

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 2026-27**

S-K-F CSD BOARD OF DIRECTORS

BUDDY MENDES,
CHAIRMAN

FRESNO COUNTY SUPERVISOR DISTRICT 4

AMARJEET GILL,
VICE-CHAIRWOMAN

CITY OF FOWLER, MAYOR PRO-TEM

LAURA NORTH,
DIRECTOR

CITY OF KINGSBURG COUNCIL MEMBER

JIM AVALOS,
DIRECTOR

CITY OF SELMA COUNCIL MEMBER

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
(May 14, 2026, Board Meeting)

To: S-K-F CSD Board of Directors
From: Veronica Cazares, General Manager
Date Memo Prepared: March 18, 2026

SUBJECT:
First Presentation of the Draft FY 2026-27 Budget

RECOMMENDATION
That the Board review the Draft Budget for FY2026-27 and Provide Direction to Staff.

EXECUTIVE SUMMARY
Enclosed is the draft budget for fiscal year (FY) 2026-27, version March 2026. The budget proposes to increase the rates consistent with the last rate study approved by the Board of Directors on May 29, 2024. This will be the third-year rate increase under that study.

The rates will be increased from \$637.72 to \$696.31 per year for Selma, from \$595.72 to \$652.31 per year for Kingsburg and from \$608.72 to \$664.31 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	\$472.12 per year
District Refurbishment and Replacement	<u>\$116.19 per year</u>
Sub-Total	\$588.31 per year
Selma Refurbishment and Replacement	\$108.00 per year
Kingsburg Refurbishment and Replacement	\$64.00 per year
Fowler Refurbishment and Replacement	\$76.00 per year
Selma Total Annual Sewer Service Charge	\$696.31 per year
Kingsburg Total Annual Sewer Service Charge	\$652.31 per year
Fowler Total Annual Sewer Service Charge	\$664.31 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 2026-27 of \$2,768,166 from the O&M fund to the R&R fund.

REVIEW OF BUDGET PAGES

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

The District pump stations are approximately 54 years old and require refurbishment and expansion. The treatment plant is over 54 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 \$2,768,166, which is within the O&M reserve policy of 50% of annual O&M expenses at the end of the year.

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 5 of the current Capital Improvement Program is on page 26 and shows the repair and maintenance project schedule from the O&M fund.

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

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

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
ALL FUNCTIONS ACTIVITIES SUMMARY (FY 2026-27)**

BEGINNING CASH BALANCES

PROPOSED

Function #1 Operations & Maintenance	\$	5,154,747
Function #2 Capital Expansion		7,910,881
Function #2 Capital Refurbishment & Replacement		13,360,078
Function #3 City Collection System Capital R&R - Selma		1,737,619
Function #3 City Collection System Capital R&R - Kingsburg		3,024,074
Function #3 City Collection System Capital R&R - Fowler		<u>1,901,993</u>
BEGINNING BALANCE ALL FUNCTIONS		33,089,392

REVENUES

Function #1 Operations & Maintenance	14,191,986	
Function #2 Capital Expansion	1,371,286	
Function #2 Capital Refurbishment & Replacement (includes transfer from O&M)	3,083,581	
Function #3 City Collection System Capital R&R - Selma	901,937	
Function #3 City Collection System Capital R&R - Kingsburg	444,364	
Function #3 City Collection System Capital R&R - Fowler	<u>365,411</u>	
REVENUE ALL FUNCTIONS		20,358,565

EXPENDITURES

Function #1 Operations & Maintenance (includes transfer to R&R)	14,091,675	
Function #2 Capital Expansion	3,659,723	
Function #2 Capital Refurbishment & Replacement	8,460,670	
Function #3 City Collection System Capital R&R - Selma	430,844	
Function #3 City Collection System Capital R&R - Kingsburg	592,000	
Function #3 City Collection System Capital R&R - Fowler	<u>155,000</u>	
EXPENDITURES ALL FUNCTIONS		27,389,912

ENDING CASH BALANCES

Function #1 Operations & Maintenance	5,255,058	
Function #2 Capital Expansion	5,622,444	
Function #2 Capital Refurbishment & Replacement	7,982,989	
Function #3 City Collection System Capital R&R - Selma	2,208,714	
Function #3 City Collection System Capital R&R - Kingsburg	2,876,438	
Function #3 City Collection System Capital R&R - Fowler	<u>2,112,404</u>	
ENDING BALANCE ALL FUNCTIONS		26,058,047

SUMMARY NO. 1 - O&M

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
FUNCTION #1 OPERATIONS & MAINTENANCE ACTIVITIES (FY 2026-27)**

BEGINNING BALANCE

Beginning FY Cash Balance	\$	5,154,747	\$	-
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REVENUE

	PROPOSED BUDGET	APPROVED BUDGET
Residential, Commercial & Institutional Service Charges	8,073,252	-
Industrial Service Charges	3,497,199	-
Fixed Capital Service Charge	1,986,849	-
IRS Tax Credit (CREB)	178,478	-
Interest Earnings	194,748	-
Septic Hauler Fees	149,445	-
Rental of Property	65,361	-
Plan Check & Inspection Fees	46,653	-
	<hr/>	<hr/>
TOTAL REVENUE	14,191,986	-

EXPENDITURES

A) <u>O&M SERVICE CHARGE</u>				
Salaries and Employee Benefits	4,995,672	-		
Services and Supplies	4,939,441	-		
Cities' Franchise Payments	575,000	-		
Solar Lease Principal Payments	500,000	-		
Solar Lease Interest Payments	313,395	-		
	<hr/>	<hr/>		
	11,323,508	-		
B) <u>FIXED CAPITAL SERVICE CHARGE</u>				
Transfer to Function #2 Refurbishment & Replacement	2,768,166	-		
Subtotal	<hr/>	<hr/>		
	2,768,166	-		
			TOTAL EXPENDITURES	14,091,675
				-

ENDING BALANCE

Ending FY Cash Balance Reserve	5,255,058	-
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SUMMARY NO. 2 - DISTRICT EXPANSION
SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
FUNCTION #2 (DISTRICT CAPITAL EXPANSION) ACTIVITIES (FY 2026-27)

BEGINNING BALANCE

Beginning FY Cash Balance	\$	7,910,881	\$	-
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REVENUE

		<u>PROPOSED BUDGET</u>		<u>APPROVED BUDGET</u>
5000-200-01 Capacity Charges		1,151,938		-
5200-200-01 Annexation Fees		19,349		-
5400-200-01 Interest Earnings		<u>200,000</u>		<u>-</u>
TOTAL REVENUE		<u>1,371,286</u>		<u>-</u>

EXPENDITURES

		<u>PROPOSED BUDGET</u>		<u>APPROVED BUDGET</u>
<u>PLANT OPERATIONS (DIV-03)</u>				
8078-203-01** District Lift Station- D3 North St (2/3 TM, Design, Engineering, CMS, Construction)		2,804,773		-
8080-203-01 Operations and Maintenance Building Remodel		324,450		-
8084-203-01 Fleet Expansion-1 Ton Service Truck (CS)		125,000		-
8085-203-01 Fleet Expansion-1 F150 Regular Cab (OPS)		45,000		-
8086-203-01 WWTP Facilities Plan Update		<u>360,500</u>		<u>-</u>
TOTAL EXPENDITURES		<u>3,659,723</u>		<u>-</u>

Ending FY Cash Balance Reserve		5,622,444		-
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NOTES

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

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

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

SUMMARY NO. 3 - DISTRICT R&R

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
FUNCTION #2 (DISTRICT CAPITAL REFURBISHMENT & REPLACEMENT) ACTIVITIES (FY 2026-27)**

BEGINNING BALANCE

Beginning FY Cash Balance	\$ 13,360,078	\$	-
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REVENUE

	<u>PROPOSED BUDGET</u>		<u>APPROVED BUDGET</u>
5500-200-02 Annual Transfer from General O&M Function #1	2,768,166		-
5400-200-02 Interest Earnings	315,415		-
TOTAL REVENUE	3,083,581		-

EXPENDITURES

<u>PLANT OPERATIONS (DIV-03)</u>			
8165-203-02** District Lift Station- D3 North St (2/3 TM, Design, Engineering, CMS, Construction)	4,207,159		-
8167-203-02** Operations and Maintenance Building Remodel	1,838,550		-
8178-203-02** Effluent Disposal Line R/R	2,202,861		-
8181-203-02 Fleet Replacement Program-V26 Ford F800 Series Crane (1998)	167,100		-
8182-203-02 Fleet Replacement Program-V20 Ford F150 Super Cab (2014)	45,000		-
TOTAL EXPENDITURES	8,460,670		-

ENDING BALANCE

Ending FY Cash Balance Reserve	7,982,989		-
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NOTES

- 1) *Asterisk denotes item previously authorized by Board for expenditure. The amount shown is the total approved budget and may be expended over more than one fiscal year. *Asterisk plus "encumbered" or (enc.) denotes a previously-authorized item with the amount shown being the anticipated remaining budget for this fiscal year.
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SUMMARY NO. 4 - SELMA R&R

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
FUNCTION #3 (COLLECTION SYSTEM CAPITAL REFURBISHMENT & REPLACEMENT) ACTIVITIES (FY 2026-27)**

BEGINNING BALANCE

Beginning FY Cash Balance	\$ 1,737,619	\$	-
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REVENUE

	<u>PROPOSED BUDGET</u>		<u>APPROVED BUDGET</u>
4400-300-03 Service Charges - Residential, Commercial, Institutional	842,800		-
4405-300-03 Service Charges - Industrial	817		-
5400-300-03 Interest Earnings	58,320		-
TOTAL REVENUE	901,937		-

EXPENDITURES

8100-305-03 SRF Loan Debt Service (McCall Avenue Sewer R&R)	263,844		-
8000-305-03 Miscellaneous Repairs	100,000		-
8021-305-03** CCTV Inspection and Review	67,000		-
TOTAL EXPENDITURES	430,844		-

ENDING BALANCE

Ending FY Cash Balance Reserve	2,208,714		-
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NOTES

- 1) *Asterisk denotes item previously authorized by Board for expenditure. The amount shown is the total approved budget and may be expended over more than one fiscal year. *Asterisk plus "encumbered" or (enc.) denotes a previously-authorized item with the amount shown being the anticipated remaining budget for this fiscal year.
- 2) **Asterisks denotes the item is a multiple-year project as noted in the Capital Improvement Project.
- 3) Beginning balance may be different from previous fiscal year's ending balance. This may be due to projects, miscellaneous repairs and emergency repairs over or under budget, and revenue actuals. The annual audit and board actions reflect the differences.

SUMMARY NO. 5 - KINGSBURG R&R

SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT

FUNCTION #3 (COLLECTION SYSTEM CAPITAL REFURBISHMENT & REPLACEMENT) ACTIVITIES (FY 2026-27)

BEGINNING BALANCE

Beginning FY Cash Balance	\$ 3,024,074	\$	-
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REVENUE

	<u>PROPOSED BUDGET</u>		<u>APPROVED BUDGET</u>
4400-300-04 Service Charges - Residential, Commercial, Institutional	302,400		-
4405-300-04 Service Charges - Industrial	54,764		-
5400-300-04 Interest Earnings	<u>87,200</u>		<u>-</u>
TOTAL REVENUE	444,364		-

EXPENDITURES

8000-305-04 Miscellaneous Repairs	45,000		-
8018-305-04** CCTV Inspection and Review	45,000		-
8035-305-04** 18th Avenue Sewer Improvement Phase I (1/2, Design, Construction Management Services, Construction)	<u>502,000</u>		<u>-</u>
TOTAL EXPENDITURES	592,000		-

ENDING BALANCE

Ending FY Cash Balance Reserve	2,876,438		-
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NOTES

- 1) *Asterisk denotes item previously authorized by Board for expenditure. The amount shown is the total approved budget and may be expended over more than one fiscal year. *Asterisk plus "encumbered" or (enc.) denotes a previously-authorized item with the amount shown being the anticipated remaining budget for this fiscal year.
- 2) **Asterisks denotes the item is a multiple-year project as noted in the Capital Improvement Project.
- 3) Beginning balance may be different from previous fiscal year's ending balance. This may be due to projects, miscellaneous repairs and emergency repairs over or under budget, and revenue actuals. The annual audit and board actions reflect the differences.

Appendix

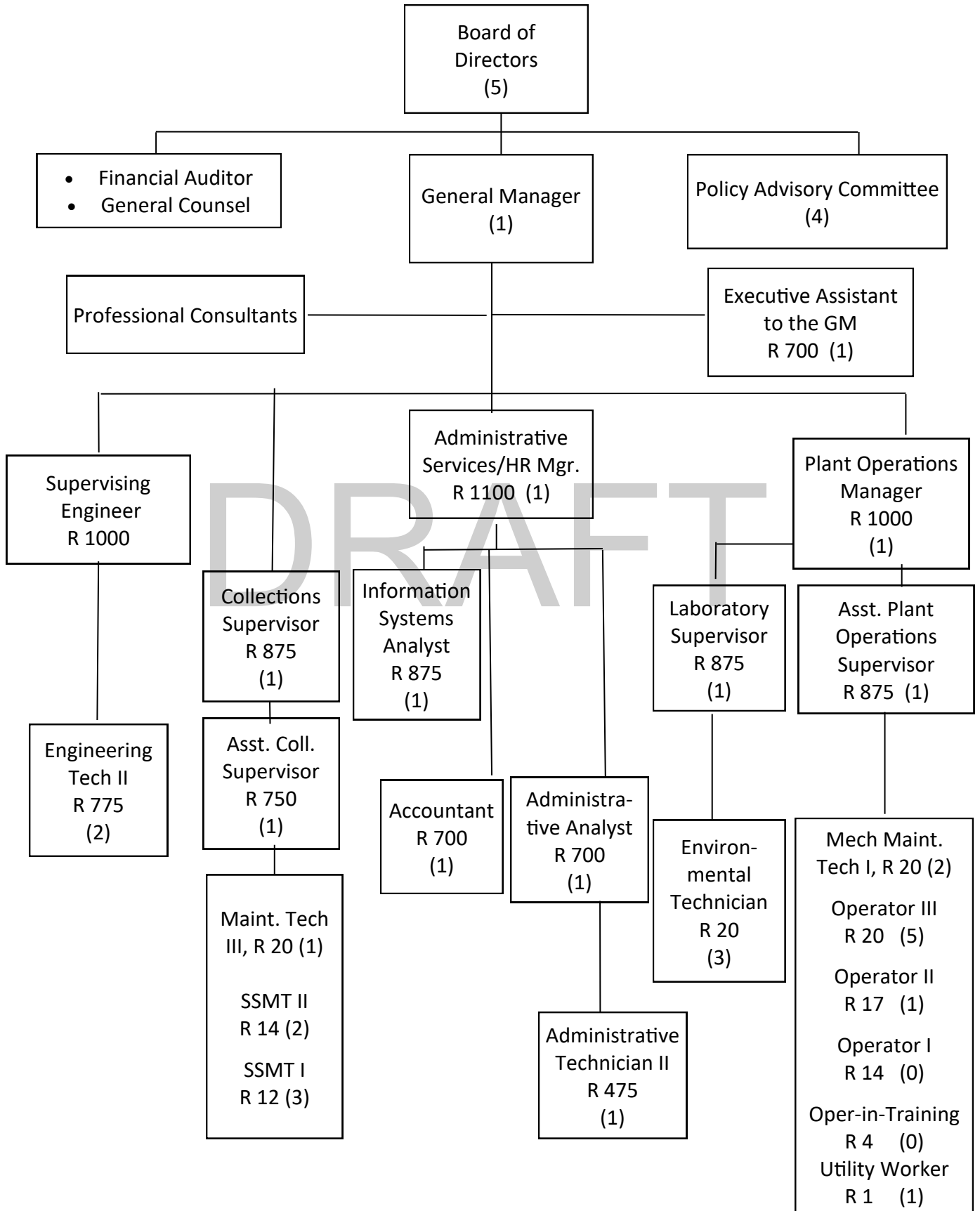
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ORGANIZATIONAL CHART

FY 2026-27

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



SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
SALARIES AND BENEFITS EXPENDITURES BY DIVISION (FY 2026-27)

ACCT NO.	<u>DESCRIPTION</u>	ADMIN <u>DIV 01</u>	LAB <u>DIV 02</u>	PT OPS <u>DIV 03</u>	PT MNT <u>DIV 04</u>	CS MNT <u>DIV 05</u>	CS OPS <u>DIV 06</u>	DISTRICT <u>TOTAL</u>
6000	Salaries - Nonrep	\$ 775,363	\$ 178,346	\$ 198,706	\$ 192,503	\$ 224,488	\$ 202,501	1,771,907
6100	Salaries - Barg Unit	-	235,897	492,103	176,071	199,109	199,109	1,302,289
6200	Extra Help	-	-	-	-	-	-	-
6300	Shift Differential	-	-	1,000	-	-	-	1,000
6310	Standby Pay	-	-	9,500	-	3,800	5,700	19,000
6320	Overtime	2,000	1,000	16,500	4,000	7,500	7,500	38,500
6330	Holiday Work Pay	-	-	5,500	-	-	-	5,500
6340	Sick Leave Cash Out	2,500	500	500	500	500	500	5,000
6400	Medicare	11,308	4,522	10,495	4,874	5,778	6,022	42,999
6420	S.U.I.	848	667	1,227	773	758	727	5,000
6500	Retirement	239,928	136,807	271,791	179,573	118,538	88,199	1,034,836
6510	RBP IRC 415 - Retirees	-	-	-	-	-	-	-
6520	Health	84,379	60,038	142,954	77,738	82,855	80,677	528,640
6530	Dental/Vision	8,000	4,000	10,000	7,000	4,000	3,000	36,000
6540	Life	1,000	800	1,900	1,000	700	600	6,000
6610	OPEB-Pre 65	14,000	-	-	-	-	-	14,000
6615	OPEB-Post 65	80,000	-	-	-	-	-	80,000
6700	Workers Comp Ins	100,000	-	-	-	-	-	100,000
6900	Contingency (0.1%)	849	667	1,228	773	758	728	5,002
	TOTAL	1,320,176	623,243	1,163,405	644,804	648,783	595,263	4,995,672

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: **60.4%**

SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
SALARY DISTRIBUTION BY JOB CLASSIFICATION (FY 2026-27)

<u>CLASSIFICATION</u>	ADMIN <u>DIV 01</u>	LAB <u>DIV 02</u>	PT OPS <u>DIV 03</u>	PT MNT <u>DIV 04</u>	CS MNT <u>DIV 05</u>	CS OPS <u>DIV 06</u>	<u>TOTAL</u>
General Manager	\$ 176,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,800
Admin Services/HR Mgr	80,390	16,078	16,078	16,078	16,078	16,078	160,779
Supervising Engineer	65,963	-	-	21,988	21,988	-	109,939
Plant Operations Manager	-	13,363	80,179	40,089	-	-	133,631
Collections Supv	-	-	-	-	59,379	59,379	118,757
Laboratory Supv	-	125,197	-	-	-	-	125,197
EXEMPT SUBTOTAL	323,153	154,638	96,257	78,155	97,444	75,457	825,104
Info Systems Analyst	64,390	12,878	12,878	12,878	12,878	12,878	128,780
Asst Plant Ops Supv	-	-	78,740	33,746	-	-	112,486
Asst Coll Supv	-	-	-	-	46,442	46,442	92,884
Engineering Tech II	28,447	-	-	28,447	28,447	28,447	113,788
Engineering Tech II	28,447	-	-	28,447	28,447	28,447	113,788
Executive Asst to the GM	54,152	10,830	10,830	10,830	10,830	10,830	108,305
Accountant	108,305	-	-	-	-	-	108,305
Admin Analyst	81,746	-	-	-	-	-	81,746
Admin Tech II	86,723	-	-	-	-	-	86,723
NONEXEMPT SUBTOTAL	452,210	23,708	102,449	114,348	127,044	127,044	946,804
Environmental Tech	-	67,179	-	-	-	-	67,179
Environmental Tech	-	79,712	-	-	-	-	79,712
Environmental Tech	-	89,005	-	-	-	-	89,005
Maint Tech III	-	-	-	-	44,503	44,503	89,005
Mech Maint Tech I	-	-	21,639	64,917	-	-	86,556
Mech Maint Tech I	-	-	20,025	60,076	-	-	80,101
Operator III	-	-	86,556	-	-	-	86,556
Operator I	-	-	57,928	-	-	-	57,928
Operator III	-	-	86,556	-	-	-	86,556
Operator III	-	-	81,656	-	-	-	81,656
Operator III	-	-	76,548	-	-	-	76,548
Operator II	-	-	61,194	-	-	-	61,194
Swr Sys Maint Tech II	-	-	-	-	33,809	33,809	67,618
Swr Sys Maint Tech I	-	-	-	-	34,515	34,515	69,030
Swr Sys Maint Tech I	-	-	-	-	30,440	30,440	60,880
Swr Sys Maint Tech I	-	-	-	-	28,602	28,602	57,205
Swr Sys Maint Tech I	-	-	-	-	27,240	27,240	54,480
Utility Worker	-	-	-	51,078	-	-	51,078
BRG UNIT SUBTOTAL	-	235,897	492,103	176,071	199,109	199,109	1,302,290
EMPLOYEE COUNT	5.60	4.40	8.10	5.10	5.00	4.80	33.00
TOTAL SALARIES	<u>775,363</u>	<u>414,244</u>	<u>690,809</u>	<u>368,574</u>	<u>423,598</u>	<u>401,610</u>	<u>3,074,196</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 7/01/2026

RANGE	CLASSIFICATION	A	B	C	D	E	Y
475	ADMINISTRATIVE TECHNICIAN II	5,194.93	5,454.68	5,727.41	6,013.78	6,314.47	6,630.19
500							
525							
550							
575							
600							
625							
650							
675							
700	ENGINEERING TECHNICIAN I or EXEC ASSIST TO THE GM or ACCOUNTANT or ADMIN ANALYST	6,487.75	6,812.14	7,152.74	7,510.38	7,885.90	8,280.19
725							
750	ASST COLLECTIONS SUPERVISOR or ENGINEERING TECHNICIAN II	6,816.19	7,157.00	7,514.85	7,890.59	8,285.12	8,699.38
775							
800							
825							
850							
875	*COLLECTIONS SUPV or *LAB SUPV or *ASST. PLANT OPERATIONS SUPV or INFO SYST ANALYST	7,711.89	8,097.49	8,502.36	8,927.48	9,373.86	9,842.55
900							
925							
950							
975							
1000	*PLANT OPERATIONS MANAGER or SUPERVISING ENGINEER	8,725.30	9,161.57	9,619.64	10,100.63	10,605.66	11,135.94
1025							
1050							
1075							
1100	*ADMINISTRATIVE SERVICES/HUMAN RESOURCES MANAGER	9,631.10	10,112.65	10,618.29	11,149.20	11,706.66	12,291.99
1125							
1150							
1175							
1200							
	*GENERAL MANAGER						14,733.33
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 are eligible for an additional maximum of 9.0% certification compensation.							

S-K-F CSD BARGAINING UNIT SALARY SCHEDULE EFFECTIVE FIRST PAY PERIOD AFTER 7-1-26

<u>RANGE</u>	<u>CLASSIFICATION</u>	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>Y</u>
1	UTILITY WORKER	3,335.11	3,501.86	3,676.96	3,860.81	4,053.85	4,256.54
2							
3							
4	OPERATOR IN TRAINING	3,591.55	3,771.13	3,959.68	4,157.67	4,365.55	4,583.83
5							
6							
7							
8							
9							
10							
11							
12	SEWER SYSTEM MAINT TECH I	4,375.95	4,594.75	4,824.49	5,065.71	5,319.00	5,584.95
13							
14	OPERATOR I or SSMT II	4,597.48	4,827.36	5,068.73	5,322.16	5,588.27	5,867.68
15							
16							
17	OPERATOR II	4,950.99	5,198.54	5,458.46	5,731.39	6,017.96	6,318.85
18							
19							
20	MECHANICAL MAINTENANCE TECH I or ENVIRONMENTAL TECHNICIAN or MAINTENANCE TECHNICIAN III or OPERATOR III	5,331.67	5,598.26	5,878.17	6,172.08	6,480.68	6,804.72
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 are eligible for an additional maximum of 9.0% certification compensation.							

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
SERVICES & SUPPLIES EXPENDITURES BY DIVISION (FY 2026-27)**

ACCT NO.	DESCRIPTION	ADMIN DIV-01	LAB DIV-02	PT OPS DIV-03	PT MAINT DIV-04	CS MAINT DIV-05	CS OPS DIV-06	DISTRICT TOTAL
7000	Uniforms	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000
7010	Safety Supplies	1,000	2,000	7,000	2,000	6,000	2,000	20,000
7020	Safety Awards	7,000	-	-	-	-	-	7,000
7100	General Insurance	600,000	-	-	-	-	-	600,000
7110	Honesty Bond	200	-	-	-	-	-	200
7200	Permits	1,200	11,000	153,000	1,000	1,000	5,000	172,200
7210	Directors' Fees	10,000	-	-	-	-	-	10,000
7220	Memberships	42,000	-	-	-	-	-	42,000
7230	Certification Fees	6,000	-	-	-	-	-	6,000
7250	State Equalization Board Taxes	5,000	-	-	-	-	-	5,000
7260	Property Taxes & Assessments	8,200	-	-	-	-	-	8,200
7300	Office Supplies	12,000	-	-	-	-	-	12,000
7310	Office Equipment	5,000	-	-	-	-	-	5,000
7320	Information Systems	188,000	-	62,624	-	-	-	250,624
7330	Miscellaneous Mileage - P/U & Delivery	200	-	-	-	-	-	200
7340	Postage	3,000	-	-	-	-	-	3,000
7350	Printing - Advertising	7,500	-	-	-	-	-	7,500
7360	Printing - Forms	2,000	-	-	-	-	-	2,000
7370	Books & Publications	500	-	-	-	-	-	500
7380	Communications	50,000	-	-	-	-	-	50,000
7390	Outreach	15,000	-	-	-	-	-	15,000
7400	Travel & Training	43,000	-	-	-	-	-	43,000
7410	Employee Recognition Program	5,768	-	-	-	-	-	5,768
7500	Laboratory Supplies & Equipment	-	18,000	-	-	-	-	18,000
7510	External Laboratory Services	-	50,000	-	-	-	-	50,000
7600	Maintenance - Nuisance Abatement	-	-	2,000	-	1,500	-	3,500
7610	Maintenance - Auto	2,000	1,500	3,500	3,500	3,500	10,000	24,000
7620	Maintenance - Equipment	1,000	7,000	15,000	340,000	200,000	65,000	628,000
7630	Maintenance - Buildings & Grounds	11,000	2,000	20,000	20,000	2,500	-	55,500
7640	Chemicals	-	-	182,000	1,000	1,000	-	184,000
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	-	-	850,000	-	-	205,000	1,055,000
7700	Rent & Lease Equipment	16,100	500	5,000	5,000	1,000	500	28,100
7710	Small Tools	500	500	1,000	500	1,000	500	4,000
7720	Repair & Maintenance	2,500	6,000	445,000	55,000	370,800	-	879,300
7800	Special Services - Air & Ground Spray	-	-	21,476	-	65,000	-	86,476
7810	Prof Svcs - Engineering & Technical	336,000	-	-	-	-	-	336,000
7820	Prof Svcs - Accounting & Financial	55,000	-	-	-	-	-	55,000
7830	Prof Svcs - Legal	30,000	-	-	-	-	-	30,000
7840	Prof Svcs - Medical & Safety	10,000	-	-	-	-	-	10,000
7850	Prof Svcs - Mgt & Human Relations	25,000	-	-	-	-	-	25,000
7860	Prof Svcs - Other	5,000	-	-	-	-	-	5,000
7920	Solar & Battery Maintenance	-	-	84,372	-	-	-	84,372
	TOTAL SERVICES & SUPPLIES	1,535,668	100,500	1,880,972	446,000	675,300	301,000	4,939,441
7270-	101-03 City Franchise Fee - Selma	225,000	-	-	-	-	-	225,000
7270-	101-04 City Franchise Fee - Kbrg	205,000	-	-	-	-	-	205,000
7270-	101-05 City Franchise Fee - Fowler	145,000	-	-	-	-	-	145,000
7900	Solar Lease Principal Payments	500,000	-	-	-	-	-	500,000
7910	Solar Lease Interest Payments	313,395	-	-	-	-	-	313,395
9900	Contingency	-	-	-	-	-	-	-
	TOTAL OTHER	1,388,395	-	-	-	-	-	1,388,395

SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT

PRETREATMENT PROGRAM COST ALLOCATION (FY 2026-27)

<u>ACCT.</u>	<u>DESCRIPTION</u>	<u>DIV-01</u>	<u>DIV-02</u>	<u>TOTAL</u>
6000	SALARY - NONREP		\$89,173	\$89,173
6100	SALARY - BARG UNIT		117,949	117,949
6400	FICA / MEDICARE		2,261	2,261
6500	RETIREMENT		68,404	68,404
6520	HEALTH INSURANCE		30,019	30,019
6530	DENTAL / VISION INSURANCE		2,000	2,000
6540	LIFE INSURANCE		400	400
6700	WORKERS COMP INSURANCE	13,475		13,475
7000	UNIFORMS	2,200	-	2,200
7010	SAFETY SUPPLIES		1,000	1,000
7100	GENERAL INSURANCE	9,900	-	9,900
7300	OFFICE SUPPLIES	198	-	198
7310	OFFICE EQUIPMENT	83	-	83
7320	INFORMATION SYSTEMS	3,102	-	3,102
7380	COMMUNICATIONS	825	-	825
7400	TRAVEL & TRAINING	710	-	710
7500	LAB SUPPLIES	-	1,800	1,800
7510	EXTERNAL LAB SERVICES	-	5,000	5,000
7610	MAINTENANCE - AUTO	-	750	750
7670	FUEL - GASOLINE	-	1,000	1,000
		<u> </u>	<u> </u>	<u> </u>
	TOTAL	\$30,492	\$319,755	\$350,247

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 2026-27)								
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.
6	1	99 TANK (ALEGRE)	0.0111	661	114	2.5000	9,000	10,000
7	1	AMERICAN (PLYMOUTH PROCESSING)	0.0047	161	40	0.2953	590	763
8	1	ASLAN COLD STORAGE	0.0054	7	100	0.0000	0	0
9	1	BEE SWEET	0.1230	708	550	36.0000	50,000	120,000
10	1	BOGHOSIAN RAISIN PKG	0.1071	5,357	1,429	5.0000	100,000	40,000
11	1	CACCIATORE FINE WINES (DOM & J PROPERTIES LLC)	0.0094	41	41	0.0000	0	0
12	1	CENTRAL CALIFORNIA SHEETS (PCA - CORRUGATOR)	0.0021	5	23	2.5056	14,420	5,851
13	1	DANIELS SHARPSMART, INC.	0.0012	1	1	3.5000	5,500	1,100
14	1	D&W FINE PACK	0.0290	60	74	0.0000	0	0
15	1	9TH STREET CHEESE (RAW FARM)	0.0016	80	20	2.0531	175,515	90,329
16	1	FOSTER COMMODITIES	0.0250	419	248	1.2919	9,482	2,801
17	1	FOWLER DEHYDRATOR	0.0357	2,229	893	2.7000	140,000	17,000
18	1	FRESNO VALVES & CASTINGS	0.0037	8	10	0.0000	0	0
19	1	GUARDIAN INDUSTRIES	0.1400	80	94	26.6214	220	2,887
20	1	HEALTHWISE SERVICES LLC	0.0002	0	0	2.3445	4,056	735
21	1	KES KINGSBURG LP	0.1259	609	42	1.0000	33.00	97.00
22	1	LION DEHYDRATOR	0.1027	4,798	660	7.9000	139,000	38,000
23	1	LION RAISIN	0.2359	11,080	1,847	1.8000	117,000	15,000
24	1	RANCHO LOS TRES HERMANOS	0.0003	1	0.19	0.5500	3,050	1,200
25	1	MAXCO SUPPLY INC.	0.0002	5.75	0.09	0.4000	10,000	700
26	1	NATIONAL RAISIN PKG	0.2460	8,766	2,857	80.0000	30,000	80,000
27	1	PHX	0.0013	1	3	4.9580	170	1,073
28	1	QUINN COMPANY	0.0024	5	6	0.0000	0	0
29	1	RAMOS TORRES WINERY	0.0001	0	0	0.2200	2,500	300
30	1	SACRAMENTO CONTAINER (PCA - CONVERTER)	0.0015	3	4	0.5102	3,759	922
31	1	SIMONIAN FRUIT PKG	0.0429	108	106	0.9753	200	150
32	1	STERICYCLE	0.0008	3	2	0.0000	0	0
33	1	SUN-MAID - BETHEL	0.4248	15,065	4,132	43.5000	792,975	126,300
34	1	SUN-MAID - NEBRASKA	0.0011	17	1	0.0000	0	0
35	1	USA WASTE OF CALIFORNIA (WASTE MANAGEMENT)	0.0010	2	3	1.7280	0	0
36								
37	30	SUB TOTALS	1.6860	50,281	13,300	228.3533	1,607,470	555,208

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

ANNUAL INDUSTRIAL REVENUE NEEDED FORM 7A (FY 2026-27)								
SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT								
	A	B	C	D	E	F	G	
1	NOTES	NO. USERS	USER NAME	ANNUAL FIXED CAPITAL CHARGE	PROJECTED O&M CHARGE	DISTRICT ANNUAL SRVC CHRG SUBTOTAL	PROJECTED CITIES' COLL SYST CHARGE	TOTAL ANNUAL PROJECTED REVENUE
2								
3								
4								
5								
6	F-CS	1	99 TANK (ALEGRE)	\$14,978	\$18,760	\$33,737	\$2,262	\$35,999
7	S-CS	1	AMERICAN (PLYMOUTH PROCESSING)	\$4,638	\$1,729	\$6,368	\$380	\$6,747
8	K-CS	1	ASLAN COLD STORAGE	\$5,324	\$0	\$5,324	\$0	\$5,324
9	F-CS	1	BEE SWEET	\$61,047	\$212,842	\$273,888	\$32,571	\$306,460
10	F-CS	1	BOGHOSIAN RAISIN PKG	\$145,265	\$94,039	\$239,304	\$4,524	\$243,827
11	OUT-CS	1	CACCIATORE FINE WINES (DOM & J PROPERTIES LLC)	\$4,472	\$0	\$4,472	\$0	\$4,472
12	K-CS	1	CENTRAL CALIFORNIA SHEETS (PCA - CORRUGATOR)	\$1,479	\$19,615	\$21,093	\$1,909	\$23,003
13	OUT-CS	1	DANIELS SHARPSMART, INC. (FWLR)	\$341	\$15,450	\$15,791	\$3,167	\$18,958
14	F-DS	1	D&W FINE PACK	\$10,995	\$0	\$10,995	Exempt	\$10,995
15	F-CS	1	9TH STREET CHEESE (RAW FARM)	\$2,118	\$153,077	\$155,195	\$1,858	\$157,053
16	K-CS	1	FOSTER COMMODITIES	\$20,880	\$11,145	\$32,025	\$984	\$33,010
17	F-CS	1	FOWLER DEHYDRATOR	\$69,679	\$96,503	\$166,182	\$2,443	\$168,625
18	OUT-DS	1	FRESNO VALVES & CASTINGS	\$1,428	\$0	\$1,428	Exempt	\$1,428
19	K-CS	1	GUARDIAN INDUSTRIES	\$40,472	\$91,309	\$131,781	\$20,283	\$152,064
20	F-CS	1	HEALTHWISE SERVICES LLC	\$46	\$10,557	\$10,603	\$2,121	\$12,724
21	K-CS	1	KES KINGSBURG LP	\$41,039	\$3,438	\$44,476	\$762	\$45,238
22	OUT-DS	1	LION DEHYDRATOR	\$107,935	\$124,586	\$232,521	Exempt	\$232,521
23	OUT-DS	1	LION RAISIN	\$261,383	\$79,532	\$340,915	Exempt	\$340,915
24	S-CS	1	RANCHO LOS TRES HERMANOS	\$97	\$4,196	\$4,294	\$707	\$5,001
25	F-CS	1	MAXCO SUPPLY INC.	\$122	\$7,318	\$7,440	\$362	\$7,802
26	F-CS	1	NATIONAL RAISIN PKG	\$275,856	\$328,626	\$604,481	\$72,381	\$676,862
27	OUT-DS	1	PHX	\$429	\$17,362	\$17,790	Exempt	\$17,790
28	S-DS	1	QUINN COMPANY	\$906	\$0	\$906	Exempt	\$906
29	K-CS	1	RAMOS TORRES WINERY	\$35	\$2,300	\$2,335	\$168	\$2,502
30	K-CS	1	SACRAMENTO CONTAINER (PCA - CONVERTER)	\$559	\$4,312	\$4,871	\$389	\$5,259
31	F-CS	1	SIMONIAN FRUIT PKG	\$16,356	\$3,476	\$19,832	\$882	\$20,714
32	OUT-CS	1	STERICYCLE	\$317	\$0	\$317	\$0	\$317
33	K-CS	1	SUN-MAID BETHEL	\$444,593	\$657,505	\$1,102,098	\$33,143	\$1,135,241
34	S-CS	1	SUN-MAID - NEBRASKA	\$520	\$0	\$520	\$0	\$520
35	OUT-CS	1	USA WASTE OF CALIFORNIA (WASTE MANAGEMENT)	\$396	\$5,820	\$6,215	\$1,563	\$7,779
36								
37		30	SUB TOTALS	\$1,533,703	\$1,963,496	\$3,497,199	\$182,858	\$3,680,058

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 2026-27)**

Acct. No.	<u>Category</u>	<u>Expenditure Examples and Summary Descriptions</u>
6000	Salaries – Non-represented	Regular wages, certification compensation, 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, 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 on weekends.
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 as per MOU and/or FLSA.
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	Medicare	Mandated 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 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, 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	Board members' stipend for each meeting attended and for each day's service rendered as a Board Member by request of the Board, not to exceed six days in any calendar month.
7220	Memberships	Membership dues for Chambers of Commerce, California Association of Sanitation Agencies, California Special Districts Association, Water Environment Federation, California Water Environment Association, American Water Works Association and other professional organizations.

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

7380	Communications	Service, replacement and repair of telephones, telemetry, alarms, alarm monitoring service, internet access, mobile broadband devices and leased lines, process monitoring and security cameras. After-hours answering service.
7390	Outreach	Outreach, community relations, 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.
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.
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 infrared 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 database 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. IRS 125 POP plan fees.

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

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**SELMA - KINGSBURG - FOWLER COUNTY SANITATION DISTRICT
FUND SOURCES AND USES (2026-27)**

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

Selma-Kingsburg-Fowler County Sanitation District

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

Project			District
1	AB3 Master/Redundant PLC	2026/27	50,000
2	PO System/Accounting System	2026/27	100,000
3	Brush Aerators	2026/27	60,000
4	Clean AB2/EP1	2026/27	100,000
5	Electrical System Components Infrared Inspection/Repair	2026/27	25,000
Subtotal 2026/27			\$ 335,000
1	Information Systems Hardware/Software Replacement	2027/28	135,000
2	Replacement DO Probes and Flow Meters (WWTP)	2027/28	115,000
3	CCTV Inspect: Ward Drain Pipe	2027/28	100,000
4	Clean AD4	2027/28	100,000
Subtotal 2027/28			\$ 450,000
1	Repair and Maintenance Projects	2028/29	\$ 160,000
2	RDT Preventaive Maintenance	2028/29	45,000
3	Brush Aerators	2028/29	60,000
4	Clean AD3	2028/29	100,000
Subtotal 2028/29			\$ 365,000
1	Repair and Maintenance Projects	2029/30	200,000
2	Pond Maintenance	2029/30	35,000
3	SmartCover Replacement	2029/30	45,000
4	Centrifuge 1 Seepex Pump Refurbish	2029/30	50,000
5	Electrical System Components Infrared Inspection/Repair	2029/30	20,000
Subtotal 2029/30			\$ 350,000
1	Repair and Maintenance Projects	2030/31	265,000
2	SmartCover	2030/31	45,000
3	Centrifuge 2 Seepex Pump Refurbish	2030/31	50,000
4	Demolish Incinerator	2030/31	150,000
Subtotal 2030/31			\$ 510,000
1	Repair and Maintenance Projects	2031/32	180,000
2	Information Systems Hardware/Software Replacement (WIFI, UPS Server, Cloud Based Backup)	2031/32	200,000
Subtotal 2031/32			\$ 380,000
1	Repair and Maintenance Projects	2032/33	295,000
2	RDT Preventaive Maintence	2032/33	45,000
3	Electrical System Components Infrared Inspection/Repair	2032/33	20,000
Subtotal 2032/33			\$ 360,000
1	Repair and Maintenance Projects	2033/34	260,000
2	Replace Blower Core AB3/VFD	2033/34	75,000
3	RDT TWAS Pumps	2033/34	35,000
Subtotal 2033/34			\$ 370,000
1	Repair and Maintenance Projects	2034/35	\$ 110,000
2	Pond Maintenance	2034/35	\$ 35,000
3	Replace Blower Core AB3/VFD	2034/35	\$ 75,000
4	SmartCover Replacement	2034/35	\$ 45,000
5	Digester/RAS/Centrifuge PLC's	2034/35	\$ 75,000
Subtotal 2034/35			\$ 340,000
1	Repair and Maintenance Projects	2035/36	\$ 110,000
2	AB3/AB4 Blower Replacement	2035/36	\$ 200,000
3	Electrical System Components Infrared Inspection/Repair	2035/36	\$ 25,000
4	Information Systems Hardware/Software Replacement	2035/36	\$ 125,000
Subtotal 2035/36			\$ 460,000
Total Ten-Year R&M Improvement Projects 2026/27 thru 2035/36			\$ 3,920,000