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

DRAFT

**BUDGET
FOR
FISCAL YEAR 2024-25**

S-K-F CSD BOARD OF DIRECTORS

BUDDY MENDES,
CHAIRMAN

FRESNO COUNTY SUPERVISOR DISTRICT 4

SCOTT ROBERTSON,
VICE-CHAIRMAN

CITY OF SELMA MAYOR

VINCE PALOMAR,
DIRECTOR

CITY OF KINGSBURG MAYOR PRO-TEM

JUAN MEJIA,
DIRECTOR

CITY OF FOWLER MAYOR PRO-TEM

NATHAN MAGSIG,
DIRECTOR

FRESNO COUNTY SUPERVISOR DISTRICT 5

BUDGET ADOPTED ON _____

S-K-F CSD BOARD RESOLUTION NO. _____

SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT

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MEMORANDUM

(March 14, 2024, Board Meeting)

To: S-K-F CSD Board of Directors
From: Veronica Cazares, General Manager
Date Memo Prepared: March 8, 2024

Agenda Item: 2
Action: Motion

SUBJECT:

First Presentation of the Draft FY 2024-25 Budget

RECOMMENDATION

That the Board review the Draft Budget for FY2024-25 and Provide Direction to Staff.

EXECUTIVE SUMMARY

Enclosed is the draft budget for fiscal year (FY) 2024-25, version 3-14-24. The budget proposes to increase the rate from \$533.50 to \$583.14 per year for Selma, from \$499.50 to \$543.14 per year for Kingsburg and from \$515.50 to \$557.14 per year for Fowler for each equivalent single-family residence (ESFR). The industrial rates will also increase for flow, BOD, SS parameters. 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	\$397.36 per year
District Refurbishment and Replacement	<u>\$97.78 per year</u>
Sub-Total	\$495.14 per year
Selma Refurbishment and Replacement	\$88.00 per year
Kingsburg Refurbishment and Replacement	\$48.00 per year
Fowler Refurbishment and Replacement	\$62.00 per year
Selma Total Annual Sewer Service Charge	\$583.14 per year
Kingsburg Total Annual Sewer Service Charge	\$543.14 per year
Fowler Total Annual Sewer Service Charge	\$557.14 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 2024-25 of \$2,391,208 from the O&M 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 District pump stations are approximately 52 years old and require refurbishment and expansion. The treatment plant is over 52 years old and requires various 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 \$4,308,881, 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 26 and shows the repair and maintenance project schedule from the O&M fund.

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 Collection System Master Plan update.

SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
ALL FUNCTIONS ACTIVITIES SUMMARY (FY 2024-25)

BEGINNING CASH BALANCES

PROPOSED

Function #1 Operations & Maintenance	\$	4,764,206
Function #2 Capital Expansion		5,295,815
Function #2 Capital Refurbishment & Replacement		7,339,454
Function #3 City Collection System Capital R&R - Selma		2,111,727
Function #3 City Collection System Capital R&R - Kingsburg		3,234,683
Function #3 City Collection System Capital R&R - Fowler		<u>1,856,558</u>
BEGINNING BALANCE ALL FUNCTIONS		24,602,443

REVENUES

Function #1 Operations & Maintenance	11,396,508
Function #2 Capital Expansion	601,248
Function #2 Capital Refurbishment & Replacement (includes transfer from O&M & Expansion)	2,516,429
Function #3 City Collection System Capital R&R - Selma	791,789
Function #3 City Collection System Capital R&R - Kingsburg	421,200
Function #3 City Collection System Capital R&R - Fowler	<u>391,901</u>
REVENUE ALL FUNCTIONS	16,119,075

EXPENDITURES

Function #1 Operations & Maintenance (includes transfer to R&R)	11,851,834
Function #2 Capital Expansion (includes transfer to R&R)	3,188,740
Function #2 Capital Refurbishment & Replacement	4,714,860
Function #3 City Collection System Capital R&R - Selma	793,844
Function #3 City Collection System Capital R&R - Kingsburg	562,500
Function #3 City Collection System Capital R&R - Fowler	<u>712,000</u>
EXPENDITURES ALL FUNCTIONS	21,823,778

ENDING CASH BALANCES

Function #1 Operations & Maintenance	4,308,881
Function #2 Capital Expansion	2,708,323
Function #2 Capital Refurbishment & Replacement	5,141,024
Function #3 City Collection System Capital R&R - Selma	2,109,674
Function #3 City Collection System Capital R&R - Kingsburg	3,093,382
Function #3 City Collection System Capital R&R - Fowler	<u>1,536,459</u>
ENDING BALANCE ALL FUNCTIONS	18,897,743

SUMMARY NO. 1 - O&M

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
FUNCTION #1 OPERATIONS & MAINTENANCE ACTIVITIES (FY 2024-25)**

BEGINNING BALANCE

Beginning FY Cash Balance	\$	4,764,206	\$	-
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REVENUE

	<u>PROPOSED BUDGET</u>	<u>APPROVED BUDGET</u>
Residential, Commercial & Institutional Service Charges	6,328,203	-
Industrial Service Charges	2,850,012	-
Fixed Capital Service Charge	1,585,776	-
IRS Tax Credit (CREB)	204,021	-
Interest Earnings	115,025	-
Septic Hauler Fees	144,257	-
Rental of Property	64,500	-
Plan Check & Inspection Fees	55,267	-
Solar Self-Generation Incentive Program	49,448	-
	<hr/>	<hr/>
TOTAL REVENUE	11,396,508	-

EXPENDITURES

<u>A) O&M SERVICE CHARGE</u>			
Salaries and Employee Benefits	4,510,929	-	
Services and Supplies	3,508,727	-	
OPEB CalPERS Contribution	105,104	-	
Cities' Franchise Payments	493,000	-	
Solar Lease Principal Payments	480,000	-	
Solar Lease Interest Payments	362,865	-	
	<hr/>	<hr/>	
	9,460,625	-	
 <u>B) FIXED CAPITAL SERVICE CHARGE</u>			
Transfer to Function #2 Refurbishment & Replacement	2,391,208	-	
Subtotal	<hr/>	<hr/>	
	2,391,208	-	
TOTAL EXPENDITURES	11,851,834	-	

ENDING BALANCE

Ending FY Cash Balance Reserve	4,308,881	-
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SUMMARY NO. 2 - DISTRICT EXPANSION

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
FUNCTION #2 (DISTRICT CAPITAL EXPANSION) ACTIVITIES (FY 2024-25)**

BEGINNING BALANCE

Beginning FY Cash Balance	\$	5,295,815	\$	-
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REVENUE

		<u>PROPOSED BUDGET</u>		<u>APPROVED BUDGET</u>
5000-200-01 Capacity Charges		498,960		-
5200-200-01 Annexation Fees		21,981		-
5400-200-01 Interest Earnings		80,308		-
	TOTAL REVENUE	601,248		-

EXPENDITURES

<u>PLANT OPERATIONS (DIV-03)</u>				
8078-203-01** District Lift Station-D3 North St. (TM, Design,Engineering & CMS)		2,879,240		-
8080-203-01** Laboratory R/R (1/2)		152,000		-
8083-203-01 Generator (200AMP)		157,500		-
	TOTAL EXPENDITURES	3,188,740		-

Ending FY Cash Balance Reserve		2,708,323		-
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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. 3 - DISTRICT R&R

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
FUNCTION #2 (DISTRICT CAPITAL REFURBISHMENT & REPLACEMENT) ACTIVITIES (FY 2024-25)**

BEGINNING BALANCE

Beginning FY Cash Balance	\$ 7,339,454	\$	-
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REVENUE

	<u>PROPOSED BUDGET</u>		<u>APPROVED BUDGET</u>
5500-200-02 Annual Transfer from General O&M Function #1	2,391,208		-
5400-200-02 Interest Earnings	125,221		-
	<u>2,516,429</u>		-
TOTAL REVENUE	2,516,429		-

EXPENDITURES

	<u>PROPOSED BUDGET</u>		<u>APPROVED BUDGET</u>
<u>PLANT OPERATIONS (DIV-03)</u>			
8165-203-02** District Lift Station R/R-D3 North St.	4,318,860		-
8167-203-02** Laboratory R/R (1/2)	228,000		-
8176-203-02 Headworks Transformer Replacement	126,000		-
8177-203-02 Fleet Replacement Program-V06 Ford F150 Truck (2004)	42,000		-
	<u>4,714,860</u>		-
TOTAL EXPENDITURES	4,714,860		-

ENDING BALANCE

Ending FY Cash Balance Reserve	5,141,024		-
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NOTES

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- 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 2024-25)

BEGINNING BALANCE

Beginning FY Cash Balance	\$ 2,111,727	\$ -
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<u>REVENUE</u>	<u>PROPOSED BUDGET</u>	<u>APPROVED BUDGET</u>
4400-300-03 Service Charges - Residential, Commercial, Institutional	748,633	-
4405-300-03 Service Charges - Industrial	801	-
5400-300-03 Interest Earnings	42,355	-
	<hr/>	<hr/>
TOTAL REVENUE	791,789	-

EXPENDITURES

8100-305-03 SRF Loan Debt Service (McCall Avenue Sewer R&R)	263,844	-
8000-305-03 Miscellaneous Repairs	65,000	-
8021-305-03** CCTV Inspection and Review	65,000	-
8030-305-03 Sewer Improvement: Tucker/E.Front & 2nd/Center	400,000	-
	<hr/>	<hr/>
TOTAL EXPENDITURES	793,844	-

ENDING BALANCE

Ending FY Cash Balance Reserve	2,109,674	-
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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 2024-25)

BEGINNING BALANCE

Beginning FY Cash Balance	\$ 3,234,683	\$	-
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<u>REVENUE</u>	PROPOSED BUDGET	APPROVED BUDGET
4400-300-04 Service Charges - Residential, Commercial, Institutional	304,023	-
4405-300-04 Service Charges - Industrial	53,685	-
5400-300-04 Interest Earnings	63,492	-
TOTAL REVENUE	421,200	-

<u>EXPENDITURES</u>	PROPOSED BUDGET	APPROVED BUDGET
8000-305-04 Miscellaneous Repairs	45,000	-
8018-305-04** CCTV Inspection and Review	45,000	-
8031-305-04** 18th Avenue Sewer Improvement Phase I (1/2, Design, Construction Management Services, Construction)	472,500	-
TOTAL EXPENDITURES	562,500	-

ENDING BALANCE

Ending FY Cash Balance Reserve	3,093,382	-
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NOTES

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- 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 2024-25)

BEGINNING BALANCE

Beginning FY Cash Balance	\$ 1,856,558	\$	-
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<u>REVENUE</u>	<u>PROPOSED BUDGET</u>	<u>APPROVED BUDGET</u>
4400-300-05 Service Charges - Residential, Commercial, Institutional	267,490	-
4405-300-05 Service Charges - Industrial	90,368	-
5400-300-05 Interest Earnings	34,043	-
TOTAL REVENUE	391,901	-

EXPENDITURES

8000-305-05 Miscellaneous Repairs	35,000	-
8011-305-05** CCTV Inspection and Review	45,000	-
8016-305-05 Sewer Improvements (Alley Between 6th/7th Street and Tuolumne/Merced)	632,000	-
TOTAL EXPENDITURES	712,000	-

ENDING BALANCE

Ending FY Cash Balance Reserve	1,536,459	\$	-
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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.

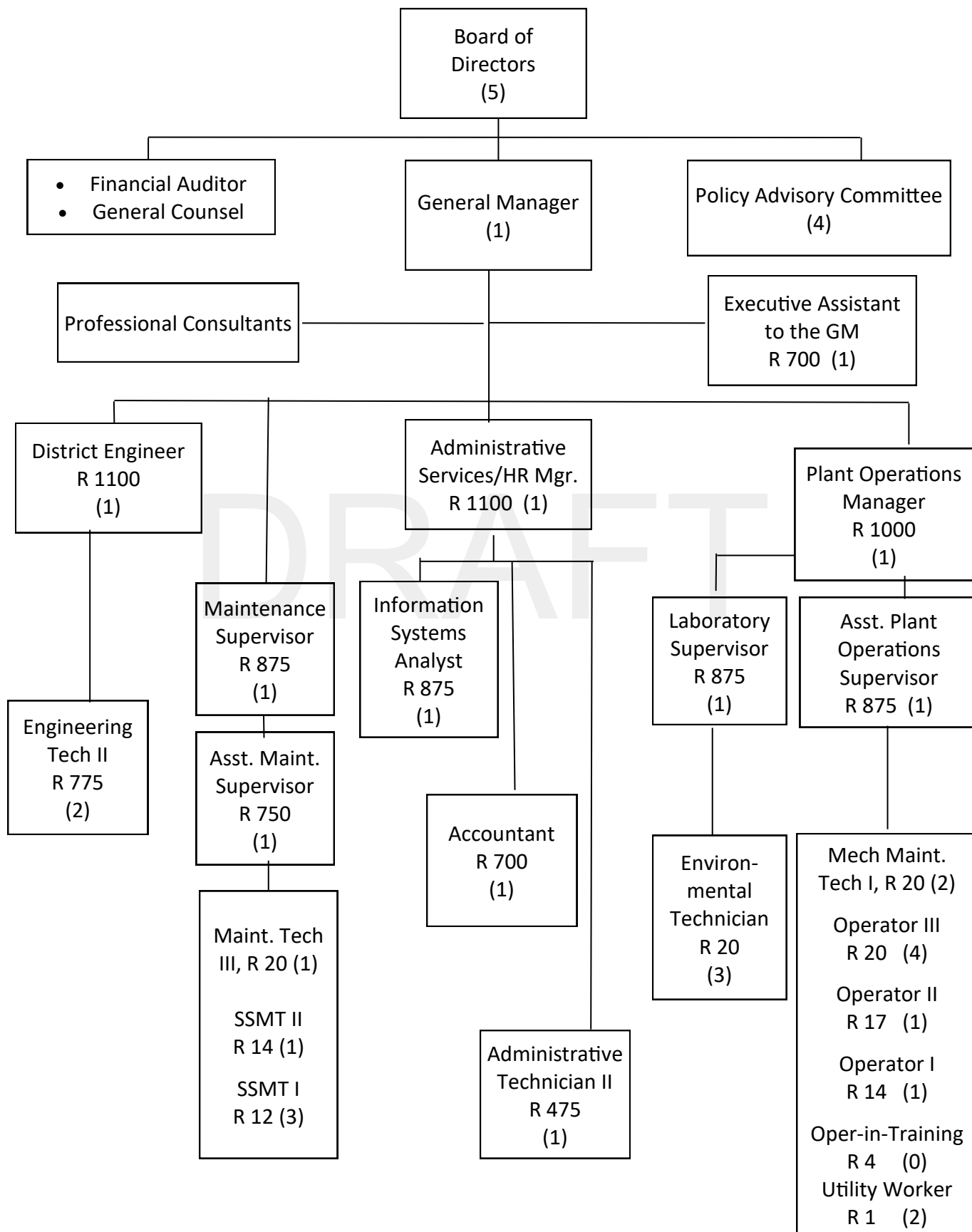
- 2) **Asterisks denotes the item is a multiple-year project as noted in the Form B of the Capital Improvement Project.



ORGANIZATIONAL CHART

FY 2024-25

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 2024-25)**

ACCT NO.	DESCRIPTION	ADMIN DIV 01	LAB DIV 02	PT OPS DIV 03	PT MNT DIV 04	CS MNT DIV 05	CS OPS DIV 06	DISTRICT TOTAL
6000	Salaries - Nonrep	\$ 661,207	\$ 165,549	\$ 184,066	\$ 246,690	\$ 192,549	\$ 192,549	1,642,610
6100	Salaries - Barg Unit	-	217,098	538,050	257,061	155,440	75,701	1,243,350
6200	Extra Help	-	-	-	-	-	-	-
6300	Shift Differential	-	-	600	-	-	-	600
6310	Standby Pay	-	-	8,500	-	4,500	4,500	17,500
6320	Overtime	2,000	1,700	12,000	9,000	6,000	5,000	35,700
6330	Holiday Work Pay	-	-	5,000	-	-	-	5,000
6340	Sick Leave Cash Out	1,500	500	500	500	500	500	4,000
6400	FICA / Medicare	9,638	4,074	10,856	6,907	4,670	4,035	40,179
6420	S.U.I.	-	-	-	-	-	-	-
6500	Retirement	191,398	117,000	241,284	142,737	91,877	70,195	854,491
6510	RBP IRC 415 - Retirees	-	-	-	-	-	-	-
6520	Health	80,000	50,000	120,000	78,000	56,000	42,000	426,000
6530	Dental/Vision	7,000	5,000	10,000	7,000	4,000	3,500	36,500
6540	Life	1,000	800	1,900	1,000	700	600	6,000
6610	OPEB-Pre 65	14,000	-	-	-	-	-	14,000
6615	OPEB-Post 65	60,000	-	-	-	-	-	60,000
6700	Workers Comp Ins	120,000	-	-	-	-	-	120,000
6900	Contingency (0.1%)	906	672	1,625	984	438	375	5,000
	TOTAL	1,148,650	562,393	1,134,381	749,879	516,673	398,955	4,510,929

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: **54.3%**

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
SALARY DISTRIBUTION BY JOB CLASSIFICATION (FY 2024-25)**

<u>CLASSIFICATION</u>	ADMIN	LAB	PT OPS	PT MNT	CS MNT	CS OPS	<u>TOTAL</u>
	<u>DIV 01</u>	<u>DIV 02</u>	<u>DIV 03</u>	<u>DIV 04</u>	<u>DIV 05</u>	<u>DIV 06</u>	
General Manager	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170,000
District Engineer	74,939		12,490	12,490	12,490	12,490	124,898
Admin Services/HR Mgr	74,014	14,803	14,803	14,803	14,803	14,803	148,027
Plant Operations Manager	-	11,881	71,285	35,643	-	-	118,809
Collections Supv	-	-	-	22,052	44,104	44,104	110,260
Laboratory Supv	-	116,876	-	-	-	-	116,876
EXEMPT SUBTOTAL	318,952	143,559	98,578	84,987	71,397	71,397	788,869
Info Systems Analyst	60,092	12,018	12,018	12,018	12,018	12,018	120,183
Asst Plant Ops Supv	-	-	63,498	27,213	-	-	90,711
Asst Coll Supv	-	-	-	48,727	24,363	24,363	97,454
Engineering Tech II	26,556	-	-	26,556	26,556	26,556	106,225
Engineering Tech II	26,191	-	-	26,191	26,191	26,191	104,763
Executive Asst to the GM	49,857	9,971	9,971	9,971	9,971	9,971	99,715
Accountant	99,715	-	-	-	-	-	99,715
<u>Admin Tech II</u>	<u>79,844</u>	-	-	-	-	-	<u>79,844</u>
NONEXEMPT SUBTOTAL	342,255	21,990	85,488	150,677	99,100	99,100	798,610
Environmental Tech	-	64,282	-	-	-	-	64,282
Environmental Tech	-	70,870	-	-	-	-	70,870
Environmental Tech	-	81,946	-	-	-	-	81,946
Maint Tech III	-	-	-	41,545	41,545	-	83,090
Mech Maint Tech I	-	-	-	57,172	19,057	-	76,229
Mech Maint Tech I	-	-	-	57,410	19,137	-	76,547
Operator III	-	-	80,803	-	-	-	80,803
Operator III	-	-	80,803	-	-	-	80,803
Operator III	-	-	76,229	-	-	-	76,229
Operator III	-	-	75,019	-	-	-	75,019
Operator II	-	-	71,158	-	-	-	71,158
Operator I	-	-	58,672	-	-	-	58,672
Swr Sys Maint Tech II	-	-	-	27,870	20,903	20,903	69,676
Swr Sys Maint Tech I	-	-	-	24,305	18,229	18,229	60,762
Swr Sys Maint Tech I	-	-	-	25,777	19,332	19,332	64,442
Swr Sys Maint Tech I	-	-	-	22,983	17,237	17,237	57,457
Utility Worker	-	-	47,683	-	-	-	47,683
<u>Utility Worker</u>	-	-	<u>47,683</u>	-	-	-	<u>47,683</u>
BRG UNIT SUBTOTAL	-	217,098	538,050	257,061	155,440	75,701	1,243,350
EMPLOYEE COUNT	5.30	4.40	10.50	5.60	3.55	2.65	32.00
TOTAL SALARIES	<u>661,207</u>	<u>382,647</u>	<u>722,116</u>	<u>492,725</u>	<u>325,936</u>	<u>246,198</u>	<u>2,830,829</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 FIRST FULL PAY PERIOD AFTER 7/1/2024							
RANGE	CLASSIFICATION	A	B	C	D	E	Y
475	ADMINISTRATIVE TECHNICIAN II	4,849.63	5,092.11	5,346.72	5,614.05	5,894.76	6,189.49
500							
525							
550							
575							
600							
625							
650							
675							
700	ENGINEERING TECHNICIAN I or EXEC ASSIST TO THE GM or ACCOUNTANT	6,056.52	6,359.35	6,677.32	7,011.18	7,361.74	7,729.83
725							
750	ASST COLLECTIONS SUPERVISOR or ENGINEERING TECHNICIAN II	6,363.14	6,681.29	7,015.36	7,366.12	7,734.43	8,121.15
775							
800							
825							
850							
875	*COLLECTIONS SUPV or *LAB SUPV or *ASST. PLANT OPERATIONS SUPV or INFO SYST ANALYST	7,199.30	7,559.27	7,937.23	8,334.09	8,750.80	9,188.34
900							
925							
950							
975							
1000	*PLANT OPERATIONS MANAGER	8,145.35	8,552.62	8,980.25	9,429.26	9,900.73	10,395.76
1025							
1050							
1075							
1100	*DISTRICT ENGINEER or *ADMINISTRATIVE SERVICES/HUMAN RESOURCES MANAGER	8,990.94	9,440.49	9,912.52	10,408.14	10,928.55	11,474.98
1125							
1150							
1175							
1200							
	*GENERAL MANAGER						14,166.67
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 FIRST PAY PERIOD AFTER 7-1-24

<u>RANGE</u>	<u>CLASSIFICATION</u>	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>Y</u>
1	UTILITY WORKER	3,113.43	3,269.10	3,432.55	3,604.18	3,784.39	3,973.61
2							
3							
4	OPERATOR IN TRAINING	3,352.82	3,520.46	3,696.48	3,881.31	4,075.37	4,279.14
5							
6							
7							
8							
9							
10							
11							
12	SEWER SYSTEM MAINT TECH I	4,085.09	4,289.34	4,503.81	4,729.00	4,965.45	5,213.72
13							
14	OPERATOR I or SSMT II	4,291.89	4,506.49	4,731.81	4,968.40	5,216.82	5,477.66
15							
16							
17	OPERATOR II	4,621.90	4,853.00	5,095.64	5,350.43	5,617.95	5,898.85
18							
19							
20	MECHANICAL MAINTENANCE TECH I or ENVIRONMENTAL TECHNICIAN or MAINTENANCE TECHNICIAN III or OPERATOR III	4,977.28	5,226.15	5,487.45	5,761.82	6,049.92	6,352.41
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 2024-25)**

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	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000
7010	Safety Supplies	1,000	2,000	3,000	2,000	3,000	2,000	13,000
7020	Safety Awards	7,000	-	-	-	-	-	7,000
7100	General Insurance	357,220	-	-	-	-	-	357,220
7110	Honesty Bond	200	-	-	-	-	-	200
7200	Permits	800	11,000	153,000	1,000	3,000	5,000	173,800
7210	Directors' Fees	12,000	-	-	-	-	-	12,000
7220	Memberships	35,000	-	-	-	-	-	35,000
7230	Certification Fees	6,000	-	-	-	-	-	6,000
7250	State Equalization Board Taxes	5,000	-	-	-	-	-	5,000
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	82,500	-	60,800	4,000	7,000	-	154,300
7330	Miscellaneous Mileage - P/U & Delivery	200	-	-	-	-	-	200
7340	Postage	3,000	-	-	-	-	-	3,000
7350	Printing - Advertising	7,500	-	-	-	-	-	7,500
7360	Printing - Forms	4,000	-	-	-	-	-	4,000
7370	Books & Publications	500	-	-	-	-	-	500
7380	Communications	50,000	-	-	-	-	-	50,000
7390	Outreach	15,000	-	-	-	-	-	15,000
7400	Travel & Training	40,000	-	-	-	-	-	40,000
7410	Employee Recognition Program	5,600	-	-	-	-	-	5,600
7500	Laboratory Supplies & Equipment	-	18,000	-	-	-	-	18,000
7510	External Laboratory Services	-	43,000	-	-	-	-	43,000
7600	Maintenance - Nuisance Abatement	-	-	2,000	-	-	-	2,000
7610	Maintenance - Auto	2,000	500	3,500	3,500	2,000	4,500	16,000
7620	Maintenance - Equipment	1,000	7,000	15,000	283,000	170,000	117,600	593,600
7630	Maintenance - Buildings & Grounds	11,000	2,000	20,000	20,000	2,000	-	55,000
7640	Chemicals	-	-	176,000	1,000	1,000	-	178,000
7650	Lubricants	-	-	1,000	8,000	-	-	9,000
7660	Fuel - Diesel	-	-	20,000	4,000	15,000	-	39,000
7670	Fuel - Gasoline	7,000	2,000	8,000	6,000	7,000	13,000	43,000
7680	Utilities	-	-	405,000	-	-	98,500	503,500
7700	Rent & Lease Equipment	13,000	500	5,000	5,000	1,000	500	25,000
7710	Small Tools	500	500	5,000	500	1,000	500	8,000
7720	Repair & Maintenance	2,500	6,000	380,000	55,000	210,000	-	653,500
7800	Special Services - Air & Ground Spray	-	-	12,000	-	500	-	12,500
7810	Prof Svcs - Engineering & Technical	170,000	-	-	-	-	-	170,000
7820	Prof Svcs - Accounting & Financial	55,000	-	-	-	-	-	55,000
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	-	-	80,306	-	-	-	80,306
7930	Solar Measurement & Verification	-	-	-	-	-	-	-
	TOTAL SERVICES & SUPPLIES	1,009,520	92,500	1,349,606	393,000	422,500	241,600	3,508,727
2278-	OPEB CalPERS Contribution	105,104	-	-	-	-	-	105,104
7270-	101-03 City Franchise Fee - Selma	195,000	-	-	-	-	-	195,000
7270-	101-04 City Franchise Fee - Kbrg	188,000	-	-	-	-	-	188,000
7270-	101-05 City Franchise Fee - Fowler	110,000	-	-	-	-	-	110,000
7900	Solar Lease Principal Payments	480,000	-	-	-	-	-	480,000
7910	Solar Lease Interest Payments	362,865	-	-	-	-	-	362,865
9900	Contingency	-	-	-	-	-	-	-
	TOTAL OTHER	1,440,969	-	-	-	-	-	1,440,969

SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT

PRETREATMENT PROGRAM COST ALLOCATION (FY 2024-25)

<u>ACCT.</u>	<u>DESCRIPTION</u>	<u>DIV-01</u>	<u>DIV-02</u>	<u>TOTAL</u>
6000	SALARY - NONREP		\$82,775	\$82,775
6100	SALARY - BARG UNIT		108,549	108,549
6400	FICA / MEDICARE		2,037	2,037
6500	RETIREMENT		58,500	58,500
6520	HEALTH INSURANCE		25,000	25,000
6530	DENTAL / VISION INSURANCE		2,500	2,500
6540	LIFE INSURANCE		400	400
6700	WORKERS COMP INSURANCE	15,911		15,911
7000	UNIFORMS	2,200	-	2,200
7010	SAFETY SUPPLIES		1,000	1,000
7100	GENERAL INSURANCE	5,894	-	5,894
7300	OFFICE SUPPLIES	198	-	198
7310	OFFICE EQUIPMENT	83	-	83
7320	INFORMATION SYSTEMS	1,361	-	1,361
7380	COMMUNICATIONS	825	-	825
7400	TRAVEL & TRAINING	660	-	660
7500	LAB SUPPLIES	-	1,800	1,800
7510	EXTERNAL LAB SERVICES	-	4,300	4,300
7610	MAINTENANCE - AUTO	-	250	250
7670	FUEL - GASOLINE	-	1,000	1,000
		<u> </u>	<u> </u>	<u> </u>
	TOTAL	\$27,132	\$288,111	\$315,242

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.

SUMMARY OF INDUSTRIAL USERS FORM 2A (FY 2024-25)								
SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT								
1	DESIGN CAPACITY				TOTAL ANNUAL			
2	A	B	C	D	E	F	G	H
3	NO. USERS	USER NAME	FLOW MGD	B.O.D. LBS./DAY	S.S. LBS./DAY	VOLUME MIL. GALS.	B.O.D. LBS.	S.S. LBS.
4								
5								
6	1	99 TANK (ALEGRE)	0.0111	661	114	3.2226	12,365	5,376
7	1	AMERICAN (PLYMOUTH PROCESSING)	0.0047	161	40	0.2436	487	629
8	1	ASLAN COLD STORAGE	0.0054	7	100	0.0000	0	0
9	1	BEE SWEET	0.1230	708	550	25.4767	43,922	138,300
10	1	BOGHOSIAN RAISIN PKG	0.1071	5,357	1,429	3.7623	106,684	31,376
11	1	CACCIATORE FINE WINES (DOM & J PROPERTIES LLC)	0.0094	41	41	0.0000	0	0
12	1	CENTRAL CALIFORNIA SHEETS (PCA - CORRUGATOR)	0.0021	5	23	2.1489	21,188	46,626
13	1	DANIELS SHARPSMART, INC.	0.0012	1	1	1.2317	1,850	422
14	1	D&W FINE PACK	0.0290	60	74	0.0000	0	0
15	1	9TH STREET CHEESE (RAW FARM)	0.0016	80	20	1.0531	86,417	48,499
16	1	FOSTER COMMODITIES	0.0250	419	248	2.4006	17,473	5,204
17	1	FOWLER DEHYDRATOR	0.0357	2,229	893	3.3957	102,638	21,713
18	1	FRESNO VALVES & CASTINGS	0.0037	8	10	0.0000	0	0
19	1	GUARDIAN INDUSTRIES	0.1400	80	94	45.4051	4,233	10,706
20	1	HEALTHWISE SERVICES LLC	0.0002	0	0	1.4175	2,837	461
21	1	KES KINGSBURG LP	0.1259	609	42	0.8989	16.00	55.00
22	1	LION DEHYDRATOR	0.1027	4,798	660	7.4901	237,378	30,608
23	1	LION RAISIN	0.2359	11,080	1,847	1.7312	72,289	12,827
24	1	RANCHO LOS TRES HERMANOS	0.0003	1	0.19	0.3515	1,936	762
25	1	MAXCO SUPPLY INC.	0.0002	5.75	0.09	0.3471	7,187	128
26	1	NATIONAL RAISIN PKG	0.2460	8,766	2,857	65.6144	19,044	58,108
27	1	PHX	0.0013	1	3	2.9330	100	635
28	1	QUINN COMPANY	0.0024	5	6	0.0000	0	0
29	1	RAMOS TORRES WINERY	0.0001	0	0	0.2018	2,356	269
30	1	SACRAMENTO CONTAINER (PCA - CONVERTER)	0.0015	3	4	0.5067	1,732	887
31	1	SIMONIAN FRUIT PKG	0.0429	108	106	1.6233	256	148
32	1	STERICYCLE	0.0008	3	2	0.0000	0	0
33	1	SUN-MAID - BETHEL	0.4248	15,065	4,132	39.7341	687,929	271,813
34	1	SUN-MAID - NEBRASKA	0.0011	17	1	0.2730	729	252
35	1	USA WASTE OF CALIFORNIA (WASTE MANAGEMENT)	0.0010	2	3	0.0840	0	0
36								
37	30	SUB TOTALS	1.6860	50,281	13,300	211.5469	1,431,046	685,804

NOTE: Total annual loadings for companies showing zero are projected under "commercial."

ANNUAL INDUSTRIAL REVENUE NEEDED FORM 7A (FY 2024-25)								
SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT								
		A	B	C	D	E	F	G
1	NOTES	NO.	USER NAME	ANNUAL FIXED	PROJECTED	DISTRICT	PROJECTED	TOTAL
2		USERS		CAPITAL	O&M	ANNUAL	CITIES'	ANNUAL
3				CHARGE	CHARGE	SRVC CHR	COLL SYST	PROJECTED
4						SUBTOTAL	CHARGE	REVENUE
5								
6	F-CS	1	99 TANK (ALEGRE)	\$12,600	\$17,188	\$29,788	\$2,379	\$32,167
7	S-CS	1	AMERICAN (PLYMOUTH PROCESSING)	\$3,902	\$1,191	\$5,094	\$255	\$5,349
8	K-CS	1	ASLAN COLD STORAGE	\$4,480	\$0	\$4,480	\$0	\$4,480
9	F-CS	1	BEE SWEET	\$51,369	\$153,273	\$204,642	\$18,804	\$223,446
10	F-CS	1	BOGHOSIAN RAISIN PKG	\$122,206	\$73,545	\$195,751	\$2,777	\$198,528
11	OUT-CS	1	CACCIATORE FINE WINES (DOM & J PROPERTIES LLC)	\$3,763	\$0	\$3,763	\$0	\$3,763
12	K-CS	1	CENTRAL CALIFORNIA SHEETS (PCA - CORRUGATOR)	\$1,244	\$36,353	\$37,598	\$1,228	\$38,826
13	OUT-CS	1	DANIELS SHARPSMART, INC.	\$287	\$4,528	\$4,815	\$909	\$5,724
14	F-DS	1	D&W FINE PACK	\$9,253	\$0	\$9,253	Exempt	\$9,253
15	F-CS	1	9TH STREET CHEESE (RAW FARM)	\$1,782	\$64,077	\$65,858	\$777	\$66,635
16	K-CS	1	FOSTER COMMODITIES	\$17,568	\$17,132	\$34,700	\$1,372	\$36,072
17	F-CS	1	FOWLER DEHYDRATOR	\$58,619	\$66,393	\$125,011	\$2,506	\$127,518
18	OUT-DS	1	FRESNO VALVES & CASTINGS	\$1,202	\$0	\$1,202	Exempt	\$1,202
19	K-CS	1	GUARDIAN INDUSTRIES	\$34,062	\$135,364	\$169,426	\$25,946	\$195,372
20	F-CS	1	HEALTHWISE SERVICES LLC	\$39	\$5,526	\$5,565	\$1,046	\$6,611
21	K-CS	1	KES KINGSBURG LP	\$34,536	\$2,580	\$37,116	\$514	\$37,629
22	OUT-DS	1	LION DEHYDRATOR	\$90,801	\$143,893	\$234,694	Exempt	\$234,694
23	OUT-DS	1	LION RAISIN	\$219,891	\$43,804	\$263,695	Exempt	\$263,695
24	S-CS	1	RANCHO LOS TRES HERMANOS	\$82	\$2,222	\$2,304	\$368	\$2,672
25	F-CS	1	MAXCO SUPPLY INC.	\$103	\$4,346	\$4,449	\$256	\$4,705
26	F-CS	1	NATIONAL RAISIN PKG	\$232,076	\$220,320	\$452,396	\$48,430	\$500,826
27	OUT-DS	1	PHX	\$361	\$8,639	\$9,000	Exempt	\$9,000
28	S-DS	1	QUINN COMPANY	\$762	\$0	\$762	Exempt	\$762
29	K-CS	1	RAMOS TORRES WINERY	\$29	\$1,774	\$1,803	\$115	\$1,919
30	K-CS	1	SACRAMENTO CONTAINER (PCA - CONVERTER)	\$470	\$2,623	\$3,094	\$290	\$3,383
31	F-CS	1	SIMONIAN FRUIT PKG	\$13,764	\$4,784	\$18,548	\$1,198	\$19,747
32	OUT-CS	1	STERICYCLE	\$267	\$0	\$267	\$0	\$267
33	K-CS	1	SUN-MAID - BETHEL	\$374,033	\$548,676	\$922,710	\$22,705	\$945,415
34	S-CS	1	SUN-MAID - NEBRASKA	\$437	\$1,220	\$1,657	\$286	\$1,943
35	OUT-CS	1	USA WASTE OF CALIFORNIA (WASTE MANAGEMENT)	\$333	\$238	\$571	\$62	\$633
36								
37		30	SUB TOTALS	\$1,290,322	\$1,559,690	\$2,850,012	\$132,223	\$2,982,235

NOTES: S or K or F denotes within City limits, included in franchise fee calculation.
 OUT denotes "outside" City limits, not included in franchise fee calculation.
 CS denotes discharge to "City Sewers" and subject to cities' collection system reserve charge.
 DS denotes discharge to "District Sewers" and not subject to cities' collection system reserve charge.
 O&M revenue for companies showing \$0 is budgeted under "commercial."

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
CHART OF ACCOUNTS (FY 2024-25)**

Acct. No.	Category	<u>Expenditure Examples and Summary Descriptions</u>
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.

**SELMA - KINGSBURG - FOWLER COUNTY SANITATION DISTRICT
FUND SOURCES AND USES (2024-25)**

FUND	SOURCES	USES
<u>OPERATIONS & MAINTENANCE</u>	O&M portion of service charges. Same rates per pound B.O.D., pound S.S. and gallon wastewater for all users. Most residential and commercial billed on tax roll. Industrial billed monthly. Some residential and commercial billed quarterly. Interest earnings. Rent. Septic hauler fees. Plan check fees.	Any District activity, including operation, maintenance or repair expenses for wastewater collection, treatment and disposal.
<u>DISTRICT CAPITAL EXPANSION</u>	District capacity charges and annexation fees. Interest earnings.	Expansion or capacity increase of capital facilities, fixed assets or equipment of the treatment plant or interceptor systems.
<u>DISTRICT CAPITAL REFURBISHMENT & REPLACEMENT</u>	Fixed capital charge portion of service charges. Rate based on peak demand. Generating a partial funding of capital recovery. Interest earnings. Same billing procedures as O&M portion.	Refurbishment or replacement of capital facilities, fixed assets or equipment of the treatment plant or interceptor systems.
<u>CITY COLLECTION SYSTEM CAPITAL R&R</u>	Portion of service charges separately identified for use for cities' collection systems. Interest earnings.. Billed on the County tax roll along with the O&M and fixed capital charge portions of the service charges.	District fulfillment of obligations under the Service Agreements with the three cities for refurbishment or replacement of capital facilities, fixed assets or equipment in the cities' collection systems and pump stations. Expenditures are determined by District, to the extent of cash accrued for use in each city.
<u>EACH CITY'S INDIVIDUAL MUNICIPAL ACCOUNTING SYSTEM</u>	Cities' capacity charges. Rates set by each city. Collected at each city hall. Rates may differ for each city.	Expansion or capacity increase of the cities' collection systems and pump stations. Technical specifications determined by District.

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	Repair and Maintenance Projects	2024/25	130,000
2	Pretreatment Monitoring Equipment	2024/25	100,000
3	Brush Aerators	2024/25	60,000
4	Clean EP1	2024/25	60,000
		Subtotal 2024/25	\$ 350,000
1	Demolish Incinerator	2025/26	150,000
2	Clean AB2	2025/26	100,000
3	CCTV Inspect: Ward Drain Pipe	2025/26	100,000
		Subtotal 2025/26	\$ 350,000
1	Repair and Maintenance Projects	2026/27	170,000
2	Brush Aerators	2026/27	60,000
3	Clean AD4	2026/27	100,000
4	Electrical System Components Infrared Inspection/Repair	2026/27	20,000
		Subtotal 2026/27	\$ 350,000
1	Information Systems Hardware/Software Replacement	2027/28	180,000
2	RDT Preventaive Maintenance	2027/28	35,000
3	Repair and Maintenance Projects	2027/28	135,000
		Subtotal 2027/28	\$ 350,000
1	Repair and Maintenance Projects	2028/29	140,000
2	Brush Aerator	2028/29	60,000
3	Clean AD3	2028/29	150,000
		Subtotal 2028/29	\$ 350,000
1	Repair and Maintenance Projects	2029/30	280,000
2	Centrifuge 1 Seepex Pump Refurbish	2029/30	50,000
3	Electrical System Components Infrared Inspection/Repair	2029/30	20,000
		Subtotal 2029/30	\$ 350,000
1	Repair and Maintenance Projects	2030/31	300,000
2	Centrifuge 2 Seepex Pump Refurbish	2030/31	50,000
		Subtotal 2030/31	\$ 350,000
1	Repair and Maintenance Projects	2031/32	225,000
2	Information Systems Hardware/Software Replacement (WIFI, UPS Server, Cloud Based Backup)	2031/32	125,000
		Subtotal 2031/32	\$ 350,000
1	Repair and Maintenance Projects	2032/33	285,000
2	RDT Preventaive Maintenance	2032/33	45,000
3	Electrical System Components Infrared Inspection/Repair	2032/33	20,000
		Subtotal 2032/33	\$ 350,000
1	Repair and Maintenance Projects	2033/34	315,000
2	RDT TWAS Pumps	2033/34	35,000
		Subtotal 2033/34	\$ 350,000
Total Ten-Year R&M Improvement Projects 2024/25 thru 2033/34 (current dollars)		\$	3,500,000