

To be held in person and via teleconference per Brown Act, Section 54953(b)&(c), at the:

<p>OFFICE OF THE DISTRICT 1955 Workman Mill Road Whittier, CA 90601</p>	and	<p>LA CANADA FLINTRIDGE CITY HALL* Council Chambers, 1st Floor One Civic Center Drive La Canada Flintridge, CA 91011</p>
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For the public to join the meeting virtually, click <https://us02web.zoom.us/j/8091438308> or enter the Meeting ID 809 143 8308 into the Zoom app on your smartphone or computer. Alternatively, you may join by phone by calling (669) 900-9128 and entering the Meeting ID. You may find further information at: <http://www.lacsd.org/agendas>

THE DISTRICT MAY TAKE ACTION ON ANY AGENDA ITEM LISTED BELOW

WEDNESDAY	March 26, 2025		At 1:30 P.M.
BOWMAN*	EICH*	DAVITT* (Chairperson)	FOSSAN* HOBSON*

1. Public Comment
2. Approve Minutes of Regular Meeting Held February 26, 2025
3. Approve December 2024 Expenses in Amount of \$11,982

Summary: Local District expenses represent costs that are the sole responsibility of the individual District. Allocated expenses, which are generally distributed twice per year in conjunction with the receipt of the District’s service charge revenue, represent the District’s proportionate share of expenses made by the Joint Outfall System pursuant to the Joint Outfall Agreement. The Agreement provides for the joint administration, technical support and management of the operations, maintenance, and capital costs associated with all the shared facilities for all of the signatory Districts, along with the methodology for determining the proportionate costs for each District. A listing of Districts’ payments and previously approved budgets can be found on the Districts’ website at lacsd.org/financial-documents. This item is consistent with the Districts’ Guiding Principle of commitment to fiscal responsibility and prudent financial stewardship.

Local District Expenses:	
Operations & Maintenance	<u>\$11,982</u>
Total Expenses	<u>\$11,982</u>

4. Re: Wastewater Revenue Program
 - (a) Order Wastewater Service Charge Report, Containing Description of Each Parcel and Amount of Proposed Wastewater Service Charge for Fiscal Year 2025-26 for Each Parcel; Filed with Clerk of Board of Directors of District
 - (b) Establish Date, Time, and Place for Public Hearing on Service Charge Report; Order Publication of Required Public Notices

Summary: Filing of the Service Charge Report is required each year to collect the wastewater service charge on the property tax roll. The current service charge rate per single-family home is \$0 per year for all residential and commercial users. The rate for fiscal year 2025-26, as previously adopted by the Board of Directors, is \$0 per year for all residential and commercial users. A letter discussing the service charge rate, the fiscal year 2025-26 preliminary budget, and related matters, accompanies the agenda. Although the service charge rate is \$0, staff recommends the Public Hearing be held at the Board meeting scheduled for May 28, 2025, and Service Charge Report be filed per the adopted ordinance. This item is consistent with the Districts’ Guiding Principles of commitment to fiscal responsibility and prudent financial stewardship; and to plan for both short-term and long-term needs to minimize the need for significant rate increases.

Adjourn

Status Report: Prior to or during the meeting session, the Chief Engineer and General Manager may update the Directors on various matters concerning the Districts that may be of current interest to the Directors.

Public Comment: Members of the public may address the Board of Directors on any item shown on the agenda or matter under the Board’s authority. A “Request to Address Board of Directors” form is available. In compliance with the Americans with Disabilities Act, if you require special assistance to participate in this meeting, please contact the Secretary to the Boards’ Office (562) 908-4288, extension 1100. Notification of 48 hours prior to the meeting will enable staff to make reasonable arrangements to ensure accessibility to this meeting. (28CFR 35.101 et seq. ADA Title II).

Document Requests: Links to supporting documents are available online at the time of posting. Agendas and supporting documents or other writings that will be distributed to Board members in connection with matters subject to discussion or consideration at this meeting that are not exempt from disclosure under the Public Records Act are available for inspection following the posting of this agenda at the office of the Secretary to the Boards of Directors located at the Districts’ Joint Administration Building, 1955 Workman Mill Road, Whittier, California, 90601, or at the time of the meeting at the address posted on this agenda.



February 20, 2025

Boards of Directors

Los Angeles County Sanitation Districts Nos. 1, 2, 3, 5, 8, 14,
15, 16, 17, 18, 19, 21, 22, 23, 28, 29, 34, South Bay Cities, and
Santa Clarita Valley

Directors:

Wastewater Revenue Program for Fiscal Year 2025-26

The agendas for the upcoming meetings of these Boards of Directors contain an item regarding the District's service charges for residential, commercial, and small industrial dischargers which are collected on the property tax roll.

Service charge rate ordinances have previously been adopted by the Boards and no changes are being proposed to these ordinances. However, to continue to collect the service charge on the property tax roll the Boards will consider taking certain actions. Specifically, pursuant to state law, the Boards will consider to: (1) order a Service Charge Report be filed with the District Clerk, (2) establish the date, time, and place for a Public Hearing on the report; and (3) order the publication of the required notices.

BUDGET FOR FISCAL YEAR 2025-26

Enclosed for your review is the preliminary budget for fiscal year 2025-26; a list of user fees; information on the monies set aside in various funds/reserves; and an explanation of terms used in the budget. The funds and reserves were established and funded in accordance with the Districts' *Wastewater Financial Reserve Policy* and, if applicable, the *Joint Outfall System Financial Reserve Policy*. For the Joint Outfall System (JOS) Districts, a preliminary budget for the JOS for fiscal year 2025-26, and information on JOS reserves has also been included to provide more detail on the District's share of Joint Outfall expenses, but will only be adopted by District No. 2, the administrative District for the JOS.

A final budget will be presented to the Board for consideration in June as part of the overall budgetary process, adoption of which will authorize budget appropriations.

SERVICE CHARGE AND SURCHARGE RATES

No change to previously-adopted rates is proposed for fiscal year 2025-26. Multi-family residential units will pay 60% of the adopted single-family home rate and condominiums will pay 75% of the adopted single-family home rate. Likewise, commercial and industrial dischargers will pay in proportion to their use of the wastewater management system compared to a single-family home. Dischargers with verified low water usage (particularly seniors and retirees) may qualify for a reduced charge.

LOW WATER REBATE PROGRAM

Because the cost of metering wastewater discharges from individual parcels is impractical and cost prohibitive, discharges are estimated using standard loading factors based on the size and types of facilities located on the parcel. With the ongoing efforts by local communities to conserve water and install low-flow plumbing fixtures, many parcels may be discharging at lower rates than is currently estimated. The Districts' low water rebate program allows parcel owners to apply for a reduction in their service charge rate based on their actual water usage. Staff has conducted a concerted public outreach program, including information on the program in our Proposition 218 notices, newspaper advertisements, and the Districts' website, to ensure that parcel owners are aware of the program.

SUMMARY OF REQUIRED ACTIONS

As previously discussed, the Board will consider order the filing of a Service Charge Report with the District Clerk. The Boards will also consider scheduling a Public Hearing and instruct the District Clerk to publish newspaper notices to inform the public of the hearing. After the close of Public Hearing, the Boards will consider adoption of the Service Charge Report, as is required under the California Health and Safety Code for the District to continue to collect the previously approved wastewater service charge as a separate line item on the property tax roll. This is the most cost-effective and efficient means of collecting the service charges. It is recommended that the Public Hearing be set for the date, time and location listed on the agenda.

At the June Board meetings, final budgets will be presented to the Boards of Directors for consideration as part of the overall budgetary process, adoption of which will authorize budget appropriations. In addition, the Boards will consider taking certain administrative actions that are required of all agencies that receive ad valorem taxes. These include establishing by resolution the amount of the tax levy Districts will request from the Los Angeles County Tax Collector and adopting a limit on authorized expenditures of tax proceeds.

Very truly yours,



Robert C. Ferrante

RCF:gc
Enclosures

COUNTY SANITATION DISTRICT NO. 28 OF LOS ANGELES COUNTY

SERVICE CHARGE REPORT FOR FISCAL YEAR 2025-26

INTRODUCTION

County Sanitation District No. 28 of Los Angeles County encompasses a portion of the city of La Cañada Flintridge.

District No. 28 is one of seventeen (17) contiguous sanitation districts within the urbanized Los Angeles Basin signatory to the Amended Joint Outfall Agreement. These Districts, known as the Joint Outfall Districts, have formed a regional wastewater management system known as the Joint Outfall System. This regional system provides for operation and maintenance of large sewers, pumping plants, inland water reclamation plants, and the Joint water Pollution Control Plant. These services are essential to protect the public health of the people served by the system.

District No. 28, as a member of the Joint Outfall System, must provide a proportionate share of the revenue required to operate and maintain the facilities. Additionally, District No. 28 is responsible for any costs associated with the local sewers that are owned by District No. 28 and are solely for its benefit. The general revenue sources currently available to the District include a pro rata share of the ad valorem (property) taxes, service charges, industrial wastewater surcharges, grants, state low-interest loans, interest income, contract revenue and reserves. Any surplus will be transferred to designated reserves to meet targeted reserve requirements.

PROPOSED SYSTEM DESCRIPTION

The supplemental revenue required under the *Master Service Charge Ordinance of County Sanitation District No. 28 of Los Angeles County* will be allocated among classes of developed parcels of real property on the basis of use of the sewerage system. The revenue derived from the service charge will be used for operation and maintenance and capital costs.

All industrial dischargers in District No. 28 discharging more than 1.0 million gallons per year are required to file a wastewater surcharge statement as prescribed in the Wastewater Ordinance to pay their appropriate share of the costs based on their use of the sewerage system. All other users of the sewerage system, except for contractual and local government users, will pay service charges.

The basic term used to define the service charge is a sewage unit. A sewage unit represents the average daily quantity of sewage flow and strength from a single-family home measured in terms of flow, chemical oxygen demand, and suspended solids. The number of sewage units (SU) per unit of measure shall be determined by the following formula:

$$\text{SU} = A \left(\frac{\text{FLOW}_{\text{avg}}}{\text{FLOW}_{\text{sfh}}} \right) + B \left(\frac{\text{COD}_{\text{avg}}}{\text{COD}_{\text{sfh}}} \right) + C \left(\frac{\text{SS}_{\text{avg}}}{\text{SS}_{\text{sfh}}} \right)$$

where:

- A = The proportion of the total operation and maintenance and capital costs required for conveyance, treatment, and disposal of wastewater for the fiscal year which is attributable to flow;
- B = The proportion of the total operation and maintenance and capital costs required for conveyance, treatment, and disposal of wastewater for the fiscal year which is attributable to COD;
- C = The proportion of the total operation and maintenance and capital costs required for conveyance, treatment, and disposal of wastewater for the fiscal year which is attributable to suspended solids;

**COUNTY SANITATION DISTRICT NO. 28 OF LOS ANGELES COUNTY
SERVICE CHARGE REPORT FOR FISCAL YEAR 2025-26**

- FLOW_{sfh} = Average flow of wastewater from a single-family home in gallons per day;
- COD_{sfh} = Average loading of COD in the wastewater from a single-family home in pounds per day;
- SS_{sfh} = Average loading of suspended solids in the wastewater from a single-family home in pounds per day;
- FLOW_{avg} = Estimated flow of wastewater which will enter the sewerage system from a user in gallons per day;
- COD_{avg} = Estimated loading of COD which will enter the sewerage system from a user in pounds per day;
- SS_{avg} = Estimated loading of suspended solids which will enter the sewerage system from a user in pounds per day.

For fiscal year 2025-26, the proportions of the total operation and maintenance and capital costs attributable to flow, chemical oxygen demand, and suspended solids have been assigned the following values:

A	=	0.3049
B	=	0.3348
C	=	0.3603

The service charge for each sewage unit is determined by dividing the total required supplemental revenue by the total number of sewage units in the District. The service charge for each parcel is determined by multiplying the service charge for each sewage unit by the number of sewage units attributable to the parcel, which in turn, is determined by the class of real property and the sewage unit formula and the flow, COD and SS loadings from Table 1, which shows the corresponding value for each class of real property in District No. 28.

Based upon presently anticipated sources of funds, the service charge rate for fiscal year 2025-26 is \$0 per sewage unit. Parcels with significantly lower water usage may be eligible for a reduced rate pursuant to the terms of the *Master Service Charge Ordinance of County Sanitation District No. 28 of Los Angeles County*.

DESCRIPTION OF PARCELS RECEIVING SERVICES AND IDENTIFICATION OF AMOUNT OF CHARGE FOR EACH PARCEL

All parcels of real property within the 2025-26 Tax Rate Areas as shown in Table 2 are receiving or benefiting from the services and facilities of District No. 28. Said parcels are more particularly described in maps prepared in accordance with Section 327, Revenue and Taxation Code, which are on file in the office of the County Assessor, which maps are hereby incorporated herein by reference.

All commercial and institutional parcels assessed a service charge based on the Los Angeles County Assessor's current tax roll shall be charged on the basis of not less than one (1.0) sewage unit.

No charge shall be imposed on the owner or owners of any parcels as to which the fair market value of improvements is less than \$1,000 as determined on the basis of the Assessor's current tax roll. This assumption is predicated on the fact that this type of parcel would be a vacant piece of land; however, should subsequent evaluation reveal that the property is not vacant, then an appropriate service charge would be levied.

**TABLE 1
LOADINGS FOR EACH CLASS OF LAND USE**

<u>DESCRIPTION</u>	<u>UNIT OF MEASURE</u>	<u>FLOW (Gallons per Day)</u>	<u>COD (Pounds per Day)</u>	<u>SUSPENDED SOLIDS (Pounds per Day)</u>
RESIDENTIAL				
Single Family Home	Dwelling Unit	260	1.22	0.59
Condominiums	Dwelling Unit	195	0.92	0.44
Multi-Unit Residential	Dwelling Unit	156	0.73	0.35
Mobile Home Parks	No. of Spaces	156	0.73	0.35
COMMERCIAL				
Golf Course – Club House	Water (MGY)	2,740	26.07	0.21
Hotel/Motel/Rooming House	Room	125	0.54	0.28
Store	1000 ft ²	100	0.43	0.23
Supermarket	1000 ft ²	150	2.00	1.00
Shopping Center	1000 ft ²	325	3.00	1.17
Regional Mall	1000 ft ²	150	2.10	0.77
Office Building	1000 ft ²	200	0.86	0.45
Medical, Dental, Veterinary Clinic or Building	1000 ft ²	300	1.29	0.68
Restaurant	1000 ft ²	1,000	16.68	5.00
Indoor Theatre	1000 ft ²	125	0.54	0.28
Car Wash:				
Tunnel – No Recycling	1000 ft ²	3,700	15.86	8.33
Tunnel – Recycling	1000 ft ²	2,700	11.74	6.16
Wand	1000 ft ²	700	3.00	1.58
Bank, Credit Union	1000 ft ²	100	0.43	0.23
Service Shop, Vehicle Maintenance & Repair Shop	1000 ft ²	100	0.43	0.23
Animal Kennels	1000 ft ²	100	0.43	0.23
Gas Station	1000 ft ²	100	0.43	0.23
Auto Sales	1000 ft ²	100	0.43	0.23
Wholesale Outlet	1000 ft ²	100	0.43	0.23
Nursery/Greenhouse	1000 ft ²	25	0.11	0.06
Manufacturing	1000 ft ²	200	1.86	0.70
Light Manufacturing	1000 ft ²	25	0.23	0.09
Lumber Yard	1000 ft ²	25	0.23	0.09
Warehousing	1000 ft ²	25	0.23	0.09
Open Storage	1000 ft ²	25	0.23	0.09
Drive-in Theatre	1000 ft ²	20	0.09	0.05
Night Club	1000 ft ²	350	1.50	0.79
Bowling/Skating	1000 ft ²	150	1.76	0.55
Club & Lodge Halls	1000 ft ²	125	0.54	0.27
Auditorium, Amusement	1000 ft ²	350	1.50	0.79

**TABLE 1
LOADINGS FOR EACH CLASS OF LAND USE**

<u>DESCRIPTION</u>	<u>UNIT OF MEASURE</u>	<u>FLOW (Gallons per Day)</u>	<u>COD (Pounds per Day)</u>	<u>SUSPENDED SOLIDS (Pounds per Day)</u>
COMMERCIAL				
Golf Course and Park (Structures and Improvements)	1000 ft ²	100	0.43	0.23
Campground, Marina, Recreational Vehicle Park	Sites, Slips or Spaces	55	0.34	0.14
Convalescent Home	Bed	125	0.54	0.28
Horse Stables	Stalls	25	0.23	0.09
Laundromat	1000 ft ²	3,825	16.40	8.61
Mortuary, Funeral Home	1000 ft ²	100	1.33	0.67
Health Spa, Gymnasium:				
With Showers	1000 ft ²	600	2.58	1.35
Without Showers	1000 ft ²	300	1.29	0.68
Convention Center, Fairground, Racetrack, Sports Stadium/Arena	Average Daily Attendance	10	0.04	0.02
INSTITUTIONAL				
College/University	Student	20	0.09	0.05
Private School	1000 ft ²	200	0.86	0.45
Library, Museum	1000 ft ²	100	0.43	0.23
Post Office (Local)	1000 ft ²	100	0.43	0.23
Post Office (Regional)	1000 ft ²	25	0.23	0.09
Church	1000 ft ²	50	0.21	0.11

TABLE 2
TAX RATE AREAS IN SANITATION DISTRICT NO. 28

004008	004011	004012	004013	004016
004017	004029	004069	004070	004717
004722	004725	004734	004737	005380
005451	005485	005562	005565	005566
005567	005568	005574	005575	005776
012608	013227	014649	014766	014838
014839	014840	014842	014843	014846
014849	015278	015280	015282	015284
015287	016133			

**County Sanitation District No. 28 of Los Angeles County
Preliminary Operating Fund Budget (\$ in thousands)
Fiscal Year 2025-26**

	Adopted 2024-25 ⁽¹⁾	Proposed 2025-26 ⁽¹⁾
<u>Starting Balance</u>	\$ 1,387	\$ 1,291
 <u>Sources of Funds</u>		
Ad Valorem Tax Revenue	948	1,044
Interest	35	26
Total Non-Operating Revenue	983	1,069
Transfers from Designated Funds	196	140
Total Transfers In	196	140
 Total Sources of Funds	\$ 1,179	\$ 1,209
 <u>Use of Funds</u>		
Joint Outfall Operations	\$ 1,103	\$ 1,121
Other Operational Expenditures	38	36
Operations and Maintenance Expense	1,141	1,157
Joint Outfall Capital	59	54
Capital Expense	59	54
 Total Use of Funds	\$ 1,200	\$ 1,211
 <u>Ending Balance</u>	\$ 1,366	\$ 1,289

(1) The Adopted FY 24-25 Budget is presented as adopted by the Board in 2024. The ending balance reflects the estimate at that time, and therefore may not match the current estimated starting balance for the Proposed FY 25-26 Budget.

**County Sanitation District No. 28 of Los Angeles County
Reserve Funds Proposed Budget (\$ in thousands)
Fiscal Year 2025-26**

	Unrestricted	Designated	
	Operating	Rate Stabilization	Total
Starting Balance	\$ 1,291	7,352	8,643
Non-Operating Revenue	1,069	147	1,216
Transfers In	140	-	140
Operations and Maintenance Expense	1,157	-	1,157
Capital Expense	54	-	54
Transfers Out	-	140	140
Ending Balance	<u>1,289</u>	<u>7,359</u>	<u>8,649</u>

**County Sanitation District No. 28 of Los Angeles County
Wastewater Budget Rate and Other Information Summary
Fiscal Year 2025-26**

	Adopted 2024-25	Proposed 2025-26
<u>Service Charge Rate (\$ per Sewage Unit)</u>	0.00	0.00
<u>Industrial Waste (Surcharge) Rates</u>		
Flow (\$ per MGY)	865.00	891.00
COD (\$ per 1000 lbs)	173.00	178.20
SS (\$ per 1000 lbs)	413.90	426.20
Peak Flow (\$ per gpm)	118.40	121.90
Short Form Rate (\$ per million gallon per year)	3,824.92	3,939.50
Liquid Waste Disposal (\$ per 100 gallon)	5.70	5.80
<u>Total Connection Fee Rate (\$ per Capacity Unit)</u>	1,570.00	1,570.00
<u>Projected Sewage Units</u>		
Residential/Commercial	4,937	4,937
Total Served Sewage Units	4,937	4,937

**Joint Outfall System
Preliminary Operating Fund Budget (\$ in thousands)
Fiscal Year 2025-26**

	Adopted 2024-25 ⁽¹⁾	Proposed 2025-26 ⁽¹⁾⁽²⁾
Starting Balance	\$ 397,211	\$ 475,092
 Sources of Funds		
Industrial Waste Charges	\$ 66,982	\$ 69,391
Operating Payments by Districts	380,495	400,364
Contract Revenue	5,629	5,945
Agricultural and Recycled Water Sales	10,405	11,043
Total Operating Revenue	463,512	486,743
 Interest	 9,971	 9,587
Total Non-Operating Revenue	9,971	9,587
 Loan Proceeds	 102,442	 60,000
Bond Proceeds	286,000	250,927
Capital Payments by Districts	20,399	19,275
Total Capital Revenue	408,842	330,202
 Transfers from Designated Funds	 188,660	 22,800
Transfers from Restricted Funds	-	8,790
Transfers from Districts	1,626	4,268
Total Transfers In	190,286	35,858
 Total Sources of Funds	\$ 1,072,610	\$ 862,390
 Use of Funds		
Joint Administration Operations	\$ 121,642	\$ 124,714
Sewer System Operations	82,626	88,414
Treatment Plant Operations	239,670	254,545
Composting Facility Operations	16,224	16,680
Contract Disposal Operations	1,746	1,589
Other Operational Expenditures	11,575	10,388
Operations and Maintenance Expense	473,483	496,330
 Joint Administration Capital	 14,720	 17,727
Sewer System Capital	139,485	129,165
Treatment Plant Capital	176,082	192,589
Composting Facility Capital	600	1,000
Field Office Capital	1,000	8,240
Contract Disposal Capital	591	157
Capital Expense	332,477	348,877
 Loan Repayment	 5,859	 5,373
Bond Repayment	10,733	10,725
Debt Service	16,592	16,099
 Total Use of Funds	\$ 822,552	\$ 861,306
 Ending Balance	\$ 647,269	\$ 476,176

(1) The Adopted FY 24-25 Budget is presented as adopted by the Board in 2024. The ending balance reflects the estimate at that time, and therefore may not match the current estimated starting balance for the Proposed FY 25-26 Budget.

(2) Bond amounts are currently being reviewed.

**Joint Outfall System
Reserve Funds Proposed Budget (\$ in thousands)
Fiscal Year 2025-26**

	Unrestricted	Designated			Restricted		Total
	Operating	Emergency	O&M Financial Stability	Capital Projects Financial Stability	Capital Improvement	Closure/Postcl osure Reserves	
Starting Balance	\$ 475,092	13,873	8,380	100	837	498	498,779
Operating Revenue	486,743	-	-	-	-	-	486,743
Non-Operating Revenue	9,587	277	168	2	17	10	10,061
Capital Revenue	330,202	-	-	-	7,936	-	338,138
Transfers In	35,858	-	-	-	-	-	35,858
Operations and Maintenance Expense	496,330	-	-	-	-	-	496,330
Capital Expense	348,877	-	-	-	-	-	348,877
Debt Service	16,099	-	-	-	-	-	16,099
Transfers Out	-	14,150	8,548	102	8,790	-	31,590
Ending Balance	476,176	-	-	-	-	508	476,684

Sanitation Districts of Los Angeles County

Wastewater Budget Explanation and Glossary of Terms

Fiscal Year 2025-26

INTRODUCTION

The budget package for each District consists of the following sections:

- **Operating Fund Wastewater Budget:** Details of the sources and uses of funds for the Operating Fund, which is the only Unrestricted Reserve fund as described in the District’s wastewater reserve policy. The budget for the upcoming fiscal year is compared to the final adopted budget for the current fiscal year.
- **Proposed Capital Projects:** Shows major capital projects budgeted expenditures for the fiscal year. If a District has no major capital projects budgeted, this section is omitted.
- **Designated and Restricted Reserve Budget:** Provides beginning and ending balances of each category of reserves along with major inflows to and outflows from that reserve.
- **Rate and Other Information Summary:** Shows current and budgeted rates for the various user fees; summary of projected sewage units; and other metrics.

TERMS USED IN THE BUDGET

Below are explanations of budget line items and other terms used in the budgets. *Note that some terms may not apply for certain Districts.*

Ad Valorem Taxes Revenue	The District’s share of Ad Valorem (property) taxes paid by property owners in the District.
Agricultural and Recycled Water Sales Revenue	Sales of reclaimed water.
Bond Proceeds	Funds received from the issuance of bonds.
Bond Repayment	Interest and principal payments toward bond debt.
Capital Payments by Districts	Payments received by Joint Outfall System Districts to be used toward system’s capital expenditures.
Composting Facility Capital Expenditures	Capital expenditures related to upgrade, repair, or expansion of composting facilities.
Composting Facility Operations and Maintenance Expenditures	Expenditures related to operating and maintaining composting facilities.
Contract Disposal Capital Expenditures	Capital expenditures related to conveyance and treatment of wastewater performed by another entity.

Contract Disposal Operations and Maintenance Expenditures	Expenditures related to the operation and maintenance for conveyance and treatment of wastewater performed by another entity.
Contract Revenue	Commodity and energy revenue; leases; and other similar sources of revenue.
District Sewer System Capital Expenditures	Capital expenditures related to rehabilitation or expansion of the District's sewers and pumping plants.
District's Sewer System Operations Expenditures	Expenditures related to operating and maintaining the District's sewers and pumping plants.
Field Office Capital Expenditures	Capital expenditures related to upgrade, repair, or expansion of field offices.
Grant Revenue	Grant proceeds received, generally state and/or federal grants toward capital projects.
Industrial Waste Revenue	Fees paid by large industrial users of the District's wastewater system.
Interest Revenue	Interest generated by District's Reserves.
Joint Administration Capital Expenditures	The District's share of Joint Capital Expenses minus Joint Capital Revenues.
Joint Administration Operations Expenditures	The District's share of Joint Administration Operating Expenditures less any operational or non-operational Joint Administration Revenues.
Joint Outfall Capital Expenditures	The District's share of the Joint Outfall capital payment.
Joint Outfall Operations Expenditures	The District's share of Joint Outfall System Operating Expenditures less any operational or non-operational Joint Outfall System Revenues.
Loan Proceeds	Funds received from loans taken out to finance capital projects, primarily State Revolving Fund Clean Water Loans.
Loan Repayment	Interest and principal payments toward loans, primarily State Revolving Fund Clean Water Loans.
Operating Fund Ending Balance	Projected balance in the Operating Fund as of June 30 at the end of the fiscal year shown.
Operating Fund Starting Balance	Projected cash balance in the Operating Fund as of July 1 at the beginning of the fiscal year shown.

Operating Payments by Districts	Payments received by Joint Outfall System Districts to be used for system’s net operating expenditures.
Other Capital Expenditures	Capital expenditures not related to District’s sewers, treatment plants, composing facilities, field offices, or contract disposal.
Other Operational Expenditures	The District’s operational expenditures that are not directly related to the District’s facilities, such as insurance, annexations, and certain regulatory work.
Service Charge Revenue	Fees paid by residential, commercial, and small industrial users of the District’s wastewater system. These fees are generally collected on the property tax bill as a separate line item.
Total Served Sewage Units	Total number of Sewage Units (single family home equivalent dischargers) that are served by treatment plants owned by the Districts.
Transfers from Designated Funds	Funds transferred from Designated Funds when projected operating reserve balance is below target; these funds are to be used toward operating expenditures.
Transfers from Districts	Payments received from Joint Outfall System Districts to fund the Joint Outfall reserves per June 1, 2022, Joint Outfall Agreement.
Transfers from Restricted Funds	Funds transferred from Restricted Funds to be used toward capital expenditures.
Transfers to Designated Reserves	Surplus funds at the end of the fiscal year not required for operating or cash-flow purposes that are transferred to designated reserves. Designated reserves are primarily used to help stabilize future rates and to set aside funds for future capital projects.
Transfers to Joint Outfall System	Individual District’s contribution to the Joint Outfall System reserves per June 1, 2022, Joint Outfall Agreement.
Treatment Plant Capital Expenditures	Capital expenditures related to upgrade, repair, or expansion of treatment plants.
Treatment Plant Operations Expenditures	Expenditures related to operating and maintaining treatment plants.