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**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 5th 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		7,633,839
Function #3 City Collection System Capital R&R - Selma		1,854,344
Function #3 City Collection System Capital R&R - Kingsburg		2,566,770
Function #3 City Collection System Capital R&R - Fowler		1,329,775
BEGINNING BALANCE ALL FUNCTIONS		22,372,067

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)	2,125,182
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	14,645,737

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	8,348,458
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	20,926,378

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	\$	-
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REVENUE

	<u>PROPOSED BUDGET</u>	<u>APPROVED BUDGET</u>
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	-
	<hr/>	<hr/>
TOTAL REVENUE	10,680,690	-

EXPENDITURES

A) <u>O&M SERVICE CHARGE</u>				
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		-
		<hr/>		<hr/>
		8,912,008		-
 B) <u>FIXED CAPITAL SERVICE CHARGE</u>				
Transfer to Function #2 Refurbishment & Replacement		1,838,155		-
	Subtotal	<hr/>		<hr/>
		1,838,155		-
	TOTAL EXPENDITURES	10,750,163		-

ENDING BALANCE

Ending FY Cash Balance Reserve		4,030,214		-
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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	\$	-
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<u>REVENUE</u>	<u>PROPOSED BUDGET</u>	<u>APPROVED BUDGET</u>
5000-200-01 Capacity Charges	506,682	-
5200-200-01 Annexation Fees	21,763	-
5400-200-01 Interest Earnings	91,133	-
TOTAL REVENUE	619,577	-

<u>EXPENDITURES</u>	<u>PROPOSED BUDGET</u>	<u>APPROVED BUDGET</u>
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	1,185,188	-
B) <u>Capacity Fee Offset</u>		
Transfer to Function #2 Refurbishment & Replacement	126,670	-
Subtotal	126,670	-
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	\$ 7,633,839	\$	-
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REVENUE

	<u>PROPOSED BUDGET</u>		<u>APPROVED BUDGET</u>
5500-200-02 Annual Transfer from General O&M Function #1	1,838,155		-
5400-200-02 Interest Earnings	160,355		-
5410-200-02 Capacity Fee Offset transfer from Capital Expansion Function #2	126,670		-
	<u>2,125,181</u>		<u>-</u>
TOTAL REVENUE			

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 Aministration Building Roof Replacement	225,000		-
8175-203-02 Fleet Replacement Program -V02-GMC C1500 Sierra (2005)	35,000		-
	<u>1,410,563</u>		<u>-</u>
TOTAL EXPENDITURES			

ENDING BALANCE

Ending FY Cash Balance Reserve	8,348,458		-
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NOTES

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

SUMMARY NO. 4 - SELMA R&R

SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT

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

BEGINNING BALANCE

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

	<u>PROPOSED BUDGET</u>		<u>APPROVED 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		-
	<hr/>		<hr/>
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		-
	<hr/>		<hr/>
TOTAL EXPENDITURES	1,287,844		-

ENDING BALANCE

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

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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	\$	-
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REVENUE

	<u>PROPOSED BUDGET</u>		<u>APPROVED 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 (Between Lewis and Plumas)	211,000		-
TOTAL EXPENDITURES	691,000		-

ENDING BALANCE

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

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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	\$	-
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REVENUE

	<u>PROPOSED BUDGET</u>		<u>APPROVED 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		-
	<u>263,580</u>		<u>-</u>
TOTAL REVENUE			

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		-
	<u>640,000</u>		<u>-</u>
TOTAL EXPENDITURES			

ENDING BALANCE

Ending FY Cash Balance Reserve	953,355		-
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NOTES

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

Appendix

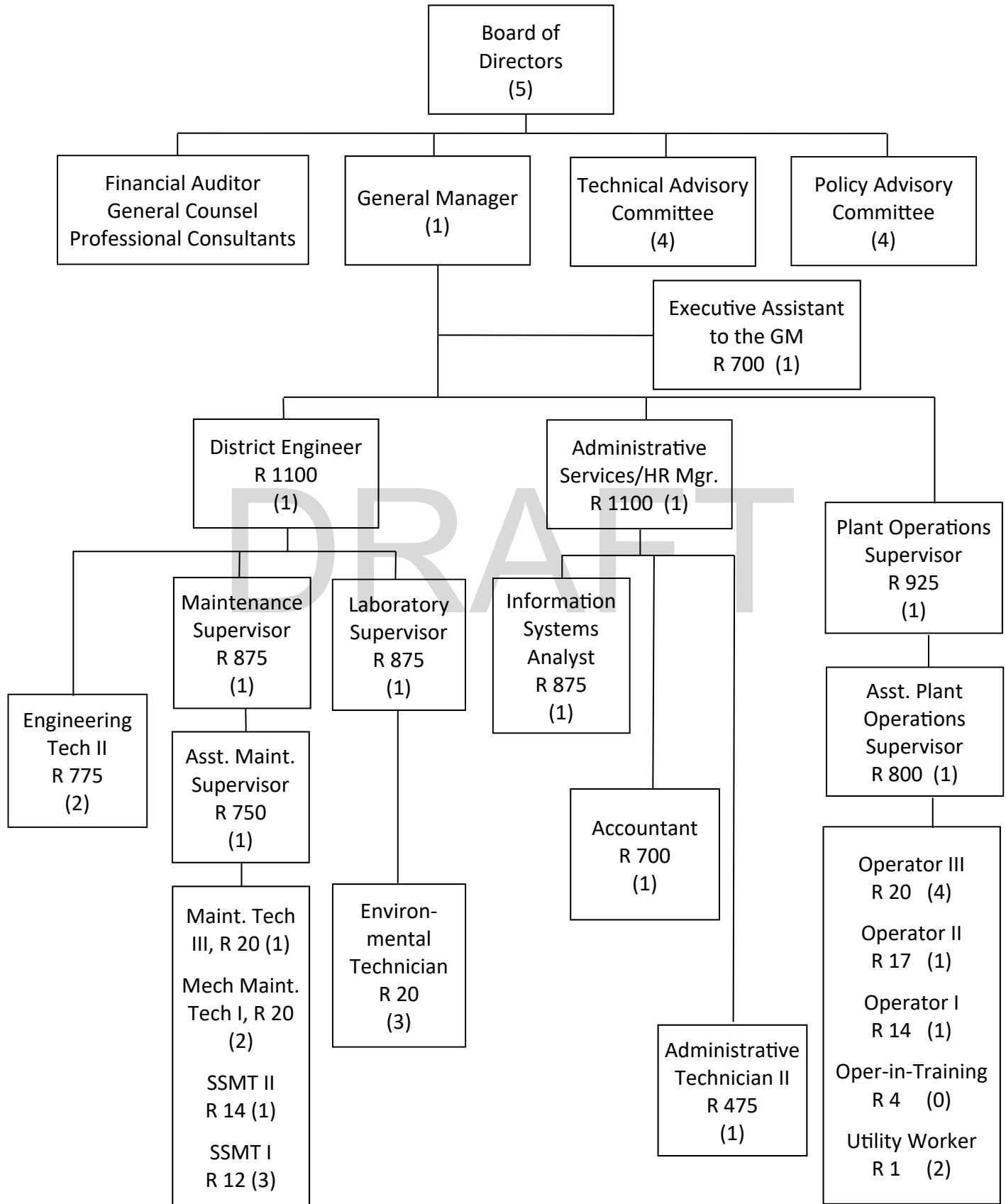
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ORGANIZATIONAL CHART

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 <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	\$ 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
	TOTAL	948,607	565,840	1,210,415	703,500	459,939	355,215	4,243,513

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 or ENVIRONMENTAL TECHNICIAN or MAINTENANCE TECHNICIAN III or 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 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	\$ 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	-	-	-	-	-	-	-
	TOTAL SERVICES & SUPPLIES	1,088,060	92,500	1,128,648	353,000	418,000	141,600	3,221,808
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	-	-	-	-	-	-	-
	TOTAL OTHER	1,446,684	-	-	-	-	-	1,446,684

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
		<u> </u>	<u> </u>	<u> </u>
	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)**

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

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

7230	Certification Fees	Direct costs of employee certification, testing and renewals. DMV driver's license A &B renewal fee.
7240	Depreciation Expense	Bookkeeping function to account for depreciated value of assets.
7250	State Equalization Board	Taxes for State Board of Equalization.
7260	Property Taxes & Assessments	Property taxes and assessments.
7270	City Franchise Fee - Selma	Fee of 5% of revenue collected within City of Selma boundaries. Paid for planning, engineering and administrative services.
7280	City Franchise Fee - Kingsburg	Fee of 5% of revenue collected within City of Kingsburg boundaries. Paid for planning, engineering and administrative services.
7290	City Franchise Fee - Fowler	Fee of 5% of revenue collected within City of Fowler boundaries. Paid for planning, engineering and administrative services.
7300	Office Supplies	Expendable supplies such as pens, paper, calculators, calendars, staplers, photocopy supplies and desk organizers. Lunchroom supplies such as coffee, plates, napkins and board room snacks. Bottled water and water dispenser rental.
7310	Office Equipment	Office, lunchroom and meeting room furniture, equipment and maintenance contracts.
7320	Information Systems	Hardware and software components of computerized information system, including CPU's, monitors, printers, server, network, and internet and their accessories, parts and supplies. Digital or electronic information such as RealQuest. Licenses and standard, regular support for information software such as Op 10, SAGE, HRMS, Hansen, and SCADA.
7330	Misc. Mileage – P/U & Delivery	Mileage reimbursement for errands.
7340	Postage	Postage and shipping expenses.
7350	Printing - Advertising	Legal and recruitment advertisements.
7360	Printing - Forms	Printing and binding of forms, reports, and business cards.
7370	Books & Publications	Reference books, handbooks, newspapers, parcel maps from County, journals, newsletters, and report subscriptions, whether in printed form, on electronic data storage format or through the internet.

7380	Communications	Service, replacement and repair of telephones, radios, telemetry, alarms, alarm monitoring service, pagers, internet access, mobile broadband devices and leased lines, process monitoring and security cameras. After-hours answering service.
7390	Outreach	Outreach, community relation, public information, sponsored activities, community functions, parades, school tours & presentations, brochures, flyers, displays, newsletters, and media.
7400	Travel & Training	Registration, tuition, textbooks, fees, lodging, subsistence, per diem, mileage, common carrier fare, parking and costs of workshops, conferences, seminars, courses and classes and District business meetings. CWEA and Chambers of Commerce dinners. Working lunches.
7410	Employee Recognition Program	Award for Employee-of-the-Year and incentives for length-of-service and attendance such as jackets, pins, plaques and cash. Employee relations program including Chairperson's barbecue, retirement luncheons and condolence flowers. Employees Activities Committee functions such as annual family picnic and winter dinner. Wellness Program reimbursements.
7500	Laboratory Supplies & Equipment	Reagents, glassware, filters, tubing, stoppers, and expendable materials. Lab equipment service, calibration, repair, replacement, support contracts, supplies and accessories. Non-depreciable equipment.
7510	External Laboratory Services	Laboratory analyses of water, wastewater, biosolids and soil performed by outside commercial laboratories.
7600	Maintenance – Nuisance Abatement	Supplies for staff control and abatement of odors, pests, weeds and insects. Wildlife support.
7610	Maintenance - Auto	Repair and preventive maintenance, smog checks, car washes, tires, parts, supplies, materials, fluids and lubricants for pickups, vans and sedans, whether by District forces or outside services.
7620	Maintenance - Equipment	Regular repair, maintenance, replacement and fabrication of interceptors, treatment plant and collection system. Covers equipment, parts, supplies, and stock materials. Includes pumps, filters, brush aerators, seals, rotors, filters, pipe fittings, ladders, breakers, electrical supplies, welding supplies, fasteners, paint, coatings and solvents.
7630	Maintenance – Building & Grounds	Repair, replacement and maintenance materials and supplies for lighting, HVAC, plumbing, electrical, janitorial (cleaners, shop & lab towels, mats), irrigation, landscaping and tree pruning. Seeds for nitrogen-uptake crop.

7640	Chemicals	Treatment chemicals such as coagulants, nutrients, pH control, chlorine, scum degreaser, and toxic substance neutralizer.
7650	Lubricants	Plant and pump station lubricants such as grease, gear lube and heavy oil.
7660	Fuel –Diesel	Diesel fuel.
7670	Fuel - Gasoline	Gasoline.
7680	Utilities	Electricity, natural gas, water, trash pick up and dump fees.
7700	Rent & Lease Equipment	Rental or lease of any type of office, information systems, laboratory, treatment, collection system, pumping, biosolids processing, or maintenance equipment. Disking and ripping equipment for disposal pond or buffer property maintenance.
7710	Small Tools	Hand tools, power tools and shop tools.
7720	Repairs/Maintenance	Repairs to treatment plant and collection system facilities and equipment. Includes equipment, parts and materials. Biosolids removal. Collection system video inspection. Hazardous waste removal. Clean-up and repairs due to sewage overflows, including lodging and reimbursements. Disposal pond maintenance. Electrical system infra-red inspection.
7800	Special Services – Air & Ground	Aerial or ground spraying for pests, odors, weeds. Aerial or ground seeding of biosolids application area.
7810	Professional Services – Engineering & Technical	Engineering, technical, computer, hydrogeological, agronomic, surveying, graphic arts and drafting services.
7820	Professional Services – Accounting & Financial	Annual independent audit. General accounting services, MAS 200 support services, rate-setting, grants, loans and other financial services. Fresno County data base and tax roll processing fees. Lobbyist, grant researcher, grant writer consultant.
7830	Professional Services – Legal	Attorney fees and costs for review of District activities, attendance at Board Meetings, annexations and special projects. Legal services and advice. Liability prevention. Participation in group litigation, such as with CASA.
7840	Professional Services – Medical & Safety	Hearing tests, physical exams for DMV and pre-employment, CPR training, first aid training, and drug and alcohol testing.
7850	Professional Services – Management & Human Relations	Human relations, employee relations, labor relations services. Pre-employment investigation services. COBRA administration. California Employers Association dues. IRS 125 POP plan fees.

7860	Professional Services – Other	Professional services in addition to, or other than, those listed above, such as security patrol and notary services. Residential/ agricultural property appraisal, management, clean-up, hazardous materials assessment and abatement, and demolition.
7900	Solar Lease Principal Payments	Principal payments on debt service for Direct Purchase Agreement on Clean Renewable Energy Project.
7910	Solar Lease Interest Payments	Interest payments on debt service for Direct Purchase Agreement on Clean Renewable Energy Project.
7920	Solar & Battery Maintenance	Annual fee for maintenance, inspection, testing and cleaning on the solar panels, inverters and battery storage system equipment.
7930	Solar Measurement & Verification	Annual fee for measurement and verification of projected energy savings for the solar project.
8000-8999	Fixed Assets – Facilities & Equipment (Depreciable Capital Items)	Planned expansion, refurbishment or replacement of District-owned facilities and equipment including collection system maintenance equipment, interceptor system facilities & equipment, treatment/disposal facilities & equipment, administrative/technical services facilities & equipment. Must be over \$8,000.

Table 10

Selma-Kingsburg-Fowler County Sanitation District

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

Project No.		Fiscal Year	District O&M Expense
1	Repair and Maintenance Projects	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
Subtotal 2023/24			\$ 290,000
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
Subtotal 2024/25			\$ 410,000
1	Repair and Maintenance Projects	2025/26	170,000
2	Demolish Incinerator	2025/26	150,000
Subtotal 2025/26			\$ 320,000
1	Repair and Maintenance Projects	2026/27	300,000
2	Electrical System Components Infrared Inspection/Repair	2026/27	20,000
Subtotal 2026/27			\$ 320,000
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
Subtotal 2027/28			\$ 308,000
1	Repair and Maintenance Projects	2028/29	300,000
Subtotal 2028/29			\$ 300,000
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
Subtotal 2029/30			\$ 330,000
1	Repair and Maintenance Projects	2030/31	\$ 270,000
2	Centrifuge 2 Seepex Pump Refurbish	2030/31	\$ 50,000
Subtotal 2030/31			\$ 320,000
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
Subtotal 2031/32			\$ 330,000
1	Repair and Maintenance Projects	2032/33	\$ 300,000
2	Electrical System Components Infrared Inspection/Repair	2032/33	\$ 20,000
Subtotal 2032/33			\$ 320,000

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

3,248,000