

FISCAL YEAR 2027

BUDGET



20
27

Leucadia Wastewater District
1960 La Costa Ave., Carlsbad CA
760-753-0155
www.lwwd.org

LEUCADIA WASTEWATER DISTRICT

FISCAL YEAR 2027 BUDGET

Board of Directors

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

FISCAL YEAR 2027 BUDGET

TABLE OF CONTENTS

	Budget Message	i-iv
I.	Budget Summary	
	A. Wastewater Operations	1-2
	B. Recycled Water Operations	3-4
II.	Wastewater Service Charge	5
III.	Personnel	6-8
IV.	Operating Program	
	A. Wastewater Operations	
	1) Leucadia Facilities	9-13
	2) Batiquitos Joint Facilities	14-17
	B. Recycled Water Operations	18-21
	C. Administrative Services	22-27
	D. Development Services	28-29
V.	Capital Program	
	A. Capital Acquisitions	30-33
	B. Capital Improvement Projects	34-42



LEADERS IN
ENVIRONMENTAL
PROTECTION

Board Of Directors
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Chris Roesink, Director
Rolando Saldana, Director
Paul J. Bushee, General Manager

June 4, 2026

Leucadia Wastewater District
Board of Directors

Honorable President and Members of the Board of Directors:

I am pleased to submit the fiscal year 2027 (FY27) 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 FY27 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 FY27 Budget includes a Development Services expense budget that is fully funded by developer deposits. The key elements of the FY27 Budget are summarized as follows:

REVENUES AND OTHER SOURCES OF FUNDS

Funds available for FY27 total approximately \$25.1 million. Table 1 summarizes LWD’s major revenue sources.

Table 1: Revenue Summary

Revenue Source	Amount	% of Total
Wastewater Services Charges	\$ 18,575,664	76%
Recycled Water Sales	412,000	2%
Property Taxes	2,498,000	10%
Capacity Fees	218,400	1%
Interest Income	1,093,000	4%
Developer Fees	82,558	1%
Grant Revenue	1,368,400	6%
Other	125,400	1%
Total Revenue	\$ 24,373,422	100%
Net Transfers from Reserves	677,137	
Total Funds Available	\$ 25,050,559	

Wastewater Operations

LWD’s primary funding source, revenues from wastewater service charges, is projected to be \$18.6 million, which represents 75% of total revenue. Wastewater service charges are expected to increase by \$1.7 million due to a planned 10% increase in the sewer service rate. Property tax,

LWD’s second largest revenue source, is projected to be \$2.5 million and represents 10% of total revenue. Property taxes are expected to increase by about \$88,000 due to increases in property valuations. Investment income is projected at \$1.1 million or approximately 4% of total income. This is an increase of \$45,000 from prior year’s budget due to increases in expected yield. Non-recurring federal grant revenue of \$1.3 million is anticipated, comprised solely of a reimbursement for prior repairs from the Encina digester project. Developer fees and capacity fees 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 \$412,000, which represents about 2% of total revenue. This is slightly higher than last year due to an anticipated price increase in January 2027; recycled water consumption is predicted to remain about the same. Non-recurring “other” revenue includes \$100,000 anticipated from the reimbursement of lobbying fees from the North San Diego Water Reuse Coalition.

Reserves

A \$677,000 transfer from reserves is anticipated to help fund planned capital expenditures.

USES OF FUNDS

Appropriations in FY27 total \$25.1 million. Table 2 summarizes these expenses by program.

Table 2: Expenditure Summary

Program Expenses	Amount	% of Total
Wastewater Operations		
Leucadia Facilities	\$ 9,702,717	38%
Batiquitos Joint Facilities	537,995	2%
Recycled Water Operations	397,615	2%
Total Operating Expenses	\$ 10,638,327	41%
Development Services	82,558	1%
Total Development Services	\$ 82,558	1%
Capital Acquisitions	1,306,200	5%
Capital Improvement Projects	13,023,474	52%
Total Capital Expenditures	\$ 14,329,674	57%
Total Expenses	\$ 25,050,559	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 FY27 Wastewater Operating Budget, the proposed budgeted expenses are \$10.2 million, up about \$316,000 from the prior year. Wastewater Operations includes LWD's share of the Encina treatment plant expenses of approximately \$3.6 million. The biggest driver in the Wastewater Operating Budget is the 6% increase in treatment operations at Encina (\$210,000). Other factors are driven by inflation for supplies, utilities, personnel costs at LWD (\$106,000).

The FY27 projected expenses for Recycled Water Operations total approximately \$398,000, which is a 2% increase from the prior year. The increase is primarily driven by operating supply cost and personnel cost increases. The Recycled Water operating expenses remain fully funded through recycled water sales revenue.

LWD's overall Administrative Services Budget will increase approximately \$109,000 from the FY26 budget or 4%. The primary drivers of the increase are insurance cost increases, election expenses, 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 FY27 Capital Acquisition Program totals \$1.3 million and the major drivers include: the purchase of new Vactor combo truck, a new CCTV van (vehicle only, not CCTV equipment), and recycled water tube settlers.

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 FY27 CIP Budget is \$13 million and only includes funding for wastewater projects because there are no active recycled water projects anticipated in FY27. The key components include: La Costa Pump Station Replacement (\$7,045,000), FY27 Gravity Pipeline Rehabilitation project (\$790,000), Anode Replacement (\$220,000), B3 Force Main Condition Assessment (\$100,000) Hazard Mitigation Plan Update (\$25,000), and LWD's portion of the Encina Joint Treatment Facility capital budget (\$4,050,000).

RESERVE TRANSFERS

When revenues are not sufficient to cover operating and capital expenditures, funds are pulled from reserves to fund the district's large capital projects. Approximately \$727,000 is budgeted to be *transferred from* the Capital Reserves to cover Wastewater capital expenditures. Conversely, approximately \$50,000 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.

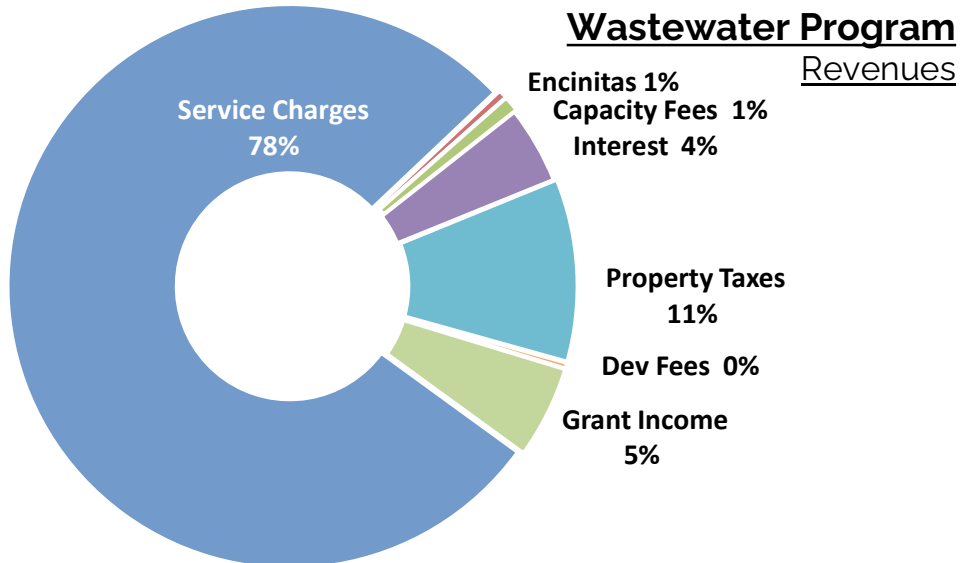
The Leucadia Wastewater District staff is proud to present this budget and looks forward to implementing the programs described herein during FY27. The budget was a collective effort led by Ryan Green, Director of Finance & Administration, with assistance from many staff members including: Administrative Assistant Nitze Torres Garcia, Administrative Services Supervisor Trisha Hill, Executive Assistant Tianne Baity, Accounting Technician Ashley Bobb, Field Services Superintendent Marvin Gonzalez, Field Services Supervisor Mauricio Avalos, Field Services Supervisor Rick Easton, 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 FY27 Annual Budget, please contact Ryan Green at (760) 753-0155, ext. 3012.

Respectfully submitted,

Paul J. Bushee
General Manager

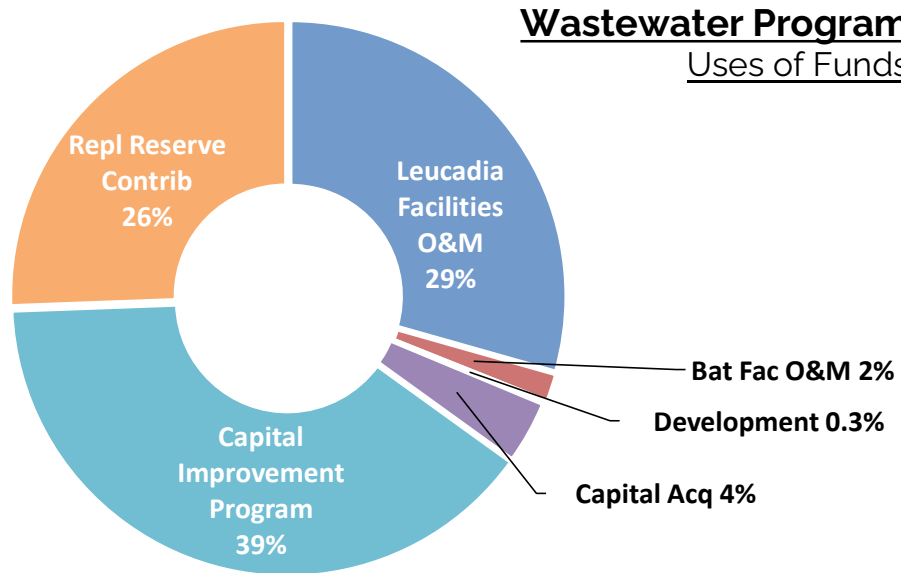
Leucadia Wastewater District
Fiscal Year 2027 Operating & Capital Budgets
Wastewater Program Summary

SOURCES OF FUNDS	FY 2026	FY 2026	FY 2027	% Change
	BUDGET	PROJECTED	BUDGET	Bud to Bud
OPERATING REVENUES				
Service Charges	\$ 16,881,903	\$ 16,789,800	\$ 18,575,664	10%
Encinitas O&M (Batiquitos Facilities)	\$ 116,000	\$ 118,800	\$ 107,600	-7%
TOTAL ESTIMATED OPERATING REVENUE	\$ 16,997,903	\$ 16,908,600	\$ 18,683,264	10%
NON-OPERATING REVENUES				
Encinitas Capital (Batiquitos Facilities)	\$ 174,900	\$ 110,000	\$ 17,800	-90%
Capacity Fees	\$ 218,400	\$ 61,000	\$ 218,400	0%
Interest Income	\$ 1,022,000	\$ 1,014,000	\$ 1,060,000	4%
Developer Fees	\$ 79,877	\$ 60,500	\$ 82,558	3%
Property Taxes	\$ 2,410,800	\$ 2,449,000	\$ 2,498,000	4%
Grant Income	\$ -	\$ -	\$ 1,268,400	100%
TOTAL NON-OPERATING REVENUE	\$ 3,905,977	\$ 3,694,500	\$ 5,145,158	32%
OTHER SOURCES OF FUNDS				
Transfer from Capital Replacement Reserve	\$ 5,476,088	\$ 5,627,998	\$ 9,169,074	67%
TOTAL OTHER SOURCES OF FUNDS	\$ 5,476,088	\$ 5,627,998	\$ 9,169,074	67%
TOTAL FUNDS AVAILABLE	\$ 26,379,968	\$ 26,231,098	\$ 32,997,496	25%



Leucadia Wastewater District
Fiscal Year 2027 Operating & Capital Budgets
Wastewater Program Summary

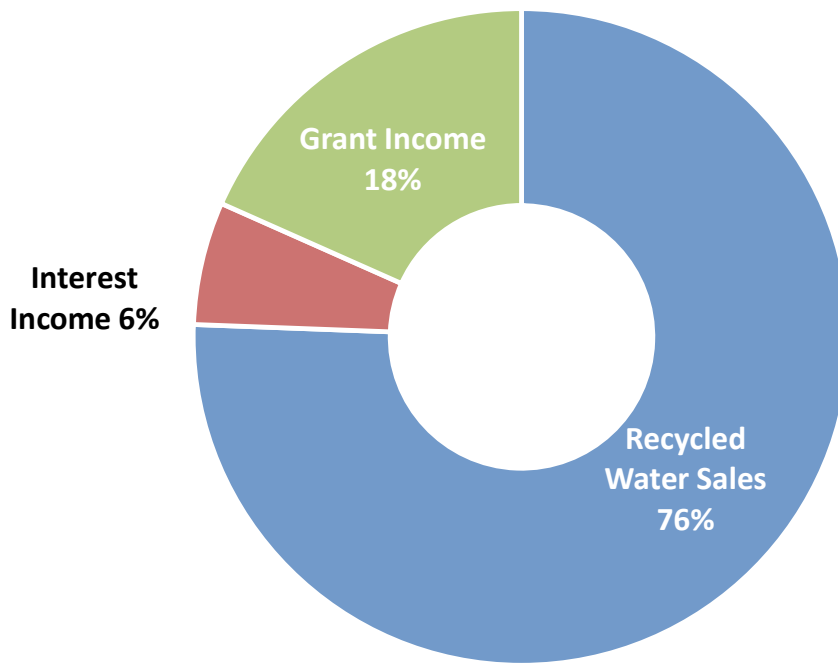
USES OF FUNDS	FY 2026 BUDGET	FY 2026 PROJECTED	FY 2027 BUDGET	% Change Bud to Bud
OPERATING EXPENSES				
Leucadia Facilities	\$ 9,344,890	\$ 8,817,049	\$ 9,702,717	4%
Batiquitos Joint Facilities	\$ 579,806	\$ 594,029	\$ 537,995	-7%
TOTAL OPERATING EXPENSES	\$ 9,924,696	\$ 9,411,078	\$ 10,240,712	3%
DEVELOPMENT EXPENSES				
Development Expenses	\$ 79,877	\$ 60,500	\$ 82,558	3%
TOTAL DEVELOPMENT EXPENSES	\$ 79,877	\$ 60,500	\$ 82,558	3%
CAPITAL EXPENDITURES				
Capital Acquisitions	\$ 501,530	\$ 411,998	\$ 1,208,200	141%
Capital Improvement Projects	\$ 8,800,658	\$ 8,850,000	\$ 13,023,474	48%
TOTAL CAPITAL EXPENDITURES	\$ 9,302,188	\$ 9,261,998	\$ 14,231,674	53%
RESERVE CONTRIBUTION				
Transfer to Reserves for Capital Replacement	\$ 7,073,207	\$ 7,497,522	\$ 8,442,552	19%
TOTAL RESERVE CONTRIBUTION	\$ 7,073,207	\$ 7,497,522	\$ 8,442,552	19%
TOTAL USES OF FUNDS	\$ 26,379,968	\$ 26,231,098	\$ 32,997,496	25%



Leucadia Wastewater District
Fiscal Year 2027 Operating & Capital Budgets
Recycled Water Program Summary

SOURCES OF FUNDS	FY 2026 BUDGET	FY 2026 PROJECTED	FY 2027 BUDGET	% Change Bud to Bud
OPERATING REVENUES				
Recycled Water Sales	\$ 397,000	\$ 371,000	\$ 412,000	4%
TOTAL ESTIMATED OPERATING REVENUE	\$ 397,000	\$ 371,000	\$ 412,000	4%
NON-OPERATING REVENUES				
Interest Income	\$ 26,000	\$ 33,000	\$ 33,000	27%
Grant Income/Lobby Reimbursement	\$ 150,000	\$ 185,000	\$ 100,000	-33%
TOTAL ESTIMATED NON-OPERATING REVENUE	\$ 176,000	\$ 218,000	\$ 133,000	-24%
OTHER SOURCES OF FUNDS				
Transfer from Water Recycling Reserve	\$ -	\$ -	\$ -	0%
TOTAL OTHER SOURCES OF FUNDS	\$ -	\$ -	\$ -	0%
TOTAL FUNDS AVAILABLE	\$ 573,000	\$ 589,000	\$ 545,000	-5%

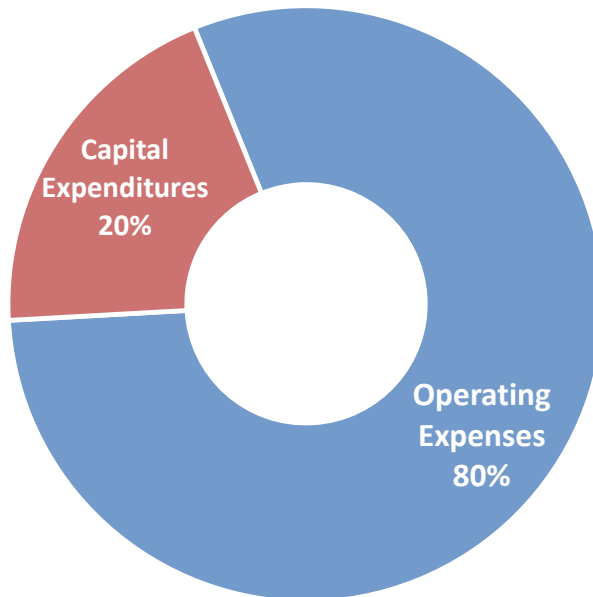
Recycled Water Program
Revenues



Leucadia Wastewater District
Fiscal Year 2027 Operating & Capital Budgets
Recycled Water Program Summary

USES OF FUNDS	FY 2026 BUDGET	FY 2026 PROJECTED	FY 2027 BUDGET	% Change Bud to Bud
OPERATING EXPENSES				
Operating Program	\$ 390,145	\$ 367,296	\$ 397,615	2%
TOTAL OPERATING EXPENSES	\$ 390,145	\$ 367,296	\$ 397,615	2%
CAPITAL EXPENDITURES				
Capital Acquisition	\$ 89,000	\$ 96,231	\$ 98,000	10%
Capital Improvement Program	\$ -	\$ -	\$ -	100%
TOTAL CAPITAL EXPENDITURES	\$ 89,000	\$ 96,231	\$ 98,000	10%
RESERVE CONTRIBUTION				
Transfer to Water Recycling Reserve	\$ 93,855	\$ 125,473	\$ 49,385	-47%
TOTAL RESERVE CONTRIBUTION	\$ 93,855	\$ 125,473	\$ 49,385	-47%
TOTAL USES OF FUNDS	\$ 573,000	\$ 589,000	\$ 545,000	-5%

Recycled Water Program
Uses of Funds

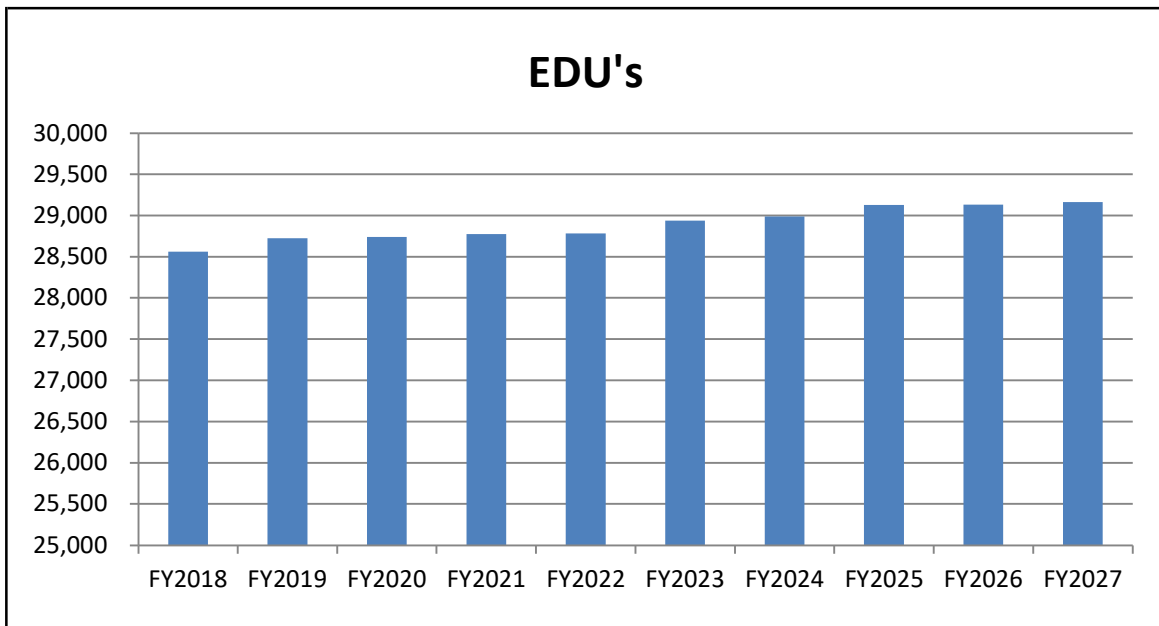


**FISCAL YEAR 2027
WASTEWATER SERVICE CHARGE
and EQUIVALENT DWELLING
UNIT (EDU) SUMMARY**

FY 2027	
MONTHLY SERVICE CHARGE	\$ 53.08
ANNUAL SERVICE CHARGE	\$ 636.96
ESTIMATED EDU'S FY 2027	29,163
ESTIMATED SEWER SERVICE CHARGE REVENUE	\$ 18,575,664

FY 2026	
MONTHLY SERVICE CHARGE	\$ 48.25
ANNUAL SERVICE CHARGE	\$ 579.00
ESTIMATED EDU'S FY 2026	29,131
ESTIMATED SEWER SERVICE CHARGE REVENUE	\$ 16,866,924

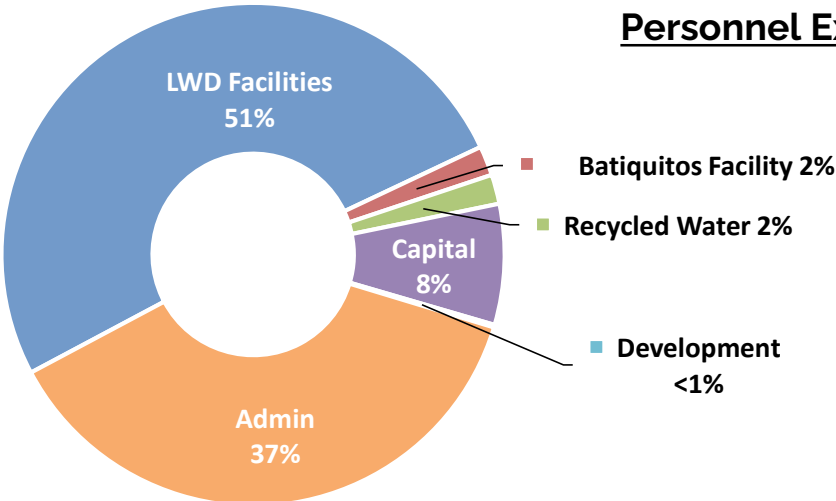
% CHANGE IN SERVICE CHARGE	10%
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EDU = Equivalent Dwelling Unit

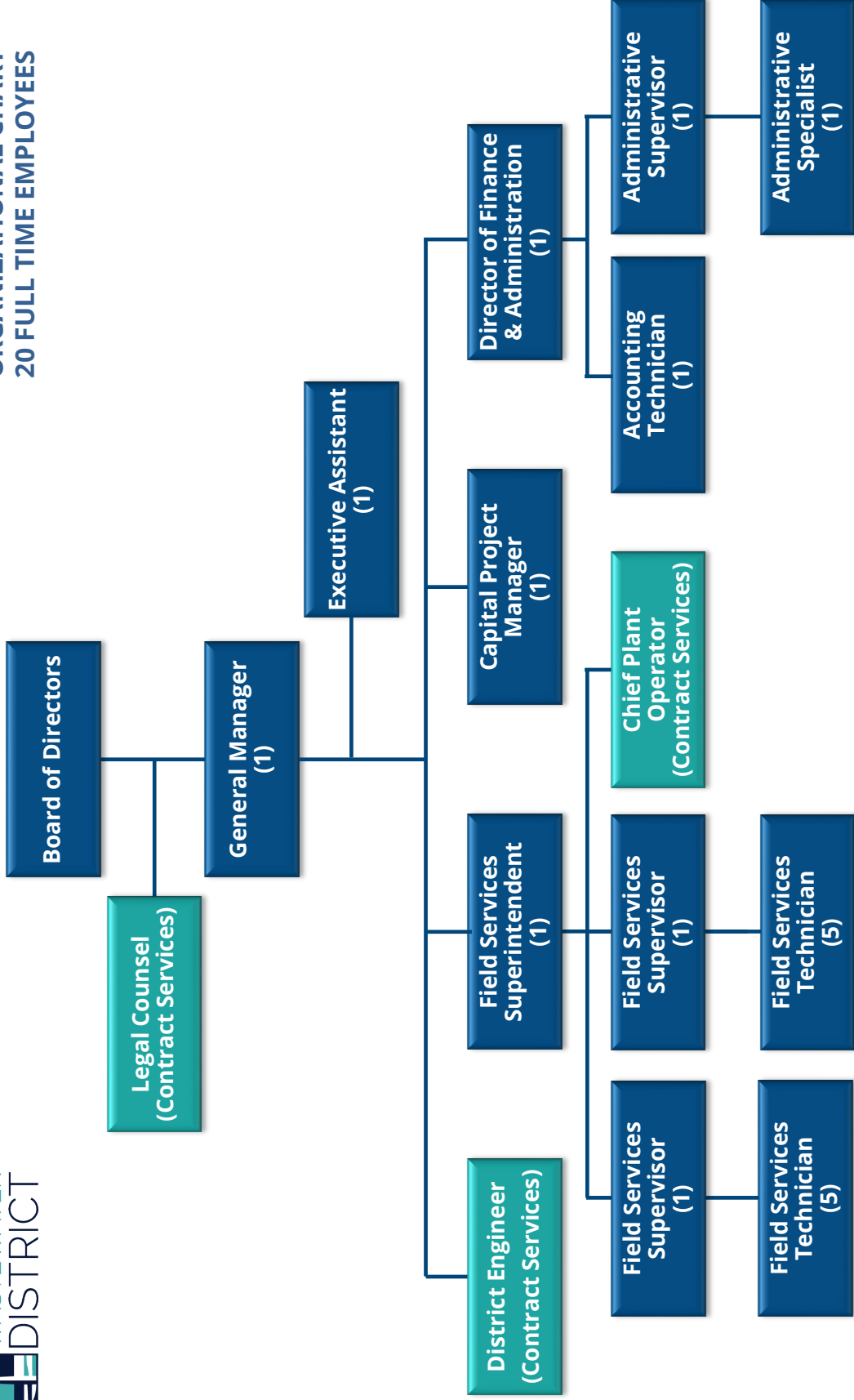
**Leucadia Wastewater District
Fiscal Year 2027 Budget
Personnel Summary By Department**

<u>Program</u>		<u>FY 2026 Budget</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Budget</u>	<u>% Change Bud to Bud</u>
LWD Facilities:					
	Salaries	\$ 1,315,322	\$ 1,326,400	\$ 1,325,685	1%
	Benefits	\$ 1,088,277	\$ 1,033,900	\$ 1,127,106	4%
	Total LWD Facilities	\$ 2,403,599	\$ 2,360,300	\$ 2,452,791	2%
Batiquitos Joint Facilities:					
	Salaries	\$ 47,061	\$ 54,300	\$ 51,352	9%
	Benefits	\$ 32,958	\$ 38,800	\$ 40,712	24%
	Total Bat Joint Facilities	\$ 80,019	\$ 93,100	\$ 92,064	15%
Recycled Water Enterprise:					
	Salaries	\$ 51,412	\$ 54,400	\$ 53,379	4%
	Benefits	\$ 35,214	\$ 34,800	\$ 37,424	6%
	Total RW Enterprise	\$ 86,626	\$ 89,200	\$ 90,803	5%
Capital Program:					
	Salaries	\$ 187,269	\$ 192,100	\$ 190,493	2%
	Benefits	\$ 128,156	\$ 170,800	\$ 184,823	44%
	Total Capital Program	\$ 315,425	\$ 362,900	\$ 375,316	19%
Development:					
	Salaries	\$ 3,712	\$ 6,700	\$ 5,355	44%
	Benefits	\$ 1,765	\$ 3,400	\$ 2,803	59%
	Total Development	\$ 5,477	\$ 10,100	\$ 8,158	49%
Administration:					
	Salaries	\$ 1,054,295	\$ 1,043,600	\$ 1,090,400	3%
	Benefits	\$ 682,055	\$ 649,800	\$ 723,519	6%
	Total Administration	\$ 1,736,350	\$ 1,693,400	\$ 1,813,919	4%
Total Personnel Expense		\$ 4,627,496	\$ 4,609,000	\$ 4,833,051	4%



**Leucadia Wastewater District
Fiscal Year 2027 Operating & Capital Budgets
Personnel Expense Detail**

Acct #	Description	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	% Change Bud to Bud
4100	Salaries				
4110	Regular salaries	\$ 2,594,071	\$ 2,606,300	\$ 2,645,664	2%
4120	Overtime salaries	\$ 65,000	\$ 71,200	\$ 71,000	9%
	Total Salaries	\$ 2,659,071	\$ 2,677,500	\$ 2,716,664	2%
4200	Employee Benefits				
4210	FICA	\$ 191,242	\$ 192,400	\$ 199,040	4%
4220	Medical insurance	\$ 552,472	\$ 547,900	\$ 620,944	12%
4221	Dental insurance	\$ 52,204	\$ 52,700	\$ 56,612	8%
4222	Disability insurance	\$ 17,930	\$ 17,100	\$ 18,610	4%
4223	Life insurance	\$ 5,702	\$ 5,400	\$ 5,878	3%
4224	Unemployment insurance	\$ 5,000	\$ -	\$ 5,000	0%
4225	Employee assistance program (EAP)	\$ 667	\$ 700	\$ 708	6%
4226	Vision plan	\$ 4,852	\$ 4,600	\$ 5,075	5%
4230	Workers compensation insurance	\$ 75,560	\$ 59,700	\$ 78,606	4%
4231	Uniforms	\$ 592	\$ 600	\$ 612	3%
4240	CalPERS, employee retirement-normal service	\$ 320,874	\$ 309,300	\$ 329,378	3%
4240	CalPERS, employee retirement-unfunded liability	\$ 433,982	\$ 434,000	\$ 486,326	12%
4241	OPEB - employee retirement health	\$ 9,683	\$ 9,600	\$ 9,968	3%
4245	Section 125 plan	\$ 1,323	\$ 900	\$ 1,600	21%
4293	Deferred Compensation Contribution	\$ 46,342	\$ 46,600	\$ 48,030	4%
	Total Benefits	\$ 1,718,425	\$ 1,681,500	\$ 1,866,387	9%
	TOTAL SALARY & BENEFITS	\$ 4,377,496	\$ 4,359,000	\$ 4,583,051	5%
4244	CalPERS Additional Discretionary Payment (ADP)	\$ 250,000	\$ 250,000	\$ 250,000	0%
	TOTAL SALARY, BENEFITS & ADP	\$ 4,627,496	\$ 4,609,000	\$ 4,833,051	4%



LEUCADIA WASTEWATER DISTRICT FISCAL YEAR 2027 OPERATING BUDGET WASTEWATER OPERATIONS – LEUCADIA FACILITIES

Program Overview:

The fiscal year 2027 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.

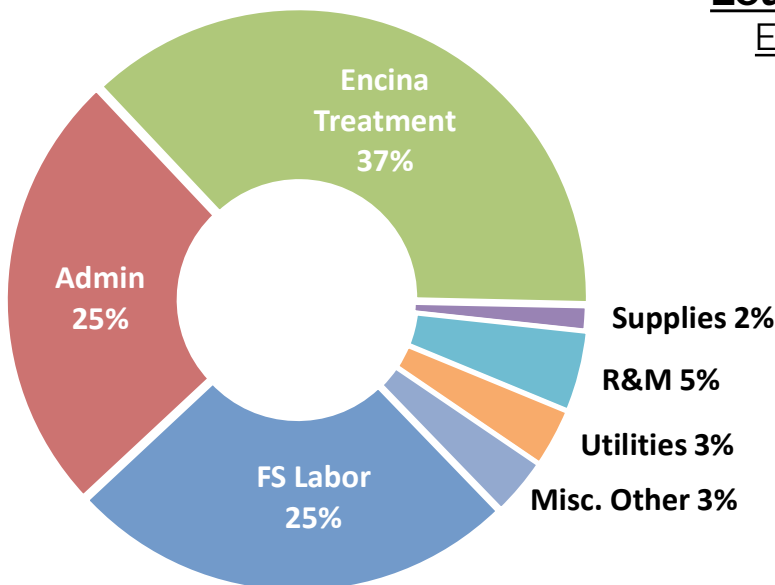
Administrative Services Expenses: ASD expenses are allocated to the Wastewater Operations – Leucadia Facilities Program to reflect expenses that support the collection and transmission of LWD wastewater. These expenses include overall staff management, as well as Board of Directors, financial, human 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 2027 Operating Budget
Expense Summary

Account	Description	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	% Change Bud to Bud
Field Services Expenses:					
Labor Expenses:					
	FS Salaries & Benefits	\$ 2,403,599	\$ 2,360,300	\$ 2,452,791	2%
Non-Labor Expenses:					
4600	Fuel	\$ 63,000	\$ 62,000	\$ 60,000	-5%
4900	Office Expense	\$ 124,600	\$ 125,350	\$ 131,853	6%
5000	Operating Supplies	\$ 127,500	\$ 126,880	\$ 133,250	5%
5200	Professional Services	\$ 78,500	\$ 50,000	\$ 79,000	1%
5400	Rent/Leases	\$ 9,500	\$ 12,607	\$ 9,500	0%
5500	Repair and Maintenance	\$ 442,100	\$ 418,087	\$ 437,155	-1%
5600	Permitting & Monitoring	\$ 41,900	\$ 32,916	\$ 37,700	-10%
5900	Utilities	\$ 313,500	\$ 308,900	\$ 318,500	2%
	Subtotal Other Expenses	\$ 1,200,600	\$ 1,136,740	\$ 1,206,958	1%
	Total Field Services Expenses	\$ 3,604,199	\$ 3,497,040	\$ 3,659,749	2%
	Administration Expenses:	\$ 2,325,691	\$ 2,233,009	\$ 2,417,968	4%
	Subtotal LWD Expenses Before Encina:	\$ 5,929,890	\$ 5,730,049	\$ 6,077,717	2%
6210	Encina Treatment Expenses:	\$ 3,415,000	\$ 3,087,000	\$ 3,625,000	6%
	Total LWD Facilities Expenses	\$ 9,344,890	\$ 8,817,049	\$ 9,702,717	4%

Leucadia Facilities
Expense Allocation



Leucadia Wastewater District
Wastewater Operations - Leucadia Facilities
Fiscal Year 2027 Operating Budget
Expense Detail

Acct #	Description	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	% Change Bud to Bud
4600	<u>Gasoline, Oil, Fuel</u>				
20-41-0000-4610	Vehicle Gasoline, Diesel Fuel, Lubricants Diesel and Gas	\$ 63,000	\$ 62,000	\$ 60,000	-5%
	Total Gasoline, Oil, Fuel	\$ 63,000	\$ 62,000	\$ 60,000	-5%
4900	<u>Office Expense</u>				
20-41-0000-4950	Computer Service				
	Flow & Alarm monitoring ADS Intelliserve	\$ 74,000	\$ 74,000	\$ 80,253	8%
	GIS Cloud License Fee	\$ 5,300	\$ 4,550	\$ 4,800	-9%
	GIS Support	\$ 3,500	\$ 3,500	\$ 3,500	0%
	SCADA Support and Parts	\$ 26,000	\$ 26,000	\$ 26,000	0%
	Smart Cover H2S monitoring	\$ 6,100	\$ 6,100	\$ 6,100	0%
	Watchguard Firewall	\$ 1,200	\$ 1,200	\$ 1,200	0%
	InfraMap (WMS) Comprehensive Support	\$ 8,500	\$ 10,000	\$ 10,000	18%
	Total Office Expense	\$ 124,600	\$ 125,350	\$ 131,853	6%
5000	<u>Operating Supplies</u>				
20-41-0000-5010	Chemicals (Liquid Oxygen)	\$ 86,100	\$ 86,100	\$ 86,100	0%
20-41-0000-5020	Laundry	\$ 10,000	\$ 9,880	\$ 10,000	0%
20-41-0000-5030	Tool Replacement	\$ 4,600	\$ 4,600	\$ 4,600	0%
20-41-0000-5040	Safety Supplies/Services				
	Atmospheric Monitoring/Testing Equip., Service, & Supplies	\$ 2,600	\$ 3,100	\$ 3,100	19%
	Commercial Driver's License / Physicals Renewals	\$ 900	\$ 800	\$ 950	6%
	DOT Testing Program Administration (DATCO)	\$ 1,700	\$ 1,600	\$ 1,700	0%
	First Aid Supplies	\$ 2,900	\$ 2,200	\$ 2,900	0%
	CPR AEDs and electrode pads	\$ -	\$ -	\$ 5,200	100%
	Hearing Conservation	\$ 1,400	\$ 1,300	\$ 1,400	0%
	Personal Protective Equipment (Disposable)	\$ 8,500	\$ 8,500	\$ 8,500	0%
	Respiratory Protection Physicals/Fit Testing	\$ 1,700	\$ 1,700	\$ 1,700	0%
	Safety Shoes	\$ 3,900	\$ 3,900	\$ 3,900	0%
	SCBA Equipment	\$ 1,200	\$ 1,200	\$ 1,200	0%
	Traffic Control Devices	\$ 2,000	\$ 2,000	\$ 2,000	0%
	Total Safety Supplies	\$ 26,800	\$ 26,300	\$ 32,550	21%
	Total Operating Supplies	\$ 127,500	\$ 126,880	\$ 133,250	5%
5200	<u>Professional Services</u>				
20-41-0000-5210	Engineering Services				
	Annual SSMP Audit	\$ 8,500	\$ -	\$ 9,000	6%
	District Engineering	\$ 70,000	\$ 50,000	\$ 70,000	0%
	Total Professional Services	\$ 78,500	\$ 50,000	\$ 79,000	1%

Leucadia Wastewater District
Wastewater Operations - Leucadia Facilities
Fiscal Year 2027 Operating Budget
Expense Detail

Acct #	Description	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	% Change Bud to Bud
5400	<u>Rents, Licenses & Leases</u>				
20-41-0000-5410	Repair/Maintenance Equipment Rental	\$ 1,000	\$ 4,107	\$ 1,000	0%
20-41-0000-5440	Easement License - NCTD License Fees	\$ 8,500	\$ 8,500	\$ 8,500	0%
	Total Rents and Leases	\$ 9,500	\$ 12,607	\$ 9,500	0%
5500	<u>Repair & Maintenance</u>				
20-41-0000-5510	Line Maintenance				
	Cathodic Testing	\$ 4,600	\$ 4,555	\$ 4,805	4%
	CCTV Support/Maintenance	\$ 22,000	\$ 26,000	\$ 26,000	18%
	Routine Line Repair Supplies	\$ 32,000	\$ 32,000	\$ 33,600	5%
	Smoke Testing	\$ 27,300	\$ 25,000	\$ 27,300	0%
	Vactor High Pressure Hose	\$ 8,100	\$ 4,000	\$ 8,100	0%
	Vactor Control	\$ 8,000	\$ 8,000	\$ 8,000	0%
	Root Control	\$ 12,100	\$ 12,900	\$ 13,000	7%
	Water for Line Cleaning	\$ 26,400	\$ 26,000	\$ 27,400	4%
	Total Line Maintenance	\$ 140,500	\$ 138,455	\$ 148,205	5%
20-41-0000-5520	Pump Station Repair & Maintenance				
	Electrical Services/Diagnostic Heat Testing	\$ 12,000	\$ 6,000	\$ 12,000	0%
	HVAC Service	\$ 10,000	\$ 2,818	\$ 10,000	0%
	Odor Control Media Replacement & Testing	\$ 32,600	\$ 23,000	\$ 24,150	-26%
	Flygt Pumps Annual Maintenance	\$ 10,000	\$ 10,180	\$ 10,000	0%
	Pump & Motor Rehab	\$ 28,000	\$ 26,000	\$ 28,000	0%
	Refurbish Pump Seals	\$ 1,700	\$ 1,700	\$ 1,700	0%
	Routine Pump Station Repair Supplies	\$ 7,700	\$ 14,339	\$ 8,000	4%
	Annual Crane Services	\$ 3,000	\$ 3,000	\$ 3,100	3%
	Surge Tank Assessment	\$ 7,500	\$ 7,400	\$ -	-100%
	Standby Power System Service (Generator)	\$ 18,000	\$ 18,000	\$ 18,900	5%
	Total Pump Station Repair & Maintenance	\$ 130,500	\$ 112,437	\$ 115,850	-11%
20-41-0000-5530	Buildings & Grounds Repair & Maintenance				
	Audio Visual	\$ 2,000	\$ -	\$ -	-100%
	Elevator	\$ 6,000	\$ 5,400	\$ 6,000	0%
	Fire Extinguisher Service	\$ 1,400	\$ 1,400	\$ 1,500	7%
	HVAC Service	\$ 12,100	\$ 12,100	\$ 12,500	3%
	Janitorial Services	\$ 33,500	\$ 33,700	\$ 34,500	3%
	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	\$ 2,400	\$ 2,500	14%
	Plant Service	\$ 2,300	\$ 2,300	\$ 2,400	4%
	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	\$ 2,346	\$ -	-100%
	Solar Panel Cleaning	\$ 1,800	\$ 1,800	\$ 1,900	6%
	Test Fire Sprinkler System	\$ 2,100	\$ 3,000	\$ 1,700	-19%
	Trash Service	\$ 5,200	\$ 5,700	\$ 6,000	15%
	Tree Trimming	\$ -	\$ -	\$ 8,000	100%
	Window Cleaning	\$ 1,400	\$ 1,400	\$ 1,500	7%
	Total Buildings & Grounds Repair & Maintenance	\$ 126,300	\$ 120,746	\$ 128,000	1%

Leucadia Wastewater District
Wastewater Operations - Leucadia Facilities
Fiscal Year 2027 Operating Budget
Expense Detail

Acct #	Description	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	% Change Bud to Bud
20-41-0000-5540	Vehicle Repair & Maintenance				
	Routine & Corrective Repairs	\$ 16,000	\$ 20,000	\$ 16,000	0%
	Tire Replacement	\$ 6,000	\$ 6,000	\$ 6,000	0%
	Vactor Major Service	\$ 20,000	\$ 16,000	\$ 20,000	0%
	Total Vehicle Repair & Maintenance	<u>\$ 42,000</u>	<u>\$ 42,000</u>	<u>\$ 42,000</u>	0%
20-41-0000-5550	Paint & Lubricants				
	HazMat Disposal	\$ 1,000	\$ 1,000	\$ 1,000	0%
	Misc. Supplies	\$ 600	\$ -	\$ 600	0%
	Total Paint & Lubricants	<u>\$ 1,600</u>	<u>\$ 1,000</u>	<u>\$ 1,600</u>	0%
20-41-0000-5590	Equipment Repair & Maintenance				
	Misc. Equip. Repairs (Portable Generators, Pumps)	\$ 1,200	\$ 3,449	\$ 1,500	25%
	Total Repair and Maintenance	<u>\$ 442,100</u>	<u>\$ 418,087</u>	<u>\$ 437,155</u>	-1%
5600	<u>Monitoring and Permitting</u>				
20-41-0000-5610	Lab Analysis				
	Beach Posting Analysis	\$ 1,500	\$ -	\$ 1,500	0%
	Total Lab Analysis	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ 1,500</u>	0%
20-41-0000-5630	Permits & Monitoring				
	Air Pollution Control District	\$ 8,500	\$ 6,500	\$ 7,000	-18%
	City of Carlsbad Inspection Permit	\$ 1,500	\$ 1,000	\$ 1,500	0%
	City of Encinitas Inspection Permit	\$ 300	\$ 150	\$ 300	0%
	Collection System Permit	\$ 26,100	\$ 21,150	\$ 23,000	-12%
	County Business Emergency Plan Permit	\$ 4,000	\$ 4,116	\$ 4,400	10%
	Total Permits & Monitoring	<u>\$ 40,400</u>	<u>\$ 32,916</u>	<u>\$ 36,200</u>	-10%
	Total Monitoring and Permitting	<u>\$ 41,900</u>	<u>\$ 32,916</u>	<u>\$ 37,700</u>	-10%
5900	<u>Utilities</u>				
20-41-0000-5930	Electricity, District Operations	\$ 295,000	\$ 292,000	\$ 300,000	2%
20-41-0000-5940	Water	\$ 13,000	\$ 11,500	\$ 12,500	-4%
20-41-0000-5950	USA Notification Service	\$ 5,500	\$ 5,400	\$ 6,000	9%
	Total Utilities	<u>\$ 313,500</u>	<u>\$ 308,900</u>	<u>\$ 318,500</u>	2%
TOTAL LEUCADIA FACILITIES EXPENSES		<u>\$ 1,200,600</u>	<u>\$ 1,136,740</u>	<u>\$ 1,206,958</u>	1%

LEUCADIA WASTEWATER DISTRICT FISCAL YEAR 2027 OPERATING BUDGET WASTEWATER ENTERPRISE – BATIQUITOS JOINT FACILITIES

Program Overview:

The fiscal year 2027 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 2027, 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.

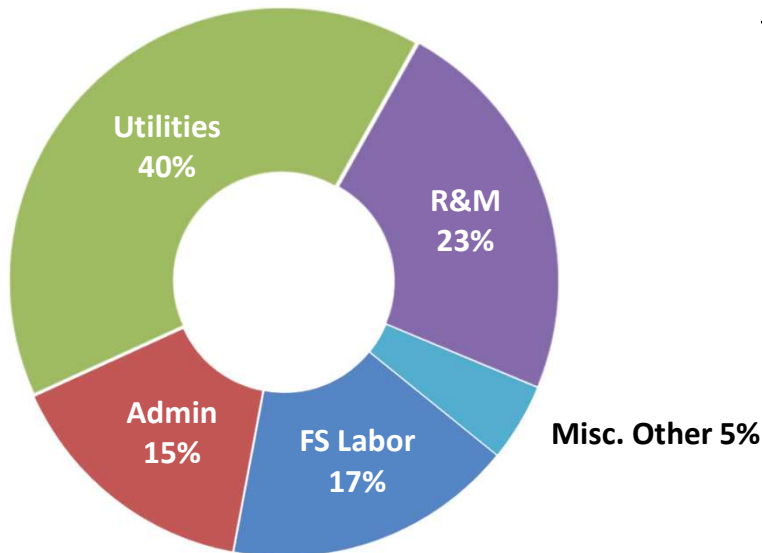
Administrative Services Expenses: ASD expenses are allocated to the Wastewater Operations – Batiquitos Joint Facilities to reflect expenses that support the operation of the Batiquitos pump station and force main facilities. These expenses include overall staff management, as well as Board of Directors,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



**Leucadia Wastewater District
Wastewater Operations - Batiquitos Joint Facilities
Fiscal Year 2027 Operating Budget
Expense Summary**

Account	Description	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	% Change Bud to Bud
Field Services Expenses:					
Labor Expenses:					
	FS Salaries & Benefits	\$ 80,019	\$ 93,100	\$ 92,064	15%
Non-Labor Expenses:					
4600	Fuel	\$ 1,000	\$ 800	\$ 800	-20%
4900	Office Expense	\$ 12,200	\$ 12,200	\$ 10,700	-12%
5000	Operating Supplies	\$ 400	\$ 300	\$ 350	-13%
5200	Professional Services	\$ 5,000	\$ -	\$ 5,000	0%
5400	Rents & Leases	\$ 5,000	\$ 4,107	\$ 5,000	0%
5500	Repair and Maintenance	\$ 173,690	\$ 178,309	\$ 124,455	-28%
5600	Permitting & Monitoring	\$ 2,600	\$ 2,425	\$ 2,600	0%
5900	Utilities	\$ 221,000	\$ 206,700	\$ 215,000	-3%
	Subtotal Other Expenses	\$ 420,890	\$ 404,841	\$ 363,905	-14%
	Total Field Services Expenses	\$ 500,909	\$ 497,941	\$ 455,969	-9%
	Administration Expenses:	\$ 78,897	\$ 96,088	\$ 82,026	4%
	Total Batiquitos Joint Facilities Expenses	\$ 579,806	\$ 594,029	\$ 537,995	-7%

**Batiquitos Joint Facilities
Expense Allocation**



Leucadia Wastewater District
Wastewater Operations - Batiquitos Joint Facilities
Fiscal Year 2027 Operating Budget
Expense Detail

Acct #	Description	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	% Change Bud to Bud
4600	<u>Fuel</u>				
20-41-0022-4610	Diesel	\$ 1,000	\$ 800	\$ 800	-20%
	Total Fuel Expense	\$ 1,000	\$ 800	\$ 800	-20%
4900	<u>Office Expense</u>				
20-41-0022-4950	Computer Service				
	SCADA Support and Parts	\$ 6,500	\$ 6,500	\$ 5,000	-23%
	Watchguard Firewall	\$ 800	\$ 800	\$ 800	0%
	Smart Cover H2S Monitoring	\$ 3,900	\$ 3,900	\$ 3,900	0%
	InfraMap (WMS) Comprehensive Support	\$ 1,000	\$ 1,000	\$ 1,000	0%
	Total Office Expense	\$ 12,200	\$ 12,200	\$ 10,700	-12%
5000	<u>Operating Supplies</u>				
20-41-0022-5040	Safety Supplies/Services				
	First Aid Supplies	\$ 400	\$ 300	\$ 350	-13%
	Total Operating Supplies	\$ 400	\$ 300	\$ 350	-13%
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	\$ 4,107	\$ 5,000	0%
	Total Rents and Leases	\$ 5,000	\$ 4,107	\$ 5,000	0%

Leucadia Wastewater District
Wastewater Operations - Batiquitos Joint Facilities
Fiscal Year 2027 Operating Budget
Expense Detail

Acct #	Description	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	% Change Bud to Bud
5500	<u>Repair & Maintenance</u>				
20-41-0022-5510	Line Maintenance				
	Cathodic Testing	\$ 2,700	\$ 2,705	\$ 2,855	6%
	Total Line Maintenance	<u>\$ 2,700</u>	<u>\$ 2,705</u>	<u>\$ 2,855</u>	6%
20-41-0022-5520	Pump Station Repair & Maintenance				
	Electrical Services	\$ 9,000	\$ 7,000	\$ 9,000	0%
	HVAC Service	\$ 6,000	\$ 2,830	\$ 3,000	-50%
	Miscellaneous Services/Supplies	\$ 6,000	\$ 6,200	\$ 6,000	0%
	APCD Odor Control Modification Permit	\$ 6,000	\$ 5,800	\$ -	-100%
	Odor Control Media Replacement & Testing	\$ 78,000	\$ 102,184	\$ 52,000	-33%
	Pump & Motor Repairs	\$ 25,000	\$ 25,000	\$ 25,000	0%
	Replace Odaloggers	\$ 3,000	\$ 3,000	\$ 3,000	0%
	Solar Panel Cleaning	\$ 220	\$ 220	\$ 230	5%
	Sign Repair	\$ 3,300	\$ 1,600	\$ -	-100%
	Standby Power System Service (Generator)	\$ 4,000	\$ 4,000	\$ 4,000	0%
	Transfer Switch Testing & Electrical Heat Test	\$ 2,970	\$ 2,970	\$ 3,270	10%
	Surge Tank/Discharge Header Assessment	\$ 15,000		\$ -	-100%
	Vibrational Analysis BPS (Predictive Testing)	\$ 4,000	\$ 4,000	\$ 4,000	0%
	Total Pump Station Repair & Maintenance	<u>\$ 162,490</u>	<u>\$ 164,804</u>	<u>\$ 109,500</u>	-33%
20-41-0022-5530	Buildings & Grounds Repair & Maintenance				
	Miscellaneous Buildings & Grounds Repairs	\$ 2,500	\$ 5,000	\$ 5,500	120%
	Landscaping	\$ 6,000	\$ 5,800	\$ 6,600	10%
	Total Buildings & Grounds Repair & Maintenance	<u>\$ 8,500</u>	<u>\$ 10,800</u>	<u>\$ 12,100</u>	42%
	Total Repair & Maintenance	<u>\$ 173,690</u>	<u>\$ 178,309</u>	<u>\$ 124,455</u>	-28%
5600	<u>Monitoring and Permitting</u>				
20-41-0022-5630	Permits & Monitoring				
	APCD - Generator & Pump Emissions/Odor Control	\$ 1,800	\$ 1,700	\$ 1,800	0%
	County HazMat (Business Plan) Permit	\$ 800	\$ 725	\$ 800	0%
	Total Permits & Monitoring	<u>\$ 2,600</u>	<u>\$ 2,425</u>	<u>\$ 2,600</u>	0%
	Total Monitoring & Permitting	<u>\$ 2,600</u>	<u>\$ 2,425</u>	<u>\$ 2,600</u>	0%
5900	<u>Utilities</u>				
20-41-0022-5910	Telephone	\$ 2,800	\$ 2,700	\$ 2,800	0%
20-41-0022-5930	Batiquitos Electrical Power	\$ 216,000	\$ 202,000	\$ 210,000	-3%
20-41-0022-5940	Water	\$ 2,200	\$ 2,000	\$ 2,200	0%
	Total Utilities	<u>\$ 221,000</u>	<u>\$ 206,700</u>	<u>\$ 215,000</u>	-3%
Total Batiquitos Joint Facilities Expenses		<u>\$ 420,890</u>	<u>\$ 404,841</u>	<u>\$ 363,905</u>	-14%

LEUCADIA WASTEWATER DISTRICT FISCAL YEAR 2027 OPERATING BUDGET RECYCLED WATER OPERATIONS

Program Overview:

The fiscal year 2027 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: Field Services Expenses (direct) and Admin. 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:

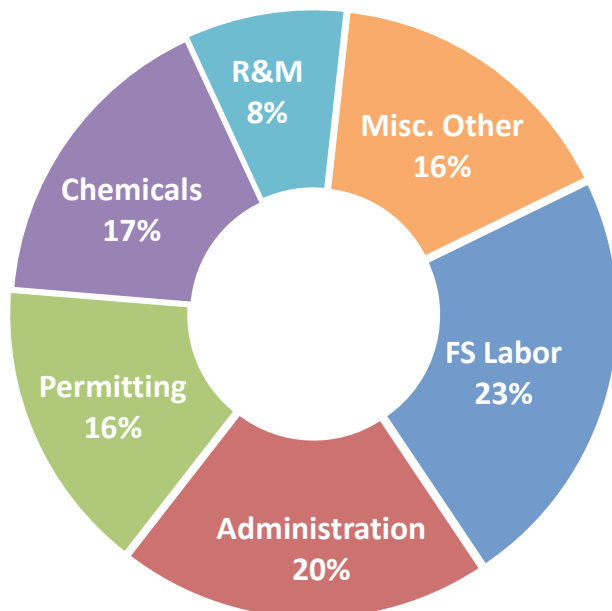
The FSD is responsible for operating the Gafner WRF. The operation consists of chemically treating and filtering secondary effluent in accordance with all public health and environmental standards. The FSD performs preventative maintenance, regulatory compliance functions, training functions and customer 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 2027 Operating Budget
Expense Summary**

Account	Description	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	% Change Bud to Bud
Field Services Expenses:					
Labor Expenses:					
	FS Salaries & Benefits	\$ 86,626	\$ 89,200	\$ 90,803	5%
Non-Labor Expenses:					
4900	Office Expenses	\$ 5,300	\$ 300	\$ 3,300	-38%
5000	Operating Supplies	\$ 57,000	\$ 63,550	\$ 66,727	17%
5200	Professional Services	\$ 39,000	\$ 30,770	\$ 37,450	-4%
5500	Repair and Maintenance	\$ 41,100	\$ 39,992	\$ 34,400	-16%
5600	Permitting & Monitoring	\$ 63,030	\$ 60,798	\$ 62,828	0%
5900	Utilities	\$ 22,000	\$ 22,000	\$ 23,000	5%
	Subtotal Non-Labor Expenses	\$ 227,430	\$ 217,410	\$ 227,705	0%
	Total Field Services Expenses	\$ 314,056	\$ 306,610	\$ 318,508	1%
	Administration Expenses:	\$ 76,089	\$ 60,686	\$ 79,107	4%
	Total Recycled Water Facility Expenses	\$ 390,145	\$ 367,296	\$ 397,615	2%

**Recycled Water Facilities
Expense Allocation**



**Leucadia Wastewater District
Recycled Water Operations
Fiscal Year 2027 Operating Budget
Expense Detail**

Acct #	Description	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	% Change Bud to Bud
4900	<u>Office Expense</u>				
30-43-0019-4950	Computer Service				
	SCADA Support & Parts	\$ 5,000	\$ -	\$ 3,000	-40%
	WMS Software Maintenance	\$ 300	\$ 300	\$ 300	0%
	Total Office Expense	\$ 5,300	\$ 300	\$ 3,300	-38%
5000	<u>Operating Supplies</u>				
30-43-0019-5010	Chemicals				
	Polyalum & Sodium Hypochlorite	\$ 57,000	\$ 63,550	\$ 66,727	17%
	Total Operating Supplies	\$ 57,000	\$ 63,550	\$ 66,727	17%
5200	<u>Professional Services</u>				
30-43-0019-5210	Engineering Services	\$ 5,000	\$ -	\$ 5,000	0%
30-43-0019-5225	Grant Administration	\$ 5,000	\$ 2,000	\$ 2,000	-60%
30-43-0019-5227	Chief Plant Operator Services	\$ 29,000	\$ 28,770	\$ 30,450	5%
	Total Professional Services	\$ 39,000	\$ 30,770	\$ 37,450	-4%
5500	<u>Repair & Maintenance</u>				
30-43-0019-5580	Treatment Plant R&M				
	Calibration Services (Flow/Turbidity/CI Residual)	\$ 9,000	\$ 10,500	\$ 9,000	0%
	Electrical Heat Test	\$ 3,000	\$ 3,150	\$ 3,300	10%
	Force Main Operations	\$ 800	\$ 800	\$ 800	0%
	HVAC Service	\$ 4,000	\$ 2,156	\$ 4,000	0%
	Irrigation System Repairs	\$ 7,500	\$ 7,586	\$ -	-100%
	Pump & Motor Rehab	\$ 8,000	\$ 6,500	\$ 8,000	0%
	Routine Plant Equipment Maintenance	\$ 6,000	\$ 6,500	\$ 6,500	8%
	VFD/Electrical Services	\$ 2,800	\$ 2,800	\$ 2,800	0%
	Total Repair and Maintenance	\$ 41,100	\$ 39,992	\$ 34,400	-16%

**Leucadia Wastewater District
Recycled Water Operations
Fiscal Year 2027 Operating Budget
Expense Detail**

Acct #	Description	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	% Change Bud to Bud
5600	<u>Monitoring and Permitting</u>				
30-43-0019-5610	Lab Analysis	\$ 14,500	\$ 14,000	\$ 15,080	4%
30-43-0019-5630	Permits & Monitoring				
	RWQCB Discharge Permit	\$ 34,130	\$ 32,505	\$ 33,000	-3%
	RWQCB Storm Water Permit	\$ 1,800	\$ 1,701	\$ 1,800	0%
	San Marcos Creek Flow Measurement	\$ 12,200	\$ 12,192	\$ 12,608	3%
	Storm Water Maintenance	\$ 400	\$ 400	\$ 340	-15%
	Total Permits & Monitoring	<u>\$ 48,530</u>	<u>\$ 46,798</u>	<u>\$ 47,748</u>	-2%
	Total Monitoring & Permitting	<u>\$ 63,030</u>	<u>\$ 60,798</u>	<u>\$ 62,828</u>	0%
5900	<u>Utilities</u>				
30-43-0019-5930	Encina Effluent Pump Station Electricity	\$ 22,000	\$ 22,000	\$ 23,000	5%
	Total Utilities	<u>\$ 22,000</u>	<u>\$ 22,000</u>	<u>\$ 23,000</u>	5%
Total Recycled Water Operation Expenses		<u><u>\$ 227,430</u></u>	<u><u>\$ 217,410</u></u>	<u><u>\$ 227,705</u></u>	0%

LEUCADIA WASTEWATER DISTRICT FISCAL YEAR 2027 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.

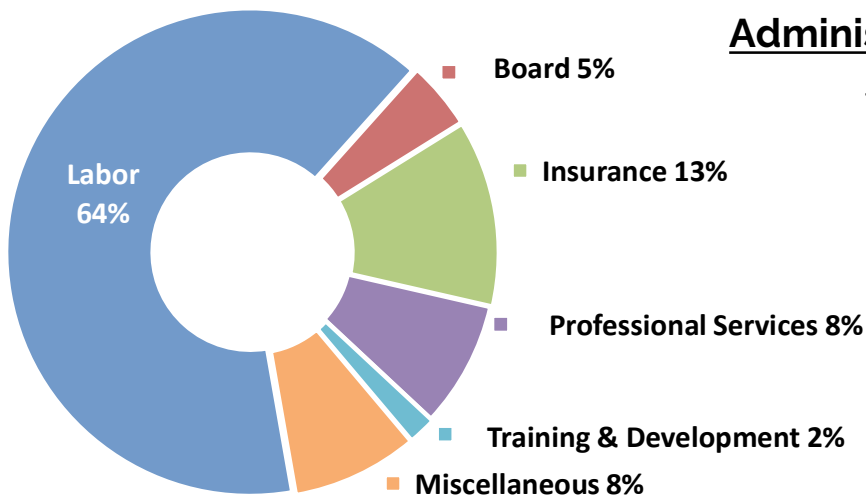
**Leucadia Wastewater District
Administrative Services
Fiscal Year 2027 Operating Budget
Expense Summary**

<u>Account</u>	<u>Description</u>	<u>FY 2026 Budget</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Budget</u>	<u>% Change Bud to Bud</u>
Labor Expenses:					
	Admin Salaries & Benefits	\$ 1,736,350	\$ 1,693,400	\$ 1,813,919	4%
Non-Labor Expenses:					
4300	Board Support	\$ 137,300	\$ 117,405	\$ 127,445	-7%
4400	Election	\$ -	\$ -	\$ 35,000	100%
4700	Insurance	\$ 313,000	\$ 358,000	\$ 350,000	12%
4800	Memberships	\$ 42,400	\$ 42,460	\$ 44,380	5%
4900	Office Expense	\$ 58,600	\$ 53,650	\$ 62,250	6%
5200	Professional Services	\$ 270,600	\$ 242,670	\$ 235,550	-13%
5300	Printing/Publishing	\$ 34,000	\$ 30,000	\$ 34,000	0%
5400	Rents & Leases	\$ 6,900	\$ 6,300	\$ 6,900	0%
5700	Training & Development	\$ 53,500	\$ 49,500	\$ 53,500	0%
5900	Utilities	\$ 47,100	\$ 43,100	\$ 46,400	-1%
6000	LAFCO Operations	\$ 8,500	\$ 6,600	\$ 7,500	-12%
	Subtotal Non-Labor Expenses	\$ 971,900	\$ 949,685	\$ 1,002,925	3%
	Total Admin Expenses	\$ 2,708,250	\$ 2,643,085	\$ 2,816,844	4%

Administration Allocation Schedule

LWD Facilities					
	Labor	\$ 1,414,512	\$ 1,345,626	\$ 1,477,703	4%
	Non-Labor	\$ 911,179	\$ 887,384	\$ 940,265	3%
	Total LWD Facilities	\$ 2,325,691	\$ 2,233,009	\$ 2,417,968	4%
Batiquitos Facilities					
	Labor	\$ 47,986	\$ 57,903	\$ 50,129	4%
	Non-Labor	\$ 30,911	\$ 38,185	\$ 31,897	3%
	Total Batiquitos Facilities	\$ 78,897	\$ 96,088	\$ 82,026	4%
Recycled Water Enterprise					
	Labor	\$ 46,278	\$ 36,570	\$ 48,345	4%
	Non-Labor	\$ 29,811	\$ 24,116	\$ 30,762	3%
	Total RWE	\$ 76,089	\$ 60,686	\$ 79,107	4%
Capital Projects					
	Labor	\$ 227,574	\$ 253,302	\$ 237,741	4%
	Non-Labor	\$ -	\$ -	\$ -	-
	Total Capital	\$ 227,574	\$ 253,302	\$ 237,741	4%
	Total Admin Allocation	\$ 2,708,251	\$ 2,643,085	\$ 2,816,842	4%

**Administrative Services
Expense Allocation**



**Leucadia Wastewater District
Administrative Services
Fiscal Year 2027 Operating Budget
Expense Detail**

Acct #	Description	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	% Change Bud to Bud
4300	<u>Directors' Expenses</u>				
01-45-0000-4310	Directors' Compensation				
	CASA Meetings	\$ 5,600	\$ 3,440	\$ 5,535	-1%
	Committee Meetings	\$ 9,600	\$ 8,775	\$ 9,015	-6%
	CSDA Meetings	\$ 6,800	\$ 3,805	\$ 3,690	-46%
	CWEA Meetings	\$ 3,200	\$ 2,255	\$ 3,075	-4%
	Miscellaneous Meetings	\$ 2,000	\$ 3,065	\$ 3,075	54%
	Regular Board Meetings	\$ 12,000	\$ 11,080	\$ 12,300	3%
	Special Board Meetings	\$ 2,000	\$ 2,050	\$ 1,025	-49%
	WateReuse Meetings	\$ 1,800	\$ 1,230	\$ 1,230	-32%
	Total Directors' Compensation	\$ 43,000	\$ 35,700	\$ 38,945	-9%
01-45-0000-4320	Directors' Benefits				
	Dental Insurance	\$ 3,400	\$ 3,400	\$ 3,600	6%
	Health Insurance	\$ 51,700	\$ 48,100	\$ 45,000	-13%
	Life Insurance	\$ 900	\$ 900	\$ 900	0%
	PERS	\$ 1,700	\$ 1,800	\$ 1,800	6%
	Vision Insurance	\$ 400	\$ 400	\$ 500	25%
	Total Directors' Benefits	\$ 58,100	\$ 54,600	\$ 51,800	-11%
01-45-0000-4330	Directors' Conferences				
	CASA	\$ 12,000	\$ 11,615	\$ 16,200	35%
	CSDA	\$ 9,800	\$ 5,540	\$ 7,200	-27%
	CWEA	\$ 6,300	\$ 4,200	\$ 6,300	0%
	Misc. Directors' Conference	\$ 3,000	\$ 3,000	\$ 3,000	0%
	WateReuse	\$ 5,100	\$ 2,750	\$ 4,000	-22%
	Total Directors' Conferences	\$ 36,200	\$ 27,105	\$ 36,700	1%
	Total Directors' Expenses	\$ 137,300	\$ 117,405	\$ 127,445	-7%
4400	<u>Election</u>				
01-45-0000-4400	Election Expense	-	\$ -	\$ 35,000	100%
	Total Election	\$ -	\$ -	\$ 35,000	100%
4700	<u>Insurance</u>				
01-45-0000-4710	Liability Insurance	\$ 230,000	\$ 271,000	\$ 270,000	17%
01-45-0000-4715	Property Insurance	\$ 78,000	\$ 68,000	\$ 70,000	-10%
01-45-0000-4720	Self Insurance	\$ 5,000	\$ 19,000	\$ 10,000	100%
	Total Insurance	\$ 313,000	\$ 358,000	\$ 350,000	12%

**Leucadia Wastewater District
Administrative Services
Fiscal Year 2027 Operating Budget
Expense Detail**

Acct #	Description	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	% Change Bud to Bud
4800	<u>Memberships</u>				
01-45-0000-4810	Professional & Employees				
	Agua Hedionda World Water Day	\$ 1,000	\$ 1,000	\$ 1,000	0%
	Amazon	\$ 200	\$ 150	\$ -	-100%
	Batiqitos Lagoon Foundation	\$ 1,000	\$ 1,000	\$ 1,000	0%
	CA Department of Consumer Affairs	\$ -	\$ -	\$ 350	100%
	CASA	\$ 15,600	\$ 15,600	\$ 16,100	3%
	Chamber - Carlsbad	\$ 900	\$ 850	\$ 900	0%
	Chamber - Encinitas	\$ 500	\$ 500	\$ 530	6%
	Clean Water SoCal	\$ 1,000	\$ 1,050	\$ 1,100	10%
	CSDA	\$ 10,200	\$ 10,000	\$ 10,500	3%
	CSMFO	\$ 200	\$ 155	\$ 200	0%
	GFOA	\$ 700	\$ 755	\$ 800	14%
	SDEA	\$ 900	\$ 800	\$ 900	0%
	SHRM	\$ 400	\$ 400	\$ 400	0%
	Staples	\$ 400	\$ 400	\$ 400	0%
	WateReuse	\$ 3,300	\$ 3,300	\$ 3,500	6%
	WEF/CWEA/SWRCB	\$ 6,100	\$ 6,500	\$ 6,700	10%
	Total Memberships	\$ 42,400	\$ 42,460	\$ 44,380	5%
4900	<u>Office Expenses</u>				
01-45-0000-4910	Office and Cleaning Supplies	\$ 14,000	\$ 12,000	\$ 14,000	0%
01-45-0000-4920	Postage and Shipping	\$ 5,200	\$ 4,500	\$ 5,200	0%
01-45-0000-4925	File Archive Service	\$ 1,700	\$ 1,650	\$ 1,750	3%
01-45-0000-4930	Subscriptions:				
	CA Labor Law Posters & Required Pamphlets	\$ 200	\$ 200	\$ 200	0%
	Misc. Publications	\$ 300	\$ 300	\$ 300	0%
	Total Subscriptions	\$ 500	\$ 500	\$ 500	0%
01-45-0000-4950	Computer Software and Misc. Hardware:				
	Accounting Software & Support	\$ 11,300	\$ 11,100	\$ 12,000	6%
	Transfer Sewer Service Data to ASCI Format	\$ 600	\$ 500	\$ 600	0%
	Miscellaneous Computer Equipment	\$ 7,500	\$ 8,100	\$ 5,900	-21%
	Software Subscriptions	\$ 9,000	\$ 7,000	\$ 9,000	0%
	Security (Watchguard)	\$ 2,500	\$ 2,100	\$ 7,000	180%
	Update Website with Security & Feature Improvements	\$ 5,000	\$ 5,000	\$ 5,000	0%
	Total Computer Service	\$ 35,900	\$ 33,800	\$ 39,500	10%
01-45-0000-4960	Burglar & Fire Alarm	\$ 1,300	\$ 1,200	\$ 1,300	0%
	Total Office Expenses	\$ 58,600	\$ 53,650	\$ 62,250	6%

**Leucadia Wastewater District
Administrative Services
Fiscal Year 2027 Operating Budget
Expense Detail**

Acct #	Description	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	% Change Bud to Bud
5200	<u>Professional Services</u>				
01-45-0000-5220	Legal Service				
	Board Meeting Attendance & Preparation	\$ 12,000	\$ 10,000	\$ 12,000	0%
	Misc. Legal Services	\$ 38,000	\$ 27,000	\$ 38,000	0%
	Total Legal Services	\$ 50,000	\$ 37,000	\$ 50,000	0%
01-45-0000-5225	Financial Service				
	OPEB Actuarial Services	\$ 3,750	\$ 3,750	\$ 800	-79%
	CalPERS Actuarial Report	\$ 800	\$ 350	\$ 400	-50%
	Total Financial Services	\$ 5,050	\$ 4,100	\$ 1,200	-76%
01-45-0000-5226	Network Support/Consulting Services				
	Managed Services	\$ 35,000	\$ 26,200	\$ 25,600	-27%
	Network Intrusion Testing	\$ 500	\$ 1,900	\$ 2,000	300%
	Routine Network Maintenance	\$ 25,300	\$ 31,000	\$ 30,000	19%
	Webcam Services	\$ 2,000	\$ 1,920	\$ 2,000	0%
	Total Network Support/Consulting Services	\$ 62,800	\$ 61,020	\$ 59,600	-5%
01-45-0000-5227	Management Support Services				
	General Services	\$ 40,000	\$ 33,700	\$ 25,000	-38%
	Strategic Planning Facilitator	\$ 15,000	\$ 14,300	\$ -	-100%
	Total Management Support Services	\$ 55,000	\$ 48,000	\$ 25,000	-55%
01-45-0000-5240	Auditor	\$ 28,750	\$ 28,750	\$ 29,650	3%
01-45-0000-5250	Bank Fees	\$ 1,500	\$ 1,500	\$ 1,600	7%
01-45-0000-5260	Public Information				
	Outreach Program	\$ 52,000	\$ 52,000	\$ 57,000	10%
	Hands-on Outreach Event	\$ 7,500	\$ 5,300	\$ 3,500	-53%
	Teacher Grant Program	\$ 8,000	\$ 5,000	\$ 8,000	0%
	Total Public Information	\$ 67,500	\$ 62,300	\$ 68,500	1%
	Total Professional Services	\$ 270,600	\$ 242,670	\$ 235,550	-13%
5300	<u>Printing & Publishing</u>				
01-45-0000-5310	Advertising	\$ 6,000	\$ 3,000	\$ 5,000	-17%
01-45-0000-5320	Printing (Newsletter Publishing)	\$ 28,000	\$ 27,000	\$ 29,000	4%
	Total Printing & Publishing	\$ 34,000	\$ 30,000	\$ 34,000	0%

**Leucadia Wastewater District
Administrative Services
Fiscal Year 2027 Operating Budget
Expense Detail**

Acct #	Description	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	% Change Bud to Bud
5400	<u>Rents & Leases</u>				
01-45-0000-5420	Office Equipment Rental				
	Postage Meter	\$ 900	\$ 800	\$ 900	0%
	Copier Lease/Maintenance Contract	\$ 6,000	\$ 5,500	\$ 6,000	0%
		\$ 6,900	\$ 6,300	\$ 6,900	0%
	Total Rents & Leases	\$ 6,900	\$ 6,300	\$ 6,900	0%
5700	<u>Training and Development</u>				
01-45-0000-5710	Training, Education & Conferences	\$ 38,000	\$ 35,000	\$ 38,000	0%
01-45-0000-5735	Employee Recognition	\$ 13,000	\$ 12,500	\$ 13,000	0%
01-45-0000-5740	Meeting Supplies	\$ 2,500	\$ 2,000	\$ 2,500	0%
	Total Travel & Conferences	\$ 53,500	\$ 49,500	\$ 53,500	0%
5900	<u>Utilities</u>				
01-45-0000-5910	Telephone				
	Answering Service	\$ 1,300	\$ 1,200	\$ 1,300	0%
	Cellular Phone Service	\$ 16,000	\$ 16,000	\$ 17,000	6%
	Elevator/Emergency Phone Service	\$ 2,700	\$ 2,800	\$ 3,000	11%
	Telephone/Internet Service	\$ 25,000	\$ 21,000	\$ 23,000	-8%
	Web Page Hosting	\$ 2,100	\$ 2,100	\$ 2,100	0%
	Total Utilities	\$ 47,100	\$ 43,100	\$ 46,400	-1%
6000	<u>Unclassified</u>				
01-45-0000-6100	LAFCO Operations	\$ 8,500	\$ 6,600	\$ 7,500	-12%
	Total Unclassified	\$ 8,500	\$ 6,600	\$ 7,500	-12%
TOTAL ADMINISTRATION EXPENSES		\$ 971,900	\$ 949,685	\$ 1,002,925	3%

LEUCADIA WASTEWATER DISTRICT FISCAL YEAR 2027 BUDGET DEVELOPMENT

Program Overview:

The fiscal year 2027 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 2027 Operating Budget
Expense Summary**

<u>Account</u>	<u>Description</u>	<u>FY 2026 Budget</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Budget</u>	<u>% Change Bud to Bud</u>
Development Expenses:					
Labor:					
	Salaries & Benefits	\$ 5,477	\$ 10,100	\$ 8,158	49%
Non-Labor Expenses:					
Professional Services					
5200					
5210	District Engineering Services	\$ 50,000	\$ 50,000	\$ 50,000	0%
5220	Legal Services	\$ 4,000	\$ -	\$ 4,000	0%
5221	LAFCO Fees - Annexation	\$ 19,500	\$ 100	\$ 19,500	0%
5222	State Board - Annexation Fees	\$ 900	\$ 300	\$ 900	0%
	Total Professional Services	\$ 74,400	\$ 50,400	\$ 74,400	0%
	Total Development Expenses	\$ 79,877	\$ 60,500	\$ 82,558	3%

LEUCADIA WASTEWATER DISTRICT FISCAL YEAR 2027 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 2027 Capital Acquisition Program include the purchases of a vactor truck, CCTV van replacement, CCTV equipment, a spare chopper pump, and critical inventory.

For the Recycled Water Facilities, a key component of the fiscal year 2027 Capital Acquisition Program includes the purchase of tube settlers.

**Leucadia Wastewater District
Fiscal Year 2027 Capital Budget
Capital Acquisition Expense Summary**

<u>Account</u>	<u>Description</u>	<u>FY 2026 Budget</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Budget</u>	<u>% Change Bud to Bud</u>
Wastewater (LWD Facilities)					
6310	Vehicle Acquisition	\$ 105,000	\$ 98,579	\$ 947,000	802%
6320	Buildings & Grounds	\$ 15,000	\$ 3,540	\$ 15,000	0%
6350	Sewer Maintenance Equipment	\$ 56,000	\$ 56,000	\$ 41,000	-27%
6360	Office Equipment	\$ 115,530	\$ 115,517	\$ 74,700	-35%
6380	Pump Station Equipment	\$ 150,000	\$ 85,551	\$ 50,000	-67%
Wastewater (Batiquitos Facilities)					
6380	Bat. Pump Station Equipment	\$ 60,000	\$ 52,811	\$ 80,500	34%
Total Wastewater Facilities		<u>\$ 501,530</u>	<u>\$ 411,998</u>	<u>\$ 1,208,200</u>	141%
Recycled Water					
6390	AWT Equipment	\$ 89,000	\$ 96,231	\$ 98,000	10%
Total Recycled Water Facilities		<u>\$ 89,000</u>	<u>\$ 96,231</u>	<u>\$ 98,000</u>	10%
Total Capital Acquisitions		<u><u>\$ 590,530</u></u>	<u><u>\$ 508,229</u></u>	<u><u>\$ 1,306,200</u></u>	121%

**Leucadia Wastewater District
Fiscal Year 2027 Capital Budget
Capital Acquisition Expense Detail**

Acct #	Description	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	% Change Bud to Bud
6300	Capital Acquisitions				
Wastewater (Leucadia Facilities)					
50-99-0000- 6310	Vehicle Acquisition				
	Golf Cart Replacement	\$ 25,000	\$ 22,094	\$ -	-100%
	Mini-Jetter Replacement	\$ 80,000	\$ 76,485	\$ -	-100%
	CCTV Van Replacement	\$ -	\$ -	\$ 147,000	100%
	Vactor Truck	\$ -	\$ -	\$ 800,000	100%
	Subtotal Vehicle Acquisition	\$ 105,000	\$ 98,579	\$ 947,000	802%
50-99-0000- 6320	Buildings & Grounds				
	Misc. Equipment	\$ 15,000	\$ 3,540	\$ 15,000	0%
	Subtotal Buildings & Grounds	\$ 15,000	\$ 3,540	\$ 15,000	0%
50-99-0000- 6350	Sewer Maintenance Equipment				
	Replace CCTV Equipment	\$ 35,000	\$ 35,000	\$ 20,000	-43%
	Critical Inventory (Domes/Rings/Couplings)	\$ 14,000	\$ 14,000	\$ 14,000	0%
	Vactor Nozzle Kit	\$ 7,000	\$ 7,000	\$ 7,000	0%
	Subtotal Sewer Maintenance Equipment	\$ 56,000	\$ 56,000	\$ 41,000	-27%
50-99-0000- 6360	Office Equipment				
	Surface Pro Tablet Replacements (3)	\$ 3,400	\$ 2,487	\$ -	-100%
	Upgrade Servers	\$ 16,200	\$ 16,141	\$ 17,200	
	Server Hard Drive Replacements	\$ 16,400	\$ 16,393	\$ -	
	Cloud Migration Projects	\$ 19,530	\$ 16,082	\$ 14,000	
	Wellness Room	\$ 60,000	\$ 61,189	\$ -	-100%
	AI Implementation	\$ -	\$ 3,225	\$ 12,500	100%
	3D Map	\$ -	\$ -	\$ 11,000	100%
	Misc Equipment	\$ -	\$ -	\$ 20,000	100%
	Subtotal Office Equipment	\$ 115,530	\$ 115,517	\$ 74,700	-35%
50-99-0000- 6380	Pump Station Equipment				
	LPS Scrubber Blower	\$ 55,000	\$ 46,551	\$ -	-100%
	LPS VFD Contactors (3)	\$ 12,000	\$ 12,000	\$ -	-100%
	Crane Repairs	\$ 25,000	\$ 22,000	\$ -	-100%
	Pump Rebuilds	\$ 33,000	\$ -	\$ 30,000	-9%
	Surge Tank Rehab	\$ 5,000	\$ 5,000	\$ -	-100%
	Misc. Equipment	\$ 20,000	\$ -	\$ 20,000	0%
	Subtotal Pump Station Equipment	\$ 150,000	\$ 85,551	\$ 50,000	-67%

**Leucadia Wastewater District
Fiscal Year 2027 Capital Budget
Capital Acquisition Expense Detail**

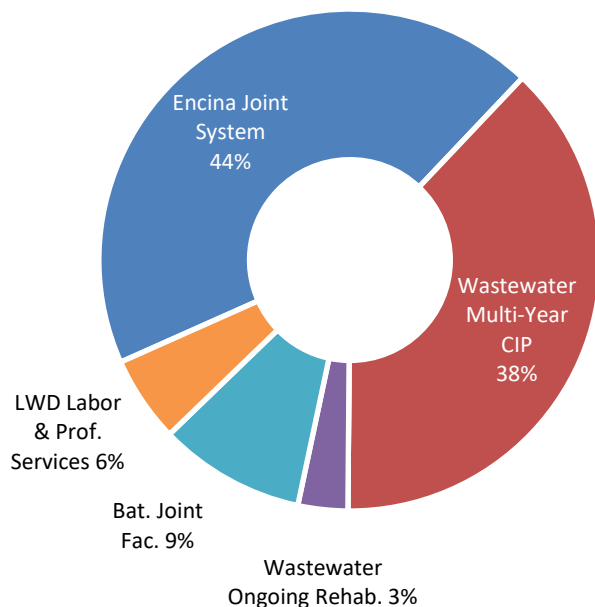
Acct #	Description	FY 2026 Budget	FY 2026 Projected	FY 2027 Budget	% Change Bud to Bud
<u>Wastewater (Batiquitos Joint Facilities)</u>					
50-99-0022- 6380	Pump Station Equipment				
	Spare Chopper Pump	\$ 35,000	\$ 37,811	\$ 38,000	9%
	Surge Tank/Header Rehab	\$ 5,000	\$ 5,000	\$ -	-100%
	Misc. Equipment	\$ 20,000	\$ 10,000	\$ 20,000	0%
	Makeup Air Fan	\$ -	\$ -	\$ 22,500	100%
	Subtotal Batiquitos Joint Facilities Equipment	\$ 60,000	\$ 52,811	\$ 80,500	34%
	TOTAL WASTEWATER FACILITIES	\$ 501,530	\$ 411,998	\$ 1,208,200	141%
<u>Recycled Water Facilities</u>					
50-99-0019- 6390	AWT Equipment				
	Sand Filter Sluice Gates	\$ 39,000	\$ 41,652	\$ -	-100%
	Recycle Water Pump Rehab	\$ 40,000	\$ 54,579	\$ -	-100%
	Misc. Equipment	\$ 10,000	\$ -	\$ 10,000	0%
	Tube Settlers (Honeycombs)	\$ -	\$ -	\$ 88,000	100%
	Subtotal AWT Equipment	\$ 89,000	\$ 96,231	\$ 98,000	10%
	TOTAL RECYCLED WATER FACILITIES	\$ 89,000	\$ 96,231	\$ 98,000	10%
	Total Capital Acquisitions	\$ 590,530	\$ 508,229	\$ 1,306,200	121%

LEUCADIA WASTEWATER DISTRICT FISCAL YEAR 2027 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 FY27 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 FY27. 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 FY27 budget includes carryover appropriations for the Diana Pump Station Upgrade, FY26 Gravity Pipeline Rehabilitation, Anode Replacements, La Costa Pump Station Replacement, and Encina Capital Improvement Projects. An additional appropriation is added in FY27 for the construction of the La Costa Pump Station Replacement and Anode Replacements. Lastly, new appropriations are included for the FY27 Gravity Pipeline Rehabilitation, Hazard Mitigation Plan Update, 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 FY27.

**LEUCADIA WASTEWATER DISTRICT
CAPITAL PROGRAM - CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS SUMMARY
FISCAL YEAR 2027**

Location Code	Projects	Prior Appropriations	Projected Cumulative Expenditures	Projected Remaining Appropriations	Projected Carryover	FY 2027 Appropriation	Projected Remaining CIP Appropriation
		1	2	3 = (1 - 2)	4	5	6 = (4 + 5)
Wastewater Program							
<i>Leucadia Facilities Multi-year CIP:</i>							
0372	Diana Pump Station Upgrade	\$ 1,964,800	\$ 1,052,500	\$ 912,300	\$ 912,300	\$ -	\$ 912,300
0392	FY 2026 Gravity Pipeline Project	\$ 1,300,000	\$ 86,550	\$ 1,213,450	\$ 1,213,450	\$ -	\$ 1,213,450
0394	La Costa Pump Station Replacement	\$ 525,000	\$ 525,000	\$ -	\$ -	\$ 7,045,000	\$ 7,045,000
0393	Anode Replacement	\$ 90,000	\$ 750	\$ 89,250	\$ 89,250	\$ 70,000	\$ 159,250
0387	L1 Condition Assessment	\$ 300,000	\$ 83,025	\$ 216,975	\$ 216,975	\$ -	\$ 216,975
0398	FY 2027 Gravity Pipeline Project	\$ -	\$ -	\$ -	\$ -	\$ 790,000	\$ 790,000
0399	Hazard Mitigation Plan Update	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
	Leucadia Multi-year CIP Total:	\$ 4,179,800	\$ 1,747,825	\$ 2,431,975	\$ 2,431,975	\$ 7,930,000	\$ 10,361,975
<i>Leucadia Facilities Ongoing Rehabilitation:</i>							
0077	Misc. Pipeline/Manhole/PS Rehabilitation	\$ 185,000	\$ 185,000	\$ -	n/a	\$ 185,000	\$ 185,000
0323	Lateral Repl./Backflow Preventer Program	\$ 70,000	\$ 53,500	\$ 16,500	n/a	\$ 70,000	\$ 70,000
	Leucadia Rehab Total:	\$ 255,000	\$ 238,500	\$ 16,500	n/a	\$ 255,000	\$ 255,000
<i>Batiquitos Joint Facilities:</i>							
0396	Anode Replacement	\$ 110,000	\$ 750	\$ 109,250	\$ 109,250	\$ 150,000	\$ 259,250
0397	Batiquitos Pump Station Drywell Concrete Repair	\$ 730,000	\$ 730,000	\$ -	\$ -	\$ -	\$ -
0400	B3 Force Main Condition Assessment	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
	Jointly-Owned Facilities Total:	\$ 840,000	\$ 730,750	\$ 109,250	\$ 109,250	\$ 250,000	\$ 359,250
<i>Encina Joint System:</i>							
0072	Capital Improvement Projects	\$ 6,380,186	\$ 3,788,122	\$ 2,592,064	\$ 2,590,064	\$ 3,683,869	\$ 6,273,933
	Planned Asset Replacement	\$ 284,592	\$ 285,000	\$ (408)	n/a	\$ 278,208	\$ 278,208
	Capital Acquisitions	\$ 116,424	\$ 116,000	\$ 424	n/a	\$ 84,840	\$ 84,840
	EWA Capital Program Total	\$ 6,781,202	\$ 4,189,122	\$ 2,592,080	\$ 2,590,064	\$ 4,046,917	\$ 6,636,981
0302	Professional Services	\$ 25,000	\$ -	\$ 25,000	n/a	\$ 25,000	\$ 25,000
0499	LWD Labor	\$ 475,499	\$ 475,000	\$ 499	n/a	\$ 516,557	\$ 516,557
	CAPITAL PROGRAM TOTAL	\$ 12,556,501	\$ 7,381,197	\$ 5,175,304	\$ 5,131,289	\$ 13,023,474	\$ 18,154,763

LEUCADIA WASTEWATER DISTRICT FISCAL YEAR 2027 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. In 2024, the District purchased an easement across the street from the Beach Walk Homeowner’s Association (HOA) to accommodate the upgrades and emergency generator. In June 2025, the construction contract was awarded and work is currently ongoing. There is no additional appropriation required for FY27.

FY27 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. Project design is scheduled to be completed in June 2026. There is no additional appropriation for FY27.



FY27 Appropriation

None

Anode Replacement – Leucadia Pump Station (L1/L2) Force Mains (Location Code No. 0393)



In March 2024, the annual Force Main and Pump Station Corrosion Protection Analysis Report recommended to supplement the level of cathodic protection on the L1 and L2 force mains by adding a total of ten magnesium anodes, two anodes at five 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 which operate under pressure to transport sewage. These pipelines are vulnerable to external corrosion when buried underground

and to mitigate this risk, cathodic protection helps to extend the pipeline’s lifespan and maintaining wastewater system reliability. While initial funding was secured in FY26, this FY27 appropriation provides the supplemental funds necessary to cover construction costs.

FY27 Appropriation

\$70,000

La Costa Pump Station Replacement (Location Code No. 0394)



The Fiscal Year 2026 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. Project design is scheduled to be completed in August 2026 and expected to be awarded in late 2026. The FY27 appropriation includes funding for project soft costs and

construction.

FY27 Appropriation

\$7,045,000

Fiscal Year 2027 Gravity Pipeline Rehabilitation (Location Code No. 0398)

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 which is a prioritized listing of all gravity pipeline and manhole defects requiring repair and/or rehabilitation. The Fiscal Year 2027 Gravity Pipeline Rehabilitation Project will use the Cured-In-Place Pipe (CIPP) lining construction method for 18 pipeline segments totaling about 4,400 linear feet. The FY27 appropriation includes funding for project design, soft costs, and construction.



FY27 Appropriation

\$790,000

Hazard Preparedness and Mitigation Plan Update (Location Code No. 0399)

The District originally developed the Hazard Preparedness and Mitigation Plan (HMP) in 2015 in order to identify potential natural hazard vulnerabilities and prioritize hazard mitigation action items on a hazard-level, vulnerability, and profitability basis. The HMP was last updated in 2021. The overall goal of the HMP is to reduce the potential for damage to District assets from natural hazards, which provides protection for the environment and public health due to wastewater discharges. The FY27 appropriation includes funding for the estimated cost for this update.

FY27 Appropriation

\$25,000

Wastewater Enterprise Ongoing Rehabilitation

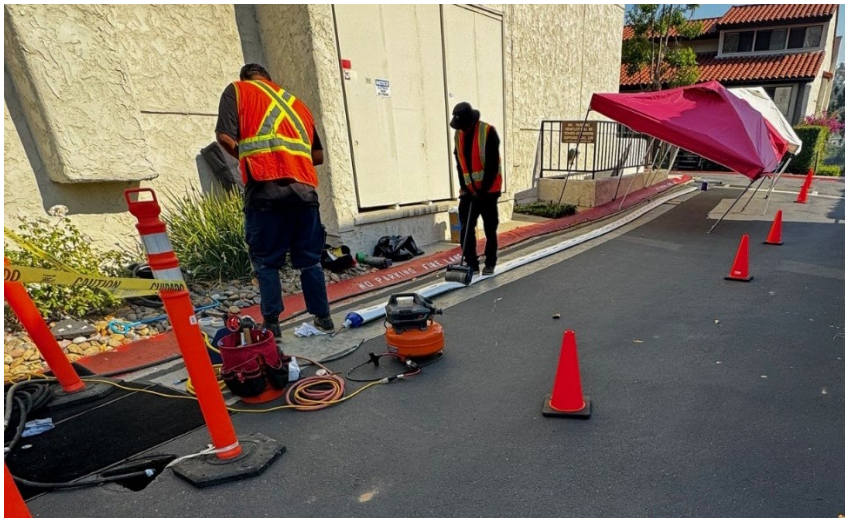
Miscellaneous Pipeline/Manhole/Pump Station Rehabilitation (Location Code No. 0077)

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.



FY27 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

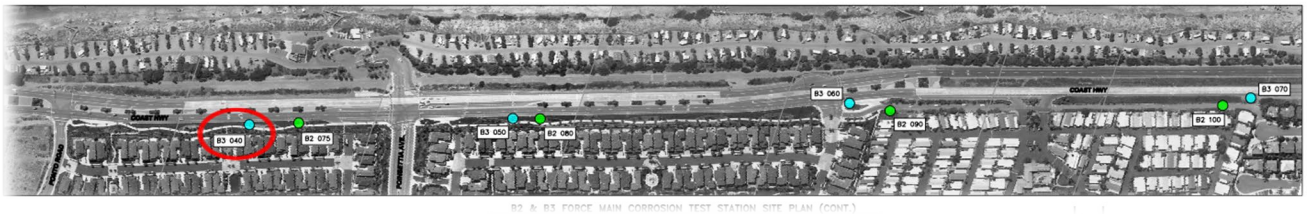
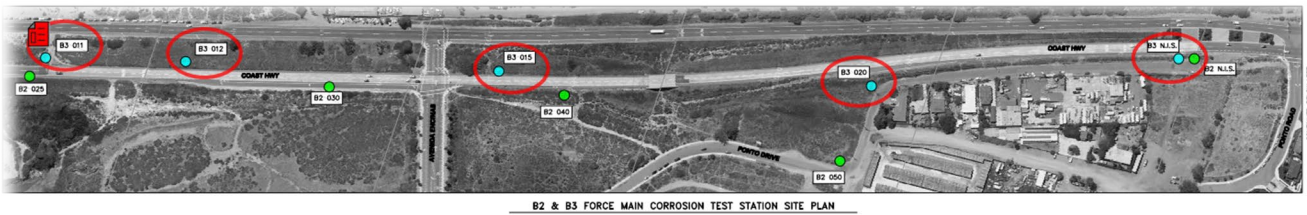
reduces capacity in both the District's sewer system and at the Encina Wastewater Authority which increases the risk of SSOs, beach closures, residential flooding, and regulatory violations. Obstructions such as root intrusion also pose a threat to the property owner and the District. To enhance system 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.

FY27 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 which operate under pressure to transport sewage. These pipelines are vulnerable to external corrosion when buried underground and to mitigate this risk, cathodic protection helps to extend the pipeline's lifespan and maintaining wastewater system reliability. While initial funding was secured in FY26, this FY27 appropriation provides the supplemental funds necessary to cover construction costs.



FY27 Appropriation

\$150,000

Batiquitos Pump Station (B3) Force Main Condition Assessment (Location Code No. 0400)

The 2023 Asset Management Plan included a recommendation to conduct a condition assessment on the B3 force main - a 10,000 foot pipeline installed in 1988 and includes about 8,300 linear feet of original 24-inch ductile iron pipe. Following the Smartball's successful performance during the L1 force main inspection in Fiscal Year 2026, the District recommends the use of this technology for the B3 force main condition assessment. The Smartball provides a cost-effective, comprehensive evaluation of the entire force main length, identifying critical issues such as leaks, metal loss (corrosion), air/gas pockets, internal buildup, and hydraulic grade line conditions. The FY27 budget includes funding for the District to utilize a Smartball in order to complete the condition assessment.

FY27 Appropriation

\$100,000

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 FY27 EWA budget includes funding for the FY27 Major Rehabilitation Projects, Planned Asset Replacement, Capital Acquisition, EWA Labor, and Professional Services. LWD's portion of this work totals \$4,046,917 which is comprised of: \$3,683,869 for Capital Projects, \$278,208 for Planned Asset Replacement, and \$84,840 for Capital Acquisitions.

FY27 Appropriation **\$4,046,917**

Professional Services (Location Code No. 0302) **\$25,000**

LWD Labor (Location Code No. 0499) **\$516,557**

TOTAL NEW FY27 CIP APPROPRIATIONS **\$ 13,023,474**

TOTAL PRIOR YEAR CARRYOVER **\$ 5,131,289**

TOTAL CIP APPROPRIATIONS **\$ 18,154,763**

Description	Account No.	FY 2026 Budget	FY 2027 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	\$ -
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	\$ 50,000
Consultant Engineering Services-Design	50-51-0394-5211	\$ 500,000	\$ -
Office Engineering	50-51-0394-5211	\$ -	\$ 75,000
Construction Management	50-51-0394-5212	\$ -	\$ 400,000
District Engineering Services	50-51-0394-5213	\$ 10,000	\$ 15,000
Legal	50-51-0394-5220	\$ -	\$ 5,000
Construction	50-51-0394-6499	\$ -	\$ 6,500,000
Total La Costa Pump Station Replacement		\$ 525,000	\$ 7,045,000
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	\$ 70,000
Total Anode Replacement		\$ 90,000	\$ 70,000
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	\$ -	\$ -
Legal	50-51-0387-5220	\$ -	\$ -
Construction	50-51-0387-6499	\$ -	\$ -
Total L1 Condition Assessment		\$ -	\$ -
FY 2027 Gravity Pipeline Project	0398		
Direct Labor	50-51-0398-4110	\$ -	\$ 13,000
Consultant Engineering Services-Design	50-51-0398-5211	\$ -	\$ 60,000
Office Engineering	50-51-0398-5211	\$ -	\$ 15,000
Construction Management	50-51-0398-5212	\$ -	\$ 60,000
District Engineering Services	50-51-0398-5213	\$ -	\$ 5,000
Legal	50-51-0398-5220	\$ -	\$ 2,000
Construction	50-51-0398-6499	\$ -	\$ 635,000
Total FY 2027 Gravity Pipeline Project		\$ -	\$ 790,000
Hazard Mitigation Plan Update	0399		
Direct Labor	50-51-0399-4110	\$ -	\$ 5,000
Consultant Engineering Services-Design	50-51-0399-5211	\$ -	\$ 15,000
Office Engineering	50-51-0399-5211	\$ -	\$ -
Construction Management	50-51-0399-5212	\$ -	\$ -
District Engineering Services	50-51-0399-5213	\$ -	\$ 5,000
Legal	50-51-0399-5220	\$ -	\$ -
Construction	50-51-0399-6499	\$ -	\$ -
Total Hazard Mitigation Plan Update		\$ -	\$ 25,000

Description	Account No.	FY 2026 Budget	FY 2027 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	\$ 3,500
Program costs	50-51-0323-6499	\$ 67,500	\$ 66,500
Total Lateral Repl./Backflow Preventer Program		\$ 70,000	\$ 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	\$ 150,000
Total Anode Replacement		\$ 110,000	\$ 150,000
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	\$ -
B3 Force Main Condition Assessment	0400		
Direct Labor	50-51-0400-4110	\$ -	\$ 10,000
Consultant Engineering Services-Design	50-51-0400-5211	\$ -	\$ 80,000
Office Engineering	50-51-0400-5211	\$ -	\$ -
Construction Management	50-51-0400-5212	\$ -	\$ -
District Engineering Services	50-51-0400-5213	\$ -	\$ 10,000
Legal	50-51-0400-5220	\$ -	\$ -
Construction	50-51-0400-6499	\$ -	\$ -
Total B3 Force Main Condition Assessment		\$ -	\$ 100,000
Encina Joint Treatment Facility			
Encina Joint Treatment Facilities Capital Program	0072		
<u>Capital Projects</u>			
Direct Labor	50-51-0072-4110	\$ 12,000	\$ 15,000
Capital Improvement Projects / Capital Labor	50-51-0072-6420	\$ 3,477,143	\$ 3,668,869
Total Capital Projects		\$ 3,489,143	\$ 3,683,869
Planned Asset Replacement & Rehabilitation	50-51-0072-6420	\$ 284,592	\$ 278,208
Capital Acquisitions	50-51-0072-6420	\$ 116,424	\$ 84,840
Total Encina Joint Treatment Facilities Capital Program		\$ 3,890,159	\$ 4,046,917
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	\$ 247,925	\$ 278,816
Administration Labor	50-51-0499-6995	\$ 227,574	\$ 237,741
Total LWD Labor		\$ 475,499	\$ 516,557
Subtotal LWD		\$ 4,910,499	\$ 8,976,557
Subtotal EWA		\$ 3,890,159	\$ 4,046,917
TOTAL CIP PROGRAM		\$ 8,800,658	\$ 13,023,474