

*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 2023-24**

**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

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**  
(April 19, 2023, Board Meeting)

To: S-K-F CSD Board of Directors  
From: Veronica Cazares, General Manager  
Date Memo Prepared: April 11, 2023

Agenda Item: 5-B  
Action: Motion

**SUBJECT:**

First Presentation of the Draft FY 2023-24 Budget

**RECOMMENDATION**

That the Board review the Draft Budget for FY2023-24 and Provide Direction to Staff.

**EXECUTIVE SUMMARY**

Enclosed is the draft budget for fiscal year (FY) 2023-24, version 4-19-23. The budget proposes to increase the rates consistent with the last rate study approved by the Board of Directors on July 11, 2019. This will be the 5<sup>th</sup> year and final rate increase under that study.

The rates will be increased from \$515.95 to \$533.50 per year for Selma, from \$481.95 to \$499.50 per year for Kingsburg and from \$497.95 to \$515.50 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    | \$372.43 per year       |
| District Refurbishment and Replacement      | <u>\$87.07 per year</u> |
| Sub-Total                                   | \$459.50 per year       |
|   |                         |
| Selma Refurbishment and Replacement         | \$74.00 per year        |
| Kingsburg Refurbishment and Replacement     | \$40.00 per year        |
| Fowler Refurbishment and Replacement        | \$56.00 per year        |
|   |                         |
| Selma Total Annual Sewer Service Charge     | \$533.50 per year       |
| Kingsburg Total Annual Sewer Service Charge | \$499.50 per year       |
| Fowler Total Annual Sewer Service Charge    | \$515.50 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 2023-24 of \$1,838,155 from the O&M fund to the R&R fund and \$126,670 from District Expansion fund to the R&R fund.

## **REVIEW OF BUDGET PAGES**

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

The District pump stations are approximately 51 years old and require refurbishment and expansion. The treatment plant is over 51 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 \$4,030,214, which is within the O&M reserve policy of 50% of annual O&M expenses at the end of the year.

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

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

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

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

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

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

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT  
ALL FUNCTIONS ACTIVITIES SUMMARY (FY 2023-24)**

**BEGINNING CASH BALANCES**

**PROPOSED**

|  |    |            |
|--|----|------------|
| Function #1 Operations & Maintenance                       | \$ | 4,099,687  |
| Function #2 Capital Expansion                              |    | 4,887,652  |
| Function #2 Capital Refurbishment & Replacement            |    | 5,792,917  |
| Function #3 City Collection System Capital R&R - Selma     |    | 1,854,344  |
| Function #3 City Collection System Capital R&R - Kingsburg |    | 2,566,735  |
| Function #3 City Collection System Capital R&R - Fowler    |    | 1,329,775  |
| BEGINNING BALANCE ALL FUNCTIONS                            |    | 20,531,145 |

**REVENUES**

|  |            |
|--|------------|
| Function #1 Operations & Maintenance   | 10,680,690 |
| Function #2 Capital Expansion  | 619,577    |
| Function #2 Capital Refurbishment & Replacement (includes transfer from O&M & Expansion) | 2,087,865  |
| Function #3 City Collection System Capital R&R - Selma                                   | 656,974    |
| Function #3 City Collection System Capital R&R - Kingsburg                               | 299,735    |
| Function #3 City Collection System Capital R&R - Fowler                                  | 263,580    |
| REVENUE ALL FUNCTIONS  | 14,608,421 |

**EXPENDITURES**

|   |            |
|---|------------|
| Function #1 Operations & Maintenance (includes transfer to R&R) | 10,750,163 |
| Function #2 Capital Expansion (includes transfer to R&R)        | 1,311,858  |
| Function #2 Capital Refurbishment & Replacement                 | 1,410,563  |
| Function #3 City Collection System Capital R&R - Selma          | 1,287,844  |
| Function #3 City Collection System Capital R&R - Kingsburg      | 691,000    |
| Function #3 City Collection System Capital R&R - Fowler         | 640,000    |
| EXPENDITURES ALL FUNCTIONS                                      | 16,091,428 |

**ENDING CASH BALANCES**

|  |            |
|--|------------|
| Function #1 Operations & Maintenance                       | 4,030,214  |
| Function #2 Capital Expansion                              | 4,195,371  |
| Function #2 Capital Refurbishment & Replacement            | 6,470,220  |
| Function #3 City Collection System Capital R&R - Selma     | 1,223,476  |
| Function #3 City Collection System Capital R&R - Kingsburg | 2,175,504  |
| Function #3 City Collection System Capital R&R - Fowler    | 953,355    |
| ENDING BALANCE ALL FUNCTIONS                               | 19,048,140 |

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

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT  
FUNCTION #1 OPERATIONS & MAINTENANCE ACTIVITIES (FY 2023-24)**

**BEGINNING BALANCE**

|                           |    |           |    |   |
|---------------------------|----|-----------|----|---|
| Beginning FY Cash Balance | \$ | 4,099,687 | \$ | - |
|---------------------------|----|-----------|----|---|

**REVENUE**

|   | PROPOSED<br>BUDGET | APPROVED<br>BUDGET |
|---|--------------------|--------------------|
| Residential, Commercial & Institutional Service Charges | 6,005,434          | -                  |
| Industrial Service Charges                              | 2,640,692          | -                  |
| Fixed Capital Service Charge                            | 1,404,004          | -                  |
| IRS Tax Credit (CREB)                                   | 219,690            | -                  |
| Interest Earnings                                       | 100,013            | -                  |
| Septic Hauler Fees                                      | 142,829            | -                  |
| Rental of Property                                      | 63,861             | -                  |
| Plan Check & Inspection Fees                            | 54,719             | -                  |
| Solar Self-Generation Incentive Program                 | 49,448             | -                  |
| TOTAL REVENUE   | <u>10,680,690</u>  | <u>-</u>           |

**EXPENDITURES**

A) O&M SERVICE CHARGE

|                                |                  |          |
|--------------------------------|------------------|----------|
| Salaries and Employee Benefits | 4,243,513        | -        |
| Services and Supplies          | 3,221,808        | -        |
| OPEB CalPERS Contribution      | 105,104          | -        |
| Cities' Franchise Payments     | 490,000          | -        |
| Solar Lease Principal Payments | 465,000          | -        |
| Solar Lease Interest Payments  | 386,580          | -        |
|                                | <u>8,912,008</u> | <u>-</u> |

B) FIXED CAPITAL SERVICE CHARGE

|   |                  |          |
|---|------------------|----------|
| Transfer to Function #2 Refurbishment & Replacement | 1,838,155        | -        |
| Subtotal  | <u>1,838,155</u> | <u>-</u> |

|                    |            |   |
|--------------------|------------|---|
| TOTAL EXPENDITURES | 10,750,163 | - |
|--------------------|------------|---|

**ENDING BALANCE**

|                                |           |   |
|--------------------------------|-----------|---|
| Ending FY Cash Balance Reserve | 4,030,214 | - |
|--------------------------------|-----------|---|

**SUMMARY NO. 2 - DISTRICT EXPANSION**

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT  
FUNCTION #2 (DISTRICT CAPITAL EXPANSION) ACTIVITIES (FY 2023-24)**

**BEGINNING BALANCE**

|                           |    |           |    |   |
|---------------------------|----|-----------|----|---|
| Beginning FY Cash Balance | \$ | 4,887,652 | \$ | - |
|---------------------------|----|-----------|----|---|

| <b><u>REVENUE</u></b>         | <b><u>PROPOSED<br/>BUDGET</u></b> | <b><u>APPROVED<br/>BUDGET</u></b> |
|-------------------------------|-----------------------------------|-----------------------------------|
| 5000-200-01 Capacity Charges  | 506,682                           | -                                 |
| 5200-200-01 Annexation Fees   | 21,763                            | -                                 |
| 5400-200-01 Interest Earnings | 91,133                            | -                                 |
| TOTAL REVENUE                 | <u>619,577</u>                    | <u>-</u>                          |

**EXPENDITURES**

|  |                  |          |
|--|------------------|----------|
| A) <u>PLANT OPERATIONS (DIV-03)</u>  |                  |          |
| 8071-203-01** District Lift Station Refurbishment-D4 (18th Avenue)               | 260,000          | -        |
| 8078-203-01** District Lift Station-D3 North St. (TM, Design, Engineering & CMS) | 725,188          | -        |
| 8082-203-01 Collection System Flow Monitoring/Model Calibration/Amendment        | 200,000          | -        |
| TOTAL EXPENDITURES   | <u>1,185,188</u> | <u>-</u> |
| B) <u>Capacity Fee Offset</u>  |                  |          |
| Transfer to Function #2 Refurbishment & Replacement                              | 126,670          | -        |
| Subtotal   | <u>126,670</u>   | <u>-</u> |
| TOTAL EXPENDITURES   | 1,311,858        | -        |
| Ending FY Cash Balance Reserve   | 4,195,371        | -        |

**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 2023-24)**

**BEGINNING BALANCE**

|                           |              |    |   |
|---------------------------|--------------|----|---|
| Beginning FY Cash Balance | \$ 5,792,917 | \$ | - |
|---------------------------|--------------|----|---|

**REVENUE**

|   | <u>PROPOSED<br/>BUDGET</u> |  | <u>APPROVED<br/>BUDGET</u> |
|---|----------------------------|--|----------------------------|
| 5500-200-02 Annual Transfer from General O&M Function #1                    | 1,838,155                  |  | -                          |
| 5400-200-02 Interest Earnings   | 123,040                    |  | -                          |
| 5410-200-02 Capacity Fee Offset transfer from Capital Expansion Function #2 | 126,670                    |  | -                          |
| TOTAL REVENUE   | 2,087,865                  |  | -                          |

**EXPENDITURES**

| <u>PLANT OPERATIONS (DIV-03)</u>                                   |           |  |   |
|--|-----------|--|---|
| 8155-203-02 District Lift Station Refurbishment-D4 (18th Avenue)   | 174,000   |  | - |
| 8164-203-02 North Street PS Panel Replacement                      | 110,000   |  | - |
| 8165-203-02 District Lift Station R/R-D3 North St.                 | 866,563   |  | - |
| 8174-203-02 Administration Building Roof Replacement               | 225,000   |  | - |
| 8175-203-02 Fleet Replacement Program -V02-GMC C1500 Sierra (2005) | 35,000    |  | - |
| TOTAL EXPENDITURES   | 1,410,563 |  | - |

**ENDING BALANCE**

|                                |           |  |   |
|--------------------------------|-----------|--|---|
| Ending FY Cash Balance Reserve | 6,470,220 |  | - |
|--------------------------------|-----------|--|---|

**NOTES**

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



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

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

**FUNCTION #3 (COLLECTION SYSTEM CAPITAL REFURBISHMENT & REPLACEMENT) ACTIVITIES (FY 2023-24)**

**BEGINNING BALANCE**

|                           |              |    |   |
|---------------------------|--------------|----|---|
| Beginning FY Cash Balance | \$ 1,854,344 | \$ | - |
|---------------------------|--------------|----|---|

**REVENUE**

|  | <u>PROPOSED<br/>BUDGET</u> |  | <u>APPROVED<br/>BUDGET</u> |
|--|----------------------------|--|----------------------------|
| 4400-300-03 Service Charges - Residential, Commercial, Institutional | 625,300                    |  | -                          |
| 4405-300-03 Service Charges - Industrial                             | 793                        |  | -                          |
| 5400-300-03 Interest Earnings  | 30,881                     |  | -                          |
| TOTAL REVENUE  | 656,974                    |  | -                          |

**EXPENDITURES**

|   |           |  |   |
|---|-----------|--|---|
| 8100-305-03 SRF Loan Debt Service (McCall Avenue Sewer R&R)                 | 263,844   |  | - |
| 8000-305-03 Miscellaneous Repairs   | 50,000    |  | - |
| 8021-305-03** CCTV Inspection and Review                                    | 25,000    |  | - |
| 8026-305-03 City of Selma Collection System R&R (Nebraska-Thompson-Knowles) | 300,000   |  | - |
| 8029-305-03 Sewer Improvements: Between McCall/Wright & Stillman/Tul/Merced | 649,000   |  | - |
| TOTAL EXPENDITURES  | 1,287,844 |  | - |

**ENDING BALANCE**

|                                |           |  |   |
|--------------------------------|-----------|--|---|
| Ending FY Cash Balance Reserve | 1,223,476 |  | - |
|--------------------------------|-----------|--|---|

**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 2023-24)**

**BEGINNING BALANCE**

|                           |              |    |   |
|---------------------------|--------------|----|---|
| Beginning FY Cash Balance | \$ 2,566,770 | \$ | - |
|---------------------------|--------------|----|---|

**REVENUE**

|  | <u>PROPOSED<br/>BUDGET</u> |  | <u>APPROVED<br/>BUDGET</u> |
|--|----------------------------|--|----------------------------|
| 4400-300-04 Service Charges - Residential, Commercial, Institutional | 199,000                    |  | -                          |
| 4405-300-04 Service Charges - Industrial                             | 53,153                     |  | -                          |
| 5400-300-04 Interest Earnings  | 47,582                     |  | -                          |
| TOTAL REVENUE  | 299,735                    |  | -                          |

**EXPENDITURES**

|  |         |  |   |
|--|---------|--|---|
| 8000-305-04 Miscellaneous Repairs  | 45,000  |  | - |
| 8018-305-04** CCTV Inspection and Review   | 75,000  |  | - |
| 8020-305-04 Riverside Alley Sewer Improvements (Sierra/Plumas and 21st/22nd)                         | 360,000 |  | - |
| 8030-305-04 Marion Street Alley(Between Marion and Sierra)/18th Avenue<br>(Between Lewis and Plumas) | 211,000 |  | - |
| TOTAL EXPENDITURES   | 691,000 |  | - |

**ENDING BALANCE**

|                                |           |  |   |
|--------------------------------|-----------|--|---|
| Ending FY Cash Balance Reserve | 2,175,504 |  | - |
|--------------------------------|-----------|--|---|

**NOTES**

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

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

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

**FUNCTION #3 (COLLECTION SYSTEM CAPITAL REFURBISHMENT & REPLACEMENT) ACTIVITIES (FY 2023-24)**

**BEGINNING BALANCE**

|                           |              |    |   |
|---------------------------|--------------|----|---|
| Beginning FY Cash Balance | \$ 1,329,775 | \$ | - |
|---------------------------|--------------|----|---|

**REVENUE**

|  | <u>PROPOSED<br/>BUDGET</u> |  | <u>APPROVED<br/>BUDGET</u> |
|--|----------------------------|--|----------------------------|
| 4400-300-05 Service Charges - Residential, Commercial, Institutional | 151,200                    |  | -                          |
| 4405-300-05 Service Charges - Industrial                             | 89,473                     |  | -                          |
| 5400-300-05 Interest Earnings  | 22,907                     |  | -                          |
| TOTAL REVENUE  | 263,580                    |  | -                          |

**EXPENDITURES**

|  |         |  |   |
|--|---------|--|---|
| 8000-305-05 Miscellaneous Repairs  | 35,000  |  | - |
| 8011-305-05** CCTV Inspection and Review   | 65,000  |  | - |
| 8016-305-05 6th/7th Street Alley Sewer Improvements (Between Tuolumne and Modesto) | 540,000 |  | - |
| TOTAL EXPENDITURES   | 640,000 |  | - |

**ENDING BALANCE**

|                                |         |  |   |
|--------------------------------|---------|--|---|
| Ending FY Cash Balance Reserve | 953,355 |  | - |
|--------------------------------|---------|--|---|

**NOTES**

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

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

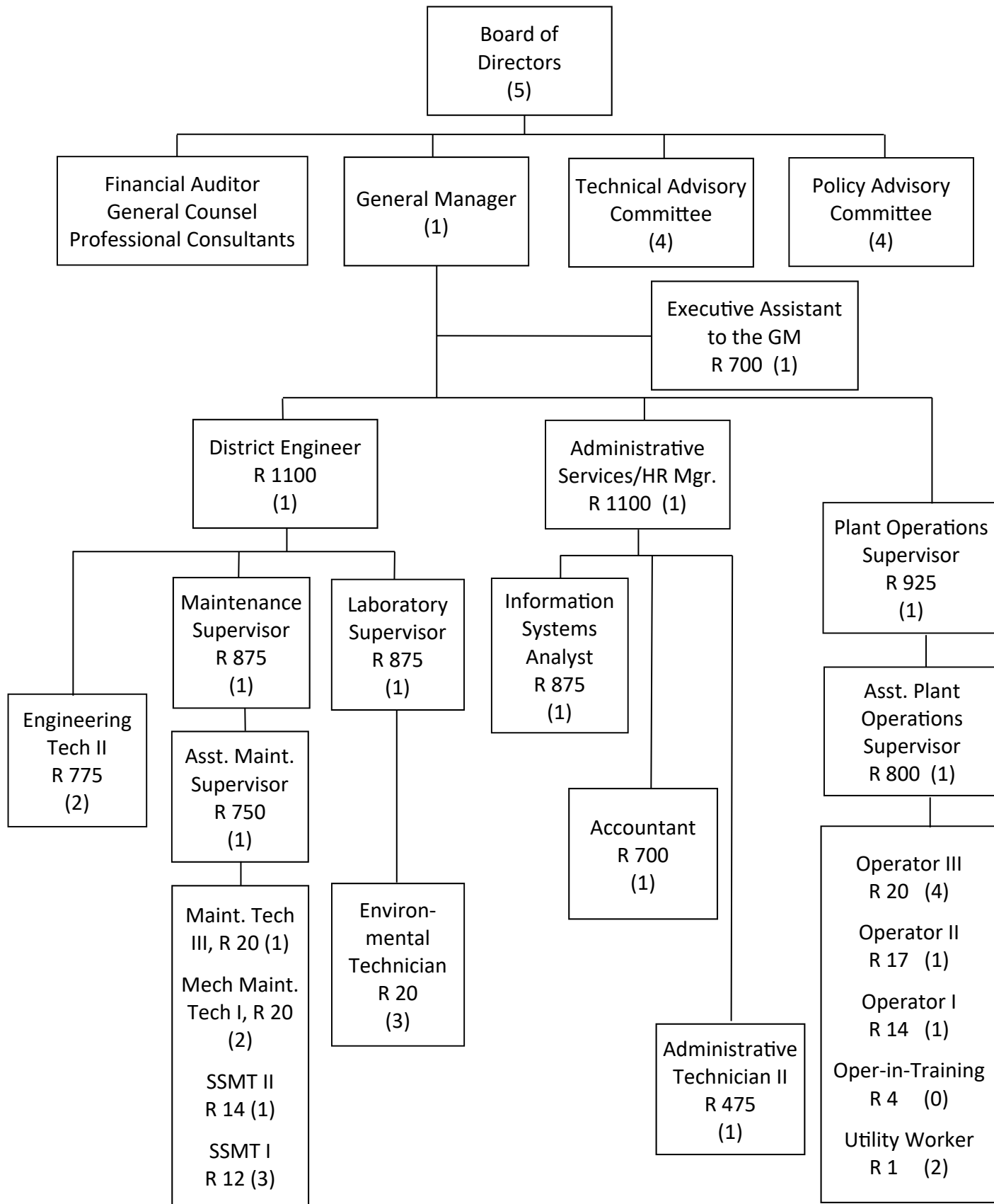
# Appendix



## ORGANIZATIONAL CHART

FY 2023-24

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 2023-24)**

| ACCT NO. | <u>DESCRIPTION</u>     | ADMIN<br><u>DIV 01</u> | LAB<br><u>DIV 02</u> | PT OPS<br><u>DIV 03</u> | PT MNT<br><u>DIV 04</u> | CS MNT<br><u>DIV 05</u> | CS OPS<br><u>DIV 06</u> | DISTRICT<br><u>TOTAL</u> |
|----------|------------------------|------------------------|----------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
| 6000     | Salaries - Nonrep      | \$ 604,571             | \$ 159,195           | \$ 269,119              | \$ 207,997              | \$ 142,164              | \$ 153,601              | 1,536,647                |
| 6100     | Salaries - Barg Unit   | -                      | 219,987              | 507,498                 | 243,829                 | 147,048                 | 70,453                  | 1,188,815                |
| 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                | 10,000                  | 9,000                   | 6,000                   | 5,000                   | 33,700                   |
| 6330     | Holiday Work Pay       | -                      | -                    | 4,500                   | -                       | -                       | -                       | 4,500                    |
| 6340     | Sick Leave Cash Out    | 500                    | 500                  | 500                     | 500                     | 500                     | 500                     | 3,000                    |
| 6400     | FICA / Medicare        | 8,803                  | 4,023                | 11,610                  | 6,154                   | 3,818                   | 3,394                   | 37,801                   |
| 6420     | S.U.I.                 | -                      | -                    | -                       | -                       | -                       | -                       | -                        |
| 6500     | Retirement             | 171,527                | 100,962              | 208,763                 | 124,036                 | 80,772                  | 62,292                  | 748,352                  |
| 6510     | RBP IRC 415 - Retirees | 300                    | -                    | -                       | -                       | -                       | -                       | 300                      |
| 6520     | Health                 | 70,000                 | 48,000               | 116,000                 | 78,000                  | 52,000                  | 41,000                  | 405,000                  |
| 6530     | Dental/Vision          | 7,000                  | 5,000                | 15,000                  | 7,000                   | 4,000                   | 3,500                   | 41,500                   |
| 6540     | Life                   | 1,000                  | 800                  | 1,700                   | 1,000                   | 700                     | 600                     | 5,800                    |
| 6610     | OPEB-Pre 65            | 11,000                 | -                    | -                       | -                       | -                       | -                       | 11,000                   |
| 6615     | OPEB-Post 65           | 67,000                 | -                    | -                       | -                       | -                       | -                       | 67,000                   |
| 6700     | Workers Comp Ins       | 4,000                  | 25,000               | 55,000                  | 25,000                  | 18,000                  | 10,000                  | 137,000                  |
| 6900     | Contingency (0.1%)     | 906                    | 672                  | 1,625                   | 984                     | 438                     | 375                     | 5,000                    |
|          | <b>TOTAL</b>           | <b>948,607</b>         | <b>565,840</b>       | <b>1,210,415</b>        | <b>703,500</b>          | <b>459,939</b>          | <b>355,215</b>          | <b>4,243,513</b>         |

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: **53.6%**

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT  
SALARY DISTRIBUTION BY JOB CLASSIFICATION (FY 2023-24)**

| <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        | 34,313         | 11,438         | 22,875         | 11,438         | 11,438         | 22,875         | 114,375          |
| Admin Services/HR Mgr    | 71,167         | 14,233         | 14,233         | 14,233         | 14,233         | 14,233         | 142,334          |
| Plant Operations Supv    | -              | -              | 103,557        | -              | -              | -              | 103,557          |
| Maintenance Supv         | -              | -              | -              | 63,612         | 21,204         | 21,204         | 106,019          |
| Laboratory Supv          | -              | <u>112,380</u> | -              | -              | -              | -              | <u>112,380</u>   |
| EXEMPT SUBTOTAL          | 275,479        | 138,051        | 140,665        | 89,282         | 46,875         | 58,312         | 748,665          |
| Info Systems Analyst     | 57,781         | 11,556         | 11,556         | 11,556         | 11,556         | 11,556         | 115,561          |
| Asst Plant Ops Supv      | -              | -              | 107,310        | -              | -              | -              | 107,310          |
| Asst Maint Supv          | -              | -              | -              | 46,853         | 23,426         | 23,426         | 93,706           |
| Engineering Tech II      | 25,535         | -              | -              | 25,535         | 25,535         | 25,535         | 102,139          |
| Engineering Tech II      | 25,183         | -              | -              | 25,183         | 25,183         | 25,183         | 100,734          |
| Executive Asst to the GM | 47,940         | 9,588          | 9,588          | 9,588          | 9,588          | 9,588          | 95,880           |
| Accountant               | 95,880         | -              | -              | -              | -              | -              | 95,880           |
| <u>Admin Tech II</u>     | <u>76,774</u>  | -              | -              | -              | -              | -              | <u>76,774</u>    |
| NONEXEMPT SUBTOTAL       | 329,092        | 21,144         | 128,454        | 118,715        | 95,289         | 95,289         | 787,982          |
| Environmental Tech       | -              | 76,293         | -              | -              | -              | -              | 76,293           |
| Environmental Tech       | -              | 64,900         | -              | -              | -              | -              | 64,900           |
| Environmental Tech       | -              | 78,794         | -              | -              | -              | -              | 78,794           |
| Maint Tech III           | -              | -              | -              | 39,947         | 39,947         | -              | 79,894           |
| Mech Maint Tech I        | -              | -              | -              | 54,973         | 18,324         | -              | 73,297           |
| Mech Maint Tech I        | -              | -              | -              | 54,973         | 18,324         | -              | 73,297           |
| Operator III             | -              | -              | 77,695         | -              | -              | -              | 77,695           |
| Operator III             | -              | -              | 77,695         | -              | -              | -              | 77,695           |
| Operator III             | -              | -              | 70,388         | -              | -              | -              | 70,388           |
| Operator III             | -              | -              | 69,807         | -              | -              | -              | 69,807           |
| Operator II              | -              | -              | 66,483         | -              | -              | -              | 66,483           |
| Operator I               | -              | -              | 53,731         | -              | -              | -              | 53,731           |
| Swr Sys Maint Tech II    | -              | -              | -              | 26,798         | 20,099         | 20,099         | 66,996           |
| Swr Sys Maint Tech I     | -              | -              | -              | 21,307         | 15,980         | 15,980         | 53,266           |
| Swr Sys Maint Tech I     | -              | -              | -              | 24,785         | 18,589         | 18,589         | 61,963           |
| Swr Sys Maint Tech I     | -              | -              | -              | 21,047         | 15,785         | 15,785         | 52,617           |
| Utility Worker           | -              | -              | 45,849         | -              | -              | -              | 45,849           |
| <u>Utility Worker</u>    | -              | -              | <u>45,849</u>  | -              | -              | -              | <u>45,849</u>    |
| BRG UNIT SUBTOTAL        | -              | 219,987        | 507,498        | 243,829        | 147,048        | 70,453         | 1,188,815        |
| EMPLOYEE COUNT           | 5.30           | 4.40           | 10.50          | 5.60           | 3.55           | 2.65           | 32.00            |
| TOTAL SALARIES           | <u>604,571</u> | <u>379,182</u> | <u>776,617</u> | <u>451,827</u> | <u>289,211</u> | <u>224,054</u> | <u>2,725,461</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 7/1/2023                  |                                    |          |          |          |           |           |           |
|---|------------------------------------|----------|----------|----------|-----------|-----------|-----------|
| RANGE   | CLASSIFICATION                     | A        | B        | C        | D         | E         | Y         |
| 475   | ADMINISTRATIVE TECHNICIAN II       | 4,663.11 | 4,896.27 | 5,141.08 | 5,398.13  | 5,668.04  | 5,951.44  |
| 500   |                                    |          |          |          |           |           |           |
| 525   |                                    |          |          |          |           |           |           |
| 550   |                                    |          |          |          |           |           |           |
| 575   |                                    |          |          |          |           |           |           |
| 600   |                                    |          |          |          |           |           |           |
| 625   |                                    |          |          |          |           |           |           |
| 650   |                                    |          |          |          |           |           |           |
| 675   |                                    |          |          |          |           |           |           |
| 700   | ENGINEERING TECHNICIAN I or        | 5,823.58 | 6,114.76 | 6,420.50 | 6,741.52  | 7,078.60  | 7,432.53  |
| 725   | EXEC ASSIS TO THE GM or ACCOUNTANT |          |          |          |           |           |           |
| 750   | ASST MAINT SUPERVISOR or           | 6,118.40 | 6,424.32 | 6,745.54 | 7,082.81  | 7,436.95  | 7,808.80  |
| 775   | ENGINEERING TECHNICIAN II          |          |          |          |           |           |           |
| 800   | ASST. PLANT OPERATIONS SUPV        | 6,428.14 | 6,749.55 | 7,087.03 | 7,441.38  | 7,813.45  | 8,204.12  |
| 825   |                                    |          |          |          |           |           |           |
| 850   |                                    |          |          |          |           |           |           |
| 875   | *MAINTENANCE SUPV, *LAB SUPV,      | 6,922.41 | 7,268.53 | 7,631.95 | 8,013.55  | 8,414.23  | 8,834.94  |
| 900   | INFO SYST ANALYST                  |          |          |          |           |           |           |
| 925   | *SUPERVISOR PLANT OPERATIONS       | 7,272.85 | 7,636.50 | 8,018.32 | 8,419.24  | 8,840.20  | 9,282.21  |
| 950   |                                    |          |          |          |           |           |           |
| 975   |                                    |          |          |          |           |           |           |
| 1000  |                                    |          |          |          |           |           |           |
| 1025  |                                    |          |          |          |           |           |           |
| 1050  |                                    |          |          |          |           |           |           |
| 1075  |                                    |          |          |          |           |           |           |
| 1100  | *DISTRICT ENGINEER or              | 8,645.14 | 9,077.40 | 9,531.27 | 10,007.83 | 10,508.22 | 11,033.63 |
| 1125  | *ADMINISTRATIVE SERVICES/HUMAN     |          |          |          |           |           |           |
| 1150  | RESOURCES MANAGER                  |          |          |          |           |           |           |
| 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 7-1-23**

| <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  | 2,993.68 | 3,143.37 | 3,300.53 | 3,465.56 | 3,638.84 | 3,820.78 |
| 2            |   |          |          |          |          |          |          |
| 3            |   |          |          |          |          |          |          |
| 4            | OPERATOR IN TRAINING  | 3,223.87 | 3,385.06 | 3,554.31 | 3,732.03 | 3,918.63 | 4,114.56 |
| 5            |   |          |          |          |          |          |          |
| 6            |   |          |          |          |          |          |          |
| 7            |   |          |          |          |          |          |          |
| 8            |   |          |          |          |          |          |          |
| 9            |   |          |          |          |          |          |          |
| 10           |   |          |          |          |          |          |          |
| 11           |   |          |          |          |          |          |          |
| 12           | SEWER SYSTEM MAINT TECH I   | 3,927.97 | 4,124.37 | 4,330.59 | 4,547.12 | 4,774.47 | 5,013.20 |
| 13           |   |          |          |          |          |          |          |
| 14           | OPERATOR I or SSMT II   | 4,126.82 | 4,333.16 | 4,549.82 | 4,777.31 | 5,016.18 | 5,266.99 |
| 15           |   |          |          |          |          |          |          |
| 16           |   |          |          |          |          |          |          |
| 17           | OPERATOR II   | 4,444.14 | 4,666.34 | 4,899.66 | 5,144.64 | 5,401.88 | 5,671.97 |
| 18           |   |          |          |          |          |          |          |
| 19           |   |          |          |          |          |          |          |
| 20           | MECHANICAL MAINTENANCE TECH I<br>or ENVIRONMENTAL TECHNICIAN or<br>MAINTENANCE TECHNICIAN III or<br>OPERATOR III    | 4,785.85 | 5,025.14 | 5,276.40 | 5,540.22 | 5,817.23 | 6,108.09 |
|              |   |          |          |          |          |          |          |
|              |   |          |          |          |          |          |          |
| 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 2023-24)**

| ACCT NO. | DESCRIPTION                            | ADMIN<br>DIV-01  | LAB<br>DIV-02 | PT OPS<br>DIV-03 | PT MAINT<br>DIV-04 | CS MAINT<br>DIV-05 | CS OPS<br>DIV-06 | DISTRICT<br>TOTAL |
|----------|--|------------------|---------------|------------------|--------------------|--------------------|------------------|-------------------|
| 7000     | Uniforms                               | \$ 20,000        | \$ -          | \$ -             | \$ -               | \$ -               | \$ -             | \$ 20,000         |
| 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                      | 340,260          | -             | -                | -                  | -                  | -                | 340,260           |
| 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                    | 195,000          | -             | 1,800            | 4,000              | 7,000              | -                | 207,800           |
| 7330     | Miscellaneous Mileage - P/U & Delivery | 200              | -             | -                | -                  | -                  | -                | 200               |
| 7340     | Postage                                | 10,000           | -             | -                | -                  | -                  | -                | 10,000            |
| 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                               | 20,000           | -             | -                | -                  | -                  | -                | 20,000            |
| 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            | -                  | 35,500             | -                | 37,500            |
| 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           | 223,000            | 130,000            | 17,600           | 393,600           |
| 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                 | 11,000           | 500           | 5,000            | 5,000              | 1,000              | 500              | 23,000            |
| 7710     | Small Tools                            | 500              | 500           | 5,000            | 500                | 1,000              | 500              | 8,000             |
| 7720     | Repair & Maintenance                   | 2,500            | 6,000         | 220,000          | 75,000             | 210,000            | -                | 513,500           |
| 7800     | Special Services - Air & Ground Spray  | -                | -             | 12,000           | -                  | 500                | -                | 12,500            |
| 7810     | Prof Svcs - Engineering & Technical    | 110,000          | -             | -                | -                  | -                  | -                | 110,000           |
| 7820     | Prof Svcs - Accounting & Financial     | 90,000           | -             | -                | -                  | -                  | -                | 90,000            |
| 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            | -                | -             | 78,348           | -                  | -                  | -                | 78,348            |
| 7930     | Solar Measurement & Verification       | -                | -             | -                | -                  | -                  | -                | -                 |
|          | <b>TOTAL SERVICES &amp; SUPPLIES</b>   | <b>1,088,060</b> | <b>92,500</b> | <b>1,128,648</b> | <b>353,000</b>     | <b>418,000</b>     | <b>141,600</b>   | <b>3,221,808</b>  |
| 2278-    | OPEB CalPERS Contribution              | 105,104          | -             | -                | -                  | -                  | -                | 105,104           |
| 7270-    | 101-03 City Franchise Fee - Selma      | 185,000          | -             | -                | -                  | -                  | -                | 185,000           |
| 7270-    | 101-04 City Franchise Fee - Kbrg       | 195,000          | -             | -                | -                  | -                  | -                | 195,000           |
| 7270-    | 101-05 City Franchise Fee - Fowler     | 110,000          | -             | -                | -                  | -                  | -                | 110,000           |
| 7900     | Solar Lease Principal Payments         | 465,000          | -             | -                | -                  | -                  | -                | 465,000           |
| 7910     | Solar Lease Interest Payments          | 386,580          | -             | -                | -                  | -                  | -                | 386,580           |
| 9900     | Contingency                            | -                | -             | -                | -                  | -                  | -                | -                 |
|          | <b>TOTAL OTHER</b>                     | <b>1,446,684</b> | <b>-</b>      | <b>-</b>         | <b>-</b>           | <b>-</b>           | <b>-</b>         | <b>1,446,684</b>  |

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

**PRETREATMENT PROGRAM COST ALLOCATION (FY 2023-24)**

| <u>ACCT.</u> | <u>DESCRIPTION</u>        | <u>DIV-01</u> | <u>DIV-02</u> | <u>TOTAL</u> |
|--------------|---------------------------|---------------|---------------|--------------|
| 6000         | SALARY - NONREP           |               | \$79,598      | \$79,598     |
| 6100         | SALARY - BARG UNIT        |               | 109,994       | 109,994      |
| 6400         | FICA / MEDICARE           |               | 2,012         | 2,012        |
| 6500         | RETIREMENT                |               | 50,481        | 50,481       |
| 6520         | HEALTH INSURANCE          |               | 24,000        | 24,000       |
| 6530         | DENTAL / VISION INSURANCE |               | 2,500         | 2,500        |
| 6540         | LIFE INSURANCE            |               | 400           | 400          |
| 6700         | WORKERS COMP INSURANCE    |               | 12,500        | 12,500       |
| 7000         | UNIFORMS                  | 1,500         | -             | 1,500        |
| 7010         | SAFETY SUPPLIES           |               | 1,000         | 1,000        |
| 7100         | GENERAL INSURANCE         | 5,614         | -             | 5,614        |
| 7300         | OFFICE SUPPLIES           | 198           | -             | 198          |
| 7310         | OFFICE EQUIPMENT          | 83            | -             | 83           |
| 7320         | INFORMATION SYSTEMS       | 3,218         | -             | 3,218        |
| 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        |
|              |                           |               |               |              |
|              | TOTAL                     | \$12,097      | \$289,834     | \$301,931    |

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 2023-24)  |                 |                                |          |                 |               |                   |             |           |
|---|-----------------|--------------------------------|----------|-----------------|---------------|-------------------|-------------|-----------|
| 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               | ALEGRE TRUCKING - 99 TANK WASH | 0.0111   | 661             | 114           | 3.2177            | 26,832      | 15,000    |
| 7   | 1               | PLYMOUTH PROCESSING INC.       | 0.0047   | 161             | 40            | 0.2500            | 400         | 500       |
| 8   | 1               | ASLAN COLD STORAGE             | 0.0054   | 7               | 100           | 0.0000            | 0           | 0         |
| 9   | 1               | BEE SWEET                      | 0.1230   | 708             | 550           | 35.0000           | 70,000      | 70,000    |
| 10  | 1               | BOGHOSIAN RAISIN PKG           | 0.1071   | 5,357           | 1,429         | 6.5000            | 350,000     | 95,000    |
| 11  | 1               | DOM & J PROPERTIES LLC         | 0.0094   | 41              | 41            | 0.0000            | 0           | 0         |
| 12  | 1               | PCA - CORRUGATOR               | 0.0021   | 5               | 23            | 2.4660            | 4,822       | 14,979    |
| 13  | 1               | DANIELS SHARPSMART, INC.       | 0.0012   | 1               | 1             | 0.7361            | 932         | 370       |
| 14  | 1               | D&W FINE PACK                  | 0.0290   | 60              | 74            | 0.0000            | 0           | 0         |
| 15  | 1               | RAW FARM                       | 0.0016   | 80              | 20            | 1.5306            | 36,606      | 19,806    |
| 16  | 1               | FOSTER COMMODITIES             | 0.0250   | 419             | 248           | 2.0000            | 18,000      | 7,500     |
| 17  | 1               | FOWLER DEHYDRATOR              | 0.0357   | 2,229           | 893           | 2.5000            | 50,000      | 15,000    |
| 18  | 1               | FRESNO VALVES & CASTINGS       | 0.0037   | 8               | 10            | 0.0000            | 0           | 0         |
| 19  | 1               | GUARDIAN INDUSTRIES            | 0.1400   | 80              | 94            | 41.0109           | 6,022       | 11,876    |
| 20  | 1               | HEALTHWISE SERVICES LLC        | 0.0002   | 0               | 0             | 1.7000            | 3,400       | 600       |
| 21  | 1               | KES KINGSBURG LP               | 0.1259   | 609             | 42            | 0.3300            | 6.00        | 28.00     |
| 22  | 1               | LION DEHYDRATOR                | 0.1027   | 4,798           | 660           | 6.9000            | 102,000     | 14,000    |
| 23  | 1               | LION RAISIN                    | 0.2359   | 11,080          | 1,847         | 2.2000            | 31,000      | 12,000    |
| 24  | 1               | RANCHO LOS TRES HERMANOS       | 0.0003   | 1               | 0.19          | 0.4106            | 2,262       | 890       |
| 25  | 1               | MAXCO SUPPLY INC.              | 0.0002   | 5.75            | 0.09          | 0.3600            | 5,500       | 400       |
| 26  | 1               | NATIONAL RAISIN PKG            | 0.2460   | 8,766           | 2,857         | 82.0000           | 102,000     | 97,500    |
| 27  | 1               | PHX                            | 0.0013   | 1               | 3             | 1.7814            | 61          | 387       |
| 28  | 1               | QUINN COMPANY                  | 0.0024   | 5               | 6             | 0.0000            | 0           | 0         |
| 29  | 1               | RAMOS TORRES WINERY            | 0.0001   | 0               | 0             | 0.2060            | 2,400       | 200       |
| 30  | 1               | PCA - CONVERTER                | 0.0015   | 3               | 4             | 0.6089            | 1,332       | 1,032     |
| 31  | 1               | SIMONIAN FRUIT PKG             | 0.0429   | 108             | 106           | 1.4000            | 225         | 130       |
| 32  | 1               | STERICYCLE                     | 0.0008   | 3               | 2             | 0.0000            | 0           | 0         |
| 33  | 1               | SUN-MAID - BETHEL              | 0.4248   | 15,065          | 4,132         | 65.0000           | 1,500,000   | 420,000   |
| 34  | 1               | SUN-MAID - NEBRASKA            | 0.0011   | 17              | 1             | 0.2400            | 640         | 220       |
| 35  | 1               | WASTE MANAGEMENT               | 0.0010   | 2               | 3             | 0.0000            | 0           | 0         |
| 36  |                 |                                |          |                 |               |                   |             |           |
| 37  | 30              | SUB TOTALS                     | 1.6860   | 50,281          | 13,300        | 258.3482          | 2,314,440   | 797,418   |

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

| ANNUAL INDUSTRIAL REVENUE NEEDED FORM 7A (FY 2023-24) |        |       |                                 |              |             |             |           |             |
|---|--------|-------|---------------------------------|--------------|-------------|-------------|-----------|-------------|
| 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     | ALEGRE TRUCKING - 99 TANK WASH  | \$9,707      | \$22,231    | \$31,937    | \$2,145   | \$34,083    |
| 7   | S-CS   | 1     | PLYMOUTH PROCESSING INC.        | \$3,046      | \$987       | \$4,033     | \$220     | \$4,253     |
| 8   | K-CS   | 1     | ASLAN COLD STORAGE              | \$3,488      | \$0         | \$3,488     | \$0       | \$3,488     |
| 9   | F-CS   | 1     | BEE SWEET                       | \$42,007     | \$141,631   | \$183,639   | \$23,333  | \$206,972   |
| 10  | F-CS   | 1     | BOGHOSIAN RAISIN PKG            | \$94,080     | \$149,913   | \$243,993   | \$4,333   | \$248,327   |
| 11  | OUT-CS | 1     | DOM & J PROPERTIES LLC          | \$3,090      | \$0         | \$3,090     | \$0       | \$3,090     |
| 12  | K-CS   | 1     | PCA - CORRUGATOR                | \$987        | \$14,774    | \$15,761    | \$1,174   | \$16,935    |
| 13  | OUT-CS | 1     | DANIELS SHARPSMART, INC. (FWLR) | \$251        | \$2,315     | \$2,566     | \$491     | \$3,057     |
| 14  | F-DS   | 1     | D&W FINE PACK                   | \$7,785      | \$0         | \$7,785     | Exempt    | \$7,785     |
| 15  | F-CS   | 1     | RAW FARM                        | \$1,373      | \$22,617    | \$23,990    | \$1,020   | \$25,011    |
| 16  | K-CS   | 1     | FOSTER COMMODITIES              | \$13,821     | \$13,273    | \$27,094    | \$952     | \$28,046    |
| 17  | F-CS   | 1     | FOWLER DEHYDRATOR               | \$44,605     | \$26,167    | \$70,772    | \$1,667   | \$72,438    |
| 18  | OUT-DS | 1     | FRESNO VALVES & CASTINGS        | \$1,009      | \$0         | \$1,009     | Exempt    | \$1,009     |
| 19  | K-CS   | 1     | GUARDIAN INDUSTRIES             | \$29,732     | \$113,285   | \$143,017   | \$19,529  | \$162,546   |
| 20  | F-CS   | 1     | HEALTHWISE SERVICES LLC         | \$34         | \$5,535     | \$5,569     | \$1,133   | \$6,702     |
| 21  | K-CS   | 1     | KES KINGSBURG LP                | \$29,648     | \$869       | \$30,516    | \$157     | \$30,673    |
| 22  | OUT-DS | 1     | LION DEHYDRATOR                 | \$70,687     | \$50,068    | \$120,755   | Exempt    | \$120,755   |
| 23  | OUT-DS | 1     | LION RAISIN                     | \$170,744    | \$19,201    | \$189,944   | Exempt    | \$189,944   |
| 24  | S-CS   | 1     | RANCHO LOS TRES HERMANOS        | \$70         | \$2,055     | \$2,125     | \$362     | \$2,487     |
| 25  | F-CS   | 1     | MAXCO SUPPLY INC.               | \$83         | \$2,498     | \$2,581     | \$240     | \$2,821     |
| 26  | F-CS   | 1     | NATIONAL RAISIN PKG             | \$179,985    | \$284,402   | \$464,387   | \$54,667  | \$519,054   |
| 27  | OUT-DS | 1     | PHX                             | \$307        | \$4,809     | \$5,116     | Exempt    | \$5,116     |
| 28  | S-DS   | 1     | QUINN COMPANY                   | \$642        | \$0         | \$642       | Exempt    | \$642       |
| 29  | K-CS   | 1     | RAMOS TORRES WINERY             | \$25         | \$1,229     | \$1,254     | \$98      | \$1,352     |
| 30  | K-CS   | 1     | PCA - CONVERTER                 | \$396        | \$2,403     | \$2,800     | \$290     | \$3,090     |
| 31  | F-CS   | 1     | SIMONIAN FRUIT PKG              | \$11,574     | \$3,740     | \$15,314    | \$933     | \$16,248    |
| 32  | OUT-CS | 1     | STERICYCLE                      | \$224        | \$0         | \$224       | \$0       | \$224       |
| 33  | K-CS   | 1     | SUN-MAID BETHEL                 | \$291,036    | \$744,730   | \$1,035,766 | \$30,952  | \$1,066,718 |
| 34  | S-CS   | 1     | SUN-MAID - NEBRASKA             | \$360        | \$886       | \$1,246     | \$211     | \$1,458     |
| 35  | OUT-CS | 1     | WASTE MANAGEMENT                | \$279        | \$0         | \$279       | \$0       | \$279       |
| 36  |        |       |                                 |              |             |             |           |             |
| 37  |        | 30    | SUB TOTALS                      | \$1,011,076  | \$1,629,617 | \$2,640,692 | \$143,910 | \$2,784,602 |

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 2023-24)**

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

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

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|------|--------------------------------|---|
| 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.<br>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.   |



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|------|----------------------------------|---|
| 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 –<br>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<br>Payments  | Principal payments on debt service for Direct Purchase Agreement on Clean Renewable Energy Project.   |
| 7910          | Solar Lease Interest<br>Payments   | Interest payments on debt service for Direct Purchase Agreement on Clean Renewable Energy Project.  |
| 7920          | Solar & Battery<br>Maintenance   | Annual fee for maintenance, inspection, testing and cleaning on the solar panels, inverters and battery storage system equipment.   |
| 7930          | Solar Measurement &<br>Verification  | Annual fee for measurement and verification of projected energy savings for the solar project.  |
| 8000-<br>8999 | Fixed Assets – Facilities<br>& Equipment<br>(Depreciable Capital<br>Items) | Planned expansion, refurbishment or replacement of District-owned facilities and equipment including collection system maintenance equipment, interceptor system facilities & equipment, treatment/disposal facilities & equipment, administrative/technical services facilities & equipment. Must be over \$8,000. |

**Table 10**

**Selma-Kingsburg-Fowler County Sanitation District**

**Repair & Maintenance Improvement Projects Schedule for District Facilities From O&M Fund (current dollars)**

| <b>Project No.</b> |  | <b>Fiscal Year</b>      | <b>District O&amp;M Expense</b> |
|--------------------|--|-------------------------|---------------------------------|
| 1                  | Repair and Maintenance Projects  | 2023/24                 | 145,000                         |
| 2                  | Electrical System Components Infrared Inspection/Repair                                  | 2023/24                 | 20,000                          |
| 3                  | Information Systems Hardware/Software Replacement (WIFI, UPS Server, Cloud Based Backup) | 2023/24                 | 125,000                         |
|                    |  | <b>Subtotal 2023/24</b> | <b>\$ 290,000</b>               |
| 1                  | Payroll System   | 2024/25                 | 200,000.00                      |
| 2                  | Centrifuge 1 Seepex Pump Refurbish   | 2024/25                 | 50,000                          |
| 3                  | Clean EP1/AB2  | 2024/25                 | 160,000                         |
|                    |  | <b>Subtotal 2024/25</b> | <b>\$ 410,000</b>               |
| 1                  | Repair and Maintenance Projects  | 2025/26                 | 170,000                         |
| 2                  | Demolish Incinerator   | 2025/26                 | 150,000                         |
|                    |  | <b>Subtotal 2025/26</b> | <b>\$ 320,000</b>               |
| 1                  | Repair and Maintenance Projects  | 2026/27                 | 300,000                         |
| 2                  | Electrical System Components Infrared Inspection/Repair                                  | 2026/27                 | 20,000                          |
|                    |  | <b>Subtotal 2026/27</b> | <b>\$ 320,000</b>               |
| 1                  | Information Systems Hardware/Software Replacement  | 2027/28                 | 80,000                          |
| 2                  | Replace Scada Hardware/Upgrade Software  | 2027/28                 | 90,000                          |
| 3                  | Repair and Maintenance Projects  | 2027/28                 | 138,000                         |
|                    |  | <b>Subtotal 2027/28</b> | <b>\$ 308,000</b>               |
| 1                  | Repair and Maintenance Projects  | 2028/29                 | 300,000                         |
|                    |  | <b>Subtotal 2028/29</b> | <b>\$ 300,000</b>               |
| 1                  | Repair and Maintenance Projects  | 2029/30                 | 260,000                         |
| 2                  | Centrifuge 1 Seepex Pump Refurbish   | 2029/30                 | 50,000                          |
| 3                  | Electrical System Components Infrared Inspection/Repair                                  | 2029/30                 | 20,000                          |
|                    |  | <b>Subtotal 2029/30</b> | <b>\$ 330,000</b>               |
| 1                  | Repair and Maintenance Projects  | 2030/31                 | \$ 270,000                      |
| 2                  | Centrifuge 2 Seepex Pump Refurbish   | 2030/31                 | \$ 50,000                       |
|                    |  | <b>Subtotal 2030/31</b> | <b>\$ 320,000</b>               |
| 1                  | Repair and Maintenance Projects  | 2031/32                 | \$ 115,000                      |
| 2                  | Information Systems Hardware/Software Replacement (WIFI, UPS Server, Cloud Based Backup) | 2031/32                 | \$ 125,000                      |
| 3                  | Replace Scada Hardware/Upgrade Software  | 2031/32                 | 90,000                          |
|                    |  | <b>Subtotal 2031/32</b> | <b>\$ 330,000</b>               |
| 1                  | Repair and Maintenance Projects  | 2032/33                 | \$ 300,000                      |
| 2                  | Electrical System Components Infrared Inspection/Repair                                  | 2032/33                 | \$ 20,000                       |
|                    |  | <b>Subtotal 2032/33</b> | <b>\$ 320,000</b>               |

**Total Ten-Year R&M Improvement Projects 2023/24 thru 2032/33 (current dollars)**

**3,248,000**