est Year End:	FY 2025-2026 Budget Request:
Shared Support Services	2,904,953	2,509,223	2,983,931
Other Professional Services	1,072,438	1,055,062	837,504
Liability Insurance	478,898	478,898	500,000
County Overhead	55,043	0	14,753
Other	1,114,539	1,920,735	1,304,834
GRAND TOTAL	5,625,871	5,963,918	5,641,022

Program Description & Budgets

Bufferlands

The Bufferlands section provides natural resource stewardship and property management on the Bufferlands and other SacSewer properties through wildlife habitat restoration and conservation, landscaping, weed abatement, agricultural lease administration, grounds maintenance, security-related tasks, and participation in public outreach and education programs. Other responsibilities include professional biological guidance and support to SacSewer projects and operations that may impact sensitive environmental resources. Support includes review of project and program designs and specifications, negotiation of appropriate impact-mitigation measures, implementation, oversight, and monitoring of project mitigation, and tracking and coordination of projects by other entities that may impact SacSewer natural resources.

The 2024-25 estimated year-end is \$74,782 under budget. The projected year-end costs for salaries and benefits are lower than expected due to unfilled permanent position vacancies.

Labor costs are 70 percent of the budget and include COLAs. This year's budget is \$130,302 higher than last year's budget. Increases in labor costs account for \$33,008 of this increased budget request. Temporary services, to provide cost-effective capital improvement project support and student services, make up an additional \$129,750 of the increase. These increases were partially offset by a reduction in personnel services of \$20,799 and slight reductions in other GLs including membership dues, phone charges and building maintenance services.

Category Name	FY 2024-2025 Approved Budget:	FY 2024-2025 Est Year End:	FY 2025-2026 Budget Request:
Labor	1,196,427	1,106,573	1,229,435
Landscape	119,000	105,000	119,000
Weed Abatement	72,000	68,000	72,000
Real Estate Services	20,000	20,000	20,000
Other	209,293	242,365	306,587
GRAND TOTAL	1,616,720	1,541,938	1,747,022

Program Description & Budgets

Communications

Treatment and Resource Recovery

The 2024-25 estimated year-end is \$386,964 under budget. This was due mainly to the lower-than-expected consultant support needed for public relations services.

Labor costs are 59 percent of the budget and include COLAs. The increase is primarily due to the increased salaries and cost of doing business. Staff time in support of Collection System activities is reimbursed to Treatment and Resource Recovery by the Collection System. All service and supply costs for Collection System activities are contained in the Collection System budget.

Category Name	FY 2024-2025 Approved Budget:	FY 2024-2025 Est Year End:	FY 2025-2026 Budget Request:
Labor	1,153,993	1,162,846	1,351,247
Other Professional Services	287,000	210,000	312,500
Public Relations Services	50,000	0	50,000
Advertising	2,500	1,000	1,500
Other	783,348	516,031	587,904
GRAND TOTAL	2,276,841	1,889,877	2,303,151

Collection System

The 2024-25 estimated year-end is \$168,509 under budget. This was due mainly to the lower-than-expected consultant support needed for public relations services.

The increase in the 2025-26 budget is primarily due to consultant services associated with our upcoming customer research effort, information videos, implementation of a new education program, and the increased cost of doing business. Collection System reimburses Treatment and Resource Recovery for services provided, which is included under shared support services.

Category Name	FY 2024-2025 Approved Budget:	FY 2024-2025 Est Year End:	FY 2025-2026 Budget Request:
Shared Support Services	573,255	558,866	730,000
Consulting Contracts	215,000	144,000	341,400
Other Operating Expenses & Supplies	113,000	57,000	162,000
Other	515,000	392,499	483,500
GRAND TOTAL	1,416,255	1,152,365	1,716,900

Program Description & Budgets

Customer Care

Customer Care interfaces directly with ratepayers in the areas of customer complaints and damage claims. Staff oversee the Backup-into-Structure (BIS) claims process, serve as the primary point of contact for elevated customer service matters, and provide an ombudsman role for customer concerns. They also monitor customer feedback and satisfaction levels and identify potential enterprise-wide customer service improvement opportunities.

The 2024-25 estimated year-end is \$585,590 under budget. Decreases are due to a reduction in billing service costs.

Labor costs are 6 percent of the budget and include COLAs. This year's budget is \$173,781 lower than last year's budget. Decreases are primarily due to a reduction in other professional services for BIS claims and billing service costs.

Category Name	FY 2024-2025 Approved Budget:	FY 2024-2025 Est Year End:	FY 2025-2026 Budget Request:
Utility Billing Service	1,511,181	951,242	1,428,976
BIS CLAIMS	700,000	757,303	746,000
Other Professional Services	350,000	311,911	320,000
Labor	147,485	156,857	154,797
Other	136,414	82,178	31,350
GRAND TOTAL	2,845,080	2,259,490	2,681,123

Program Description & Budgets

EchoWater Facility Maintenance

This program is responsible for maintenance of EchoWater Facility's equipment, including mechanical, electrical, control systems, and all buildings and structures. Electrical systems include 69 kilovolt (kV) service, 12kV distribution, and 4kV and 480 volts for process equipment. Control systems include security, fire alarm, public address, and process instrumentation. Mechanical equipment includes all treatment-process systems, and buildings and structures. Major work activities include preventive maintenance, such as inspection, testing, cleaning, and lubrication, corrective maintenance, and other maintenance-related activities such as analyses of asset data and information.

The 2024-25 estimated year-end is \$1,009,570 under budget. This is largely due to lower-than-expected salary and benefit costs resulting from vacancies. The significant labor savings were largely offset by increases in maintenance services and supplies, stores for general inflation and increasing stock of long lead items, and other costs for temporary staffing for solids harvest crew.

Labor costs are 69 percent of the budget and include COLAs. This year's budget is \$1,893,745 higher than last year's budget. The Increase is primarily due to labor cost increases, and increased cost of warehouse goods.

Category Name	FY 2024-2025 Approved Budget:	FY 2024-2025 Est Year End:	FY 2025-2026 Budget Request:
Labor	21,667,214	21,403,670	22,771,780
Regional Stores	2,265,245	2,798,784	2,725,000
Maint Serv & Supp	2,428,722	2,656,867	2,534,700
Heavy Equipment Serv & Supp	694,108	731,292	790,000
Fuel & Lubricants	450,000	381,089	400,000
Personnel Services	346,162	247,243	0
Other	3,177,877	1,800,813	3,701,593
GRAND TOTAL	31,029,328	30,019,758	32,923,073

Program Description & Budgets

EchoWater Facility Operations

This program is responsible for the 24/7 operation of the EchoWater Facility and staffed by five shifts of Operators (Day, Swing, Grave, Swing Relief, and Grave Relief). Staff include State of California-certified wastewater treatment plant operators and supervisors. Operators use a centralized Plant Computer Control System and field activities to operate the treatment plant for the protection of the public and environment.

The 2024-25 estimated year-end is \$3,301,083 under budget. The 2024-25 estimated year-end is \$3,301,083 under budget. This is largely due to a significant reduction in chemical costs and lower than expected labor cost due to unfilled vacancies. Chemical costs were lower than expected in FY24-25 was because of our partnership with the vendor to alleviate their off-specification hypochlorite resulting in significant savings for SacSewer. Chemical costs have remained steady over the last two years; FY 25-26 chemical budget anticipated a small mid-year increase.

Labor costs are 27 percent of the budget and include COLAs. Labor costs are 28 percent of the budget and include COLAs. This year's budget is \$1,498,796 higher than last year's budget. This increase is due to labor cost increases.

Category Name	FY 2024-2025 Approved Budget:	FY 2024-2025 Est Year End:	FY 2025-2026 Budget Request:
Chemicals	22,372,500	19,773,938	21,730,000
Labor	12,143,739	11,271,106	13,746,245
Electricity	13,100,000	13,200,000	13,700,000
Grit Hauling	381,861	345,554	390,000
Other	622,107	728,526	552,758
GRAND TOTAL	48,620,207	45,319,124	50,119,003

Program Description & Budgets

Engineering - Treatment

Engineering provides engineering and project management support services for capital and non-capital projects. Project phases and tasks include planning, lifecycle-cost analysis, design, construction, start-up and commissioning, and overall project management. Larger capital projects generally involve the hiring and management of engineering consultants. Smaller capital projects are typically designed in-house and may utilize specialty consultants to supplement staff resources. Engineering provides some staff resources for the EchoWater Project and Harvest Water, serving as Project Engineers, Project Managers, and other technical support.

The 2024-25 estimated year-end is \$1,263,870 under budget. Staffing levels during the fiscal year were less than anticipated. Budget for consultant services were delayed on cathodic protection and electrical support projects. These efforts are budgeted accordingly in the FY25/26 budget.

Labor costs are 84 percent of the budget and include COLAs. The labor budget increase is largely due to COLAs and filling existing vacancies. The decrease in the Small Maintenance Projects budget includes the reduction in cathodic protection system testing scope and partially offsets increase in the labor budget.

Category Name	FY 2024-2025 Approved Budget:	FY 2024-2025 Est Year End:	FY 2025-2026 Budget Request:
Labor	5,634,538	5,115,920	6,516,527
Small Maintenance Projects	1,686,853	1,106,000	1,043,500
Personnel Services	76,977	55,183	0
Other	288,659	146,054	185,208
GRAND TOTAL	7,687,027	6,423,157	7,745,235

Program Description & Budgets

Engineering - Collection System

Engineering maintains the Sewer System Management Plan and Asset Management Plan, performs hydraulic modeling and capacity analysis, analyzes performance indicators to meet service level agreements and regulatory compliance, prepares asset and strategy-level business case evaluations, supports Maintenance and Operations, reviews video inspections of assets to identify needed repairs and determines appropriate maintenance strategies, researches asset and property information, and investigates solutions to support others within SacSewer. Engineering plans, schedules, and oversees sewer maintenance, repair, relief, and rehabilitation projects and programs, and plans, designs, and oversees the construction of sewer pipelines and pump stations, reviews and approves sewer infrastructure plans, and facilitates the sewer portion of the land-use entitlement process.

The 2024-25 estimated year-end is \$2,477,377 under budget. Decreases are due to vacant positions and less contracted M&O support work.

Labor costs are 69 percent of the budget and include COLAs. This year's budget is \$392,804 higher than last year's budget. This budget difference is due to increases in labor costs and decreases in contracted M&O support work.

Category Name	FY 2024-2025 Approved Budget:	FY 2024-2025 Est Year End:	FY 2025-2026 Budget Request:
Labor	18,834,981	17,959,552	21,948,211
M & O Support	6,670,000	5,720,362	6,173,500
Geographic Information Systems	305,944	262,812	219,274
Other	3,372,921	2,763,743	3,462,147
GRAND TOTAL	29,183,846	26,706,469	31,803,132

Program Description & Budgets

Finance

Finance is responsible for managing SacSewer's corporate finance functions and services, including the preparation of the Annual Comprehensive Financial Report, debt issuance and management, treasury, investment management, long-term financial planning and revenue projections, development of financial policies and procedures, budget preparation and monitoring, the Sewer Lifeline Rate Assistance Program, program cost accounting, accounts payable, accounts receivable, and the auditing of contributing agencies and internal financial activities.

Treatment and Resource Recovery

The 2024-25 estimated year-end is \$1,123,905 over budget. This is primarily due to higher labor expenses following the transfer of the Accounts Payable (Fiscal) section from the Internal Services Department (ISD) to Finance in July 2024 and higher than anticipated costs for temporary staffing to support the transition of the Finance Department to a full-service department, independent from the County's Department of Finance.

Labor costs are 43 percent of the requested budget and include COLAs and estimated equity adjustments. This year's labor budget is roughly \$2 million higher (including Labor and POB Debt) over last year's budget. This increase is largely due to the transfer of positions from ISD and the addition of six new positions because of the separation from the County of Sacramento. Other drivers for the budget increase include increases in sewer lifeline rate assistance, reimbursements to contributing agencies, and the addition of expenses previously budgeted in ISD for Accounts Payable services.

Category Name	FY 2024-2025 Approved Budget:	FY 2024-2025 Est Year End:	FY 2025-2026 Budget Request:
Sewer Lifeline Rate Assistance	2,100,000	1,803,847	2,500,000
Labor	2,015,376	3,431,467	3,972,796
Labor (POB Debt – ACP)	69,999	69,999	107,698
Billing Reimbursement	1,000,000	831,703	1,447,326
Accounting Services	125,000	155,000	168,000
Other	275,052	417,316	976,900
GRAND TOTAL	5,585,427	6,709,332	9,172,720

Collection System

The 2024-25 estimated year-end is \$1,271,231 over budget. This is due to the increased workload relating to the district taking on services previously provided by the County and pension liability expenses. The Collection System reimburses Treatment and Resource Recovery for services provided, which is included under shared support services.

Category Name	FY 2024-2025 Approved Budget:	FY 2024-2025 Est Year End:	FY 2025-2026 Budget Request:
Shared Support Services	885,000	913,944	1,023,000
Other	498,000	1,650,287	627,465
GRAND TOTAL	1,383,000	2,564,231	1,650,465

Program Description & Budgets

Human Resources

Human Resource (HR) services encompass various functions and responsibilities related to the management of employees throughout their employment lifecycle. These services are essential for creating a healthy workplace environment and ensuring the well-being of both employees and the organization. HR services staff include various HR positions within the ISD section. These services include, but are not limited to Recruitment and Talent Acquisition, Compensation and Benefits, Employee Relations, Performance Management, and Labor Relations.

Treatment and Resource Recovery

The 2024-25 estimated year-end is \$789,892 over budget. This increase is due to the creation of a Human Resources Department following the separation from the County of Sacramento.

Labor costs are 70 percent of the budget and include COLAs. Staff time in support of Collection System activities is reimbursed to Treatment and Resource Recovery by Collection System. All service and supply costs for Collection System activities are contained in the Collection System budget.

Category Name	FY 2024-2025 Approved Budget:	FY 2024-2025 Est Year End:	FY 2025-2026 Budget Request:
Labor	171,585	1,589,064	1,972,760
Other Professional Services	113,500	124,687	200,000
Temporary Services	600,000	228,711	200,000
Other	319,322	51,837	451,000
GRAND TOTAL	1,204,407	1,994,299	2,823,760

Collection System

The 2024-25 estimated year-end is \$584,497 under budget. The Collection System reimburses Treatment and Resource Recovery for services provided, which are included under shared support services.

Category Name	FY 2024-2025 Approved Budget:	FY 2024-2025 Est Year End:	FY 2025-2026 Budget Request:
Shared Support Services	0	81,389	106,000
Temporary Services	600,000	228,722	100,000
Other Professional Services	113,500	123,492	75,000
Other	316,500	11,901	200,500
GRAND TOTAL	1,030,000	445,503	481,500

Program Description & Budgets

Information Technology

The IT section provides a wide variety of support services including the IT Service Desk, desktop and enterprise application support, desktop and server hardware and software configuration, systems administration, custom application development, vended application administration and configuration, intranet development and maintenance, network and server support, video conferencing and conference room audio-visual support, IT project management, and more. The IT section supports and maintains numerous applications, reports, servers, and databases for District staff.

Treatment and Resource Recovery

The 2024-25 estimated year-end is \$397,385 under budget. This reduction is due to both staffing and a reduction in consulting contract expenditure.

Category Name	FY 2024-2025 Approved Budget:	FY 2024-2025 Est Year End:	FY 2025-2026 Budget Request:
Labor	4,155,873	4,094,277	5,244,516
Hardware & Software	2,405,003	2,451,968	2,768,414
Consulting Contracts	2,248,217	1,337,717	2,561,657
DTech Support	2,062,393	2,451,317	1,812,423
Other	292,090	430,913	229,980
GRAND TOTAL	11,163,576	10,766,191	12,616,990

Collection System

The 2024-25 estimated year-end is \$71,228 under budget. The Collection System reimburses Treatment and Resource Recovery for services provided, which are included under shared support services.

Category Name	FY 2024-2025 Approved Budget:	FY 2024-2025 Est Year End:	FY 2025-2026 Budget Request:
D-Tech Services	1,788,025	1,839,081	2,469,114
Shared Support Services	1,693,626	1,890,862	2,385,000
Hardware & Software (Purchase/Maint)	2,548,498	2,132,375	2,312,498
Consulting Contracts	2,021,717	1,841,717	2,021,717
Other	96,841	373,445	96,841
GRAND TOTAL	8,148,707	8,077,479	9,285,170

Program Description & Budgets

Interceptor Operations and Maintenance

The interceptor system, which includes eight pump stations and 169 miles of interceptor pipe, are assets owned by Treatment and Resource Recovery. However, operations and maintenance are performed by the Collection System. Major maintenance activities include preventive and corrective maintenance. Preventive maintenance includes testing equipment and systems, inspection, lubrication, adjustment, predictive-maintenance testing to evaluate equipment health, and cleaning and line-flushing to prevent solids deposition. Corrective maintenance includes repair of equipment and systems that are broken or have failed.

The 2024-25 estimated year-end is \$524,899 under budget. This is due to the delay in several improvements such as the crown spray and corrosion projects.

This year's budget is \$448,800 higher than last year's budget. This is largely due to increased costs in shared support services for additional staffing to support interceptor improvements and increased cost for electricity.

Category Name	FY 2024-2025 Approved Budget:	FY 2024-2025 Est Year End:	FY 2025-2026 Budget Request:
Shared Support Services	6,000,000	6,350,000	6,400,000
Electricity	2,800,000	2,500,000	2,900,000
Sewage Disposal	675,000	736,000	750,000
Other	2,222,700	1,586,801	2,096,500
GRAND TOTAL	11,697,700	11,172,801	12,146,500

Program Description & Budgets

Laboratory

The Laboratory is responsible for providing environmental laboratory analytical services to SacSewer and other public agencies, including the Sacramento County Water Agency and the cities of Sacramento, Elk Grove and Isleton. Laboratory functional units include Chemistry, Biology, and Conventional Chemistry units. Laboratory Program Coordinators are responsible for the coordination of lab services with customers. Staff also provide sample collection services for assorted drinking water, groundwater, river water, and process-control samples. Most testing is performed by laboratory staff except when the lab is not certified for a specific test, or the testing requires specialized capabilities of an outside lab.

The 2024-25 estimated year-end is \$166,982 under budget. Most of the cost savings are from unpaid labor cost. Savings of \$270,000 budgeted for instruments that were not purchased. Other than these two cost savings, the year-end total is expected to be close to what was budgeted.

Labor costs are 79 percent of the budget and include COLAs. The increase in this year budget is due to increase in labor cost. Other operating costs remain flat compared to last year's budget.

Category Name	FY 2024-2025 Approved Budget:	FY 2024-2025 Est Year End:	FY 2025-2026 Budget Request:
Labor	4,804,787	4,858,878	5,173,042
Lab Supplies	380,000	380,000	380,000
Regional Stores	260,000	275,000	275,000
Lab Services	300,000	280,000	270,000
Lab Equipment	220,000	0	70,000
Other	329,434	333,361	340,769
GRAND TOTAL	6,294,221	6,127,239	6,508,811

Program Description & Budgets

Maintenance and Operations – Collection System

Collections Maintenance & Operations (M&O) responds to routine and emergency service requests 24 hours a day, 7 days a week to reduce sewage backups, spills, and loss of service for SacSewer customers. M&O Dispatch receives and dispatches roughly 7,000 customer calls per year. M&O conducts sewer inspections, preventative maintenance, corrective repairs, and minor rehabilitation of aging and/or damaged assets. M&O operates and maintains 4,700 miles of gravity sewer collection assets, 90 miles of pressurized collection assets and 106 pump stations. M&O also operates and maintains Echo Water Resource Recovery Facility conveyance assets, which includes 8 large pump stations and 169 miles of interceptor pipe. In addition, M&O is responsible for the maintenance and operations of two corporation yards - NACY and SACY, and the maintenance, inspections and repair of SacSewer's fleet, consisting of nearly 400 vehicles and pieces of equipment.

The 2024-25 estimated year-end is \$838,085 under budget. M&O is currently projected to be significantly under spent; this is mainly due to three factors. The first is multiple building facilities projects budgeted to be completed in the current fiscal year have been moved to Capital projects and pushed to FY 25/26. The second is due to M&O sections carrying multiple vacancies for much of the current FY. The third factor has been working through the CARB ACF regulations to acquire vehicles to meet compliance. ACF regulations have significantly slowed the process and made it considerably more complicated to locate and purchase vehicles. Fleet is still working diligently to locate and purchase most of the units' schedule in the current FY and is currently estimating the cost at \$3.25M, which will bring the estimated under spent amount down significantly

Labor costs are 63 percent of the budget and include COLAs. The 25/26 FY budget is roughly \$6,000,000 higher than the current FY budget. Roughly a third of the increase is due to labor equity adjustments and COLAs. In addition, the Maintenance and Operation section is adding two additional crew members (four positions) in the Mechanical Facilities group and transitioning 14 long-term intermittent positions to 10 permanent positions. Another significant portion of the increase is due to the continuing escalation in the cost of goods and services, fueled by shortages of many products and/or materials in many sectors. Recent trade tariffs have also fueled speculation of continuation along this course. Continued increases in regulatory requirements also are contributing to ongoing cost escalations, driving up the prices of vehicles and /equipment while also making them much harder to locate and acquire.

Category Name	FY 2024-2025 Approved Budget:	FY 2024-2025 Est Year End:	FY 2025-2026 Budget Request:
Labor	34,947,725	34,228,238	39,603,206
Heavy/Light Equip, Maint & Rental	7,345,000	6,332,864	7,045,000
Construction Services & Supplies	2,890,000	3,878,823	3,730,000
Building & Yards	2,042,950	2,367,554	2,106,000
Electricity	1,228,200	1,333,798	1,350,000
Chemicals	600,000	755,078	775,000
Other	7,779,085	7,098,520	7,922,624
GRAND TOTAL	56,832,960	55,994,875	62,531,830

Program Description & Budgets

Office of Collection System Director

The Office of the Director is responsible for the oversight of day-to-day operations including office and field-staff safety, regulatory compliance audits and inspections, renewal of regulatory permits, and for the enforcement of the SacSewer Ordinance.

The 2024-25 estimated year-end is \$223,783 under budget. Decreases are due to a vacancy and a reduction of costs associated with regulatory permits and materials.

Labor costs are 60 percent of the budget and include COLAs. This year's budget is \$268,162 higher than last year's budget. Increases are primarily associated with labor and legal services.

Category Name	FY 2024-2025 Approved Budget:	FY 2024-2025 Est Year End:	FY 2025-2026 Budget Request:
Labor	1,319,580	1,243,227	1,498,108
Safety	278,000	235,204	288,000
Legal Services	150,000	160,000	230,000
Other	469,166	354,533	468,800
GRAND TOTAL	2,216,746	1,992,963	2,484,908

Program Description & Budgets

Office of Treatment Operations Director

This program includes the EchoWater Director of Operations and Safety Office staff. The Director is responsible for managing the operation and maintenance of the Sacramento Regional Wastewater Treatment Plant. The Director's duties include oversight of the following workgroups in the Department: Engineering, Operations & Maintenance, Operations Support, Laboratory, EchoWater Project and Harvest Water – Program Management Offices, and Safety. The Safety Office is responsible for all safety activities required to operate and maintain Regional San assets in a safe manner and to ensure a safe working environment for all staff.

The 2024-25 estimated year-end is \$28,296 over budget.

Labor costs are 82 percent of the budget and include COLAs. The budget includes an increase in labor costs.

Category Name	FY 2024-2025 Approved Budget:	FY 2024-2025 Est Year End:	FY 2025-2026 Budget Request:
Labor	1,241,444	1,350,790	1,452,833
Safety Serv & Supp	310,000	255,000	255,000
Other	100,152	74,101	70,003
GRAND TOTAL	1,651,596	1,679,892	1,777,836

Program Description & Budgets

Operations and Maintenance Admin – Treatment and Resource Recovery

This program is responsible for management and support of the Operations & Maintenance (O&M) Section. Activities include development of operations and maintenance policies and procedures, fleet management, and continued implementation of asset-management activities.

The 2024-25 estimated year-end is \$640,911 under budget. The is largely due to unfilled positions.

Labor costs are 12 percent of the budget and include COLAs. This year's budget is \$35,921 lower than last year's budget.

Category Name	FY 2024-2025 Approved Budget:	FY 2024-2025 Est Year End:	FY 2025-2026 Budget Request:
Labor	1,083,700	739,750	655,411
Personnel Services	10,996	7,869	0
Other	4,223,136	3,929,302	4,626,500
GRAND TOTAL	5,317,832	4,676,921	5,281,911

Program Description & Budgets

Operations Support – Treatment and Resource Recovery

Operations Support is responsible for change management, asset management, documentation management, management of compliance efforts, security management, process control/optimization, and providing operations engineering support to various sections at EchoWater Facility. Duties include process pilot studies; management of the gas management system program; regulatory/permit compliance and reporting; EchoWater Facility and interceptor odor control; coordination of construction activities; and support/technical assistance to the Harvest Water and EchoWater Project Program Management Office. The Information Management group is now part of the Operations Support Section.

The 2024-25 estimated year-end is \$7,165,825 under budget. This decrease is mainly due to a slow start of the Supplemental Biosolids Disposal effort and the Biosolids recycling facility did not use as much energy as predicted. In addition, costs of chemicals were lower than anticipated.

Labor costs are 25 percent of the budget and include COLAs. This year's budget is \$722,598 higher than last year's budget. This is largely due to higher labor costs, and higher costs and full implementation of the supplemental biosolids disposal. The increases are partly offset by lower expectations from the Biosolids Recycling Facility due to shutdowns for capital upgrades.

Category Name	FY 2024-2025 Approved Budget:	FY 2024-2025 Est Year End:	FY 2025-2026 Budget Request:
Supplemental Biosolids Disposal	13,474,500	8,620,000	14,034,500
Labor	8,967,178	7,877,676	9,841,264
Biosolids Recycling Facility	8,430,000	7,532,000	6,676,000
Chemicals	3,932,000	3,500,000	3,945,000
Permit Charges	1,250,000	1,163,037	1,314,000
Consulting Contracts	720,500	539,500	838,000
Construction Services and Supplies	250,000	250,000	380,000
Other	1,778,754	2,154,894	2,497,126
GRAND TOTAL	38,802,932	31,637,107	39,525,890

Program Description & Budgets

Policy and Planning

Policy and Planning is responsible for monitoring and engaging in state and federal legislative and regulatory processes; optimizing sewage collection and treatment with long-range strategic planning; furthering sustainability and alternative energy efforts; exploring opportunities to provide recycled water delivery; managing the community-wide septic to sewer program and its projects; overseeing the Confluence Regional Partnership Program; conducting scientific research and technical support related to environmental and process needs; developing rates and fees; managing the service area boundaries; facilitating the Project Authorization Committee meetings; overseeing the ordinances; and facilitating agreements with contributing agencies and others.

Treatment and Resource Recovery

The FY 2024-25 estimated year-end is \$1,116,814 under the budget amount. This is mainly due to staff vacancies and not exhausting the Confluence Program funding, captured in the “Other” category below.

FY’s 2025-26 budget is \$1.8 million higher than last year’s budget, this is mainly due to increased labor costs and temporary services for staff augmentation. Staff time in support of Collection System activities is reimbursed to Treatment and Resource Recovery by the Collection System. All service and supply costs for Collection System activities are contained in the Collection System budget.

Category Name	FY 2024-2025 Approved Budget:	FY 2024-2025 Est Year End:	FY 2025-2026 Budget Request:
Labor	5,988,282	5,442,909	6,788,598
Consulting Contracts	568,000	1,001,000	952,800
Legal Services	200,000	200,000	310,000
Other Professional Services	130,000	84,000	120,000
Other	2,536,967	1,578,526	2,737,143
GRAND TOTAL	9,423,249	8,306,435	10,908,541

Collection System

The FY 2024-25 estimated year-end is \$165,954 under budget. This is mostly due to lower-than-anticipated charges for septic to sewer projects.

The Collection System reimburses Treatment and Resource Recovery for services provided, which are included under shared support services.

Category Name	FY 2024-2025 Approved Budget:	FY 2024-2025 Est Year End:	FY 2025-2026 Budget Request:
Shared Support Services	250,000	526,445	1,039,000
Consultant Contracts	53,000	231,500	65,000
Other	659,000	38,101	681,500
GRAND TOTAL	962,000	796,046	1,785,500

Program Description & Budgets

Purchasing and Contracts

Purchasing and Contracts provide contract and procurement services. In addition, Purchasing and Stores administers the procurement card and surplus property programs. The Contracts Section administers contracts for consulting and major construction projects.

Treatment and Resource Recovery

The FY 2024-25 estimated year-end is \$159,200 under budget.

Labor costs are 93 percent of the budget and include COLAs. Staff time in support of Collection System activities is reimbursed to Treatment and Resource Recovery. All service and supply costs for Collection System activities are contained in the Collection System budget.

Category Name	FY 2024-2025 Approved Budget:	FY 2024-2025 Est Year End:	FY 2025-2026 Budget Request:
Labor	2,165,716	2,141,749	1,475,007
Personnel Services	49,486	35,340	0
Other	256,260	135,173	108,052
GRAND TOTAL	2,471,462	2,312,262	1,583,059

Collection System

The FY 2024-25 estimated year-end is \$155,345 over budget. The Collection System reimburses Treatment and Resource Recovery for services provided, which are included under Shared Support Services.

Category Name	FY 2024-2025 Approved Budget:	FY 2024-2025 Est Year End:	FY 2025-2026 Budget Request:
Shared Support Services	1,204,078	1,107,782	1,400,000
Other	126,000	66,951	50,000
GRAND TOTAL	1,330,078	1,174,733	1,450,000

Program Description & Budgets

Wastewater Source Control

Wastewater Source Control provides regulatory oversight of industrial and commercial types of sewage discharges into the sewer system. This program is responsible for protecting the collection system and Treatment and Resource Recovery from harmful effects of non-residential discharges through the implementation of the federally mandated pretreatment program and local permit programs regulating groundwater remediation dischargers, surface cleaners, dry cleaners, liquid waste haulers, and temporary dischargers. The program conducts permitting; inspection; sampling; enforcement; source reduction; incident response; pollutant tracking and trending; and education and outreach.

Treatment and Resource Recovery

The FY 2024-25 estimated year-end is \$43,231 over budget. Salaries were lower due to a vacant position.

Labor costs are 89 percent of the budget and include COLAs. FY's budget is \$114,066 higher than last year's budget. Staff time in support of Collection System activities is reimbursed to Treatment and Resource Recovery by Collection System. All services and supplies costs for Collection System activities are contained in the Collection System budget.

Category Name	FY 2024-2025 Approved Budget:	FY 2024-2025 Est Year End:	FY 2025-2026 Budget Request:
Labor	2,329,918	2,395,599	2,510,009
Security Services	72,000	75,804	76,000
Goethe Building Cost Share	54,783	54,783	61,433
Shared Support Services	48,000	43,000	51,000
Other	204,525	183,270	124,850
GRAND TOTAL	2,709,226	2,752,457	2,823,292

Collection System

The FY 2024-25 estimated year-end is \$20,237 over budget. The Collection System reimburses Treatment and Resource Recovery for services provided, which is included under Shared Support Services.

Category Name	FY 2024-2025 Approved Budget:	FY 2024-2025 Est Year End:	FY 2025-2026 Budget Request:
Shared Support Services	15,000	34,574	40,000
Other	0	663	0
GRAND TOTAL	15,000	35,237	40,000

Capital Fund Budget Summary

Treatment and Resource Recovery

The 2025-26 Capital Fund Budget for Treatment and Resource Recovery is \$464.5 million, a decrease of \$31.4 million or 6.3 percent less from the 2024-25 budget.

Notable elements of the 2025-26 capital budget are:

- A total of approximately \$328 million on capital projects and related expenditures. A complete list of the projects planned to be designed or constructed in 2025-26 is found on page 38.
- Debt Service remains unchanged at approximately \$135 million on outstanding bonds and State Revolving Fund (SRF) loans.
- A total of \$2.4 million will be moved from undesignated cash balances to increase reserve balances in Capital Fund Designated Reserves to \$164.5 million in line with the Reserves Policy.
- The undesignated cash reserves are an indication of short-term financial strength. The estimated ending balance for the 2024-25 fiscal year undesignated cash reserves in the Capital Fund is \$249 million.

Funding for the Treatment and Resource Recovery Capital Budget is derived from sewer impact fees charged to new development, a portion of the monthly service charge, undesignated cash, and interest earned on cash balances, and debt proceeds. Notable revenue and funding sources for the 2025-26 capital budget are as follows:

- Total revenue from monthly sewer service charges for Treatment and Resource Recovery is projected at roughly \$360.1 million. The Capital Fund allocation is budgeted at approximately \$162.9 million, or 9 percent of the total sewer service charge, an increase of \$12.0 million from the 2024-25 adopted budget due to rate increases implemented in 2025-26. Rate revenue allocation is based on the principle that operating revenues should first be allocated to the Operating Fund to fully fund operations to ensure SacSewer can meet its ongoing operating obligations with its ongoing revenues before investing in capital assets.
- Impact fee revenue is budgeted at \$25.1 million, an increase of \$125,000 from the 2024-25 fiscal year. This projected amount anticipates that development activity in the Sacramento region seen in 2024-25 will continue in 2025-26.
- The other revenue of \$151 million represents anticipated grant receipts for the Harvest Water Project.
- New debt issuance of \$225 million in revenue bonds is planned to help close the financing gap for the Harvest Water Project and other capital projects.

Capital Fund Budget Summary, (continued)

Collection System

The 2025-26 Capital Fund Budget for the Collections System is \$73.6 million, an increase of \$7.3 million or 11.2 percent from the 2024-25 budget.

Notable items regarding the 2025-26 capital budget are:

- Total expenditure of approximately \$54.7 million on capital projects and related expenditures. A complete list of the projects planned to be designed or constructed in 2025-26 is found on page 43.
- Debt Service of approximately \$14 million on outstanding revenue bonds.
- Designated Capital Reserves will remain at \$10,541,000 in line with the Reserves Policy.

Funding for the Capital Budget is derived from sewer impact fees charged to new development, a portion of the monthly service charge, other revenues, interest earned on cash balances, and cash reserves. Notable revenue and funding sources for the 2025-26 capital budget are as follows:

- Total monthly sewer service charges revenue is approximately \$135.6 million. The Capital Fund allocation is budgeted at \$31.7 million, or 23.4 percent, an increase of about \$4.0 million from the 2024-25 adopted budget due to rate increases implemented in 2025-26. Rate revenue allocation is based on the principle that operating revenues should first be allocated to the Operating Fund to fully fund operations to ensure SacSewer can meet its ongoing operating obligations with its ongoing revenues before investing in capital assets.
- Impact Fee Revenue is budgeted at \$7.5 million, with \$2.35 million projected in relief areas and \$5.15 million in expansion areas. This anticipates that the development activity in the Sacramento region will remain the same as the 2024-25 year.
- Other revenue of \$28.3 million includes anticipated grant receipts of \$12.7 million for septic conversion projects, \$2.2 million in BABs subsidies, and about \$9.8 million in reimbursements from Treatment and Resource Recovery for work on interceptor projects.
- The estimated ending balance for the 2025-26 fiscal year undesignated cash reserves in the Capital Fund is \$28.1 million.

Capital Fund Budget Schedule

Treatment and Resource Recovery

FISCAL YEAR 2025-26

FUND # 262A

CAPITAL BUDGET 3030000

Capital Details	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Requested & Recommended 2025-26
Revenues				
Monthly Service Charges	154,887,713	150,803,787	148,382,955	162,886,801
Impact Fees	34,480,736	25,000,000	29,064,386	25,125,000
Other Revenue	1,041	95,000,000	30,100,000	151,000,000
Interest Income	9,733,327	7,055,000	6,969,658	9,528,160
Total Capital Revenues	199,102,817	277,858,787	214,516,999	348,539,961
Expenses				
Services & Supplies	38,444,019	59,361,689	50,681,516	50,017,991
Other Charges	82,000	140,000	185,326	640,000
Debt Service				
Principal	68,032,059	71,000,000	70,000,000	75,000,000
Interest	55,181,074	64,000,000	60,000,000	60,000,000
Fixed Assets				
Land	0	12,126,571	0	12,451,000
Improvements	19,675,522	289,303,034	161,531,318	266,382,406
Equipment	0	0	0	0
Contingency	0	0	0	0
Total Capital Expenses	181,414,674	495,931,294	342,398,160	464,491,397
Depreciation & Amortization	924,665	2,400,000	100,000	100,000
Depreciation/Amortization Offset	(924,665)	(2,400,000)	(100,000)	(100,000)
Capital Fund Budget	181,414,674	495,931,294	342,398,160	464,491,397
Bond/Loan Proceeds	132,000,000	317,000,000	0	225,000,000
Debt Defeasance	0	0	0	0
SOURCE OF WORKING CAPITAL	149,688,143	98,927,493	(127,881,161)	109,048,564
Reserve Contribution	(14,758,006)	(2,340,524)	(2,340,524)	(2,399,037)
Reserve Release	0	0	0	0
Net Change Increase (Decrease)	134,930,137	96,586,969	(130,221,685)	106,649,527
Beginning Undesignated Cash Reserves	137,745,018	272,675,155	272,675,155	142,453,470
Ending Undesignated Cash Reserves	272,675,155	369,262,124	142,453,470	249,102,997

Capital Fund Budget Schedule

Collection System

FUND # 268A

CAPITAL BUDGET 3006000

Capital Details	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Requested & Recommended 2025-26
Revenues				
Monthly Service Charges	14,646,244	27,733,557	27,134,374	31,764,202
Impact Fees - Relief	0	0	0	2,350,000
Impact Fees - Expansion	10,180,885	7,500,000	7,500,000	5,150,000
Other Revenue	4,530,482	13,309,000	22,060,232	28,312,000
Interest Income	396,674	387,000	157,416	643,400
Total Capital Revenues	29,754,285	48,929,557	56,852,022	68,219,602
Expenses				
Service & Supplies	24,875,062	55,525,000	34,735,426	59,559,200
Other Charges	0	0	2,081	0
Debt Service				
Principal	1,275,000	1,400,000	2,288,571	4,800,000
Interest	8,835,604	9,200,000	7,847,364	9,200,000
Fixed Assets				
Improvements	0	0	0	0
Total Capital Expenses	34,985,666	66,125,000	44,873,442	73,559,200
Depreciation & Amortization	(77,629)	100,000	0	0
Depreciation/Amortization Offset	77,629	(100,000)	0	0
Capital Fund Budget	34,985,666	66,125,000	44,873,442	73,559,200
SOURCE OF WORKING CAPITAL	(5,231,381)	(17,195,443)	11,978,580	(5,339,598)
Reserve Contribution	0	0	0	0
Reserve Release	4,002,131	0	0	0
Transfer from Collection System Operations Fund	0	15,000,000	15,000,000	0
Net Change Increase (Decrease)	(1,229,250)	(2,195,443)	26,978,580	(5,339,598)
Beginning Undesignated Cash Reserves	7,723,819	6,494,569	6,494,569	33,473,149
Ending Undesignated Cash Reserves	6,494,569	4,299,126	33,473,149	28,133,551

Capital Projects List

Treatment and Resource Recovery

Project Name	Project Description (<i>and status</i>)	Total Project Budget	2025-26 Budget
Allowance for Interceptor Capital Projects	Provides for allowance for smaller or unforeseen capital projects in the interceptor system. (Planning/Construction)	\$5,000,000	\$410,000
Allowance for Other EchoWater Facility Capital Projects	Provides for allowance for smaller or unforeseen capital projects at the EchoWater Facility. (Planning/Construction)	\$5,000,000	\$625,000
Area 9 Low Voltage Switchgear	Replace the low voltage electrical switchgear at the Sacramento River Outfall (Area 9). The switch gear is outdated, deteriorating, and not sufficiently reliable. Failure of this equipment would result in discharge permit violations. (Design)	\$1,875,000	\$1,300,000
Beach Lake Berm Repair Project	Rebuild/repair the Lower Beach Lake & Morrison Creek Levee. This project is a joint effort between SacSewer, the County of Sacramento and City of Sacramento. (Permitting/Environmental Review/Design)	\$750,000	\$615,000
BioGeneration Facility	Construct a new co-generation plant that will allow the EchoWater Facility to burn digested gas to produce electricity and heat. (Design-Build)	\$144,138,381	\$63,900,000
Biosolids Disposal Capacity Upgrades	Recent EchoWater plant upgrades made to satisfy the 2010 NPDES permit have caused significant biosolids treatment capacity issues. A new digested sludge dewatering process, new cap well system, and primary sludge thickening process will need to be constructed to increase treatment capacity. The remaining biosolids stored onsite will also need to be removed and disposed of. (Planning)	\$250,000,000	\$450,000
BRF Improvements	BRF plant upgrades are being made to comply with safety regulations and to replace and repair aging equipment, such as the drum dryer, screw conveyors, PLC, and screw conveyor. These capital improvements will be completed under the operations agreement, but the cost will be posted to the capital budget. (Operating Contract)	\$12,402,081	\$4,200,000
Chiller Replacement Project	Replace obsolete and failing chillers with new high-efficiency electric chillers to provide adequate cooling for offices and process buildings. (Design)	\$25,000,000	\$6,800,000
City of Sacto N-12 Ball Valve PLC, Instrumentation, and Actuator Replacement	Replacement of control elements related to the N12 Fall Structure bypass ball valve to restore its function of maintaining upstream water levels to prevent corrosion and odor problems. (Planning)	\$1,337,050	\$150,000
City of Sacto N29 Force Main Slip Lining & Rehab (CIPP)	Condition Assessment of the N29 force main showed significant corrosion and a need for rehabilitation likely through Cast in Place Pipe (CIPP) slip lining. (Design)	\$14,250,000	\$850,000

Capital Projects List (Continued)

Treatment and Resource Recovery

Project Name	Project Description (<i>and status</i>)	Total Project Budget	2025-26 Budget
City of Sacto Sump 55 Connection to City Interceptor Replacement	Repair corroded section of pipe between 72-inch Interceptor and Sump 55 Force main. (Construction)	\$600,000	\$75,000
Cryo Plant Decommissioning Project	The EchoWater Facility's cryogenic plant is no longer needed and has been permanently removed from service. The project will remove the major pieces of equipment making the space available for other purposes. (Construction)	\$515,000	\$50,000
East Rancho Interceptor	This project aims to relieve capacity issues at the S132 Chrysanthi pump station and support future development. SacSewer's PAC approved restarting the White Rock and Aerojet Interceptors Project in December 2024. A Request for Proposal was issued in February 2025, and consultant submissions are now under review. (Design)	\$105,000,000	\$1,132,519
EchoWater Closeout Costs	EchoWater Closeout costs for BNR/PEPS, CEQA, OCIP, PMO and TTF	\$1,228,806,697	\$1,085,000
EchoWater Facility Pavement & Road Restoration	Continued repair and replacement of damaged pavement in and around the EchoWater Facility. Much of the damage is related to the heavy construction that was part of the EchoWater program. (Construction)	\$2,600,000	\$170,000
EchoWater Facility PCCS Ovation Upgrade	The existing EchoWater Facility's computerized control system is beyond its useful life and needs to be upgraded to mitigate obsolescence. Failure to do so poses short and long terms risks to regulatory control, monitoring, and data archival. (Construction)	\$8,300,000	\$135,000
EchoWater Final Site/Security Improvements	Planning, design, and construction costs for upgrades required by the 2010 NPDES permit. What remains are activation projects and processing record documentation for the various EchoWater construction projects. (Construction)	\$7,000,000	\$325,000
Ferric Chloride Feed System Improvements and Rehab	Provides for rehabilitation and improvements to the EchoWater Facility's Ferric Chloride chemical feed system to improve reliability and safety. (Design)	\$6,400,000	\$3,880,000
FOG Station Repairs	Replace the failed plug valves with stainless steel ball valves, add large rock traps and replace grinders with larger units. (Design)	\$450,000	\$450,000
Harvest Water - Central/South Pipelines	Pump station and large diameter pipeline to deliver recycled water to agricultural interests in south Sacramento County for the purpose of reducing the use of groundwater for agricultural irrigation and to provide other ecological benefits. (Construction)	\$71,174,622	\$13,972,495

Capital Projects List (Continued)

Treatment and Resource Recovery

Project Name	Project Description (<i>and status</i>)	Total Project Budget	2025-26 Budget
Harvest Water - Administrative Program Management Office	Eco Plan Construction covers benefit implementation activities such as fencing, vegetation control, native plantings and irrigation systems, beaming for crane fields. (Construction)	\$96,000,000	\$28,275,000
Harvest Water - Elk Grove Transmission Pipeline, Segment 1 Construction Only	One of five Harvest Water pipeline construction projects, the EGTP Segment 1 project consists of about 1.6 miles of 66-inch diameter welded steel pipe on the EchoWater Facility property that will help convey recycled water to agricultural properties south of Elk Grove. (Construction)	\$18,000,000	\$14,000,000
Harvest Water - Elk Grove Transmission Pipeline, Segment 2	One of five Harvest Water pipeline construction projects, the EGTP Segment 2 project consists of about 4 miles of 66-inch diameter welded steel pipe constructed through the City of Elk Grove that will help convey recycled water to agricultural properties south of Elk Grove. (Construction)	\$114,708,294	\$26,560,000
Harvest Water - Franklin-Eschinger Pipelines	One of five Harvest Water pipeline construction projects, the Central/South Pipelines project includes roughly 9.5 miles of 20-inch to 66-inch diameter pipelines that will distribute recycled water to agricultural properties in south Sacramento County for the purpose of reducing the use of groundwater for agricultural irrigation and to provide other ecological benefits. (Construction)	\$82,412,108	\$9,865,000
Harvest Water - West Pipelines	One of five Harvest Water pipeline construction projects, the Central/South Pipelines project includes roughly 10.3 miles of 12-inch to 48-inch diameter pipelines that will deliver recycled water to agricultural properties in south Sacramento County for the purpose of reducing the use of groundwater for agricultural irrigation and providing other ecological benefits. (Construction)	\$53,138,959	\$7,320,000
Harvest Water Capital Program Management Office	The Harvest Water C-PMO is a blended team of District and consultant staff responsible for establishing design standards, implementing pre-design field work, procuring design services, and managing multiple, large construction projects to build the Harvest Water recycled water conveyance and distribution system. (Construction)	\$33,589,938	\$6,766,606

Capital Projects List (Continued)

Treatment and Resource Recovery

Project Name	Project Description <i>(and status)</i>	Total Project Budget	2025-26 Budget
Harvest Water Pumping Station	A new, large pumping station with a design capacity of 105 million gallons per day (MGD) that will send recycled water from the EchoWater Facility to agricultural properties south of Elk Grove. (Construction)	\$79,684,886	\$26,162,693
Harvest Water - On-Farm Connections, Phases 1 and 2	These two projects will construct mechanical and control system equipment at roughly 120 service connections that will control the delivery of recycled water to agricultural properties covering 16,000 acres in the south Sacramento County area. (Construction)	\$48,526,142	\$16,830,000
I&E Building Fire Alarm Upgrade	Upgrade or replace existing fire alarm systems in the Influent & Effluent Building to ensure compliance with current fire codes. (Planning)	\$850,000	\$800,000
I/E Locker Room Expansion & Upgrades	Architectural improvements to expand the existing operator locker rooms in the I&E Building at SRWTP. (Construction)	\$835,000	\$1,379,218
Influent Junction Structure Rehabilitation	Repair and restore deteriorated concrete, mechanical, and electrical equipment at the EchoWater Facility's Influent Junction Structure. (Design)	\$1,000,000	\$1,000,000
Influent Pump Installation	Adding a 6th Influent Pump to restore necessary capacity and redundancy to ensure plants' ability to handle high incoming wet weather flows and prevent spills in the sewer collection system. (Design)	\$16,095,766	\$13,225,866
Interceptor Cathodic Protection	Rehabilitation of cathodic protection systems that protect the South River Pump Station, New Natomas Pump Station, and the New Natomas force mains. (Planning)	\$2,400,000	\$2,275,000
Lab HVAC upgrade/replacement	Replace the existing 180-ton system with a new more reliable system. (Planning)	\$750,000	\$600,000
Lining DLD-1	In response to the biosolids emergency, the need for another lined dedicated land disposal unit has been identified to increase the EchoWater Facility's capacity for biosolids processing and disposal. (Design)	\$20,000,000	\$11,400,000
Mixed Sludge Piping System Rehab	Replace aging and failing piping and valves on the SRWTP Mixed Sludge distribution system. (Construction)	\$900,000	\$600,000
N21 Central Interceptor Rehab	Rehabilitation of the lower reach of the Central Inceptor to address corrosion of pipe walls and hydraulic structures observed through inspections performed in 2020. (Construction)	\$151,600,000	\$41,337,000
N28 Odor Control Improvements	The project is installing a new fan and ducting for odor control at the station. There are also minor electrical improvements for the system. (Construction)	\$450,000	\$270,000

Capital Projects List (Continued)

Treatment and Resource Recovery

Project Name	Project Description (and status)	Total Project Budget	2025-26 Budget
N28 Odor Control Improvements	The project is installing a new fan and ducting for odor control at the station. There are also minor electrical improvements for the system. (Construction)	\$450,000	\$270,000
N50 & N51 Force Main Condition Assessment	Targeted interceptor condition assessment focused on areas at highest risk of degradation	\$475,000	\$475,000
New Natomas PS HVAC Repl	Replace failing HVAC equipment at New Natomas Pump Station	\$1,250,000	\$1,250,000
PLC Replacement at Interceptor Pump Stations	Replace and program discontinued PLCs at all Interceptor pump stations. (Construction)	\$1,100,000	\$310,000
Primary Deck Structural Assessment & Rehab	Assess the condition of the primary process area deck and implement repairs and rehab where needed. This is a multi-year project implemented in phases. 2024-25 Budget includes Phase 4 and remaining work from previous phases. (Construction)	\$7,000,000	\$1,275,000
Primary Deck WRH Pipe Replacement	The project will replace approximately 2,000 linear feet of 4" steel piping in the primary area. The piping is related to spray water for scum control. (Design)	\$1,000,000	\$1,000,000
Primary ORT Rehabilitation	Components of the Primary Odor Reduction Tower (ORT) are experiencing various levels of corrosion and need to be replaced and/or repaired. (Design)	\$7,200,000	\$1,350,000
RTP Corp I/O Replacement - ACC1	The project will replace obsolete communication equipment in ACC1 to provide alternatives to the PCCS system (Planning).	\$2,525,000	\$1,000,000
SSB/LDLD Roadways	Reconstruction of deteriorated/underperforming SSB/LDLD roadway segments with thickened AB and cemented AB sections to support increased solids harvest operations. (Design)	\$1,000,000	\$960,000
SST 4 and 15 Rehab 2025	The project will perform coating repairs to existing structures and equipment on Secondary Sedimentation Tanks 4 & 15. The work includes blasting and recoating the steel below the super structure in the tanks. (Construction)	\$3,450,000	\$2,660,000
SST Rehab 2026	EchoWater Operations conducts rehabilitation of Secondary Sedimentation Tanks based on previously approved maintenance plan. Infrastructure included in the rehabilitation effort will be determined based on condition assessment result. (Planning)	\$3,550,000	\$735,000
Upper Dry Creek Interceptor Relief	New segment of interceptor sewer pipe to relieve excess capacity in Upper Dry Creek due to new development. (Design/ Construction)	\$22,770,000	\$8,385,000
TOTAL CAPITAL PROJECTS - TREATMENT AND RESOURCE RECOVERY		\$2,661,584,923	\$328,911,397

Capital Projects List Collection System

Project Name	Project Description (and status)	Total Project Budget	2025-26 Budget
Walnut Grove Pumping System Relief Project (WG-1)	Upgrade pump stations convey flows from Walnut Grove service area. (Planning)	\$6,668,000	\$430,000
Rio Linda (RIO-3) Relief Project	Addresses predicted capacity deficiencies in Rio Linda Boulevard and Q Street. (Planning)	\$23,583,000	\$1,013,000
Arden Gold (NEA-51) Relief Project	Upgrade S059 pump station and replacement of sewer lines to address capacity deficiencies near Dredger Way and Main Avenue (Planning)	\$9,595,696	\$779,000
Creek Crossing Project	Replacement and/or rehabilitation of sewer lines crossing water courses. (Design)	\$12,600,000	\$2,543,000
NACY Admin Building	Replacement of the Administration Building at the SASD North Area Corporation Yard. (Planning)	\$41,032,000	\$2,023,000
Florin Town Septic Conversion Project	Conversion of septic systems to sewer. (Design)	\$10,665,000	\$4,980,000
Linda Manor Septic Conversion Project	Conversion of septic systems to sewer. (Design)	\$7,619,000	\$4,835,000
Franklin Septic Conversion Project	Conversion of septic systems to sewer. (Design)	\$7,337,000	\$2,661,000
Hood Septic Conversion Project	Conversion of septic systems to sewer. (Design)	\$22,850,000	\$10,107,400
Lower Lateral Replacement Projects	Annual replacement of lower laterals in various areas throughout SASD. (Construction)	\$36,000,000	\$3,437,500

Capital Projects List (Continued)

Collection System

Project Name	Project Description (and status)	Total Project Budget	2025-26 Budget
Lower Lateral Cured in Place Pipe Projects	Annual lining to renew lower laterals in various areas throughout SASD. (Construction)	\$2,200,000	\$60,000
Main Line Cured in Place Pipe Projects	Lining to renew main lines in various areas throughout SASD. (Construction)	\$11,500,000	\$2,400,000
MH/ML Replacements	Replacing manholes or mainlines in various areas throughout SacSewer Collection System (Construction)	\$700,000	\$62,500
Pump Station/Force Main Rehabilitation Projects	Rehabilitation of pump stations. (Planning)	\$4,900,000	\$400,000
Landis Avenue Pump Station Rehab Project	Functional renewal of the Landis Avenue Pump Station (S067). (Design)	\$723,000	\$570,000
Rio Consumnes Correction Center Pump Station Rehab Project	Functional renewal of the RCCC Pump Station (S012). (Design)	\$18,382,000	\$11,505,000
Arden Towne (ARD-24) Relief Project	Addresses predicted capacity deficiencies in Fair Oaks Boulevard and Watt Avenue. (Planning)	\$3,177,000	\$251,000
NACY/SACY Rehab Projects	Functional renewal of facility roofs. (Planning)	\$7,211,000	\$6,666,800
TOTAL CAPITAL PROJECTS - COLLECTION SYSTEM		\$226,742,696	\$54,724,200

Designated Reserve Schedule

Treatment and Resource Recovery

Reserve Name	Reserve Description	Reserves Balance 6/30/25	Adopted Decrease	Adopted Increase	Total Reserves For 6/30/26
TREATMENT AND RESOURCE RECOVERY OPERATIONS FUND					
General	For unexpected expenses not included in budget. Targeted at 25 percent of budget.	\$41,568,000	\$0	\$6,699,000	\$48,267,000
Rate Stabilization	Required by bond documents to ensure 120 percent coverage met.	23,200,000	0	0	23,200,000
Facilities Closure	State-mandated to finance closure costs of SSBs and DLDs and required corrective action.	15,497,552	0	793,071	16,290,623
Equipment Replacement	Replacement of existing heavy equipment.	1,280,084	0	32,003	1,312,087
Reserve for Confluence Program	To manage the non-rate and non-fee expenditure fluctuations to maintain a balance of \$15 million.	15,000,000	0	0	15,000,000
TOTAL		\$96,545,636	0	\$7,524,074	\$104,069,710
TREATMENT AND RESOURCE RECOVERY CAPITAL FUND					
Expansion	Mitigate shortfalls in sewer impact fees due to growth slowdown.	\$20,908,124	\$0	\$0	\$20,908,124
Replacement	Portion of future rehabilitation and replacement of existing facilities.	95,961,474	0	2,399,037	98,360,511
CWSRF Loan	Required by State Water Resources Control Board for EchoWater Loan.	45,250,505	0	0	45,250,505
TOTAL		\$162,120,103	\$0	\$2,399,037	\$164,519,140
GRAND TOTAL		\$258,665,739	\$0	\$9,923,111	\$268,588,850

Designated Reserve Schedule

Collection System

Reserve Name	Reserve Description	Reserves Balance 6/30/25	Adopted Decrease	Adopted Increase	Total Reserves For 6/30/2026
COLLECTION SYSTEM OPERATIONS FUND					
General	For unexpected expenses not included in budget. Approximately 25 percent of operating expenses.	\$22,904,000	\$0	\$2,828,676	\$25,732,676
Reserve for Metro Airpark	For additional maintenance expenses at Metro Airpark.	2,911,574	0	58,231	2,969,805
Reserve for Confluence Program	To manage the non-rate and non-fee expenditure fluctuations to maintain a balance of \$8 million.	8,000,000	0	0	8,000,000
Reserve for Upper-Lateral Revolving Loan Fund	To provide low interest loans for customers that need to replace upper lateral sewer pipes.	600,000	0	0	600,000
TOTAL		\$34,415,574	\$0	\$2,886,907	\$37,302,481
COLLECTION SYSTEM CAPITAL FUND					
Reserve for Asset Replacement	Replace assets as they reach the end of their useful lives.	6,541,000	0	0	6,541,000
Reserve for Rate Stabilization	Required by bond documents to ensure 120 percent coverage is met.	4,000,000	0	0	4,000,000
TOTAL		\$10,541,000	\$0	\$0	\$10,541,000
GRAND TOTAL		\$44,956,574	\$0	\$2,886,907	\$47,843,481

Appendix A

Position Allocation Report

This summary outlines the positions and corresponding class designations allocated to the Sacramento Area Sewer District as of July 1, 2025. To address operational requirements, some positions may have been reclassified or reallocated to different roles. Additional reallocations may occur throughout the fiscal year as business needs evolve. In response to these needs, a request is being made for the addition of thirty-eight (38) new positions since the FY 24/25 Budget (20 of these positions were previously approved, midyear, by the Board of Directors).

Existing Full Time Positions

<u>CLASS CODE</u>	<u>CLASS TITLE</u>	<u>Treatment</u>	<u>Collection</u>	<u>Total</u>
3180	Account Clerk	3		3
2932	Accounting Manager	1		1
3018	Accounting Technician	2		2
3046	Administrative Assistant to the General Mgr	1		1
2259	Administrative Services Manager	1		1
3144	Administrative Services Officer I	4	1	5
3813	Administrative Services Officer II	2	1	3
3975	Administrative Services Officer III	1		1
3674	Administrative Servs. Officer I Confidential	1		1
3914	Administrative Servs. Officer II Confidential	1		1
3262	Assistant Business Analyst	1	1	2
3956	Assistant Civil Engineer	17	25	42
3041	Assistant Mechanical Engineer	3		3
3193	Assistant Mechanical Maintenance Tech.		2	2
3495	Associate Business Analyst	3	1	4
3169	Associate Civil Engineer	29	17	46
3068	Associate Electrical Engineer	3	1	4
3166	Associate Mechanical Engineer	1		1
3421	Asst Underground Construction Maint. Spec.		6	6
3631	Biologist	2		2
3150	Carpenter	1		1
3783	Chemist	4		4
2149	Chief Scientist	1		1
3488	Chief Storekeeper	1		1
3396	Contract Services Officer	3		3
3001	Contract Services Specialist	3		3
2468	Control & Electrical Systems Manager	1		1
3577	Data Management Supervisor	1	1	2
3700	Data Management Technician	4	5	9
2538	Director of Collection System Operations		1	1
2321	Director of Communications	1		1

Appendix A (continued)

Position Allocation Report

<u>CLASS CODE</u>	<u>CLASS TITLE</u>	<u>Treatment</u>	<u>Collection</u>	<u>Total</u>
2187	Director of EchoWater Operations	1		1
2819	Director of Finance	1		1
2034	Director of Internal Services	1		1
2023	Director of Policy & Planning	1		1
2384	District Engineer	1		1
3662	Electrician	10	5	15
3244	Electrician Supervisor	1	1	2
3091	Engineering Technician	1	8	9
3450	Engineering Technician Supervisor	1	7	8
3494	Environmental Health & Safety Manager	1	1	2
3853	Environmental Health & Safety Specialist	3	1	4
3260	Environmental Health & Safety Technician	1	2	3
3277	Environmental Laboratory Analyst	12		12
3075	Environmental Laboratory Supervisor	4		4
3752	Environmental Leg. & Reg. Affairs Analyst	1		1
2382	Environmental Leg.& Reg. Affairs Manager	1		1
2510	Environmental Program Manager I	3		3
2192	Environmental Program Manager II	1		1
3849	Environmental Specialist II	3	1	4
3049	Environmental Specialist III	7	1	8
3935	Environmental Specialist Supervisor	3		3
3787	Executive Administrative Assistant	4		4
2256	Facilities Manager	1	1	2
3076	Facilities Trades Operations Supervisor	2		2
2007	Fleet Manager		1	1
3556	Fleet Supervisor		2	2
3729	Geographic Information System Tec. III		1	1
3258	Geographic Information Systems Analyst	1	2	3
3012	Geographic Information Systems Supervisor	1	1	2
3031	Human Resources Analyst	1		1
3898	Human Resources Information Sys. Analyst	0		0
2612	Human Resources Manager	0		0
3530	Human Resources Technician	4		4
3920	Industrial Control System Supervisor	2	1	3
3009	Industrial Control System Technician	4	3	7
3648	Industrial Waste Inspector	1		1
2812	Information Security Officer	1		1

Appendix A (continued)

Position Allocation Report

<u>CLASS CODE</u>	<u>CLASS TITLE</u>	<u>Treatment</u>	<u>Collection</u>	<u>Total</u>
3337	Information Tech Business Systems Analyst	1		1
3722	Information Tech. Applications Analyst	4	1	5
3951	Information Tech. Infrastructure Analyst	3		3
3482	Information Tech. Systems Service Tech.	4		4
2605	Information Technology Manager	1		1
3699	Information Technology Supervisor	4		4
3517	Internal Auditor	0		0
2656	Laboratory Manager	1		1
3310	Lead Electrician	8	2	10
3315	Lead Painter	2		2
3021	Maintenance & Operations Assistant		50	50
2375	Maintenance & Operations Manager		4	4
2211	Maintenance & Operations Superintendent		1	1
3340	Maintenance & Operations Supervisor		6	6
3900	Maintenance & Operations Technician		52	52
2048	Maintenance & Ops. Asst Superintendent		2	2
3137	Maintenance Worker	10	2	12
3688	Mechanic II	5	9	14
3780	Mechanic III	13	7	20
3462	Mechanic Supervisor	5	1	6
3263	Mechanical Maintenance Supervisor	2	2	4
3099	Mechanical Maintenance Technician	4	5	9
3067	Natural Resource Specialist	3		3
3943	Natural Resource Supervisor	1		1
3763	Painter	3		3
3576	Park Maintenance Worker	2		2
3901	Personnel Specialist	2		2
3602	Planner Scheduler		7	7
2998	Planner Scheduler Manager		1	1
3579	Planner Scheduler Supervisor		3	3
2841	Principal Civil Engineer	1	2	3
3314	Principal Data Management Technician	2	1	3
2141	Principal Engineer/Architect	2		2
3571	Principal Engineering Technician	2	16	18
3759	Process Control Systems Supervisor	1		1
2120	Public Information Manager	1		1

Appendix A (continued)

Position Allocation Report

<u>CLASS CODE</u>	<u>CLASS TITLE</u>	<u>Treatment</u>	<u>Collection</u>	<u>Total</u>
3191	Public Information Officer	3		3
2322	Purchasing Manager	1		1
3875	Real Estate Officer	1		1
3296	Records Management Coordinator	1		1
3034	Risk Analyst	0		0
3230	Scientist II	1		1
3117	Senior Account Clerk	2		2
3173	Senior Accountant	3		3
2097	Senior Accounting Manager	1		1
3946	Senior Administrative Analyst	1		1
3684	Senior Civil Engineer	15	7	22
3471	Senior Contract Services Officer	2		2
3205	Senior Data Management Technician	6	2	8
2084	Senior Electrical Engineer	1		1
3958	Senior Engineering Technician	1	12	13
3925	Senior Environmental Laboratory Analyst	8		8
3299	Senior Equipment Technician		3	3
3802	Senior Human Resources Analyst	0		0
3883	Senior Industrial Control Sys Technician		3	3
3883	Senior Industrial Control System Tech.	8		8
3052	Senior Info. Tech. Business Systems Analyst	2		2
3664	Senior Information Technology Analyst	5		5
3750	Senior Maint. & Ops Technician		15	15
3872	Senior Mechanic	2	2	4
3746	Senior Natural Resource Specialist	2		2
3543	Senior Office Assistant	9	3	12
3779	Senior Personnel Specialist	1		1
3623	Senior Process Control Systems Analyst	2		2
3741	Senior Public Information Officer	2		2
3008	Senior Stationary Engineer	1		1
3306	Senior Wastewater Trmt. Plant Operator	25		25
3285	Stationary Engineer I	7	1	8
3548	Stationary Engineer II	2	1	3
3568	Stock Clerk	1		1
2846	Storekeeper	5		5
3047	Storekeeper Supervisor	2		2
2816	Training & Org. Development Mgr	1		1
3199	Training & Org. Development Spec.	4		4

Appendix A (continued)

Position Allocation Report

<u>CLASS CODE</u>	<u>CLASS TITLE</u>	<u>Treatment</u>	<u>Collection</u>	<u>Total</u>
3447	Training & Org. Development Sup.	1		1
3215	Treatment Plant Operator II	4		4
2677	Treatment Plant Ops & Maintenance Mgr II	1		1
2155	Treatment Plant Ops. & Maintenance Mgr I	2		2
3737	Underground Constr. & Maint. Specialist		6	6
3103	Underground Constr. & Maint. Supervisor		1	1
3104	Wastewater Treatment Plant Operator II	46		46
3691	Wastewater Trmt Plant Ops. Supervisor	12		12
Total Existing FTE		457	331	788
ADDITIONAL GROWTH *		20	18	38
Total FTE with growth		477	349	826

Limited Term

<u>CLASS CODE</u>	<u>CLASS TITLE</u>	<u>Treatment</u>	<u>Collection</u>	<u>Total</u>
3099	Mechanical Maintenance Technician		1	1
3813	Administrative Services Officer II	1		1
2679	Deputy Director of EchoWater Operations	1		1
3623	Senior Process Control Systems Analyst	1		1
3495	Associate Business Analyst	1		1
Total Existing LT		4	1	5
DELETION *		(1)	0	(1)
Total LT with deletion		3	1	4

Total Combined

	<u>Treatment</u>	<u>Collection</u>	<u>Total</u>
Total FTE + LT with growth and deletion	480	350	830

*Detail of new positions and deletions reported on following page

Appendix A (continued)

Summary of Position Changes

Positions Changes

<u>CLASS CODE</u>	<u>CLASS TITLE</u>	<u>Treatment</u>	<u>Collection</u>	<u>Total</u>
3495	Associate Business Analyst (Vacant LT)	1		1
3495	Associate Business Analyst (Vacant LT)	(1)		-1
3956	Assistant Civil Engineer - II		1	1
3469	Associate Civil Engineer - II		1	1
3700	Data Management Technician		1	1
3021	Maintenance & Operations Assistant		10	10
3100/3688	Mechanic I/II		2	2
3780	Mechanic III		2	2
3958	Senior Engineering Technician		1	1
3018	Accounting Technician	1		1
3975	Administrative Services Officer III	1		1
3495	Associate Business Analyst	0		0
3898	Human Resources Information Systems Analyst	2		2
3031	Human Resources Analyst	2		2
2612	Human Resources Manager	1		1
3530	Human Resources Technician	4		4
3517	Internal Auditor	1		1
3034	Risk Analyst	1		1
3117	Senior Account Clerk	2		2
3173	Senior Accountant	1		1
3802	Senior Human Resources Analyst	2		2
3199	Training & Organization Development Specialists	1		1
3447	Training & Organization Development Supervisor	1		1
	Total added positions	20**	18	38

**** Note:** 20 positions were previously approved by the Board of Directors on December 11, 2024, to take over human resource and financial functions previously performed by the County of Sacramento under contract.