

SAN ELIJO

JOINT POWERS AUTHORITY



RECOMMENDED ANNUAL BUDGET

2025 - 2026



SAN ELIJO | JOINT POWERS
AUTHORITY

SAN ELIJO JOINT POWERS AUTHORITY



Celebrating 60 years of service



Creating lasting water solutions for our communities & environment



Delivering responsible & reliable service



Promoting opportunities for our communities

Mission

To serve our communities by providing safe and reliable recycled water and wastewater services in order to protect the environment and public health.

Vision

We pursue innovative practices to produce clean water in an environmentally, socially, and fiscally responsible manner.

As an organization, the San Elijo Joint Powers Authority values:

HUMAN VALUE	PUBLIC TRUST	SAFETY	VALUE	LOYALTY
Provide equal opportunity for all employees to succeed and grow professionally and personally.	Honor and promote public confidence through transparency, personal character, and the highest level of professional behavior.	Ensure individual safety and the safety of co-workers and the public, without compromise.	Provide superior service to the community in a safe, reliable, and cost-effective manner.	Faithfully and reliably promote the best interests of the agency and fellow employees.
COURTESY	RESPONSIBILITY	HONESTY & INTEGRITY	COMMUNITY	
Be respectful, considerate, aware, and caring.	Be accountable for one’s conduct and actions.	Be truthful and factual in upholding the values and ethics of the agency.	Demonstrate leadership and stewardship in serving the community and protecting the environment.	

SAN ELIJO JOINT POWERS AUTHORITY

RECOMMENDED ANNUAL BUDGET FISCAL YEAR 2025-26

BOARD OF DIRECTORS

KRISTI BECKER, SOLANA BEACH COUNCIL MEMBER, CHAIRPERSON

LUKE SHAFFER, ENCINITAS COUNCIL MEMBER, VICE CHAIR

JIM O'HARA, ENCINITAS COUNCIL MEMBER, MEMBER

DAVID ZITO, SOLANA BEACH COUNCIL MEMBER, MEMBER

MANAGEMENT

MICHAEL T. THORNTON, P.E., GENERAL MANAGER

CHRISTOPHER A. TREES, P.E., DIRECTOR OF OPERATIONS

TOM FALK, P.E., P.M.P., DIRECTOR OF INFRASTRUCTURE & SUSTAINABILITY

KEVIN R. LANG, CPA, DIRECTOR OF FINANCE AND ADMINISTRATION

MEMBER AGENCIES

CITY OF ENCINITAS

CITY OF SOLANA BEACH

2695 Manchester Avenue

Cardiff by the Sea, CA 92007

www.sejpa.org

TABLE OF CONTENTS

TRANSMITTAL LETTER > PG. 5

OUR HISTORY AT A GLANCE > PG. 8

Our History at a Glance	Pg. 8
Industry Leadership	Pg. 9
Fund Summary	Pg. 10
Revenue Summary	Pg. 11

REVENUE DETAIL > PG. 14

City of Encinitas	Pg. 14
City of Solana Beach	Pg. 14
City of Del Mar	Pg. 15
22nd District Agricultural Association (Del Mar Fairgrounds)	Pg. 15
Rancho Santa Fe Community Services District	Pg. 15
City of Escondido	Pg. 16
Laboratory Services	Pg. 16
Recycled Water	Pg. 16

OPERATING EXPENSE SUMMARY > PG. 17

Wastewater Treatment	Pg. 21
Laboratory Services	Pg. 24
Ocean Outfall	Pg. 26
Cardiff Sanitary Division Pump Stations	Pg. 29
Encinitas Sanitary Division Pump Station	Pg. 31
City of Encinitas Urban and Stormwater Services	Pg. 33

Cost Detail by Program continued...

City of Solana Beach Pump Stations	Pg. 35
City of Solana Beach Generator	
Maintenance Services	Pg. 38
Del Mar Services	Pg. 40
22nd District Agricultural Association (Del Mar Fairgrounds)	Pg. 42
Leucadia Wastewater District	
Technical Support Services	Pg. 44
Recycled Water	Pg. 46

CAPITAL PROGRAMS > PG. 50

Capital Improvement Project Overview	Pg. 50
Capital Program Funding Summary	Pg. 51
Appropriation Summary	Pg. 52
Wastewater Treatment	Pg. 52
Laboratory Services	Pg. 53
Ocean Outfall Project	Pg. 54
Cardiff Pump Station	Pg. 55
Encinitas Sanitary Division Project	Pg. 56
Solana Beach Pump Station Project	Pg. 56
Recycled Water	Pg. 57

DEBT SERVICE > PG. 59

Wastewater Treatment	
Debt Service	Pg. 59
Recycled Water Debt Service	Pg. 60
Debt Service Summary	Pg. 61

CLASSIFICATION AND SALARY SCHEDULE > PG. 62

ORGANIZATIONAL CHART > PG. 63



TRANSMITTAL LETTER

Honorable Chairperson and Members of the Board of Directors:

I am pleased to present SEJPA's FY 2025-26 Recommended Budget. Our focus remains on delivering best-in-class service and environmental protection through innovation, collaboration, and fiscal responsibility. With successful partnerships, teamwork, and staff development as our foundation, we are well positioned to continue building a sustainable future for our communities.



Working Toward a Sustainable Future. As we strive for a sustainable future, our capital program is focused on replacing aging assets, maintaining infrastructure reliability, and improving system performance. The San Elijo Water Campus creates approximately 25% of its electrical power via photovoltaic solar and produces more than 500 million gallons of recycled water annually for irrigation and industrial uses within north coastal San Diego County.



Exceptional Water Treatment. We are dedicated to providing exceptional water quality. Monitoring studies from 2024 show that our average removal rates for Carbonaceous Biochemical Oxygen Demand (CBOD) and Total Suspended Solids (TSS) were outstanding, at 98.8% and 98.4%, respectively. Our performance track record is a testament to our unwavering dedication to protecting the environment and public health.



Achieving Highest Levels of Safety. We take pride in developing and leading a safe work environment. We utilize in-person and web-based training, low-frequency/high risk activity reviews, site safety inspections, and other learning formats to increase knowledge and improve safety behaviors. The results have been impressive as our staff has not missed a single workday due to injury over the last 25 years. Our commitment to safety has kept our workforce safe and productive, and helped us avoid injury and property damage claims. Our safety program has earned positive newspaper headlines, lower insurance premiums, and formal recognitions from the California Sanitation Risk Management Authority (CSRMA) and the California Water Environment Association (CWEA).



Investing in Our Community and Workforce. We are committed to preparing the next generation of water leaders through our internship and vocational training efforts, which has fostered valuable partnerships with local universities and community colleges. We have hosted more than 30 interns in recent years and are proud to have filled seven permanent positions through this program during this period.



Building Valuable Partnerships. SEJPA strives to be a model of inter-agency cooperation and a leader in environmental protection. Working collaboratively with four water purveyors, SEJPA recycles more than 500 million gallons of treated wastewater annually, creating a locally produced, drought resistant water supply. In addition, through our efforts in the North San Diego Water Reuse Coalition, we have successfully secured \$30 million in federal grant funding to support water recycling projects in north San Diego County.

OPERATING BUDGET OVERVIEW

The SEJPA recommended budget for FY 2025-26 comprises 12 operational programs that are managed and operated by SEJPA. We continually seek opportunities to improve our services and to apply science, technology, and engineering to maximize value to the communities we serve.

For FY 2025-26, the total increase in Operating Costs year-over-year is \$683,207, or 6.5%. This increase primarily stems from increased payroll costs related to employee retention and the addition of a mid-level HR Analyst, costs at the pump stations for Arc Flash engineering services (OSHA requirement every five years), and increased capital appropriations to ensure that SEJPA's aging infrastructure is maintained in a state of good repair to continue to deliver best-in-class wastewater and recycled water services.

Program	Adopted Budget 2024-25	Recommended Budget 2025-26	Budget Change	% Change
Wastewater Treatment	\$ 4,306,992	\$ 4,551,366	\$ 244,373	5.7%
Laboratory Services	1,050,738	1,156,952	106,214	10.1%
Ocean Outfall	1,070,306	1,156,141	85,835	8.0%
Cardiff Sanitary Division Pump Stations	405,554	443,583	38,029	9.4%
Encinitas Sanitary Division Pump Station	185,448	203,637	18,190	9.8%
City of Encinitas Urban and Stormwater Services	61,804	66,466	4,662	7.5%
City of Solana Beach Pump Stations	512,799	558,839	46,040	9.0%
City of Solana Beach Generator Maintenance Services	17,556	17,483	(73)	-0.4%
City of Del Mar Pump Station	75,981	104,780	28,799	37.9%
22nd District Agricultural Association (Del Mar Fairgrounds)	172,371	192,020	19,649	11.4%
Leucadia WD Technical Support Services	28,209	29,324	1,115	4.0%
	\$ 7,887,758	\$ 8,480,591	\$ 592,833	7.5%
Recycled Water	2,633,685	2,724,060	90,374	3.4%
Total Operating Expenses	<u>\$10,521,443</u>	<u>\$ 11,204,651</u>	<u>\$ 683,207</u>	<u>6.5%</u>

CAPITAL BUDGET OVERVIEW

The Capital Improvement Program (CIP) is prioritized to achieve environmental stewardship, permit compliance, safe and reliable facilities, and sustainable resource management. During the past 10 years, SEJPA's Capital Program has averaged approximately \$6 million per year. In the coming year, SEJPA will complete and close out five multi-year capital improvement projects totaling \$21 million.

Capital project costs are allocated to customer agencies based on infrastructure ownership and leased capacity agreements. Funding sources include annual capital contributions by Member Agencies and other agencies served by the SEJPA, recycled water revenues and incentives, bond and loan financing, and state and federal grants.

Beginning in FY 2025-26, SEJPA's capital priorities will focus on a series of projects aimed at replacing aging infrastructure, enhancing resource recovery, and improving safety at the San Elijo Water Campus. The recommended FY 2025-26 budget includes:

- \$2.39 million for wastewater, laboratory, and ocean outfall capital contributions
- \$1.46 million for recycled water projects

- \$0.1 million in contributions from Encinitas and Cardiff Sanitary Divisions for pump station asset management

These funds will support the first year of a three-year, pay-as-you-go (PayGo) capital plan.

DEBT SERVICE

Debt service for FY 2025-26 is projected at \$2,375,506, which is virtually unchanged from the prior year and reflects a small projected increase in the Solana Beach Pipeline loan. This debt service is shared by the Wastewater Program at \$1,391,463 and Recycled Water Program at \$984,043. No new debt is anticipated to be initiated in FY 2025-26.

A VISION FOR THE FUTURE

Our goal is to deliver excellent service, build trust with our customers and the community, and maximize opportunities to increase local sustainability, while developing and inspiring our employees. We are grateful for the support of our Board, staff, and community members, without whom none of our achievements would be possible. Looking ahead, we will continue to prioritize sustainability and explore new ways to advance environmental stewardship and cost effectiveness in our operations.

Your San Elijo Joint Powers Authority team is pleased to present the FY 2025-26 Recommended d budget.

Respectfully submitted,



Michael T. Thornton, P.E.
General Manager

2024 INAUGURAL NORTH COUNTY SAN DIEGO WATER CAREER DAY

SEJPA, Leucadia Wastewater District, and Olivenhain Municipal Water District staff following the 2024 Inaugural Water Career Day where over 80 high school and college students were offered an exciting glimpse into future careers in the water industry. This collaborative event aimed to inspire and encourage the next generation to explore opportunities in this vital field, fostering a deeper connection to water sustainability and innovation.





OUR HISTORY AT A GLANCE

Up to the early 1950s, Solana Beach and Cardiff-by-the-Sea relied on privately-owned septic systems for wastewater treatment and disposal. As the communities grew, the Cardiff Sanitation District and the Solana Beach Sanitation District formed to collect, treat, and dispose of wastewater. The districts built independent facilities in the San Elijo Lagoon to provide basic treatment before discharging the effluent directly into the lagoon. Within a decade, authorities determined that water quality in the lagoon was deteriorating, and that treatment needed. In 1963, Cardiff Sanitation District and Solana Beach Sanitation District joined hands to form what is now the San Elijo Joint Powers Authority (SEJPA). Established under state law to protect public health and the environment, in 1965 the newly formed entity built the San Elijo water pollution control facility and a 4,000-foot-long ocean outfall.

Since then, SEJPA has evolved, adding ocean disposal services to the City of Escondido (1974) and increasing the outfall length to 1.5 miles offshore, building new treatment (1991) to comply with the Clean Water Act, constructing water recycling infrastructure (2000), adding microfiltration and reverse osmosis treatment (2013) to enhance recycled water quality, providing wastewater treatment to the City of Del Mar (2017), adding clean water services for 22nd District Agricultural Association (2022), and providing operational support services to Leucadia Wastewater District (2022).

As we look forward to celebrating our 60th year, the San Elijo Joint Powers Authority has come a long way in its service to the local communities and its mission to protect the water environment through a host of clean water programs. Today, our focus is on high quality and reliable water treatment and recycling to produce a sustainable future for the communities we serve.

SHARING OUR WATER STORY

We love to share our story. During Water Campus tours, students and teachers see the treatment process for wastewater and water recycling. In a typical year, we welcome more than 900 local students and teachers to the campus. To accommodate distance-learning, we produced a virtual tour to expand our water education outreach.





INDUSTRY LEADERSHIP

Most recently in 2024, the San Elijo Joint Powers Authority was recognized by both the California Water Environment Association and the California Sanitation Risk Management Association for its leadership in promoting safe work practices within the industry. Building on our legacy of excellence, our agency has consistently received accolades for innovative treatment applications, efficient utility operations, and exceptional treatment performance in past years. We believe that fostering collaboration and knowledge sharing with our peers is integral to achieving sustained success.

CELEBRATING ACCOMPLISHMENTS

We are proud to support the professional development of our employees. Recent accomplishments include:

CERTIFICATIONS

Tyler Cook

Wastewater Treatment Plant Operator – Grade 5

Dan Verdon

Laboratory Analyst Certification – Grade 3

Yani Reyes-Heyer

Associates of Science Degree – Business Administration

Miguel Becerra

Mechanical Technologist Certification – Grade 2

Evan Fox

Wastewater Treatment Plant Operator – Grade 2

Winston Friedly

Electrical and Instrumentation Certification – Grade 1

Javier Perez

Laboratory Analyst Certification – Grade 1

Madison Haney

Laboratory Analyst Certification – Grade 1

America Hernandez

Laboratory Analyst Certification – Grade 1



FUND SUMMARY

The SEJPA budget includes following categories: Wastewater Services, Wastewater Capital Projects, Recycled Water Services and Capital Projects, and PARS Trust which are presented below.

Wastewater Services Fund supports operating and debt services expenses in Wastewater Treatment, Laboratory Services, Ocean Outfall, Pump Station Operations, and other services programs. Capital expenses for these programs are accounted for under the Wastewater Capital Projects Fund.

The Wastewater Capital Projects Fund supports PayGo projects for all projects under Wastewater Services programs. SEJPA's FY 2025-26 capital appropriation budget of \$2,935,368 includes \$2,110,368 for Wastewater Treatment projects, \$150,000 for Ocean Outfall projects, \$125,000 for Laboratory projects, and \$100,000 for Pump Station Projects. Please refer to the Capital Programs section for additional details.

Recycled Water Services & Capital Project Fund supports operating, capital, and debt services expenses in the Recycled Water program. FY 2025-26 capital appropriations budget includes \$1,456,000, which will be combined with previous appropriations to fund improvements to treatment system enhancements, valve maintenance and replacements, refurbishment of existing storage tanks or the construction of new storage, replacing existing distribution system pumps and motors, stormwater recycling, and ongoing system asset management. The \$10 million debt revenue is the private placement loan for the above-mentioned projects to smooth cashflow requirements.

The PARS Trust Fund accounts for an irrevocable Section 115 Trust established to serve as a pension rate stabilization program, facilitating the prefunding of employee benefit plan obligations. However, due to the notable escalation in the personnel budget, primarily attributed to the tightening labor market conditions, a contribution to the PARS Trust is not anticipated for allocation in the FY 2025-26 budget cycle.

	Wastewater Services	Wastewater Capital Projects	Recycled Water Services	Recycled Water Capital Projects	PARS Trust	Total
Revenues						
Operating	\$ 8,352,129	\$ -	\$ 3,515,309	\$ -	\$ -	\$ 11,867,438
Capital	-	2,485,368	-	-	-	2,485,368
Debt	1,391,463	-	-	-	-	1,391,463
Other	128,462	-	147,264	375,526	65,000	716,252
Total Revenues	<u>\$ 9,872,054</u>	<u>\$ 2,485,368</u>	<u>\$ 3,662,573</u>	<u>\$ 375,526</u>	<u>\$ 65,000</u>	<u>\$ 16,460,521</u>
Expenses						
Operating	\$ 8,480,591	\$ -	\$ 2,724,060	\$ -	\$ -	\$ 11,204,651
Capital	-	1,955,000	-	1,003,000	-	2,958,000
Debt Service	1,391,463	-	984,043	-	-	2,375,506
Other	-	-	-	-	-	-
Total Expenses	<u>\$ 9,872,054</u>	<u>\$ 1,955,000</u>	<u>\$ 3,708,103</u>	<u>\$ 1,003,000</u>	<u>\$ -</u>	<u>\$ 16,538,157</u>
Increase/(Decrease)	<u>\$ -</u>	<u>\$ 530,368</u>	<u>\$ (45,530)</u>	<u>\$ (627,474)</u>	<u>\$ 65,000</u>	<u>\$ (77,637)</u>
Funds Available Beginning of the Year	-	2,368,808	3,856,277	10,751,924	1,002,682	17,979,691
Funds Available End of the Year	<u>\$ -</u>	<u>\$ 2,899,176</u>	<u>\$ 3,810,747</u>	<u>\$ 10,124,450</u>	<u>\$ 1,067,682</u>	<u>\$ 17,902,054</u>

REVENUE SUMMARY

BASIS FOR REVENUE BY SOURCE

SEJPA's revenue is based on the cost of service and miscellaneous revenue sources. Influent and effluent flow percentages are used to estimate the operating and maintenance costs charged to each member and leasing agency. Capacity percentages are used to estimate capital costs charged to each member and leasing agency.

- Influent flow is the basis for Wastewater and Laboratory Services costs.
- Effluent flow is the basis for the Ocean Outfall costs.
- Capacity is the basis for capital appropriations and debt services.

Below is a table of the 3-year average daily influent, effluent, and owned/leased capacity data for each member and leasing agency:

Millions of Gallons Per Day (MGD)								
Entity	Influent		Effluent		Wastewater Treatment Capacity		Outfall Capacity	
City of Encinitas	1.267	45.5%	0.628	5.8%	2.200	41.9%	2.250	8.8%
City of Solana Beach	0.966	34.7%	0.462	4.3%	2.200	41.9%	2.250	8.8%
Rancho Santa Fe CSD	0.168	6.0%	0.084	0.8%	0.250	4.8%	0.250	1.0%
City of Del Mar	0.385	13.8%	0.178	1.6%	0.600	11.4%	0.600	2.4%
City of Escondido	-	0.0%	9.494	87.5%	-	0.0%	20.150	79.0%
Total	2.786	100.0%	10.846	100.0%	5.250	100.0%	25.500	100.0%

The Laboratory Services program provides analytical services to:

- Fairbanks Ranch Community Service District (CSD)
- Rancho Santa Fe CSD
- Santa Fe Valley CSD
- Whispering Palms CSD
- San Ysidro Border Facility

The FY 2025-26 recommended laboratory budget is based on historic service levels. The analytical service revenues may vary based upon the actual number of samples analyzed for our customers.

The Recycled Water program receives revenue from different customers with varying levels of service. In May 2021, the Board accepted the 2021 Recycled Water Cost-of-Service Study and approved recycled water rates for five fiscal years from FY 2021-22 to FY 2025-26. The Recycled Water program also receives incentives in the amount of \$250 per acre-foot (AF) from the Metropolitan Water District of Southern California (MWD) and \$200 per AF from the San Diego County Water Authority (SDCWA). These incentive revenues, which have been earned by SEJPA for 25 years, will be ending, effective September 1, 2025. Due to sunseting incentive revenues coupled with higher-than-normal inflation, the recommended budget includes a 12% planned increase for recycled water rates that would go into effect on July 1, 2025.

FY 2024-25 ESTIMATED ACTUAL REVENUE

The estimated revenue for FY 2024-25 is projected to be \$15,124,708, which is \$237,918 or 1.5% less revenue than anticipated.

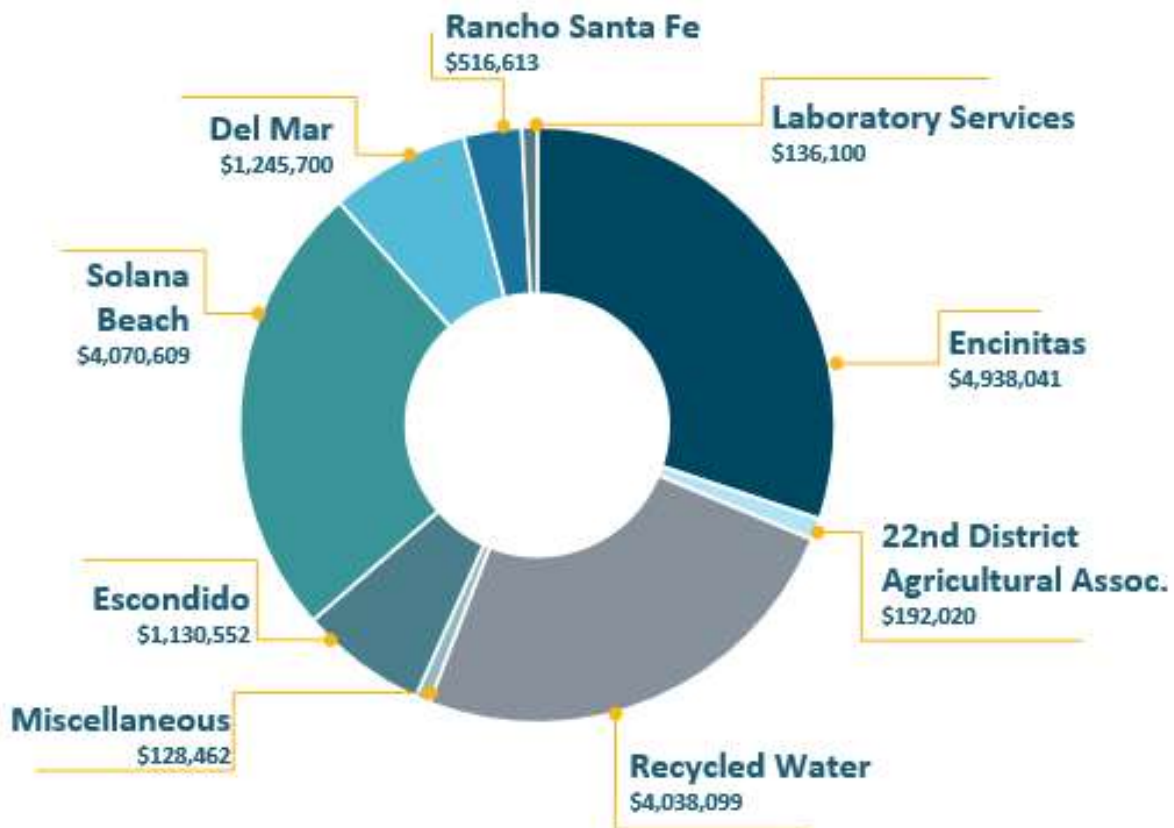
FY 2025-26 RECOMMENDED REVENUE BUDGET

The FY 2025-26 recommended budget includes a total revenue forecast of \$16,396,197, which is \$1,033,571 or a 6.7% increase from the prior fiscal year. Key contributors to year-over-year budget changes include:

- Increased labor costs of 10.4% across all programs, primarily due to tight labor market conditions, staffing adjustments, and the addition of a full-time, mid-level HR employee in FY 2025-26. SEJPA has not had a dedicated HR resource for over 10 years, and the new position will streamline tasks and provide additional support and efficiencies.
- Engineering services for performing Arc Flash studies required every five years included in Encinitas, Solana Beach, and Del Mar's pump stations' budgets.
- Continued price inflation across multiple expense categories includes supplies repair parts, contracted services, and professional fees.
- Increased Laboratory Services budget to reflect increased personnel costs to meet regulatory requirements as well as cost increases for specialized supplies.
- Increase in wastewater capital appropriations to collect additional PayGo funding for upcoming capital needs expected to be identified during the 2025 Facility Plan, which will outline capital needs for the next decade to address state of good repair projects to support SEJPA's aging infrastructure.
- Recommended 12% recycled water rate increase effective July 1, 2025. This increase has not been approved but is a place holder until the recycled cost of service study has been completed and rates approved at a publicly held meeting.
- Scheduled increase in recycled water purchase volume by the Encinitas Ranch Golf Authority.

Below is a summary of revenue sources shown in both table and chart format to illustrate the revenue diversity among the agencies we serve.

Revenue Source	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
City of Encinitas	\$ 4,792,771	\$ 4,787,939	\$ 4,578,464	\$ 4,624,919	\$ 4,938,041
City of Solana Beach	3,085,413	3,433,547	3,539,375	3,601,681	4,070,609
City of Del Mar	928,891	1,021,804	1,077,450	1,089,244	1,245,700
22nd District Agricultural Association	139,564	168,356	169,409	172,371	192,020
Rancho Santa Fe CSD	370,513	462,921	433,584	440,716	516,613
City of Escondido	970,765	911,963	987,453	1,061,075	1,130,552
Laboratory Services	54,072	124,796	132,868	112,400	136,100
Recycled Water	3,100,369	3,198,229	3,691,767	3,691,767	3,515,309
T-Mobile Cell Site Lease	28,931	28,933	(33,718)	33,718	34,730
Other Revenue	65,840	60,022	59,206	45,885	67,331
Interest on Wastewater Operations	295,994	88,431	63,100	63,100	26,402
Interest on Water Reclamation	87,413	202,779	425,750	425,750	522,790
Total Revenue Sources	<u>\$ 13,920,539</u>	<u>\$ 14,489,720</u>	<u>\$ 15,124,708</u>	<u>\$ 15,362,626</u>	<u>\$ 16,396,197</u>



REVENUE DETAIL

CITY OF ENCINITAS – REVENUE DETAIL

Revenue Source	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Wastewater Treatment	\$ 1,507,468	\$ 1,886,556	\$ 1,929,878	\$ 1,975,788	\$ 2,069,842
RSF CSD Contribution for 2017 Revenue Bonds	(31,843)	(31,861)	(31,871)	(31,861)	(31,871)
Del Mar Contribution for 2017 Revenue Bonds	(76,424)	(76,467)	(76,490)	(76,467)	(76,490)
Del Mar Wastewater Treatment Credit	30,000	30,000	30,000	30,000	30,000
T-Mobile Cell Tower Income	(15,891)	(16,368)	(16,859)	(16,859)	(17,365)
Total Wastewater Revenue	<u>\$ 1,413,309</u>	<u>\$ 1,791,859</u>	<u>\$ 1,834,659</u>	<u>\$ 1,880,601</u>	<u>\$ 1,974,117</u>
Laboratory Services	411,742	388,077	423,749	430,453	464,257
Ocean Outfall	51,618	62,430	53,664	58,194	66,942
Cardiff Sanitary Division Pump Stations	339,056	358,477	393,739	405,554	443,583
Encinitas Sanitary Division Pump Station	148,206	211,035	208,364	185,448	203,638
Encinitas Urban and Stormwater Services	41,401	59,530	61,424	61,804	66,467
2017 Revenue Bonds	668,713	669,088	669,288	669,288	669,038
Capital Projects - Wastewater	1,718,726	572,444	604,578	604,578	950,000
Capital Projects - Cardiff Sanitary Division Pump Stations	-	75,000	125,000	125,000	55,000
Capital Projects - Encinitas Sanitary Division Pump Stations	-	600,000	204,000	204,000	45,000
Total Revenue	<u><u>\$ 4,792,771</u></u>	<u><u>\$ 4,787,939</u></u>	<u><u>\$ 4,578,464</u></u>	<u><u>\$ 4,624,919</u></u>	<u><u>\$ 4,938,041</u></u>

CITY OF SOLANA BEACH – REVENUE DETAIL

Revenue Source	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Wastewater Treatment	\$ 1,131,886	\$ 1,420,946	\$ 1,462,794	\$ 1,497,593	\$ 1,567,764
RSF CSD Contribution for 2017 Revenue Bonds	(31,843)	(31,861)	(31,871)	(31,861)	(31,871)
Del Mar Contribution for 2017 Revenue Bonds	(76,424)	(76,467)	(76,490)	(76,467)	(76,490)
Del Mar Wastewater Treatment Credit	30,000	30,000	30,000	30,000	30,000
T-Mobile Cell Tower Income	(15,891)	\$ (16,368)	(16,859)	(16,859)	(17,365)
Total Wastewater Revenue	<u>\$ 1,037,727</u>	<u>\$ 1,326,250</u>	<u>\$ 1,367,574</u>	<u>\$ 1,402,405</u>	<u>\$ 1,472,038</u>
Laboratory Services	309,158	294,832	321,190	326,271	353,964
Ocean Outfall	38,061	46,513	39,453	42,784	49,247
Solana Beach Pump Stations	416,900	497,930	479,983	500,243	545,503
Solana Beach Urban and Stormwater Services	7,399	15,261	12,165	12,555	13,336
Solana Beach Generator Maintenance Services	13,730	11,230	19,146	17,557	17,483
2017 Revenue Bonds	668,713	669,088	669,288	669,288	669,038
Capital Projects - Wastewater	593,726	572,444	604,578	604,578	950,000
Capital Projects - Pump Stations	-	-	26,000	26,000	-
Total Revenue	<u><u>\$ 3,085,413</u></u>	<u><u>\$ 3,433,547</u></u>	<u><u>\$ 3,539,375</u></u>	<u><u>\$ 3,601,681</u></u>	<u><u>\$ 4,070,609</u></u>

CITY OF DEL MAR – REVENUE DETAIL

Revenue Source	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Wastewater Treatment	\$ 471,460	\$ 572,039	\$ 572,809	\$ 586,436	\$ 628,958
Laboratory Services	128,772	118,110	125,773	127,763	141,073
Ocean Outfall	15,566	17,978	15,052	16,323	18,974
Del Mar Wastewater Treatment Credit*	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
Del Mar Pump Station	58,410	64,676	81,030	75,982	104,780
2017 Revenue Bonds	152,849	152,934	152,980	152,934	152,980
Capital Projects - Wastewater	161,834	156,066	164,806	164,806	258,935
Capital Projects - Pump Stations	-	-	25,000	25,000	-
Total Revenue	<u>\$ 928,891</u>	<u>\$ 1,021,804</u>	<u>\$ 1,077,450</u>	<u>\$ 1,089,244</u>	<u>\$ 1,245,700</u>

*Estimated to end in 2036

22ND DISTRICT AGRICULTURAL ASSOCIATION (DEL MAR FAIRGROUNDS) – REVENUE DETAIL

Revenue Source	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Del Mar Fairgrounds	\$ 139,564	\$ 168,356	\$ 169,409	\$ 172,371	\$ 192,020
Total Revenue	<u>\$ 139,564</u>	<u>\$ 168,356</u>	<u>\$ 169,409</u>	<u>\$ 172,371</u>	<u>\$ 192,020</u>

RANCHO SANTA FE COMMUNITY SERVICES DISTRICT – REVENUE DETAIL

Revenue Source	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Wastewater Treatment	\$ 183,077	\$ 269,532	\$ 241,432	\$ 247,175	\$ 274,454
Laboratory Services	50,005	55,651	53,012	53,851	61,559
Ocean Outfall	6,314	8,989	6,731	7,300	8,954
2017 Revenue Bonds	63,687	63,723	63,742	63,723	63,742
Capital Projects	67,430	65,026	68,668	68,668	107,905
Total Revenue	<u>\$ 370,513</u>	<u>\$ 462,921</u>	<u>\$ 433,584</u>	<u>\$ 440,716</u>	<u>\$ 516,613</u>



PROMOTING SUSTAINABILITY

As California faces cyclical droughts, local supplies of recycled water are more important than ever. In Cardiff, Ada Harris Elementary School saves money and conserves natural resources by using recycled water.

CITY OF ESCONDIDO – REVENUE DETAIL

Revenue Source	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Ocean Outfall	\$ 832,481	\$ 832,943	\$ 872,084	\$ 945,706	\$ 1,012,023
Capital Projects	138,284	79,020	115,369	115,369	118,530
Total Revenue	<u>\$ 970,765</u>	<u>\$ 911,963</u>	<u>\$ 987,453</u>	<u>\$ 1,061,075</u>	<u>\$ 1,130,552</u>

LABORATORY SERVICES – REVENUE DETAIL

Revenue Source	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Fairbanks Ranch	\$ 11,500	\$ 19,553	\$ 23,846	\$ 18,900	\$ 23,200
Rancho Santa Fe CSD	13,000	22,879	26,410	21,400	27,200
Santa Fe Valley	8,000	38,659	35,222	34,700	37,000
Whispering Palms	14,000	22,426	27,578	22,300	28,300
San Ysidro Boarder Patrol Facility	7,572	21,279	19,812	15,100	20,400
Total Revenue	<u>\$ 54,072</u>	<u>\$ 124,796</u>	<u>\$ 132,868</u>	<u>\$ 112,400</u>	<u>\$ 136,100</u>

RECYCLED WATER – REVENUE DETAIL

Revenue Source	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Santa Fe Irrigation District	\$ 930,498	\$ 900,693	\$ 1,108,380	\$ 1,108,380	\$ 1,247,620
San Dieguito Water District	642,510	723,830	810,264	810,264	911,640
City of Del Mar	167,478	166,965	162,435	162,435	160,500
Encinitas Ranch Golf Authority	314,908	327,504	412,938	412,938	441,734
Olivenhain Municipal Water District	367,275	379,937	477,750	477,750	547,840
Total Customers	<u>\$ 2,422,669</u>	<u>\$ 2,498,929</u>	<u>\$ 2,971,767</u>	<u>\$ 2,971,767</u>	<u>\$ 3,309,334</u>
MWD/CWA Incentives	677,700	699,300	720,000	720,000	205,975
Total Revenue	<u>\$ 3,100,369</u>	<u>\$ 3,198,229</u>	<u>\$ 3,691,767</u>	<u>\$ 3,691,767</u>	<u>\$ 3,515,309</u>

RECYCLED WATER NET REVENUE

Net Revenue over (under) Expense	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Operating Revenue	\$ 3,100,369	\$ 3,198,229	\$ 3,691,767	\$ 3,691,767	\$ 3,515,309
Interest on Water Reclamation	87,413	202,779	425,750	425,750	522,790
Operating Expense	(2,382,161)	(2,433,318)	(2,581,503)	(2,633,685)	(2,724,060)
Debt Service	(294,532)	(964,069)	(985,101)	(981,641)	(984,043)
Net Recycled Water Revenue	<u>\$ 423,676</u>	<u>\$ 3,621</u>	<u>\$ 550,913</u>	<u>\$ 502,191</u>	<u>\$ 329,996</u>

OPERATING EXPENSE SUMMARY

SEJPA owns and operates the San Elijo Water Campus, San Elijo Recycled Water Utility and is a co-owner of the San Elijo Ocean Outfall. SEJPA also manages several related service programs to support the cities of Encinitas, Solana Beach, and Del Mar, as well as other local government agencies. Operational programs include:

- Wastewater Treatment
- Laboratory Services
- Ocean Outfall
- Cardiff Sanitary Division Pump Stations
- Encinitas Sanitary Division Pump Station
- City of Encinitas Urban & Stormwater Services
- City of Solana Beach Pump Stations
- City of Solana Beach Generator Services
- City of Del Mar Pump Station
- 22nd District Agricultural Association (Del Mar Fairgrounds)
- Leucadia Wastewater District (LWD) Technical Support Services
- Recycled Water

In providing these services, SEJPA seeks to accomplish its mission in an environmentally, socially, and fiscally responsible manner. Except for the Recycled Water program, each of the above programs is funded by the customer base that is served, and cost allocations are applied based on actual flows treated or level of effort provided. The Recycled Water Program is funded by water sales, grants, and incentive programs.

STAFF ALLOCATION

Budgeting for staff time is based on estimates of actual time required by each program. Below is a table showing the anticipated percentages of direct labor hours for each program in FY 2025-26.

Program	Recommended Staffing Allocation for FY 2025-26
Wastewater Treatment	33.0%
Recycled Water	17.4%
Laboratory Services	16.5%
Ocean Outfall	11.2%
Capital Programs	7.4%
City of Solana Beach Pump Stations	4.5%
Cardiff Sanitary Division Pump Stations	3.5%
Del Mar Fairgrounds	2.4%
Encinitas Sanitary Division Pump Stations	1.7%
City of Del Mar Pump Station	0.9%
City of Encinitas Urban & Stormwater Services	0.7%
Solana Beach Generator Services	0.4%
Leucadia WD Technical Support Services	0.4%
Total	100.0%

FY 2024-25 ESTIMATED ACTUAL EXPENSE – ALL PROGRAMS

Total expenses including operating, capital, and debt service are estimated to end the fiscal year under budget by \$162,801 or 1.0%. By program, eight out of 12 programs are anticipated to be under budget. Operating expenses are estimated to end the year under budget at \$166,260 or 1.6%. Capital expenses are estimated to be on budget. Debt services actual expenses are anticipated to end the year slightly below budget by \$3,460 or 0.02%.

FY 2025-26 RECOMMENDED BUDGET – ALL PROGRAMS

The total FY 2025-26 recommended budget is \$17,521,525 including \$11,204,651 operating budget, \$3,941,368 capital appropriations, and \$2,375,506 debt service. The operating budget has increased by \$683,208 or 6.5% from the prior year. The capital appropriations are for projects listed in the Capital Program section of this budget book. The debt service budget will remain similar to the prior year's budget.

Expense	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Personnel	\$ 4,117,576	\$ 4,643,946	\$ 5,315,757	\$ 5,200,581	\$ 5,740,026
Supplies and Services	4,598,550	5,166,520	4,999,425	5,056,432	5,240,195
Capital Outlay	85,226	130,185	40,000	40,000	-
Contingency	-	-	-	224,430	224,430
Total Operating Expense	\$ 8,801,352	\$ 9,940,651	\$ 10,355,182	\$ 10,521,443	\$ 11,204,651
Capital Appropriations	2,680,000	2,120,000	3,666,000	3,666,000	3,941,368
Total Operating and Capital Appropriations	\$ 11,481,352	\$ 12,060,651	\$ 14,021,182	\$ 14,187,443	\$ 15,146,019
Debt Service					
2017 Revenue Bonds	\$ 1,337,425	1,338,175	\$ 1,338,575	\$ 1,338,575	\$ 1,338,075
SDG&E Turbo Blower Loan	53,388	53,388	53,388	53,388	53,388
2023 Recycled Water Loan	-	778,982	778,497	778,497	779,039
Advanced Water Purification	148,153	148,153	148,154	148,154	148,154
SFID Pipeline Loan	138,369	31,134	46,300	46,980	46,500
Solana Beach Pipeline Loan	8,010	5,800	12,150	8,010	10,350
Total Debt Service	\$ 1,685,345	\$ 2,355,632	\$ 2,377,064	\$ 2,373,604	\$ 2,375,506
Total Expenses	\$ 13,166,697	\$ 14,416,284	\$ 16,398,246	\$ 16,561,047	\$ 17,521,525



BUILDING PARTNERSHIPS

Good neighbors make good partners. Across from the Water Campus, the Nature Collective and the County of San Diego manage the 800-acre San Elijo Lagoon Ecological Reserve. We share their commitment to protect the lagoon and ocean environments and are proud to be their partner in conservation and education.

OPERATING EXPENSE DETAIL – ALL PROGRAMS

Operating Expense	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Personnel					
Direct Salaries and Wages	\$ 2,794,481	\$ 3,240,145	\$ 3,683,907	\$ 3,485,414	\$ 3,882,491
Medicare Tax	37,714	47,049	51,004	55,095	58,450
State Unemployment Tax	4,430	4,957	930	4,046	3,956
Standby Pay	29,185	33,599	32,244	34,411	33,697
Overtime Pay	61,147	39,995	46,876	46,877	54,670
Dental/Vision	29,420	35,312	40,398	41,805	43,579
Employee Assistance Program	775	968	2,631	1,998	2,001
Life Insurance/Disability	14,802	25,206	37,121	31,627	35,432
Workers Comp. Insurance	41,209	54,621	50,067	57,197	49,828
Medical Insurance - Pers	299,409	435,524	517,065	535,078	628,806
Retirement Plan - CalPERS & PARS Trust	680,185	594,849	702,608	733,544	771,050
Deferred Comp-employer	103,048	110,138	125,814	149,936	152,357
Uniforms - Boots	4,342	4,156	5,724	6,656	8,099
Payroll Processing Fees	12,921	15,512	18,879	13,700	12,652
Other Personnel Costs	4,508	1,914	489	3,197	2,958
	\$ 4,117,576	\$ 4,643,946	\$ 5,315,757	\$ 5,200,581	\$ 5,740,026
Supplies and Services					
Advertising	\$ 6,283	\$ 7,202	\$ 4,538	\$ 4,520	\$ 4,655
Bank Service Charges	7,260	5,463	6,010	8,300	8,300
Board Expense	2,178	25,095	31,755	7,300	7,300
Dues & Memberships	26,122	34,121	31,204	31,200	32,136
Equipment Rental/Lease	8,617	14,059	11,994	12,000	12,000
Fees - Disposal	338	14,963	1,001	1,000	1,000
Fees - Permits	92,503	86,475	98,099	98,050	98,050
Fines	91	-	-	-	-
Fuel	22,874	24,262	19,743	26,005	20,938
Insurance - Liability	49,757	44,393	55,584	67,340	59,472
Insurance - Auto	2,765	2,751	3,778	3,770	4,042
Insurance - Property	85,389	123,620	134,576	130,000	143,998
Licenses	54,390	80,714	120,497	61,400	139,149
Minor Equip - Shop & Field	28,786	35,350	39,725	25,090	39,725
Miscellaneous	-	-	3,003	3,000	3,003
Postage/Shipping	2,316	4,257	5,292	3,100	5,291
Preemployment Screening	1,755	1,898	1,504	1,497	1,503
Printing	181	2,428	1,993	2,000	1,992
Rent	94,732	94,397	138,137	114,743	116,918
Repair Parts Expense	343,806	470,963	316,941	290,307	336,345
Seminars/Education	7,205	11,578	16,308	16,310	16,310
Services - Accounting	39,109	76,708	37,998	38,000	50,499
Services - Sediment Disposal	-	50,208	43,493	43,500	44,805
Services - Alarm	12,798	8,540	12,353	12,484	12,352
Services - Biosolids Hauling	182,840	242,603	256,761	307,500	264,464

Operating expense detail continued on next page.

Operating Expense Detail Continued

Operating Expense	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Adopted Budget 2025-26
Services - Engineering	\$ 275,470	\$ 80,845	\$ 72,000	\$ 240,000	\$ 207,000
Services - Fire Control	-	-	3,003	4,000	4,000
Services - Grease & Scum	7,751	17,857	17,808	22,000	17,808
Services - Grit & Screenings	62,216	17,407	26,896	29,900	30,050
Services - Janitorial	15,218	55,546	51,261	51,260	52,800
Services - Laboratory	40,629	60,790	49,851	64,000	57,401
Services - Landscape	79,573	87,875	94,123	68,695	80,006
Services - Legal	76,016	73,028	75,210	75,200	78,970
Services - Lobbying	14,625	14,625	26,000	24,000	24,000
Services - Maintenance	174,448	269,759	201,753	155,640	238,400
Services - Medical	4,372	4,670	6,628	8,000	6,625
Services - Other	292	42,755	14,413	1,600	1,626
Services - Professional	235,397	222,077	140,344	200,000	245,000
Services - Temp	178,607	212,985	117,337	150,351	86,683
Services - IT/GIS Support	116,695	93,940	87,844	87,860	87,844
Services - Contractors	104,883	94,655	46,200	111,870	111,870
Services - Testing	-	-	1,001	1,000	1,001
Services - Uniforms	9,288	9,413	10,984	11,002	10,988
Subsistence	1,474	1,524	1,202	1,200	1,197
Subsistence - Meals	2,551	7,252	6,846	5,550	7,189
Subsistence - Travel/Rm & Bd	1,705	12,697	13,925	13,905	16,015
Supplies - Chem - Ferric Chloride	114,042	203,158	188,003	188,000	146,415
Supplies - Chem - Odor (Calcium Nitrate)	101,166	164,276	118,052	118,050	97,497
Supplies - Chem - Polymer	99,012	68,051	125,438	110,000	129,300
Supplies - Chem - Sodium Hypochlorite	129,330	142,436	269,122	222,000	229,302
Supplies - Chemicals	99,297	113,514	90,701	90,700	80,938
Supplies - IT Equipment	-	-	24,049	24,000	24,051
Supplies - Janitorial	6,267	4,390	5,005	5,000	5,000
Supplies - Lab	145,757	179,677	175,007	175,000	180,258
Supplies - Office	21,803	39,398	18,453	15,000	15,002
Supplies - Safety	14,698	20,510	23,840	16,000	23,837
Supplies - Shop & Field	38,595	55,182	46,738	46,729	46,742
Training	18,161	14,792	16,602	16,601	16,602
Training - Safety	3,460	5,127	10,605	10,622	10,621
Utilities - Gas & Electric	1,047,922	1,045,671	1,086,837	1,084,400	1,135,923
Utilities - Internet	173	11,783	26,006	25,255	26,003
Utilities - Telephone	43,122	38,916	48,502	39,490	39,492
Utilities - Trash	5,715	5,867	6,741	6,010	6,011
Utilities - Water	39,294	43,019	60,466	49,800	50,280
Utilities - Water (Suppl.)	49,140	29,442	30,867	21,500	24,429
Utilities - Solar Power	143,652	129,670	143,608	139,100	133,903
Vehicle Maintenance	4,639	9,895	27,869	17,725	27,867
	<u>\$ 4,598,550</u>	<u>\$ 5,166,520</u>	<u>\$ 4,999,425</u>	<u>\$ 5,056,432</u>	<u>\$ 5,240,195</u>
Capital Outlay	\$ 85,226	\$ 130,185	\$ 40,000	\$ 40,000	\$ -
Contingency	-	-	-	224,430	224,430
Total Operating Expense	<u>\$ 8,801,352</u>	<u>\$ 9,940,651</u>	<u>\$ 10,355,182</u>	<u>\$ 10,521,443</u>	<u>\$ 11,204,651</u>

OPERATING EXPENSE BY PROGRAM

WASTEWATER TREATMENT

PROGRAM DESCRIPTION

Wastewater Treatment is the primary cost center for operation and maintenance activities at the San Elijo Water Campus. Activities currently include full secondary wastewater treatment for the cities of Encinitas, Solana Beach, and Del Mar, as well as the Rancho Santa Fe Community Services District, with the effluent being recycled or disposed to the ocean. Wastewater biosolids are treated and dewatered, then hauled by contractors to a privately-operated land application site in Arizona for beneficial reuse.

FY 2024-25 ESTIMATED ACTUAL EXPENSE

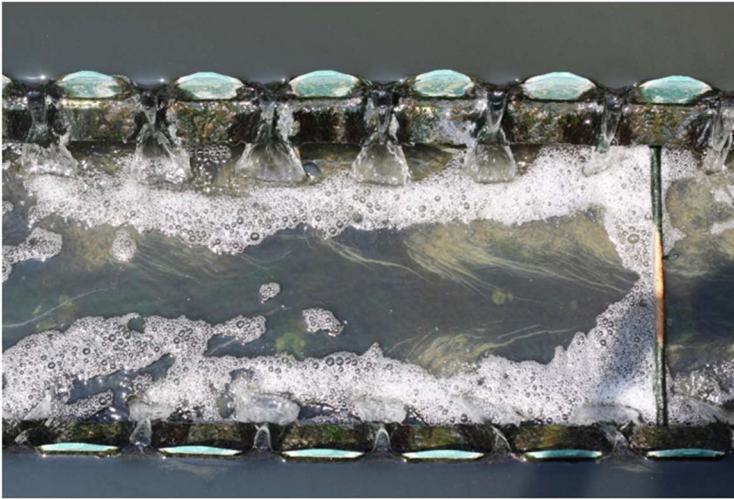
Actual operating expenses for the Wastewater Treatment program are expected to be under budget by \$29,854 or 0.4%. Personnel costs are over budget by \$46,329 or 2.4%, however the available contingency of \$76,000 was sufficient to cover these overages.

FY 2025-26 RECOMMENDED EXPENSE BUDGET

The total FY 2025-26 recommended budget is \$8,053,197 including a \$4,551,366 operating budget, \$2,110,368 capital appropriations, and \$1,391,463 debt service. The operating budget is \$244,373 or 5.7% above the prior year's budget. Personnel expenses are planned to increase by \$236,124 or 12.3%, attributed to continued tight labor market conditions and staffing adjustments, as well as the addition of a full-time, mid-level employee in FY 2025-26 to support Human Resources at SEJPA. Supplies and Services are budgeted to increase by \$8,249 or 0.4% with increases to software licenses, equipment, and utilities, offset by savings in chemicals, engineering services, and biosolids hauling. The Contingency budget is set at \$76,000 which is 3.3% of the budgeted Supplies and Services costs to provide funding for unplanned expenses.

Wastewater Treatment Expense Summary

Expense	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Personnel	\$ 1,439,739	\$ 1,761,544	\$ 1,971,859	\$ 1,925,530	\$ 2,161,654
Supplies and Services	1,797,979	2,341,436	2,305,280	2,305,462	2,313,712
Capital Outlay	13,530	46,093	-	-	-
Contingency	-	-	-	76,000	76,000
Total Operating Expense	\$ 3,251,248	\$ 4,149,073	\$ 4,277,138	\$ 4,306,992	\$ 4,551,366
Capital Appropriations	1,260,000	1,225,000	1,265,000	1,265,000	2,110,368
Total Operating and Capital Appropriations	\$ 4,511,248	\$ 5,374,073	\$ 5,542,138	\$ 5,571,992	\$ 6,661,734
Debt Service					
SDG&E Turbo Blower Loan	\$ 53,388	\$ 53,388	\$ 53,388	\$ 53,388	\$ 53,388
2017 Revenue Bonds	1,337,425	1,338,175	1,338,575	1,338,575	1,338,075
Total Debt Service	\$ 1,390,813	\$ 1,391,563	\$ 1,391,963	\$ 1,391,963	\$ 1,391,463
Total Expenses	\$ 5,902,061	\$ 6,765,636	\$ 6,934,101	\$ 6,963,955	\$ 8,053,197



RECYCLING AND REUSING

At SEJPA we recycle and reuse majority of the wastewater we process. Our recycled water utility protects the environment and makes efficient use of natural resources.

Wastewater Treatment Operating Expense Detail

	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Operating Expense					
Personnel					
Direct Salaries and Wages	\$ 1,002,400	\$ 1,248,431	\$ 1,386,768	\$ 1,322,857	\$ 1,494,002
Medicare Tax	15,705	18,303	19,053	19,787	20,859
State Unemployment Tax	1,822	1,762	348	1,414	1,409
Standby Pay	14,262	14,091	13,406	15,458	14,929
Overtime Pay	14,578	14,012	15,783	15,781	20,912
Dental/Vision	11,112	12,689	14,400	14,605	15,551
Employee Assistance Program	302	393	946	699	812
Life Insurance/Disability	5,579	9,024	13,246	11,050	12,642
Workers Comp. Insurance	15,532	22,176	17,843	19,985	17,780
Medical Insurance - Pers	102,387	155,917	184,308	186,946	224,386
Retirement Plan - CalPERS & PARS Trust	207,010	214,647	250,431	256,287	275,146
Deferred Comp-employer	39,406	42,331	46,309	52,385	54,369
Uniforms - Boots	1,513	1,513	2,147	2,371	3,288
Payroll Processing Fees	4,887	5,582	6,761	4,787	4,512
Other Personnel Costs	3,244	674	110	1,118	1,057
	\$ 1,439,739	\$ 1,761,544	\$ 1,971,859	\$ 1,925,530	\$ 2,161,654
Supplies and Services					
Advertising	\$ 2,024	\$ 5,886	1,949	\$ 1,950	\$ 2,008
Bank Service Charges	6,260	5,338	4,510	8,300	8,300
Board Expense	2,129	24,970	15,876	3,650	3,650
Dues & Memberships	11,281	8,004	14,502	14,500	14,935
Equipment Rental/Lease	6,057	11,752	5,998	6,000	6,000
Fees - Disposal	338	5	1,001	1,000	1,000
Fees - Permits	40,538	41,586	42,001	42,000	42,000
Fines	-	-	-	-	-
Fuel	8,423	1,259	539	9,810	566
Insurance - Liability	24,291	18,024	22,557	27,330	23,640
Insurance - Auto	1,383	1,117	1,519	1,520	1,607
Insurance - Property	43,572	50,190	54,646	52,780	57,235
Licenses	20,342	26,847	53,634	20,100	55,308
Minor Equip - Shop & Field	25,182	29,597	30,194	12,000	30,194
Miscellaneous	-	-	3,003	3,000	3,003
Postage/Shipping	442	3,282	1,489	1,550	2,103
Preemployment Screening	779	682	534	535	598
Printing	119	1,162	812	810	792
Rent	556	580	518	518	518
Repair Parts Expense	164,818	262,270	177,255	176,677	186,118
Seminars/Education	2,731	3,733	5,001	5,000	6,483

Expense detail continued on next page.

Wastewater Treatment Operating Expense Detail Continued

Operating Expense	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Services - Accounting	17,827	38,323	18,502	18,500	26,002
Services - Sediment Disposal	-	25,025	20,000	20,000	20,600
Services - Alarm	5,610	3,087	3,678	3,680	4,910
Services - Biosolids Hauling	170,785	242,603	256,761	307,500	264,464
Services - Engineering	14,667	33,215	39,750	132,500	58,500
Services - Fire Control	-	-	3,003	3,000	3,000
Services - Grease & Scum	7,751	17,857	17,808	22,000	17,808
Services - Grit & Screenings	23,004	16,452	22,997	23,000	23,000
Services - Janitorial	14,156	27,773	25,599	25,600	26,400
Services - Laboratory (Outsource)	-	2,509	4,298	4,300	4,300
Services - Landscape	64,721	43,326	59,485	34,348	40,003
Services - Legal	55,236	42,980	37,603	37,600	39,483
Services - Maintenance	46,922	129,339	101,620	59,000	112,400
Services - Medical	1,650	1,672	3,999	5,390	2,634
Services - Other	233	169	13,372	300	309
Services - Professional	55,172	75,705	55,319	82,500	85,000
Services - Temp	60,080	74,688	47,742	52,936	47,982
Services - IT/GIS Support	47,408	36,227	34,778	34,780	34,916
Services - Contractors	-	46,757	27,500	55,000	55,000
Services - Testing	-	-	1,001	1,000	1,001
Services - Uniforms	3,838	3,877	4,751	4,750	4,366
Subscriptions	653	1,427	601	600	478
Subsistence - Meals	1,767	3,783	3,410	2,220	2,857
Subsistence - Travel/Rm & Bd	509	5,218	5,563	5,560	6,365
Supplies - Chem - Ferrous Chlo	114,042	203,158	188,003	188,000	146,415
Supplies - Chem - Odor	4,520	51,176	15,997	16,000	-
Supplies - Chem - Polymer	90,804	65,999	120,516	99,000	124,132
Supplies - Chem - Sodium Hypo	5,802	2,242	56,518	39,000	41,914
Supplies - Chemicals	3,916	15,668	13,002	13,000	12,239
Supplies - Janitorial	4,018	2,195	2,502	2,500	2,500
Supplies - Lab	601	25,100	32,004	32,000	32,964
Supplies - IT Equipment	-	-	9,793	9,744	9,559
Supplies - Office	8,644	22,818	8,812	6,135	5,962
Supplies - Safety	10,912	14,294	18,563	6,500	9,476
Supplies - Shop & Field	27,068	46,054	35,001	35,000	18,577
Training	7,522	6,006	6,500	6,500	6,598
Training - Safety	1,976	2,230	4,297	4,300	4,222
Utilities - Gas & Electric	428,672	383,361	387,000	387,000	426,828
Utilities - Internet	173	4,784	10,560	10,250	10,337
Utilities - Telephone	18,730	20,922	25,570	15,900	15,696
Utilities - Trash	2,320	2,382	2,450	2,440	2,389
Utilities - Water	23,976	26,428	30,500	30,500	30,500
Utilities - Water (Suppl.)	8,168	-	2,069	-	2,069
Utilities - Solar Power	79,251	72,525	72,421	70,200	72,421
Vehicle Maintenance	3,612	5,801	16,524	6,400	11,077
	<u>\$ 1,797,979</u>	<u>\$ 2,341,436</u>	<u>\$ 2,305,280</u>	<u>\$ 2,305,462</u>	<u>\$ 2,313,712</u>
Capital Outlay	\$ 13,530	\$ 46,093	\$ -	\$ -	\$ -
Contingency	-	-	-	76,000	76,000
Total Operating Expense	<u>\$ 3,251,248</u>	<u>\$ 4,149,073</u>	<u>\$ 4,277,138</u>	<u>\$ 4,306,992</u>	<u>\$ 4,551,366</u>

LABORATORY SERVICES

PROGRAM DESCRIPTION

The laboratory located at the San Elijo Water Campus provides analytical services for SEJPA Wastewater and Recycled Water Programs as well as to other entities through contract agreements. The FY 2025-26 contract agreements include the Fairbanks Ranch Community Services District, the Rancho Santa Fe Community Services District, the Santa Fe Valley Community Services District, the Whispering Palms Community Services District, and the San Ysidro Border Patrol Facility.

FY 2024-25 ESTIMATED ACTUAL EXPENSE

Overall, Laboratory Services estimated operating expenses are expected to be over budget by \$5,854 or 0.5%. Personnel costs are over budget by \$44,931 or 6.0% as the laboratory continued to align staffing with regulatory requirements. Due to staffing instability following the COVID-19 pandemic, SEJPA has managed staffing needs through full-time employees, supplemented with contracted employees until full-time hires could be identified. When contract staff are used, their costs are considered service costs, whereas full-time employees are included in personnel. As a result, over the past four years, as the regulatory requirements have come into focus, costs have moved between the two different line items. Accordingly, savings on Supplies and Services related to temporary staffing comprised the majority of the \$30,077 of 10.0% savings in that category. Budgeted contingency funds were applied to offset the remainder of the increased personnel costs.



FY 2025-26 RECOMMENDED BUDGET

The 2025-26 recommended budget is \$1,281,951 including a \$1,156,952 operating budget and \$125,000 in capital appropriations. The operating budget is \$106,214 or 10.1% higher than the prior year budgeted level. Personnel expenses will increase by \$128,594 or 17.3% to reflect the full year of the previously unfilled position, as well as a portion of the new HR Analyst position's personnel costs. Following the efforts to identify and hire sufficient staff to meet regulatory requirements, the staffing level represented for the laboratory in the FY 2025-26 budget reflects the final positions for compliance. Supplies and Services are expected to decrease by \$22,380 or 7.5% due to decreases in temporary staffing costs, which are partially offset by increases in supplies and software licenses. Contingency funding has been set at \$9,000, which is 3.3% of the budgeted Supplies and Services cost to provide funding for unplanned expenses.

Laboratory Services Expense Summary

Expense	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Personnel	\$ 643,770	\$ 648,045	\$ 789,423	\$ 744,493	\$ 873,087
Supplies and Services	304,992	323,474	267,169	297,245	274,865
Capital Outlay	16,609	794	-	-	-
Contingency	-	-	-	9,000	9,000
Total Operating Expense	\$ 965,371	\$ 972,314	\$ 1,056,592	\$ 1,050,738	\$ 1,156,952
Capital Appropriations	120,000	120,000	147,000	147,000	125,000
Total Operating and Capital Appropriations	\$ 1,085,371	\$ 1,092,314	\$ 1,203,592	\$ 1,197,738	\$ 1,281,952

Laboratory Services Operating Expense Detail

	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Operating Expense					
<u>Personnel</u>					
Direct Salaries and Wages	\$ 426,557	\$ 425,376	\$ 526,872	\$ 445,478	\$ 549,239
Medicare Tax	6,318	6,125	7,654	10,108	10,441
State Unemployment Tax	871	994	181	722	707
Standby	(414)	795	740	-	1,011
Overtime Pay	17,166	5,343	7,219	7,216	6,919
Dental/Vision	5,072	5,898	6,698	7,461	7,785
Employee Assistance Program	134	165	442	357	330
Life Insurance/Disability	2,552	4,199	6,166	5,645	6,330
Workers Comp. Insurance	7,104	9,286	8,303	10,209	8,902
Medical Insurance - Pers	55,883	72,558	85,774	95,498	112,334
Retirement Plan - CalPERS & PARS Trust	103,658	98,989	116,543	130,920	137,745
Deferred Comp-employer	15,166	14,709	18,641	26,760	27,218
Uniforms - Boots	1,116	694	958	1,103	1,337
Payroll Processing Fees	2,226	2,583	3,136	2,445	2,261
Other Personnel Costs	361	332	96	571	528
	<u>\$ 643,770</u>	<u>\$ 648,045</u>	<u>\$ 789,423</u>	<u>\$ 744,493</u>	<u>\$ 873,087</u>
<u>Supplies and Services</u>					
Advertising	\$ 3,574	\$ 106	769	\$ 767	\$ 789
Equipment Rental/Lease	734	-	-	-	-
Dues & Memberships	1,101	1,590	597	600	618
Fees - Permits	9,484	5,489	10,003	10,000	10,000
Fuel	1,221	221	205	1,820	215
Insurance - Liability	8,468	7,547	9,450	11,450	9,898
Insurance - Auto	-	468	640	640	673
Insurance - Property	5,612	21,015	22,882	22,100	23,965
Licenses	4,722	6,211	14,954	8,400	23,159
Minor Equip - Shop & Field	1,567	1,327	2,819	1,320	2,819
Postage/Shipping	1,302	-	1,558	-	881
Preemployment Screening	279	316	253	250	250
Printing	18	341	342	340	332
Rent	231	243	202	204	204
Repair Parts Expense	2,143	4,490	3,601	3,000	3,601
Seminars/Education	1,069	3,812	2,998	3,000	2,714
Services - Accounting	-	95	1,001	1,000	1,000
Services - Biosolids Hauling	12,055	-	-	-	-
Services - Janitorial	668	5,555	5,130	5,130	-
Services - Laboratory	36,959	49,334	34,501	48,000	41,401
Services - Legal	3,650	-	7,521	7,520	7,897
Services - Maintenance	3,684	5,012	7,197	7,200	10,400
Services - Alarm	-	-	336	335	2,056
Services - Medical	754	778	903	900	1,103
Services - Other	17	14	1,001	1,000	1,001
Services - Professional	3,543	7,550	4,998	5,000	1,000
Services - Temp	63,426	64,411	21,852	42,653	2,114
Services - Uniforms	1,578	1,600	1,866	1,867	1,828
Services - IT/GIS Support	19,839	14,684	14,933	14,930	14,620
Subscriptions	249	-	-	-	200
Subsistence - Meals	210	398	38	555	1,196
Subsistence - Travel/Rm & Bd	174	2,097	1,393	1,390	2,665
Supplies - Laboratory	95,326	98,350	65,002	65,000	66,952
Supplies - Chemicals	-	2,165	1,003	1,000	-
Supplies - IT Equipment	-	-	4,080	4,080	4,002
Supplies - Office	4,403	6,330	3,073	2,500	2,496
Supplies - Safety	2,416	1,207	1,237	2,720	3,968
Supplies - Shop & Field	4,305	43	663	660	7,779
Supplies - Janitorial	1,300	439	999	1,000	-
Training	3,045	2,515	2,750	2,750	2,763
Training - Safety	343	600	1,497	1,500	1,768
Utilities - Internet	-	2,003	4,418	4,290	4,328
Utilities - Telephone	4,419	3,589	4,774	6,655	6,572
Utilities - Trash	971	997	1,030	1,020	1,000
Vehicle Maintenance	133	532	2,700	2,700	4,638
	<u>\$ 304,992</u>	<u>\$ 323,474</u>	<u>\$ 267,169</u>	<u>\$ 297,245</u>	<u>\$ 274,865</u>
Capital Outlay	\$ 16,609	\$ 794	\$ -	\$ -	\$ -
Contingency	-	-	-	9,000	9,000
Total Operating Expense	<u>\$ 965,371</u>	<u>\$ 972,314</u>	<u>\$ 1,056,592</u>	<u>\$ 1,050,738</u>	<u>\$ 1,156,952</u>

OCEAN OUTFALL

PROGRAM DESCRIPTION

This program is the cost center for all operation and maintenance services related to the Ocean Outfall system. These activities include effluent pump station operations and maintenance; ocean monitoring; sampling and testing; and outfall inspection. Outfall capacity is shared through an agreement between SEJPA and the City of Escondido; all operation and maintenance costs are shared based on actual usage (measured by discharged flows). Capital improvement project costs are shared based on leased/owned capacity (79% City of Escondido and 21% SEJPA).

FY 2024-25 ESTIMATED ACTUAL EXPENSE

Ocean Outfall's estimated operating expenses are expected to be under budget by \$83,323 or 6.9% due to avoided engineering and professional services related to the ocean outfall program. Contingency funding is not expected to be used.

FY 2025-26 RECOMMENDED BUDGET

Total FY 2025-26 recommended budget is \$1,306,141 including a \$1,156,141 operating budget and \$150,000 in capital appropriations. The operating budget is \$85,835 or 8.0% more than the previous year. Personnel costs are expected to increase \$72,829 or 12.0% to reflect increased labor costs due to labor market pressures and the addition of an HR Analyst. Supplies and Services are expected to increase \$13,006 or 3.0%, as savings in engineering services, temporary staffing, and utilities are offset by increases in software licenses, service costs, and supply costs. Contingency funding remains at \$25,000, which is approximately 5.5% of the budgeted Supplies and Services costs. This provides funding for unforeseen events or repairs for facilities within the Ocean Outfall Program.



INSPECTING ASSETS

The San Elijo Ocean Outfall extends 8,000 feet from the shoreline at an end depth of 150 feet below sea level. In 2022, the Outfall Plume Tracking Study was completed. The resulting report confirmed historical findings that the aquatic life and environment are not being impacted by ocean discharge from San Elijo Ocean Outfall. Data showed the outfall was in excellent condition and marine life in the area was thriving.

Ocean Outfall Expense Summary

Expense	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Personnel	\$ 558,515	\$ 535,513	\$ 607,400	\$ 607,301	\$ 680,130
Supplies and Services	388,972	429,855	379,584	438,005	451,011
Capital Outlay	2,881	3,484	-	-	-
Contingency	-	-	-	25,000	25,000
Total Operating Expense	\$ 950,368	\$ 968,852	\$ 986,983	\$ 1,070,306	\$ 1,156,141
Capital Appropriations	175,000	100,000	146,000	146,000	150,000
Total Operating and Capital Appropriations	\$ 1,125,368	\$ 1,068,852	\$ 1,132,983	\$ 1,216,306	\$ 1,306,141

Ocean Outfall Operating Expense Detail

Operating Expense	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Personnel					
Direct Salaries and Wages	\$ 347,607	\$ 371,824	\$ 416,633	\$ 401,350	\$ 456,287
Medicare Tax	2,319	5,388	5,849	6,840	7,084
State Unemployment Tax	442	589	107	489	480
Standby Pay	4,141	2,916	2,716	3,199	3,706
Overtime Pay	5,769	3,874	5,249	5,247	5,803
Dental/Vision	3,599	4,204	4,777	5,049	5,282
Employee Assistance Program	95	109	312	242	224
Life Insurance/Disability	1,810	2,994	4,393	3,820	4,294
Workers Comp. Insurance	5,040	6,172	5,918	6,908	6,039
Medical Insurance - Pers	38,992	51,740	61,163	64,625	76,213
Retirement Plan - CalPERS & PARS Trust	133,463	70,442	83,106	88,595	93,453
Deferred Comp-employer	12,961	12,721	14,210	18,109	18,466
Uniforms - Boots	459	491	661	787	907
Payroll Processing Fees	1,577	1,836	2,235	1,655	1,534
Other Personnel Costs	241	213	70	386	358
	\$ 558,515	\$ 535,513	\$ 607,400	\$ 607,301	\$ 680,130

Expense detail continued on next page.

Ocean Outfall Operating Expense Detail Continued

	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Operating Expense					
Supplies and Services					
Advertising	\$ 183	\$ 71	\$ 447	\$ 450	\$ 464
Board Expense	20	50	8,787	1,450	1,450
Dues & Memberships	3,351	10,823	5,102	5,100	5,253
Equipment Rental/Lease	486	923	2,398	2,400	2,400
Fees - Permits	23	71	2,499	2,500	2,500
Fuel	2,103	1,445	1,224	340	1,285
Insurance - Liability	5,647	5,016	6,273	7,600	6,580
Insurance - Auto	553	311	426	425	447
Insurance - Property	9,649	13,969	15,206	14,690	15,930
Licenses	8,046	8,891	10,701	5,600	15,394
Postage/Shipping	157	351	288	620	585
Preemployment Screening	186	225	178	180	166
Printing	12	237	227	225	220
Rent	151	161	151	150	150
Repair Parts Expense	4,993	10,847	11,997	10,000	11,997
Seminars/Education	780	1,080	1,298	1,300	1,804
Minor Equip - Shop & Field	76	-	1,706	4,840	1,706
Services - Accounting	7,131	15,310	7,398	7,400	7,400
Services - Engineering	45,610	-	2,250	7,500	-
Services - Janitorial	-	5,555	5,130	5,130	10,560
Services - Landscape	5,662	17,331	14,000	13,739	16,001
Services - Laboratory	153	622	-	-	-
Services - Legal	367	5,835	7,523	7,520	7,899
Services - Maintenance	8,525	19,954	10,460	10,460	13,100
Services - Medical	535	555	203	200	733
Services - Other	11	17,524	16	-	16
Services - Professional	74,300	71,324	25,668	62,000	66,000
Services - IT/GIS Support	13,178	9,761	9,931	9,930	9,718
Services - Contractors	9,560	10,280	6,600	32,670	32,670
Services - Temp	21,721	29,037	24,097	25,267	14,635
Services - Uniforms	1,015	1,035	1,095	1,096	1,215
Services - Alarm	-	-	301	300	1,367
Subscriptions	152	39	240	240	133
Subsistence - Meals	141	1,096	1,355	1,110	795
Subsistence - Travel/Rm & Bd	115	1,639	2,779	2,780	1,772
Supplies - IT Equipment	-	-	2,712	2,712	2,660
Supplies - Janitorial	287	439	502	500	1,000
Supplies - Lab	39,768	43,701	65,001	65,000	66,951
Supplies - Office	2,496	2,505	1,754	1,700	1,659
Supplies - Safety	495	1,133	826	1,800	2,637
Supplies - Shop & Field	329	400	801	800	5,170
Training	2,024	1,672	1,747	1,750	1,837
Training - Safety	359	719	1,102	1,100	1,175
Utilities - Gas & Electric	87,660	90,746	84,997	85,000	81,301
Utilities - Internet	-	1,331	2,940	2,850	2,877
Utilities - Telephone	2,929	2,691	3,506	4,420	4,369
Utilities - Trash	646	663	683	680	665
Utilities - Water	1,363	870	1,799	1,800	1,800
Utilities - Solar Power	25,984	21,553	21,482	20,900	21,482
Vehicle Maintenance	40	65	1,779	1,780	3,083
	<u>\$ 388,972</u>	<u>\$ 429,855</u>	<u>\$ 379,584</u>	<u>\$ 438,005</u>	<u>\$ 451,011</u>
Capital Outlay	\$ 2,881	\$ 3,484	\$ -	\$ -	\$ -
Contingency	-	-	-	25,000	25,000
Total Operating Expense	<u>\$ 950,368</u>	<u>\$ 968,852</u>	<u>\$ 986,983</u>	<u>\$ 1,070,306</u>	<u>\$ 1,156,141</u>



CARDIFF SANITARY DIVISION PUMP STATIONS

PROGRAM DESCRIPTION

Under this program, SEJPA provides pump station operation and maintenance services to the City of Encinitas' Cardiff Sanitary Division (CSD). These facilities include the Cardiff, Coast Highway, and Olivenhain Pump Stations. The actual costs incurred are borne solely by CSD.

FY 2024-25 ESTIMATED ACTUAL EXPENSE

The CSD Pump Stations actual operating expenses are expected to be \$11,815 under budget, or 2.9%. Personnel are expected to be under budget by \$6,603, offset by supplies and services over budget by \$12,288. Available contingency funds are more than sufficient to offset the remaining net budget excess.

FY 2025-26 RECOMMENDED BUDGET

Total FY 2025-26 recommended budget is \$498,583 including a \$443,583 operating budget and \$55,000 in capital appropriations. The operating budget is to increase by \$38,029 or 9.4%, with the majority of the increase due to engineering services for Arc Flash studies at the pump stations. The Personnel budget is projected to increase by \$11,655 or 5.4%. The Supplies and Services category is expected to increase by \$26,374 or 15.2%, including the previously mentioned Arc Flash studies. Contingency funding is \$17,500, which is approximately 8.7% of budgeted Supplies and Services costs for the pump stations. This provides funding for unforeseen events and repairs.

Cardiff Sanitary Division Pump Stations Expense Summary

Expense	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Personnel	\$ 199,346	\$ 185,354	\$ 207,620	\$ 214,223	\$ 225,878
Supplies and Services	146,197	173,122	186,119	173,831	200,205
Contingency	-	-	-	17,500	17,500
Total Operating Expense	\$ 345,543	\$ 358,477	\$ 393,739	\$ 405,554	\$ 443,583
Capital Appropriations	-	75,000	125,000	125,000	55,000
Total Operating and Capital Appropriations	\$ 345,543	\$ 433,477	\$ 518,739	\$ 530,554	\$ 498,583
Cardiff Pump Station	\$ 123,193	\$ 129,207	\$ 145,339	\$ 151,131	\$ 165,730
Coast Blvd Pump Station	61,182	61,528	65,755	66,190	71,928
Olivenhain Pump Station	161,168	167,742	182,645	188,233	205,926
Total Operating Expense	\$ 345,543	\$ 358,477	\$ 393,739	\$ 405,554	\$ 443,583

Cardiff Sanitary Division Pump Stations Operating Expense Detail

	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Operating Expense					
<u>Personnel</u>					
Direct Salaries and Wages	\$ 108,791	\$ 129,619	\$ 143,079	\$ 146,810	\$ 154,592
Medicare Tax	1,602	1,882	2,013	2,223	2,230
State Unemployment Tax	193	181	37	158	151
Standby Pay	1,380	1,392	1,297	1,527	1,736
Overtime Pay	3,096	1,349	1,712	1,715	2,085
Dental/Vision	1,195	1,410	1,607	1,640	1,663
Employee Assistance Program	33	38	100	78	71
Life Insurance/Disability	599	1,006	1,476	1,241	1,351
Workers Comp. Insurance	1,669	2,130	1,991	2,244	1,901
Medical Insurance - Pers	13,524	17,377	20,543	20,995	23,989
Retirement Plan - CalPERS & PARS Trust	62,376	23,747	27,911	28,782	29,415
Deferred Comp-employer	4,123	4,363	4,858	5,883	5,813
Uniforms - Boots	155	165	227	265	286
Payroll Processing Fees	525	621	746	537	482
Other Personnel Costs	83	74	23	125	113
	<u>\$ 199,346</u>	<u>\$ 185,354</u>	<u>\$ 207,620</u>	<u>\$ 214,223</u>	<u>\$ 225,878</u>
<u>Supplies and Services</u>					
Advertising	\$ 63	\$ 24	\$ 201	\$ 194	\$ 201
Dues & Memberships	133	129	(3)	-	-
Equipment Rental/Lease	169	-	-	-	-
Fees - Permits	3,719	2,173	2,799	2,800	2,800
Fine	91	-	-	-	-
Fuel	1,067	4,072	3,024	1,015	3,175
Insurance - Liability	1,945	1,731	2,166	2,620	2,270
Insurance - Auto	-	107	157	150	154
Insurance - Property	3,330	4,821	5,246	5,070	5,499
Licenses	3,035	4,620	3,431	2,000	5,312
Minor Equip - Shop & Field	187	-	1,365	1,364	1,365
Postage/Shipping	15	-	-	-	203
Preemployment Screening	64	76	53	50	58
Printing	4	80	75	80	76
Rent	54	56	54	51	51
Repair Parts Expense	21,850	10,577	17,990	16,830	17,990
Seminars/Education	199	326	698	700	624
Services - Alarm	2,220	1,496	1,956	1,954	471
Services - Engineering	-	-	-	-	21,000
Services - Maintenance	4,397	13,309	8,531	7,050	6,700
Services - Medical	177	186	160	165	253
Services - Other	4	3	-	-	-
Services - Professional	409	780	2,880	-	-
Services - IT/GIS Support	4,554	3,369	3,431	3,430	3,354
Services - Temp	220	357	-	-	-
Services - Uniforms	372	375	469	472	420
Subscriptions	53	-	-	-	46
Subsistence - Meals	37	91	4	-	275
Subsistence - Travel/Rm & Bd	40	354	1	-	611
Supplies - Chemicals	-	1,425	997	1,000	-
Supplies - Chem - Odor	27,626	45,263	53,004	53,000	55,654
Supplies - IT Equipment	-	-	936	936	918
Supplies - Janitorial	36	-	-	-	-
Supplies - Office	612	1,281	603	585	573
Supplies - Safety	73	278	286	625	910
Supplies - Shop & Field	1,734	1,195	1,783	1,780	1,785
Training	699	577	810	810	635
Training - Safety	67	138	530	530	406
Utilities - Gas & Electric	61,854	67,504	64,340	61,900	59,322
Utilities - Internet	-	460	1,018	985	993
Utilities - Telephone	2,194	1,911	2,284	1,530	1,508
Utilities - Trash	223	229	238	235	229
Utilities - Water	2,440	2,804	3,980	3,300	3,300
Vehicle Maintenance	233	946	623	620	1,064
	<u>\$ 146,197</u>	<u>\$ 173,122</u>	<u>\$ 186,119</u>	<u>\$ 173,831</u>	<u>\$ 200,205</u>
Contingency	\$ -	\$ -	\$ -	\$ 17,500	\$ 17,500
Total Operating Expense	<u>\$ 345,543</u>	<u>\$ 358,477</u>	<u>\$ 393,739</u>	<u>\$ 405,554</u>	<u>\$ 443,583</u>



ENCINITAS SANITARY DIVISION PUMP STATION

PROGRAM DESCRIPTION

Under this program, SEJPA provides pump station operation and maintenance services to the Encinitas Sanitary Division (ESD), for the Moonlight Beach Pump Station, located in the City of Encinitas. The actual costs incurred are borne solely by the ESD.

FY 2024-25 ESTIMATED ACTUAL EXPENSE

It is anticipated that the ESD Pump Station actual operating expenses will be \$22,916 or 5.9% over budget for FY 2024-25. Personnel costs and repair parts increased \$30,099 in relationship to the budget to address multiple pump station shutdowns, the installation of new variable frequency drives, and other service costs associated with the Moonlight Beach Pump Station construction. Contingency funding was used to cover part of the Supplies and Services overage.

FY 2025-26 RECOMMENDED BUDGET

For FY 2025-26, the recommended budget is \$248,637 including a \$203,637 operating budget and \$45,000 in capital appropriations. The ESD Pump Station operating budget is \$18,190 or 9.8% over the FY 2024-25 budget. Personnel expenses will increase by \$7,012 or 6.9% due to labor-related cost inflation and current work demands. Supplies and Services will increase by \$11,178 or 15.3%, driven primarily by arc flash engineering study costs for the pump station. Contingency funding has been set at \$10,000, which is 11.9% of budgeted Supplies and Services costs. This provides funding for unforeseen events and repairs at the pump station.

Encinitas Sanitary Division Pump Station Expense Summary

Operating Expense	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Personnel	\$ 80,357	\$ 90,781	\$ 123,646	\$ 102,287	\$ 109,299
Supplies and Services	104,598	120,254	84,718	73,160	84,338
Contingency	-	-	-	10,000	10,000
Total Operating Expense	\$ 184,955	\$ 211,036	\$ 208,364	\$ 185,448	\$ 203,637
Capital Appropriations	1,125,000	600,000	204,000	204,000	45,000
Total Operating and Capital Appropriations	\$ 1,309,955	\$ 811,036	\$ 412,364	\$ 389,448	\$ 248,637

Encinitas Sanitary Division Pump Station Operating Expense Detail

	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Operating Expense					
<u>Personnel</u>					
Direct Salaries and Wages	\$ 54,799	\$ 63,861	\$ 91,739	\$ 70,239	\$ 74,784
Medicare Tax	805	931	1,310	1,060	1,081
State Unemployment Tax	89	88	16	76	73
Standby Pay	648	610	570	669	819
Overtime Pay	1,865	999	773	773	998
Dental/Vision	560	671	766	782	806
Employee Assistance Program	15	17	49	37	34
Life Insurance/Disability	281	479	706	592	655
Workers Comp. Insurance	783	983	948	1,070	921
Medical Insurance - Pers	6,301	8,275	9,781	10,014	11,627
Retirement Plan - CalPERS & PARS Trust	11,751	11,291	13,289	13,728	14,257
Deferred Comp-employer	2,101	2,169	3,227	2,806	2,817
Uniforms - Boots	72	78	107	126	138
Payroll Processing Fees	246	295	354	256	234
Other Personnel Costs	38	34	11	60	55
	<u>\$ 80,357</u>	<u>\$ 90,781</u>	<u>\$ 123,646</u>	<u>\$ 102,287</u>	<u>\$ 109,299</u>
<u>Supplies and Services</u>					
Advertising	\$ 29	\$ 11	\$ 88	\$ 85	\$ 88
Dues & Memberships	61	59	1	-	-
Equipment Rental/Lease	78	-	-	-	-
Fees - Permits	1,246	1,727	1,402	1,400	1,400
Fuel	1,963	1,639	1,394	470	1,463
Insurance - Liability	898	799	995	1,200	1,048
Insurance - Auto	-	50	71	70	71
Insurance - Property	1,537	2,225	2,423	2,340	2,537
Licenses	1,162	1,733	1,580	900	2,452
Postage/Shipping	164	-	1,270	-	93
Preemployment Screening	30	36	30	30	27
Printing	2	38	32	35	35
Rent	25	26	26	23	23
Repair Parts Expense	34,755	42,990	12,599	4,000	4,000
Seminars/Education	92	151	302	300	287
Training	322	266	343	340	293
Training - Safety	31	64	221	220	187
Minor Equip - Shop & Field	-	432	203	200	203
Services - Contractors	-	10,528	-	-	-
Services - Engineering	-	-	-	-	7,000
Services - Maintenance	5,923	2,661	4,202	4,200	4,900
Services - Uniforms	169	171	204	207	194
Services - Alarm	600	400	529	528	218
Services - Medical	83	89	103	100	117
Services - Professional	192	360	-	-	-
Services - Temp	102	165	-	-	-
Services - Other	2	1	-	-	-
Services - IT/GIS Support	2,102	1,555	1,578	1,580	1,548
Subscriptions	24	-	-	-	21
Subsistence - Meals	17	42	2	-	127
Subsistence - Travel/Rm & Bd	18	163	0	-	282
Supplies - Chem	-	68	-	-	-
Supplies - Chem - Odor	-	22	49	50	51
Supplies - IT Equipment	-	-	432	432	424
Supplies - Janitorial	17	-	-	-	-
Supplies - Office	282	382	278	270	264
Supplies - Shop & Field	216	84	329	330	824
Supplies - Safety	34	372	132	290	420
Utilities - Gas & Electric	51,153	49,513	52,003	52,000	51,990
Utilities - Internet	-	212	468	460	458
Utilities - Telephone	1,058	856	1,031	700	696
Utilities - Trash	103	106	108	110	106
Vehicle Maintenance	109	258	290	290	491
	<u>\$ 104,598</u>	<u>\$ 120,254</u>	<u>\$ 84,718</u>	<u>\$ 73,160</u>	<u>\$ 84,338</u>
Contingency	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
Total Operating Expense	<u><u>\$ 184,955</u></u>	<u><u>\$ 211,036</u></u>	<u><u>\$ 208,364</u></u>	<u><u>\$ 185,448</u></u>	<u><u>\$ 203,637</u></u>



CITY OF ENCINITAS URBAN AND STORMWATER SERVICES

PROGRAM DESCRIPTION

Under this program, SEJPA provides stormwater operation and maintenance services to the City of Encinitas. These services include operating the Urban Runoff Treatment Facility, the Phoebe Stormwater Pump Station, and the Storm Drain Sediment Drying and Disposal Program. The Phoebe Stormwater Pump Station and Urban Runoff Treatment Facility provide services to the City of Encinitas Clean Water Program for the protection of local creek, beach, and lagoon water quality. Under the Storm Drain Sediment Drying and Disposal Program, Member Agencies deliver sediment to the San Elijo Water Campus, where the sediment is dewatered, dried, tested, and disposed at a local landfill. This program is designed to comply with current stormwater best management practices and is intended to reduce the overall disposal cost associated with wet sediment. The actual costs incurred are borne solely by the City of Encinitas.

FY 2024-25 ESTIMATED ACTUAL EXPENSE

The City of Encinitas facilities, which include the Phoebe Stormwater Pump Station, the Urban Runoff Treatment Facility, and the Storm Drain Sediment Drying and Disposal program, are anticipated to end the year \$380 or 0.6% below budget, following the application of Contingency Funds.

FY 2025-26 RECOMMENDED BUDGET

The operating budget for these programs is \$66,466, which is \$4,662 or 7.5% above the prior fiscal year budget with \$2,010 Contingency funding designated for these programs.

City of Encinitas Urban and Stormwater Services Expense Summary

Expense	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Personnel	\$ 22,853	\$ 36,628	\$ 40,514	\$ 39,617	\$ 41,907
Supplies and Services	36,211	22,904	20,910	20,177	22,549
Contingency	-	-	-	2,010	2,010
Total Operating Expense	<u>\$ 59,064</u>	<u>\$ 59,531</u>	<u>\$ 61,424</u>	<u>\$ 61,804</u>	<u>\$ 66,466</u>
Storm Drain Pump Stations	\$ 5,517	\$ 14,385	\$ 12,235	\$ 13,266	\$ 13,566
Urban Runoff Station	15,969	25,743	27,853	25,584	28,469
Storm Drain Sediment Drying	37,578	19,403	21,336	22,955	24,431
Total Operating Expense	<u>\$ 59,064</u>	<u>\$ 59,531</u>	<u>\$ 61,424</u>	<u>\$ 61,804</u>	<u>\$ 66,466</u>

City of Encinitas Urban and Stormwater Services Operating Expense Detail

	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Operating Expense					
<u>Personnel</u>					
Direct Salaries and Wages	\$ 14,989	\$ 26,426	\$ 28,656	\$ 27,323	\$ 28,819
Medicare Tax	222	382	405	408	412
State Unemployment Tax	25	33	4	29	28
Standby Pay	214	212	202	233	262
Overtime Pay	185	210	284	287	340
Dental/Vision	186	255	290	301	307
Employee Assistance Program	5	7	15	14	14
Life Insurance/Disability	93	184	274	227	251
Workers Comp. Insurance	260	382	362	412	352
Medical Insurance - Pers	2,066	3,179	3,757	3,852	4,440
Retirement Plan - CalPERS & PARS Trust	3,909	4,298	5,108	5,281	5,443
Deferred Comp-employer	577	901	977	1,079	1,075
Uniforms - Boots	26	30	45	49	53
Payroll Processing Fees	81	113	134	99	90
Other Personnel Costs	15	13	2	23	21
	<u>\$ 22,853</u>	<u>\$ 36,628</u>	<u>\$ 40,514</u>	<u>\$ 39,617</u>	<u>\$ 41,907</u>
<u>Supplies and Services</u>					
Advertising	\$ 11	\$ 4	\$ 31	\$ 30	\$ 31
Dues & Memberships	24	23	3	-	-
Equipment Rental/Lease	30	-	-	-	-
Fees - Permits	-	2	-	-	-
Fuel	87	635	541	175	568
Insurance - Liability	347	311	395	480	407
Insurance - Auto	-	19	33	30	28
Insurance - Property	598	865	938	910	987
Licenses	803	1,307	612	400	953
Minor Equip - Shop & Field	-	498	497	500	497
Postage/Shipping	3	-	-	-	36
Preemployment Screening	11	14	15	12	10
Printing	1	15	14	15	14
Rent	9	10	5	8	8
Repair Parts Expense	1,412	3,595	550	550	553
Seminars/Education	36	58	141	140	112
Services - Grit & Screenings	30,566	-	-	-	-
Services - Maintenance	95	17	5	-	300
Services - Medical	27	34	10	5	45
Services - Temp	39	64	-	-	-
Services - Other	1	1	-	-	-
Services - Professional	66	140	-	-	-
Services - Uniforms	64	65	81	74	76
Services - Sediment Disposal	-	13,426	14,998	15,000	15,450
Services - Alarm	-	-	-	-	84
Subscriptions	9	0	-	-	8
Subsistence - Meals	6	16	1	-	49
Subsistence - Travel/Rm & Bd	7	64	4	-	110
Supplies - IT Equipment	-	-	168	168	165
Supplies - Janitorial	6	-	-	-	-
Supplies - Office	109	148	108	105	103
Supplies - Safety	13	50	49	110	163
Supplies - Shop & Field	68	-	-	-	321
Training	125	103	135	140	114
Training - Safety	12	24	87	90	73
Services - IT/GIS Support	815	605	615	620	602
Utilities - Internet	-	82	181	175	178
Utilities - Telephone	769	453	530	280	271
Utilities - Trash	40	41	46	45	42
Vehicle Maintenance	1	215	118	115	191
	<u>\$ 36,211</u>	<u>\$ 22,904</u>	<u>\$ 20,910</u>	<u>\$ 20,177</u>	<u>\$ 22,549</u>
Contingency	\$ -	\$ -	\$ -	\$ 2,010	\$ 2,010
Total Operating Expense	<u>\$ 59,064</u>	<u>\$ 59,531</u>	<u>\$ 61,424</u>	<u>\$ 61,804</u>	<u>\$ 66,466</u>



CITY OF SOLANA BEACH PUMP STATIONS

PROGRAM DESCRIPTION

Under this program, SEJPA provides pump station operation and maintenance services to the City of Solana Beach. These facilities include the Eden Gardens, Solana Beach, San Elijo Hills, and Fletcher Cove Pump Stations, Low Flow Diverters located at Fletcher Cove and Seascape Sur, as well as the Storm Drain Sediment Drying and Disposal Program. Under the Storm Drain Sediment Drying and Disposal program, Member Agencies deliver sediment to the San Elijo Water Campus, where the sediment is dewatered, dried, tested, and disposed at a local landfill. This program is designed to comply with current stormwater best management practices and is intended to reduce the overall disposal cost associated with wet sediment. The actual costs incurred are paid for by the City of Solana Beach.

FY 2024-25 ESTIMATED ACTUAL EXPENDITURES

The Solana Beach Pump Stations are expected to be below budget this year by \$20,651 or 4.0%. Personnel expenses are anticipated to be slightly under budget, with Supplies and Services slightly over budget. The main component of the pump station budget savings is unspent Contingency funds.

FY 2025-26 RECOMMENDED BUDGET

Overall, the Solana Beach Pump Stations operating budget is \$558,839 with the expected increase of \$46,041 or 9.0% above the prior year budget. A significant portion of this increase is due to engineering services for Arc Flash studies at the pump stations. The Personnel budget is projected to increase by \$13,959 or 5.0%. The Supplies and Services category is expected to increase by \$32,082 or 15.2%, including the previously mentioned arc flash studies. Contingency funding is equal to \$20,000, which is approximately 8.2% of budgeted Supplies and Services costs for the pump stations. This provides funding for unforeseen events and repairs.

City of Solana Beach Pump Stations Expense Summary

Expense	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Personnel	\$ 234,784	\$ 247,502	\$ 277,905	\$ 281,721	\$ 295,680
Supplies and Services	191,942	265,689	214,242	211,077	243,159
Contingency	-	-	-	20,000	20,000
Total Operating Expense	\$ 426,726	\$ 513,191	\$ 492,147	\$ 512,798	\$ 558,839
Capital Appropriations	-	-	26,000	26,000	-
Total Operating and Capital Appropriations	\$ 426,726	\$ 513,191	\$ 518,147	\$ 538,798	\$ 558,839
Eden Gardens Pump Station	\$ 141,860	\$ 175,108	\$ 158,672	\$ 166,529	\$ 183,056
Solana Beach Pump Station	182,523	205,645	203,889	212,329	233,007
San Elijo Hills Pump Station	69,025	84,858	81,768	87,124	92,900
Fletcher Cove Pump Station	20,332	23,976	27,083	25,320	26,925
Storm Drain Sediment Drying	5,939	15,261	12,165	12,555	13,336
Seascape Sur Low Flow Diverter	3,996	3,825	4,288	4,495	4,907
Fletcher Cove Low Flow Diverter	3,051	4,518	4,284	4,447	4,708
Total Operating Expense	\$ 426,726	\$ 513,191	\$ 492,147	\$ 512,798	\$ 558,839

City of Solana Beach Pump Stations Operating Expense Detail

Operating Expense	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Personnel					
Direct Salaries and Wages	\$ 128,232	\$ 173,760	\$ 192,664	\$ 193,227	\$ 202,481
Medicare Tax	1,868	2,519	2,704	2,916	2,916
State Unemployment Tax	187	238	43	208	199
Standby Pay	1,886	1,827	1,690	2,004	2,261
Overtime Pay	2,208	1,721	2,277	2,275	2,712
Dental/Vision	1,627	1,864	2,114	2,154	2,174
Employee Assistance Program	44	51	135	102	92
Life Insurance/Disability	817	1,326	1,938	1,628	1,768
Workers Comp. Insurance	2,275	2,895	2,618	2,944	2,487
Medical Insurance - Pers	18,476	22,909	27,082	27,554	31,369
Retirement Plan - CalPERS & PARS Trust	71,317	31,381	36,805	37,772	38,466
Deferred Comp-employer	4,808	5,873	6,513	7,720	7,601
Uniforms - Boots	211	219	293	349	373
Payroll Processing Fees	716	819	997	705	633
Other Personnel Costs	113	101	34	164	148
	\$ 234,784	\$ 247,502	\$ 277,905	\$ 281,721	\$ 295,680

Expense detail continued on next page.

City of Solana Beach Pump Stations Operating Expense

	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Operating Expense					
<u>Supplies and Services</u>					
Advertising	\$ 86	\$ 33	\$ 271	\$ 269	\$ 276
Dues & Memberships	181	175	4	-	-
Equipment Rental/Lease	229	-	-	-	-
Fees - Permits	4,102	4,034	4,246	4,200	4,200
Fuel	1,862	5,674	4,099	1,380	4,513
Insurance - Liability	2,643	2,353	2,951	3,570	3,085
Insurance - Auto	-	146	203	205	210
Insurance - Property	4,526	6,552	7,130	6,890	7,472
Licenses	3,441	5,160	4,648	2,900	7,220
Minor Equip - Shop & Field	-	-	203	200	203
Postage/Shipping	20	-	98	-	274
Preemployment Screening	87	100	82	83	77
Printing	5	107	103	106	103
Rent	73	76	63	71	71
Repair Parts Expense	21,071	32,138	17,516	16,310	20,888
Seminars/Education	271	443	1,142	1,140	846
Services - Sediment Disposal	-	11,307	7,998	8,000	8,240
Services - Alarm	2,040	1,360	1,793	1,925	641
Services - Grit & Screenings	7,719	265	-	3,000	3,150
Services - Maintenance	6,440	34,658	6,656	6,650	9,700
Services - Medical	242	246	186	180	342
Services - Other	5	4	-	-	-
Services - Professional	559	1,060	-	-	-
Services - Uniforms	508	512	640	650	571
Services - IT/GIS Support	6,188	4,578	4,654	4,665	4,558
Services - Temp	299	485	-	-	-
Services - Engineering	-	-	-	-	21,000
Subscriptions	72	0	-	-	62
Subsistence - Meals	50	124	5	-	373
Subsistence - Travel/Rm & Bd	54	481	10	-	832
Supplies - Chem - Odor (biooxide)	43,147	58,412	49,002	49,000	41,792
Supplies - IT Equipment	-	-	1,272	1,272	1,249
Supplies - Janitorial	49	-	-	-	-
Supplies - Office	832	1,126	812	795	780
Supplies - Safety	211	772	691	850	1,236
Supplies - Shop & Field	884	1,979	1,967	1,966	2,426
Training	949	784	911	910	861
Training - Safety	91	187	599	605	550
Utilities - Gas & Electric	78,517	84,479	86,497	86,500	88,002
Utilities - Internet	-	624	1,379	1,345	1,348
Utilities - Telephone	3,106	2,552	3,015	2,075	2,050
Utilities - Trash	303	311	336	315	313
Utilities - Water	737	1,665	2,201	2,200	2,200
Utilities - Solar Power	40	(40)	-	-	-
Vehicle Maintenance	304	766	858	850	1,445
	<u>\$ 191,942</u>	<u>\$ 265,689</u>	<u>\$ 214,242</u>	<u>\$ 211,077</u>	<u>\$ 243,159</u>
Contingency	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
Total Operating Expense	<u>\$ 426,726</u>	<u>\$ 513,191</u>	<u>\$ 492,147</u>	<u>\$ 512,798</u>	<u>\$ 558,839</u>



CITY OF SOLANA BEACH GENERATOR MAINTENANCE SERVICES

PROGRAM DESCRIPTION

Under this program, SEJPA provides generator maintenance services to the City of Solana Beach. The generators are located at the Solana Beach City Hall and the Lomas Santa Fe Fire Station. The actual costs incurred are borne solely by the City of Solana Beach.

FY 2024-25 ESTIMATED ACTUAL EXPENDITURES

The Solana Beach Generator Maintenance Services are expected to be \$1,588 or 9.0% over budget due to higher than anticipated required maintenance services and repair parts. Both Personnel and Supplies and Services are anticipated to be under budget.

FY 2025-26 RECOMMENDED BUDGET

The recommended budget is \$17,483 or 0.4% lower than the prior year. All cost categories are virtually flat, with contingency to cover minor unanticipated repairs as these generators age.

City of Solana Beach Generator Maintenance Services Expense Summary

Expense	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Personnel	\$ 5,681	\$ 8,013	\$ 8,865	\$ 8,472	\$ 8,631
Supplies and Services	2,995	3,215	10,280	8,264	8,032
Contingency	-	-	-	820	820
Total Operating Expense	<u>\$ 8,676</u>	<u>\$ 11,229</u>	<u>\$ 19,145</u>	<u>\$ 17,556</u>	<u>\$ 17,483</u>
SB City Hall Generator	\$ 4,650	\$ 6,443	\$ 7,821	\$ 8,296	\$ 8,711
SB Lomas SF Fire Generator	4,026	4,786	11,323	9,260	8,772
Total Operating Expense	<u>\$ 8,676</u>	<u>\$ 11,229</u>	<u>\$ 19,145</u>	<u>\$ 17,556</u>	<u>\$ 17,483</u>

City of Solana Beach Generator Maintenance Services Operating Expense Detail

	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Operating Expense					
<u>Personnel</u>					
Direct Salaries and Wages	\$ 3,568	\$ 5,742	6,273	\$ 5,839	\$ 5,924
Medicare Tax	52	83	84	87	85
State Unemployment Tax	6	7	1	6	6
Standby Pay	56	48	49	52	60
Overtime Pay	22	46	68	64	74
Dental/Vision	48	57	69	65	64
Employee Assistance Program	2	2	2	4	2
Life Insurance/Disability	24	41	53	49	52
Workers Comp. Insurance	66	109	75	88	72
Medical Insurance - Pers	547	697	819	823	916
Retirement Plan - CalPERS & PARS Trust	1,122	952	1,120	1,129	1,123
Deferred Comp-employer	137	195	219	231	221
Uniforms - Boots	7	7	4	10	10
Payroll Processing Fees	21	25	29	21	18
Other Personnel Costs	4	4	0	4	4
	<u>\$ 5,681</u>	<u>\$ 8,013</u>	<u>\$ 8,865</u>	<u>\$ 8,472</u>	<u>\$ 8,631</u>
<u>Supplies and Services</u>					
Advertising	\$ 3	\$ 1	\$ 15	\$ 8	\$ 8
Alarm	-	-	-	-	24
Dues & Memberships	7	7	1	-	-
Equipment Rental/Lease	9	-	-	-	-
Fuel	104	416	148	50	156
Insurance - Liability	99	89	116	140	116
Insurance - Auto	-	6	6	10	8
Insurance - Property	171	247	266	260	282
Licenses	52	76	171	200	272
Postage/Shipping	1	-	-	-	10
Preemployment Screening	3	3	0	2	2
Printing	0	4	2	4	4
Rent	3	3	1	2	2
Repair Parts Expense	221	5	434	440	3,000
Seminars/Education	10	17	30	30	32
Training	36	30	37	30	32
Training - Safety	3	7	17	20	20
Services - Maintenance	1,877	1,890	8,585	6,580	3,400
Services - Uniforms	18	18	13	20	22
Services - Medical	7	7	3	-	12
Services - Professional	18	40	-	-	-
Services - Other	0	0	-	-	-
Services - Professional IT Support	233	173	174	180	172
Services - Temp	11	18	-	-	-
Subscriptions	3	-	-	-	2
Subsistence - Meals	2	5	0	-	14
Subsistence - Travel/Rm & Bd	2	18	1	-	32
Supplies - IT Equipment	-	-	48	48	48
Supplies - Janitorial	2	-	-	-	-
Supplies - Office	31	42	27	30	30
Supplies - Shop & Field	1	-	-	-	92
Supplies - Safety	4	14	20	30	46
Utilities - Internet	-	24	50	50	50
Utilities - Telephone	47	47	51	80	78
Utilities - Trash	11	12	19	10	12
Utilities - Solar Power	4	(4)	-	-	-
Vehicle Maintenance	0	1	44	40	54
	<u>\$ 2,995</u>	<u>\$ 3,215</u>	<u>\$ 10,280</u>	<u>\$ 8,264</u>	<u>\$ 8,032</u>
Contingency	\$ -	\$ -	\$ -	\$ 820	\$ 820
Total Operating Expense	<u>\$ 8,676</u>	<u>\$ 11,228</u>	<u>\$ 19,145</u>	<u>\$ 17,556</u>	<u>\$ 17,483</u>



CITY OF DEL MAR PUMP STATION

PROGRAM DESCRIPTION

Under this program, SEJPA provides pump station operation and maintenance services that include daily pump station review, after-hours alarm monitoring and emergency response, equipment preventative maintenance, quarterly generator service, PLC programming, instrumentation calibration, wet well cleaning, and disposal of wastewater collection sediment for the City of Del Mar. Any additional pump station services requested by the City of Del Mar are captured in this program. Costs incurred through this program are borne solely by the City of Del Mar.

FY 2024-25 ESTIMATED ACTUAL EXPENSE

The program is forecast to be under budget by \$5,048 or 6.6%, following the application of contingency funds, following additional labor and repair parts for replacing a bubbler level sensor with a radar sensor used to measure the wet well water level.

FY 2025-26 RECOMMENDED BUDGET

The recommended budget for FY 2025-26 is increasing by \$28,799 or 3.8% to \$104,750. This increase reflects a \$3,267 or 6.2% increase in personnel costs and a \$25,532 increase in Supplies and Services related to identified required engineering for arc flash. No capital appropriations are being requested for Del Mar's pump station, such that the increase in operating costs is mostly offset by the decrease in capital requests.

City of Del Mar Pump Station Expense Summary

Expense	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Personnel	\$ 50,024	\$ 46,635	\$ 56,987	\$ 52,541	\$ 55,808
Supplies and Services	15,825	18,040	24,042	21,340	46,872
Contingency	-	-	-	2,100	2,100
Total Operating Expense	<u>\$ 65,849</u>	<u>\$ 64,675</u>	<u>\$ 81,029</u>	<u>\$ 75,981</u>	<u>\$ 104,780</u>
Capital Appropriations	-	-	25,000	25,000	-
Total Operating and Capital Appropriations	<u>\$ 65,849</u>	<u>\$ 64,675</u>	<u>\$ 106,029</u>	<u>\$ 100,981</u>	<u>\$ 104,780</u>

City of Del Mar Pump Station Operating Cost Detail

	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Operating Expense					
<u>Personnel</u>					
Direct Salaries and Wages	\$ 35,179	\$ 32,442	\$ 40,850	\$ 36,107	\$ 38,193
Medicare Tax	527	471	568	542	551
State Unemployment Tax	53	44	11	39	37
Standby Pay	358	331	311	364	438
Overtime Pay	1,371	559	423	423	518
Dental/Vision	310	348	395	400	411
Employee Assistance Program	9	14	25	19	17
Life Insurance/Disability	155	247	361	303	334
Workers Comp. Insurance	433	765	491	547	469
Medical Insurance - Pers	3,488	4,268	5,042	5,119	5,924
Retirement Plan - CalPERS & PARS Trust	6,590	5,848	6,853	7,017	7,264
Deferred Comp-employer	1,338	1,075	1,400	1,434	1,435
Uniforms - Boots	47	43	62	65	70
Payroll Processing Fees	136	153	185	131	119
Other Personnel Costs	29	28	10	31	28
	<u>\$ 50,024</u>	<u>\$ 46,635</u>	<u>\$ 56,987</u>	<u>\$ 52,541</u>	<u>\$ 55,808</u>
<u>Supplies and Services</u>					
Advertising	\$ 23	\$ 9	\$ 63	\$ 61	\$ 63
Equipment Rental/Lease	60	-	-	-	-
Dues & Memberships	48	46	(1)	-	-
Fees - Permits	3	3	-	-	-
Fuel	1,045	1,820	1,994	365	2,094
Insurance - Liability	688	622	781	950	815
Insurance - Auto	-	39	53	50	55
Insurance - Property	1,195	1,731	1,884	1,820	1,974
Licenses	984	1,571	1,298	700	1,907
Postage/Shipping	5	-	-	-	73
Preemployment Screening	23	19	15	15	21
Printing	1	23	28	30	27
Rent	19	20	16	16	16
Repair Parts Expense	792	3,429	2,997	2,500	2,997
Seminars/Education	72	117	199	200	224
Services - Engineering	-	-	-	-	7,000
Services - Sediment Disposal	-	450	497	500	515
Services - Alarm	-	-	749	750	169
Services - Grit & Screenings	927	690	3,899	3,900	3,900
Services - Maintenance	6,778	3,325	4,498	4,500	19,800
Services - IT/GIS Support	1,631	1,209	1,231	1,230	1,204
Services - Medical	46	46	60	60	91
Services - Professional	118	280	-	-	-
Services - Temp	79	128	-	-	-
Services - Other	1	1	-	-	-
Services - Uniforms	128	131	149	147	151
Subscriptions	19	-	-	-	16
Subsistence - Meals	13	33	1	-	99
Subsistence - Travel/Rm & Bd	14	127	1	-	219
Supplies - IT Equipment	-	-	336	336	330
Supplies - Janitorial	13	-	-	-	-
Supplies - Office	219	297	217	210	206
Supplies - Safety	26	99	106	225	327
Supplies - Shop & Field	77	431	868	865	641
Training	251	207	298	300	228
Training - Safety	24	49	202	200	146
Minor Equip - Shop & Field	-	-	203	200	203
Utilities - Internet	-	165	362	355	356
Utilities - Telephone	330	632	731	550	541
Utilities - Trash	80	82	84	85	82
Utilities - Solar Power	31	(31)	-	-	-
Vehicle Maintenance	61	240	223	220	382
	<u>\$ 15,825</u>	<u>\$ 18,040</u>	<u>\$ 24,042</u>	<u>\$ 21,340</u>	<u>\$ 46,872</u>
Contingency	\$ -	\$ -	\$ -	\$ 2,100	\$ 2,100
Total Operating Cost	<u>\$ 65,849</u>	<u>\$ 64,675</u>	<u>\$ 81,029</u>	<u>\$ 75,981</u>	<u>\$ 104,780</u>



22ND DISTRICT AGRICULTURAL ASSOCIATION (DEL MAR FAIRGROUNDS)

PROGRAM DESCRIPTION

This program was developed in FY 2022-23 to support the Del Mar Fairgrounds with their infield stormwater and urban runoff treatment system. SEJPA staff will conduct weekly treatment system and pump station review, after-hours alarm monitoring and emergency response, equipment preventative maintenance, PLC programming, instrumentation calibration, and rotating drum filter maintenance. Any additional services requested by the Fairgrounds Staff are captured in this program. Costs incurred through this program are borne solely by the Del Mar Fairgrounds.

FY 2024-25 ESTIMATED ACTUAL EXPENSE

This program is expected to end the year over budget by \$2,962 or 1.7%, following the application of contingency funds. The higher personnel and supplies/services costs are driven by additional repair parts and labor costs. These additional services requested by the Del Mar Fairgrounds were offset by funding received from the Association.

FY 2025-26 RECOMMENDED BUDGET

The recommended budget for FY 2025-26 is \$192,020, which is \$19,649 or 11.4% higher than last year. This increase reflects a \$10,065 or 7.0% increase in personnel costs due to wage inflation and level of effort increases and a \$9,584 or 56.1% increase in Supplies and Services for software licenses and other costs. Additional services requested by the Fairgrounds throughout the year over and above what is considered during the annual budget process are billed separately.

Del Mar Fairgrounds Expense Summary

Expense	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Personnel	\$ 138,480	\$ 138,949	\$ 150,714	\$ 143,291	\$ 153,356
Supplies and Services	16,834	29,407	18,695	17,080	26,664
Contingency	-	-	-	12,000	12,000
Total Operating Expense	\$ 155,314	\$ 168,356	\$ 169,409	\$ 172,371	\$ 192,020

Del Mar Fairgrounds Operating Expense Detail

	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Operating Expense					
<u>Personnel</u>					
Direct Salaries and Wages	\$ 135,077	\$ 103,898	\$ 107,062	\$ 98,106	\$ 104,080
Medicare Tax	629	1,392	1,487	-	1,547
State Unemployment Tax	40	117	27	110	105
Standby Pay	23	954	887	979	1,011
Overtime Pay	164	835	1,258	1,261	1,462
Dental/Vision	-	873	1,069	1,137	1,153
Employee Assistance Program	-	-	71	54	49
Life Insurance/Disability	-	670	984	860	938
Workers Comp. Insurance	-	-	1,322	1,556	1,319
Medical Insurance - Pers	-	11,585	13,693	14,557	16,642
Retirement Plan - CalPERS & PARS Trust	-	14,878	18,605	19,956	20,407
Deferred Comp-employer	2,541	3,258	3,653	4,079	4,032
Uniforms - Boots	5	96	94	176	198
Payroll Processing Fees	-	400	491	373	335
Other Personnel Costs	-	(8)	10	87	78
	<u>\$ 138,480</u>	<u>\$ 138,949</u>	<u>\$ 150,714</u>	<u>\$ 143,291</u>	<u>\$ 153,356</u>
<u>Supplies and Services</u>					
Fuel	\$ -	\$ 2,608	\$ 2,233	\$ 750	\$ 2,344
Insurance - Liability	-	-	-	-	1,011
Insurance - Auto	-	-	-	-	69
Insurance - Property	-	-	-	-	2,448
Licenses	-	(4)	-	-	2,366
Postage/Shipping	17	-	-	-	90
Preemployment Screening	-	49	42	40	26
Printing	-	33	-	-	34
Seminars/Education	-	-	-	-	277
Services - Alarm	-	2	651	648	210
Services - Laboratory	-	2,320	3,323	4,200	4,200
Services - Maintenance	6,595	-	-	-	200
Services - Medical	-	124	1	-	113
Services - IT/GIS Support	-	6,404	882	880	1,493
Services - Uniforms	-	-	-	-	187
Subscriptions	-	-	-	-	20
Subsistence - Meals	-	-	-	-	122
Subsistence - Travel/Rm & Bd	-	-	-	-	272
Supplies - Chemicals	-	366	700	700	-
Supplies - IT Equipment	-	-	-	-	409
Supplies - Office	-	1	-	-	255
Supplies - Safety	-	-	-	-	405
Supplies - Shop & Field	571	-	826	828	795
Repair Parts Expense	3,585	17,502	5,998	5,000	5,997
Training	-	-	273	271	282
Training - Safety	-	-	357	357	181
Minor Equip - Shop & Field	-	-	1,169	1,166	1,169
Utilities - Internet	-	-	-	-	442
Utilities - Telephone	-	-	329	330	671
Utilities - Trash	-	-	-	-	102
Vehicle Maintenance	-	-	1,911	1,910	474
	<u>\$ 16,834</u>	<u>\$ 29,407</u>	<u>\$ 18,695</u>	<u>\$ 17,080</u>	<u>\$ 26,664</u>
Contingency	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000
Total Operating Expense	<u>\$ 155,314</u>	<u>\$ 168,356</u>	<u>\$ 169,409</u>	<u>\$ 172,371</u>	<u>\$ 192,020</u>



LEUCADIA WASTEWATER DISTRICT (LWD) TECHNICAL SUPPORT SERVICES

PROGRAM DESCRIPTION

This program supports the Leucadia Wastewater District (LWD) with technical support and operation services for the Forest R. Gafner Water Reclamation Facility (Gafner Facility). Costs incurred through this program are borne solely by LWD.

FY 2024-25 ESTIMATED ACTUAL EXPENSE

This program is expected to be under budget by \$500 or 1.7% due to lower personnel costs.

FY 2025-26 RECOMMENDED BUDGET

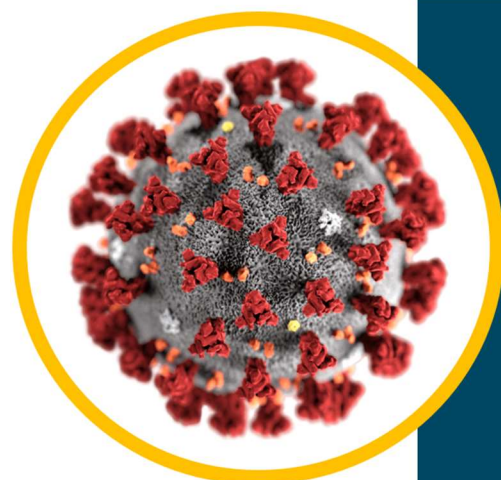
The recommended budget for FY 2025-26 is \$29,324, where 87.8% of the operating expenses come from personnel and the remaining 12.2% is allocated for permits, software, and other miscellaneous expenses.

Leucadia WD Technical Support Services Expense Summary

Expense	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Personnel	\$ 5,577	\$ 30,000	\$ 27,212	\$ 27,709	\$ 25,728
Supplies and Services	500	600	497	500	3,596
Total Operating Expense	<u>\$ 6,077</u>	<u>\$ 30,600</u>	<u>\$ 27,709</u>	<u>\$ 28,209</u>	<u>\$ 29,324</u>

Leucadia WD Technical Support Services Operating Expense Detail

	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Operating Expense					
Personnel					
Direct Salaries and Wages	\$ 5,278	\$ 27,675	\$ 20,011	\$ 20,011	\$ 17,326
Medicare Tax	76	322	(297)	237	242
State Unemployment Tax	4	15	0	17	16
Standby Pay	4	159	146	486	725
Overtime Pay	6	1,029	362	365	364
Dental/Vision	-	-	175	175	180
Employee Assistance Program	-	-	7	8	8
Life Insurance/Disability	-	-	133	132	147
Workers Comp. Insurance	-	-	238	239	206
Medical Insurance - Pers	-	-	2,240	2,239	2,600
Retirement Plan - CalPERS & PARS Trust	-	-	3,073	3,070	3,189
Deferred Comp-employer	211	800	1,019	628	630
Uniforms - Boots	-	-	35	32	31
Payroll Processing Fees	-	-	56	57	52
Other Personnel Costs	-	-	14	13	12
	\$ 5,577	\$ 30,000	\$ 27,212	\$ 27,709	\$ 25,728
Supplies and Services					
Fees - Permits	\$ 500	\$ 600	\$ 497	\$ 500	\$ 500
Insurance - Liability	-	-	-	-	238
Insurance - Auto	-	-	-	-	16
Insurance - Property	-	-	-	-	576
Licenses	-	-	-	-	557
Postage/Shipping	-	-	-	-	21
Preemployment Screening	-	-	-	-	6
Printing	-	-	-	-	8
Seminars/Education	-	-	-	-	65
Services - Alarm	-	-	-	-	49
Services - IT/GIS Support	-	-	-	-	351
Services - Maintenance	-	-	-	-	100
Services - Medical	-	-	-	-	27
Services - Uniforms	-	-	-	-	44
Subscriptions	-	-	-	-	2
Subsistence - Meals	-	-	-	-	29
Subsistence - Travel/Rm & Bd	-	-	-	-	64
Supplies - IT Equipment	-	-	-	-	96
Supplies - Office	-	-	-	-	60
Supplies - Safety	-	-	-	-	95
Supplies - Shop & Field	-	-	-	-	187
Training	-	-	-	-	66
Training - Safety	-	-	-	-	42
Utilities - Internet	-	-	-	-	104
Utilities - Telephone	-	-	-	-	158
Utilities - Trash	-	-	-	-	24
Vehicle Maintenance	-	-	-	-	111
Total Operating Expense	\$ 6,077	\$ 30,600	\$ 27,709	\$ 28,209	\$ 29,324



TRACKING COVID-19

SEJPA participates in tracking of COVID-19 by analyzing wastewater. Known as “sewer surveillance” or “wastewater epidemiology,” technicians testing for coronavirus RNA can predict whether infections will rise or fall. Unlike other types of tracking, wastewater surveillance does not depend on data patients provide to the healthcare system or the availability of COVID-19 testing.

<https://biobot.io/data/>



RECYCLED WATER

PROGRAM DESCRIPTION

SEJPA owns and operates a recycled water utility which wholesales recycled water to Santa Fe Irrigation District (SFID), San Dieguito Water District (SDWD), City of Del Mar, and Olivenhain Municipal Water District (OMWD), and includes a direct sales agreement with Encinitas Ranch Golf Authority (ERGA). SEJPA financed, permitted, and constructed the recycled water utility, which became operational in September 2000. Since the addition of the Advanced Water Purification (AWP) system in 2013, SEJPA's Recycled Water program has the capacity to deliver up to 3 million gallons per day. Local customers that use the recycled water for landscape irrigation include the Encinitas Ranch Golf Course, Lomas Santa Fe Executive and Country Club Golf Courses, Magdalena Ecke Family YMCA, Del Mar Fairgrounds, Village Park greenbelt, local schools, parks, businesses, and street/freeway landscape. Industrial use customers include Scripps Hospital, the Del Mar Fairgrounds, and the San Elijo Water Campus. FY 2025-26 begins the 25th year of operation for the Recycled Water program.

FY 2024-25 ESTIMATED ACTUAL EXPENSE

Recycled Water program's estimated operating expenditures are projected to be under budget by \$52,182 or 2.0%, with the budgeted contingency funds of \$50,000 not being used. Supplies and Services are slightly over budget by \$2,399 due to inflation increases related to maintenance services and repair parts.

FY 2025-26 RECOMMENDED BUDGET

For FY 2025-26, the recommended budget is \$5,164,103 including a \$2,724,060 operating budget, \$1,456,000 in capital appropriations, and \$984,043 in required debt service costs. The Recycled Water operating budget increased by \$90,374 or 3.4%. Personnel costs have increased by \$55,472 or 5.3% to reflect inflation to personnel and current work demands. Supplies and Services are estimated to increase by \$74,902 or 5.0% primarily due to capital outlay costs being reflected in repair parts, along with inflation to other supplies and services categories including utilities, repair parts, and contracted services. Contingency funding has been set at \$50,000 or 3.2% of Supplies and Services costs to provide funding for unanticipated expenses.

Recycled Water Expense Summary

Expense	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Personnel	\$ 738,450	\$ 914,980	\$ 1,053,612	\$ 1,053,396	\$ 1,108,868
Supplies and Services	1,591,505	1,438,524	1,487,891	1,490,289	1,565,192
Capital Outlay	52,206	79,814	40,000	40,000	-
Contingency	-	-	-	50,000	50,000
Total Operating Expense	\$ 2,382,161	\$ 2,433,318	\$ 2,581,503	\$ 2,633,685	\$ 2,724,060
Debt Service					
2023 Recycled Water Loan	\$ -	\$ 778,982	\$ 778,497	\$ 778,497	\$ 779,039
Advanced Water Purification	148,153	148,153	148,154	148,154	148,154
SFID Pipeline Loan	138,369	31,134	46,300	46,980	46,500
Solana Beach Pipeline Loan	8,010	58,000	12,150	8,010	10,350
Total Debt Service	\$ 294,532	\$ 1,016,269	\$ 985,101	\$ 981,641	\$ 984,043
Total Operating Expenses Including Debt Service	\$ 2,676,693	\$ 3,449,588	\$ 3,566,604	\$ 3,615,326	\$ 3,708,103
Capital Appropriations	500,000	2,375,000	1,728,000	1,728,000	1,456,000
Total Operating and Capital Appropriations	\$ 3,176,693	\$ 5,824,588	\$ 5,294,604	\$ 5,343,326	\$ 5,164,103



EVERY DROP COUNTS

To help keep our communities green, SEJPA provides recycled water to schools, parks, businesses, homeowners associations, and golf courses for irrigation. This conserves local water supplies and limits our dependencies on imported water.

Recycled Water Net Revenue

Net Revenue over (under) Expense	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Operating Revenue	\$ 3,100,369	\$ 3,198,229	\$ 3,691,767	\$ 3,691,767	\$ 3,515,309
Interest on Water Reclamation	87,413	202,779	425,750	425,750	522,790
Operating Expense	(2,382,161)	(2,433,318)	(2,581,503)	(2,633,685)	(2,724,060)
Debt Service	(294,532)	(964,069)	(985,101)	(981,641)	(984,043)
Net Recycled Water Revenue	\$ 423,676	\$ 3,621	\$ 550,913	\$ 502,191	\$ 329,996

Recycled Water Operating Expense Detail

Operating Expense	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Personnel					
Direct Salaries and Wages	\$ 532,002	\$ 631,091	\$ 723,299	\$ 718,067	\$ 756,764
Medicare Tax	7,589	9,250	10,173	10,887	11,002
State Unemployment Tax	698	889	155	778	745
Standby Pay	6,627	10,264	10,232	9,441	6,739
Overtime Pay	14,716	10,018	11,469	11,471	12,483
Dental/Vision	5,711	7,044	8,038	8,036	8,203
Employee Assistance Program	137	172	527	384	348
Life Insurance/Disability	2,891	5,036	7,392	6,080	6,670
Workers Comp. Insurance	8,048	9,723	9,959	10,995	9,380
Medical Insurance - Pers	57,745	87,018	102,863	102,856	118,366
Retirement Plan - CalPERS & PARS Trust	78,988	118,376	139,764	141,007	145,142
Deferred Comp-employer	19,680	21,743	24,788	28,822	28,680
Uniforms - Boots	731	819	1,090	1,323	1,408
Payroll Processing Fees	2,506	3,087	3,755	2,634	2,382
Other Personnel Costs	380	450	108	615	556
	\$ 738,450	\$ 914,980	\$ 1,053,612.46	\$ 1,053,396	\$ 1,108,868



BEAUTIFYING COMMUNITIES

SEJPA's recycled water brings landscapes to life throughout Encinitas, Solana Beach, and Del Mar. The Coastal Rail Trail, irrigated with recycled water, wanders through colorful displays of drought-tolerant plants.

Expense detail continued on next page.

Recycled Water Operating Expense Detail Continued

	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Operating Expense					
<u>Supplies and Services</u>					
Board Expense	\$ 29	\$ 75	\$ 7,092	\$ 2,200	\$ 2,200
Advertising	288	1,056	703	706	727
Bank Charges	1,000	125	1,500	-	-
Dues & Memberships	9,935	13,265	10,998	11,000	11,330
Equipment Rental/Lease	764	1,384	3,598	3,600	3,600
Fees - Permits	32,888	30,790	34,651	34,650	34,650
Fuel	4,999	4,474	4,342	9,830	4,559
Insurance - Liability	4,731	7,902	9,899	12,000	10,364
Insurance - Auto	830	490	669	670	704
Insurance - Property	15,199	22,004	23,954	23,140	25,093
Licenses	11,804	24,302	29,469	20,200	24,249
Minor Equip - Shop & Field	1,773	3,496	1,366	3,300	1,366
Postage/Shipping	191	624	589	930	922
Preemployment Screening	292	378	303	300	262
Printing	18	388	356	355	347
Rent	93,613	93,224	137,102	113,700	115,875
Repair Parts Expense	88,166	83,119	66,003	55,000	79,204
Seminars/Education	1,947	1,841	4,499	4,500	2,842
Services - Accounting	14,152	22,981	11,097	11,100	16,097
Services - Landscape	9,190	27,218	20,638	20,609	24,002
Services - Alarm	2,328	2,195	2,361	2,364	2,153
Services - Engineering	215,193	47,630	30,000	100,000	92,500
Services - Janitorial	393	16,664	15,403	15,400	15,840
Services - Fire Control	-	-	-	1,000	1,000
Services - Laboratory	3,517	6,006	7,730	7,500	7,500
Services - Legal	16,763	24,213	22,563	22,560	23,691
Services - Lobbying	14,625	14,625	26,000	24,000	24,000
Services - Maintenance	83,212	59,592	49,999	50,000	57,400
Services - Medical	851	933	999	1,000	1,155
Services - Other	18	25,037	24	300	300
Services - Professional	94,954	64,839	51,479	50,500	93,000
Services - IT/GIS Support	20,749	15,375	15,636	15,635	15,308
Services - Contractors	95,323	27,090	12,100	24,200	24,200
Services - Temp	32,630	43,633	23,645	29,495	21,952
Services - Uniforms	1,597	1,629	1,716	1,719	1,914
Subscriptions	240	58	361	360	209
Subsistence - Meals	308	1,664	2,030	1,665	1,253
Subsistence - Travel/Rm & Bd	771	2,535	4,173	4,175	2,791
Supplies - Chem - Odor	25,873	9,402	-	-	-
Supplies - Chem - Polymer	8,208	2,052	4,922	11,000	5,168
Supplies - Chem - Sodium Hypo	123,527	140,194	212,604	183,000	187,388
Supplies - Chemicals	95,382	93,822	74,999	75,000	68,699
Supplies - IT Equipment	-	-	4,272	4,272	4,191
Supplies - Janitorial	539	1,317	1,002	1,000	1,500
Supplies - Lab	10,062	12,526	13,001	13,000	13,391
Supplies - Office	4,174	4,466	2,770	2,670	2,614
Supplies - Safety	513	2,291	1,930	2,850	4,154
Supplies - Shop & Field	3,342	4,996	4,500	4,500	8,145
Training	3,188	2,633	2,801	2,800	2,893
Training - Safety	553	1,109	1,697	1,700	1,851
Utilities - Gas & Electric	340,067	370,068	412,000	412,000	428,480
Utilities - Internet	-	2,097	4,631	4,495	4,532
Utilities - Telephone	9,541	5,262	6,682	6,970	6,882
Utilities - Water	10,778	11,252	21,985	12,000	12,480
Utilities - Water (Suppl.)	40,973	29,442	28,798	21,500	22,360
Utilities - Trash	1,017	1,044	1,747	1,070	1,047
Utilities - Solar Power	38,342	35,668	49,705	48,000	40,000
Vehicle Maintenance	144	1,070	2,801	2,800	4,857
	<u>\$ 1,591,505</u>	<u>\$ 1,438,524</u>	<u>\$ 1,487,891</u>	<u>\$ 1,490,289</u>	<u>\$ 1,565,192</u>
Capital Outlay	\$ 52,206	\$ 79,814	\$ 40,000	\$ 40,000	\$ -
Contingency	-	-	-	50,000	50,000
Total Operating Expense	<u>\$ 2,382,161</u>	<u>\$ 2,433,318</u>	<u>\$ 2,581,503</u>	<u>\$ 2,633,685</u>	<u>\$ 2,724,060</u>

Environmental
Stewardship

Strong Permit
Compliance

Community
Investments

Safety and
Reliability

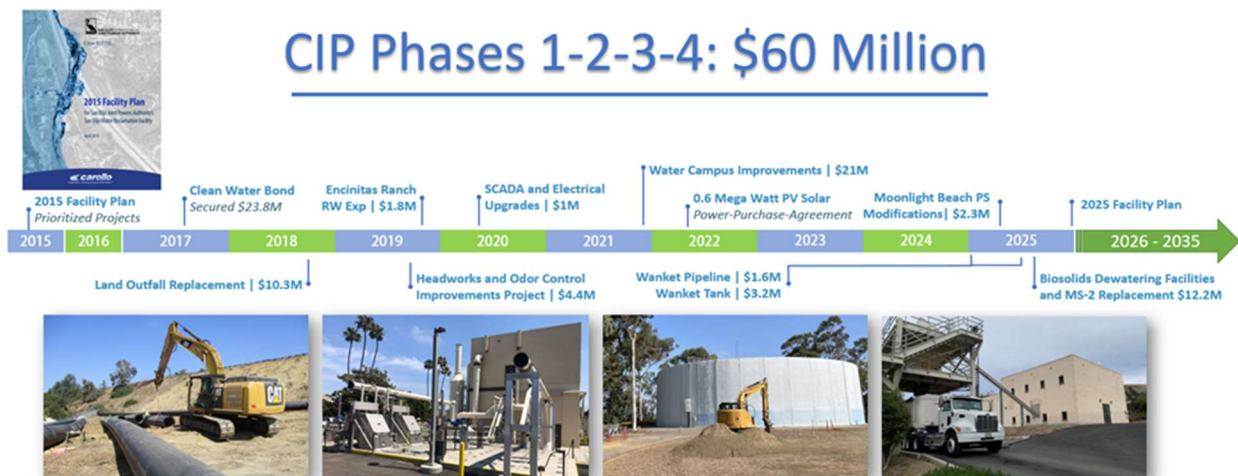
Sustainable
Resource
Management

CAPITAL PROGRAMS

CAPITAL IMPROVEMENT PROGRAM OVERVIEW

SEJPA is responsible for maintaining permit compliance with regulatory agencies and legal agreements with customers to provide wastewater, recycled water, and clean water services. SEJPA's Capital Improvement Program (CIP) prioritizes environmental protection, fiscal responsibility, and community benefits including the safety of our staff and the public when developing and prioritizing agency infrastructure needs. We strive to replace aging assets prior to failure or significant declines in service performance and invest in energy efficiency and sustainable practices. Proactive asset management and capital improvement planning guide our capital program implementation.

Beginning with the 2015 Facility Plan, SEJPA organized its capital program into four implementation phases totaling approximately \$60 million (see following figure).



SEJPA's 3-Year (2023-25) Capital Plan is constructing the carryover Phase 3 Project (Biosolids Dewatering Facility and MS-2 Replacement) and prioritized Phase 4 projects. The 2023-25 Capital Plan originally contemplated projects totaling \$32.6 million; however, persistent inflationary pressure on the southern California construction market, exhibited in Phase 4 bids and broader regional construction experience, is causing significant increases to capital project estimates. In response, SEJPA adjusted its capital priorities and will be postponing the Biological Treatment Improvements Project, allowing SEJPA to complete projects in construction now and repurpose

funding to identified near-term capital needs. The *revised* 3-Year (2023-25) Capital Plan is budgeted at \$21 million and scheduled to be complete by the end of 2025; these projects are fully funded from prior year appropriations – no new funds are being requested for these projects in this budget year.

3-Year (2023-25) Capital Plan

2023-2025 Capital Plan	Budget		Program	Status (Completion Date)
Phase 3 Project	\$ 12.2	million		
Biosolids Dewatering and MS-2 Replacement	\$ 12.2	million	WW & RW	In Progress (July 2025)
Phase 4 Projects	\$ 8.8	million		
Wanket Tank Refurbishment	\$ 3.2	million	RW	In Progress (August 2025)
Wanket Recycled Water Pipeline	\$ 1.6	million	RW	Complete (February 2025)
Moonlight Beach PS Modifications	\$ 2.3	million	ESD	Complete (March 2025)
Stormwater Capture & Reuse	\$ 1.7	million	RW & WW	In Progress (July 2025)
Biological Treatment Improvements	\$ -	million	RW & WW	Postponed
TOTAL 2023-2025 Capital Plan	\$ 21.0	million		

In August 2024, SEJPA began an update to its Facility Plan that will identify, prioritize, and plan for the next generation of investments in the San Elijo Water Campus and remote facilities operated and maintained by SEJPA (10-year horizon through 2035). Future projects will maintain and improve infrastructure related to wastewater treatment, laboratory services, ocean outfall, wastewater pump stations, and recycled water including expanded non-potable service and foundational improvements to support Potable Reuse in the future.

CAPITAL PROGRAM FUNDING SUMMARY

The Capital Program is funded through a combination of sources with costs allocated to programs based on infrastructure benefits and in accordance with the capacity share owned/leased by contributing agencies. Funding sources include:

- Annual capital contributions from customer agencies for shared facilities, proportional to agency ownership or lessee responsibility (i.e., Wastewater Program, Ocean Outfall Program, Laboratory Program);
- Annual capital contributions by specific customer agencies for special projects undertaken by SEJPA (i.e., Pump Station upgrades);
- Recycled Water Revenues (recycled water sales and incentive programs) that contribute to the recycled water reserve fund, a portion of which is designated for recycled water capital improvements;
- Financing strategies including bond measures and private loans; and
- Grants from State of California and the United States Federal Government.



SEJPA, through the North San Diego County Reuse Coalition secured funding under multiple rounds of the Integrated Regional Water Management (IRWM) program of the Proposition 1 (California Water Bond) and from the US Bureau of Reclamation (USBR) Title XVI Water Infrastructure Improvement for the Nation (WIIN) Program

For ongoing projects, SEJPA has been awarded multiple grants totaling up to \$3.6 million through state and federal grants to fund the Preliminary Treatment Project (a.k.a. Headworks Improvements), Stormwater Capture & Reuse, and the Wanket Reservoir Refurbishment and Pipeline. SEJPA is also exploring opportunities with the USBR to capture available grant funding under current or future rounds of the Title XVI WIIN program for other elements of its capital program including the deferred Biological Treatment Improvements project and recycled water capital needs.

CAPITAL PROGRAM PROJECT APPROPRIATION SUMMARY

The Capital Program is organized by SEJPA service programs, as expenses are incurred through those programs and the respective member and customer agencies fund the capital projects. Details of the capital projects are presented in the following subsections. Where projects benefit multiple programs, costs are allocated based on relative benefit. Within a program, capital costs are shared proportionally based on capacity ownership or leased capacity. Below is a table listing the appropriations for FY 2025-26.

Program	Fiscal Year 2022-23	Fiscal Year 2023-24	Adopted Budget 2024-25	Recommended Budget 2025-26
Wastewater Treatment	\$ 1,260,000	\$ 1,225,000	\$ 1,265,000	\$ 2,110,368
Laboratory Services	120,000	120,000	147,000	125,000
Ocean Outfall	175,000	100,000	146,000	150,000
Cardiff Sanitary Division Pump Stations	-	75,000	125,000	55,000
Encinitas Sanitary Division Pump Station	1,125,000	600,000	204,000	45,000
City of Solana Beach Pump Stations	-	-	26,000	-
City of Del Mar Pump Station	-	-	25,000	-
Recycled Water	500,000	2,375,000	1,728,000	1,456,000
Total Capital Appropriations	<u>\$ 3,180,000</u>	<u>\$ 4,495,000</u>	<u>\$ 3,666,000</u>	<u>\$ 3,941,368</u>

NEAR-TERM CAPITAL NEEDS FOR WASTEWATER PROGRAM

SEJPA has identified near-term capital needs that will be developed and implemented following the completion of the Capital Program Phase 4. Projects to address these needs will be advanced over the next three years (2026 – 2028). The following table describes the identified wastewater infrastructure needs, provides the primary benefits/drivers, and presents budgetary estimates of the near-term wastewater capital needs at the San Elijo Water Campus.

Wastewater Capital Infrastructure Needs

Project Need by Plant Area Through FYE 28	Est. Cost
Headworks: Safety Improvements on concrete channels; grit and screening building improvements; replace two grit classifiers	\$ 555,000
Primary Sedimentation & Flow Equalization: Primary Sedimentation basin concrete tank and equipment refurbishment; mechanical/piping rehab at flow equalization pump station	1,010,000
Aeration Basin and Effluent Pump Station: Effluent pump station rehabilitation; replacement of RAS pumps; Blower Building rehabilitation*	1,776,970
Secondary Sedimentation: Clarifier launder replacement; electrical system replacement	1,260,000
Sludge Digestion: Replacement of heating system; Digester No. 2 concrete and floating cover rehabilitation	2,780,000
Odor Control Facilities: ORF 1 recirculation pump replacement	60,000
Campus Wide: SCADA 3.0 (Total project est'd \$1.6 million; wastewater cost allocation)	805,000
TOTAL	\$ 8,246,970

*The estimated cost for the Aeration Basin and Effluent Pump Station work included above only represents the anticipated funding available through FYE 2028. Additional funds may be needed beginning in FYE 2029 for project completion

In discussions with wastewater-member agencies, projects to address these capital needs will be funded on a PayGo basis using wastewater capital cash contributions over the next three years. Wastewater capital contributions are shared by the wastewater member agencies and lessee(s), in accordance with owned or leased capacity, respectively: City of Encinitas' Cardiff Sanitary Division (JPA Member, 41.9%), Solana Beach Sanitary Division (JPA Member, 41.9%), City of Del Mar (Lessee, 11.4%), and Rancho Santa Fe Community Services District (Lessee, 4.8%). The following table presents the projected wastewater capital appropriations by member agency and lessee over the next three fiscal years.

Wastewater Capital Program Appropriations by Owner & Lessee

Fiscal Year Ending*	City of Solana Beach 41.9%	City of Encinitas 41.9%	Rancho Santa Fe CSD 4.8%	City of Del Mar 11.4%	TOTAL 100.0%
FYE 26	\$ 884,383	\$ 884,383	\$ 100,470	\$ 241,132	\$ 2,110,368
FYE 27	\$ 1,130,014	\$ 1,130,014	\$ 128,347	\$ 308,038	\$ 2,696,412
FYE 28	\$ 1,441,716	\$ 1,441,716	\$ 163,750	\$ 393,007	\$ 3,440,190
TOTAL	\$ 3,456,113	\$ 3,456,113	\$ 392,567	\$ 942,177	\$ 8,246,970
* This Budget adopts capital contributions for FYE 26 only; FYE 27 and FYE 28 are projections based on known capital program needs, subject to revision in subsequent budget years as necessary to meet capital program costs under a pay-go methodology.					

LABORATORY SERVICES PROJECT APPROPRIATION DETAIL

Capital Project	Fiscal Year 2022-23	Fiscal Year 2023-24	Adopted Budget 2024-25	Recommended Budget 2025-26
Laboratory Remodel	\$ 120,000	\$ 120,000	\$ 125,000	\$ 125,000
Facility Plan Update	-	-	22,000	-
Total Capital Appropriations	<u>\$ 120,000</u>	<u>\$ 120,000</u>	<u>\$ 147,000</u>	<u>\$ 125,000</u>

The current laboratory casework has been in use for more than 30 years and has significant signs of corrosion and deterioration. Although the building code has no significant requirements on corroding surfaces, the laboratory casework, counters, furniture, and ventilation equipment have been recommended for replacement due to age

and increased maintenance requirements. In preparation for a laboratory remodeling project, in FY 2022-23 SEJPA began collecting capital appropriation contributions for a forthcoming laboratory refurbishment project. From FY 2022-23 through FY 2024-25, SEJPA has cumulatively collected installments totaling \$365,000 to date. For FY 2025-26, SEJPA is budgeting a fourth installment of \$125,000. SEJPA has retained an architect to conduct a condition assessment, needs analysis, and to develop a scope and budget for the Project; recommendations will be incorporated into the Facility Plan Update.

OCEAN OUTFALL PROJECT APPROPRIATION DETAIL

Capital Project	Fiscal Year 2022-23	Fiscal Year 2023-24	Adopted Budget 2024-25	Recommended Budget 2025-26
Outfall Reserve	\$ 25,000	\$ 50,000	\$ 50,000	\$ 50,000
Escondido Vault Rehabilitation	150,000	50,000	50,000	100,000
Facility Plan Update	-	-	46,000	-
Total Capital Appropriations	<u>\$ 175,000</u>	<u>\$ 100,000</u>	<u>\$ 146,000</u>	<u>\$ 150,000</u>

OUTFALL RESERVE

The San Elijo Ocean Outfall system is critical regional infrastructure that serves SEJPA and the City of Escondido. This infrastructure includes pressure regulating and isolation valves, ocean discharge pumps, flow measuring meters, 2,600 feet of land outfall pipeline, 8,000 feet of ocean outfall pipe, system automation and monitoring components, and support structures and rock ballast that hold the outfall stationary on the ocean floor. The outfall conveys an average of approximately 10 million gallons per day (MGD) with peak flows during storm events of up to 25.5 MGD. The Outfall Reserve is a capital reserve account dedicated for repair and replacement activities associated with the San Elijo Ocean Outfall system. Due to ocean currents and sand movement on the ocean floor, the rock ballast that protects the outfall generally requires replenishment every 15-20 years. Re-ballasting and diffuser maintenance was completed most recently in 2006 – a comparable scope is anticipated to cost in excess of \$4 million today (in 2025 dollars). SEJPA completed an inspection of the outfall in 2023 that found the ballast rock was adequately supporting the outfall; however, ballast rock can be affected by a single significant ocean swell. The Outfall Reserve balance totals approximately \$1.7 million. Collecting reserve funding over time builds up funds required to complete the work when it becomes necessary while smoothing the cost impact to rate payers.

ESCONDIDO VAULT REHABILITATION PROJECT

As part of the Ocean Outfall system, SEJPA operates and maintains flow metering and water quality monitoring equipment inside a below-ground, concrete structure on Manchester Avenue near the Water Campus driveway. The vault was initially installed in 1974 and modified in 1999 to include a bypass pipe and secondary flow meter. The original valve vault, pipeline, valves and flow meter have now reached the end of service life. This project will replace old and outdated equipment in the vault. SEJPA will evaluate the condition of the vault and equipment through the 2025 Facility Plan. SEJPA received \$250,000 in capital contributions for this project in prior fiscal years and is budgeting another annual installment of \$100,000 in FY 2025-26 to advance the engineering and prepare for project implementation.

CARDIFF SANITARY DIVISION PUMP STATIONS APPROPRIATION DETAIL

Capital Project	Fiscal Year 2022-23	Fiscal Year 2023-24	Adopted Budget 2024-25	Recommended Budget 2025-26
Olivenhain Pump Station Upgrade	\$ -	\$ -	\$ -	\$ 55,000
Olivenhain Inlet Gate Replacement	-	75,000	100,000	-
Facility Plan Update	-	-	25,000	-
Total Capital Appropriations	<u>\$ -</u>	<u>\$ 75,000</u>	<u>\$ 125,000</u>	<u>\$ 55,000</u>

The Cardiff Sanitary Division owns three pump stations: Olivenhain Pump Station, the Cardiff Pump Station, and Coast Pump Station. Initial findings from recent condition assessments have identified approximately \$2,200,000 in capital needs, predominately at the Olivenhain and Cardiff Pump Stations. SEJPA collected \$175,000 to replace the wet well inlet gate at the Olivenhain PS in prior years and is advancing the design of that project in FY 2024-25. Capital infrastructure needs at these pump stations are being evaluated through the ongoing Facility Plan, with electrical upgrades at the Cardiff Pump Station and generator and electrical upgrades at the Olivenhain Pump Station emerging as high priorities. Capital funds received through FY 2025-26 (\$230,000) will be used for engineering and capital project development. The balance of funds for implementation of these projects will be collected in future budgets for project implementation.



INVESTING IN ENVIRONMENTAL STEWARDSHIP

At SEJPA, we are unwavering in our commitment to environmental stewardship, recognizing the vital role we play in preserving the safety and splendor of our coastal environment. Our responsibility reaches beyond the present moment, extending to the future, as we strive to ensure that generations to come can continue to live, thrive, and enjoy the beauty of our surrounding communities through the investments we make today.

ENCINITAS SANITARY DIVISION PUMP STATION APPROPRIATION DETAIL

Capital Project	Fiscal Year 2022-23	Fiscal Year 2023-24	Adopted Budget 2024-25	Recommended Budget 2025-26
Moonlight Beach Pump Station Rehabilitation	\$ 1,125,000	\$ 600,000	\$ 200,000	\$ 45,000
Facility Plan Update	-	-	4,000	-
Total Capital Appropriations	<u>\$ 1,125,000</u>	<u>\$ 600,000</u>	<u>\$ 204,000</u>	<u>\$ 45,000</u>

MOONLIGHT BEACH PUMP STATION REHABILITATION

The Moonlight Beach Pump Station was originally constructed in 1974 and underwent significant renovation in 2006. It is located on the southeast corner of the intersection of 3rd Street and B Street in the City of Encinitas. Moonlight Beach Pump Station, Pump Replacement Evaluation (September 2019) outlined major facility upgrade needs. Design of this project began in FY 2021-22 and construction will be completed in FY 2024-25. The budget for this Project was established at \$2.3 million which the City of Encinitas fully funded through FY 2024-25. The construction will be completed in Spring of 2025 and is expected to finish under budget. SEJPA conferred with the City of Encinitas, determining the best use of remaining capital funds would be to address follow-on asset management efforts including replacement of corroded ventilation system components that provide fresh air necessary to declassify the space in accordance with National Fire Protection Association (NFPA) Standard 820 and refurbishment of generator enclosure panels that provide sound attenuation and equipment protection/security. To ensure these capital needs are addressed in a timely manner, SEJPA is budgeting an additional \$45,000 contribution for FY 2025-26.

CITY OF SOLANA BEACH PUMP STATIONS PROJECT APPROPRIATION DETAIL

Capital Project	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Recommended Budget 2025-26
Facility Plan Update	\$ -	\$ -	\$ 26,000	\$ -
Total Capital Appropriations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,000</u>	<u>\$ -</u>

SEJPA is not budgeting for any capital improvements in the Solana Beach Sanitation Division, Pump Station Program for FY 2025-26. SEJPA will confer with the City of Solana Beach on the findings from the 2025 Facility Plan for its four wastewater pump stations. Recommendations for rehab and upgrades will be the basis for future capital improvement projects.

RECYCLED WATER PROJECT APPROPRIATION DETAIL

Working collaboratively with its water district partners, SEJPA plans and constructs improvements to the recycled water infrastructure to maintain service reliability, improve operational efficiency, and enhance service capabilities.

SEJPA's 3-Year Capital Plan, described above, includes several large capital improvement projects funded in part or fully by the Recycled Water Program, with a capital appropriation totaling \$7 million. Significant grant funding, on the order of \$3.6 million, will reduce the burden on the Recycled Water Program, and a \$10 million loan was taken out in March 2023 to smooth cashflow requirements.

The following Treatment, Conveyance, and Storage projects, included as CIP Phase 4 are in progress and will be completed in FY 2024-25.

WANKET TANK REFURBISHMENT AND RECYCLED WATER PIPELINE

This project will convert the Wanket Tank, an existing 3-million-gallon pre-stressed concrete potable water tank that has been out of service for about a decade, into a recycled water storage tank. The Wanket Tank, constructed in 1975, is jointly owned by Olivenhain Municipal Water District (OMWD) and San Dieguito Water District (SDWD) and is no longer used for potable water service. Wanket Tank is located on a 1.67-acre site approximately 1,000 ft east of the nearest existing SEJPA recycled water line in Quail Gardens Drive. The project includes rehabilitating the concrete reservoir, disconnecting the tank from potable water pipelines, and constructing a new recycled water pipeline to connect the tank to the existing recycled water system at Quail Gardens Drive, and ancillary improvements. This project will substantially increase recycled water storage, improving service reliability, operational efficiency, and water pressure for customers.

The pipeline and tank refurbishment were bid as two separate construction contracts in FY 2024-25 and are expected to be completed by Summer 2025. A total budget of \$4.79 million has been appropriated for these capital projects that are fully funded through the recycled water program. The project(s) have qualified for up to \$2 million in state and federal grant funding.

STORMWATER CAPTURE AND REUSE

The SEJPA Stormwater Capture and Reuse project is intended to reduce pollution to the San Elijo Lagoon and Pacific Ocean and capture stormwater to augment supply to the recycled water system. The project will also improve site drainage to manage runoff and align with industrial stormwater permit requirements. The project scope includes infrastructure to divert stormwater from the Regional Stormwater Channel and direct onsite drainage to a desilting basin and associated conveyance to capture and recycle approximately 6 million gallons per year. A total budget of \$1.71 million has been appropriated for this capital project. The project will receive significant grant funding of up to \$1.5 million to offset project costs, with the remainder funded equally by the recycled water and wastewater programs. This project includes elements not completed with the Water Campus Improvement project and is expected to be completed by Summer 2025.

NEAR-TERM RECYCLED WATER CAPITAL NEEDS

SEJPA is conducting a cost-of-service study update that will account for inflationary pressure on operating expenses and capital project expenditures, as well as the loss of incentive revenues. The 2025 Facility Plan also reviews capital needs for recycled water treatment, storage, and conveyance systems. The cost-of-service-study is considering a four-year timeframe, through FYE 2029, and SEJPA is anticipating capital appropriations totaling \$6.2 million with an early focus on the following critical capital needs to be developed in the near term:

Distribution System Improvements: SEJPA's distribution system consists of two large transmission mains, one to the north system and one to the south system, with multiple smaller branch lines, direct-connect meters, and turnouts to retail water agencies. In the event that portions of the piping system need to be taken out of service, either for planned maintenance or in the case of a leak, isolation valves allow SEJPA to perform that work within localized segments, thereby reducing the impact on customers fed from other portions of the system. The isolation valves were originally installed in the original recycled water project in 2000 and some of them can no longer be reliably operated. SEJPA is prioritizing the replacement of these inoperable valves over the next several years as the capital budget allows.

Lomas Santa Fe Booster Station: The Lomas Santa Fe Booster Station was constructed as part of the original recycled water project in 2000. The Station's mechanical and electrical components are reaching the end of their service life. Based on SEJPA's O&M experience and preliminary findings of the 2025 Facility Plan, this facility will need upgrades to the mechanical components, replacement of the obsolete control panel and electrical system, and modest refurbishments to the building structure and roofing.

Treatment Plant Asset Replacements: As assets age across the treatment facility and are replaced, they are capitalized in accordance with SEJPA's policies. SEJPA will be replacing two of the microfiltration feed pumps in the near future. The recycled water program will also be contributing funds toward the replacement of main switchboard 2 (MS-2) that is being constructed under the biosolids dewatering project.

CAPITAL PROGRAM DELIVERY COSTS

San Elijo typically contracts out professional services for project delivery including design (engineers and architects), and consultant construction management and inspection. These soft costs can typically range from 20 to 35%, depending on project complexity and duration. Project development, planning, administration and management over the project delivery life cycle requires dedicated attention from SEJPA's management, engineering, O&M, and administrative team members. SEJPA typically budgets staff time at 10 to 15% of the total project cost which for FY 2025-26 equates to approximately \$630,000.

DEBT SERVICE

WASTEWATER TREATMENT DEBT SERVICE AND INFRASTRUCTURE CREDITS

2017 CLEAN WATER REVENUE BONDS

SEJPA issued revenue bonds in July 2017 to fund a series of wastewater, ocean outfall, and recycled water projects. The bond included a face value of \$22.115 million, plus a premium less expense of \$1.797 million netting \$23.912 million received with a true interest cost of 3.39% over 30 years. The FY 2025-26 payments will include both interest and principal: \$401,538 interest and \$267,500 principal for each Member Agency. The estimated balance as of June 30, 2025, will be \$19,295,000. The scheduled payoff date is March 2047.

SAN DIEGO GAS & ELECTRIC TURBO BLOWER LOAN

In July 2017, SEJPA and San Diego Gas & Electric (SDG&E) entered into an On-Bill Financing Loan Agreement to fund the Blower Replacement Project. This project replaced three 125-hp multi-stage centrifugal blowers that were installed in 1991 with substantially more efficient turbo blowers. This replacement project resulted in a \$533,883 loan from SDG&E with 120 monthly payments of \$4,449 with no interest. The resulting annual cost savings from the installation of more energy-efficient equipment roughly equals the annual finance expense. The estimated balance as of June 30, 2025, will be \$106,777. The scheduled payoff date is July 2027.

DEL MAR WASTEWATER INFRASTRUCTURE CREDIT

Although not reflected as debt of SEJPA, in July 2014, SEJPA and the City of Del Mar entered into an agreement to connect the City of Del Mar to SEJPA's water reclamation facilities. The project entailed connecting Del Mar's 21st Street wastewater pump station to the Cedros trunk sewer, which would allow Del Mar's wastewater to flow to SEJPA's water reclamation facilities. The costs of constructing a connecting pipeline of approximately 6,200 linear feet, including manholes and valves, totaled \$1,623,370 when completed in 2016. Per the agreement with Del Mar, who funded the project, SEJPA agreed to provide Del Mar a credit pool against future wastewater O&M costs in the amount of two-thirds the total project costs. The two-thirds credit amount is representative of the City of Encinitas and Solana Beach's respective one-third share of the costs between the City of Encinitas, City of Solana Beach, and the City of Del Mar. The total amount of future credits equaled \$1,082,247, to be offset each year in an amount not to exceed \$60,000 per year. As of June 30, 2025, the remaining available credits to Del Mar will total \$640,564. It is anticipated that the credits will be fully utilized in fiscal year ending 2036.



ENCOURAGING INNOVATION

SEJPA supports efficiency and innovation. Solar power provides electricity at the Water Campus. Visitors can charge electric vehicles at public charging stations. Our policies protect the environment and advance the goals of climate action plans.

RECYCLED WATER DEBT SERVICE

2023 RECYCLED WATER LOAN

In May 2023, SEJPA secured a private placement loan in the amount of \$10,120,000 to fund Recycled Water Capital Improvements. The loan has a 4.58% fixed interest rate for a term of 20 years with annual payments ranging from \$778,028 to \$779,039. Debt service for FY 2025-26 on the loan includes interest of \$445,497 and principal repayments of \$333,000 and will be paid through recycled water rates. The estimated balance as of June 30, 2025, will be \$9,477,000. The scheduled payoff date is June 2043.

ADVANCED WATER PURIFICATION LOAN

In November 2011, SEJPA received a private placement loan for the construction of the Advanced Water Purification Facility in the amount of \$2 million at a fixed interest rate of 4.15%. Annual payments of \$148,154 began in 2011 and will continue for 20 years until 2031. Debt service for FY 2025-26 on the loan includes interest of \$38,151 and principal repayments of \$110,003. The outstanding principal balance on June 30, 2025, is estimated to be \$836,507.

SFID PIPELINE LOAN

In 2013, SEJPA entered into an agreement with the Santa Fe Irrigation District to purchase a recycled water distribution pipeline for \$526,149 with an initial down payment of \$50,000 and annual interest between 1.0% and 2.5% based on the Local Agency Investment Fund (LAIF) rate. The repayment schedule is \$450 per acre foot of water delivered through the pipeline. The outstanding principal balance as of June 30, 2025, is estimated to be \$196,593. The budgeted payment amount is based on 90 acre-feet delivered through the pipeline in FY 2025-26.

SOLANA BEACH PIPELINE LOAN

In 2020, SEJPA entered into an agreement with the City of Solana Beach to purchase a recycled water distribution pipeline for \$1,191,652 with no annual interest and \$478,319 of the reimbursement through water sales. Other sources of funds for reimbursement will be a combination of the cash value of services to be provided by SEJPA and actual grants received. In FY 2022-23, \$600,000 of grant funding was reimbursed to Solana Beach. The repayment schedule is \$450 per acre foot of water delivered through the pipeline. The outstanding principal balance as of June 30, 2025, is estimated to be \$405,194. The budgeted payment amount is based on an expected 23 acre-feet delivered through the pipeline in FY 2025-26.

DEBT SERVICE SUMMARY

	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Adopted Budget 2024-25	Recommended Budget 2025-26
Wastewater Debt Service					
2017 Clean Water Revenue Bonds					
Principal	\$ 475,000	\$ 490,000	\$ 510,000	\$ 510,000	\$ 535,000
Interest	862,425	848,175	828,575	828,575	803,075
Total Debt Service	<u>\$ 1,337,425</u>	<u>\$ 1,338,175</u>	<u>\$ 1,338,575</u>	<u>\$ 1,338,575</u>	<u>\$ 1,338,075</u>
SDG&E Turbo Blower Loan					
Principal	\$ 53,388	\$ 53,388	\$ 53,388	\$ 53,388	\$ 53,388
Interest	-	-	-	-	-
Total Loan Payment	<u>\$ 53,388</u>	<u>\$ 53,388</u>	<u>\$ 53,388</u>	<u>\$ 53,388</u>	<u>\$ 53,388</u>
Total Wastewater Debt Service					
Principal	\$ 528,388	\$ 543,388	563,388	\$ 563,388	\$ 588,388
Interest	862,425	848,175	828,575	828,575	803,075
Total Debt Service	<u>\$ 1,390,813</u>	<u>\$ 1,391,563</u>	<u>\$ 1,391,963</u>	<u>\$ 1,391,963</u>	<u>\$ 1,391,463</u>
Recycled Water Debt Service					
2023 Recycled Water Loan					
Principal	\$ -	\$ 310,000	\$ 333,000	\$ 333,000	\$ 349,000
Interest	-	468,982	445,497	445,497	430,039
Total Debt Service	<u>\$ -</u>	<u>\$ 778,982</u>	<u>\$ 778,497</u>	<u>\$ 778,497</u>	<u>\$ 779,039</u>
Advanced Water Purification Loan					
Principal	\$ 101,327	\$ 105,576	\$ 110,003	\$ 110,003	\$ 114,615
Interest	46,826	42,577	38,151	38,151	33,539
Total Debt Service	<u>\$ 148,153</u>	<u>\$ 148,153</u>	<u>\$ 148,154</u>	<u>\$ 148,154</u>	<u>\$ 148,154</u>
SFID Pipeline Loan					
Principal	\$ 131,775	\$ 24,790	\$ 40,500	\$ 40,500	\$ 40,500
Interest	6,593	6,344	5,800	6,480	6,000
Total Debt Service	<u>\$ 138,369</u>	<u>\$ 31,134</u>	<u>\$ 46,300</u>	<u>\$ 46,980</u>	<u>\$ 46,500</u>
Solana Beach Pipeline Loan					
Principal	\$ 8,010	\$ 5,800	\$ 12,150	\$ 8,010	\$ 10,350
Interest	-	-	-	-	-
Total Debt Service	<u>\$ 8,010</u>	<u>\$ 5,800</u>	<u>\$ 12,150</u>	<u>\$ 8,010</u>	<u>\$ 10,350</u>
Total Water Reclamation Debt Service					
Principal	\$ 241,112	\$ 446,166	495,653	\$ 491,513	\$ 514,465
Interest	53,420	\$ 517,904	489,448	490,128	469,578
Total Debt Service	<u>\$ 294,532</u>	<u>\$ 964,069</u>	<u>\$ 985,101</u>	<u>\$ 981,641</u>	<u>\$ 984,043</u>
Total Debt Service					
Total All Debt Service					
Principal	\$ 769,500	\$ 989,554	\$ 1,059,041	\$ 1,054,901	\$ 1,102,853
Interest	915,845	1,366,079	1,318,023	1,318,703	1,272,653
Total Debt Service	<u>\$ 1,685,345</u>	<u>\$ 2,355,632</u>	<u>\$ 2,377,064</u>	<u>\$ 2,373,604</u>	<u>\$ 2,375,506</u>

CLASSIFICATION AND SALARY SCHEDULE

SAN ELIJO JOINT POWERS AUTHORITY
FY 2025-26 CLASSIFICATION AND SALARY SCHEDULE
As of July 1, 2025

Position	Base Salary*			
	Monthly		Annual	
	Minimum	Maximum	Minimum	Maximum
Accounting Series				
Accounting Technician I	\$ 4,156	\$ 5,937	\$49,870	\$ 71,243
Accounting Technician II	4,810	6,871	57,720	82,457
Accounting Technician III	5,845	8,351	70,146	100,208
Accounting Supervisor	7,871	11,244	94,451	134,930
Administrative Series				
Administrative Assistant I	3,124	4,463	37,488	53,554
Administrative Assistant II	4,250	6,072	51,005	72,865
Administrative Assistant III	4,834	6,906	58,014	82,876
Administrative Coordinator	6,622	9,460	79,463	113,518
 Director of Operations	 13,156	 18,794	 157,871	 225,529
Director of Finance/Administration	13,156	18,794	157,871	225,529
Director of Infrastructure and Sustainability	13,156	18,794	157,871	225,529
Financial / Management / HR Analyst Series				
Analyst-In-Training	3,894	6,602	46,731	79,222
Analyst I	5,498	7,854	65,975	94,249
Analyst II	6,043	8,633	72,519	103,599
Analyst III	6,861	9,802	82,336	117,623
General Manager (Board Approved Contract)	23,583	23,583	283,000	283,000
Laboratory Series				
Laboratory Assistant	3,080	4,432	36,956	53,181
Laboratory Analyst I	5,080	7,257	60,959	87,084
Laboratory Analyst II	6,078	8,683	72,941	104,202
Senior Laboratory Analyst	8,778	12,540	105,340	150,485
Laboratory Manager	9,589	13,698	115,067	164,381
Mechanic Series				
Mechanic-In-Training	3,894	6,602	46,731	79,222
Mechanic I	5,244	7,492	62,930	89,900
Mechanic II	6,063	8,662	72,758	103,940
Lead Mechanic	7,051	10,072	84,609	120,869
Mechanical Systems Supervisor	8,231	11,759	98,777	141,110
Mechanical Systems Manager	9,589	13,698	115,067	164,381
Project Management Series				
Project Manager	8,824	12,606	105,893	151,276
Senior Project Manager	10,839	15,484	130,069	185,812
Recycled Water Distribution Series				
Recycled Water Specialist	6,622	9,460	79,463	113,518
Recycled Water Supervisor	7,233	10,333	86,801	124,001
Systems Integration Series				
Systems Integration Technician-In-Training	3,894	6,602	46,731	79,222
Systems Integration Technician I	5,336	7,622	64,027	91,467
Systems Integration Technician II	6,428	9,182	77,131	110,187
SCADA Manager	10,839	15,484	130,069	185,812
Wastewater Treatment Operator Series				
Operator-In-Training	3,894	6,602	46,731	79,222
Operator I	5,239	7,484	62,868	89,812
Operator II	6,305	9,007	75,655	108,079
Lead Operator	7,233	10,333	86,801	124,001
Chief Plant Operator	9,589	13,698	115,067	164,381
Intern (All Departments)	3,100	4,429	37,203	53,147

* Base salary minimum and maximum are based on full-time employment. Intern positions are generally part-time.

ORGANIZATIONAL CHART

