

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

REGULAR MEETING OF BOARD OF DIRECTORS

JANUARY 8, 2026

4:00 P.M.

11301 E. Conejo Avenue, Kingsburg, CA 93631

1. CALL TO ORDER AND ROLL CALL

DIRECTORS

Nathan Magsig
Amarjeet Gill
Vince Palomar
Jim Avalos, Vice Chair
Buddy Mendes, Chairman

STAFF and CONSULTANTS

Veronica Cazares, General Manager/ Secretary
Alicia Kirk, Executive Assistant to the G.M.
Hilda Cantú Montoy, General Counsel
Craig Perry, Plant Operations Manager
David Bacon, Information Systems Analyst
Max Leung, CPA Sampson and Sampson, LLP

2. APPROVAL OF AGENDA

Additions, deletions, substitutions, and adoption of agenda

3. PUBLIC FORUM

At this time, any member of the public may address the Board regarding any item not on the agenda over which the Board has jurisdiction. No action or discussion will be taken on any item not on the agenda, except to briefly respond to statements or questions by the public. Members of the public shall limit their remarks to three minutes.

4. CONSENT CALENDAR

Items placed on the consent calendar are routine in nature. They may be approved by one motion, second, and majority vote. Any Board member or member of the public may request removal of any item from the consent calendar for independent consideration.

- A. Minutes of December 11, 2025 Board Meeting. *(p.1)*
- B. Warrant List Reports of December 3, 2025, and December 17, 2025, and December 31, 2025. *(p.4)*
- C. Cash Activity Report of December 31, 2025. *(p.7)*
- D. Fiscal Year 2026-27 Budget Preparation Schedule *(p.9)*
- E. Resolution No. 2026-01, a Resolution of Recognition and Commendation to Jeff Ransom as 2025 Employee of the Year. *(p.14)*

- F. Resolution No. 2026-02, a Resolution of Recognition and Commendation to Karen Steinhauer for Forty-Five Years of Dedicated Service. *(p.15)*
- G. Resolution No. 2026-03, a Resolution of Recognition and Commendation to Paul Lopez for Thirty Years of Dedicated Service. *(p.16)*
- H. Resolution No. 2026-04 a Resolution of Recognition and Commendation to Mark Gonzales for Twenty Years of Dedicated Service. *(p.17)*

5. NEW BUSINESS

- A. Subject: The Board will receive the Fiscal Year 2024-25 Audit Report Presentation from Sampson and Sampson, LLP. *(p.18)*

Recommendation: That the Board of Directors accept the independent auditor's report for the fiscal year ending June 30, 2025.

6. BOARD MEMBER COMMUNICATION/AGENDA ITEMS

7. GENERAL MANAGER REPORTS

- A. CWEA Annual Installation of Officers and Award Banquet will be held at The Grand located at 1401 Fulton St. in Fresno, on Friday, January 23, 2026, at 5:30pm.
- B. Fresno County has switched to NetFile from South Tech for Form 700. All filers will be receiving an email from them in January.

8. ADJOURNMENT

Motion to Adjourn

Next Regular Meeting: Thursday, February 12, 2026, at 4:00 p.m.

Next Ordinance: 2026-01

Next Resolution: 2026-05

NOTICE OF AVAILABILITY OF AGENDA MATERIALS: Any writings or documents provided to a majority of the Board of Directors regarding any item on this agenda will be made available for public inspection at the District Office located at 11301 E. Conejo Ave., Kingsburg, CA 93631 during normal business hours of 8:00 a.m.-4:30 p.m., Mondays through Fridays. Such writings or documents will also be made available on the District website at www.skfcsd.org

ADA COMPLIANCE AND REASONABLE ACCOMMODATIONS POLICY. The District has adopted a Reasonable Accommodations Policy that provides a procedure for receiving and resolving requests for accommodation to participate in this meeting. If you need assistance in order to attend the Board of Directors meeting, or if you require auxiliary aids or services, e.g., hearing aids or signing services to make a presentation to the Board, the Board is happy to assist

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

MINUTES OF THE BOARD MEETING OF DIRECTORS

DECEMBER 11, 2025

CALL TO ORDER AND ROLL CALL

The Board Meeting of the Selma-Kingsburg-Fowler County Sanitation District was called to order at 4:00 pm. by Chairman Mendes

DIRECTORS

Nathan Magsig (A)

Amarjeet Gill (P)

Vince Palomar (P)

Jim Avalos, Vice Chairman(P)

Buddy Mendes, Chairman (P)

STAFF AND CONSULTANTS

Veronica Cazares, General Manager/Secretary

Craig Perry, Chief Plant Operator

APPROVAL OF AGENDA

There being no comment from the public, a motion to approve the agenda of the Board meeting of December 11, 2025, was made by Director Palomar seconded by Director Avalos and approved by the following vote:

AYE: Directors Palomar, Gill, Vice Chair Avalos, Chairman Mendes

NO:

ABSENT: Director Magsig

ABSTAIN:

PUBLIC FORUM

None

CONSENT CALENDAR

Items placed on the consent calendar are routine in nature. They may be approved by one motion, second, and majority vote. Any Board member or member of the public may request removal of any item from the consent calendar for independent consideration.

A. Minutes of October 9, 2025, Board Meeting. *(p.1)*

B. Warrant List Reports of October 8, 2025, October 22, 2025, November 5, 2025, and November 19, 2025. *(p.4)*

C. Cash Activity Report of October 31, 2025, and November 30, 2025. *(p.8)*

D. Subject: Consider adoption of the Amended Section 125 Premium Only Plan for Calendar Year 2026. (p.9)

Recommendation: That the Board approve Resolution No. 2025-19, A Resolution of the Selma-Kingsburg-Fowler County Sanitation District Board of Directors adopting the Amended Section 125 Premium Only Plan for Calendar Year 2026.

There being no comment from the public, a motion to approve the Consent Calendar was made by Director Avalos and seconded by Director Gill, and approved by the following vote:

AYE: Directors Palomar, Gill, Vice Chair Avalos, Chairman Mendes

NO:

ABSENT: Director Magsig

ABSTAIN:

NEW BUSINESS

A. Subject: SKF Collection System Projects- Kingsburg-Fowler (p.13)

Recommendation: That the Board approve Contract Change Order No. 1-3 and authorize the Filing of the Notice of Completion.

There being no comment from the public, a motion to approve Contract Change Order No. 1-3 and authorize the Filing of the Notice of Completion was made by Director Avalos and seconded by Director Palomar and approved by the following vote:

AYE: Directors Palomar, Gill, Vice Chair Avalos, Chairman Mendes

NO:

ABSENT: Director Magsig

ABSTAIN:

BOARD MEMBER COMMUNICATION/AGENDA ITEMS

Selma- Christmas Décor downtown Mill St.

Fowler- Christmas Tree Farm on Fowler and South Ave; they are also holding creative workshops for the community, Sunday is the Journey of Lights beginning at the Fire Department

Kingsburg- Tree Lighting, Santa Lucia Parade on Draper St.

GENERAL MANAGER REPORTS

As Boards reorganize, please let Alicia know who will be the representative that will sit on the SKF Board of Directors.

ADJOURNMENT

There being no further business to come before the Board, Chairman Mendes declared the meeting adjourned on a motion made by Director Avalos and seconded by Director Gill at 4:11 pm.

Respectfully submitted,

Approved,

Veronica Cazares, General Manager

Buddy Mendes, Chairman of
the Board

**SELMA-KINGSBURG-FOWLER
COUNTY SANITATION DISTRICT
December 03, 2025
WARRANT LIST**

AMAZON CAPITAL SERVICES	SAFETY AWARDS	2,487.60
AMERICAN EXPRESS	TRAVEL & TRAINING, SAFETY SUPPLIES, MEMBERSHIPS, ADVERTISING, R&M COLLECTIONS	4,788.11
ARNOLD, STEPHEN	RETIREE HEALTH REIMBURSEMENT	284.25
ACCOUNTING SYSTEMS INC	INFORMATION SYSTEMS	375.00
AT&T/CALNET 3	COMMUNICATIONS	157.14
BSK ASSOCIATES	EXTERNAL LAB SERVICES	2,729.54
CALIFORNIA WATER SERVICE	WATER UTILITIES	20.64
CALPERS	RETIREMENT	55,321.42
CALPERS HEALTH	HEALTH INSURANCE DEC2025	45,327.12
CENTRAL VALLEY CULLIGAN, INC.	DRINKING WATER	200.70
CRAIG PERRY	FUEL / INFORMATION SYSTEMS REIMBURSEMENT	229.94
DANIEL MURRIETA	EMPLOYEE RECOGNITION PROGRAM	1,126.81
DAVID MICHEL	RETIREE HEALTH REIMBURSEMENT	284.25
DKF SOLUTIONS GROUP, LLC	PROF.SERVICES - MED & SAFETY	470.00
ELECTRIC MOTOR SHOP, INC.	MAINT. - BLDG & GROUNDS	648.11
GAR BENNETT LLC	MAINT. - BLDG & GROUNDS	166.46
GARY HELM	RETIREE HEALTH REIMBURSEMENT	284.25
GISELA ROSALES	AUTO / EQUIPMENT MAINTENANCE	7,750.00
HD SUPPLY INC	EQUIPMENT MAINTENANCE	1,006.48
HOME DEPOT CREDIT SERVICES	SAFETY AWARDS, OFFICE SUPPLY	205.20
JAIME RUIZ	RETIREE HEALTH REIMBURSEMENT	284.25
JAMES HORNE	RETIREE HEALTH REIMBURSEMENT	284.25
JENSEN & PILEGARD	EQUIPMENT MAINTENANCE	650.09
JIM OLINGER	RETIREE HEALTH REIMBURSEMENT	284.25
JIMMY GARCIA	RETIREE HEALTH REIMBURSEMENT	409.87
KINGSBURG, CITY OF	PHARM KIOSK OUTREACH	200.00
LUCERO, JULIAN	RETIREE HEALTH REIMBURSEMENT	284.25
MKN	SELMA SEWER REPAIRS	2,615.00
NAPA AUTO PARTS	EQUIPMENT MAINTENANCE	925.18
NELSON'S ACE HARDWARE	EQUIPMENT MAINTENANCE, BLDG & GROUNDS MAINT.	90.85
NORTH AMERICAN BENEFITS CO	LIFE INSURANCE	397.62
PG&E	ELECTRIC UTILITIES	43,517.70
PROCLEAN SUPPLY	OFFICE SUPPLIES	370.07
PROFESSIONAL COMMUNICATIONS NETWORK	COMMUNICATIONS	60.00
PS TEST PRODUCTS LLC	INFORMATION SYSTEMS	722.94
ROBERT CURRIE	RETIREE HEALTH REIMBURSEMENT	284.25
SALLY RODRIGUEZ	RETIREE HEALTH REIMBURSEMENT	284.25
SARA J. STAUNTON	RETIREE HEALTH REIMBURSEMENT	284.25
SCOUT SPECIALTIES INC.	MAINT. - BLDG & GROUNDS	281.32
SILVAS OIL CO. INC.	FUEL	1,462.14
STAPLES BUSINESS CREDIT	OFFICE SUPPLIES	59.46
STATE WATER RESOURCES CONTROL BOARD	MCCALL PROJECT LOAN PYMNT	263,843.57
STEVE JENSEN	RETIREE HEALTH REIMBURSEMENT	185.08
TELSTAR INSTRUMENTS, INC.	EQUIPMENT MAINTENANCE	1,792.00
TRANSWESTERN INS ADMIN	DENTAL / VISION INSURANCE	1,649.04
VESTIS	UNIFORMS,MATS,MOPS,TOWELS	1,161.48

MAS 200 Total Checks

\$446,246.18

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

December 17, 2025

WARRANT LIST

AMARJEET GILL	DIRECTOR'S FEE	127.63
AMAZON CAPITAL SERVICES	SAFETY AWARDS, INFORMATION SYSTEMS, SAFETY SUPPLY	1,363.75
ANDERSON & BALLOU INC.	COLLECTIONS REPAIRS & MAINTENANCE	32,600.00
APPLIED INDUSTRIAL TECH CA-LLC	EQUIPMENT MAINTENANCE	959.61
AT&T MOBILITY	COMMUNICATIONS	100.88
BILL'S AUTO OF KINGSBURG, INC.	AUTO MAINTENANCE	833.17
BOOT BARN HOLDINGS INC.	SAFETY SUPPLIES	162.70
BSK ASSOCIATES	EXTERNAL LAB SERVICES	3,618.37
CINTAS CORPORATION NO.2	RENT & LEASE EQUIPMENT	284.42
COMCAST	COMMUNICATIONS	221.80
DFA OF CALIFORNIA	SEWER SERVICE CHARGE REFUND	48,125.10
DMV	DMV TRAILER FEE	10.00
ELECTRIC MOTOR SHOP, INC.	EQUIPMENT MAINTENANCE	14,825.98
ERNEST C MENDES	DIRECTOR'S FEE	127.63
FRESNO OXYGEN/BARNES WELDING	EQUIPMENT MAINTENANCE	111.35
GISELA ROSALES	AUTO MAINTENANCE	880.00
GONZALES, MARK	CERTIFICATION FEE REIMBURSEMENT	114.00
HERWIT ENGINEERING	EFFLUENT DISPOSAL LINE R&R	60,071.50
HOME DEPOT CREDIT SERVICES	SAFETY AWARD	191.45
INTER. UNION OF OPER. ENG. #39	UNION DUES	643.97
JIMMIE AVALOS	DIRECTOR'S FEE	127.63
KINGSBURG, CITY OF	WATER UTILITIES	240.69
KRAMER, MATTHEW	EMPLOYEE RECOGNITION PROGRAM	40.00
MARTIN ALEXANDER DIAZ	MEMBERSHIP/CERTIFICATION REIMBURSEMENT	365.00
MID VALLEY DISPOSAL	WASTE UTILITIES	1,130.03
MONTOY LAW CORPORATION	PROFESSIONAL SERVICES - LEGAL	220.00
MORGAN BROTHERS INC	PEST CONTROL	155.00
NAPA AUTO PARTS	AUTO/EQUIPMENT MAINTENANCE	779.66
NELSON'S ACE HARDWARE	SMALL TOOLS, BUILDING & GROUND MAINT.	80.23
NORTH AMERICAN BENEFITS CO	LIFE INSURANCE	397.62
ORTIZ, GABINO	CERTIFICATION FEE REIMBURSEMENT	124.00
QUINN RENTAL SERVICES	RENT & LEASE EQUIPMENT	6,048.36
R&S ERECTION TRI COUNTY INC.	EQUIPMENT MAINTENANCE	548.50
RMA GEOSCIENCE	6TH/7TH ALLEY IMPROVEMENTS	797.50
SAMPSON SAMPSON LLP	PROFESSIONAL SERVICES - ACCOUNTING	7,825.00
SAN JOAQUIN VALLEY AIR	PERMITS	1,039.00
SILVAS OIL CO. INC.	FUEL	1,918.30
SWRCB ACCOUNTING OFFICE	PERMITS	63,660.00
SWRCB-ELAP FEES	PERMITS	1,000.00
SYNAGRO TECHNOLOGIES	BIOSOLIDS HAULING	70,885.56
TELSTAR INSTRUMENTS, INC.	EQUIPMENT MAINTENANCE	14,805.56
THE GAS CO	GAS UTILITIES	855.30
T-MOBILE USA INC.	COMMUNICATIONS	1,135.10
TOSHIBA FINANCIAL SERVICES	RENT & LEASE EQUIPMENT	779.66
TRANSWESTERN INS ADMIN	DENTAL / VISION INSURANCE	167.51
TROEMNER LLC	LABORATORY SUPPLIES	660.24
UNWIRED BROADBAND, INC.	COMMUNICATIONS	749.99
VESTIS	UNIFORMS, MATS, MOPS, TOWELS	1,193.77
VINCE PALOMAR	DIRECTOR'S FEE	127.63

MAS 200 Total Checks

\$343,230.15

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

December 31, 2025

WARRANT LIST

ALERT O LITE, INC.	EQUIPMENT MAINTENANCE	507.74
AMAZON CAPITAL SERVICES	INFORMATION SYSTEMS, SAFETY AWARD	571.82
AQUA SIERRA CONTROLS INC.	NORTH ST. P/S PANEL REPLACEMENT	17,502.03
AT&T/CALNET 3	COMMUNICATIONS	154.05
BSK ASSOCIATES	EXTERNAL LAB SERVICES	3,718.74
CALIFORNIA WATER SERVICE	WATER UTILITIES	72.25
CALPERS HEALTH	HEALTH INSURANCE JAN2026	47,330.44
CUTTING EDGE PARTS	EQUIPMENT MAINTENANCE	437.44
DANIEL MURRIETA	EMPLOYEE RECOGNITION	49.04
DOPUDJA & WELLS CONSULTING INC.	PROF.SERVICES ENGR & TECH	8,990.00
ELECTRIC MOTOR SHOP, INC.	NORTH ST. P/S PANEL REPLACEMENT, EQUIPMENT MAINTENANCE, MAINT - BLDG & GROUNDS	110,674.42
JT2 INC dba TODD COMPANIES	SELMA REHAB PROJECTS	22,491.25
KINGS MEDICAL CENTER	PROF.SERVICES MED & SAFETY	100.00
LIEBERT CASSIDY WHITMORE	PROF.SERVICES - MGMNT & HUM RELATIONS	2,956.50
MID VALLEY DISPOSAL	WASTE UTILITIES	150.00
MKN	L/S R/R D3 NORTH ST., CCTV REVIEW & INSPECTION	11,735.00
MUNIQUIP LLC	EQUIPMENT MAINTENANCE	39,177.11
NAPA AUTO PARTS	EQUIPMENT MAINTENANCE	79.22
NELSON'S ACE HARDWARE	EQUIPMENT MAINTENANCE, BLDG & GROUND MAINT.	69.10
PG&E	ELECTRIC UTILITIES	48,160.16
POLYDYNE, INC	CHEMICALS	29,918.81
POWER BUSINESS TECHNOLOGY LLC	OFFICE SUPPLIES	39.95
PRECISION CIVIL ENGINEERING INC.	PROF.SERVICES - ENGR & TECH	29,457.50
PROFESSIONAL COMMUNICATIONS NETWORK	COMMUNICATIONS	60.00
QUADIANT FINANCE USA, INC.	POSTAGE	500.00
QUADIANT LEASING USA, INC.	RENT & LEASE EQUIPMENT	743.11
SCOUT SPECIALTIES INC.	MAINT. BLDG & GROUNDS	240.23
SILVAS OIL CO. INC.	FUEL	2,168.81
SMARTCOVER SYSTEMS	EQUIPMENT MAINTENANCE	1,593.72
TRANSWESTERN INS ADMIN	DENTAL / VISION INSURANCE	3,055.73
VALLEY SECURITY ALARM	COMMUNICATIONS	798.00
VESTIS	SAFETY SUPPLIES, UNIFORMS,MATS,MOPS,TOWELS	1,351.49
MAS 200 Total Checks		\$384,853.66

SKF COUNTY SANITATION DISTRICT
 CASH ACTIVITY REPORT
 Month: DECEMBER
 Fiscal Year: 2025-26

Cash Account Description	End of Month Cash Balance June 30, 2025	End of Month Cash Balance December 31, 2025
*** Cash in Treasury: Operations & Maintenance	\$ 6,545,183.41	\$ 3,950,260.01
*** Cash in Bank: Operations & Maintenance	\$ 26,443.55	\$ 26,127.30
*** Cash in Bank: Payroll	\$ 120,095.25	\$ 120,732.45
Petty Cash	\$ 700.00	\$ 700.00
Total Operations & Maintenance	\$ 6,692,422.21	\$ 4,097,819.76
*** Cash in County Treasury:Expansion	\$ 7,043,800.09	\$ 7,392,344.64
*** Cash in County Treasury: R&R	\$ 9,990,670.15	\$ 9,744,679.56
*** Cash in County Treasury:Selma	\$ 1,621,733.37	\$ 806,920.58
*** Cash in County Treasury: Selma SWRCB Reserve	\$ 279,019.26	\$ 281,136.53
Total Selma	\$ 1,900,752.63	\$ 1,088,057.11
*** Cash in County Treasury:Kingsburg	\$ 3,568,662.77	\$ 3,056,678.22
*** Cash in County Treasury:Fowler	\$ 2,106,767.76	\$ 1,666,490.52
Total Cash Balance	\$ 31,303,075.61	\$ 27,046,069.81

*** PENDING STATEMENT REPORTS @ 12/31/2025

SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
WARRANT LIST & SALARY AND FRINGE BENEFIT EXPENDITURE SUMMARY
FOR THE MONTH ENDED DECEMBER 31, 2025

SERVICE AND SUPPLIES EXPENDITURES:

WARRANT LIST ENDING	12/3/2025	\$	446,246.18
WARRANT LIST ENDING	12/17/2025	\$	343,230.15
WARRANT LIST ENDING	12/31/2025	\$	384,853.66

TOTAL SERVICE AND SUPPLIES EXPENDITURES		\$	<u>1,174,329.99</u>
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SALARIES, PERS, TAXES, & HEALTH INSURANCE EXPENDITURES

TOTAL SALARIES PERIOD ENDING:

SALARIES	11/30/2025	\$	105,163.45
EMPLOYER CONTRIBUTIONS (PERS)	11/30/2025	\$	10,200.11
EMPLOYER TAXES	11/30/2025	\$	1,373.93
HEALTH INSURANCE	11/30/2025	\$	<u>16,895.20</u>
		\$	133,632.69

TOTAL SALARIES PERIOD ENDING:

SALARIES	12/14/2025	\$	104,624.69
EMPLOYER CONTRIBUTIONS (PERS)	12/14/2025	\$	10,010.42
EMPLOYER TAXES	12/14/2025	\$	1,369.42
HEALTH INSURANCE	12/14/2025	\$	<u>16,895.20</u>
		\$	132,899.73

TOTAL SALARIES PERIOD ENDING:

SALARIES	12/28/2025	\$	103,336.91
EMPLOYER CONTRIBUTIONS (PERS)	12/28/2025	\$	10,021.24
EMPLOYER TAXES	12/28/2025	\$	1,347.08
HEALTH INSURANCE	12/28/2025	\$	<u>16,895.20</u>
		\$	131,600.43

TOTAL SALARIES, PERS, TAXES, & HEALTH INSURANCE EXPENDITURES		\$	<u>398,132.84</u>
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		\$	<u>1,572,462.83</u>
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MEMORANDUM

(January 8, 2026, Board Meeting)

To: S-K-F CSD Board of Directors
From: Veronica Cazares, General Manager
Date Memo Prepared: December 26, 2025

Agenda Item: 4-D
Action: Informational

SUBJECT

Fiscal Year 2026-27 Budget Preparation Schedule

RECOMMENDATION

Informational to the Board of Directors.

EXECUTIVE SUMMARY

Attached is the schedule that staff will be using to prepare the draft budget for Fiscal Year (FY) 2026-27. The fiscal year begins July 1, 2026.

There are many people, reports, calculations, notices, reviews, and approvals necessary to prepare the annual budget. They are itemized in the attached schedule.

Presentation of the draft budget to the Board is scheduled for April 2026.

Special budget workshops may need to be held in March and April to approve the budget and related resolutions and ordinances by June 2026.

Attachment: Fiscal Year 2026-27 Budget Preparation Schedule Staff Memo dated December 26, 2025.

MEMO

Date: December 26, 2025

To: Staff

From: Veronica Cazares, General Manager

Subject: FY 2026-27 Budget Preparation Schedule

PARTICIPANTS: VC = Veronica Cazares, Interim General Manager
AK = Alicia Kirk, Executive Assistant to the General Manager
LRC = Labor Relations Consultant
DB = David Bacon, Information Systems Analyst
JF = Jimmy Floyd, Collections Supervisor
KS = Karen Steinhauer, Laboratory Supervisor
TM = Tricia Miller, Administrative Services/Human Resources Manager
CP = Craig Perry, Plant Operations Supervisor
SC = Serena Coates, Administrative Technician II
LS = Luis Salinas, Accountant
BOARD = Board of Directors
PAC = Policy Advisory Committee

	<u>ACTIVITY</u>	<u>PARTICIPANTS</u>	<u>DATE / TIME</u>
1)	Update of draft CIP and Repair & Maintenance Program (RMP).	Supervisors and staff	July 2026 thru January 2026
2)	Presentation of budget schedule.	VC to staff	1-8-26
3)	Submittal of draft of updates for CIP and RMP.	CP, AK, KS, TM to VC	July 2024 thru January 2026
4)	Administrative staff to enter current year approved budgeted amounts into SAGE.	TM and staff	1-2-26 thru 1-19-26
5)	Dept. heads submit personnel request justifications for positions or changes in job description, reclassifications, salary ranges, or benefits.	CP, VC, JF, KS, TM	1-19-26

	The % for CalPERS pension, septic revenue, anticipated rent and ESFRs for misc. industries.	SC and LS to TM to VC	1-19-26
	Individual non-represented employees (including dept. heads) may submit suggestions for changes in across-the-board salaries, benefits and personnel-related administrative policies and identify priority.	Individual non-represented employees to VC	1-19-26 by noon
6)	Review draft of updates for CIP and RMP. Development of draft capital and RMP budgets.	CP, VC, JF, KS, TM	1-2-26 thru 1-23-26
7)	Mailing of letter to industries requesting projected loadings.	KS to VC	1-23-26
8)	Presentation of electrical energy usage report (breakdown by flow, BOD and TSS).	CP to VC	1-23-26
9)	Presentation of 126 Plan Contributions Report - departments not necessary, just union, non-rep and total through 7 months.	SC to TM to VC	1-23-26
10)	Preparation of personnel services budget.	TM and VC	Week of 1-26-26
11)	Presentation of services and supplies draft seven-month budget vs. actual summary.	TM to staff and VC	Week of 1-26-26
12)	Review services and supplies draft seven-month budget vs. actual summary for coding of G/L account numbers.	TM and VC	Week of 1-26-26
13)	Preparation of departmental services and supplies budget requests including equipment purchases, especially if over \$8,000. KS give VC a list of industries which lab bills for fixed charge only.	VC, CP, JF, KS, TM	Prepare week of 1-26-26; Submit 2-6-26 by noon
14)	Submission of report comparing baseline discharges to actual loadings, with excesses highlighted (used for determination of peak loadings-capital charges). Also, calculation of total industrial flow for Excel spreadsheet called flow data – historical.	KS to TM and VC	2-13-26 by noon
15)	Submission of report of ESFR distribution to residential & commercial.	SC and LS to TM to VC	2-2-26 by noon
16)	Submission of industrial loading projections.	KS to TM to VC	2-13-26 by noon
17)	Preparation of services and supplies budget.	TM and VC	Week of 2-2-26

18)	Development of rate model and determination of recommendation for sewer service charge rates for industrial, residential, commercial, and institutional. Preparation of pretreatment program budget identification page.	TM, LS and VC	Week of 1-9-26
19)	Development of septic hauler rates.	TM and VC	Week of 1-9-26
20)	Preparation of fiscal plan summaries, cash flow projections, policy statements, charts of accounts descriptions, and budget message.	TM and VC	Week of 1-9-26
21)	Preliminary preparations for Proposition 218 notices.	TM and Staff	Week of 1-26-26
22)	Final management review, editing, copying and assembly of draft budget.	TM, VC, AK and staff	Week of 1-26-26
23)	Meet with PAC review sewer service charge rates, draft CIP and Budget.	VC, AK	Week of 1-26-26 thru 2-23-26
24)	Delivery of revenue program to industrial dischargers.	TM and VC to industrial users	Week of 3-9-26
25)	Revise draft District fiscal plan as needed	TM and VC	Week of 3-9-26
26)	Budget workshop for Board, as needed.	Board and staff	Mid to late March
27)	Revise draft District fiscal plan as needed	VC, TM	Week of 4-13-26
28)	Budget workshop for Board, as needed	Board and Staff	Mid to late April
29)	Consideration of industrial discharge diversion allowances.	Board of Directors necessary every 5 years)	Due to be renewed 6-30-2028
30)	Completion of the columns “approved” with the proper authorized amount (for certain vehicles and capital items over specified amount, the “approved” amount is zero). Replacement of front cover on all copies of Draft Budget, showing the date adopted and the resolution number.	TM, VC	Week of 5-12-26
31)	Filing of Budget with Fresno County auditor-controller and state agencies as necessary.	TM	Week of 5-18-26

BOARD APPROVALS REGULAR SCHEDULE

SCHEDULE

- 1) First presentation Capital Improvement Plan and Budget April 2026
 - 2) Notice Public Hearing for item 3 10 days prior to May 2026, Board Meeting
 - 3)
 - Public Hearing on Capital Improvement Program for FY 2026-27. May 2026
 - Recommendation: That the Board conduct the public hearing, receive staff report and public comments, and consider adoption of Resolution No. 2026-xx which accepts the Capital Improvement Program for Fiscal Year 2026-27.
 - Public Hearing on FY 2026-27 Budget.
 - Recommendation: That the Board conduct the public hearing, receive staff report and public comments, and consider adoption of Resolution No. 2026-xx which establishes the Budget for Fiscal Year 2026-27
 - 4) Notice Public Hearing for item 4. 10 days prior to June 2026, Board Meeting
 - 5)
 - Public Hearing on Overruling Protests and Confirming Report on Sewer Service Charges and Delinquent Sewer Service Charges for FY 2026-27
 - Recommendation: The Board will conduct the public hearing, receive staff report and public comments, and will consider adopting Resolution No. 20xx-xx, A Resolution Overruling Protests and Confirming Report on Sewer Service Charges and Delinquent Sewer Service Charges for Selma-Kingsburg -Fowler County Sanitation District for Fiscal Year 2026-27.
- And;
- Resolution No. 2026-xx, A Resolution of the Board of Directors of the Selma- Kingsburg Fowler County Sanitation District Certifying to the County of Tulare the Validity of the Legal Process Used to Place Direct Charges (Special Assessments) in the Secured Tax Roll for Fiscal Year 2026-27
 - Recommendation: That the Board adopt Resolution No. 2026-xx, A Resolution of the Board of Directors of the Selma-Kingsburg Fowler County Sanitation District Certifying to the County of Tulare the Validity of the Legal Process Used to Place Direct Charges (Special Assessments) in the Secured Tax Roll for Fiscal Year 2026-27.

RESOLUTION NO. 2026-01

SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT

A RESOLUTION OF RECOGNITION AND COMMENDATION TO

JEFF RANSOM

AS 2025 EMPLOYEE OF THE YEAR

RESOLVED, by the Board of Directors of the Selma-Kingsburg-Fowler County Sanitation District that:

WHEREAS, Jeff Ransom has been nominated by his Department Supervisor and has been selected by the General Manager as a most outstanding example of employee dedication, cooperation, innovation, honesty, and productivity; and

WHEREAS, he has been named as the Selma-Kingsburg-Fowler County Sanitation District 2025 Employee of the Year.

NOW, THEREFORE, the Board of Directors hereby honors Jeff Ransom for his exceptional service to the citizens of Selma, Kingsburg, and Fowler.

The foregoing resolution was adopted on January 8, 2026, on a motion duly made, seconded and approved by the following vote:

DIRECTOR MAGSIG	_____
DIRECTOR GILL	_____
DIRECTOR PALOMAR	_____
VICE CHAIR AVALOS	_____
CHAIRMAN MENDES	_____

WHEREUPON, the Chairman declared the foregoing resolution adopted, and SO ORDERED.

Veronica Cazares, General Manager
Secretary of the Board of Directors
SELMA-KINGSBURG-FOWLER
COUNTY SANITATION DISTRICT

RESOLUTION NO. 2026-02

A RESOLUTION OF RECOGNITION AND COMMENDATION TO

KAREN STEINHAUER

FOR FORTY-FIVE YEARS OF DEDICATED SERVICE

RESOLVED, by the Board of Directors of the Selma-Kingsburg-Fowler County Sanitation District that:

WHEREAS, Karen Steinhauer has been employed by the Selma-Kingsburg-Fowler County Sanitation District since May 5, 1980; and

WHEREAS, she has been a conscientious and dedicated public employee over the years; and

WHEREAS, she has diligently performed her duties in maintaining the public works facilities with which she has been entrusted.

NOW, THEREFORE, the Board of Directors hereby honors Karen Steinhauer for forty-five years of dedicated service.

The foregoing resolution was adopted on January 8, 2026, on a motion duly made, seconded and approved by the following vote:

DIRECTOR MAGSIG	_____
DIRECTOR GILL	_____
DIRECTOR PALOMAR	_____
VICE CHAIR AVALOS	_____
CHAIRMAN MENDES	_____

WHEREUPON, the Chairman declared the foregoing resolution adopted, and SO ORDERED.

Veronica Cazares, General Manager
Secretary of the Board of Directors
SELMA-KINGSBURG-FOWLER
COUNTY SANITATION DISTRICT

RESOLUTION NO. 2026-03

A RESOLUTION OF RECOGNITION AND COMMENDATION TO

PAUL LOPEZ

FOR THIRTY YEARS OF DEDICATED SERVICE

RESOLVED, by the Board of Directors of the Selma-Kingsburg-Fowler County Sanitation District that:

WHEREAS, Paul Lopez has been employed by the Selma-Kingsburg-Fowler County Sanitation District since February 27, 1995; and

WHEREAS, he has been a conscientious and dedicated public employee over the years; and

WHEREAS, he has diligently performed his duties in maintaining the public works facilities with which he has been entrusted.

NOW, THEREFORE, the Board of Directors hereby honors Paul Lopez for thirty years of dedicated service.

The foregoing resolution was adopted on January 8, 2026, on a motion duly made, seconded and approved by the following vote:

DIRECTOR MAGSIG	_____
DIRECTOR GILL	_____
DIRECTOR PALOMAR	_____
VICE CHAIR AVALOS	_____
CHAIRMAN MENDES	_____

WHEREUPON, the Chairman declared the foregoing resolution adopted, and SO ORDERED.

Veronica Cazares, General Manager
Secretary of the Board of Directors
SELMA-KINGSBURG-FOWLER
COUNTY SANITATION DISTRICT

RESOLUTION NO. 2026-04

A RESOLUTION OF RECOGNITION AND COMMENDATION TO

MARK GONZALES

FOR THIRTY YEARS OF DEDICATED SERVICE

RESOLVED, by the Board of Directors of the Selma-Kingsburg-Fowler County Sanitation District that:

WHEREAS, Mark Gonzales has been employed by the Selma-Kingsburg-Fowler County Sanitation District since July 18, 2005; and

WHEREAS, he has been a conscientious and dedicated public employee over the years; and

WHEREAS, he has diligently performed his duties in maintaining the public works facilities with which he has been entrusted.

NOW, THEREFORE, the Board of Directors hereby honors Mark Gonzales for twenty years of dedicated service.

The foregoing resolution was adopted on January 8, 2026, on a motion duly made, seconded and approved by the following vote:

DIRECTOR MAGSIG	_____
DIRECTOR GILL	_____
DIRECTOR PALOMAR	_____
VICE CHAIR AVALOS	_____
CHAIRMAN MENDES	_____

WHEREUPON, the Chairman declared the foregoing resolution adopted, and SO ORDERED.

Veronica Cazares, General Manager
Secretary of the Board of Directors
SELMA-KINGSBURG-FOWLER
COUNTY SANITATION DISTRICT

MEMORANDUM

(January 8, 2026, Board Meeting)

To: S-K-F CSD Board of Directors
From: Veronica Cazares, General Manager
Date Memo Prepared: December 26, 2025

Agenda Item: 5-A
Action: Motion

SUBJECT:

The Board will receive the Fiscal Year 2024-25 Audit Report Presentation from Sampson and Sampson, LLP

RECOMMENDATION

That the Board of Directors accept the independent auditor's report for the fiscal year ending June 30, 2025.

EXECUTIVE SUMMARY

Max Leung, independent auditor from the firm Sampson, Sampson & Patterson, LLP, of Fresno, will present the Draft Fiscal Year 2024-25 Audit Report to the Board. Board acceptance is requested.