



Fiscal Year 2026

BUDGET

**Leucadia Wastewater District
1960 La Costa Avenue
Carlsbad, CA 92009
760.753.0155
www.lwwd.org**

LEUCADIA WASTEWATER DISTRICT

FISCAL YEAR 2026 BUDGET

Board of Directors

Rolando Saldana, President
Matthew Brown, Vice President
Robert Pacilio, Director
Elaine Sullivan, Director
Chris Roesink, Director

District Management

Paul J. Bushee, General Manager
Ryan Green, Director of Finance and Administration
Marvin Gonzalez, Field Services Superintendent
Ian Riffel, Capital Project Manager

District Administration Office

1960 La Costa Avenue
Carlsbad, California 92009
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www.lwwd.org

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LEUCADIA WASTEWATER DISTRICT

FISCAL YEAR 2026 BUDGET

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LEADERS IN
ENVIRONMENTAL
PROTECTION

Board Of Directors
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 Matthew Brown, Vice President
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 Elaine Sullivan, Director
 Chris Roesink, Director
 Paul J. Bushee, General Manager

June 5, 2025

Leucadia Wastewater District
 Board of Directors

Honorable President and Members of the Board of Directors:

I am pleased to submit the fiscal year 2026 (FY26) Annual Budget for the Leucadia Wastewater District (LWD). This budget document describes the financial resources required to fund programs necessary for the delivery of services by LWD. It includes the wastewater service charge calculation, and identifies major revenue sources and expenditure categories.

The FY26 Budget has been designed to reflect LWD’s core business functions. Expenses have been broken into two major operations: Wastewater Operations and Recycled Water Operations. In addition, administrative overhead expenses are categorized separately and allocated across the two major operations. This approach is consistent with prior LWD budgets. Also, the FY26 Budget includes a Development Services expense budget that is fully funded by developer deposits. The key elements of the FY26 Budget are summarized as follows:

REVENUES AND OTHER SOURCES OF FUNDS

Funds available for FY26 total approximately \$19.8 million. Table 1 summarizes LWD’s major revenue sources.

Table 1: Revenue Summary

Revenue Source	Amount	% of Total
Wastewater Services Charges	\$ 16,881,903	78%
Recycled Water Sales	397,000	2%
Property Taxes	2,410,800	11%
Capacity Fees	218,400	1%
Interest Income	1,048,000	5%
Developer Fees	79,877	1%
Grant Revenue	150,000	1%
Other	290,900	1%
Total Revenue	\$ 21,476,880	100%
Net Transfers to Reserves	(1,690,974)	
Total Funds Available	\$ 19,785,906	

Wastewater Operations

LWD’s primary funding source, revenues from wastewater service charges, is projected to be \$16.9 million, which represents 78% of total revenue. Wastewater service charges are expected to increase by \$1.9 million due to a planned increase in the sewer service rate. Property tax,

LWD’s second largest revenue source, Property Tax, is projected to be \$2.4 million and represents 11% of total revenue. Property taxes are expected to increase by about \$89,000 due to increases in property valuations. Investment income is projected at \$1 million or approximately 5% of total income. This is an increase of \$253,000 from prior year’s budget due to increases in interest rates. Developer fee and capacity fee revenues are directly related to the level of development activity in the District and accounts for approximately 1% or \$298,000 of total revenue.

Recycled Water Operations

Recycled water sales revenue is projected to be \$397,000, which represents about 2% of total revenue. This is almost flat when compared to last year. Recycled water rates will increase in January 2026 and customer recycled water consumption is predicted to remain about the same. The FY26 budget has been developed assuming the recycled water facility will be operational for the full year.

Grant funding from Federal Title XVI (WIINN) and California’s Proposition I from 2014 (Prop 1) totaling \$150,000 is expected to be received in FY26. The funding is a reimbursement of costs incurred to replace the north section of the B1 force main that was completed in FY23.

Reserves

A \$1.7 million transfer to reserves is anticipated to help cover future capital expenditures.

USES OF FUNDS

Appropriations in FY26 total \$19.8 million. Table 2 summarizes these expenses by program.

Table 2: Expenditure Summary

Program Expenses	Amount	% of Total
Wastewater Operations		
Leucadia Facilities	\$ 9,344,890	46%
Batiquitos Joint Facilities	579,806	3%
Recycled Water Operations	390,145	2%
Total Operating Expenses	\$ 10,314,841	51%
Development Services	79,877	1%
Total Development Services	\$ 79,877	1%
Capital Acquisitions	590,530	3%
Capital Improvement Projects	8,800,658	44%
Total Capital Expenditures	\$ 9,391,188	47%
Total Expenses	\$ 19,785,906	100%

Operating Program Expenses

The operating expenses have been separated between the Wastewater Operations and Recycled Water Operations. The wastewater operating expenses have been further broken out into two categories: Leucadia Facilities and Batiquitos Joint Facilities. The Leucadia Facilities operating expenses are funded solely by LWD. These expenses include collection system costs and LWD's share of the Encina regional treatment plant operating expenses. The Batiquitos Facilities include expenses associated with the jointly owned Batiquitos Pump Station and Force Main Facilities that are funded approximately 80% by LWD and 20% by the City of Encinitas. Administrative costs are allocated to each of the operating programs to reflect the actual cost of operating these facilities.

For the FY26 Wastewater Operating Budget, the proposed budgeted expenses are \$9.9 million, up about \$766,000 from the prior year. Wastewater Operations includes LWD's share of the Encina treatment plant expenses of approximately \$3.4 million. The biggest driver in the Wastewater Operating Budget is the 12% increase in treatment operations at Encina (\$375,000). Other factors are driven by inflation, such as higher repair, maintenance, supply and personnel costs at LWD (\$391,000).

The FY26 projected expenses for Recycled Water Operations total approximately \$390,000, which is a 12% increase from the prior year. The increase is primarily driven by higher personnel costs associated with training as new team members to operate the facility, along with rising costs of repairs, permit fees, and lab work increases. The Recycled Water operating expenses remain fully funded through recycled water sales revenue.

LWD's overall Administrative Services Budget will increase approximately \$264,000 from the FY25 budget. The primary drivers of the increase are insurance cost increases; the addition of strategic planning, and a teambuilding/training event; and increased personnel related costs. The Administrative Services Budget is distributed to Leucadia Facilities, Batiquitos Joint Facilities, Recycled Water Operations and Capital Improvement Projects as administrative overhead.

Capital Program

The Capital Program is made up of two components: Capital Acquisitions and the Capital Improvement Program. Capital Acquisitions represent the funding plan for the procurement of capital equipment with a useful life greater than one year and a purchase price typically greater than \$10,000. Some items may have a long lead time, and funding will be carried forward to the following fiscal year if necessary. The FY26 Capital Acquisition Program totals \$590,530 and the major drivers include: the purchase of a mini-jetter and a golf cart to replace the aged vehicles, a scrubber blower, IT equipment, CCTV equipment, crane repairs, a spare chopper pump, sand filter sluice gates, pump rebuilds, and a new wellness room for employees.

The Capital Improvement Program (CIP) includes major capital projects that generally involve planning, permitting, engineering design, and construction. Many of these projects take multiple fiscal years to complete and, when they do, any remaining funding is carried forward to the following fiscal year. The total new funding appropriated in the FY26 CIP Budget is \$8.8 million and typically includes funding for the wastewater and recycled water enterprises. However, in FY26 there are no active recycled water projects anticipated. The key components include: Diana Pump Station Upgrade (\$1,400,000), FY26 Gravity Pipeline Rehabilitation project (\$1,300,000),

La Costa Pump Station Replacement design (\$525,000), Anode Replacement (\$200,000), Batiquitos Pump Station Drywell Concrete Repair (\$730,000), and LWD's portion of the Encina Joint Treatment Facility capital budget (\$3,890,000).

RESERVE TRANSFERS

When revenues are more than sufficient to cover operating and capital expenditures, funds are saved for future capital purchases and are transferred to Capital Reserves. Approximately \$1,597,000 is budgeted to be *transferred to* the Capital Reserves to cover future Wastewater capital expenditures. In addition, approximately \$94,000 is budgeted to be *transferred to* the Water Recycling Reserve for future needs. This approach is consistent with the District's Reserve Policy and its Comprehensive Financial Plan.

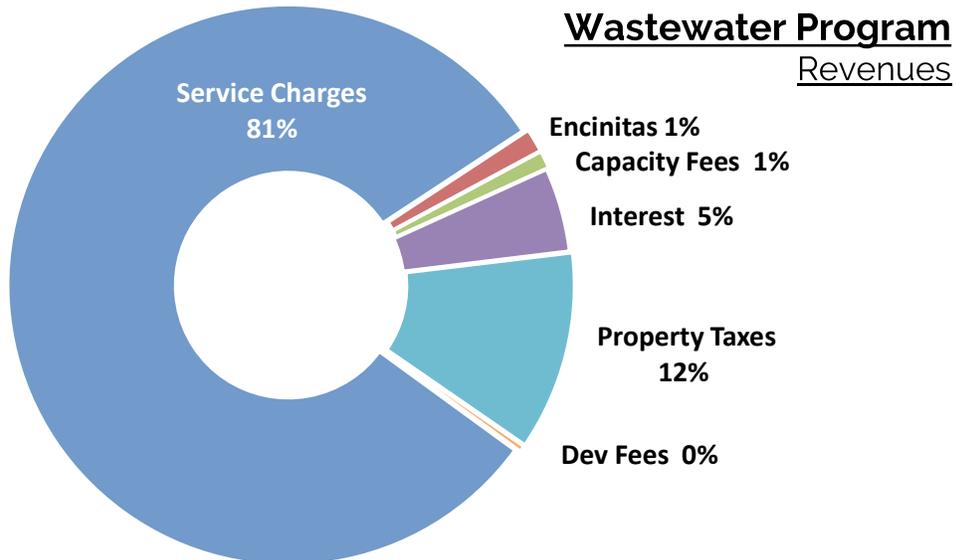
The Leucadia Wastewater District staff is proud to present this budget and looks forward to implementing the programs described herein during FY26. The budget was a collective effort led by Ryan Green, Director of Finance & Administration, with assistance from many staff members including: Administrative Assistant Nitze Torres Garcia, Administrative Services Supervisor Trisha Hill, Executive Assistant Tianne Baity, Field Services Superintendent Marvin Gonzalez, Field Services Supervisor Gabe Mendez, Field Services Supervisor Mauricio Avalos, and Capital Project Manager Ian Riffel, and I am grateful for their assistance in this effort. If you have any questions or need additional information in your review of the FY26 Annual Budget, please contact Ryan Green at (760) 753-0155, ext. 3012.

Respectfully submitted,

Paul J. Bushee
General Manager

**Leucadia Wastewater District
Fiscal Year 2026 Operating & Capital Budgets
Wastewater Program Summary**

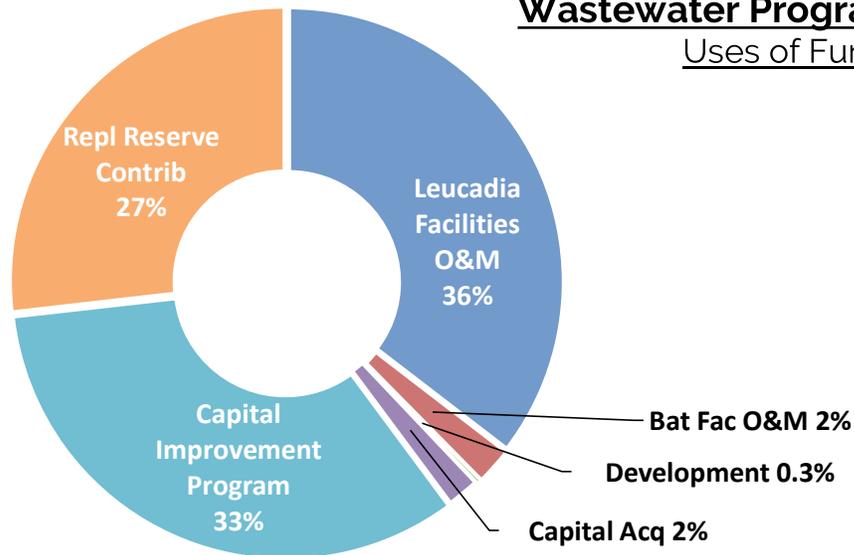
SOURCES OF FUNDS	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET	% Change Bud to Bud
OPERATING REVENUES				
Service Charges	\$ 14,979,950	\$ 14,980,300	\$ 16,881,903	13%
Encinitas O&M (Batiquitos Facilities)	\$ 112,400	\$ 101,300	\$ 116,000	3%
TOTAL ESTIMATED OPERATING REVENUE	\$ 15,092,350	\$ 15,081,600	\$ 16,997,903	13%
NON-OPERATING REVENUES				
Encinitas Capital (Batiquitos Facilities)	\$ 314,700	\$ 302,800	\$ 174,900	-44%
Capacity Fees	\$ 187,200	\$ 838,000	\$ 218,400	17%
Interest Income	\$ 772,000	\$ 794,000	\$ 1,022,000	32%
Developer Fees	\$ 80,923	\$ 65,700	\$ 79,877	-1%
Property Taxes	\$ 2,321,600	\$ 2,352,000	\$ 2,410,800	4%
Insurance Reimbursement	\$ -	\$ 215,550	\$ -	0%
TOTAL NON-OPERATING REVENUE	\$ 3,676,423	\$ 4,568,050	\$ 3,905,977	6%
OTHER SOURCES OF FUNDS				
Transfer from Capital Replacement Reserve	\$ 6,273,906	\$ 6,627,155	\$ 5,476,088	-13%
TOTAL OTHER SOURCES OF FUNDS	\$ 6,273,906	\$ 6,627,155	\$ 5,476,088	-13%
TOTAL FUNDS AVAILABLE	\$ 25,042,679	\$ 26,276,805	\$ 26,379,968	5%



**Leucadia Wastewater District
Fiscal Year 2026 Operating & Capital Budgets
Wastewater Program Summary**

USES OF FUNDS	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET	% Change Bud to Bud
OPERATING EXPENSES				
Leucadia Facilities	\$ 8,596,840	\$ 8,199,611	\$ 9,344,890	9%
Batiquitos Joint Facilities	\$ 562,176	\$ 506,448	\$ 579,806	3%
TOTAL OPERATING EXPENSES	\$ 9,159,016	\$ 8,706,060	\$ 9,924,696	8%
DEVELOPMENT EXPENSES				
Development Expenses	\$ 80,923	\$ 65,700	\$ 79,877	-1%
TOTAL DEVELOPMENT EXPENSES	\$ 80,923	\$ 65,700	\$ 79,877	-1%
CAPITAL EXPENDITURES				
Capital Acquisitions	\$ 1,088,000	\$ 1,239,505	\$ 501,530	-54%
Capital Improvement Projects	\$ 8,781,406	\$ 9,890,000	\$ 8,800,658	0%
TOTAL CAPITAL EXPENDITURES	\$ 9,869,406	\$ 11,129,505	\$ 9,302,188	-6%
RESERVE CONTRIBUTION				
Transfer to Reserves for Capital Replacement	\$ 5,933,334	\$ 6,375,540	\$ 7,073,207	19%
TOTAL RESERVE CONTRIBUTION	\$ 5,933,334	\$ 6,375,540	\$ 7,073,207	19%
TOTAL USES OF FUNDS	\$ 25,042,679	\$ 26,276,805	\$ 26,379,968	5%

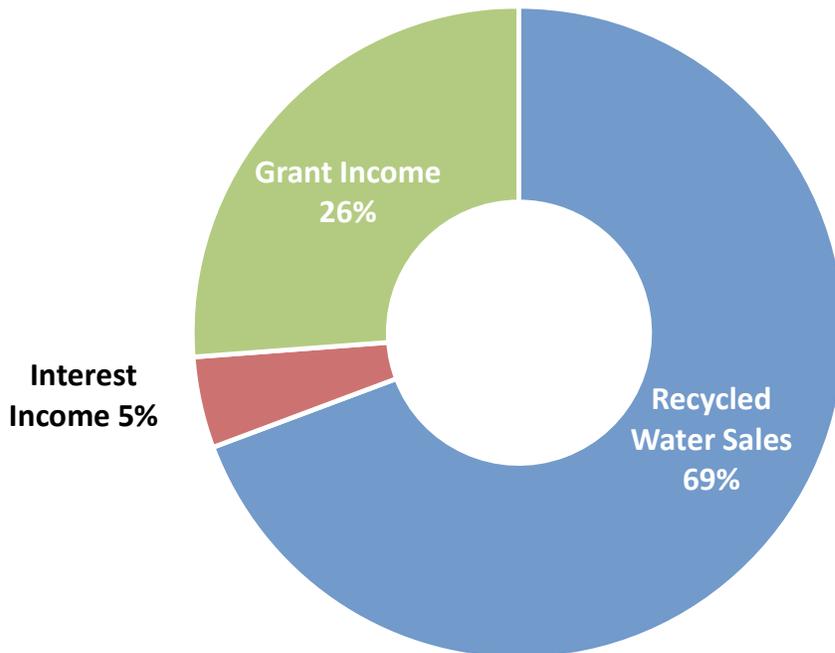
Wastewater Program
Uses of Funds



**Leucadia Wastewater District
Fiscal Year 2026 Operating & Capital Budgets
Recycled Water Program Summary**

SOURCES OF FUNDS	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET	% Change Bud to Bud
OPERATING REVENUES				
Recycled Water Sales	\$ 399,000	\$ 387,000	\$ 397,000	-1%
TOTAL ESTIMATED OPERATING REVENUE	\$ 399,000	\$ 387,000	\$ 397,000	-1%
NON-OPERATING REVENUES				
Interest Income	\$ 23,000	\$ 26,000	\$ 26,000	13%
Grant Income	\$ 275,000	\$ 150,000	\$ 150,000	-45%
TOTAL ESTIMATED NON-OPERATING REVENUE	\$ 298,000	\$ 176,000	\$ 176,000	-41%
OTHER SOURCES OF FUNDS				
Transfer from Water Recycling Reserve	\$ -	\$ -	\$ -	0%
TOTAL OTHER SOURCES OF FUNDS	\$ -	\$ -	\$ -	0%
TOTAL FUNDS AVAILABLE	\$ 697,000	\$ 563,000	\$ 573,000	-18%

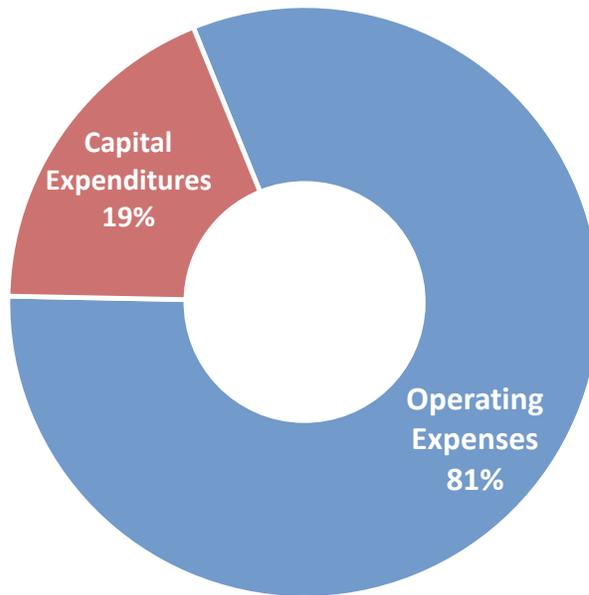
**Recycled Water Program
Revenues**



**Leucadia Wastewater District
Fiscal Year 2026 Operating & Capital Budgets
Recycled Water Program Summary**

USES OF FUNDS	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET	% Change Bud to Bud
OPERATING EXPENSES				
Operating Program	\$ 349,243	\$ 337,966	\$ 390,145	12%
TOTAL OPERATING EXPENSES	\$ 349,243	\$ 337,966	\$ 390,145	12%
CAPITAL EXPENDITURES				
Capital Acquisition	\$ 13,200	\$ 16,824	\$ 89,000	574%
TOTAL CAPITAL EXPENDITURES	\$ 13,200	\$ 16,824	\$ 89,000	574%
RESERVE CONTRIBUTION				
Transfer to Water Recycling Reserve	\$ 334,557	\$ 208,210	\$ 93,855	-72%
TOTAL RESERVE CONTRIBUTION	\$ 334,557	\$ 208,210	\$ 93,855	-72%
TOTAL USES OF FUNDS	\$ 697,000	\$ 563,000	\$ 573,000	-18%

Recycled Water Program
Uses of Funds

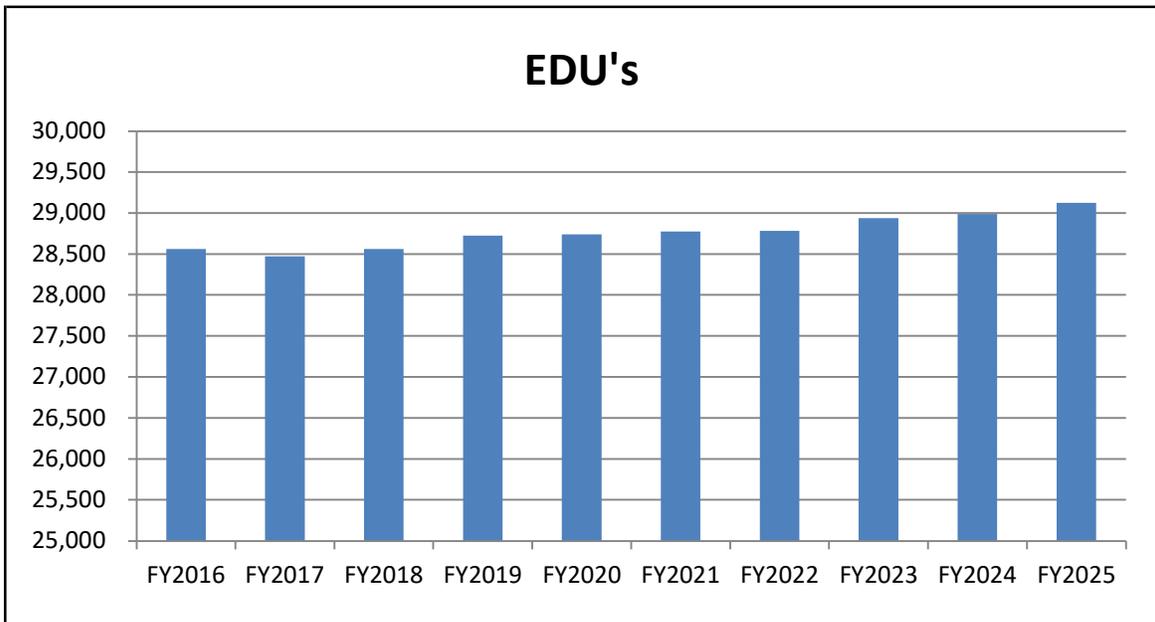


FISCAL YEAR 2026 WASTEWATER SERVICE CHARGE and EQUIVALENT DWELLING UNIT (EDU) SUMMARY

FY 2026		
MONTHLY SERVICE CHARGE	\$	48.25
ANNUAL SERVICE CHARGE	\$	579.00
ESTIMATED EDU'S FY 2026		29,157
ESTIMATED SEWER SERVICE CHARGE REVENUE	\$	16,881,903

FY 2025		
MONTHLY SERVICE CHARGE	\$	43.08
ANNUAL SERVICE CHARGE	\$	516.96
ESTIMATED EDU'S FY 2025		29,122
ESTIMATED SEWER SERVICE CHARGE REVENUE	\$	15,055,038

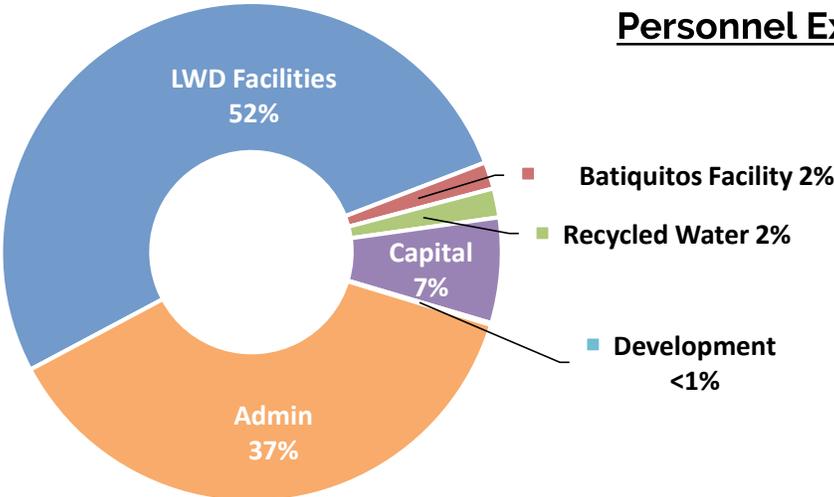
% CHANGE IN SERVICE CHARGE	12%
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EDU = Equivalent Dwelling Unit

Leucadia Wastewater District Fiscal Year 2026 Budget Personnel Summary By Department

<u>Program</u>	<u>FY 2025 Budget</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Budget</u>	<u>% Change Bud to Bud</u>
LWD Facilities:				
Salaries	\$ 1,283,078	\$ 1,212,600	\$ 1,315,322	3%
Benefits	\$ 1,064,538	\$ 987,100	\$ 1,088,277	2%
Total LWD Facilities	\$ 2,347,616	\$ 2,199,700	\$ 2,403,599	2%
Batiquitos Joint Facilities:				
Salaries	\$ 51,742	\$ 43,500	\$ 47,061	-9%
Benefits	\$ 38,987	\$ 28,300	\$ 32,958	-15%
Total Bat Joint Facilities	\$ 90,729	\$ 71,800	\$ 80,019	-12%
Recycled Water Enterprise:				
Salaries	\$ 37,518	\$ 49,100	\$ 51,412	37%
Benefits	\$ 29,983	\$ 32,800	\$ 35,214	17%
Total RW Enterprise	\$ 67,501	\$ 81,900	\$ 86,626	28%
Capital Program:				
Salaries	\$ 201,390	\$ 165,700	\$ 187,269	-7%
Benefits	\$ 144,907	\$ 104,100	\$ 128,156	-12%
Total Capital Program	\$ 346,297	\$ 269,800	\$ 315,425	-9%
Development:				
Salaries	\$ 3,843	\$ 3,400	\$ 3,712	-3%
Benefits	\$ 2,680	\$ 1,500	\$ 1,765	-34%
Total Development	\$ 6,523	\$ 4,900	\$ 5,477	-16%
Administration:				
Salaries	\$ 901,787	\$ 978,800	\$ 1,054,295	17%
Benefits	\$ 622,383	\$ 611,500	\$ 682,055	10%
Total Administration	\$ 1,524,170	\$ 1,590,300	\$ 1,736,350	14%
Total Personnel Expense	\$ 4,382,836	\$ 4,218,400	\$ 4,627,496	6%

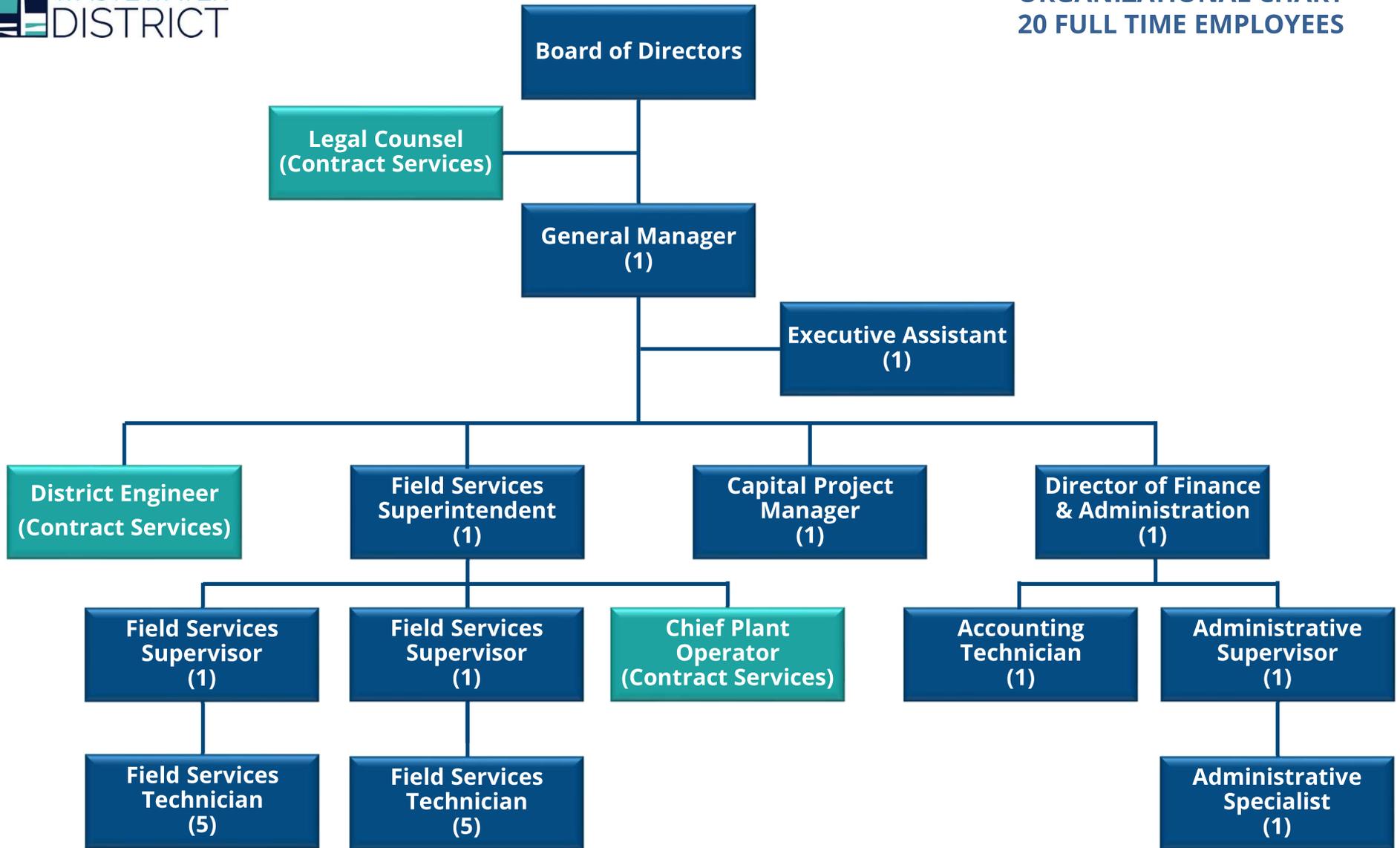


Personnel Expense Summary
By Department

**Leucadia Wastewater District
Fiscal Year 2026 Operating & Capital Budgets
Personnel Expense Detail**

Acct #	Description	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	% Change Bud to Bud
4100	Salaries				
4110	Regular salaries	\$ 2,409,358	\$ 2,391,000	\$ 2,594,071	8%
4120	Overtime salaries	\$ 70,000	\$ 62,100	\$ 65,000	-7%
	Total Salaries	\$ 2,479,358	\$ 2,453,100	\$ 2,659,071	7%
4200	Employee Benefits				
4210	FICA	\$ 177,473	\$ 176,800	\$ 191,242	8%
4220	Medical insurance	\$ 547,342	\$ 484,700	\$ 552,472	1%
4221	Dental insurance	\$ 57,534	\$ 49,000	\$ 52,204	-9%
4222	Disability insurance	\$ 17,343	\$ 16,300	\$ 17,930	3%
4223	Life insurance	\$ 6,067	\$ 5,400	\$ 5,702	-6%
4224	Unemployment insurance	\$ 5,000	\$ -	\$ 5,000	0%
4225	Employee assistance program (EAP)	\$ 646	\$ 700	\$ 667	3%
4226	Vision plan	\$ 5,472	\$ 4,500	\$ 4,852	-11%
4230	Workers compensation insurance	\$ 84,924	\$ 64,900	\$ 75,560	-11%
4231	Uniforms	\$ 635	\$ 200	\$ 592	-7%
4240	CalPERS, employee retirement-normal service	\$ 299,943	\$ 287,100	\$ 320,874	7%
4240	CalPERS, employee retirement-unfunded liability	\$ 395,002	\$ 370,500	\$ 433,982	10%
4241	OPEB - employee retirement health	\$ 11,557	\$ 11,300	\$ 9,683	-16%
4245	Section 125 plan	\$ 1,746	\$ 900	\$ 1,323	-24%
4293	Deferred Compensation Contribution	\$ 42,794	\$ 43,000	\$ 46,342	8%
	Total Benefits	\$ 1,653,478	\$ 1,515,300	\$ 1,718,425	4%
	TOTAL SALARY & BENEFITS	\$ 4,132,836	\$ 3,968,400	\$ 4,377,496	6%
4244	CalPERS Additional Discretionary Payment (ADP)	\$ 250,000	\$ 250,000	\$ 250,000	0%
	TOTAL SALARY, BENEFITS & ADP	\$ 4,382,836	\$ 4,218,400	\$ 4,627,496	6%

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LEUCADIA WASTEWATER DISTRICT FISCAL YEAR 2026 OPERATING BUDGET WASTEWATER OPERATIONS – LEUCADIA FACILITIES

Program Overview:

The fiscal year 2026 Wastewater Operations – Leucadia Facilities Operating Budget reflects expenses associated with collecting, transmitting and treating wastewater that is attributable to LWD only. This is LWD’s largest program and makes up the majority of LWD’s operating expenses.



The Wastewater Operations – Leucadia Facilities operating budget consists of three components: 1) Field Services Expenses (direct); 2) Administrative Expenses (support overhead); and 3) Encina Regional Treatment Facility expenses. The Field Services Department (FSD) provides the direct resources to operate the program with support from the Administrative Services Department (ASD).

Field Services Expenses: The FSD is responsible for collecting and transmitting LWD wastewater to the Encina regional treatment plant where it is treated to secondary discharge standards. FSD performs continuous preventative maintenance on over 200 miles of pipe that make up the LWD collection system. Under the Wastewater Operations – Leucadia Facilities Program, the FSD operates and maintains 9 wastewater pump stations that are funded solely by LWD. The FSD is also responsible for regulatory compliance functions, training functions and customer service.



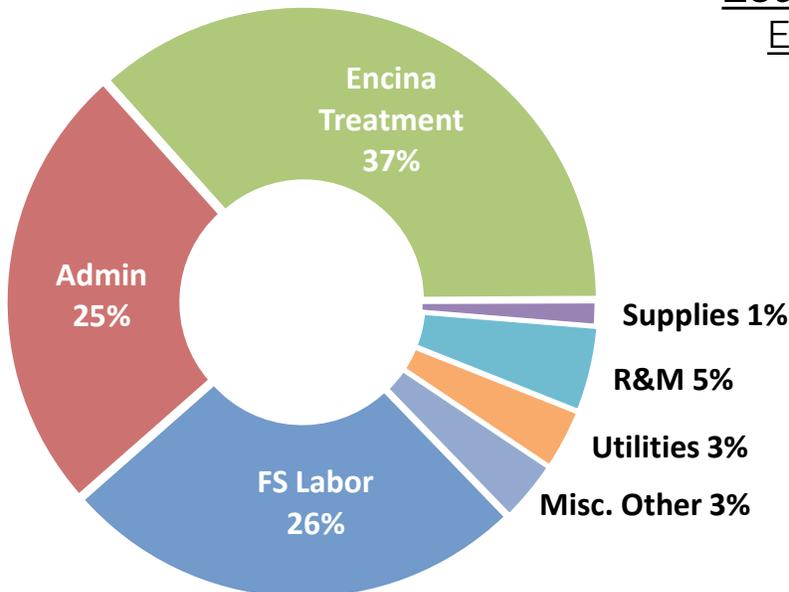
Administrative Services Expenses: ASD expenses are allocated to the Wastewater Operations – Leucadia Facilities Program to reflect expenses that support the collection and transmission of LWD wastewater. These expenses include overall staff management, as well as Board of Directors, financial, human resources and risk management support of the program.

Encina Regional Treatment Facility Operations: LWD contributes a proportionate share of the operating costs for the regional Encina Water Pollution Control Facility, which is operated by the Encina Wastewater Authority. This expense funds the treatment, resource recovery, and disposal of the wastewater generated within LWD’s service area.

**Leucadia Wastewater District
Wastewater Operations - Leucadia Facilities
Fiscal Year 2026 Operating Budget
Expense Summary**

Account	Description	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	% Change Bud to Bud
Field Services Expenses:					
Labor Expenses:					
	FS Salaries & Benefits	\$ 2,347,616	\$ 2,199,700	\$ 2,403,599	2%
Non-Labor Expenses:					
4600	Fuel	\$ 65,000	\$ 58,000	\$ 63,000	-3%
4900	Office Expense	\$ 114,900	\$ 113,300	\$ 124,600	8%
5000	Operating Supplies	\$ 102,600	\$ 106,100	\$ 127,500	24%
5200	Professional Services	\$ 78,500	\$ 58,500	\$ 78,500	0%
5400	Rent/Leases	\$ 8,700	\$ 8,700	\$ 9,500	9%
5500	Repair and Maintenance	\$ 405,800	\$ 408,300	\$ 442,100	9%
5600	Permitting & Monitoring	\$ 40,700	\$ 32,800	\$ 41,900	3%
5900	Utilities	\$ 308,500	\$ 292,500	\$ 313,500	2%
	Subtotal Other Expenses	<u>\$ 1,124,700</u>	<u>\$ 1,078,200</u>	<u>\$ 1,200,600</u>	7%
	Total Field Services Expenses	\$ 3,472,316	\$ 3,277,900	\$ 3,604,199	4%
	Administration Expenses:	\$ 2,084,524	\$ 2,118,206	\$ 2,325,691	12%
	Subtotal LWD Expenses Before Encina:	\$ 5,556,840	\$ 5,396,106	\$ 5,929,890	7%
6210	Encina Treatment Expenses:	\$ 3,040,000	\$ 2,803,505	\$ 3,415,000	12%
	Total LWD Facilities Expenses	<u>\$ 8,596,840</u>	<u>\$ 8,199,611</u>	<u>\$ 9,344,890</u>	9%

**Leucadia Facilities
Expense Allocation**



**Leucadia Wastewater District
Wastewater Operations - Leucadia Facilities
Fiscal Year 2026 Operating Budget
Expense Detail**

Acct #	Description	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	% Change Bud to Bud
4600	<u>Gasoline, Oil, Fuel</u>				
20-41-0000-4610	Vehicle Gasoline, Diesel Fuel, Lubricants Diesel and Gas	\$ 65,000	\$ 58,000	\$ 63,000	-3%
	Total Gasoline, Oil, Fuel	\$ 65,000	\$ 58,000	\$ 63,000	-3%
4900	<u>Office Expense</u>				
20-41-0000-4950	Computer Service				
	Flow & Alarm monitoring ADS Intelliserve	\$ 74,000	\$ 73,600	\$ 74,000	0%
	GIS Cloud License Fee	\$ 5,200	\$ 5,700	\$ 5,300	2%
	GIS Support	\$ 3,500	\$ 3,500	\$ 3,500	0%
	SCADA Support and Parts	\$ 18,000	\$ 16,000	\$ 26,000	44%
	Smart Cover H2S monitoring	\$ 6,500	\$ 5,900	\$ 6,100	-6%
	Watchguard Firewall	\$ 1,200	\$ 1,100	\$ 1,200	0%
	InfraMap (WMS) Comprehensive Support	\$ 6,500	\$ 7,500	\$ 8,500	31%
	Total Office Expense	\$ 114,900	\$ 113,300	\$ 124,600	8%
5000	<u>Operating Supplies</u>				
20-41-0000-5010	Chemicals (Liquid Oxygen)	\$ 65,000	\$ 67,000	\$ 86,100	32%
20-41-0000-5020	Laundry	\$ 10,000	\$ 10,000	\$ 10,000	0%
20-41-0000-5030	Tool Replacement	\$ 4,400	\$ 4,400	\$ 4,600	5%
20-41-0000-5040	Safety Supplies/Services				
	Atmospheric Monitoring/Testing Equip., Service, & Supplies	\$ 2,600	\$ 2,600	\$ 2,600	0%
	Commercial Driver's License / Physicals Renewals	\$ 700	\$ 900	\$ 900	29%
	DOT Testing Program Administration (DATCO)	\$ 1,400	\$ 1,500	\$ 1,700	21%
	First Aid Supplies	\$ 2,000	\$ 3,100	\$ 2,900	45%
	Hearing Conservation	\$ 1,300	\$ 1,300	\$ 1,400	8%
	Personal Protective Equipment (Disposable)	\$ 7,500	\$ 7,500	\$ 8,500	13%
	Respiratory Protection Physicals/Fit Testing	\$ 1,200	\$ 1,000	\$ 1,700	42%
	Safety Shoes	\$ 3,600	\$ 3,900	\$ 3,900	8%
	SCBA Equipment	\$ 1,200	\$ 1,200	\$ 1,200	0%
	Traffic Control Devices	\$ 1,700	\$ 1,700	\$ 2,000	18%
	Total Safety Supplies	\$ 23,200	\$ 24,700	\$ 26,800	16%
	Total Operating Supplies	\$ 102,600	\$ 106,100	\$ 127,500	24%
5200	<u>Professional Services</u>				
20-41-0000-5210	Engineering Services				
	Annual SSMP Audit	\$ 8,500	\$ 8,500	\$ 8,500	0%
	District Engineering	\$ 70,000	\$ 50,000	\$ 70,000	0%
	Total Professional Services	\$ 78,500	\$ 58,500	\$ 78,500	0%

**Leucadia Wastewater District
Wastewater Operations - Leucadia Facilities
Fiscal Year 2026 Operating Budget
Expense Detail**

Acct #	Description	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	% Change Bud to Bud
5400	<u>Rents, Licenses & Leases</u>				
20-41-0000-5410	Repair/Maintenance Equipment Rental	\$ 1,000	\$ 1,000	\$ 1,000	0%
20-41-0000-5440	Easement License - NCTD License Fees	\$ 7,700	\$ 7,700	\$ 8,500	10%
	Total Rents and Leases	\$ 8,700	\$ 8,700	\$ 9,500	9%
5500	<u>Repair & Maintenance</u>				
20-41-0000-5510	Line Maintenance				
	Cathodic Testing	\$ 4,200	\$ 4,200	\$ 4,600	10%
	CCTV Support/Maintenance	\$ 22,000	\$ 22,000	\$ 22,000	0%
	Routine Line Repair Supplies	\$ 28,000	\$ 38,000	\$ 32,000	14%
	Smoke Testing	\$ 27,300	\$ 27,300	\$ 27,300	0%
	Vactor High Pressure Hose	\$ 7,800	\$ 5,500	\$ 8,100	4%
	Vector Control	\$ 8,000	\$ 8,000	\$ 8,000	0%
	Root Control	\$ 12,100	\$ 8,600	\$ 12,100	0%
	Water for Line Cleaning	\$ 27,500	\$ 24,000	\$ 26,400	-4%
	Total Line Maintenance	\$ 136,900	\$ 137,600	\$ 140,500	3%
20-41-0000-5520	Pump Station Repair & Maintenance				
	Electrical Services/Diagnostic Heat Testing	\$ 12,000	\$ 12,000	\$ 12,000	0%
	HVAC Service	\$ 10,000	\$ 10,000	\$ 10,000	0%
	Odor Control Media Replacement & Testing	\$ 29,000	\$ 32,600	\$ 32,600	12%
	Flygt Pumps Annual Maintenance	\$ -	\$ -	\$ 10,000	100%
	Pump & Motor Rehab	\$ 20,000	\$ 23,500	\$ 28,000	40%
	Refurbish Pump Seals	\$ 1,500	\$ 1,500	\$ 1,700	13%
	Routine Pump Station Repair Supplies	\$ 7,000	\$ 7,000	\$ 7,700	10%
	Annual Crane Services	\$ 2,900	\$ 2,900	\$ 3,000	3%
	Surge Tank Assessment	\$ -	\$ -	\$ 7,500	100%
	Standby Power System Service (Generator)	\$ 18,000	\$ 18,000	\$ 18,000	0%
	Total Pump Station Repair & Maintenance	\$ 100,400	\$ 107,500	\$ 130,500	30%
20-41-0000-5530	Buildings & Grounds Repair & Maintenance				
	Audio Visual	\$ 2,500	\$ -	\$ 2,000	-20%
	Elevator	\$ 6,000	\$ 7,000	\$ 6,000	0%
	Fire Extinguisher Service	\$ 1,400	\$ 1,400	\$ 1,400	0%
	HVAC Service	\$ 11,000	\$ 11,700	\$ 12,100	10%
	Janitorial Services	\$ 33,500	\$ 33,500	\$ 33,500	0%
	Landscaping/Water Feature/Gate Maintenance Services	\$ 20,000	\$ 20,000	\$ 20,000	0%
	Miscellaneous Buildings & Grounds Repairs	\$ 25,000	\$ 25,000	\$ 25,000	0%
	Pest Control	\$ 2,200	\$ 2,200	\$ 2,200	0%
	Plant Service	\$ 2,200	\$ 2,300	\$ 2,300	5%
	Roof and Gutter Cleaning	\$ 2,200	\$ 2,200	\$ 2,200	0%
	Roof and Gutter Repair	\$ -	\$ -	\$ 5,000	100%
	Security Camera Extended Service	\$ 2,300	\$ 2,000	\$ 2,300	0%
	Sign Repair	\$ -	\$ -	\$ 1,800	100%
	Solar Panel Cleaning	\$ 1,700	\$ 1,700	\$ 1,800	6%
	Test Fire Sprinkler System	\$ 2,100	\$ 2,000	\$ 2,100	0%
	Trash Service	\$ 4,900	\$ 5,000	\$ 5,200	6%
	Tree Trimming	\$ 7,000	\$ 7,200	\$ -	-100%
	Window Cleaning	\$ 1,300	\$ 1,300	\$ 1,400	8%
	Total Buildings & Grounds Repair & Maintenance	\$ 125,300	\$ 124,500	\$ 126,300	1%

**Leucadia Wastewater District
Wastewater Operations - Leucadia Facilities
Fiscal Year 2026 Operating Budget
Expense Detail**

Acct #	Description	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	% Change Bud to Bud
20-41-0000-5540	Vehicle Repair & Maintenance				
	Routine & Corrective Repairs	\$ 15,000	\$ 15,000	\$ 16,000	7%
	Tire Replacement	\$ 5,500	\$ 6,000	\$ 6,000	9%
	Vactor Major Service	\$ 20,000	\$ 16,000	\$ 20,000	0%
	Total Vehicle Repair & Maintenance	\$ 40,500	\$ 37,000	\$ 42,000	4%
20-41-0000-5550	Paint & Lubricants				
	HazMat Disposal	\$ 1,000	\$ -	\$ 1,000	0%
	Misc. Supplies	\$ 500	\$ 500	\$ 600	20%
	Total Paint & Lubricants	\$ 1,500	\$ 500	\$ 1,600	7%
20-41-0000-5590	Equipment Repair & Maintenance				
	Misc. Equip. Repairs (Portable Generators, Pumps)	\$ 1,200	\$ 1,200	\$ 1,200	0%
	Total Repair and Maintenance	\$ 405,800	\$ 408,300	\$ 442,100	9%
5600	<u>Monitoring and Permitting</u>				
20-41-0000-5610	Lab Analysis				
	Beach Posting Analysis	\$ 1,500	\$ -	\$ 1,500	0%
	Total Lab Analysis	\$ 1,500	\$ -	\$ 1,500	0%
20-41-0000-5630	Permits & Monitoring				
	Air Pollution Control District	\$ 7,300	\$ 7,500	\$ 8,500	16%
	City of Carlsbad Inspection Permit	\$ 1,500	\$ 600	\$ 1,500	0%
	City of Encinitas Inspection Permit	\$ 300	\$ 300	\$ 300	0%
	Collection System Permit	\$ 26,100	\$ 21,100	\$ 26,100	0%
	County Business Emergency Plan Permit	\$ 4,000	\$ 3,300	\$ 4,000	0%
	Total Permits & Monitoring	\$ 39,200	\$ 32,800	\$ 40,400	3%
	Total Monitoring and Permitting	\$ 40,700	\$ 32,800	\$ 41,900	3%
5900	<u>Utilities</u>				
20-41-0000-5930	Electricity, District Operations	\$ 290,000	\$ 275,000	\$ 295,000	2%
20-41-0000-5940	Water	\$ 13,000	\$ 12,000	\$ 13,000	0%
20-41-0000-5950	USA Notification Service	\$ 5,500	\$ 5,500	\$ 5,500	0%
	Total Utilities	\$ 308,500	\$ 292,500	\$ 313,500	2%
TOTAL LEUCADIA FACILITIES EXPENSES		\$ 1,124,700	\$ 1,078,200	\$ 1,200,600	7%

LEUCADIA WASTEWATER DISTRICT FISCAL YEAR 2026 OPERATING BUDGET WASTEWATER ENTERPRISE – BATIQUITOS JOINT FACILITIES

Program Overview:

The fiscal year 2026 Wastewater Operations – Batiquitos Joint Facilities operating budget reflects the expenses associated with the operation and maintenance of the Batiquitos Pump Station, force mains and associated gravity pipelines. The Batiquitos Joint Facilities are jointly owned by LWD and the City of Encinitas (Encinitas), and operating expenses are prorated based on flow. For fiscal year 2026, budgeted operating expenses have been proportioned at approximately 80% for LWD and 20% for Encinitas.

The Wastewater Operations – Batiquitos Joint Facilities budget consists of two components: 1) Field Services Expenses (direct) and 2) Administrative Expenses (support overhead). The Field Services Department (FSD) provides the direct resources to operate and maintain the Batiquitos Joint Facilities with support from the Administrative Services Department (ASD). The program components are as follows:

Field Services Expenses: The FSD is responsible for operating the Batiquitos Joint Facilities. The FSD performs preventative maintenance of the pump station and collection system, regulatory compliance functions, training and customer service.

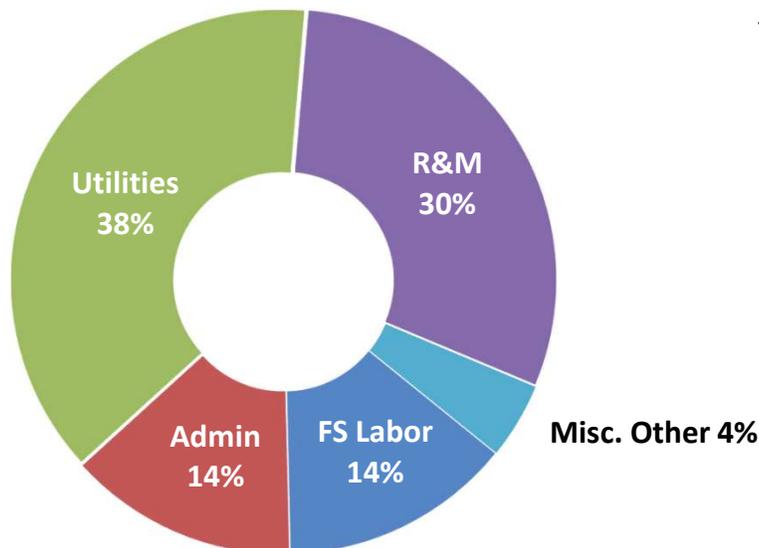
Administrative Services Expenses: ASD expenses are allocated to the Wastewater Operations – Batiquitos Joint Facilities to reflect expenses that support the operation of the Batiquitos pump station and force main facilities. These expenses include overall staff management, as well as Board of Directors, financial, human resources and risk management support of the program.



**Leucadia Wastewater District
Wastewater Operations - Batiquitos Joint Facilities
Fiscal Year 2026 Operating Budget
Expense Summary**

Account	Description	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	% Change Bud to Bud
Field Services Expenses:					
Labor Expenses:					
	FS Salaries & Benefits	\$ 90,729	\$ 71,800	\$ 80,019	-12%
Non-Labor Expenses:					
4600	Fuel	\$ 1,000	\$ 800	\$ 1,000	0%
4900	Office Expense	\$ 10,800	\$ 5,400	\$ 12,200	13%
5000	Operating Supplies	\$ 400	\$ 400	\$ 400	0%
5200	Professional Services	\$ 5,000	\$ -	\$ 5,000	0%
5400	Rents & Leases	\$ 5,000	\$ -	\$ 5,000	0%
5500	Repair and Maintenance	\$ 127,000	\$ 129,900	\$ 173,690	37%
5600	Permitting & Monitoring	\$ 5,300	\$ 2,300	\$ 2,600	-51%
5900	Utilities	\$ 249,900	\$ 204,700	\$ 221,000	-12%
	Subtotal Other Expenses	\$ 404,400	\$ 343,500	\$ 420,890	4%
	Total Field Services Expenses	\$ 495,129	\$ 415,300	\$ 500,909	1%
	Administration Expenses:	\$ 67,047	\$ 91,148	\$ 78,897	18%
	Total Batiquitos Joint Facilities Expenses	\$ 562,176	\$ 506,448	\$ 579,806	3%

Batiquitos Joint Facilities
Expense Allocation



**Leucadia Wastewater District
Wastewater Operations - Batiquitos Joint Facilities
Fiscal Year 2026 Operating Budget
Expense Detail**

Acct #	Description	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	% Change Bud to Bud
4600	<u>Fuel</u>				
20-41-0022-4610	Diesel	\$ 1,000	\$ 800	\$ 1,000	0%
	Total Fuel Expense	\$ 1,000	\$ 800	\$ 1,000	0%
4900	<u>Office Expense</u>				
20-41-0022-4950	Computer Service				
	SCADA Support and Parts	\$ 5,000	\$ -	\$ 6,500	30%
	Watchguard Firewall	\$ 800	\$ 800	\$ 800	0%
	Smart Cover H2S Monitoring	\$ 4,000	\$ 3,600	\$ 3,900	-3%
	InfraMap (WMS) Comprehensive Support	\$ 1,000	\$ 1,000	\$ 1,000	0%
	Total Office Expense	\$ 10,800	\$ 5,400	\$ 12,200	13%
5000	<u>Operating Supplies</u>				
20-41-0022-5040	Safety Supplies/Services				
	First Aid Supplies	\$ 400	\$ 400	\$ 400	0%
	Total Operating Supplies	\$ 400	\$ 400	\$ 400	0%
5200	<u>Professional Services</u>				
20-41-0022-5210	Engineering Services				
	District Engineering	\$ 5,000	\$ -	\$ 5,000	0%
	Total Professional Services	\$ 5,000	\$ -	\$ 5,000	0%
5400	<u>Rents & Leases</u>				
20-41-0022-5410	Equipment Rental				
	Portable Pump Rental	\$ 5,000	\$ -	\$ 5,000	0%
	Total Rents and Leases	\$ 5,000	\$ -	\$ 5,000	0%

**Leucadia Wastewater District
Wastewater Operations - Batiquitos Joint Facilities
Fiscal Year 2026 Operating Budget
Expense Detail**

Acct #	Description	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	% Change Bud to Bud
5500	<u>Repair & Maintenance</u>				
20-41-0022-5510	Line Maintenance				
	Cathodic Testing	\$ 2,700	\$ 2,700	\$ 2,700	0%
	Total Line Maintenance	\$ 2,700	\$ 2,700	\$ 2,700	0%
20-41-0022-5520	Pump Station Repair & Maintenance				
	Electrical Services	\$ 9,000	\$ 6,000	\$ 9,000	0%
	HVAC Service	\$ 6,000	\$ 2,800	\$ 6,000	0%
	Miscellaneous Services/Supplies	\$ 5,000	\$ 5,000	\$ 6,000	20%
	APCD Odor Control Modification Permit	\$ -	\$ -	\$ 6,000	100%
	Odor Control Media Replacement & Testing	\$ 59,000	\$ 78,000	\$ 78,000	32%
	Pump & Motor Repairs	\$ 25,000	\$ 17,000	\$ 25,000	0%
	Replace Odaloggers	\$ 3,000	\$ 2,700	\$ 3,000	0%
	Solar Panel Cleaning	\$ 200	\$ 200	\$ 220	10%
	Sign Repair	\$ -	\$ -	\$ 3,300	100%
	Standby Power System Service (Generator)	\$ 4,000	\$ 2,500	\$ 4,000	0%
	Transfer Switch Testing & Electrical Heat Test	\$ 2,970	\$ 2,900	\$ 2,970	0%
	Surge Tank/Discharge Header Assessment	\$ -	\$ -	\$ 15,000	100%
	Vibrational Analysis BPS (Predictive Testing)	\$ 3,630	\$ 3,600	\$ 4,000	10%
	Total Pump Station Repair & Maintenance	\$ 117,800	\$ 120,700	\$ 162,490	38%
20-41-0022-5530	Buildings & Grounds Repair & Maintenance				
	Reseal Asphalt	\$ 4,000	\$ 4,000	\$ -	-100%
	Miscellaneous Buildings & Grounds Repairs	\$ 2,500	\$ 2,500	\$ 2,500	0%
	Landscaping	\$ -	\$ -	\$ 6,000	100%
	Total Buildings & Grounds Repair & Maintenance	\$ 6,500	\$ 6,500	\$ 8,500	31%
	Total Repair & Maintenance	\$ 127,000	\$ 129,900	\$ 173,690	37%
5600	<u>Monitoring and Permitting</u>				
20-41-0022-5610	Lab Analysis				
	Lab Analysis (Baseline Background Analysis)	\$ 3,000	\$ -	\$ -	-100%
	Total Lab Analysis	\$ 3,000	\$ -	\$ -	-100%
20-41-0022-5630	Permits & Monitoring				
	APCD - Generator & Pump Emissions/Odor Control	\$ 1,600	\$ 1,600	\$ 1,800	13%
	County HazMat (Business Plan) Permit	\$ 700	\$ 700	\$ 800	14%
	Total Permits & Monitoring	\$ 2,300	\$ 2,300	\$ 2,600	13%
	Total Monitoring & Permitting	\$ 5,300	\$ 2,300	\$ 2,600	-51%
5900	<u>Utilities</u>				
20-41-0022-5910	Telephone	\$ 2,700	\$ 2,700	\$ 2,800	4%
20-41-0022-5930	Batiquitos Electrical Power	\$ 245,000	\$ 200,000	\$ 216,000	-12%
20-41-0022-5940	Water	\$ 2,200	\$ 2,000	\$ 2,200	0%
	Total Utilities	\$ 249,900	\$ 204,700	\$ 221,000	-12%
Total Batiquitos Joint Facilities Expenses		\$ 404,400	\$ 343,500	\$ 420,890	4%

LEUCADIA WASTEWATER DISTRICT FISCAL YEAR 2026 OPERATING BUDGET RECYCLED WATER OPERATIONS



Program Overview:

The fiscal year 2026 Recycled Water Enterprise Operating Budget reflects the expenses associated with the operation and maintenance of LWD's Gafner Water Recycling Facility (Gafner WRF) and the Encina Effluent Pump Station. The Gafner WRF is a 1.0 million gallon per day facility that provides recycled water for the irrigation of the Omni La Costa Resort & Spa golf course.

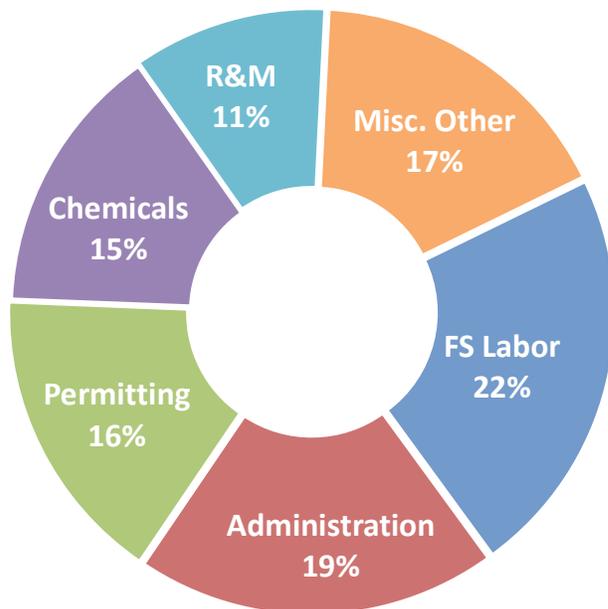
The Recycled Water Enterprise budget consists of two components: 1) Field Services Expenses (direct) and 2) Administrative Expenses (support overhead). The Field Services Department (FSD) provides the direct resources to operate and maintain the Gafner WRF with support from the Administrative Services Department (ASD). The program components are summarized as follows:

Field Services Expenses: The FSD is responsible for operating the Gafner WRF. The operation consists of chemically treating and filtering secondary effluent in accordance with all public health and environmental standards. The FSD performs preventative maintenance, regulatory compliance functions, training functions and customer service.

Administrative Services Expenses: ASD expenses are allocated to the Recycled Water Enterprise to reflect expenses that support the operation of Gafner WRF. These expenses include overall staff management, as well as Board of Directors, financial, human resources and risk management support of the program.

Leucadia Wastewater District Recycled Water Operations Fiscal Year 2026 Operating Budget Expense Summary

Account	Description	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	% Change Bud to Bud
Field Services Expenses:					
Labor Expenses:					
	FS Salaries & Benefits	\$ 67,501	\$ 81,900	\$ 86,626	28%
Non-Labor Expenses:					
4900	Office Expenses	\$ 3,800	\$ 300	\$ 5,300	39%
5000	Operating Supplies	\$ 55,000	\$ 55,000	\$ 57,000	4%
5200	Professional Services	\$ 42,000	\$ 32,600	\$ 39,000	-7%
5500	Repair and Maintenance	\$ 34,000	\$ 31,100	\$ 41,100	21%
5600	Permitting & Monitoring	\$ 57,100	\$ 59,500	\$ 63,030	10%
5900	Utilities	\$ 22,000	\$ 20,000	\$ 22,000	0%
	Subtotal Non-Labor Expenses	\$ 213,900	\$ 198,500	\$ 227,430	6%
	Total Field Services Expenses	\$ 281,401	\$ 280,400	\$ 314,056	12%
	Administration Expenses:	\$ 67,842	\$ 57,566	\$ 76,089	12%
	Total Recycled Water Facility Expenses	\$ 349,243	\$ 337,966	\$ 390,145	12%



Recycled Water Facilities
Expense Allocation

**Leucadia Wastewater District
Recycled Water Operations
Fiscal Year 2026 Operating Budget
Expense Detail**

Acct #	Description	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	% Change Bud to Bud
4900	<u>Office Expense</u>				
30-43-0019-4950	Computer Service				
	SCADA Support & Parts	\$ 3,500	\$ -	\$ 5,000	43%
	WMS Software Maintenance	\$ 300	\$ 300	\$ 300	0%
	Total Office Expense	\$ 3,800	\$ 300	\$ 5,300	39%
5000	<u>Operating Supplies</u>				
30-43-0019-5010	Chemicals				
	Polyalum & Sodium Hypochlorite	\$ 55,000	\$ 55,000	\$ 57,000	4%
	Total Operating Supplies	\$ 55,000	\$ 55,000	\$ 57,000	4%
5200	<u>Professional Services</u>				
30-43-0019-5210	Engineering Services	\$ 5,000	\$ -	\$ 5,000	0%
30-43-0019-5225	Grant Administration	\$ 10,000	\$ 5,000	\$ 5,000	-50%
30-43-0019-5227	Chief Plant Operator Services	\$ 27,000	\$ 27,600	\$ 29,000	7%
	Total Professional Services	\$ 42,000	\$ 32,600	\$ 39,000	-7%
5500	<u>Repair & Maintenance</u>				
30-43-0019-5580	Treatment Plant R&M				
	Calibration Services (Flow/Turbidity/CI Residual)	\$ 9,600	\$ 8,800	\$ 9,000	-6%
	Electrical Heat Test	\$ 3,000	\$ 2,900	\$ 3,000	0%
	Force Main Operations	\$ 800	\$ 800	\$ 800	0%
	HVAC Service	\$ 3,800	\$ 4,600	\$ 4,000	5%
	Irrigation System Repairs	\$ -	\$ -	\$ 7,500	100%
	Pump & Motor Rehab	\$ 8,000	\$ 8,000	\$ 8,000	0%
	Routine Plant Equipment Maintenance	\$ 6,000	\$ 6,000	\$ 6,000	0%
	VFD/Electrical Services	\$ 2,800	\$ -	\$ 2,800	0%
	Total Repair and Maintenance	\$ 34,000	\$ 31,100	\$ 41,100	21%

**Leucadia Wastewater District
Recycled Water Operations
Fiscal Year 2026 Operating Budget
Expense Detail**

Acct #	Description	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	% Change Bud to Bud
5600	<u>Monitoring and Permitting</u>				
30-43-0019-5610	Lab Analysis	\$ 13,800	\$ 13,000	\$ 14,500	5%
30-43-0019-5630	Permits & Monitoring				
	RWQCB Discharge Permit	\$ 28,800	\$ 32,500	\$ 34,130	19%
	RWQCB Storm Water Permit	\$ 2,200	\$ 1,700	\$ 1,800	-18%
	San Marcos Creek Flow Measurement	\$ 11,900	\$ 11,900	\$ 12,200	3%
	Storm Water Maintenance	\$ 400	\$ 400	\$ 400	0%
	Total Permits & Monitoring	<u>\$ 43,300</u>	<u>\$ 46,500</u>	<u>\$ 48,530</u>	12%
	Total Monitoring & Permitting	<u>\$ 57,100</u>	<u>\$ 59,500</u>	<u>\$ 63,030</u>	10%
5900	<u>Utilities</u>				
30-43-0019-5930	Encina Effluent Pump Station Electricity	<u>\$ 22,000</u>	<u>\$ 20,000</u>	<u>\$ 22,000</u>	0%
	Total Utilities	<u>\$ 22,000</u>	<u>\$ 20,000</u>	<u>\$ 22,000</u>	0%
Total Recycled Water Operation Expenses		<u><u>\$ 213,900</u></u>	<u><u>\$ 198,500</u></u>	<u><u>\$ 227,430</u></u>	6%

LEUCADIA WASTEWATER DISTRICT FISCAL YEAR 2026 OPERATING BUDGET ADMINISTRATIVE SERVICES

Program Overview:

The Administrative Services Department (ASD) provides support services for LWD's core functions: the collection, transmission, and treatment of wastewater and the production of recycled water. The ASD is responsible for finance, human resources, Board of Directors (Board) support, risk management, information systems, records retention, customer service, and public outreach.

ASD expenses are allocated across four programs 1) Wastewater Operations – Leucadia Facilities; 2) Wastewater Operations – Batiquitos Joint Facilities; 3) Water Recycling Operations; and 4) Capital Improvement Projects. A brief summary of key administrative service functions is as follows:

Finance: The ASD provides accounting and financial reporting functions for LWD. ASD staff monitors LWD's cash flow and processes billing, receipts, disbursements, payroll, and general transactions throughout the year. The ASD oversees the investment of District reserves. The team also performs procurement functions to ensure conformance with laws, and applicable policies and procedures.

Human Resources: The ASD manages all human resource functions including compensation, benefits administration, employee morale, employee training, employee hiring and discipline, and maintenance of personnel records.

Board Support: The ASD's Board support functions include preparation of Board and subcommittee meeting agendas, posting public notices, meeting minutes, preparation of Board resolutions and ordinances, and coordination of conferences and travel.

Risk Management: The ASD oversees LWD's risk management functions through close coordination with the California Sanitation Risk Management Association (CSRMA). Critical risk management functions include proactively maintaining overall workplace health and safety as well as managing workers' compensation and liability issues.

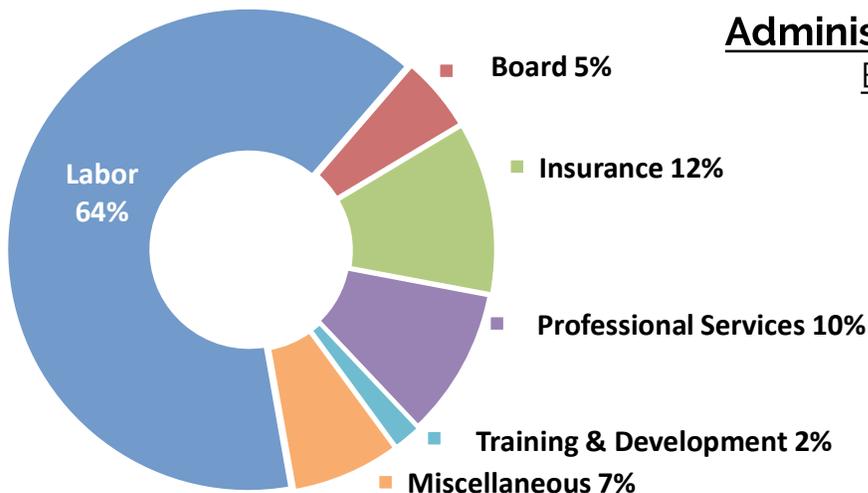
Customer Service: The ASD provides direct customer service by responding to inquiries, providing information, distributing material, and resolving issues.



Public Outreach: The ASD provides public outreach services by developing and distributing biannual newsletters, issuing press releases, providing informational flyers, conducting events and tours, and updating and maintaining the District's website and social media accounts.

Leucadia Wastewater District Administrative Services Fiscal Year 2026 Operating Budget Expense Summary

Account	Description	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	% Change Bud to Bud
Labor Expenses:					
	Admin Salaries & Benefits	\$ 1,524,170	\$ 1,590,300	\$ 1,736,350	14%
Non-Labor Expenses:					
4300	Board Support	\$ 128,990	\$ 123,200	\$ 137,300	6%
4400	Election	\$ 55,000	\$ -	\$ -	-100%
4700	Insurance	\$ 264,000	\$ 338,300	\$ 313,000	19%
4800	Memberships	\$ 41,370	\$ 41,300	\$ 42,400	2%
4900	Office Expense	\$ 63,390	\$ 61,100	\$ 58,600	-8%
5200	Professional Services	\$ 223,300	\$ 210,400	\$ 270,600	21%
5300	Printing/Publishing	\$ 33,000	\$ 29,000	\$ 34,000	3%
5400	Rents & Leases	\$ 6,900	\$ 6,400	\$ 6,900	0%
5700	Training & Development	\$ 52,000	\$ 52,000	\$ 53,500	3%
5900	Utilities	\$ 42,800	\$ 44,800	\$ 47,100	10%
6000	LAFCO Operations	\$ 8,500	\$ 8,000	\$ 8,500	0%
	Subtotal Non-Labor Expenses	\$ 919,250	\$ 914,500	\$ 971,900	6%
	Total Admin Expenses	\$ 2,443,420	\$ 2,504,800	\$ 2,708,250	11%
Administration Allocation Schedule					
LWD Facilities					
	Labor	\$ 1,221,143	\$ 1,263,699	\$ 1,414,512	16%
	Non-Labor	\$ 863,381	\$ 854,507	\$ 911,179	6%
	Total LWD Facilities	\$ 2,084,524	\$ 2,118,206	\$ 2,325,691	12%
Batiquitos Facilities					
	Labor	\$ 39,277	\$ 54,378	\$ 47,986	22%
	Non-Labor	\$ 27,770	\$ 36,770	\$ 30,911	11%
	Total Batiquitos Facilities	\$ 67,047	\$ 91,148	\$ 78,897	18%
Recycled Water Enterprise					
	Labor	\$ 39,743	\$ 34,343	\$ 46,278	16%
	Non-Labor	\$ 28,099	\$ 23,223	\$ 29,811	6%
	Total RWE	\$ 67,842	\$ 57,566	\$ 76,089	12%
Capital Projects					
	Labor	\$ 224,007	\$ 237,880	\$ 227,574	2%
	Non-Labor	\$ -	\$ -	\$ -	-
	Total Capital	\$ 224,007	\$ 237,880	\$ 227,574	2%
	Total Admin Allocation	\$ 2,443,420	\$ 2,504,800	\$ 2,708,251	11%



Administrative Services
Expense Allocation

**Leucadia Wastewater District
Administrative Services
Fiscal Year 2026 Operating Budget
Expense Detail**

Acct #	Description	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	% Change Bud to Bud
4300	<u>Directors' Expenses</u>				
01-45-0000-4310	Directors' Compensation				
	CASA Meetings	\$ 6,400	\$ 4,200	\$ 5,600	-13%
	Committee Meetings	\$ 10,800	\$ 9,600	\$ 9,600	-11%
	CSDA Meetings	\$ 9,000	\$ 5,000	\$ 6,800	-24%
	CWEA Meetings	\$ 3,800	\$ 3,600	\$ 3,200	-16%
	Miscellaneous Meetings	\$ 1,200	\$ 1,200	\$ 2,000	67%
	Regular Board Meetings	\$ 12,000	\$ 12,000	\$ 12,000	0%
	Special Board Meetings	\$ 1,000	\$ 1,400	\$ 2,000	100%
	WateReuse Meetings	\$ 2,400	\$ 1,600	\$ 1,800	-25%
	Total Directors' Compensation	\$ 46,600	\$ 38,600	\$ 43,000	-8%
01-45-0000-4320	Directors' Benefits				
	Dental Insurance	\$ 800	\$ 3,200	\$ 3,400	325%
	Health Insurance	\$ 41,160	\$ 49,300	\$ 51,700	26%
	Life Insurance	\$ 750	\$ 900	\$ 900	20%
	PERS	\$ 1,700	\$ 1,400	\$ 1,700	0%
	Vision Insurance	\$ 580	\$ 400	\$ 400	-31%
	Total Directors' Benefits	\$ 44,990	\$ 55,200	\$ 58,100	29%
01-45-0000-4330	Directors' Conferences				
	CASA	\$ 14,000	\$ 13,000	\$ 12,000	-14%
	CSDA	\$ 9,000	\$ 6,700	\$ 9,800	9%
	CWEA	\$ 5,400	\$ 6,000	\$ 6,300	17%
	Misc. Directors' Conference	\$ 3,000	\$ -	\$ 3,000	0%
	WateReuse	\$ 6,000	\$ 3,700	\$ 5,100	-15%
	Total Directors' Conferences	\$ 37,400	\$ 29,400	\$ 36,200	-3%
	Total Directors' Expenses	\$ 128,990	\$ 123,200	\$ 137,300	6%
4400	<u>Election</u>				
01-45-0000-4400	Election Expense	55,000	\$ -	\$ -	-100%
	Total Election	\$ 55,000	\$ -	\$ -	-100%
4700	<u>Insurance</u>				
01-45-0000-4710	Liability Insurance	\$ 188,000	\$ 222,800	\$ 230,000	22%
01-45-0000-4715	Property Insurance	\$ 71,000	\$ 65,500	\$ 78,000	10%
01-45-0000-4720	Self Insurance	\$ 5,000	\$ 50,000	\$ 5,000	0%
	Total Insurance	\$ 264,000	\$ 338,300	\$ 313,000	19%

**Leucadia Wastewater District
Administrative Services
Fiscal Year 2026 Operating Budget
Expense Detail**

Acct #	Description	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	% Change Bud to Bud
4800	<u>Memberships</u>				
01-45-0000-4810	Professional & Employees				
	Agua Hedionda World Water Day	\$ 1,500	\$ 1,000	\$ 1,000	-33%
	Amazon	\$ 200	\$ 200	\$ 200	0%
	Batiquitos Lagoon Foundation	\$ 1,500	\$ 1,000	\$ 1,000	-33%
	CA Department of Consumer Affairs	\$ 300	\$ 300	\$ -	-100%
	CASA	\$ 15,200	\$ 15,200	\$ 15,600	3%
	Chamber - Carlsbad	\$ 900	\$ 900	\$ 900	0%
	Chamber - Encinitas	\$ 500	\$ 400	\$ 500	0%
	Clean Water SoCal	\$ 600	\$ 1,000	\$ 1,000	67%
	CSDA	\$ 9,700	\$ 9,800	\$ 10,200	5%
	CSMFO	\$ 200	\$ 200	\$ 200	0%
	GFOA	\$ 700	\$ 600	\$ 700	0%
	SDEA	\$ 800	\$ 800	\$ 900	13%
	SHRM	\$ 370	\$ 400	\$ 400	8%
	Staples	\$ 400	\$ 300	\$ 400	0%
	WateReuse	\$ 3,100	\$ 3,300	\$ 3,300	6%
	WEF/CWEA/SWRCB	\$ 5,400	\$ 5,900	\$ 6,100	13%
	Total Memberships	\$ 41,370	\$ 41,300	\$ 42,400	2%
4900	<u>Office Expenses</u>				
01-45-0000-4910	Office and Cleaning Supplies	\$ 14,000	\$ 13,000	\$ 14,000	0%
01-45-0000-4920	Postage and Shipping	\$ 5,200	\$ 5,000	\$ 5,200	0%
01-45-0000-4925	File Archive Service	\$ 1,700	\$ 1,600	\$ 1,700	0%
01-45-0000-4930	Subscriptions:				
	CA Labor Law Posters & Required Pamphlets	\$ 200	\$ 200	\$ 200	0%
	Misc. Publications	\$ 240	\$ 300	\$ 300	25%
	Total Subscriptions	\$ 440	\$ 500	\$ 500	14%
01-45-0000-4950	Computer Software and Misc. Hardware:				
	Accounting Software & Support	\$ 11,000	\$ 10,500	\$ 11,300	3%
	Transfer Sewer Service Data to ASCI Format	\$ 600	\$ 500	\$ 600	0%
	Miscellaneous Computer Equipment	\$ 3,000	\$ 2,000	\$ 7,500	150%
	Telephone Software	\$ 700	\$ 1,600	\$ -	-100%
	Software Subscriptions	\$ 15,400	\$ 15,000	\$ 9,000	-42%
	Security (Watchguard)	\$ 2,300	\$ 2,500	\$ 2,500	9%
	Update Website with Security & Feature Improvements	\$ 7,800	\$ 7,800	\$ 5,000	-36%
	Total Computer Service	\$ 40,800	\$ 39,900	\$ 35,900	-12%
01-45-0000-4960	Burglar & Fire Alarm	\$ 1,250	\$ 1,100	\$ 1,300	4%
	Total Office Expenses	\$ 63,390	\$ 61,100	\$ 58,600	-8%

**Leucadia Wastewater District
Administrative Services
Fiscal Year 2026 Operating Budget
Expense Detail**

Acct #	Description	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	% Change Bud to Bud
5200	<u>Professional Services</u>				
01-45-0000-5220	Legal Service				
	Board Meeting Attendance & Preparation	\$ 12,000	\$ 11,000	\$ 12,000	0%
	Misc. Legal Services	\$ 38,000	\$ 20,000	\$ 38,000	0%
	Total Legal Services	<u>\$ 50,000</u>	<u>\$ 31,000</u>	<u>\$ 50,000</u>	0%
01-45-0000-5225	Financial Service				
	Investment Mgmt. Services	\$ 2,000	\$ 1,200	\$ 500	-75%
	OPEB Actuarial Services	\$ 750	\$ 700	\$ 3,750	400%
	CalPERS Actuarial Report	\$ 800	\$ 700	\$ 800	0%
	Total Financial Services	<u>\$ 3,550</u>	<u>\$ 2,600</u>	<u>\$ 5,050</u>	42%
01-45-0000-5226	Network Support/Consulting Services				
	Managed Services	\$ 34,000	\$ 33,800	\$ 35,000	3%
	Network Intrusion Testing	\$ 500	\$ 500	\$ 500	0%
	Routine Network Maintenance	\$ 23,000	\$ 25,000	\$ 25,300	10%
	Webcam Services	\$ 2,000	\$ 1,900	\$ 2,000	0%
	Total Network Support/Consulting Services	<u>\$ 59,500</u>	<u>\$ 61,200</u>	<u>\$ 62,800</u>	6%
01-45-0000-5227	Management Support Services				
	General Services	\$ 15,000	\$ 17,500	\$ 40,000	167%
	Strategic Planning Facilitator	\$ -	\$ -	\$ 15,000	100%
	Total Management Support Services	<u>\$ 15,000</u>	<u>\$ 17,500</u>	<u>\$ 55,000</u>	267%
01-45-0000-5240	Auditor	\$ 28,750	\$ 28,800	\$ 28,750	0%
01-45-0000-5250	Bank Fees	\$ 1,000	\$ 1,000	\$ 1,500	50%
01-45-0000-5260	Public Information				
	Outreach Program	\$ 52,000	\$ 52,000	\$ 52,000	0%
	Hands-on Outreach Event	\$ 7,500	\$ 7,500	\$ 7,500	0%
	Teacher Grant Program	\$ 6,000	\$ 8,800	\$ 8,000	33%
	Total Public Information	<u>\$ 65,500</u>	<u>\$ 68,300</u>	<u>\$ 67,500</u>	3%
	Total Professional Services	<u>\$ 223,300</u>	<u>\$ 210,400</u>	<u>\$ 270,600</u>	21%
5300	<u>Printing & Publishing</u>				
01-45-0000-5310	Advertising	\$ 6,000	\$ 3,000	\$ 6,000	0%
01-45-0000-5320	Printing (Newsletter Publishing)	\$ 27,000	\$ 26,000	\$ 28,000	4%
	Total Printing & Publishing	<u>\$ 33,000</u>	<u>\$ 29,000</u>	<u>\$ 34,000</u>	3%

**Leucadia Wastewater District
Administrative Services
Fiscal Year 2026 Operating Budget
Expense Detail**

Acct #	Description	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	% Change Bud to Bud
5400	<u>Rents & Leases</u>				
01-45-0000-5420	Office Equipment Rental				
	Postage Meter	\$ 900	\$ 900	\$ 900	0%
	Copier Lease/Maintenance Contract	\$ 6,000	\$ 5,500	\$ 6,000	0%
		\$ 6,900	\$ 6,400	\$ 6,900	0%
	Total Rents & Leases	\$ 6,900	\$ 6,400	\$ 6,900	0%
5700	<u>Training and Development</u>				
01-45-0000-5710	Training, Education & Conferences	\$ 38,000	\$ 37,000	\$ 38,000	0%
01-45-0000-5735	Employee Recognition	\$ 12,000	\$ 12,700	\$ 13,000	8%
01-45-0000-5740	Meeting Supplies	\$ 2,000	\$ 2,300	\$ 2,500	25%
	Total Travel & Conferences	\$ 52,000	\$ 52,000	\$ 53,500	3%
5900	<u>Utilities</u>				
01-45-0000-5910	Telephone				
	Answering Service	\$ 1,300	\$ 1,200	\$ 1,300	0%
	Cellular Phone Service	\$ 14,500	\$ 15,000	\$ 16,000	10%
	Elevator/Emergency Phone Service	\$ 2,000	\$ 2,600	\$ 2,700	35%
	Telephone/Internet Service	\$ 23,000	\$ 24,000	\$ 25,000	9%
	Web Page Hosting	\$ 2,000	\$ 2,000	\$ 2,100	5%
	Total Utilities	\$ 42,800	\$ 44,800	\$ 47,100	10%
6000	<u>Unclassified</u>				
01-45-0000-6100	LAFCO Operations	\$ 8,500	\$ 8,000	\$ 8,500	0%
	Total Unclassified	\$ 8,500	\$ 8,000	\$ 8,500	0%
TOTAL ADMINISTRATION EXPENSES		\$ 919,250	\$ 914,500	\$ 971,900	6%

LEUCADIA WASTEWATER DISTRICT FISCAL YEAR 2026 BUDGET DEVELOPMENT

Program Overview:

The fiscal year 2026 Development budget reflects expenses associated with new development as they relate to the connection into LWD's Sewer System. LWD development projects can range in scope from the connection of a sewer lateral from a single-family residence to the construction of new sewer mains and lateral connections from a large residential development. The variability in size and scope as well as the irregularity of development projects support having a separate Development budget. LWD Ordinance No. 139 stipulates that expenses for new development are to be paid for by the developer. The Development budget consists of the following components:



Field Services Expenses: Field Services Department (FSD) staff is responsible for support functions associated with the connection of sewer service for new development. FSD support functions include the processing of requests for new connections and sewer pipelines to ensure compliance with LWD's Standard Specifications. All staff time associated with development activities is funded by the developer.

Professional Services: LWD outsources engineering and inspection services. Engineers and inspectors work closely with LWD staff to review plans and specifications and inspect new facilities to ensure compliance with LWD's Standard Specifications. All engineering service fees associated with development activities are funded by the developer.

**Leucadia Wastewater District
Development Services
Fiscal Year 2026 Operating Budget
Expense Summary**

Account	Description	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	% Change Bud to Bud
Development Expenses:					
Labor:					
	Salaries & Benefits	\$ 6,523	\$ 4,900	\$ 5,477	-16%
Non-Labor Expenses:					
5200	Professional Services				
5210	District Engineering Services	\$ 50,000	\$ 50,000	\$ 50,000	0%
5220	Legal Services	\$ 4,000	\$ 4,000	\$ 4,000	0%
5221	LAFCO Fees - Annexation	\$ 19,500	\$ 6,500	\$ 19,500	0%
5222	State Board - Annexation Fees	\$ 900	\$ 300	\$ 900	0%
	Total Professional Services	\$ 74,400	\$ 60,800	\$ 74,400	0%
	Total Development Expenses	\$ 80,923	\$ 65,700	\$ 79,877	-1%

LEUCADIA WASTEWATER DISTRICT FISCAL YEAR 2026 CAPITAL BUDGET CAPITAL ACQUISITIONS

Program Overview:

The District's Capital Acquisition Program funds the purchase and procurement of equipment and facilities that typically have a value greater than \$10,000 and a useful life greater than one year. These expenditures are of a lesser magnitude than capital construction projects, which is why they are separate from the District's annual Capital Improvement Program.

If needed, funds appropriated in the prior fiscal year for capital acquisitions with a long-lead time, that have not been expended, will automatically be carried over into the next fiscal year.



Wastewater Facilities equipment purchases and facilities are funded through non-operating revenues and capital replacement reserves.

Recycled water sales and the water recycling reserve are used to fund recycled water facilities equipment purchases, as needed. Water recycling expenditures do not affect the District's sewer service charge.

For the Wastewater Facilities, key components of the fiscal year 2026 Capital Acquisition Program include the purchases of a mini-jetter, golf cart replacement, pump rehabilitation, surge tank rehabilitation, a scrubber blower, an employee wellness center, IT equipment, CCTV equipment, a spare chopper pump, a major crane repair, and critical inventory.

**Leucadia Wastewater District
Fiscal Year 2026 Capital Budget
Capital Acquisition Expense Summary**

<u>Account</u>	<u>Description</u>	<u>FY 2025 Budget</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Budget</u>	<u>% Change Bud to Bud</u>
Wastewater (LWD Facilities)					
6310	Vehicle Acquisition	\$ 778,000	\$ 831,057	\$ 105,000	-87%
6320	Buildings & Grounds	\$ 41,500	\$ 103,758	\$ 15,000	-64%
6350	Sewer Maintenance Equipment	\$ 56,000	\$ 55,000	\$ 56,000	0%
6360	Office Equipment	\$ -	\$ -	\$ 115,530	100%
6380	Pump Station Equipment	\$ 105,000	\$ 107,101	\$ 150,000	43%
Wastewater (Batiquitos Facilities)					
6380	Bat. Pump Station Equipment	\$ 107,500	\$ 142,589	\$ 60,000	-44%
Total Wastewater Facilities		<u>\$ 1,088,000</u>	<u>\$ 1,239,505</u>	<u>\$ 501,530</u>	-54%
Recycled Water					
6390	AWT Equipment	\$ 13,200	\$ 16,824	\$ 89,000	574%
Total Recycled Water Facilities		<u>\$ 13,200</u>	<u>\$ 16,824</u>	<u>\$ 89,000</u>	574%
Total Capital Acquisitions		<u><u>\$ 1,101,200</u></u>	<u><u>\$ 1,256,329</u></u>	<u><u>\$ 590,530</u></u>	-46%

**Leucadia Wastewater District
Fiscal Year 2026 Capital Budget
Capital Acquisition Expense Detail**

Acct #	Description	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	% Change Bud to Bud
6300	Capital Acquisitions				
Wastewater (Leucadia Facilities)					
50-99-0000- 6310	Vehicle Acquisition				
	Vactor Truck	\$ 698,000	\$ 698,000	\$ -	-100%
	Supervisor Truck & Charger	\$ 80,000	\$ 82,600	\$ -	-100%
	Golf Cart Replacement	\$ -	\$ -	\$ 25,000	100%
	Mini-Jetter Replacement	\$ -	\$ -	\$ 80,000	100%
	Arrow Truck Body Work (Carried Forward)	\$ -	\$ 50,457	\$ -	100%
	Subtotal Vehicle Acquisition	\$ 778,000	\$ 831,057	\$ 105,000	-87%
50-99-0000- 6320	Buildings & Grounds				
	Reclaimed Water Supply Pumps	\$ 10,000	\$ 9,794	\$ -	100%
	Reseal Asphalt Parking Lot	\$ 16,500	\$ 16,500	\$ -	100%
	Misc. Equipment	\$ 15,000	\$ 8,000	\$ 15,000	0%
	Admin Building - Roof Repair	\$ -	\$ 69,464	\$ -	100%
	Subtotal Buildings & Grounds	\$ 41,500	\$ 103,758	\$ 15,000	-64%
50-99-0000- 6350	Sewer Maintenance Equipment				
	Replace CCTV Equipment	\$ 35,000	\$ 33,600	\$ 35,000	0%
	Critical Inventory (Domes/Rings/Couplings)	\$ 14,000	\$ 13,700	\$ 14,000	0%
	Vactor Nozzle Kit	\$ 7,000	\$ 7,700	\$ 7,000	0%
	Subtotal Sewer Maintenance Equipment	\$ 56,000	\$ 55,000	\$ 56,000	0%
50-99-0000- 6360	Office Equipment				
	Surface Pro Tablet Replacements (3)	\$ -	\$ -	\$ 3,400	100%
	Server Replacement	\$ -	\$ -	\$ 16,200	100%
	Server Hard Drive Replacements	\$ -	\$ -	\$ 16,400	100%
	Cloud Migration Projects	\$ -	\$ -	\$ 19,530	100%
	Wellness Room	\$ -	\$ -	\$ 60,000	100%
	Subtotal Office Equipment	\$ -	\$ -	\$ 115,530	100%
50-99-0000- 6380	Pump Station Equipment				
	LPS Grinder (Muffin Monster)	\$ 40,000	\$ 49,991	\$ -	-100%
	LPS Scrubber Blower	\$ -	\$ -	\$ 55,000	100%
	LPS VFD Contactors (3)	\$ -	\$ -	\$ 12,000	100%
	Crane Repairs	\$ 25,000	\$ -	\$ 25,000	0%
	Pump Rebuilds	\$ 20,000	\$ 29,310	\$ 33,000	65%
	Surge Tank Rehab	\$ -	\$ -	\$ 5,000	100%
	Misc. Equipment	\$ 20,000	\$ 27,800	\$ 20,000	0%
	Subtotal Pump Station Equipment	\$ 105,000	\$ 107,101	\$ 150,000	43%

**Leucadia Wastewater District
Fiscal Year 2026 Capital Budget
Capital Acquisition Expense Detail**

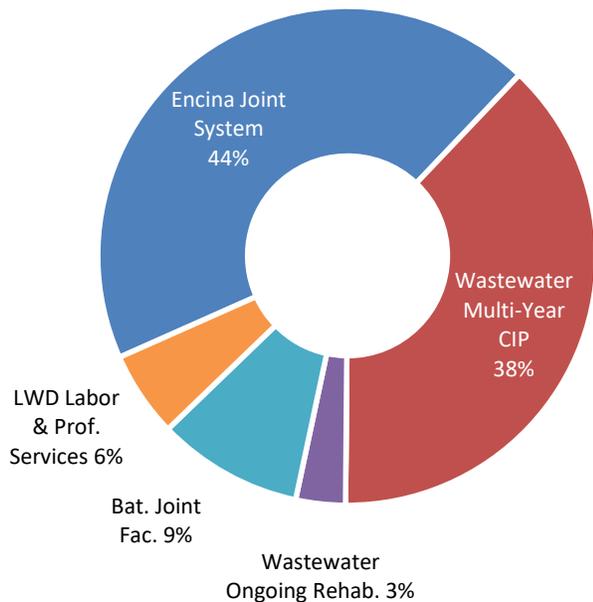
Acct #	Description	FY 2025 Budget	FY 2025 Projected	FY 2026 Budget	% Change Bud to Bud
<u>Wastewater (Batiquitos Joint Facilities)</u>					
50-99-0022- 6380	Pump Station Equipment				
	AC Replacement	\$ 87,500	\$ 104,589	\$ -	-100%
	Spare Chopper Pump	\$ -	\$ -	\$ 35,000	100%
	Surge Tank/Header Rehab	\$ -	\$ -	\$ 5,000	100%
	VFD Soft Starter Replacement (Pump #4)	\$ -	\$ 20,000	\$ -	100%
	Misc. Equipment	\$ 20,000	\$ 18,000	\$ 20,000	0%
	Subtotal Batiquitos Joint Facilities Equipment	\$ 107,500	\$ 142,589	\$ 60,000	-44%
	TOTAL WASTEWATER FACILITIES	\$ 1,088,000	\$ 1,239,505	\$ 501,530	-54%
<u>Recycled Water Facilities</u>					
50-99-0019- 6390	AWT Equipment				
	Influent Meter	\$ 3,200	\$ 2,519	\$ -	-100%
	Sand Filter Sluice Gates	\$ -	\$ -	\$ 39,000	100%
	Recycle Water Pump Rehab	\$ -	\$ -	\$ 40,000	100%
	Misc. Equipment	\$ 10,000	\$ 14,305	\$ 10,000	0%
	Subtotal AWT Equipment	\$ 13,200	\$ 16,824	\$ 89,000	574%
	TOTAL RECYCLED WATER FACILITIES	\$ 13,200	\$ 16,824	\$ 89,000	574%
	Total Capital Acquisitions	\$ 1,101,200	\$ 1,256,329	\$ 590,530	-46%

LEUCADIA WASTEWATER DISTRICT FISCAL YEAR 2026 CAPITAL BUDGET CAPITAL IMPROVEMENT PROGRAM

Program Overview

The Capital Improvement Program (CIP) represents a plan for all improvements to the existing Leucadia Wastewater District’s infrastructure and facilities, including additions, replacement and rehabilitation. The Asset Management Plan (AMP) serves as the District’s infrastructure replacement and rehabilitation plan. Included with the AMP is a 20-year CIP Financial Plan that provides an estimate of the expenditures needed to improve and maintain the facilities up to 2042. The CIP budget attempts to integrate all of the planning aspects of the AMP and the CIP Financial Plan into a document that serves as a tool to provide management control of capital expenditures.

The FY26 CIP continues the capital budgeting approach established in FY04. The funds appropriated in prior fiscal years for certain CIP projects, that have not been expended, will be carried over into FY26. The purpose of the carryover is twofold: 1) to avoid re-budgeting the same funds for those projects that will overlap fiscal years and 2) to allow better financial management of the CIP. Prior appropriations will be carried over for only those identified CIP projects that have a finite life and not for annual unspecified rehabilitation or repair projects, professional services, or LWD labor. The FY26 budget includes carryover appropriations for the Diana Pump Station Upgrade, Rancho Verde Pump Station Rehabilitation, Leucadia Pump Station (L1) Force Main Condition Assessment, and Encina Capital Improvement Projects. An additional appropriation is added in FY26 for the construction of the Diana Pump Station Upgrade, and design of the La Costa Pump Station Replacement. Lastly, new appropriations are included for the FY26 Gravity Pipeline Rehabilitation, repair of the Batiquitos Pump Station Drywell Concrete, Anode Replacements, Miscellaneous Pipeline/Manhole/Pump Station Rehabilitation, Sewer Lateral Replacement Program, and Encina Capital Improvement Projects.



The CIP is separated into the following categories: Wastewater Enterprise Multi-year CIP Projects, Wastewater Enterprise Ongoing Rehabilitation, Batiquitos Jointly Owned Facilities, Encina Joint System Capital Program, Recycled Water Program, Professional Services, and LWD Labor. The Wastewater Enterprise Multi-year CIP and Batiquitos Jointly Owned Facilities Projects are designed to meet the District’s major rehabilitation and replacement needs. Due to the increase in Closed Circuit Television Inspections, LWD also maintains an Ongoing Rehabilitation Program to immediately perform urgent capital repairs to manholes and sewer lines when necessary. The Encina Joint System Capital Program items reflect LWD’s commitment, as a joint owner of the Encina Joint System, to the replacement and expansion of those treatment facilities. The Professional Services account funds outsourced engineering

service. LWD Labor reflects the level of staff effort needed to implement and administer the CIP. The pie chart summarizes the costs associated with each of the components. The following pages summarize the specific CIP Projects that are ongoing or proposed for FY26.

**LEUCADIA WASTEWATER DISTRICT
CAPITAL PROGRAM - CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS SUMMARY
FISCAL YEAR 2026**

Location Code	Projects	Prior Appropriations 1	Projected Cumulative Expenditures 2	Projected Remaining Appropriations 3 = (1 - 2)	Projected Carryover 4	FY 2026 Appropriation 5	Projected Remaining CIP Appropriation 6 = (4 + 5)
Wastewater Program							
<u>Leucadia Facilities Multi-year CIP:</u>							
0372	Diana Pump Station Upgrade	\$ 564,800	\$ 354,100	\$ 210,700	\$ 210,700	\$ 1,400,000	\$ 1,610,700
0383	Rancho Verde Pump Station Rehabilitation	\$ 1,811,000	\$ 252,000	\$ 1,559,000	\$ 1,559,000	\$ -	\$ 1,559,000
0392	FY 2026 Gravity Pipeline Project	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000	\$ 1,300,000
0394	La Costa Pump Station Replacement	\$ -	\$ -	\$ -	\$ -	\$ 525,000	\$ 525,000
0393	Anode Replacement	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ 90,000
0387	L1 Condition Assessment	\$ 300,000	\$ 4,200	\$ 295,800	\$ 295,800	\$ -	\$ 295,800
	Leucadia Multi-year CIP Total:	\$ 2,675,800	\$ 610,300	\$ 2,065,500	\$ 2,065,500	\$ 3,315,000	\$ 5,380,500
<u>Leucadia Facilities Ongoing Rehabilitation:</u>							
0077	Misc. Pipeline/Manhole/PS Rehabilitation	\$ 94,500	\$ 63,000	\$ 31,500	n/a	\$ 185,000	\$ 185,000
0323	Lateral Repl./Backflow Preventer Program	\$ 100,000	\$ 52,500	\$ 47,500	n/a	\$ 70,000	\$ 70,000
	Leucadia Rehab Total:	\$ 194,500	\$ 115,500	\$ 79,000	n/a	\$ 255,000	\$ 255,000
<u>Batiquitos Joint Facilities:</u>							
0396	Anode Replacement	\$ -	\$ -	\$ -	\$ -	\$ 110,000	\$ 110,000
0397	Batiquitos Pump Station Drywell Concrete Repair	\$ -	\$ -	\$ -	\$ -	\$ 730,000	\$ 730,000
	Jointly-Owned Facilities Total:	\$ -	\$ -	\$ -	\$ -	\$ 840,000	\$ 840,000
0072	<u>Encina Joint System:</u>						
	Capital Improvement Projects	\$ 6,238,415	\$ 3,414,900	\$ 2,823,515	\$ 2,817,515	\$ 3,489,143	\$ 6,306,658
	Planned Asset Replacement	\$ 290,058	\$ 290,000	\$ 58	n/a	\$ 284,592	\$ 284,592
	Capital Acquisitions	\$ 120,960	\$ 121,000	\$ (40)	n/a	\$ 116,424	\$ 116,424
	EWA Capital Program Total	\$ 6,649,433	\$ 3,825,900	\$ 2,823,533	\$ 2,817,515	\$ 3,890,159	\$ 6,707,674
0302	Professional Services	\$ 25,000	\$ -	\$ 25,000	n/a	\$ 25,000	\$ 25,000
0499	LWD Labor	\$ 536,304	\$ -	\$ 536,304	n/a	\$ 475,499	\$ 475,499
	CAPITAL PROGRAM TOTAL	\$ 10,081,037	\$ 4,551,700	\$ 5,529,337	\$ 4,883,015	\$ 8,800,658	\$ 13,683,673

LEUCADIA WASTEWATER DISTRICT FISCAL YEAR 2026 CAPITAL BUDGET CAPITAL IMPROVEMENT PROGRAM DETAIL SUMMARY

Wastewater Enterprise Multi-year CIP

Diana Pump Station Upgrade (Location Code No. 0372)



The Diana Pump Station was constructed as a submersible pump station in 2010. The 2023 Asset Management Plan (AMP) recommended the need for several critical upgrades, including a pump control system upgrade, replacement of the main breaker, and installation of an emergency generator to ensure continued operation during power outages. To accommodate the upgrades and emergency generator, in 2024 the District purchased an easement across the street from the Beach Walk Homeowner’s Association (HOA). Since then, the District completed design work and expects to award the construction contract at the end of fiscal year 2025. The FY26 appropriation is to complete project construction.

FY26 Appropriation **\$1,400,000**

Rancho Verde Pump Station Rehabilitation (Location Code No. 0383)

The Asset Management Plan and the 2019 Pump Station Assessment conducted by Infrastructure Engineering Corporation (IEC) recommended the rehabilitation of the Rancho Verde Pump Station (RVPS). RVPS is a submersible pump station constructed in 1996. The project includes mechanical and electrical upgrades along with site improvements. The pump station requires drainage and layout improvements. The wet well and valve vault have access issues and the electrical panel requires relocation to allow for Vactor access. A wall around the site was recommended to direct drainage into the street and away from the pump station and electrical panel. The rehabilitation will increase collection system reliability, resiliency, and improve operations & maintenance activities. The Notice to Proceed was issued in May 2024. Construction of the project is ongoing. However, no additional appropriation is required for FY26.



The rehabilitation will increase collection system reliability, resiliency, and improve operations & maintenance activities. The Notice to Proceed was issued in May 2024. Construction of the project is ongoing. However, no additional appropriation is required for FY26.

FY26 Appropriation **None**

Leucadia Pump Station (L1) Force Main Condition Assessment (Location Code No. 0387)

The 2023 Asset Management Plan included a recommendation to conduct a condition assessment on a section of the L1 Force Main ductile iron pipe. The FY24 budget included funding for project design, soft costs, and construction. However, due to a high construction cost estimate, the District elected to further evaluate the assessment methodology. As a result, no additional appropriation is required for FY26.

FY26 Appropriation **None**

Fiscal Year 2026 Gravity Pipeline Rehabilitation (Location Code No. 0392)

Field Services Staff continues to conduct Closed Circuit Television or CCTV inspections of the District’s wastewater collection system. As a result, defects have been discovered in pipeline segments and manholes that require rehabilitation to prevent sewer spills. Staff maintains a Repair Priority List, a prioritized listing of all gravity pipeline and manhole defects requiring repair and/or rehabilitation. The Fiscal Year 2026 Gravity Pipeline Rehabilitation Project replaces about 1,000 linear feet of 18-inch vitrified clay pipe (VCP) trunk sewer due to major sags. The FY26 appropriation includes funding for project design, soft costs, and construction.



FY26 Appropriation

\$1,300,000

La Costa Pump Station Replacement (Location Code No. 0393)



The fiscal year 2025 pump station condition assessment report conducted by Water Works Engineers recommended the replacement, and potential relocation, of the La Costa Pump Station (LCPS) because the major mechanical, structural, and electrical facilities have no remaining useful life. LCPS, originally constructed in 1964, is the last “Smith and Lovelace” pump station remaining in the District and has undergone many repair, rehabilitation, and upgrade projects. The project planning, design, and construction for this project is expected to take about 3 years to complete. The FY26 appropriation includes funding for project design.

FY26 Appropriation

\$525,000

Anode Replacement – Leucadia Pump Station (L1/L2) Force Mains (Location Code No. 0395)



In March 2024, the annual Force Main and Pump Station Corrosion Protection Analysis Report recommended a follow-up field investigation to determine the specific nature/cause of declining protection levels on both the L1 and L2 force mains where the force mains connect to the Saxony Pump Station. The results from the investigation recommended to supplement the level of cathodic protection on the L1 and L2 force mains by adding a total of twelve magnesium anodes, three anodes at each of the four existing corrosion test stations, to reestablish adequate protection levels on the inter-connect piping. Ductile iron force mains are critical components of wastewater conveyance systems, operating under pressure to transport sewage. These pipelines are

vulnerable to external corrosion when buried underground. To mitigate this risk, cathodic protection helps to extend the pipeline’s lifespan and maintaining wastewater system reliability. The FY26 appropriation includes funding for project design, soft costs, and construction.

FY26 Appropriation

\$90,000

Wastewater Enterprise Ongoing Rehabilitation

Miscellaneous Pipeline/Manhole/Pump Station Rehabilitation (Location Code No. 0077)

The Miscellaneous Rehabilitation account is used to rehabilitate, repair and/or replace pipelines and manholes that require immediate attention. The defects are identified during the District's CCTV inspections or during routine maintenance. The account is also used to fund urgent, unanticipated pump station repairs. The raising of manholes, as part of Carlsbad's and Encinitas' annual street overlay projects, is also funded from this account. Additionally, urgent unforeseen repairs to the collection system, such as loose manhole covers due to broken manhole rings, are repaired with this appropriation.



FY26 Appropriation

\$185,000

Sewer Lateral Replacement/Backflow Preventer Program (Location Code No. 0323)



Public health and environmental regulations strictly prohibit sanitary sewer overflows (SSOs) and require agencies to proactively prevent them. Sewer laterals, or pipelines that connect buildings to the public sewer system, are the responsibility of property owners to maintain in a good, watertight condition. These sewer laterals make up a significant portion of a community's sewer infrastructure and are a common source of infiltration and inflow, especially if constructed from older materials like vitrified clay pipe. Excess water from infiltration reduces capacity in both the District's sewer system and at the Encina Wastewater Authority which increases the risk of SSOs, beach closures, residential flooding, and regulatory violations. Obstructions such as root intrusion also pose a threat to the property owner and the District. To enhance system reliability and raise awareness, the District offers a financial assistance program to encourage timely repairs of defective sewer laterals. The program provides up to \$3,000 per residence to support licensed plumbing or construction work for a qualified sewer lateral repair,

replacement, or backflow preventer installation. Continuation of this program is an efficient and cost-effective approach to protect public health, environmental quality, and infrastructure resilience.

FY26 Appropriation

\$70,000

Batiquitos Jointly Owned Facilities

Anode Replacement - Batiquitos Pump Station (B3) Force Main (Location Code No. 0396)

In March 2024, the annual Force Main and Pump Station Corrosion Protection Analysis Report recommended to supplement the level of cathodic protection on the B3 force main by adding a total of eighteen new magnesium anodes, three anodes at each of the six existing corrosion test stations, within the next few years to reestablish adequate protection levels. Ductile iron force mains are critical components of wastewater conveyance systems, operating under pressure to transport sewage. These pipelines are vulnerable to external corrosion when buried underground. To mitigate this risk, cathodic protection helps to extend the pipeline's lifespan and maintaining wastewater system reliability. The FY26 appropriation includes funding for project design, soft costs, and construction.



FY26 Appropriation

\$110,000

Batiquitos Pump Station Drywell Concrete Repair (Location Code No. 0397)



In July 2023, staff discovered structural concrete defects in the drywell located below the air well. In May 2024, the District and Water Works Engineers conducted a preliminary site investigation and identified cracks in the masonry wall and a crack in the beam below the airwell. As part of the Asset Management Plan, Water Works Engineers conducted a comprehensive condition assessment of the beam and wall and recommended repair of the pump station drywell wall/alcove/beam. The FY26 appropriation includes funding for project design, soft costs, and construction.

FY26 Appropriation

\$730,000

Encina Joint System

Encina Wastewater Authority (EWA) Capital Program (Location Code No. 0072)

This account includes prorated appropriations, based on the LWD's ownership of the EWA Joint System, required to fund EWA's Capital Program costs. The District's prorated budget is estimated based on a factor of 16.8% for LWD's weighted ownership of the EWA Unit I (Plant), and 16.42% for LWD's ownership of Unit J (Ocean Outfall) facilities. LWD will be assessed fees based on its actual ownership of the facilities being improved as part of EWA's quarterly billing process.

The proposed FY26 EWA budget includes funding for the FY26 Major Rehabilitation Projects, Planned Asset Replacement, Capital Acquisition, EWA Labor, and Professional Services. LWD's portion of this work totals \$3,890,159 which is comprised of: \$3,489,143 for Capital Projects, \$284,592 for Planned Asset Replacement, and \$116,424 for Capital Acquisitions.

FY26 Appropriation	\$3,890,159
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<i>Professional Services (Location Code No. 0302)</i>	\$25,000
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<i>LWD Labor (Location Code No. 0499)</i>	\$475,499
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TOTAL NEW FY26 CIP APPROPRIATIONS	\$ 8,800,658
TOTAL PRIOR YEAR CARRYOVER	<u>\$ 4,883,015</u>
TOTAL CIP APPROPRIATIONS	<u>\$ 13,683,673</u>

Description	Account No.	FY 2025 Budget	FY 2026 Budget
Leucadia Facilities Multi-year Projects			
Diana Pump Station Upgrade	0372		
Direct Labor	50-51-0372-4110	\$ -	\$ -
Consultant Engineering Services-Design	50-51-0372-5211	\$ -	\$ -
Office Engineering	50-51-0372-5211	\$ -	\$ -
Construction Management	50-51-0372-5212	\$ -	\$ -
District Engineering Services	50-51-0372-5213	\$ -	\$ -
Permitting/Environmental	50-51-0372-5214	\$ -	\$ -
Legal	50-51-0372-5220	\$ -	\$ -
Construction	50-51-0372-6499	\$ -	\$ 1,400,000
Total Diana Pump Station Upgrade		\$ -	\$ 1,400,000
Rancho Verde Pump Station Rehabilitation	0383		
Direct Labor	50-51-0383-4110	\$ -	\$ -
Consultant Engineering Services-Design	50-51-0383-5211	\$ -	\$ -
Office Engineering	50-51-0383-5211	\$ -	\$ -
Construction Management	50-51-0383-5212	\$ -	\$ -
District Engineering Services	50-51-0383-5213	\$ -	\$ -
Legal	50-51-0383-5220	\$ -	\$ -
Construction	50-51-0383-6499	\$ 725,000	\$ -
Total Rancho Verde Pump Station Rehabilitation		\$ 725,000	\$ -
FY 2026 Gravity Pipeline Project	0392		
Direct Labor	50-51-0392-4110	\$ -	\$ 15,000
Consultant Engineering Services-Design	50-51-0392-5211	\$ -	\$ 100,000
Office Engineering	50-51-0392-5211	\$ -	\$ 25,000
Construction Management	50-51-0392-5212	\$ -	\$ 100,000
District Engineering Services	50-51-0392-5213	\$ -	\$ 5,000
Legal	50-51-0392-5220	\$ -	\$ 5,000
Construction	50-51-0392-6499	\$ -	\$ 1,050,000
Total FY 2026 Gravity Pipeline Project		\$ -	\$ 1,300,000
La Costa Pump Station Replacement	0394		
Direct Labor	50-51-0394-4110	\$ -	\$ 15,000
Consultant Engineering Services-Design	50-51-0394-5211	\$ -	\$ 500,000
Office Engineering	50-51-0394-5211	\$ -	\$ -
Construction Management	50-51-0394-5212	\$ -	\$ -
District Engineering Services	50-51-0394-5213	\$ -	\$ 10,000
Legal	50-51-0394-5220	\$ -	\$ -
Construction	50-51-0394-6499	\$ -	\$ -
Total La Costa Pump Station Replacement		\$ -	\$ 525,000
Anode Replacement	0393		
Direct Labor	50-51-0393-4110	\$ -	\$ 5,000
Consultant Engineering Services-Design	50-51-0393-5211	\$ -	\$ 10,000
Office Engineering	50-51-0393-5211	\$ -	\$ -
Construction Management	50-51-0393-5212	\$ -	\$ -
District Engineering Services	50-51-0393-5213	\$ -	\$ -
Legal	50-51-0393-5220	\$ -	\$ -
Construction	50-51-0393-6499	\$ -	\$ 75,000
Total Anode Replacement		\$ -	\$ 90,000
L1 Condition Assessment	0387		
Direct Labor	50-51-0387-4110	\$ -	\$ -
Consultant Engineering Services-Design	50-51-0387-5211	\$ -	\$ -
Construction Management	50-51-0387-5212	\$ -	\$ -
District Engineering Services	50-51-0387-5213	\$ -	\$ -
Permitting/Environmental	50-51-0387-5214	\$ -	\$ -
Public Outreach	50-51-0387-5216	\$ -	\$ -
Legal	50-51-0387-5220	\$ -	\$ -
Construction	50-51-0387-6499	\$ -	\$ -
Total L1 Condition Assessment		\$ -	\$ -

Description	Account No.	FY 2025 Budget	FY 2026 Budget
Leucadia Facilities Ongoing Rehabilitation			
Misc. Pipeline/Manhole/Pump Station Repair	0077		
Construction Management	50-51-0077-5212	\$ 25,000	\$ 25,000
District Engineering Services	50-51-0077-5213	\$ 5,000	\$ 5,000
Construction (pipeline)	50-51-0077-6499	\$ 80,000	\$ 80,000
Construction (manhole)	50-51-0077-6499	\$ 25,000	\$ 25,000
Construction (pump station)	50-51-0077-6499	\$ 50,000	\$ 50,000
Total Misc. Pipeline/Manhole/Pump Station Repair		\$ 185,000	\$ 185,000
Lateral Repl./Backflow Preventer Program	0323		
Direct Labor	50-51-0323-4110	\$ 2,500	\$ 2,500
Program costs	50-51-0323-6499	\$ 97,500	\$ 67,500
Total Lateral Repl./Backflow Preventer Program		\$ 100,000	\$ 70,000
Batiquitos Joint Facilities			
Anode Replacement	0396		
Direct Labor	50-51-0396-4110	\$ -	\$ 5,000
Consultant Engineering Services-Design	50-51-0396-5211	\$ -	\$ 10,000
Office Engineering	50-51-0396-5211	\$ -	\$ -
Construction Management	50-51-0396-5212	\$ -	\$ -
District Engineering Services	50-51-0396-5213	\$ -	\$ -
Legal	50-51-0396-5220	\$ -	\$ -
Construction	50-51-0396-6499	\$ -	\$ 95,000
Total Anode Replacement		\$ -	\$ 110,000
Batiquitos Pump Station Drywell Concrete Repair	0397		
Direct Labor	50-51-0397-4110	\$ -	\$ 13,000
Consultant Engineering Services-Design	50-51-0397-5211	\$ -	\$ 50,000
Office Engineering	50-51-0397-5211	\$ -	\$ 20,000
Construction Management	50-51-0397-5212	\$ -	\$ 40,000
District Engineering Services	50-51-0397-5213	\$ -	\$ 5,000
Legal	50-51-0397-5220	\$ -	\$ 2,000
Construction	50-51-0397-6499	\$ -	\$ 600,000
Total Batiquitos Pump Station Drywell Concrete Repair		\$ -	\$ 730,000
Encina Joint Treatment Facility			
Encina Joint Treatment Facilities Capital Program	0072		
<u>Capital Projects</u>			
Direct Labor	50-51-0072-4110	\$ 12,000	\$ 12,000
Capital Improvement Projects / Capital Labor	50-51-0072-6420	\$ 4,586,084	\$ 3,477,143
Total Capital Projects		\$ 4,598,084	\$ 3,489,143
Planned Asset Replacement & Rehabilitation	50-51-0072-6420	\$ 290,058	\$ 284,592
Capital Acquisitions	50-51-0072-6420	\$ 120,960	\$ 116,424
Total Encina Joint Treatment Facilities Capital Program		\$ 5,009,102	\$ 3,890,159
Professional Services	0302		
District Engineering Services	50-51-0302-5213	\$ 25,000	\$ 25,000
Total Professional Services		\$ 25,000	\$ 25,000
LWD Labor	0499		
Direct Labor	50-51-0499-4110	\$ 346,297	\$ 247,925
Administration Labor	50-51-0499-6995	\$ 224,007	\$ 227,574
Total LWD Labor		\$ 570,304	\$ 475,499
Subtotal LWD		\$ 3,805,527	\$ 4,910,499
Subtotal EWA		\$ 4,048,141	\$ 3,890,159
TOTAL CIP PROGRAM		\$ 6,614,406	\$ 8,800,658