

*Committed to our communities. Protecting tomorrow's water resources by treating today's wastewater through innovation and superior level of service.*



**SELMA-KINGSBURG-FOWLER  
COUNTY SANITATION DISTRICT**

**ADOPTED**

**BUDGET  
FOR  
FISCAL YEAR 2020-21**

**S-K-F CSD BOARD OF DIRECTORS**

MICHELLE ROMAN,  
CHAIRWOMAN

CITY OF KINGSBURG MAYOR

BUDDY MENDES,  
VICE-CHAIRMAN

FRESNO COUNTY SUPERVISOR DISTRICT 4

JOHN TRUJILLO,  
DIRECTOR

CITY OF SELMA COUNCIL MEMBER

DAVID CÁRDENAS,  
DIRECTOR

CITY OF FOWLER MAYOR

NATHAN MAGSIG,  
DIRECTOR

FRESNO COUNTY SUPERVISOR DISTRICT 5

BUDGET ADOPTED ON \_\_\_\_\_ May 14, 2020 \_\_\_\_\_

S-K-F CSD BOARD RESOLUTION NO. \_\_\_\_\_ 2020-14 \_\_\_\_\_

SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT

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**MEMORANDUM**

(April 9, 2020)

To: S-K-F CSD Board of Directors and Policy Advisory Committee  
From: Ben Muñoz, Jr., General Manager  
Date Prepared: March 27, 2020  
Subject: Fiscal Year 2020-21 Draft Budget First Presentation (Version 4-9-20)

Agenda Item: 6-C  
Action: Informational

**BUDGET MESSAGE**

Enclosed is the draft budget for fiscal year (FY) 2020-21, version 4-9-20. The budget proposes to increase the rate from \$466.40 to \$482.42 per year for Selma, from \$436.40 to \$450.42 per year for Kingsburg and from \$452.40 to \$466.42 per year for Fowler for each equivalent single family residence (ESFR), which was approved by the Board on July 11, 2019. The sewer rate increases are necessary due to increased costs of repair, refurbishment & replacement of facilities & equipment; services & supplies; salaries & benefits; labor costs; and a reduction in usage of the plant by industrial dischargers. The per year increases are shown below.

ESFR Annual Unit Cost Breakdown is as follows:

Operation and Maintenance Service Charge	\$335.90 per year
District Refurbishment and Replacement	<u>\$78.52 per year</u>
Sub-Total	\$414.42 per year
Selma Refurbishment and Replacement	\$68.00 per year
Kingsburg Refurbishment and Replacement	\$36.00 per year
Fowler Refurbishment and Replacement	\$52.00 per year
Selma Total Annual Sewer Service Charge	\$482.42 per year
Kingsburg Total Annual Sewer Service Charge	\$450.42 per year
Fowler Total Annual Sewer Service Charge	\$466.42 per year

All users pay the same rates per gallon of wastewater, per pound of suspended solids (SS) and per pound of biochemical oxygen demand (BOD), whether the users are industrial, commercial, institutional, multi-residential or single family residence.

Staff recommends an annual budget transfer for FY 2020-21 of \$2,056,652 from the O&M fund to the R&R fund and \$119,194 from District Expansion fund to the R&R fund.

**REVIEW OF BUDGET PAGES**

In table format, pages 3 to 9 summarize the activities of each of the District functions. Summaries 1 through 6 itemize the beginning balance, revenues, expenditures, transfers and ending balance. All functions are summarized on page 3.

The treatment plant is over 45 years old and requires various major refurbishments. Some projects may carry through to subsequent fiscal years.

Cities' Collection Systems Capital R&R reserves are carried in the sub-function accounting for each city for emergency or miscellaneous repairs to the cities' sewer systems and for refurbishment and replacement of aging equipment and facilities.

The cash reserve in the O&M function ends the year at \$3,461,183, which is within the O&M reserve policy of 50% of annual O&M expenses at the end of the year.

The staffing level will be at 32 full-time employees. The Organizational Chart on page 10 shows the lines of responsibility and reporting.

Services and Supplies Expenditures on page 15 shows divisional detail for services & supplies expenditures. The Pretreatment Program Cost Allocation on page 16 shows resources allocated to the federal pretreatment program.

The District's Chart of Accounts on pages 19 to 24 shows in detail the types of expenditures that are budgeted under each account number.

Table 10 of the current Capital Improvement Program is on page 25 and shows the repair and maintenance project schedule from the O&M fund.

## **BACKGROUND**

The proposed increase in sewer rates for the District's Capital Refurbishment & Replacement fund and General Operation & Maintenance fund and are necessary due to increased costs of repair; refurbishment and replacement of aging equipment and facilities; services and supplies; salaries and benefits; labor costs; and a reduction in usage of the plant by industrial dischargers.

The proposed increases for the Cities' R&R sewer rates are necessary due to increased cost of repair, refurbishment and replacement of aging equipment and facilities in the collection system, and are substantiated in the Capital Improvement Program, Sewer System Management Plan assessments and District's 2016 Collection System Master Plan update.

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT  
ALL FUNCTIONS ACTIVITIES SUMMARY (FY 2020-21)**

**BEGINNING CASH BALANCES**

**APPROVED**

Function #1 Operations & Maintenance	\$	3,459,861
Function #2 Capital Expansion		3,512,406
Function #2 Capital Refurbishment & Replacement		5,100,484
Function #3 City Collection System Capital R&R - Selma		2,246,987
Function #3 City Collection System Capital R&R - Kingsburg		2,728,571
Function #3 City Collection System Capital R&R - Fowler		1,686,809
BEGINNING BALANCE ALL FUNCTIONS		18,735,118

**REVENUES**

Function #1 Operations & Maintenance		9,869,990
Function #2 Capital Expansion		556,447
Function #2 Capital Refurbishment & Replacement (includes transfer from O&M & Expansion)		2,253,134
Function #3 City Collection System Capital R&R - Selma		602,469
Function #3 City Collection System Capital R&R - Kingsburg		269,982
Function #3 City Collection System Capital R&R - Fowler		246,985
REVENUE ALL FUNCTIONS		13,799,007

**EXPENDITURES**

Function #1 Operations & Maintenance (includes transfer to R&R)		9,868,668
Function #2 Capital Expansion (includes transfer to R&R)		1,668,015
Function #2 Capital Refurbishment & Replacement		4,648,005
Function #3 City Collection System Capital R&R - Selma		1,257,090
Function #3 City Collection System Capital R&R - Kingsburg		320,000
Function #3 City Collection System Capital R&R - Fowler		275,000
EXPENDITURES ALL FUNCTIONS		18,036,778

**ENDING CASH BALANCES**

Function #1 Operations & Maintenance		3,461,183
Function #2 Capital Expansion		2,400,838
Function #2 Capital Refurbishment & Replacement		2,705,613
Function #3 City Collection System Capital R&R - Selma		1,592,366
Function #3 City Collection System Capital R&R - Kingsburg		2,678,553
Function #3 City Collection System Capital R&R - Fowler		1,658,794
ENDING BALANCE ALL FUNCTIONS		14,497,347

**SUMMARY NO. 1 - O&M**

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT  
FUNCTION #1 OPERATIONS & MAINTENANCE ACTIVITIES (FY 2020-21)**

**BEGINNING BALANCE**

Beginning FY Cash Balance	\$ 3,459,861	\$ 3,459,861
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**REVENUE**

	<u>PROPOSED BUDGET</u>	<u>APPROVED BUDGET</u>
Residential, Commercial & Institutional Service Charges	5,195,983	5,195,983
Industrial Service Charges	2,895,833	2,895,833
Fixed Capital Service Charge	1,214,613	1,214,613
IRS Tax Credit (CREB)	257,558	257,558
Interest Earnings	88,888	88,888
Septic Hauler Fees	138,629	138,629
Rental of Property	62,356	62,356
Plan Check & Inspection Fees	16,130	16,130
	<hr/>	<hr/>
TOTAL REVENUE	9,869,990	9,869,990

**EXPENDITURES**

A) **O&M SERVICE CHARGE**

Salaries and Employee Benefits	3,928,032	3,928,032
Services and Supplies	2,464,215	2,464,215
OPEB CalPERS Contribution	105,104	105,104
Cities' Franchise Payments	425,000	425,000
Solar Lease Principal Payments	435,000	435,000
Solar Lease Interest Payments	454,665	454,665
	<hr/>	<hr/>
	7,812,016	7,812,016

B) **FIXED CAPITAL SERVICE CHARGE**

Transfer to Function #2 Refurbishment & Replacement	2,056,652	2,056,652
Subtotal	<hr/>	<hr/>
	2,056,652	2,056,652

TOTAL EXPENDITURES	9,868,668	9,868,668
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**ENDING BALANCE**

Ending FY Cash Balance Reserve	3,461,183	3,461,183
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**SUMMARY NO. 2 - DISTRICT EXPANSION**

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT  
FUNCTION #2 (DISTRICT CAPITAL EXPANSION) ACTIVITIES (FY 2020-21)**

**BEGINNING BALANCE**

Beginning FY Cash Balance	\$	3,512,406	\$	3,512,406
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**REVENUE**

	<u>PROPOSED BUDGET</u>	<u>APPROVED BUDGET</u>
5000-200-01 Capacity Charges	476,776	476,776
5200-200-01 Annexation Fees	21,124	21,124
5400-200-01 Interest Earnings	58,547	58,547
TOTAL REVENUE	<u>556,447</u>	<u>556,447</u>

**EXPENDITURES**

A) <u>PLANT OPERATIONS (DIV-03)</u>				
8070-203-01** MLSS Line Refurbishment and RAS Line Replacement (4/4)		234,780		234,780
8071-203-01** District Lift Station Refurbishment-D4 (18th Street) (3/3)		650,273		650,273
8075-203-01** Clarifier 1/2 (4/4)		648,368		648,368
8077-203-01 Asset Management Software		15,400		15,400
TOTAL EXPENDITURES		<u>1,548,821</u>		<u>1,548,821</u>
B) <u>Capacity Fee Offset</u>				
Transfer to Function #2 Refurbishment & Replacement		119,194		119,194
Subtotal		<u>119,194</u>		<u>119,194</u>
TOTAL EXPENDITURES		1,668,015		1,668,015
Ending FY Cash Balance Reserve		2,400,838		2,400,838

**NOTES**

1) \*Asterisk denotes item previously authorized by Board for expenditure. The amount shown is the total approved budget and may be expended over more than one fiscal year. \*Asterisk plus "encumbered" or (enc.) denotes a previously-authorized item with the amount shown being the anticipated remaining budget for this fiscal year.

2) \*\*Asterisks denotes the item is a multiple-year project as noted in the Form B of the Capital Improvement Project.

**SUMMARY NO. 3 - DISTRICT R&R**

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT  
FUNCTION #2 (DISTRICT CAPITAL REFURBISHMENT & REPLACEMENT) ACTIVITIES (FY 2020-21)**

**BEGINNING BALANCE**

Beginning FY Cash Balance	\$ 5,100,484	\$ 5,100,484
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**REVENUE**

	<u>PROPOSED</u>	<u>APPROVED</u>
	<u>BUDGET</u>	<u>BUDGET</u>

5500-200-02 Annual Transfer from General O&M Function #1	2,056,652	2,056,652
5400-200-02 Interest Earnings	77,288	77,288
5410-200-02 Capacity Fee Offset transfer from Capital Expansion Function #2	119,194	119,194
TOTAL REVENUE	2,253,134	2,253,134

**EXPENDITURES**

PLANT OPERATIONS (DIV-03)

8152-203-02** MLSS Line Refurbishment and RAS Line Replacement (4/4)	939,120	939,120
8155-203-02** District Lift Station Refurbishment-D4 (18th Street) (3/3)	975,412	975,412
8158-203-02** Clarifier R&R 1/2 (4/4)	2,593,473	2,593,473
8164-203-02 North Street PS Panel Replacement	140,000	140,000
TOTAL EXPENDITURES	4,648,005	4,648,005

**ENDING BALANCE**

Ending FY Cash Balance Reserve	2,705,613	2,705,613
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**NOTES**

1) \*Asterisk denotes item previously authorized by Board for expenditure. The amount shown is the total approved budget and may be expended over more than one fiscal year. \*Asterisk plus "encumbered" or (enc.) denotes a previously-authorized item with the amount shown being the anticipated remaining budget for this fiscal year.

2) \*\*Asterisks denotes the item is a multiple-year project as noted in the Form B of the Capital Improvement Project.



**SUMMARY NO. 4 - SELMA R&R**

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT**

**FUNCTION #3 (COLLECTION SYSTEM CAPITAL REFURBISHMENT & REPLACEMENT) ACTIVITIES (FY 2020-21)**

**BEGINNING BALANCE**

Beginning FY Cash Balance	\$ 2,246,987	\$ 2,246,987
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**REVENUE**

	<u>PROPOSED BUDGET</u>	<u>APPROVED BUDGET</u>
4400-300-03 Service Charges - Residential, Commercial, Institutional	563,203	563,203
4405-300-03 Service Charges - Industrial	1,253	1,253
5400-300-03 Interest Earnings	<u>38,013</u>	<u>38,013</u>
<b>TOTAL REVENUE</b>	<b>602,469</b>	<b>602,469</b>

**EXPENDITURES**

8100-305-03 SRF Loan Debt Service (McCall Avenue Sewer R&R)	232,090	232,090
8000-305-03 Miscellaneous Repairs	75,000	75,000
8021-305-03** CCTV Inspection and Review	100,000	100,000
8022-305-03 Sewer Improvement: Willow/Thompson & Floral/Chandler	400,000	400,000
8023-305-03 Sewer Improvement: Tucker/E.Front & 2nd/Center	<u>450,000</u>	<u>450,000</u>
<b>TOTAL EXPENDITURES</b>	<b>1,257,090</b>	<b>1,257,090</b>

**ENDING BALANCE**

Ending FY Cash Balance Reserve	1,592,366	1,592,366
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**NOTES**

- 1) \*Asterisk denotes item previously authorized by Board for expenditure. The amount shown is the total approved budget and may be expended over more than one fiscal year. \*Asterisk plus "encumbered" or (enc.) denotes a previously-authorized item with the amount shown being the anticipated remaining budget for this fiscal year.
  
- 2) \*\*Asterisks denotes the item is a multiple-year project as noted in the Form B of the Capital Improvement Project.

**SUMMARY NO. 5 - KINGSBURG R&R**

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT**

**FUNCTION #3 (COLLECTION SYSTEM CAPITAL REFURBISHMENT & REPLACEMENT) ACTIVITIES (FY 2020-21)**

**BEGINNING BALANCE**

Beginning FY Cash Balance	\$ 2,728,571	\$ 2,728,571
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**REVENUE**

	<u>PROPOSED BUDGET</u>	<u>APPROVED BUDGET</u>
4400-300-04 Service Charges - Residential, Commercial, Institutional	171,362	171,362
4405-300-04 Service Charges - Industrial	45,084	45,084
5400-300-04 Interest Earnings	<u>53,536</u>	<u>53,536</u>
TOTAL REVENUE	269,982	269,982

**EXPENDITURES**

8000-305-04 Miscellaneous Repairs	45,000	45,000
8018-305-04** CCTV Inspection and Review	75,000	75,000
8019-305-04 Tulare Street Alley Improvements	<u>200,000</u>	<u>200,000</u>
TOTAL EXPENDITURES	320,000	320,000

**ENDING BALANCE**

Ending FY Cash Balance Reserve	2,678,553	2,678,553
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**NOTES**

1) \*Asterisk denotes item previously authorized by Board for expenditure. The amount shown is the total approved budget and may be expended over more than one fiscal year. \*Asterisk plus "encumbered" or (enc.) denotes a previously-authorized item with the amount shown being the anticipated remaining budget for this fiscal year.

2) \*\*Asterisks denotes the item is a multiple-year project as noted in the Form B of the Capital Improvement Project.

**SUMMARY NO. 6 - FOWLER R&R**

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT**

**FUNCTION #3 (COLLECTION SYSTEM CAPITAL REFURBISHMENT & REPLACEMENT) ACTIVITIES (FY 2020-21)**

**BEGINNING BALANCE**

Beginning FY Cash Balance \$ 1,686,809 \$ 1,686,809

**REVENUE**

		<u>PROPOSED BUDGET</u>	<u>APPROVED BUDGET</u>
4400-300-05	Service Charges - Residential, Commercial, Institutional	126,172	126,172
4405-300-05	Service Charges - Industrial	87,688	87,688
5400-300-05	Interest Earnings	<u>33,125</u>	<u>33,125</u>
	TOTAL REVENUE	246,985	246,985

**EXPENDITURES**

8000-305-05	Miscellaneous Repairs	35,000	35,000
8011-305-05**	CCTV Inspection and Review	65,000	65,000
8012-305-05	East Fresno Street Alley Sewer Improvements	<u>175,000</u>	<u>175,000</u>
	TOTAL EXPENDITURES	275,000	275,000

**ENDING BALANCE**

Ending FY Cash Balance Reserve 1,658,794 1,658,794

**NOTES**

1) \*Asterisk denotes item previously authorized by Board for expenditure. The amount shown is the total approved budget and may be expended over more than one fiscal year. \*Asterisk plus "encumbered" or (enc.) denotes a previously-authorized item with the amount shown being the anticipated remaining budget for this fiscal year.

2) \*\*Asterisks denotes the item is a multiple-year project as noted in the Form B of the Capital Improvement Project.

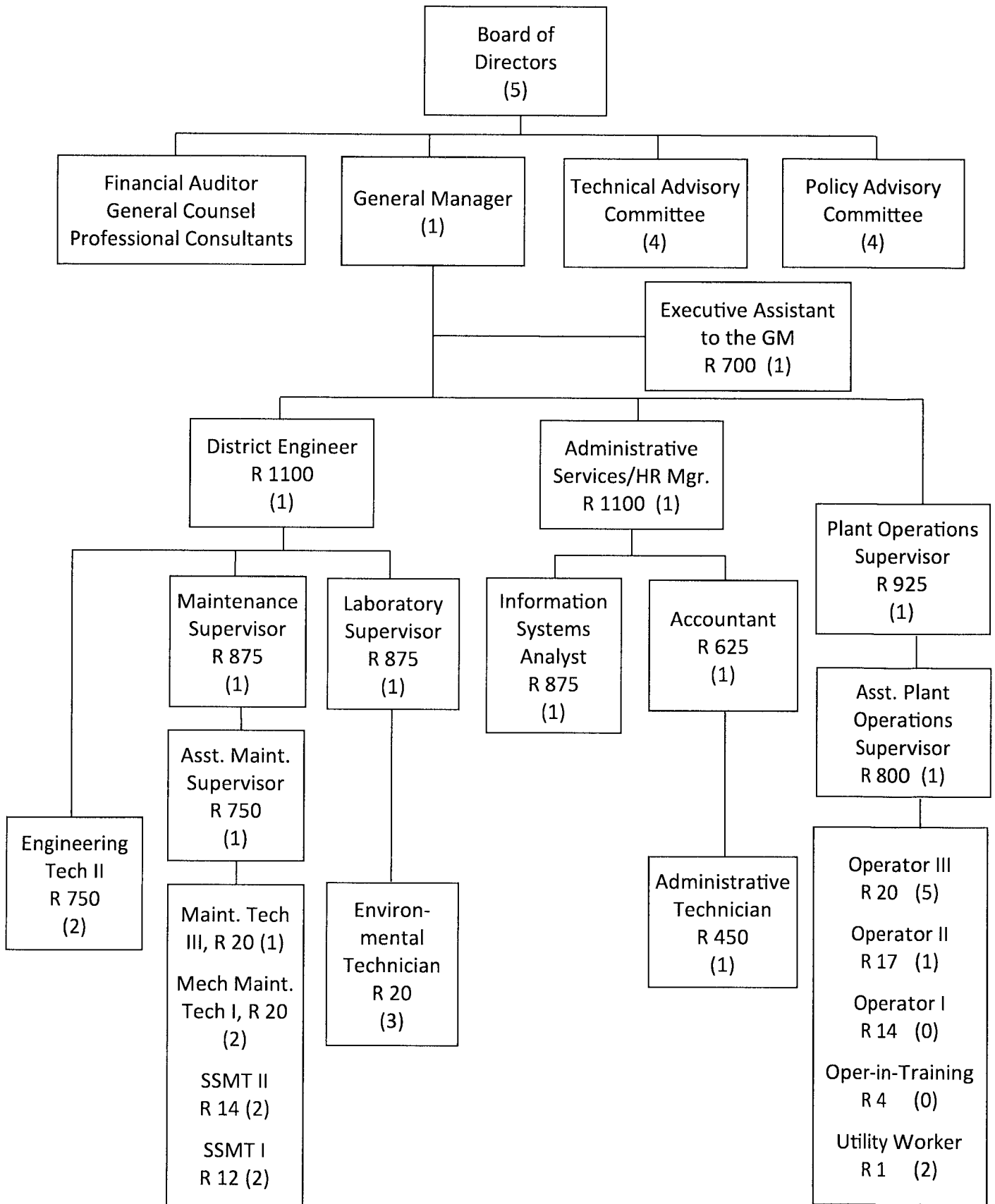
# Appendix



# ORGANIZATIONAL CHART

FY 2020-21

R = Salary Range; ( ) = No. of Authorized Positions; Total Number of Authorized Positions = 32



**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT**  
**SALARIES AND BENEFITS EXPENDITURES BY DIVISION (FY 2020-21)**

ACCT NO.	<u>DESCRIPTION</u>	ADMIN <u>DIV 01</u>	LAB <u>DIV 02</u>	PT OPS <u>DIV 03</u>	PT MNT <u>DIV 04</u>	CS MNT <u>DIV 05</u>	CS OPS <u>DIV 06</u>	DISTRICT <u>TOTAL</u>
6000	Salaries - Nonrep	\$ 552,825	\$ 144,126	\$ 261,511	\$ 184,852	\$ 126,760	\$ 139,715	\$ 1,409,788
6100	Salaries - Barg Unit	-	188,208	443,754	217,076	134,296	68,458	1,051,791
6200	Extra Help	-	-	-	-	-	-	-
6300	Shift Differential	-	-	600	-	-	-	600
6310	Standby Pay	-	-	7,300	-	4,000	4,000	15,300
6320	Overtime	2,000	1,500	7,000	8,000	5,000	4,000	27,500
6330	Holiday Work Pay	-	-	4,500	-	-	-	4,500
6340	Sick Leave Cash Out	2,175	1,613	3,900	2,363	1,050	900	12,000
6400	FICA / Medicare	8,016	4,819	10,226	5,828	3,785	3,019	35,693
6420	S.U.I.	906	672	1,625	984	438	375	5,000
6500	Retirement	167,506	100,697	213,696	121,784	79,100	63,076	745,860
6510	RBP IRC 415 - Retirees	500	-	-	-	-	-	500
6520	Health	67,788	50,256	121,550	73,631	32,725	28,050	374,000
6530	Dental/Vision	7,069	5,241	12,675	7,678	3,413	2,925	39,000
6540	Life	997	739	1,788	1,083	481	413	5,500
6610	OPEB-Pre 65	16,000	-	-	-	-	-	16,000
6615	OPEB-Post 65	80,000	-	-	-	-	-	80,000
6700	Workers Comp Ins	18,125	13,438	32,500	19,688	8,750	7,500	100,000
6900	Contingency (0.1%)	<u>906</u>	<u>672</u>	<u>1,625</u>	<u>984</u>	<u>438</u>	<u>375</u>	<u>5,000</u>
	TOTAL	924,813	511,980	1,124,249	643,951	400,234	322,805	3,928,032

NOTES:

1) This page is a worksheet for management information and control. See page 4 for the authorized limit of expenditure for total salaries & benefits.

2) As an item of information, the "Benefits Cost Added to Salary," which includes FICA/Medicare, Retirement, Health-Dental-Life, Workers Comp, Sick Leave, Vacation, Holidays, Sick Leave Cash Out, and Post-Employment Health Benefits, is the following average % compared to salary: **57.6%**

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT  
SALARY DISTRIBUTION BY JOB CLASSIFICATION (FY 2020-21)**

CLASSIFICATION	ADMIN	LAB	PT OPS	PT MNT	CS MNT	CS OPS	TOTAL
	DIV 01	DIV 02	DIV 03	DIV 04	DIV 05	DIV 06	
General Manager	\$ 170,883	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170,883
District Engineer	38,864	12,955	25,909	12,955	12,955	25,909	129,545
Admin Services/HR Mgr	62,396	12,479	12,479	12,479	12,479	12,479	124,792
Plant Operations Supv	-	-	108,982	-	-	-	108,982
Maintenance Supv	-	-	-	57,100	19,033	19,033	95,166
Laboratory Supv	-	100,876	-	-	-	-	100,876
EXEMPT SUBTOTAL	272,142	126,310	147,370	82,533	44,467	57,421	730,243
Info Systems Analyst	51,865	10,373	10,373	10,373	10,373	10,373	103,731
Asst Plant Ops Supv	-	-	96,324	-	-	-	96,324
Asst Maint Supv	-	-	-	40,054	20,027	20,027	80,107
Engineering Tech II	22,921	-	-	22,921	22,921	22,921	91,683
Engineering Tech II	21,529	-	-	21,529	21,529	21,529	86,115
Executive Asst to the GM	37,216	7,443	7,443	7,443	7,443	7,443	74,432
Accountant	79,919	-	-	-	-	-	79,919
Admin Tech II	67,233	-	-	-	-	-	67,233
NONEXEMPT SUBTOTAL	280,683	17,816	114,141	102,319	82,293	82,293	679,545
Environmental Tech	-	58,188	-	-	-	-	58,188
Environmental Tech	-	67,360	-	-	-	-	67,360
Environmental Tech	-	62,660	-	-	-	-	62,660
Maint Tech III	-	-	-	35,857	35,857	-	71,715
Mech Maint Tech I	-	-	-	40,596	13,532	-	54,128
Mech Maint Tech I	-	-	-	49,345	16,448	-	65,793
Operator III	-	-	69,741	-	-	-	69,741
Operator III	-	-	69,741	-	-	-	69,741
Operator III	-	-	67,360	-	-	-	67,360
Operator III	-	-	54,128	-	-	-	54,128
Operator III	-	-	54,128	-	-	-	54,128
Operator II	-	-	50,264	-	-	-	50,264
Operator-in-Training	-	-	-	-	-	-	-
Swr Sys Maint Tech II	-	-	-	24,055	18,041	18,041	60,137
Swr Sys Maint Tech II	-	-	-	23,374	17,531	17,531	58,435
Swr Sys Maint Tech I	-	-	-	22,248	16,686	16,686	55,620
Swr Sys Maint Tech I	-	-	-	21,600	16,200	16,200	54,000
Utility Worker	-	-	39,196	-	-	-	39,196
Utility Worker	-	-	39,196	-	-	-	39,196
BRG UNIT SUBTOTAL	-	188,208	443,754	217,076	134,296	68,458	1,051,791
EMPLOYEE COUNT	5.30	4.40	10.50	5.60	3.55	2.65	32.00
TOTAL SALARIES	<u>552,825</u>	<u>332,334</u>	<u>705,265</u>	<u>401,929</u>	<u>261,055</u>	<u>208,172</u>	<u>2,461,579</u>

Note: Bargaining Unit employees' salaries are set by the MOU; Non-Represented employees' and General Manager's salaries are set by the Board.

S-K-F CSD NON-REPRESENTED EMPLOYEES SALARY SCHEDULE EFFECTIVE 7-1-20							
RANGE	CLASSIFICATION	A	B	C	D	E	Y
450	ADMINISTRATIVE TECHNICIAN II	4,083.64	4,287.82	4,502.21	4,727.32	4,963.69	5,211.88
475							
500							
525							
550							
575							
600							
625	ACCOUNTANT	4,854.17	5,096.87	5,351.72	5,619.30	5,900.27	6,195.28
650							
675							
700	ENGINEERING TECHNICIAN I or	5,227.41	5,488.78	5,763.21	6,051.38	6,353.94	6,671.64
725	EXECUTIVE ASSISTANT TO THE GM						
750	ASST MAINT SUPERVISOR or	5,492.04	5,766.65	6,054.98	6,357.73	6,675.61	7,009.39
775	ENGINEERING TECHNICIAN II						
800	ASST. PLANT OPERATIONS SUPV	5,770.08	6,058.58	6,361.51	6,679.59	7,013.57	7,364.24
825							
850							
875	*MAINTENANCE SUPV, *LAB SUPV,	6,213.74	6,524.43	6,850.65	7,193.18	7,552.84	7,930.49
900	INFO SYST ANALYST						
925	*SUPERVISOR PLANT OPERATIONS	6,528.31	6,854.73	7,197.47	7,557.34	7,935.21	8,331.97
950							
975							
1000							
1025							
1050							
1075							
1100	*DISTRICT ENGINEER or	7,760.11	8,148.12	8,555.52	8,983.30	9,432.47	9,904.09
1125	*ADMINISTRATIVE SERVICES/HUMAN						
1150	RESOURCES MANAGER						
1175							
1200							
	*GENERAL MANAGER						14,240.21
NOTES:	1) *Classification exempt from overtime and compensation time.						
	2) Overtime compensation is at the rate of 1.5 times annual salary divided by 2080.						
	3) Private vehicle used on District business is compensated at Federal IRS standard mileage rate.						
	4) Employee is eligible for step "Y" two years after attainment of step "E."						
	5) Amounts shown are monthly dollar amounts.						
	6) Employees hired before April 14, 2011 are eligible for an additional maximum of 9.0% certification compensation.						
	7) Employees hired on or after April 14, 2011 are eligible for an additional maximum of 7.5% certification comp.						



S-K-F CSD BARGAINING UNIT SALARY SCHEDULE EFFECTIVE 7-1-20							
RANGE	CLASSIFICATION	A	B	C	D	E	Y
1	UTILITY WORKER	2,687.21	2,821.57	2,962.65	3,110.78	3,266.32	3,429.63
2							
3							
4	OPERATOR TRAINEE	2,893.83	3,038.52	3,190.45	3,349.97	3,517.47	3,693.34
5							
6							
7							
8							
9							
10							
11							
12	SEWER SYSTEM MAINT TECH I	3,525.85	3,702.14	3,887.25	4,081.61	4,285.69	4,499.98
13							
14	OPERATOR I or SSMT II	3,704.35	3,889.56	4,084.04	4,288.24	4,502.66	4,727.79
15							
16							
17	OPERATOR II	3,989.18	4,188.63	4,398.07	4,617.97	4,848.87	5,091.31
18							
19							
20	MECHANICAL MAINTENANCE TECH I or ENVIRONMENTAL TECHNICIAN or MAINTENANCE TECHNICIAN III or OPERATOR III	4,295.91	4,510.70	4,736.24	4,973.05	5,221.70	5,482.79
NOTES:	1) Overtime compensation is at the rate of 1.5 times annual salary divided by 2080 as per MOU.						
	2) Holiday worked receives 2.5 times annual salary divided by 2080 as per MOU.						
	3) Private vehicle used on District business is compensated at Federal IRS standard mileage rate.						
	4) Employee is eligible for step "Y" two years after attainment of step "E."						
	5) Amounts shown are monthly dollar amounts.						
	6) Employees hired before April 14, 2011 are eligible for an additional maximum of 9.0% certification compensation.						
	7) Employees hired on or after April 14, 2011 are eligible for an additional maximum of 7.5% certification comp.						

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT  
SERVICES & SUPPLIES EXPENDITURES BY DIVISION (FY 2020-21)**

ACCT NO.	DESCRIPTION	ADMIN DIV-01	LAB DIV-02	PT OPS DIV-03	PT MAINT DIV-04	CS MAINT DIV-05	CS OPS DIV-06	DISTRICT TOTAL
7000	Uniforms	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000
7010	Safety Supplies	1,000	1,000	3,000	2,000	3,000	1,000	11,000
7020	Safety Awards	5,000	-	-	-	-	-	5,000
7100	General Insurance	170,000	-	-	-	-	-	170,000
7110	Honesty Bond	200	-	-	-	-	-	200
7200	Permits	800	4,500	43,000	1,000	3,000	2,700	55,000
7210	Directors' Fees	12,000	-	-	-	-	-	12,000
7220	Memberships	24,000	-	-	-	-	-	24,000
7230	Certification Fees	6,000	-	-	-	-	-	6,000
7250	State Equalization Board Taxes	3,000	-	-	-	-	-	3,000
7260	Property Taxes & Assessments	6,000	-	-	-	-	-	6,000
7300	Office Supplies	12,000	-	-	-	-	-	12,000
7310	Office Equipment	5,000	-	-	-	-	-	5,000
7320	Information Systems	73,000	-	18,000	4,000	7,000	-	102,000
7330	Miscellaneous Mileage - P/U & Delivery	200	-	-	-	-	-	200
7340	Postage	2,400	-	-	-	-	-	2,400
7350	Printing - Advertising	7,500	-	-	-	-	-	7,500
7360	Printing - Forms	4,000	-	-	-	-	-	4,000
7370	Books & Publications	500	-	-	-	-	-	500
7380	Communications	35,000	-	-	-	-	-	35,000
7390	Outreach	20,000	-	-	-	-	-	20,000
7400	Travel & Training	40,000	-	-	-	-	-	40,000
7410	Employee Recognition Program	5,000	-	-	-	-	-	5,000
7500	Laboratory Supplies & Equipment	-	18,000	-	-	-	-	18,000
7510	External Laboratory Services	-	28,000	-	-	-	-	28,000
7600	Maintenance - Nuisance Abatement	-	-	2,000	-	30,000	-	32,000
7610	Maintenance - Auto	2,000	500	3,500	3,500	2,000	2,000	13,500
7620	Maintenance - Equipment	1,000	7,000	30,000	223,000	50,000	47,000	358,000
7630	Maintenance - Buildings & Grounds	7,000	2,000	20,000	20,000	2,000	-	51,000
7640	Chemicals	-	-	160,000	1,000	1,000	-	162,000
7650	Lubricants	-	-	1,000	8,000	-	-	9,000
7660	Fuel - Diesel	-	-	7,000	4,000	15,000	-	26,000
7670	Fuel - Gasoline	7,000	2,000	8,000	6,000	7,000	7,000	37,000
7680	Utilities	-	-	300,000	-	-	80,000	380,000
7700	Rent & Lease Equipment	7,000	500	14,000	2,000	1,000	500	25,000
7710	Small Tools	500	500	1,000	500	1,000	500	4,000
7720	Repair & Maintenance	2,500	6,000	135,000	180,000	210,000	-	533,500
7800	Special Services - Air & Ground Spray	-	-	9,500	-	500	-	10,000
7810	Prof Svcs - Engineering & Technical	35,000	-	-	-	-	-	35,000
7820	Prof Svcs - Accounting & Financial	42,000	-	-	-	-	-	42,000
7830	Prof Svcs - Legal	30,000	-	-	-	-	-	30,000
7840	Prof Svcs - Medical & Safety	10,000	-	-	-	-	-	10,000
7850	Prof Svcs - Mgt & Human Relations	25,000	-	-	-	-	-	25,000
7860	Prof Svcs - Other	5,000	-	-	-	-	-	5,000
7920	Solar & Battery Maintenance	-	-	74,573	-	-	-	74,573
7930	Solar Measurement & Verification	-	-	13,842	-	-	-	13,842
	TOTAL SERVICES & SUPPLIES	622,600	70,000	843,415	455,000	332,500	140,700	2,464,215
2278-	OPEB CalPERS Contribution	105,104	-	-	-	-	-	105,104
7270-	101-03 City Franchise Fee - Selma	165,000	-	-	-	-	-	165,000
7270-	101-04 City Franchise Fee - Kbrg	160,000	-	-	-	-	-	160,000
7270-	101-05 City Franchise Fee - Fowler	100,000	-	-	-	-	-	100,000
7900	Solar Lease Principal Payments	435,000	-	-	-	-	-	435,000
7910	Solar Lease Interest Payments	454,665	-	-	-	-	-	454,665
9900	Contingency	-	-	-	-	-	-	-
	TOTAL OTHER	1,419,769	-	-	-	-	-	1,419,769

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT**

**PRETREATMENT PROGRAM COST ALLOCATION (FY 2020-21)**

<u>ACCT.</u>	<u>DESCRIPTION</u>	<u>DIV-01</u>	<u>DIV-02</u>	<u>TOTAL</u>
6000	SALARY - NONREP	\$5,305	\$19,096	\$24,401
6100	SALARY - BARG UNIT	7,957	47,741	55,697
6400	FICA / MEDICARE	-	2,122	2,122
6500	RETIREMENT	3,183	3,183	6,365
6600	HEALTH-DENT-LIFE	3,289	21,218	24,507
6700	WORKERS COMP INSURANCE	2,652	7,426	10,079
7000	UNIFORMS	2,652	-	2,652
7010	SAFETY SUPPLIES	2,122	2,122	4,244
7100	GENERAL INSURANCE	19,096	-	19,096
7300	OFFICE SUPPLIES	-	4,774	4,774
7310	OFFICE EQUIPMENT	6,365	21,218	27,583
7320	INFORMATION SYSTEMS	-	6,365	6,365
7370	BOOKS & PUBLICATIONS	2,652	-	2,652
7380	COMMUNICATIONS	2,652	-	2,652
7400	TRAVEL & TRAINING	3,713	-	3,713
7500	LAB SUPPLIES	4,244	-	4,244
7510	EXTERNAL LAB SERVICES	28,000	-	28,000
7610	MAINTENANCE - AUTO	2,652	-	2,652
7670	FUEL - GASOLINE	3,713	-	3,713
7810	PROF SRVCS - ENGNR	<u>21,218</u>	<u>-</u>	<u>21,218</u>
	TOTAL	121,465	135,265	256,730

NOTE: This page is a breakdown of projected expenditures for the implementation of the federally-mandated industrial pretreatment program. These expenditure amounts are accounted for in budgeted amounts on other pages in this budget.





**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT  
CHART OF ACCOUNTS (FY 2020-21)**

<b>Acct. No.</b>	<b><u>Category</u></b>	<b><u>Expenditure Examples and Summary Descriptions</u></b>
6000	Salaries - Nonrepresented	Regular wages, certification compensation, longevity/recognition bonuses, sick leave payoff and vacation payoff. For management, supervisory, professional and confidential personnel. Includes medical and dental expenses to the extent that employees participate in the IRS 125 premium-only-plan.
6100	Salaries – Bargaining Unit	Regular wages, certification compensation, longevity/recognition bonuses, sick leave payoff and vacation payoff. For bargaining unit personnel. Includes medical and dental expenses to the extent that employees participate in the IRS 125 premium-only-plan.
6200	Extra Help	Temporary personnel hired through an agency. Includes retired employees hired to fill in as needed.
6300	Shift Differential	Paid to operators working a non-regular shift, including a late shift.
6310	Standby Pay	Paid to collection system personnel and to operations personnel who are on call to respond to alarms and stoppage calls after hours and on weekends.
6320	Overtime	Paid for time worked over eight hours per day.
6330	Holiday Work Pay	Paid for holiday worked.
6340	Sick Leave Cash Out	The residual accrued sick leave over one hundred ninety-two (192) hours may be paid once per fiscal year to the employee at his/her option at the rate of 50%..
6400	FICA/Medicare	Mandated FICA/Medicare insurance.
6420	S. U. I.	State Unemployment Insurance
6500	Retirement	Employer’s and employees’ contributions to California Public Employees Retirement System.
6510	RBP IRC 415-Retires	IRC Section 415/CalPERS Replacement Benefit Plan- replacement of the annual benefit allowance amount that exceeds the Section 415(b) limit with wages.
6520	Health Insurance	Medical and prescription insurance for employees and eligible dependents. Accounted for as salaries to the extent that employees participate in the IRS 125 premium-only-plan.

6530	Dental & Vision Insurance	Dental & Vision insurance for employees and eligible dependents. Accounted for as salaries to the extent that employees participate in the IRS 125 premium-only-plan.
6540	Life Insurance	Life insurance for employees.
6610	OPEB Pre-65 years	Other post-employee benefit (OPEB) plan cost per GASB 74/75 for employees pre 65 years of age.
6615	OPEB-Post 65 years	Other post-employee benefit (OPEB) plan cost per GASB 74/75 for employees post 65 years of age.
6700	Worker's Compensation	Workers' compensation insurance.
6900	Contingency	Budgetary planning purposes only.
7000	Uniforms	Uniforms and laundry.
7010	Safety Supplies	Personnel safety gear, eye-ear-head protection, boots/shoes, raingear, reflective safety vests and jackets, chemical protection suits. First aid supplies. Fire extinguishers and maintenance. Safety equipment including traffic cones and flags. Safety training videos and other materials.
7020	Safety Awards	Safety incentive prizes and stickers. Refreshments at safety award and training meetings.
7100	General Insurance	General liability, errors and omissions, officers and directors, employment practices liability, property, boiler and machinery, mobile equipment.
7110	Honesty Bond	Honesty bond for designated employees.
7200	Permits	Permits for State Water Resources Control Board, Air Pollution Control District, laboratory certification, hazardous material storage, crane certification, generator and gas tank, pesticide application, agricultural burning and California Highway Patrol fleet inspection. California Department of Health Services water system fee. LAFCO fee.
7210	Directors' Fees	Boardmembers' stipend for each meeting attended and for each day's service rendered as a Board Member by request of the Board, not to exceed six days in any calendar month.
7220	Memberships	Membership dues for Chambers of Commerce, California Association of Sanitation Agencies, California Special Districts Association, Water Environment Federation, California Water Environment Association, American Water Works Association and other professional organizations.

7230	Certification Fees	Direct costs of employee certification, testing and renewals. DMV driver's license A &B renewal fee.
7240	Depreciation Expense	Bookkeeping function to account for depreciated value of assets.
7250	State Equalization Board	Taxes for State Board of Equalization.
7260	Property Taxes & Assessments	Property taxes and assessments.
7270	City Franchise Fee - Selma	Fee of 5% of revenue collected within City of Selma boundaries. Paid for planning, engineering and administrative services.
7280	City Franchise Fee - Kingsburg	Fee of 5% of revenue collected within City of Kingsburg boundaries. Paid for planning, engineering and administrative services.
7290	City Franchise Fee - Fowler	Fee of 5% of revenue collected within City of Fowler boundaries. Paid for planning, engineering and administrative services.
7300	Office Supplies	Expendable supplies such as pens, paper, calculators, calendars, staplers, photocopy supplies and desk organizers. Lunchroom supplies such as coffee, plates, napkins and board room snacks. Bottled water and water dispenser rental.
7310	Office Equipment	Office, lunchroom and meeting room furniture, equipment and maintenance contracts.
7320	Information Systems	Hardware and software components of computerized information system, including CPU's, monitors, printers, server, network, and internet and their accessories, parts and supplies. Digital or electronic information such as RealQuest. Licenses and standard, regular support for information software such as Op 10, SAGE, HRMS, Hansen, and SCADA.
7330	Misc. Mileage – P/U & Delivery	Mileage reimbursement for errands.
7340	Postage	Postage and shipping expenses.
7350	Printing - Advertising	Legal and recruitment advertisements.
7360	Printing - Forms	Printing and binding of forms, reports, and business cards.
7370	Books & Publications	Reference books, handbooks, newspapers, parcel maps from County, journals, newsletters, and report subscriptions, whether in printed form, on electronic data storage format or through the internet.



7380	Communications	Service, replacement and repair of telephones, radios, telemetry, alarms, alarm monitoring service, pagers, internet access, mobile broadband devices and leased lines, process monitoring and security cameras. After-hours answering service.
7390	Outreach	Outreach, community relation, public information, sponsored activities, community functions, parades, school tours & presentations, brochures, flyers, displays, newsletters, and media.
7400	Travel & Training	Registration, tuition, textbooks, fees, lodging, subsistence, per diem, mileage, common carrier fare, parking and costs of workshops, conferences, seminars, courses and classes and District business meetings. CWEA and Chambers of Commerce dinners. Working lunches.
7410	Employee Recognition Program	Award for Employee-of-the-Year and incentives for length-of-service and attendance such as jackets, pins, plaques and cash. Employee relations program including Chairperson's barbecue, retirement luncheons and condolence flowers. Employees Activities Committee functions such as annual family picnic and winter dinner. Wellness Program reimbursements.
7500	Laboratory Supplies & Equipment	Reagents, glassware, filters, tubing, stoppers, and expendable materials. Lab equipment service, calibration, repair, replacement, support contracts, supplies and accessories. Non-depreciable equipment.
7510	External Laboratory Services	Laboratory analyses of water, wastewater, biosolids and soil performed by outside commercial laboratories.
7600	Maintenance – Nuisance Abatement	Supplies for staff control and abatement of odors, pests, weeds and insects. Wildlife support.
7610	Maintenance - Auto	Repair and preventive maintenance, smog checks, car washes, tires, parts, supplies, materials, fluids and lubricants for pickups, vans and sedans, whether by District forces or outside services.
7620	Maintenance - Equipment	Regular repair, maintenance, replacement and fabrication of interceptors, treatment plant and collection system. Covers equipment, parts, supplies, and stock materials. Includes pumps, filters, brush aerators, seals, rotors, filters, pipe fittings, ladders, breakers, electrical supplies, welding supplies, fasteners, paint, coatings and solvents.
7630	Maintenance – Building & Grounds	Repair, replacement and maintenance materials and supplies for lighting, HVAC, plumbing, electrical, janitorial (cleaners, shop & lab towels, mats), irrigation, landscaping and tree pruning. Seeds for nitrogen-uptake crop.

7640	Chemicals	Treatment chemicals such as coagulants, nutrients, pH control, chlorine, scum degreaser, and toxic substance neutralizer.
7650	Lubricants	Plant and pump station lubricants such as grease, gear lube and heavy oil.
7660	Fuel –Diesel	Diesel fuel.
7670	Fuel - Gasoline	Gasoline.
7680	Utilities	Electricity, natural gas, water, trash pick up and dump fees.
7700	Rent & Lease Equipment	Rental or lease of any type of office, information systems, laboratory, treatment, collection system, pumping, biosolids processing, or maintenance equipment. Disking and ripping equipment for disposal pond or buffer property maintenance.
7710	Small Tools	Hand tools, power tools and shop tools.
7720	Repairs/Maintenance	Repairs to treatment plant and collection system facilities and equipment. Includes equipment, parts and materials. Biosolids removal. Collection system video inspection. Hazardous waste removal. Clean-up and repairs due to sewage overflows, including lodging and reimbursements. Disposal pond maintenance. Electrical system infra-red inspection.
7800	Special Services – Air & Ground	Aerial or ground spraying for pests, odors, weeds. Aerial or ground seeding of biosolids application area.
7810	Professional Services – Engineering & Technical	Engineering, technical, computer, hydrogeological, agronomic, surveying, graphic arts and drafting services.
7820	Professional Services – Accounting & Financial	Annual independent audit. General accounting services, MAS 200 support services, rate-setting, grants, loans and other financial services. Fresno County data base and tax roll processing fees. Lobbyist, grant researcher, grant writer consultant.
7830	Professional Services – Legal	Attorney fees and costs for review of District activities, attendance at Board Meetings, annexations and special projects. Legal services and advice. Liability prevention. Participation in group litigation, such as with CASA.
7840	Professional Services – Medical & Safety	Hearing tests, physical exams for DMV and pre-employment, CPR training, first aid training, and drug and alcohol testing.
7850	Professional Services – Management & Human Relations	Human relations, employee relations, labor relations services. Pre-employment investigation services. COBRA administration. California Employers Association dues. IRS 125 POP plan fees.

7860	Professional Services – Other	Professional services in addition to, or other than, those listed above, such as security patrol and notary services. Residential/ agricultural property appraisal, management, clean-up, hazardous materials assessment and abatement, and demolition.
7900	Solar Lease Principal Payments	Principal payments on debt service for Direct Purchase Agreement on Clean Renewable Energy Project.
7910	Solar Lease Interest Payments	Interest payments on debt service for Direct Purchase Agreement on Clean Renewable Energy Project.
7920	Solar & Battery Maintenance	Annual fee for maintenance, inspection, testing and cleaning on the solar panels, inverters and battery storage system equipment.
7930	Solar Measurement & Verification	Annual fee for measurement and verification of projected energy savings for the solar project.
8000- 8999	Fixed Assets – Facilities & Equipment (Depreciable Capital Items)	Planned expansion, refurbishment or replacement of District-owned facilities and equipment including collection system maintenance equipment, interceptor system facilities & equipment, treatment/disposal facilities & equipment, administrative/technical services facilities & equipment. Must be over \$8,000.

**Table 10**  
**Selma-Kingsburg-Fowler County Sanitation District**  
**Repair & Maintenance Improvement Projects Schedule for District Facilities From O&M Fund (current dollars)**

Project No.		Fiscal Year	District O&M Expense
1	Electrical System Components Infrared Inspection/Repair	2020/21	35,000
2	Disposal Pond 1 Repairs	2020/21	75,000
3	Network Switch Replacement	2020/21	15,000
4	Clarifier Sludge Judges	2020/21	15,000
5	Centrifuge 1/2 PLC Replacement	2020/21	60,000
6	SMART Covers	2020/21	45,000
		<b>Subtotal 2020/21</b>	<b>\$ 245,000</b>
1	Disposal Pond Preventive Maintenance Program	2021/22	115,000
2	SMART Covers	2021/22	45,000
3	Repair and Maintenance Projects	2021/22	125,000
4	Process Water Piping Replacement (2/2)	2021/22	35,000
		<b>Subtotal 2021/22</b>	<b>\$ 320,000</b>
1	Repair and Maintenance Projects	2022/23	80,000
2	Centrifuge 2 Rotating assembly 12,000-hour overhaul	2022/23	75,000
3	Replace Scada Hardware/Upgrade Software( Possible Virtualization)	2022/23	90,000
4	SMART Covers	2022/23	45,000
5	Centrifuge 1 Seepex Pump Refurbish	2022/23	45,000
		<b>Subtotal 2022/23</b>	<b>\$ 335,000</b>
1	Electrical System Components Infrared Inspection/Repair	2023/24	40,000
2	Information Systems Hardware/Software Replacement	2023/24	60,000
3	Clean AB 2	2023/24	100,000
		<b>Subtotal 2023/24</b>	<b>\$ 200,000</b>
1	Repair and Maintenance Projects	2024/25	200,000
2	Demolish Incinerator	2024/25	100,000
		<b>Subtotal 2024/25</b>	<b>\$ 300,000</b>
1	Repair and Maintenance Projects	2025/26	300,000
		<b>Subtotal 2025/26</b>	<b>\$ 300,000</b>
1	Repair and Maintenance Projects	2026/27	260,000
2	Electrical System Components Infrared Inspection/Repair	2026/27	40,000
		<b>Subtotal 2026/27</b>	<b>\$ 260,000</b>
1	Information Systems Hardware/Software Replacement	2027/28	60,000
2	Repair and Maintenance Projects	2027/28	240,000
		<b>Subtotal 2027/28</b>	<b>\$ 300,000</b>
1	Repair and Maintenance Projects	2028/29	300,000
		<b>Subtotal 2028/29</b>	<b>\$ 300,000</b>
1	Repair and Maintenance Projects	2029/30	260,000
2	Information Systems Hardware/Software Replacement	2029/30	40,000
		<b>Subtotal 2029/30</b>	<b>\$ 260,000</b>
<b>Total Ten-Year R&amp;M Improvement Projects 2020/21 thru 2029/30 (current dollars)</b>			<b>2,820,000</b>