

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**

DRAFT

**BUDGET
FOR
FISCAL YEAR 2025-26**

S-K-F CSD BOARD OF DIRECTORS

BUDDY MENDES,
CHAIRMAN

FRESNO COUNTY SUPERVISOR DISTRICT 4

JIM AVALOS,
VICE-CHAIRMAN

CITY OF SELMA COUNCIL MEMBER

VINCE PALOMAR,
DIRECTOR

CITY OF KINGSBURG MAYOR PRO-TEM

AMARJEET GILL,
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
(April 10, 2025, Board Meeting)

To: S-K-F CSD Board of Directors
From: Veronica Cazares, General Manager
Date Memo Prepared: April 4, 2025

SUBJECT:
First Presentation of the Draft FY 2025-26 Budget

RECOMMENDATION
That the Board review the Draft Budget for FY2025-26 and Provide Direction to Staff.

EXECUTIVE SUMMARY
Enclosed is the draft budget for fiscal year (FY) 2025-26, version February 24, 2025. The budget proposes to increase the rates consistent with the last rate study approved by the Board of Directors on May 29, 2024. This will be the 2nd year rate increase under that study.

The rates will be increased from \$583.14 to \$637.72 per year for Selma, from \$543.14 to \$595.72 per year for Kingsburg and from \$557.14 to \$608.72 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	\$433.13 per year
District Refurbishment and Replacement	<u>\$106.59 per year</u>
Sub-Total	\$539.72 per year
Selma Refurbishment and Replacement	\$98.00 per year
Kingsburg Refurbishment and Replacement	\$56.00 per year
Fowler Refurbishment and Replacement	\$69.00 per year
Selma Total Annual Sewer Service Charge	\$637.72 per year
Kingsburg Total Annual Sewer Service Charge	\$595.72 per year
Fowler Total Annual Sewer Service Charge	\$608.72 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 2025-26 of \$4,004,527 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 53 years old and require refurbishment and expansion. The treatment plant is over 53 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 \$4,706,375, which is within the O&M reserve policy of 50% of annual O&M expenses at the end of the year.

In this budget the District is proposing to add a Sewer System Maintenance Technician I (SSMT) which will bring the staffing level to 33 full-time employees. The SSMT's primary work duties are to operate and maintain the collection system, appurtenances, and respond to emergency calls. 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 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 2025-26)

BEGINNING CASH BALANCES

PROPOSED

Function #1 Operations & Maintenance	\$	5,471,712
Function #2 Capital Expansion		6,849,822
Function #2 Capital Refurbishment & Replacement		9,696,358
Function #3 City Collection System Capital R&R - Selma		1,577,939
Function #3 City Collection System Capital R&R - Kingsburg		3,259,597
Function #3 City Collection System Capital R&R - Fowler		1,810,873
BEGINNING BALANCE ALL FUNCTIONS		28,666,301

REVENUES

Function #1 Operations & Maintenance	13,480,325
Function #2 Capital Expansion	864,040
Function #2 Capital Refurbishment & Replacement (includes transfer from O&M & Expansion)	4,160,355
Function #3 City Collection System Capital R&R - Selma	871,068
Function #3 City Collection System Capital R&R - Kingsburg	417,743
Function #3 City Collection System Capital R&R - Fowler	338,456
REVENUE ALL FUNCTIONS	20,131,987

EXPENDITURES

Function #1 Operations & Maintenance (includes transfer to R&R)	14,245,663
Function #2 Capital Expansion (includes transfer to R&R)	3,778,499
Function #2 Capital Refurbishment & Replacement	7,814,453
Function #3 City Collection System Capital R&R - Selma	679,524
Function #3 City Collection System Capital R&R - Kingsburg	438,500
Function #3 City Collection System Capital R&R - Fowler	515,000
EXPENDITURES ALL FUNCTIONS	27,471,639

ENDING CASH BALANCES

Function #1 Operations & Maintenance	4,706,375
Function #2 Capital Expansion	3,935,363
Function #2 Capital Refurbishment & Replacement	6,042,261
Function #3 City Collection System Capital R&R - Selma	1,769,485
Function #3 City Collection System Capital R&R - Kingsburg	3,238,839
Function #3 City Collection System Capital R&R - Fowler	1,634,329
ENDING BALANCE ALL FUNCTIONS	21,326,652

SUMMARY NO. 1 - O&M

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
FUNCTION #1 OPERATIONS & MAINTENANCE ACTIVITIES (FY 2025-26)**

BEGINNING BALANCE

Beginning FY Cash Balance	\$	5,471,712	\$	-
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<u>REVENUE</u>		PROPOSED BUDGET	APPROVED BUDGET
Residential, Commercial & Institutional Service Charges		7,351,307	-
Industrial Service Charges		3,731,175	-
Fixed Capital Service Charge		1,809,101	-
IRS Tax Credit (CREB)		192,710	-
Interest Earnings		140,422	-
Septic Hauler Fees		151,598	-
Rental of Property		65,361	-
Plan Check & Inspection Fees		38,652	-
	TOTAL REVENUE	13,480,325	-

EXPENDITURES

<u>A) O&M SERVICE CHARGE</u>			
Salaries and Employee Benefits		4,637,185	-
Services and Supplies		4,261,565	-
Cities' Franchise Payments		514,000	-
Solar Lease Principal Payments		490,000	-
Solar Lease Interest Payments		338,385	-
		<u>10,241,135</u>	<u>-</u>
<u>B) FIXED CAPITAL SERVICE CHARGE</u>			
Transfer to Function #2 Refurbishment & Replacement		4,004,527	-
Subtotal		<u>4,004,527</u>	<u>-</u>
	TOTAL EXPENDITURES	14,245,663	-

ENDING BALANCE

Ending FY Cash Balance Reserve		4,706,375	-
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SUMMARY NO. 2 - DISTRICT EXPANSION
SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
FUNCTION #2 (DISTRICT CAPITAL EXPANSION) ACTIVITIES (FY 2025-26)

BEGINNING BALANCE

Beginning FY Cash Balance	\$	6,849,822	\$	-
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REVENUE

		<u>PROPOSED BUDGET</u>		<u>APPROVED BUDGET</u>
5000-200-01 Capacity Charges		735,056		-
5200-200-01 Annexation Fees		22,201		-
5400-200-01 Interest Earnings		106,784		-
	TOTAL REVENUE	864,040		-

EXPENDITURES

<u>PLANT OPERATIONS (DIV-03)</u>				
8078-203-01** District Lift Station- D3 North St (3/4 TM, Design, Engineering, CMS, Construction)		2,928,955		-
8080-203-01** Laboratory R/R (2/2)		849,544		-
	TOTAL EXPENDITURES	3,778,499		-

Ending FY Cash Balance Reserve		3,935,363		-
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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 Capital Improvement Project.
- 3) Beginning balance may be different from previous fiscal year's ending balance. This may be due to projects, miscellaneous repairs and emergency repairs over or under budget, and revenue actuals. The annual audit and board actions reflect the differences.

SUMMARY NO. 3 - DISTRICT R&R

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
FUNCTION #2 (DISTRICT CAPITAL REFURBISHMENT & REPLACEMENT) ACTIVITIES (FY 2025-26)**

BEGINNING BALANCE

Beginning FY Cash Balance	\$	9,696,358	\$	-
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REVENUE

		<u>PROPOSED BUDGET</u>		<u>APPROVED BUDGET</u>
5500-200-02 Annual Transfer from General O&M Function #1		4,004,527		-
5400-200-02 Interest Earnings		155,828		-
TOTAL REVENUE		4,160,355		-

EXPENDITURES

<u>PLANT OPERATIONS (DIV-03)</u>				
8165-203-02** District Lift Station- D3 North St (3/4 TM, Design, Engineering, CMS, Construction)		4,403,617		
8167-203-02** Laboratory R/R (2/2)		1,274,316		-
8176-203-02 Headworks Transformer Replacement		250,000		
8178-203-02 Effluent Disposal Line R/R		1,800,000		
8179-203-02 Fleet Replacement Program- V1 Ford Taurus 2014		43,260		-
8180-203-02 Fleet Replacement Program-V4 Ford 150 XL		43,260		-
TOTAL EXPENDITURES		7,814,453		-

ENDING BALANCE

Ending FY Cash Balance Reserve		6,042,261		-
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NOTES

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SUMMARY NO. 4 - SELMA R&R

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
FUNCTION #3 (COLLECTION SYSTEM CAPITAL REFRUBISHMENT & REPLACEMENT) ACTIVITIES (FY 2025-26)**

BEGINNING BALANCE

Beginning FY Cash Balance	\$ 1,577,939	\$ -
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REVENUE

	<u>PROPOSED BUDGET</u>	<u>APPROVED BUDGET</u>
4400-300-03 Service Charges - Residential, Commercial, Institutional	837,116	-
4405-300-03 Service Charges - Industrial	809	-
5400-300-03 Interest Earnings	33,143	-
TOTAL REVENUE	871,068	-

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	-
8033-305-03** Sewer Repairs: Between McCall/Wright & Stillman/Tul/Merced (2/2)	285,680	-
TOTAL EXPENDITURES	679,524	-

ENDING BALANCE

Ending FY Cash Balance Reserve	1,769,485	-
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NOTES

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

3) Beginning balance may be different from previous fiscal year's ending balance. This may be due to projects, miscellaneous repairs and emergency repairs over or under budget, and revenue actuals. The annual audit and board actions reflect the differences.

SUMMARY NO. 5 - KINGSBURG R&R

SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT

FUNCTION #3 (COLLECTION SYSTEM CAPITAL REFURBISHMENT & REPLACEMENT) ACTIVITIES (FY 2025-26)

BEGINNING BALANCE

Beginning FY Cash Balance	\$ 3,259,597	\$	-
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REVENUE

	<u>PROPOSED BUDGET</u>		<u>APPROVED BUDGET</u>
4400-300-04 Service Charges - Residential, Commercial, Institutional	299,180		-
4405-300-04 Service Charges - Industrial	54,222		-
5400-300-04 Interest Earnings	64,341		-
TOTAL REVENUE	417,743		-

EXPENDITURES

8000-305-04 Miscellaneous Repairs	45,000		-
8018-305-04** CCTV Inspection and Review	45,000		-
8032-305-04** Marion Street Alley(Between Marion and Sierra)/18th Avenue (Between Lewis and Plumas) (2/2)	137,000		-
8033-305-04** Riverside Alley Sewer Improvements(Sierra/Plumas & 21st/22nd) (2/2)	211,500		-
TOTAL EXPENDITURES	438,500		-

ENDING BALANCE

Ending FY Cash Balance Reserve	3,238,839		-
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NOTES

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

3) Beginning balance may be different from previous fiscal year's ending balance. This may be due to projects, miscellaneous repairs and emergency repairs over or under budget, and revenue actuals. The annual audit and board actions reflect the differences.

SUMMARY NO. 6 - FOWLER R&R

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
FUNCTION #3 (COLLECTION SYSTEM CAPITAL REFURBISHMENT & REPLACEMENT) ACTIVITIES (FY 2025-26)**

BEGINNING BALANCE

Beginning FY Cash Balance	\$ 1,810,873	\$	-
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REVENUE

	<u>PROPOSED BUDGET</u>		<u>APPROVED BUDGET</u>
4400-300-05 Service Charges - Residential, Commercial, Institutional	213,073		-
4405-300-05 Service Charges - Industrial	91,272		-
5400-300-05 Interest Earnings	34,111		-
TOTAL REVENUE	338,456		-

EXPENDITURES

8000-305-05 Miscellaneous Repairs	45,000		-
8011-305-05** CCTV Inspection and Review	55,000		-
8016-305-05** Sewer Improvements (Alley Between 6th/7th Street and Tuolumne/Modesto) (2/2)	415,000		-
TOTAL EXPENDITURES	515,000		-

ENDING BALANCE

Ending FY Cash Balance Reserve	1,634,329		-
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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 Capital Improvement Project.

- 3) Beginning balance may be different from previous fiscal year's ending balance. This may be due to projects, miscellaneous repairs and emergency repairs over or under budget, and revenue actuals. The annual audit and board actions reflect the differences.

Appendix

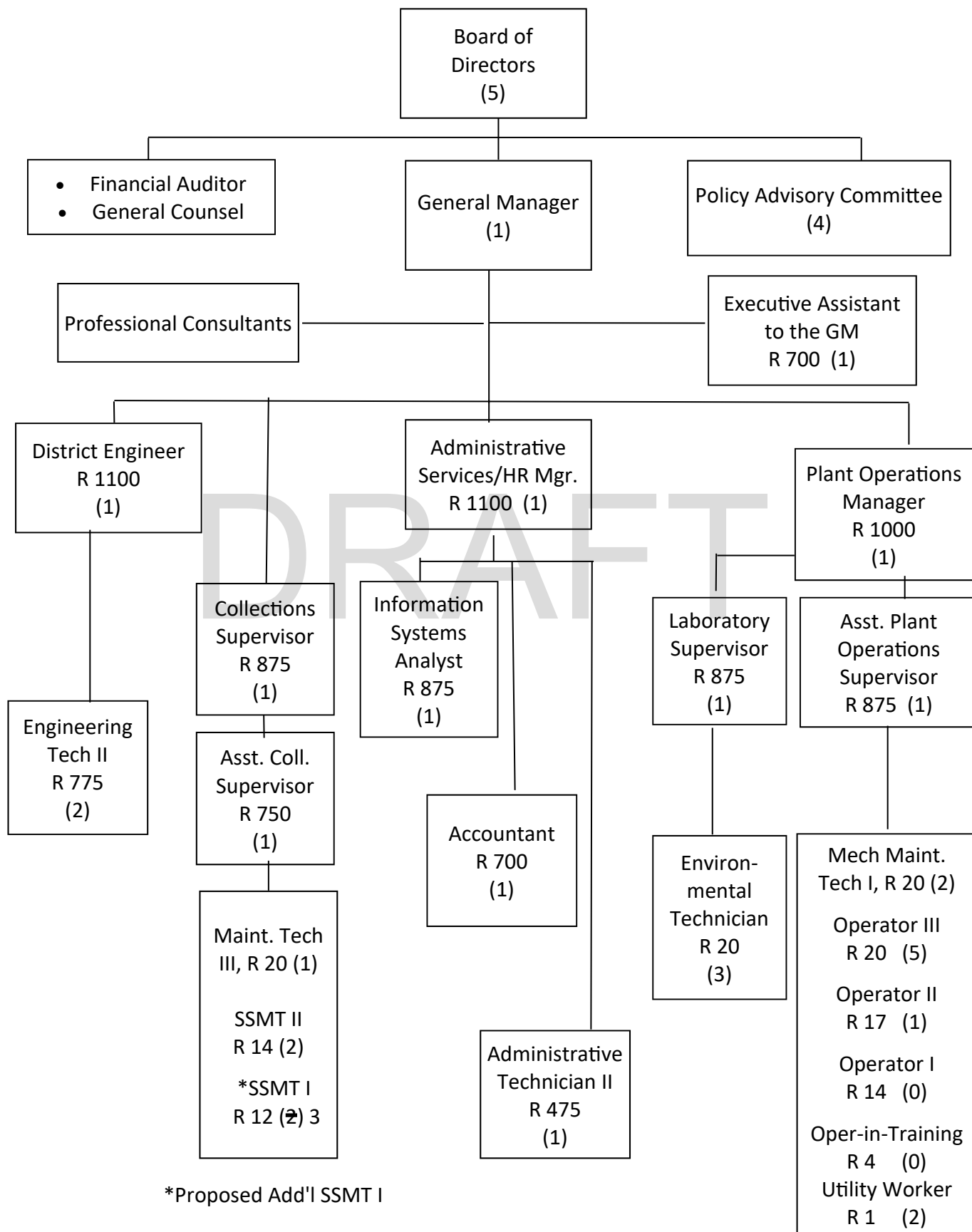
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ORGANIZATIONAL CHART

FY 2025-26

R = Salary Range; () = No. of Authorized Positions; Total Number of Authorized Positions = 33



SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
SALARIES AND BENEFITS EXPENDITURES BY DIVISION (FY 2025-26)

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	\$ 165,846	\$ 183,367	\$ 182,556	\$ 207,111	\$ 182,132	1,582,219
6100	Salaries - Barg Unit	-	217,259	491,474	215,999	196,868	196,868	1,318,468
6200	Extra Help	-	-	-	-	-	-	-
6300	Shift Differential	-	-	600	-	-	-	600
6310	Standby Pay	-	-	8,500	600	2,500	5,900	17,500
6320	Overtime	2,000	1,700	12,000	9,000	6,500	5,000	36,200
6330	Holiday Work Pay	-	-	5,000	-	-	-	5,000
6340	Sick Leave Cash Out	2,500	500	500	500	500	500	5,000
6400	FICA / Medicare	9,653	4,080	10,171	5,390	5,460	5,661	40,415
6420	S.U.I.	-	-	-	-	-	-	-
6500	Retirement	214,570	127,266	266,228	161,854	103,993	79,360	953,272
6510	RBP IRC 415 - Retirees	-	-	-	-	-	-	-
6520	Health	77,365	53,919	142,996	89,272	57,380	41,081	462,013
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	70,000	-	-	-	-	-	70,000
6700	Workers Comp Ins	85,000	-	-	-	-	-	85,000
6900	Contingency (0.1%)	906	672	1,625	984	438	375	5,000
TOTAL		1,145,200	577,043	1,134,361	674,155	585,450	520,977	4,637,185

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: **57.8%**

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
SALARY DISTRIBUTION BY JOB CLASSIFICATION (FY 2025-26)**

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	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170,000
District Engineer	74,939	-	-	24,980	24,980	-	124,898
Admin Services/HR Mgr	74,014	14,803	14,803	14,803	14,803	14,803	148,027
Plant Operations Manager	-	12,178	73,067	36,534	-	-	121,779
Collections Supv	-	-	-	-	52,505	52,505	105,010
Laboratory Supv	-	116,876	-	-	-	-	116,876
EXEMPT SUBTOTAL	318,952	143,856	87,870	76,316	92,287	67,308	786,589
Info Systems Analyst	60,092	12,018	12,018	12,018	12,018	12,018	120,183
Asst Plant Ops Supv	-	-	73,507	31,503	-	-	105,010
Asst Coll Supv	-	-	-	-	40,088	40,088	80,175
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
Admin Tech II	79,844	-	-	-	-	-	79,844
NONEXEMPT SUBTOTAL	342,255	21,990	95,497	106,240	114,824	114,824	795,630
Environmental Tech	-	62,714	-	-	-	-	62,714
Environmental Tech	-	72,599	-	-	-	-	72,599
Environmental Tech	-	81,946	-	-	-	-	81,946
Maint Tech III	-	-	-	-	41,545	41,545	83,090
Mech Maint Tech I	-	-	20,201	60,602	-	-	80,803
Mech Maint Tech I	-	-	20,010	60,030	-	-	80,040
Operator III	-	-	80,803	-	-	-	80,803
Operator III	-	-	80,803	-	-	-	80,803
Operator III	-	-	80,040	-	-	-	80,040
Operator III	-	-	76,229	-	-	-	76,229
Operator II	-	-	74,716	-	-	-	74,716
Operator I	-	-	58,672	-	-	-	58,672
Swr Sys Maint Tech II	-	-	-	-	34,838	34,838	69,676
Swr Sys Maint Tech II	-	-	-	-	32,736	32,736	65,471
Swr Sys Maint Tech I	-	-	-	-	32,221	32,221	64,442
Swr Sys Maint Tech I	-	-	-	-	29,793	29,793	59,585
Swr Sys Maint Tech I	-	-	-	-	25,736	25,736	51,472
Utility Worker	-	-	-	47,683	-	-	47,683
Utility Worker	-	-	-	47,683	-	-	47,683
BRG UNIT SUBTOTAL	-	217,259	491,474	215,999	196,868	196,868	1,318,467
EMPLOYEE COUNT	5.60	4.40	8.10	5.10	5.00	4.80	33.00
TOTAL SALARIES	<u>661,207</u>	<u>383,105</u>	<u>674,840</u>	<u>398,554</u>	<u>403,979</u>	<u>379,000</u>	<u>2,900,685</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	4,977.28	5,226.15	5,487.45	5,761.82	6,049.92	6,352.41
	or ENVIRONMENTAL TECHNICIAN or						
	MAINTENANCE TECHNICIAN III or						
	OPERATOR III						
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 2025-26)**

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	7,000	2,000	3,000	2,000	17,000
7020	Safety Awards	7,000	-	-	-	-	-	7,000
7100	General Insurance	547,200	-	-	-	-	-	547,200
7110	Honesty Bond	200	-	-	-	-	-	200
7200	Permits	800	11,000	153,000	1,000	1,000	5,000	171,800
7210	Directors' Fees	10,000	-	-	-	-	-	10,000
7220	Memberships	40,000	-	-	-	-	-	40,000
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	87,500	-	60,800	-	-	-	148,300
7330	Miscellaneous Mileage - P/U & Delivery	200	-	-	-	-	-	200
7340	Postage	3,000	-	-	-	-	-	3,000
7350	Printing - Advertising	7,500	-	-	-	-	-	7,500
7360	Printing - Forms	2,000	-	-	-	-	-	2,000
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	-	1,500	-	3,500
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	328,000	170,000	65,000	586,000
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	-	-	600,000	-	-	145,000	745,000
7700	Rent & Lease Equipment	15,100	500	5,000	40,000	1,000	500	62,100
7710	Small Tools	500	500	1,000	500	1,000	500	4,000
7720	Repair & Maintenance	2,500	6,000	520,000	55,000	360,000	-	943,500
7800	Special Services - Air & Ground Spray	-	-	20,850	-	37,000	-	57,850
7810	Prof Svcs - Engineering & Technical	130,000	-	-	-	-	-	130,000
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	-	-	82,314	-	-	-	82,314
	TOTAL SERVICES & SUPPLIES	1,167,600	92,500	1,695,464	469,000	601,500	235,500	4,261,565
7270-	101-03 City Franchise Fee - Selma	201,000	-	-	-	-	-	201,000
7270-	101-04 City Franchise Fee - Kbrg	188,000	-	-	-	-	-	188,000
7270-	101-05 City Franchise Fee - Fowler	125,000	-	-	-	-	-	125,000
7900	Solar Lease Principal Payments	490,000	-	-	-	-	-	490,000
7910	Solar Lease Interest Payments	338,385	-	-	-	-	-	338,385
9900	Contingency	-	-	-	-	-	-	-
	TOTAL OTHER	1,342,385	-	-	-	-	-	1,342,385

SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT

PRETREATMENT PROGRAM COST ALLOCATION (FY 2025-26)

<u>ACCT.</u>	<u>DESCRIPTION</u>	<u>DIV-01</u>	<u>DIV-02</u>	<u>TOTAL</u>
6000	SALARY - NONREP		\$82,923	\$82,923
6100	SALARY - BARG UNIT		108,630	108,630
6400	FICA / MEDICARE		2,040	2,040
6500	RETIREMENT		63,633	63,633
6520	HEALTH INSURANCE		26,960	26,960
6530	DENTAL / VISION INSURANCE		2,500	2,500
6540	LIFE INSURANCE		400	400
6700	WORKERS COMP INSURANCE	11,226		11,226
7000	UNIFORMS	2,200	-	2,200
7010	SAFETY SUPPLIES		1,000	1,000
7100	GENERAL INSURANCE	9,029	-	9,029
7300	OFFICE SUPPLIES	198	-	198
7310	OFFICE EQUIPMENT	83	-	83
7320	INFORMATION SYSTEMS	1,444	-	1,444
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	\$25,664	\$295,435	\$321,099

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 2025-26)								
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	B.O.D.	S.S.	VOLUME	B.O.D.	S.S.
4			MGD	LBS./DAY	LBS./DAY	MIL. GALS.	LBS.	LBS.
6	1	99 TANK (ALEGRE)	0.0111	661	114	3.0000	10,500	5,000
7	1	AMERICAN (PLYMOUTH PROCESSING)	0.0047	161	40	0.2100	420	543
8	1	ASLAN COLD STORAGE	0.0054	7	100	0.0000	0	0
9	1	BEE SWEET	0.1230	708	550	31.6789	47,876	115,173
10	1	BOGHOSIAN RAISIN PKG	0.1071	5,357	1,429	5.6166	154,926	59,858
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	2.5851	28,299	45,861
13	1	DANIELS SHARPSMART, INC.	0.0012	1	1	3.9150	5,800	1,174
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	1.6683	112,036	80,104
16	1	FOSTER COMMODITIES	0.0250	419	248	1.5000	9,900	3,000
17	1	FOWLER DEHYDRATOR	0.0357	2,229	893	2.9703	132,451	19,583
18	1	FRESNO VALVES & CASTINGS	0.0037	8	10	0.0000	0	0
19	1	GUARDIAN INDUSTRIES	0.1400	80	94	31.8131	266	3,449
20	1	HEALTHWISE SERVICES LLC	0.0002	0	0	1.9428	3,889	632
21	1	KES KINGSBURG LP	0.1259	609	42	1.5000	62.00	106.00
22	1	LION DEHYDRATOR	0.1027	4,798	660	7.0499	168,008	33,614
23	1	LION RAISIN	0.2359	11,080	1,847	1.8454	77,788	13,384
24	1	RANCHO LOS TRES HERMANOS	0.0003	1	0.19	0.5300	3,000	1,140
25	1	MAXCO SUPPLY INC.	0.0002	5.75	0.09	0.4300	12,038	548
26	1	NATIONAL RAISIN PKG	0.2460	8,766	2,857	72.0000	150,000	148,000
27	1	PHX	0.0013	1	3	3.7570	129	816
28	1	QUINN COMPANY	0.0024	5	6	0.0000	0	0
29	1	RAMOS TORRES WINERY	0.0001	0	0	0.2000	2,500	250
30	1	SACRAMENTO CONTAINER (PCA - CONVERTER)	0.0015	3	4	0.5879	2,013	1,030
31	1	SIMONIAN FRUIT PKG	0.0429	108	106	1.1232	177	103
32	1	STERICYCLE	0.0008	3	2	0.0000	0	0
33	1	SUN-MAID - BETHEL	0.4248	15,065	4,132	55.2000	1,500,000	245,000
34	1	SUN-MAID - NEBRASKA	0.0011	17	1	0.2500	890	340
35	1	USA WASTE OF CALIFORNIA (WASTE MANAGEMENT)	0.0010	2	3	0.0000	0	0
36								
37	30	SUB TOTALS	1.6860	50,281	13,300	231.3735	2,422,968	778,708

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

ANNUAL INDUSTRIAL REVENUE NEEDED FORM 7A (FY 2025-26)								
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)	\$13,738	\$17,024	\$30,762	\$2,464	\$33,226
7	S-CS	1	AMERICAN (PLYMOUTH PROCESSING)	\$4,255	\$1,124	\$5,378	\$245	\$5,623
8	K-CS	1	ASLAN COLD STORAGE	\$4,884	\$0	\$4,884	\$0	\$4,884
9	F-CS	1	BEE SWEET	\$56,000	\$177,579	\$233,580	\$26,022	\$259,602
10	F-CS	1	BOGHOSIAN RAISIN PKG	\$133,242	\$125,098	\$258,339	\$4,614	\$262,953
11	OUT-CS	1	CACCIATORE FINE WINES (DOM & J PROPERTIES LLC)	\$4,103	\$0	\$4,103	\$0	\$4,103
12	K-CS	1	CENTRAL CALIFORNIA SHEETS (PCA - CORRUGATOR)	\$1,357	\$44,433	\$45,790	\$1,723	\$47,513
13	OUT-CS	1	DANIELS SHARPSMART, INC. (FWLR)	\$313	\$15,618	\$15,931	\$3,216	\$19,147
14	F-DS	1	D&W FINE PACK	\$10,086	\$0	\$10,086	Exempt	\$10,086
15	F-CS	1	9TH STREET CHEESE (RAW FARM)	\$1,943	\$100,743	\$102,685	\$1,370	\$104,056
16	K-CS	1	FOSTER COMMODITIES	\$19,153	\$11,124	\$30,277	\$1,000	\$31,277
17	F-CS	1	FOWLER DEHYDRATOR	\$63,912	\$86,127	\$150,040	\$2,440	\$152,480
18	OUT-DS	1	FRESNO VALVES & CASTINGS	\$1,310	\$0	\$1,310	Exempt	\$1,310
19	K-CS	1	GUARDIAN INDUSTRIES	\$37,129	\$100,085	\$137,214	\$21,209	\$158,423
20	F-CS	1	HEALTHWISE SERVICES LLC	\$42	\$8,289	\$8,332	\$1,596	\$9,928
21	K-CS	1	KES KINGSBURG LP	\$37,647	\$4,717	\$42,365	\$1,000	\$43,365
22	OUT-DS	1	LION DEHYDRATOR	\$99,001	\$123,601	\$222,602	Exempt	\$222,602
23	OUT-DS	1	LION RAISIN	\$239,747	\$51,798	\$291,545	Exempt	\$291,545
24	S-CS	1	RANCHO LOS TRES HERMANOS	\$89	\$3,715	\$3,804	\$618	\$4,423
25	F-CS	1	MAXCO SUPPLY INC.	\$112	\$7,731	\$7,843	\$353	\$8,196
26	F-CS	1	NATIONAL RAISIN PKG	\$253,029	\$370,001	\$623,030	\$59,143	\$682,173
27	OUT-DS	1	PHX	\$393	\$12,066	\$12,459	Exempt	\$12,459
28	S-DS	1	QUINN COMPANY	\$831	\$0	\$831	Exempt	\$831
29	K-CS	1	RAMOS TORRES WINERY	\$32	\$2,013	\$2,045	\$133	\$2,178
30	K-CS	1	SACRAMENTO CONTAINER (PCA - CONVERTER)	\$513	\$3,337	\$3,850	\$392	\$4,242
31	F-CS	1	SIMONIAN FRUIT PKG	\$15,004	\$3,610	\$18,614	\$923	\$19,537
32	OUT-CS	1	STERICYCLE	\$291	\$0	\$291	\$0	\$291
33	K-CS	1	SUN-MAID BETHEL	\$407,802	\$1,053,154	\$1,460,956	\$36,800	\$1,497,756
34	S-CS	1	SUN-MAID - NEBRASKA	\$477	\$1,390	\$1,866	\$292	\$2,158
35	OUT-CS	1	USA WASTE OF CALIFORNIA (WASTE MANAGEMENT)	\$363	\$0	\$363	\$0	\$363
36								
37		30	SUB TOTALS	\$1,406,798	\$2,324,377	\$3,731,175	\$165,553	\$3,896,728

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 2025-26)**

Acct. No.	Category	Expenditure Examples and Summary Descriptions
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 (2025-26)**

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			District
1	SmartCovers	2025/26	45,000
2	Grit Pump	2025/26	45,000
3	Optimize Blower Operation	2025/26	60,000
4	Pond Maintenance	2025/26	35,000
5	Clean AB2	2025/26	100,000
6	CCTV Inspect: Ward Drain Pipe	2025/26	100,000
Subtotal 2025/26			\$ 385,000
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1	AB3 Master/Redundant PLC	2026/27	50,000
2	Demolish Incinerator	2026/27	150,000
3	Brush Aerators	2026/27	60,000
4	Clean AD4	2026/27	100,000
5	Electrical System Components Infrared Inspection/Repair	2026/27	20,000
Subtotal 2026/27			\$ 380,000
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1	Repair and Maintenance Projects	2027/28	120,000
2	Information Systems Hardware/Software Replacement	2027/28	125,000
3	Replacement DO Probes and Flow Meters (WWTP)	2027/28	115,000
Subtotal 2027/28			\$ 360,000
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1	Repair and Maintenance Projects	2028/29	\$ 100,000
2	RDT Preventaive Maintenance	2028/29	45,000
3	Brush Aerators	2028/29	60,000
4	Clean AD3	2028/29	150,000
Subtotal 2028/29			\$ 355,000
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1	Repair and Maintenance Projects	2029/30	210,000
2	Pond Maintenance	2029/30	35,000
3	SmartCover Replacement	2029/30	45,000
4	Centrifuge 1 Seepex Pump Refurbish	2029/30	50,000
5	Electrical System Components Infrared Inspection/Repair	2029/30	20,000
Subtotal 2029/30			\$ 360,000
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1	Repair and Maintenance Projects	2030/31	265,000
2	SmartCover	2030/31	45,000
3	Centrifuge 2 Seepex Pump Refurbish	2030/31	50,000
Subtotal 2030/31			\$ 360,000
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1	Repair and Maintenance Projects	2031/32	180,000
2	Information Systems Hardware/Software Replacement (WIFI, UPS Server, Cloud Based Backup)	2031/32	180,000
Subtotal 2031/32			\$ 360,000
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1	Repair and Maintenance Projects	2032/33	295,000
2	RDT Preventaive Maintence	2032/33	45,000
3	Electrical System Components Infrared Inspection/Repair	2032/33	20,000
Subtotal 2032/33			\$ 360,000
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1	Repair and Maintenance Projects	2033/34	260,000
2	Replace Blower Core AB3/VFD	2033/34	75,000
3	RDT TWAS Pumps	2033/34	35,000
Subtotal 2033/34			\$ 370,000
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1	Repair and Maintenance Projects	2034/35	\$ 110,000
2	Pond Maintenance	2034/35	\$ 35,000
3	Replace Blower Core AB3/VFD	2034/35	\$ 75,000
4	SmartCover Replacement	2034/35	\$ 45,000
5	Digester/RAS/Centrifuge PLC's	2034/35	\$ 75,000
6	Electrical System Components Infrared Inspection/Repair	2034/35	\$ 20,000
Subtotal 2034/35			\$ 360,000
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Total Ten-Year R&M Improvement Projects 2025/26 thru 2034/35			\$ 3,650,000