

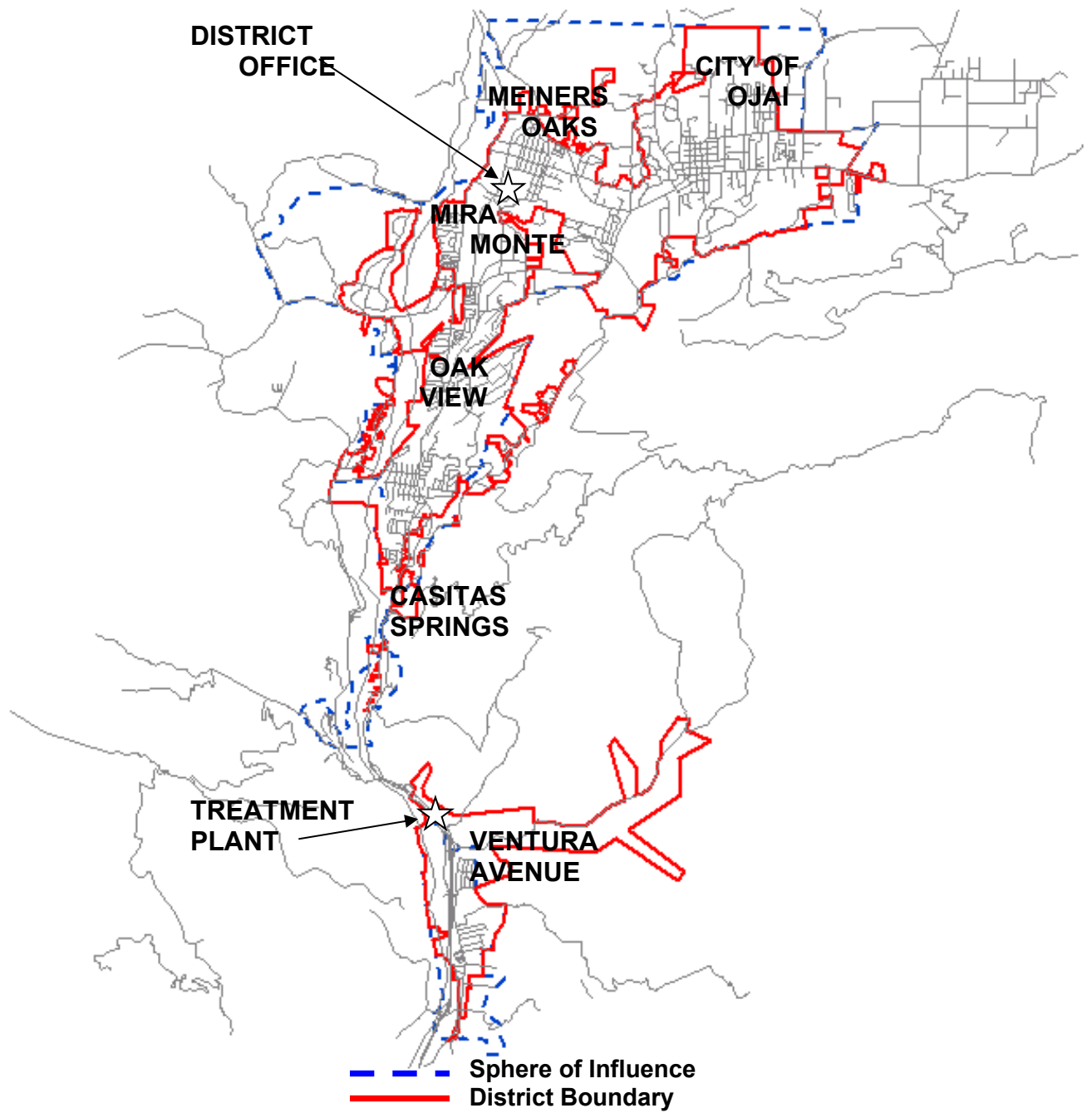
OJAI VALLEY SANITARY DISTRICT



**Final Budget
Fiscal Year
2025-26**

Adopted April 28, 2025

Ojai Valley Sanitary District



**OJAI VALLEY SANITARY DISTRICT
2025 BOARD OF DIRECTORS**

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STAFF

Scott Meckstroth	General Manager
Alison Young	Asst. General Manager-Administration
Richard Nack	CIP Project Administrator
Bradshaw Pruitt	TP/CS Operations Manager
Dennis McNulty	District Legal Counsel

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EXECUTIVE SUMMARY

Executive Summary

April 28, 2025

Board of Directors
Ojai Valley Sanitary District
Ojai, CA 93023

FISCAL YEAR 2025-26 FINAL BUDGET

Presented herein is the Ojai Valley Sanitary District (OVSD) Final Budget for Fiscal Year 2025-2026.

OVSD Staff utilized the Maintenance database, the Customer Service Database, reviewed the asset management plans and Operations and Maintenance (O&M) budgets, and Pre-treatment and Private Sewer Lateral programs in preparation of this Budget. The following Major Drivers were also considered:

- The likelihood and timing of receiving the requested \$3.9M reimbursement from FEMA for the 2023 Creek Road, Bike Path and Foster Park emergency projects
- The likelihood, timing and charge of fines levied for the January 2023 Sanitary Sewer Overflow (SSO)
- Staffing and succession planning
- Pay as you go
- TMDL and denitrification program implementation
- Inflow and infiltration (I&I) control
- Laterals, roots, rags and protrusions
- Collection system rehabilitation
- Treatment plant optimization
- Spill prevention
- Changes to legislation that may affect district revenue
- Inflation

District management is continuing to hone a plan with a time horizon of over 20 years. A comprehensive approach indicates that the following noted areas play an important role in meeting the environmental discharge requirements, maintaining a fiscally conservative business approach, and maintaining and operating safe collection and treatment systems meeting industry standards.

- Collection System Rehabilitation and I&I Control
 - Quantify deficiencies
 - Aging system rehabilitation, reconstruction and lining
 - Lateral Program
 - Enhanced Root, Rag and Grease maintenance
 - I&I reduction for groundwater protection and nutrient reduction

- Treatment Plant Optimization
 - TMDL and Denitrification Compliance
 - Enhanced Constituent testing and Control
 - Nutrient and Constituent removals
 - Energy Efficiency with use of Tesla Battery
 - Study the effects of increased flow due to near historic rain levels
- Capital Improvement Program Implementation
- Staffing Retirements
- Reserve Fund Enhancement and Fiscal Management

This budget has been prepared to address the Major Drivers listed above.

This Final Budget has been prepared with the following information:

- 3.5% increase in wages projecting the CPI increase
- No increase in employee cafeteria benefits
- 4% increase in proposed rates
- Continued Enhanced Collection System Investment
- Operation of the TMDL and denitrification program

Income

Sewer service charges comprise 84.6% of the District's revenue. Property tax constitutes approximately 11% of the District's revenue. Interest and fees constitute the remaining 4% of revenue. The proposed budget includes an increased total income of 4.3%.

Staff has increased the projected interest rate and interest income the District will receive on investments over the next year based on increased interest rates.

O&M

The proposed O&M budget has been increased 15.9% from FY 2024-2025 based on actual operational needs and consideration of inflation increasing the overall cost of goods and services. Legal fees have also increased consistently from the prior fiscal years.

Reserves

Non-negotiable contributions to the 2016 Refunding Bond and an internal SRF contribution are budgeted at \$330,000 and \$500,000, respectively. Contributions defined by Resolution to the Equipment Replacement Reserve and Vehicle Replacement reserve are budgeted at \$150,000 and \$202,546, respectively. The budget includes a \$289,165 discretionary contribution to the Collection System Replacement reserve. Given possible FEMA reimbursements totaling \$3.9M, no contributions are budgeted to the following reserves: Treatment Plant Replacement, Building Reserve, and Contingency & Stabilization Fund.

The 2016 Refunding Bond issue refinanced both the 2003 and 2007 bonds into one issue. Due to the payment distribution requirements of the 2003 Bond repayment of the balance of this issue was accounted for separately until fiscal year 24/25. The 2003 Bond collection was satisfied September 2024. Existing 2003 Bond reserves will likely be reallocated to the Contingency & Stabilization fund in or around October 2025.

CIP

The Ojai Valley Sanitary District (OVSD) formed in May 1985 through the consolidation of the Ventura Avenue, Oak View, and Meiners Oaks Sanitary Districts, and the Sanitation Department of the City of Ojai. The predecessor Districts were established in the early 1960s in conjunction with construction of the Oak View Treatment Plant which served them as well as the City of Ojai. Ojai's oldest sections were originally served by sewers and a treatment plant built in the 1920s. The wastewater treatment plant (WWTP) site was originally the Oak View Sanitary District site. The Oak View WWTP was constructed in 1962 and expanded in 1964, 1976, and 1982. Following the merger, the Ojai Valley Sanitary District WWTP was significantly upgraded in 1997. The OVSD WWTP utilizes some facilities from each phase of the Oak View WWTP as well as the modified sand filters to meet lower total nitrogen discharge requirements.

The OVSD collection system entails about 107 miles of gravity sewer lines and about 1,800 manholes. From a risk perspective, existing asbestos cement pipe (ACP), existing techite pipe, and existing pipelines routed near drainage courses are the best immediate opportunities for capital improvement projects. Routine manhole frame, cover and structure rehabilitation are also important improvement projects. Staff are in the process of evaluating the collection system and formulating Collection System Capital Improvement Plan(CIP). Preliminary results indicate expected annual expenditures of \$1.5 million to \$1.8 million annually.

The WWTP is regulated through the National Pollutant Discharge Elimination System (NPDES) permit, which is renewed every 5 years and typically imposes stricter requirements for various plant effluent limits. The existing NPDES permit became effective February 1, 2024. The WWTP is required to be in compliance with lower seasonal effluent limits for total nitrogen effective June 28, 2025.

The major process equipment for the WWTP was installed during the 1997 upgrade. Staff utilizes a maintenance tracking system developed in Mobile MMS to track and schedule maintenance "work orders." The typical design life for major equipment is 5 to 30 years. Through Staffs' proactive maintenance and immediate repair, major equipment at the WWTP remains in service. However, Staff is realizing, as we rebuild and face major maintenance that many of the mechanical components have been discontinued and parts are no longer available. Staff anticipates that this will be a continuing issue, so the CIP plan will

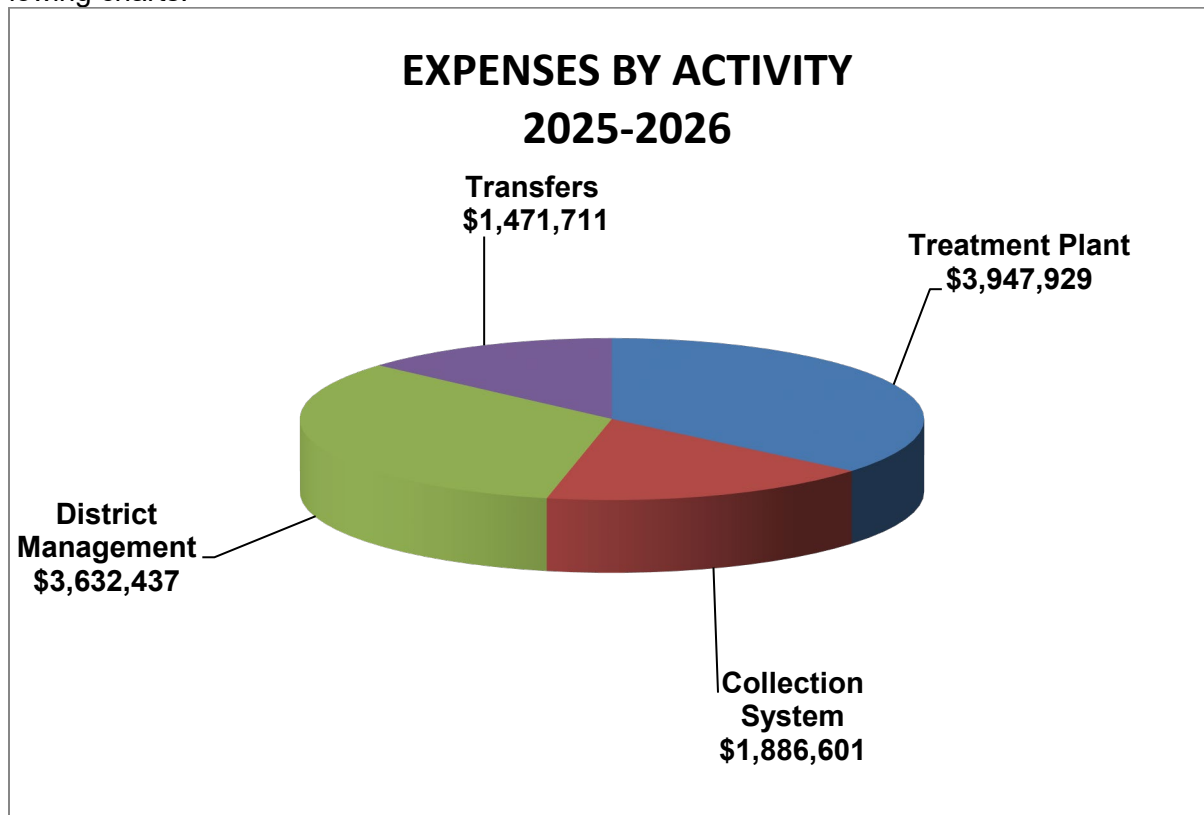
phase replacement of major equipment in the coming years. There are currently nearly \$40 million dollars of projects that are being tracked, in a one year, 5 year, and 20-year planning effort. All projects will continue to be evaluated. If appropriate, projects will be programmed using pay-as-you-go methods to complete the projects when funds are available, avoiding long-term bond and interest costs.

Operating Budget

The operating budget is the routine operation and maintenance of District facilities and services at their existing service level and does not directly include funds for upgrades, increased capacity, or betterments. The operating budget is broken down in several different ways in the following material.

Expenses By Activity

Historically the District has used its funds for four major activities: Treatment Plant, Collection System, District Management and transfers to specific reserves. A transfer is not really an activity, but rather the source of funding for special projects. Transfers will be explored in more depth below. The budget is broken down into these four activities as shown in the following charts.

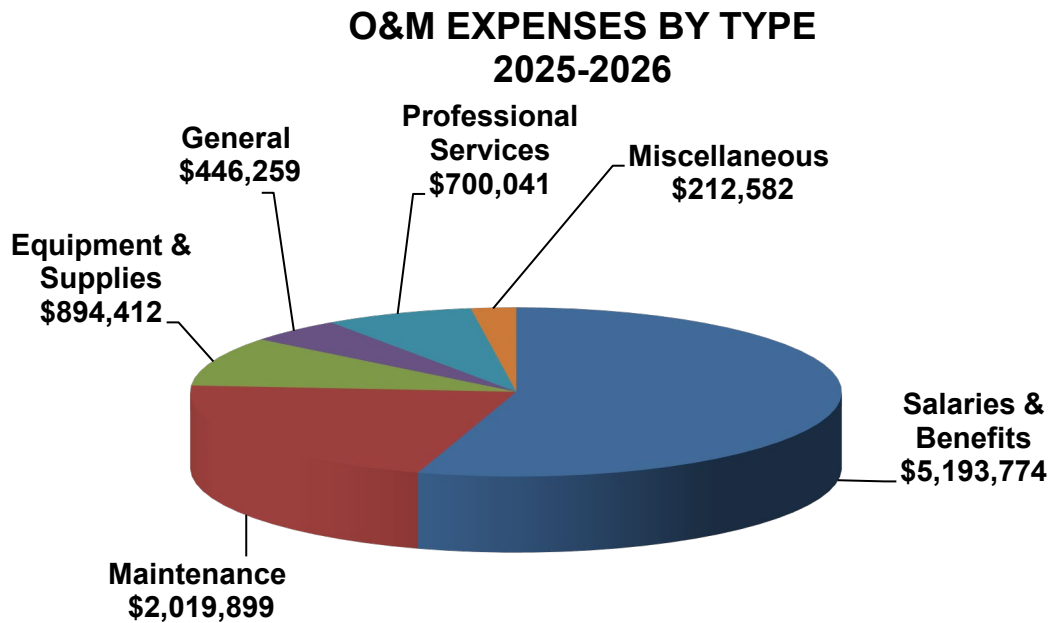


The following table compares the FYs 25-26 budget to the current year budget.

Expense Summary By Activity	FY 24-25	Pct	FY 25-26	Pct
Treatment Plant	\$3,435,508	33%	\$3,947,929	36%
Collection System	\$1,670,764	16%	\$1,886,601	17%
District Management	\$3,062,828	29%	\$3,632,437	33%
Transfers	\$2,379,000	23%	\$1,471,711	13%
	-----		-----	
Totals	\$10,548,100		\$10,938,678	

O&M Expenses By Type

Treatment Plant, Collection System and District Management budgets are a reflection of the on-going activities of the District. It is interesting to note how the same expense type varies from one activity to another. For example, routine professional services are higher in District Management because of the high cost of lawyers, auditors, etc. than it is in field operations for engineers to support day-to-day operations. The following chart shows how the budget is allocated to different expense types.



The following table details the breakdown of these expenses to each activity.

O&M Expense by Type 2025/26	T/P	C/S	D/M	Total	Pct
Salaries & Benefits	2,004,994	1,398,868	1,789,912	\$5,193,774	55%
Maintenance	1,277,800	370,500	371,599	\$2,019,899	21%
Equipment & Supplies	539,900	46,725	307,787	\$894,412	9%
General	1,000	750	444,509	\$446,259	5%
Professional Services	75,700	28,250	596,091	\$700,041	7%
Miscellaneous	48,535	41,508	122,539	\$212,582	2%
Totals	3,947,929	1,886,601	3,632,437	\$9,466,967	

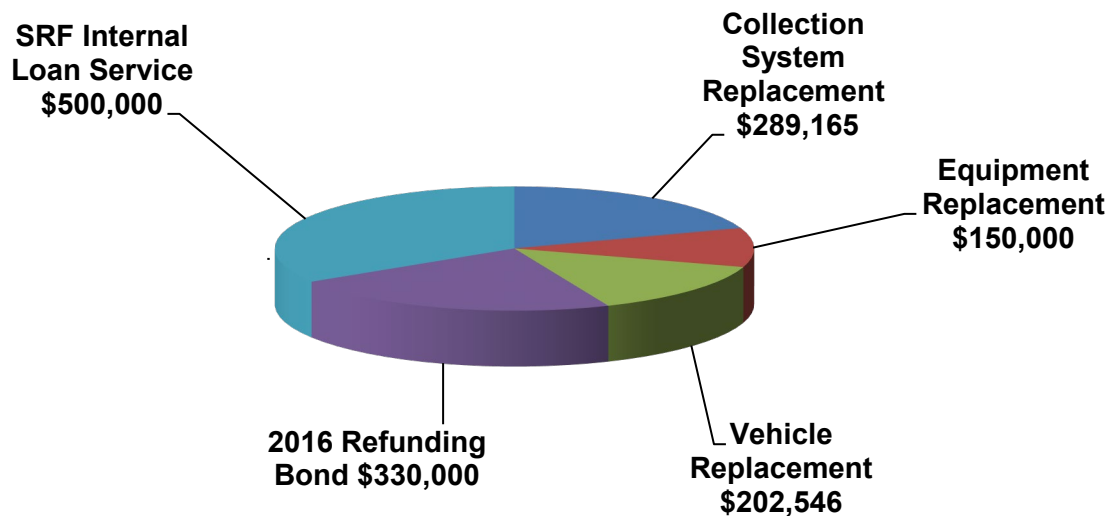
The Salaries & Benefits category for this fiscal year have increased from previous years due to a recent board approved salary schedule adjustment. This category remains appropriate for the size of the District.

Transfers By Destination

Transfer from the General Fund to reserves is the primary mechanism used to fund capital projects and the various special reserves.

For fiscal year 2025-2026's budget the following chart shows the destination or intended use of the transfers.

TRANSFERS BY DESTINATION 2025-2026



The following table shows the transfers in tabular form.

Transfer Destination	Transfer Amount for 2025/26
Treatment Plant Replacement	\$0
Collection System Replacement	\$289,165
Equipment Replacement	\$150,000
Vehicle Replacement	\$202,546
Building Reserve	\$0
2016 Refunding Bond	\$330,000
SRF Internal Loan Service	\$500,000
Contingency & Stabilization	\$0
	\$1,471,711

***Red highlighted reserve funds are restricted; see Reserve narrative for details.**

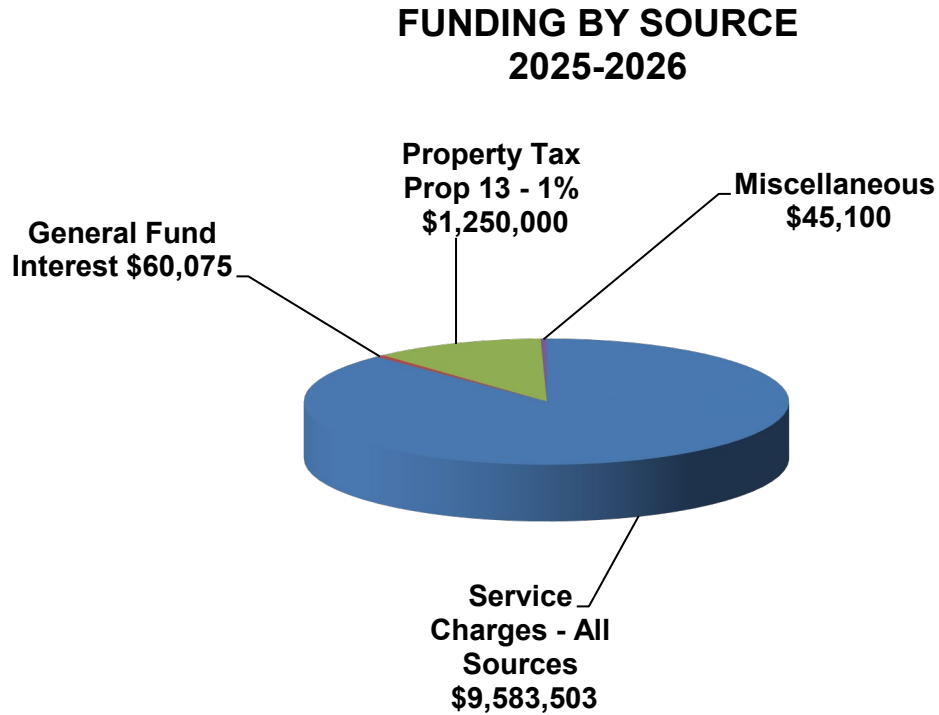
The uses of the various reserve funds are presented in greater detail in Sections 2 and 3 of the budget.

Personnel

The District workforce consists of 21 full-time positions.

Funding

As can be seen in the charts below, the majority of funding for the budget is from the sewer service charge.



The following table shows the funding in tabular form.

Description	Amount	Pct
Service Charges - All Sources	\$9,583,503	88%
General Fund Interest	\$60,075	Less than 1%
Property Tax (Prop 13 - 1%)	\$1,250,000	11%
Miscellaneous	\$45,100	Less than 1%

Total	\$10,938,678	

Service Charge Rates – Fiscal Year 2025-2026

The current sewer service charge rate is set at \$61.67, which was effective July 1, 2024.

Service Area	Basic Service
Oak View	61.67
Ojai	61.67
Meiners Oaks	61.67
Ventura Avenue	61.67

An Increase In basic sewer rate is being proposed in the 2025/26 FY budget

Service Area	FY24-25 Rate	FY25-26 Rate	% Chg
Oak View	61.67	64.14	4
Ojai	61.67	64.14	4
Meiners Oaks	61.67	64.14	4
Ventura Avenue	61.67	64.14	4

2025-2026 DEBT SERVICE & RESERVES

Reserves

The transfers into the reserves (other than Debt Service) total \$741,711. Each respective reserve balance will earn interest throughout the fiscal year. Estimated interest is calculated in section 2.

Debt Service

The transfer into the 2016 Refunding Bond debt service is \$330,000 After expenses to pay principal, interest and trustee charges on the various debts, the outstanding debt owed will be reduced per the amounts shown in section 3.

SUMMARY

The Fiscal Year 2025-26 Final Budget continues the District's history of responsible fiscal management. Available resources are focused on maintaining services and programs essential to District facilities and improving the quality of service to the customers of the District with minimal rate increases.

Scott Meckstroth
General Manager

OJAI VALLEY SANITARY DISTRICT



**Final Budget
Fiscal Year
2025-2026**

SECTION 1

Operating Budget

FY 2025-2026

Section 1 – Operating Budget

Introduction

The operating activities of the District are organized as follows:

- ❖ Facilities
- ❖ Staffing
- ❖ Expenses
 - ❖ Treatment Plant
 - ❖ Collection System
 - ❖ District Management
- ❖ Income
 - ❖ Service Charges
 - ❖ Other Sources

Each of these items is described in the following pages in greater detail.

FACILITIES

The sewerage facilities operated by the District include:

- ❖ 120 miles of sewage collection pipelines ranging in size from 6" to 24", operated and maintained by five Collection System personnel using a combination cleaning truck and a truck equipped with CCTV video inspection equipment.
- ❖ 9 sewage siphons with pipe sizes ranging from 4" to 16" and lengths of 82' to 3,300.'
- ❖ 4 sewage lift stations (Orchard Rd. LS, Santa Ana #1, Santa Ana #2, Rancho Matilija); 8 pumps operate at these four lift stations, with 4 standby generators.
- ❖ Sewage treatment plant with a rated capacity of 3.0 million gallons per day average dry weather flow, operated and maintained by six Treatment Plant personnel.
- ❖ The sewage treatment plant operates 57 pumps ranging from 1 gpm chemical feed pumps to 2,400 gpm influent raw sewage pumps to move the wastewater through the treatment process, plus blowers, mixers, and related process equipment.
- ❖ During calendar year 2024 the treatment plant processed 652.6 million gallons; or 2002-acre feet of wastewater (average daily flow of 2.00 million gallons) of tertiary treated water discharged to the Ventura River. Rainfall recorded during CY-2024 at the treatment plant was 23 inches.

District Office housing the Board and a public meeting room, District Management personnel and Collection System personnel.

STAFFING

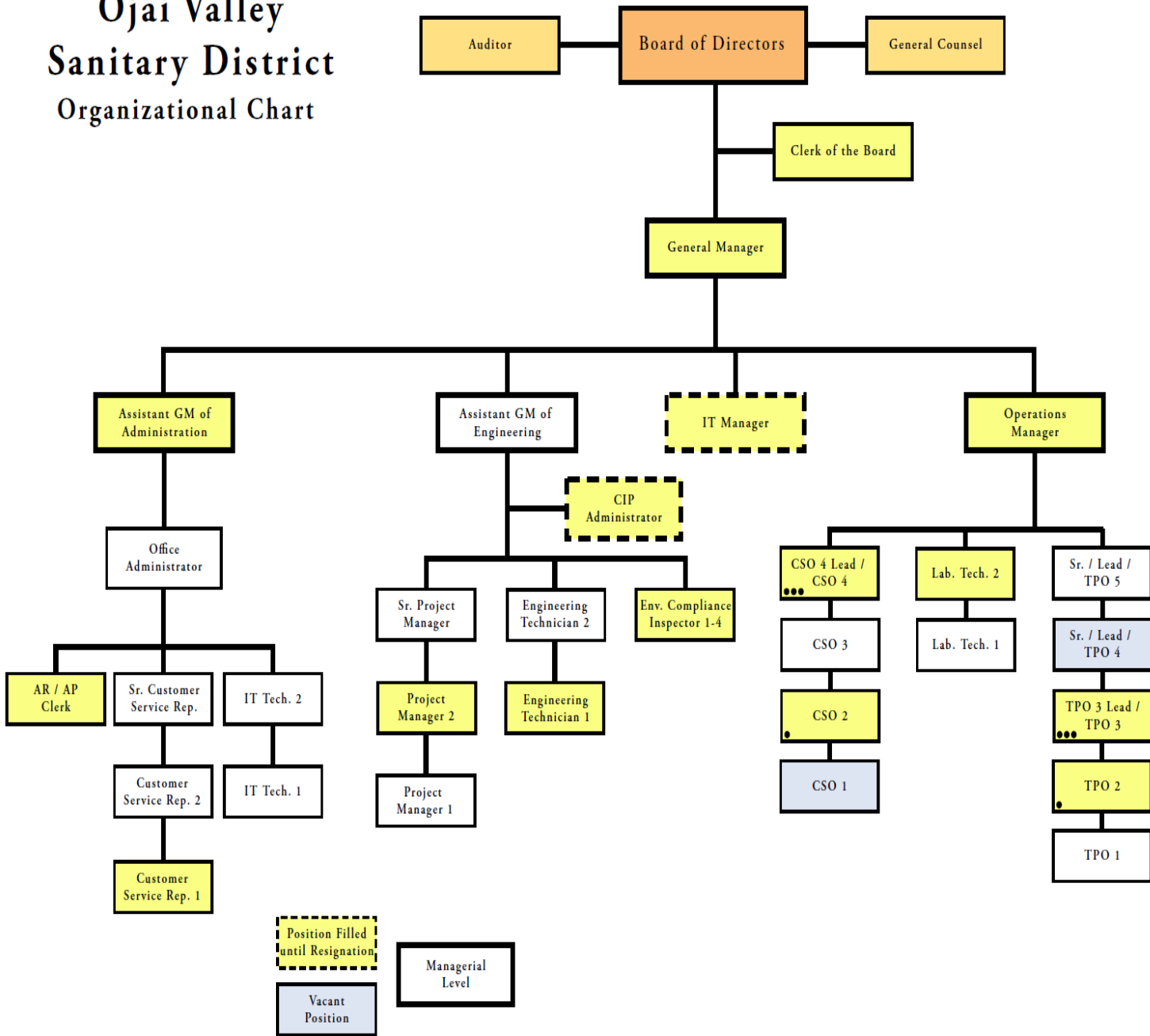
The District staff has traditionally consisted of 21 full-time positions.

The staffing complement of authorized positions next fiscal year would be as follows:

Position Description	Proposed FY 2025-26
General Manager	1
Asst. General Manager- Administration	1
CIP Project Administrator	1
IT Manager	1
Project Manager	1
AR/AP Clerk	1
Customer Service Representative	1
CS/TP Operations Manager	1
Laboratory Technician II	1
TP Operator I/II/III/IV	5
CS Operator I/II/III/IV	5
Environmental Compliance Inspector	1
Engineering Technician	1
Totals	21

The staffing organization chart is proposed as shown on the following page.

Ojai Valley Sanitary District Organizational Chart



Two vacancies
 - CS Operator 1, 2, 3, or 4
 - TP Operator 4 Senior

April 2025
 21 FTE Positions

EXPENSES

TREATMENT PLANT

The treatment plant is operated to comply with requirements of the District's National Pollution Discharge Elimination System (NPDES) Permit No. CA-0053961. The goal of treatment plant staff is to meet these requirements cost-effectively, efficiently, and safely without any permit violations. The following list of operational activities and goals highlights areas of focus for meeting the overall objectives during Fiscal Year 2025-26.

Operations:

- ❖ It is staff's goal to operate the treatment plant processes in a manner that provides maximum process performance and efficiency while maintaining 100% compliance with NPDES effluent requirements.
- ❖ Power consumption is one of the most significant treatment plant costs. Staff remains committed to the goal to minimize power consumption and these efforts include; optimize process performance while maintaining the electrical components in the UV system and plant processes in optimal condition with proactive operational and maintenance; operating the belt press during off-peak hours to reduce electrical cost. Staff also works closely with Tesla to ensure the tesla battery packs system is maintained online to shave demand costs during peak periods.
- ❖ The treatment plant's computerized maintenance management system (CMMS) stores all of the equipment information, history, and scheduling of maintenance activities. The CMMS is utilized for recording and scheduling plant maintenance activities. Staff continues to use Mobile MMS (Maintenance Management Solutions) to manage maintenance information and activities in the field with the use of I-Pads.
- ❖ Standard operating procedures (SOPs) for the plant's more technical tasks and process operations have been developed. Staff's goal is to maintain on-going evaluations and updates of existing SOP's, incorporate safety procedures and personal protective equipment (PPE), and develop new SOPs as O&M activities are identified that would benefit from their use.
- ❖ The Plant's current five-year NPDES permit was adopted December 21, 2023, and became effective February 01, 2024. The total nitrogen interim discharge limit remains 7.6 mg/L New final effluent limitations for total nitrogen and phosphorous become effective June 28, 2025. These new limits include a (dry weather year-round) total phosphorous lbs. limit of 5,799, total nitrogen (Summer dry weather, May 1 to September 30) lbs. limit of 8,044, and total nitrogen (Winter season, October 1 to April 30) average monthly limit of 4.6 mg/L. Staff's goal is to optimize the biological nutrient & phosphorus removal processes to meet and comply with the interim and new NPDES permit limits.

- ❖ Plant staff continues to actively pursue optimization of the biological nutrient removal processes and to assist in process and project improvements to meet TMDL requirements. Nitrate and ORP meters and controls installed on both oxidation ditches continue to be used to identify process adjustment needs to comply with permit requirements. During 2025-26 staff will continue efforts to achieve additional denitrification (lower nitrates) within the biological process.

Regulatory

- ❖ Staff is required to submit reports in two forms with essentially the same information. Both the electronic submission for the monthly Discharge Monitoring Report (DMR) and the California Integrated Water Quality System (CIWQS). SMR reports are submitted using the SWRCB's CIWQS electronic reporting system for NPDES data which was implemented during 2010.
- ❖ The treatment plant has a significant number of regulatory reporting requirements that include: NPDES effluent compliance, pretreatment, biosolids, air quality, and laboratory reporting. Staff's goal is to ensure that all monitoring reports are prepared in accordance with regulatory guidelines, accurately, and submitted on time. All correspondence and reporting to the Los Angeles RWQCB is now performed electronically.
- ❖ Staff's goal for 2025-26 is to submit the required reports accurately, and on time, in compliance with the Local, SWRCB, and EPA reporting requirements.

Disinfection & Chemical Usage:

- ❖ The ultraviolet (UV) disinfection system is operated to provide continuous compliance with the NPDES 7-day median 2.2 MPN/100 mL effluent coliform requirement. Staff's goal is to operate and maintain the UV disinfection system as the primary effluent disinfection system and do so in an efficient and cost-effective manner. This means the UV system channel and lamps are operationally kept clean for maximum UV transmittance. The UV System was newly upgraded and this project was completed 3-17-25. The major majority of UV system components were replaced to include UV lamp racks, lamps, lamp sleeves, circuit boards, ballasts, transformers, GFIs, and cables with connectors.
- ❖ The backup chemical disinfection system utilizes liquid sodium hypochlorite for chlorination, and sodium bi-sulfite for de-chlorination. Staff's goal is to maintain the newly upgraded and completed backup disinfection system in a manner that ensures a high state of emergency readiness, to include equipment preventative maintenance, operator familiarization, and training.
- ❖ Effective alum and polymer dosages have been identified for compliance with NPDES effluent turbidity requirements. Staff will continue to optimize the use of filter aids (polymers) and related chemical usages to comply with Title 22 and NPDES effluent requirements in an efficient and cost-effective manner. To do so the use of filter aids is kept to a minimum required for regulatory compliance thereby reducing chemical costs. Staff is formulating Micro-C dosing for the TMDL project.

Laboratory:

- ❖ The Ventura River Algae TMDL effluent requirements are included in the Plant's current 2023 NPDES Permit. The 2023 NPDES permit maintains plant effluent and river station monitoring similar to the 2018 permit. The interim limit for total nitrogen still applies until June 28, 2025, and the total phosphorous limit is 2.6 and now has lbs./dry weather/season limits. Staff's goal for 2025-26 is to maintain the high-quality level of laboratory operations.
- ❖ The pretreatment program is fully implemented. Outside assistance previously used to assist with industrial discharger (FOG) site inspections is now being handled by the District's in-house Inspector. We will continue to use outside assistance as needed for training of in-house personnel and program improvements.

Biosolids handling:

- ❖ Staff's goal is to operate the belt press in a manner that provides maximum cake solids while minimizing polymer use. This effort is complemented through the use of the sludge drying beds (SDB's) weather permitting, to further dry the biosolids, prior to biosolids being hauled off site.
- ❖ No plant generated biosolids were composted onsite during CY 2024. The current goal is to no longer compost biosolids on site which will provide for more focus on the plant operations as needed to monitor and operate the new biological denitrification filters in conjunction with the existing oxidation ditches biological process to meet lower plant effluent seasonal total nitrogen limits.
- ❖ No odor complaints have been received since the Ventura Trail hiking, biking, and equestrian facilities were completed in 1999.

Operational, Maintenance, and Upgrade Projects:

- ❖ Major expenditures for treatment plant projects during FY 2025-26 will include:
 - Construction by James C. Cushman, Inc. began during the fall of 2022 on the WWTP Filter Upgrade and Nitrate Reduction Project that is necessary to meet future TMDL requirements. This project is complete and undergoing start up activities.
 - The Fine Screen with compactor and washer unit that was installed during the 1997 upgrade requires replacement. The new fine screen equipment will be more effective at removing inorganic materials which improves the performance of downstream processes. The design of this project is scheduled to begin the summer of 2024.
 - During installation of the second Above Ground Fuel Storage Tank (AST), staff learned that the diesel supply pump and return pump equipment on the

emergency generator day tank has been discontinued and replacement parts are not available. Day Tank Improvements for the emergency generator will include replacement of the diesel supply and return pumps and the pump control panel. These improvements will enhance reliability of the emergency generator during power outages.

- Modifications to the anaerobic digesters and former dry beds will provide approximately 660,000 and 4 million gallons respectively of wet weather flow storage. These piping modifications would allow significant flexibility in flow control through the filter and UV systems. The volume can then be returned for treatment after influent flows subside.

The Treatment Plant staff will continue their efforts to operate and maintain the plant in a manner that all District personnel and the public we serve can be proud of, comply with all regulatory requirements, and promote environmental stewardship and public relations by providing plant tours to our local schools and community college students, the public, and other industry professionals.

Treatment Plant

Acct	Description	FY 24-25	FY 25-26	% Chg
4210	Regular Wages - T/P	1,057,488	1,335,533	26.29%
4220	Extra Help - T/P	9,600	8,400	-12.50%
4230	Overtime - T/P	96,200	106,590	10.80%
4240	Standby Time - T/P	29,500	25,000	-15.25%
4610	FICA/Medicare Expense - T/P	16,786	21,119	25.81%
4620	Retirement Expense - T/P	146,468	170,386	16.33%
4640	Health Insurance Exp - T/P	220,224	267,041	21.26%
4650	Dental Insurance - T/P	12,996	12,835	-1.24%
4660	Life Ins. Benefits - T/P	2,088	2,398	14.85%
4670	Vision Insurance Exp - T/P	2,838	2,923	3.00%
4685	Disability Ins. Exp -T/P	7,935	9,515	19.91%
4690	Workers Comp Ins. - T/P	31,460	43,254	37.49%
5005	Utilities - T/P	540,900	534,500	-1.18%
5020	Building/Grounds Main - T/P	111,500	118,500	6.28%
5025	Vehicle Maint/Fuel - T/P	79,800	78,700	-1.38%
5035	Meter Maintenance - T/P	9,100	11,100	21.98%
5040	Equipment Maintenance - T/P	127,450	111,500	-12.51%
5045	Electrical Maintenance - T/P	83,600	87,500	4.67%
5050	Other Equip Maint - T/P	46,300	36,700	-20.73%
5060	Biosolid Handling	123,700	170,900	38.16%
5065	Hazardous Material Disposal	2,000	1,900	-5.00%
5080	Outside Laboratory Analysis	129,300	126,500	-2.17%
5210	Safety Equip/Supply - T/P	17,000	18,000	5.88%
5220	Small Tools - T/P	3,000	3,000	0.00%
5230	Minor Equipment - T/P	8,500	8,500	0.00%
5240	Misc. Operating Supplies - T/P	18,000	18,000	0.00%
5250	Chemicals - T/P	252,000	370,700	47.10%
5260	Lab Maint, Materials & Supplies	76,300	66,900	-12.32%
5270	Operating Permits - T/P	51,200	53,300	4.10%
5410	Office Supplies - T/P	1,500	1,500	0.00%
5440	Books & Publications - T/P	1,000	1,000	0.00%
5620	Mgmt/Engrg & Tech Serv - T/P	25,000	25,000	0.00%
5660	Other Prof Services - T/P	49,000	50,700	3.47%
6035	Conference/Seminar - T/P	14,200	14,700	3.52%
6050	Education & Training Allow - T/P	5,000	5,000	0.00%
6080	Membership & Dues - T/P	3,625	4,185	15.45%
6090	Misc. Expense - T/P	0	1,000	1000.00%
6100	Safety Training - T/P	2,650	3,350	26.42%
6150	Penalties	0	0	0.00%
6110	Uniforms - T/P	20,300	20,300	0.00%
Totals		3,435,508	3,947,929	14.92%

COLLECTION SYSTEM

The Collection System is operated to convey wastewater collected from residential, retail, and industrial customers to the wastewater treatment plant with no stoppages/blockages impacting our customers or causing sewage overflows. Lines are routinely cleaned for preventative maintenance and inspected to identify line deficiencies. Corrective maintenance, routine repairs, and emergency repairs are performed as necessary to ensure the integrity of the collection system. In August 2019 the Board of Directors adopted the updated Sewer System Management Plan (SSMP) which was audited in 2021 and 2024. The following is a list of activities that are performed to meet requirements included in the SSMP in a scheduled, cost-effective, and efficient manner.

- ❖ Collection system staff cleaned the District's mainlines, in the 25 drainage basins, in accordance with a scheduled 2-year line cleaning Operations & Maintenance (O&M) program for lines 12-inch and smaller. Trunk lines, mainlines greater than 12 inches, are cleaned on a 6-year cycle as these larger diameter sewer mains with higher flow volumes achieve scour velocities that inherently keep the sewer mains relatively clear of grit and debris buildup. The cleaning procedure continues to be followed routinely by the staff, and the two-year cycle was completed in 2024. Staff continue monitoring, adding, maintaining, and adjusting the cleaning frequencies as needed of Enhanced Maintenance areas to minimize Sewer System Overflows.
- ❖ As OVSD's sewerage system was primarily constructed between the 1920s and 1960s and is approaching the end of its' intended useful life. CCTV and the subsequent condition assessment are critical to identifying and prioritizing lines in need of rehabilitation. Collections Staff continue to use a software program to monitor line maintenance, issue CCTV work orders, and as part of the process, issue inspection requests directly to District engineering staff, improving the communication between operators in the field and administrative staff in the office. The Collections Staff completed the CCTV cycle of the entire District by the end of 2024. Staff will prioritize identifying the problematic areas of inflow and infiltration (I&I). During the 2024 wet season, significant rainfall contributed to elevated flows throughout the collection system. Based on the issues identified during a CCTV inspection, future capital improvement projects will be prioritized based on the problematic areas identified.
- ❖ All ten siphons are cleaned, annually, as part of scheduled routine maintenance. District Staff have created a "pigging" (cleaning) schedule specific to each siphon and force main to maintain operational efficiencies, such as increase flow, reduce H₂S, and reduce odors. The district plans to perform a condition assessment of the remaining original Creek Road siphons to determine a feasible rehabilitation or replacement method.
- ❖ Cross-training will continue between 2025 and 2026 with Collections and Treatment operators. By cross-training, the District will be able to meet its needs and provide support more effectively in a variety of situations.

- ❖ Santa Ana Lift Station #2 has been upgraded with new pumps by the Collections Staff. Installing new pumps can offer a range of benefits, depending on the type of system and the condition of the existing pumps. Several advantages are: Improved efficiency, reduced maintenance cost, better performance, and improved system integration.
- ❖ On known problem areas, chemical root inhibitors continue to be applied with apparent success. Root control program staff continues to evaluate and add segments based on CCTV inspections, condition assessment reviews, or blockages. In the last five years of capital improvement projects, roots were evaluated and prioritized for rehabilitation for lines scheduled for root control. This eliminated the need for root inhibitors in these rehabilitated line segments and allowed the budget to be diverted to other problems requiring root inhibitors. Our goal is to eventually phase out large-scale root inhibitor applications so that only a few select segments of our pipeline need to be treated in-house. An additional chemical root inhibitor project will be completed by the district in 2025. As part of Enhanced Maintenance, staff utilizes CCTV technology to ensure that line segments are cleaned regularly to prevent clogging.
- ❖ The District's efforts to reduce I&I have shown positive reductions. These efforts continue today. Significant portions of 6-inch through 12-inch sewer mains in areas previously identified as high I&I from flow studies and/or CCTV inspections have been rehabilitated with a cured in place pipe liner (CIPP) or replaced by pipe bursting with a new welded HDPE pipe. Each year the District bundles together several projects all with the same primary objective to reduce I&I. These projects include pipe bursting, CIPP main lining, sewer lateral inserts ("top hats"), manhole coating, and spot repairs. Secondary benefits for I&I reduction projects include eliminating root intrusion, improving line condition, and extending the life expectancy of OVSD's sewerage system. Staff will continue to evaluate localized areas and prioritize line segments to be targeted for rehabilitation or replacement. The District completed a large CIPP project on Burnham Rd. in 2024, to rehabilitate all of the asbestos cement pipe downstream of the Meiners Oaks siphon.
- ❖ As part of staff's effort to reduce I&I, manhole rehabilitation and lining are major components. Manholes identified with I&I or corrosion continue to be grouted, repaired, and lined in-house and by contractors. Staff's goal is to rehabilitate or replace all manholes with significant corrosion, perform grouting to reduce I&I, and install epoxy lining to provide final sealing against I&I, which extends the life expectancy of manholes throughout the collection system. In 2025, the city of Ojai will start a paving project throughout the city, in which we will contract to remove and replace 70 old-style frames and covers
- ❖ To prevent sewage from reaching storm drains and waterways, and minimize structure damage, staff strives to respond within 30 minutes of receiving a report, and clear blockages within 45 minutes of receiving confirmation.

- ❖ Within the limits of sewer construction trenches, pavement subsidence occurs occasionally. As a temporary solution, any sudden, severe subsidence spots will be filled with cold mix. Subsidence repair would take place within 30 days in this type of situation. However, subsidence problems usually develop slowly over time, which typically allows staff to group several subsidence repairs in a small repair project. Depending on the quantity, subsidence repair projects are typically performed annually or every other year.
- ❖ I&I flow monitoring will continue to utilize smoke testing and CCTV inspection of laterals in areas that have been targeted. Several reasons warrant lateral inspections, such as change of ownership, change of use, or root intrusion into the sewer main line, as part of the Private Sewer Lateral Program (PSL), which was initiated in 2015. About 2000 lateral inspections have been completed under the PSL program, and of the 50% of laterals that failed the inspection, 88% have been repaired.
- ❖ As new connections to private sewer laterals are made, they are inspected. Typically, PSL repair inspections are conducted on Mondays or Fridays at the request of the customer.
- ❖ The District's Fats, Oil & Grease (FOG) program was first developed as part of the Pretreatment Program and is now a required component of the SSMP program to reduce sewer blockages and overflows. All restaurant inspections are performed in-house by the district's inspector, including implementation of BMPs, such as grease interceptor installation and maintenance.
- ❖ The Computerized Maintenance Management System (CMMS) is used for scheduling and tracking collection system maintenance activities. Staff uses CMMS work orders for all maintenance activities. The CMMS has a built-in GIS that displays work orders, allowing staff to easily manage and analyze scheduled and completed collection system maintenance activities. The CMMS is a hosted (cloud based) software program. OVSD staff have administrative access to all the data. Also, OVSD owns the data and could utilize that data should the district decide to switch software/vendor. Currently, the database resides with the vendor. This is typical, as most CMMS programs are "hosted" solutions which makes it much easier for the software vendor to make changes and updates to the system.
- ❖ The Collections Staff has two cameras, two transporters, and one lateral launch camera. If problems are encountered with the equipment, a backup camera or transporter can be used to keep the work moving. Since 2013, the district has performed CCTV video inspection using WinCan software. In 2015, the collection system operators received training and certification on NASSCO codes that are an industry standard and used within the WinCan software. The operators have maintained certification and recertified in 2024. The collection system operators continue to fully utilize the NASSCO rating system during CCTV inspections 2025-2026.

- ❖ The District's GIS system provides collection system personnel with a visual overview of the district's boundaries, basin maps, and collection system main-lines. The GIS is linked to the collection systems as-built plans for easy access when reviewing line segments. The GIS is a great tool to provide the public, contractors, outside agencies, and regulators an overview of the system as well as the locations of specific collection system components. This District-wide GIS provides an integrated source for nearly all the District's collection system and treatment plant programs. Staff's goal is to continue the development of GIS layers that will provide additional tools for management to oversee, evaluate, and plan for future District-wide activities.

- ❖ The collections staff has implemented smart covers at all of the District's lift stations to enhance system redundancy. These smart covers serve a crucial purpose in ensuring continuous monitoring of incoming flows and water levels at the outside manhole, even in the event of the failure of our SCADA system. Our SCADA (Supervisory Control and Data Acquisition) system plays a pivotal role in our operations, providing real-time data on various aspects of our lift stations. However, it is essential to have backup systems in place to mitigate any potential disruptions. The addition of the smart covers at our lift stations serves as a backup solution in case of any failures in the SCADA system. These covers incorporate advanced technology that enables them to monitor real-time flows.

Completed construction projects are a good indicator of the District's commitment to operate and maintain a safe, reliable, and efficient collection system. Following is a list of collection system projects completed in recent years:

- Creek Road Manhole Adjustment Project – Project No. 2022-08
 - Adjust 99 frames and covers in coordination with County paving project.
 - Completed January 2023.
- Sewer Manhole Rehabilitation Project – Project No. 2022-09
 - Project Goal: rehabilitate 31 manholes with known inflow and infiltration issues and manholes that have been damaged by sewer environment.
 - Completed June 2023.
- Tico Road Sewer Main Rehabilitation Project – Project No. 2022-10
 - During CCTV operations, a severely corroded cast-iron pipe was located. This cast-iron will be cleaned, cast-iron carbuncles will be removed, and the entire line segment will be rehabilitated with a cast-in-place pipe liner.
 - Completed March 2024.
- Manhole and Cleanout Frame Adjustments and Replacements in the City and Caltrans ROW.
 - Deteriorated covers and frames were replaced.
 - The District's supply of spare covers and frames will need to be replenished.
 - City manhole adjustments and replacements completed in September 2023.
 - It is anticipated that the manhole adjustments and replacements in Caltrans ROW will be complete in Spring 2024.
- Additional small project improvements include the following:

- Installing fittings at SALS #1 to accommodate trailer pump bypassing and pigging. Implemented quarterly pigging schedule.
 - Installing VEGA radar level sensors at all four lift stations.
 - Replacing deteriorated manhole lids in Mercer Ave. area.
- In addition to the above, OVSD completed emergency projects resulting from the significant creek and river flows that occurred in January 2023 and February 2024.

Projects scheduled for FY 24-25 include the following:

- Burnham Road Trunk Sewer Rehabilitation Project – Project No. 2024-13
 - In April of 2022 during routine CCTV, a short section of the 21" ACP trunk sewer downstream of the Meiners Oaks siphon was found to be severely deteriorated. OVSD responded with a quick emergency repair, and then went out to bid to line the entire segment. Subsequently, CS Staff inspected the entire trunk sewer and found the pipeline to be in acceptable condition. However, in February 2024, another pipeline failure occurred which resulted in a sanitary sewer overflow (SSO) of approximately 35,000 gallons. An emergency repair was completed in February 2024 by Toro Enterprises and Sancon Technologies.
 - OVSD is prioritizing rehabilitating the entire trunk sewer from the Meiners Oaks siphon discharge point to Santa Ana Lift Station (SALS) #1. Pipeline size varies from 18" to 24". It is estimated that the first phase, to rehabilitate approximately 3,000 LF of the ACP trunk sewer with cured-in-place pipe (CIPP), will be completed in Summer 2024. A second phase to line the remaining 2,900 LF of ACP up to the SALS #1 will likely be completed in FY 25-26.

Additional anticipated future projects include the following:

- I&I Reduction Projects
 - The District is projecting to continue to target I&I reduction and will include several different projects each year comprised of a combination of pipe bursting, CIPP lining, manhole rehabilitation, top hats, and point repairs.
 - In addition to I&I reduction benefits, rehabilitating these sewer mains and manholes allows for more thorough and efficient O&M.
- Point Repairs and Bustle Replacement
 - Perform point repairs to damaged sewer main pipes and sewer structures, including repairs in preparation for I&I projects. Replacement of undersized and damaged manhole bustles. Replacement of obsolete and damaged lids and frames.
- Creek Road Siphon condition assessment and replacement
 - There are five siphons that were constructed in the 1960s that are approaching the end of anticipated useful life. Due to antiquated construction techniques, these siphons are unable to be inspected and properly maintained.
- Santa Ana Lift Station #2 Improvements
 - Phase 1: Expand lift station surge capacity for periods of increased flow with a secondary wet well.
 - Phase 2: Up-size the force main.

- Pipe Bursting Project
 - When I&I is detected in neighborhoods with 6-inch sewer mains, pipe bursting is a cost-effective method to replace the main with welded HDPE pipe. I&I and root intrusion were observed in 6-inch mains near Rancho Drive in Meiners Oaks and Alto Drive in Oak View. This will require the replacement of approximately 4,000 linear feet of vitrified clay pipe.

These are all projects that improve the function and reliability of the District's sewage collection system.

Staff will maintain an aggressive monitoring, inspection, and repair schedule to reduce I&I, while continuing to perform preventative and corrective maintenance activities to minimize the potential for sewer blockages and overflows. These activities along with the District's GIS, CMMS, and CCTV programs outlined in the SSMP, are utilized to operate and maintain a safe, reliable, and efficient collection system.

Collection System

Acct	Description	FY 24-25	FY 25-26	% Chg
4210	Regular Wages - C/S	751,725	891,044	18.53%
4220	Extra Help - C/S	5,920	5,920	0.00%
4230	Overtime - C/S	42,500	45,500	7.06%
4240	Standby Time - C/S	22,749	22,749	0.00%
4610	FICA/Medicare Expense - C/S	11,327	13,883	22.57%
4620	Retirement Expense - C/S	112,357	134,519	19.72%
4640	Health Insurance Exp - C/S	193,313	223,687	15.71%
4650	Dental Insurance - C/S	10,896	9,801	-10.05%
4660	Life Ins. Benefits - C/S	1,611	1,879	16.64%
4670	Vision Insurance Exp - C/S	2,838	2,969	4.62%
4685	Disability Ins. - C/S	6,354	7,711	21.36%
4690	Workers Comp Ins. - C/S	31,655	39,206	23.85%
5005	Utilities - C/S	37,000	38,000	2.70%
5025	Vehicle Maint/Fuel - C/S	82,720	85,000	2.76%
5030	Line Maintenance - C/S	125,000	125,000	0.00%
5035	Meter Maintenance - C/S	48,000	48,000	0.00%
5040	Equipment Maintenance - C/S	29,000	36,000	24.14%
5050	Other Equip Maint - C/S	45,500	38,500	-15.38%
5210	Safety Equip/Supply - C/S	9,525	9,525	0.00%
5220	Small Tools - C/S	3,000	3,000	0.00%
5230	Minor Equipment - C/S	11,000	11,000	0.00%
5240	Misc. Operating Supplies - C/S	9,200	9,200	0.00%
5270	Operating Permits - C/S	14,000	14,000	0.00%
5440	Books & Publications - C/S	500	500	0.00%
5450	Blueprints - C/S	250	250	0.00%
5620	Mgmt/Engrg & Tech Serv - C/S	8,500	15,000	76.47%
5660	Other Prof Services - C/S	13,250	13,250	0.00%
6035	Conference/Seminar - C/S	12,000	12,000	0.00%
6050	Education & Training Allow - C/S	2,050	2,050	0.00%
6080	Membership & Dues - C/S	2,800	3,234	15.50%
6090	Misc. Expense - C/S	1,200	1,200	0.00%
6100	Safety Training - C/S	1,200	1,200	0.00%
6110	Uniforms - C/S	21,824	21,824	0.00%
Totals		1,670,764	1,886,601	12.92%

District Management

Accounting

- ❖ Staff continues to work around the limitations of our current accounting system's cost accounting function, tracking the cost of individual projects and certain on-going tasks.
- ❖ It is staff's goal to continue updating and improving the custom customer database program that merges records obtained from the County Tax Collector's office with the District's customer records. This program has become an excellent tool to assist staff in balancing District account records to the County Tax Collector's records of service charges assessment and collections. This program is utilized to establish the total CUs and SUs in the budget preparation. This program also produces Exhibits A & B for the tax roll collection. Additionally, it has become a useful reporting tool to track PSL inspections, repair deadlines and to track customers through the violation process.
- ❖ Collection of direct (in-house) billing accounts is processed on a monthly billing cycle. It is staff's on-going goal to continue mailing the billing statements by the first business day of each month. At the end of each fiscal year staff reviews the direct billed accounts to identify any accounts that could appropriately be converted to tax roll billing.
- ❖ During this Budget cycle, it is staff's goal to present a comprehensive review of the budget performance with the Board every 6 months. This periodic review process will keep the Board up to date on the District's financial progress and ensure a more accurate and workable financial plan for the District.

Packet Preparation

- ❖ Staff prepares an agenda packet for each of the Board's regular and committee meetings. The purpose of these packets is to supply the Directors with information essential to their setting the policy direction that guides the activities of the District, and to make information available to the public so they can easily understand and participate in the policy setting process.
- ❖ The Board's regular board meetings are held on the fourth Monday of each month. It is staff's goal to publish the packet for these meetings five (5) days in advance of each meeting.
- ❖ The Board has five standing committees, which meet on an as-needed basis: Executive, Ordinance/Public Relations/Newsletter/Webpage Committee; Personnel Committee; Finance Committee; and CEQA Review/Environmental Committee. It is staff's goal to publish the packet for these meetings five (5) days in advance of each meeting.

Customer Accounts

- ❖ One of the administrative staff's most important functions is to provide support services to the collection system and treatment plant operations. In this support role it is staff's goal to supply accurate and timely information which aids these two departments in the efficient completion of their duties. A substantial amount of interaction is required between administration and collection system staff in order to properly maintain customer records.
- ❖ An extremely important goal for the administrative staff is to continue to assist customers in a knowledgeable, consistent, and professional manner. A part of this customer service is to work closely with the Local Agency Formation Commission to process District annexations in a timely manner.
- ❖ Staff continues to implement and monitor the Private Sewer Lateral Program. Staff are actively working to ensure that a PSL is performed when one of the 'triggers' occurs with a property. There have been over 2,400 PSL's performed since the implementation of this program, resulting in many defective laterals being repaired.
- ❖ It is the administrative staff's goal to continue working cooperatively and efficiently with the inspection staff to ensure timely PSL inspections and commercial & industrial accounts. Maintaining these timely inspections is a major factor in keeping the customer service database current.

Safety

- ❖ The Safety Program's stretching component continues to start the day for most staff members. A safety consulting firm continues to assist the district in monitoring the District's safety policies and training program to ensure that they continue to meet regulations and adequately protect our employees; the majority of the actual employee training is now done virtually through Vector Solutions.
- ❖ Employee safety training continues to be a priority as does the emphasis on preventative measures to include identification and correction of unsafe acts and conditions. The goal will be to continue reducing the number of injuries and ensure all safety training is conducted.
- ❖ Keeping the Safety Program updated to current regulations and maintaining a top-quality program is an important goal for the entire District.

Technology Maintenance

- ❖ Another important responsibility of the administrative staff is maintaining the District's technology-based equipment (hardware & software) and communications equipment. This maintenance includes monitoring the needs for upgrades and replacements, which requires maintaining a detailed inventory of the District's technological equipment which includes a replacement schedule.

The budget detail to support the administration activities is shown in the following table.

District Management				
Acct	Description	FY 24-25	FY 25-26	% Chg
4210	Regular Wages - Office	908,005	1,137,313	25.25%
4220	Extra Help - Office	0	0	0.00%
4230	Overtime - Office	1,573	13,224	740.69%
4610	FICA/Medicare Expense-Office	22,077	33,714	52.71%
4620	Retirement Expense - Office	133,165	151,082	13.45%
4640	Health Insurance Exp - Office	165,670	200,092	20.78%
4645	Post-Retirement Health	211,500	235,935	11.55%
4650	Dental Insurance - Office	7,947	5,092	-35.93%
4656	Deferred Comp. Expense	11,451	0	-100.00%
4660	Life Ins. Benefits - Office	2,471	1,760	-28.77%
4670	Vision Insurance Exp - Office	2,124	1,858	-12.52%
4685	Disability Ins. Exp - Office	6,392	5,286	-17.30%
4690	Workers Comp Ins. - Office	3,644	4,556	45.06%
5005	Utilities - Office	30,755	33,152	7.79%
5015	Janitorial - Office	19,686	21,098	7.17%
5020	Building/Grounds Main - Office	24,400	26,800	9.84%
5025	Vehicle Maint/Fuel - Office	6,700	15,010	124.03%
5040	Equipment Maintenance - Office	295,839	275,539	-6.86%
5210	Safety Equip/Supply - Office	3,025	8,515	181.49%
5270	County Permits/Fees	1,500	2,500	66.67%
5410	Office Supplies & Equipment - Office	169,558	296,772	75.03%
5420	Communications - Office	108,468	114,218	5.30%
5430	Insurance	265,036	315,200	18.93%
5440	Books & Publications - Office	1,610	1,841	14.35%
5460	Postage	12,750	13,250	3.92%
5610	Board Member Fees	30,450	43,750	43.68%
5620	Mgmt/Engrg & Tech Serv - Office	177,100	210,322	18.76%
5630	Public & Legal Notice	15,500	20,500	32.26%
5640	Legal Services	170,000	205,000	20.59%
5650	Accounting Services	88,000	92,000	4.55%
5660	Other Prof Services - Office	23,327	24,519	5.11%
5670	LAFCO Assessment	7,000	7,000	0.00%
6020	Investment Mgmt/Bank Fees	30,450	15,240	-49.95%
6030	Conference/Seminar - Board	8,500	6,900	-18.82%
6035	Conference/Seminar - Office	9,000	12,000	33.33%
6050	Education & Training Allow - Office	15,195	14,345	-5.59%
6060	Election Expense (election year only)	5,000	0	N/A
6070	Fee Refund/Reimb	2,500	3,500	40.00%
6080	Membership & Dues - Office	43,150	36,122	-16.98%
6090	Misc Expense - Office	0	0	0.00%
6100	Safety Training-Office	21,950	27,432	24.97%
Totals		3,062,828	3,632,437	18.60%

Transfers

Transfers are charges against one funding location which appear in another funding location as revenue. The District sets aside funds in reserves for special purposes. All service charge income and most other income is received in the General Fund and the portion destined for reserves is then transferred to the reserve, leaving only the portion used to pay for operations and maintenance activities in the General Fund.

The transfers from the General Fund for Fiscal Year 2025-26 are shown in the following table:

Transfer Budget

Transfer Destination	Transfer Amount for 2025/26
Treatment Plant Replacement	\$0
Collection System Replacement	\$289,165
Equipment Replacement	\$150,000
Vehicle Replacement	\$202,546
Building Reserve	\$0
2016 Refunding Bond	\$330,000
SRF Internal Loan Service	\$500,000
Contingency & Stabilization	\$0

	\$1,471,711

Debt Reserves are used to accumulate funds for making the annual debt payment on the District's outstanding debt issue.

Expense Summary

The District's operating budget provides for the day-to-day operation and maintenance of the central office, collection system, and treatment plant and can be summarized as follows:

Expense Budget Summary

Expense Summary By Activity	FY 24-25	FY 25-26
Treatment Plant	\$3,435,508	\$3,947,929
Collection System	\$1,670,764	\$1,886,601
District Management	\$3,062,828	\$3,632,437
Transfers	\$2,379,000	\$1,471,711
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Totals	\$10,548,100	\$10,938,678

INCOME

Introduction

The operating budget is funded entirely from the sewer service charges paid by the users of the system. The majority of the service charges are collected as a charge at the same time as property taxes through the property tax bill mechanism. Those properties hooking up during the year are billed directly for the partial year and added to the tax roll the following year.

This method of collection is the most economical; by state law the County charge to the District for billing, collection and all record keeping for this service is one quarter of one percent of the amount collected. For a typical single family residential home that pays \$61.67 per month, the County charge amounts to \$1.85 out of \$740.04 collected annually. The District-wide annual cost of this service from the County is approximately \$19,000. It would take several times this amount to hire the necessary staff to prepare and mail a bill to all customers, record payments, follow up on bad checks and track delinquent accounts. This method has worked very well for the District, so it is proposed to continue using it in the coming fiscal year.

Some properties do not receive a tax bill (e.g. schools & government agencies) and others (industrial & some commercial) are charged based upon the quantity and quality of their discharge. Approximately 80 properties fall into this category and are directly billed. The direct billing method amounts to approximately twenty percent (20%) of the total service charges collected.

Capacity Unit Growth

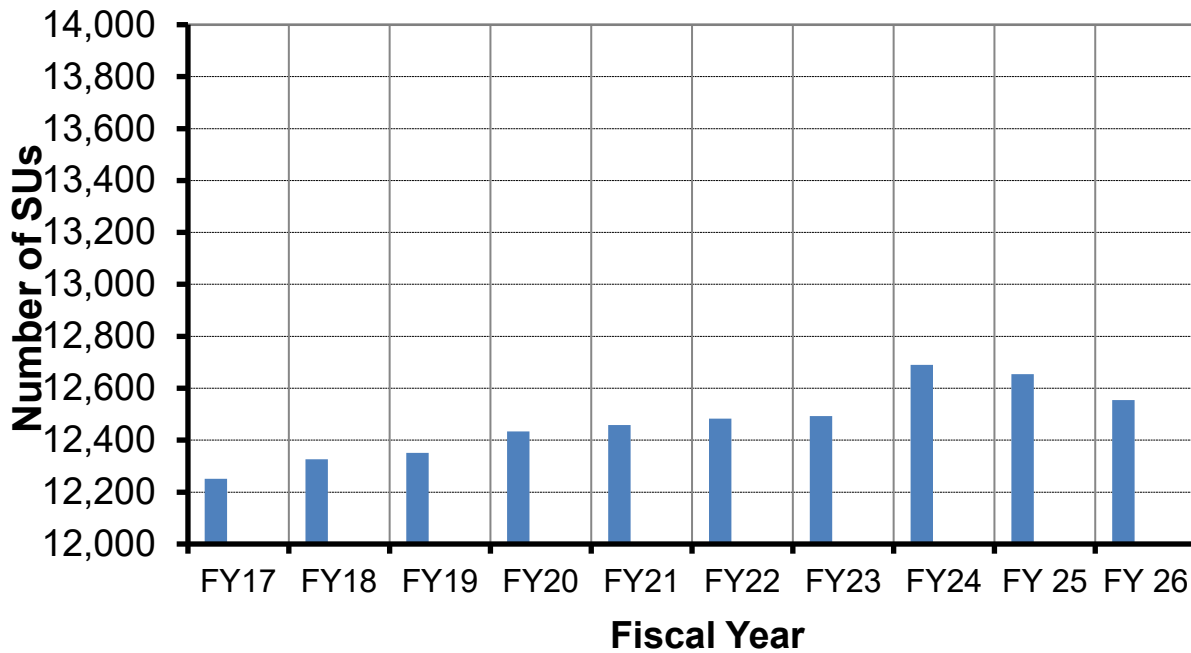
Each year staff makes an estimate of the number of Capacity Units (CUs) that will be online at the beginning of the fiscal year (July 1). This estimate is conservative since it is likely some new CUs will come online during the year, but the growth rate is very low and a significant amount of income is not involved.

Service Unit Count

A Service Unit (SU) is a measure of service provided to a Parcel based upon the volume and strength of the Parcel's wastewater flow. The SU count on a Parcel may be different from the Capacity Units allocated to that Parcel. The totals for these two Unit types are not the same because the SUs include multiplication factors that account for a stronger waste strength discharged by certain types of commercial customers. Since SUs are dependent upon the type of use of the CUs they can vary greatly from year to year; the SU total becomes the basis for estimating service charge income. Our GIS is coordinated with the customer database, and as the information in the database becomes more accurate, it allows a greater degree of accuracy to our SU count. The SU count used to estimate the service charge income for fiscal year 2025-26 is 12,554; This is a conservative estimate.

The following chart depicts the District's Service Unit growth over the most recent ten (10) years and the estimate for next year. The columns show District wide cumulative totals.

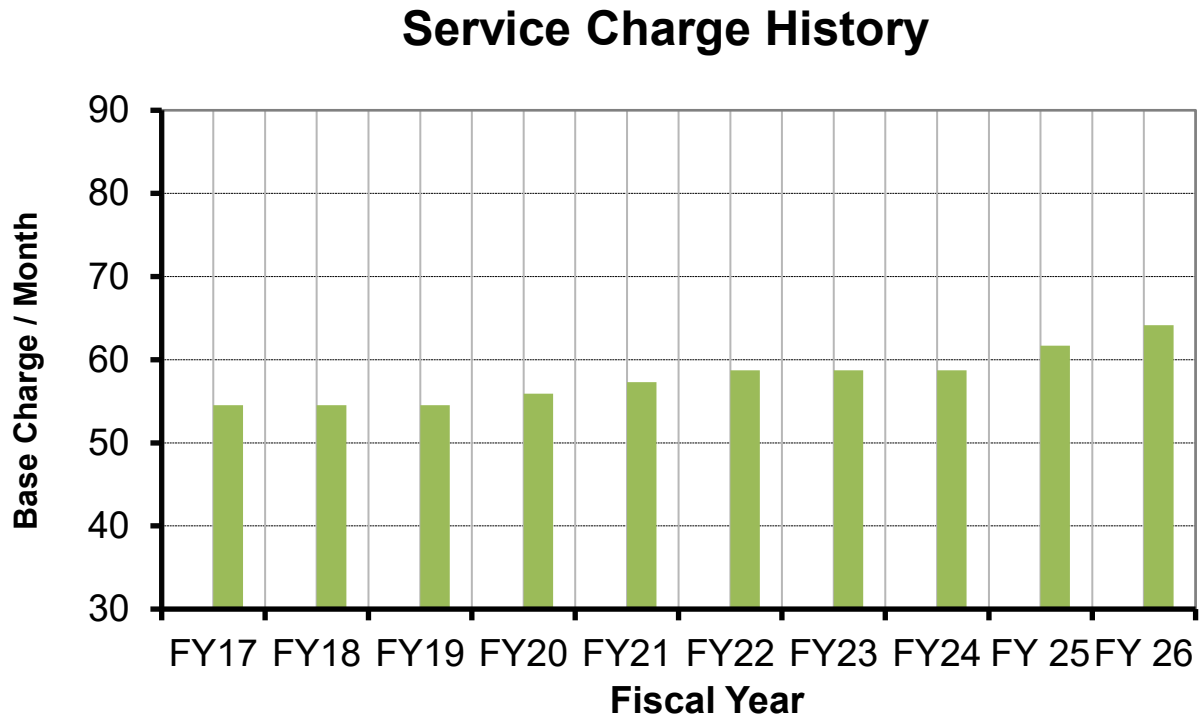
SUs @ July 1 Each Year



Service Charge

The monthly service charge is composed of a uniform basic rate throughout the District.

The following chart shows the basic monthly service charge history over the most recent ten (10) years and the rate for next year.



Based upon the SU count as discussed above, the following table presents the estimated service charge income for the new fiscal year.

Service Charge Income				
Acct	Description	FY 24-25	FY 25-26	% Chg
3010	Service Charge - Tax Roll	7,411,676	7,657,759	3.32%
3020	Service Charge - Direct	1,499,504	1,533,207	2.25%
3040	Service Charge - Chem Toilet	44,402	46,181	4.01%
3050	Service Charge - Pepsi	333,018	346,356	4.01%
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Investment Income

Another source of income for the District is the earnings from investment of temporarily idle cash. The District follows a policy of returning the interest earned to the source in proportion to the amount of cash available for investment. This ensures the various reserves receive their proportionate share of earnings. The following table shows estimated investment income from all sources. About \$60,075 of the total will be received in the General Fund.

Investment Income Budget

Acct	Description	FY 24-25	FY 25-26	% Chg
3410	Bank Interest	100	12,075	11975.00%
3420	County Interest	20,000	42,500	112.50%
3430	Investment Interest	126,517	285,498	125.66%
3485	Deferred Capacity Interest	5,500	5,500	0.0%
Totals		152,117	345,573	127.18%

Other Income

The District has a variety of other income sources as shown in the following table. Most of these sources of income are not related to operations.

Other Income Budget

Acct	Description	FY 24-25	FY 25-26	% Chg
3110	Permits/Inspection Fees	45,000	35,000	-22.22%
3130	Annexation Fees	0	600	600.00%
3140	Connection Fees-T/P	51,402	32,000	-37.75%
3145	Connection Fees-C/S-Trunk	29,664	20,000	-32.58%
3150	Connection Fees-C/S-Local	79,172	50,000	-36.85%
3160	Engineering & Admin. Fees	0	0	0.00%
3510	Late Charges	2,500	3,500	40.00%
3515	Unpermitted Penalties/Interest	3,000	0	-100.00%
3520	Misc. Income	4,000	6,000	50.00%
3530	Biosolid Recycling	0	0	0.00%
3610	Property Tax Income - 1%	1,200,000	1,250,000	4.17%
3730	Gov't Assist Revenues (FEMA)	0	0	0.00%
Totals		1,414,738	1,397,100	-1.25%

Income Summary

The District's operating budget provides for the day-to-day operation and maintenance of the central office, collection system, and treatment plant and can be summarized as follows:

Income Budget Summary

Income	FY 2024-25	FY 2025-26	Change	Pct
Service Charges	\$9,288,600	\$9,583,503	+\$294,903	+3.17%
Interest Income	\$152,117	\$345,573	+\$193,456	+127.18%
Other Income	\$1,414,738	\$1,397,100	-\$17,638	-1.25%
Transfer From Contig & Stab. Reserve	\$0	\$0	\$0	0%
Totals	\$10,855,455	\$11,326,176	+\$470,721	+4.34%

Available Funding

Since several sources of income are not available for the general fund, the following table is presented to show the differences from the income table. The differences consist of the capacity charge income which is put directly into the respective reserve funds and the interest income attributed to each of the reserves that will stay in the respective Reserve Funds.

Available Funding Summary

Income	FY 2025-26	Available	To Reserve Funds
Service Charges	\$9,583,503	\$9,583,503	
Investment Interest	\$345,573	\$60,075	\$285,498
Other Income	\$1,397,100	\$1,295,100	\$102,000
Totals	11,326,176	10,938,678	\$387,498

Expense/Funding Balance

Proposed Expense Total	\$10,938,678
Proposed Available Funding Total	\$10,938,678

Difference	\$-0-

SECTION 2

Reserves Budget

FY 2025-2026

Section 2 – Reserves Budget

Introduction

The District has set aside restricted reserves to fund specific Capital Projects as well as periodic equipment and facility replacement and major repair purposes. These reserves are:

- ❖ Treatment Plant Replacement Reserve
- ❖ Treatment Plant Expansion Reserve
- ❖ Collection System Replacement Reserve
- ❖ Equipment Replacement
- ❖ Vehicle Replacement
- ❖ Building Reserve
- ❖ Collection System Local Capacity Reserve
- ❖ Collection System Trunk Capacity Reserve
- ❖ Contingency & Stabilization Fund

****The red print identifies the reserves that are not discretionary. All of the other reserves have been established by Board action and are eligible to be modified or eliminated at the Board's discretion.**

Generally, each reserve is set up for a specific purpose and regular contributions are made each year. When a major expense in an area covered by a reserve occurs, the resolution of the problem or issue is paid for out of the reserve rather than the operating budget. Using this mechanism adds predictability to the transfer process and buffers the individual rates and charges from sudden dramatic changes in any one year.

In this section each of the reserves is described and the details of what is proposed to happen next fiscal year are presented.

Summary of Reserve Balances

The following chart shows the balance in each Reserve as of a specific date and the annual contribution budgeted for this fiscal year.

The Reserves shown in Purple are increased by the annual contributions established in the budget each year and interest.

The Reserves in Red are increased by the fees collected from customers for rights to capacity in the collection & treatment facilities and interest.

The Contingency & Stabilization Reserve shown in Green is increased by interest and any budget surplus identified during the budget reconciliation performed in October each year for the preceding fiscal year.

Interest received on the District's invested funds is appropriated proportionally to each of the Reserves as it is received.

<u>Reserve</u>	<u>Balance as of March 31, 2025</u>	<u>Budgeted Contribution</u>
Treatment Plant Replacement	\$3,995,256	\$0
Treatment Plant Expansion (1)	\$1,492,201	0
Collection System Replacement	\$1,170,153	\$289,165
Equipment Replacement	\$ 0	\$150,000
Vehicle Replacement	\$15,068	\$202,546
Building Reserve	\$262,991	0
Collection System Local Capacity (1)	\$1,680,672	0
Collection System Trunk Capacity (1)	\$347,920	0
Contingency & Stabilization	\$1,170,153	0
TOTAL	\$10,134,414	\$1,549,000

Notes:

(1) – Funded by new connection/capacity charges.

Treatment Plant Replacement Reserve

The Treatment Plant Replacement Reserve was created many years ago to comply with local funding requirements imposed when the Oak View Sanitary District accepted federal and state grant funding to build the 1983 treatment plant improvements. Although the grant condition acceptance was pre-consolidation and some of the grant-funded facilities have been demolished, the requirement cannot be altered by the consolidation process. As successors in interest, we are bound by the same rules.

This requirement was known in 1983 as CRF (Capital Replacement Fund). The general idea was that the federal and state grant was going to bring the grant recipient's facilities to a level of service that would meet then current regulatory requirements. In return for the grant, the local agency was required to annually set aside funds in the CRF which would guarantee perpetual replacement of the major facilities at the same level of service. The replacement would take place as each major item in a facility reached the end of its respective service life. This concept is very roughly equal to annual depreciation. For example, \$1,000 per year would be set aside for a pump with an original cost of \$10,000 and a ten-year service life. Earnings from investment of any temporarily idle reserve funds are used to offset the effect of inflation. Thus, in year 10 the service charge impact would still be \$1,000 even though a replacement cost of \$12,000 was being paid for the replacement pump.

Loan to Pay-Off State Revolving Fund Loan Balance

The District's State Revolving Fund (SRF) loan began at \$18,840,595 in 1997 and was scheduled to be paid over 20 years. In January 2011 funds from this reserve were used, as a loan, to pay-off the outstanding balance (\$8,512,863) on the District's SRF loan. The loan from this reserve will be repaid over a period of 20 years. The fifteenth payment will be made this year in the amount of \$500,000.

Proposed Projects

Funds from this account are proposed to be used for the following projects:

• Anaerobic Digester Modification to Equalization Tank	\$690,000
• WWTP Building Reroofing	\$490,000
• EQ Drain Pump Replacement & Piping Improvements	\$310,000
• Drying Bed EQ Drain Improvements	\$280,000
• Day Tank Improvements	\$90,000
• Treatment Plant Repairs (MMS)	<u>\$160,000</u>
Total	\$2,020,000

Transfer Amount

There are no funds scheduled to be deposited into this reserve for this fiscal year.

Reserve Cash Flow Estimate

The projected cash flow for the reserve is as follows:

Estimated Balance on Hand @ July 1, 2025	\$3,377,367
+ Proposed Transfer Amount	0
+ Predicted Investment Earnings during Fiscal Year	+101,499
- Proposed Expenditures	- 2,020,000

= Projected End of Year Reserve Balance	\$1,458,866

Treatment Plant Expansion Reserve

The Treatment Plant Expansion Reserve was created many years ago to comply with state law requiring that funds collected for capital expansion purposes be identified and accounted for separately from all other funds of the agency. This state law was passed to eliminate the perception that some agencies were charging excessive capital impact fees to new customers and using those funds for non-capital purposes. This reserve is how the District meets the intent of those Government Code 66013 requirements.

In addition to funding new treatment plant capacity needs for future customers, the reserve is also used to pay for the capital costs of the portion of treatment processes and improvements which are currently idle and therefore available to serve new customers. The most recent example is the treatment plant upgrade project placed into full operation in 1997. The BWA report dated May 1998 identifies 23.7% of the plant as unused; therefore, this reserve was paying 23.7% of the annual SRF Loan debt service each fiscal year or \$324,000. The goal of this reserve approach was to make certain new development pays its fair share and is not subsidized by existing users. This loan was paid off in January 2011; consequently, no further payment from this reserve is required.

New customers connecting to the sewer system are required to pay a treatment plant capacity charge adopted by the Board of Directors. The charge is calculated to be the new customer's fair share of the historic investment in existing capital facilities. In essence, paying this charge makes the new customer have an investment equal to existing customers and there has been no benefit from having delayed connection to the sewer system.

The reserve carries a positive balance from one year to the next. Any temporarily idle portion of the balance is invested, and the earnings are returned to the reserve and used to meet expansion capital needs. All treatment plant capacity charge revenue is placed into this reserve. Although 25 equivalent residential units of growth has been used in establishing the capacity charges, the proposed fiscal year budget anticipates 10 new single family residential equivalent Capacity Units (CUs) will be added to the system. This total may be a mixture among residential, commercial and industrial users. Each new commercial and industrial connection is evaluated using a standard formula. The result is how many CUs commercial or industrial discharge is equivalent to so that all new customers are treated equally no matter what the nature and quantity of their sewage discharge.

Proposed Projects

There are no proposed projects to be funded from this reserve this year.

Reserve Cash Flow Estimate

The projected cash flow for the reserve is as follows:

Estimated Balance on Hand @ July 1, 2025.....	\$1,497,395
+ Predicted Income from New Connections.....	+32,000
+ Predicted Investment Earnings during Fiscal Year.....	+37,036
- Proposed Expenditures	0
= Projected End of Year Reserve Balance.....	\$1,566,431

Collection System Replacement Reserve

The purpose of the Collection System Replacement Reserve is to accumulate funds for major repairs and replacement of the District's collection system facilities.

Transfer Amount

A transfer amount of \$289,165 from the General Fund is scheduled to be deposited into this reserve for this fiscal year.

Proposed Projects

Proposed Projects to be funded from this reserve are:

• Kunkle Creek Rehabilitation (local)	\$480,000
• Burnham Road (Trunk) Sewer Rehabilitation Phase 2	\$360,000
• Manhole Rehabilitation	\$225,000
• Orchard LS Pig Receiver	\$140,000
• Manhole Frame & Cover Purchase	\$80,000
• Manhole Frame & Cover Adjustments	\$75,000
• Orchard LS Pig Launcher	\$31,000
• Sewer Repairs (MMS)	<u>\$50,000</u>
Total	\$1,441,000

Reserve Cash Flow Estimate

The projected cash flow for the reserve is as follows:

Estimated Balance on Hand @ July 1, 2025.....	\$807,003
+ Proposed Transfer from General Fund	+289,165
+ Predicted Investment Earnings During Fiscal Year	+30,199
- Proposed Expenditures	-1,441,000

= Projected End of Year Reserve Balance.....	\$(314,633)

Collection System Local and Truck Capacity Reserves, with projected year end balances of \$1,773,593 and \$377,491, respectfully, may be available to offset the noted Collection System Replacement shortfall.

The transfer from General Fund will be divided by 2 and that much will be transferred from the General Fund during the two months of the year, December & April, when the majority of the service charge revenue is received via the property tax roll.

Equipment Replacement Reserve

The Equipment Fund covers typical office equipment necessary to support administrative and management functions and tools (other than small tools) and equipment necessary to support collection system maintenance and treatment plant operations, other than small tools. This Fund also covers Information Technology equipment and software.

A transfer amount of \$150,000 from the General Fund is scheduled to be deposited into this reserve for this fiscal year.

Equipment Replacements/Upgrades/New

• Main Officer Servers	\$77,500
• Treatment Plant SCADA HMI	<u>\$23,000</u>
Total	\$100,500

Reserve Cash Flow Estimate

The projected cash flow for the reserve is as follows:

Estimated Balance on Hand @ July 1, 2025.....	\$0
+ Proposed Transfer from General Fund	+150,000
+ Predicted Investment Earnings during Fiscal Year	\$1,212
- Scheduled IT/Equipment Replaces/New during Fiscal Year	-101,500

= Projected End of Year Reserve Balance.....	\$49,715

The transfer from General Fund will be divided by 2 and that much will be transferred from the General Fund during the two months of the year, December & April, when the majority of the service charge revenue is received via the property tax roll.

Vehicle Replacement Reserve

The Vehicle Replacement Reserve covers the replacement of the District's fleet of licensed motor vehicles. This reserve was initially established in 2002.

Our current plan for replacing vehicles is a schedule based three factors: historical mileage; use & maintenance records. All three of these factors are considered during staff's annual evaluation of the District's vehicle needs for the coming fiscal year.

Proposed Fleet Replacements

The proposed vehicle replacements in the 2025/26 FY are as follows:

- Replacement of the 2014 Ford Edge SUV with 193,000 miles
- Replacement of the 2014 Ford Explorer SUV with 145,000 miles

Both these vehicles will be replaced with vehicles of like kind or based on operational need. The estimated cost to replace these two vehicles is \$62,000

Transfer Amount

A transfer amount of \$202,546 from the General Fund is scheduled to be deposited into this reserve for this fiscal year.

Reserve Cash Flow Estimate

The projected cash flow for the reserve is as follows:

Estimated Balance on Hand @ July 1, 2025.....	\$15,377
+ Proposed Transfer From General Fund.....	+202,546
+ Predicted Investment Earnings during Fiscal Year	+1,199
- Proposed replacement	-62,000
-	-----
= Projected End of Year Reserve Balance.....	\$157,122

The transfer from General Fund will be divided by 2 and that much will be transferred from the General Fund during the two months of the year, December & April, when the majority of the service charge revenue is received via the property tax roll.

Building Replacement Reserve

The Building Replacement Reserve Fund was created following a recommendation by the April 2002 Budgeting Estimates for Long Term Capital Replacement Funding Needs study performed by Andrew Belknap of Management Partners.

Proposed Projects

- Tico Road ADA Accessibility Improvement Project \$250,000

Transfer Amount

There are no proposed transfers from the General Fund to this reserve during this budget year.

Reserve Cash Flow Estimate

The projected cash flow for the reserve is as follows:

Estimated Balance on Hand @ July 1, 2025.....	\$264,056
+ Proposed Transfer From General Fund.....	0
+ Predicted Investment Earnings during Fiscal Year	+7,757
- Proposed Expenditures	-250,000

= Projected End of Year Reserve Balance.....	\$21,813

Collection System Local Capacity Reserve

This Reserve was originally established in early 1999; in 2007 the Board redefined the designed use of this Reserve to be used for capacity issues in the Collection System. On July 1, 2010 this Reserve was officially named the Collection System Local Capacity Reserve.

This Reserve receives all Collection System Local Capacity charges when a property owner connects to the sewer. The designated use of this Reserve is for capacity issues in the Local portion of the District's Collection System.

Reserve Cash Flow Estimate

The projected cash flow for the reserve is as follows:

Estimated Balance on Hand @ July 1, 2025.....	\$1,686,517
+ Predicted Transfer of Charges From New Customers	+50,000
+ Predicted Investment Earnings during Fiscal Year	+37,076

= Projected End of Year Reserve Balance.....	\$1,773,593

Because of the special source of these funds the charges will be transferred only when they are received from a new customer.

Collection System Trunk Capacity Reserve

This Reserve was established in July 2010 following the Board’s adoption of Ordinance No. OVSD-61.

This Reserve receives all Collection System Trunk Capacity charges when a property owner connects to the sewer. The designated use of this Reserve is for capacity issues in the Trunk portion of the District’s Collection System.

Reserve Cash Flow Estimate

The projected cash flow for the reserve is as follows:

Estimated Balance on Hand @ July 1, 2025.....	\$349,085
+ Predicted Charges From New Customers	+20,000
+ Predicted Investment Earnings during Fiscal Year	+ 8,406

= Projected End of Year Reserve Balance.....	\$377,491

Because of the special source of these funds the charges will be transferred only when they are received from a new customer.

Contingency & Stabilization Reserve

The reserve is used as a funding source for unexpected and unbudgeted activities or items which develop during the year for which no other source of funds exists. Some years this fund has also provided a contribution to offset rate increases during the budgeting cycle.

Reserve Cash Flow Estimate

The projected cash flow for the reserve is as follows:

Estimated Balance on Hand @ July 1, 2025.....	\$690,983
+ Predicted Investment Earnings during Fiscal Year	+19,516
+ Proposed transfer To General Fund	0
- Proposed Rate Stabilization Transfer	0

= Projected End of Year Reserve Balance.....	\$710,499

SECTION 3
Debt Service Budget
FY 2025-2026

Section 3 – Debt Service Budget

Introduction

The District has one debt issue that is the result of a refinancing of 2 prior debt issues both of which were used to pay for various capital projects.

❖ 2016 Refunding Bond Issue

In this section the debt issues is described and details of its proposed financial operation in the next fiscal year are presented.

2016 REFUNDING BOND ISSUE

The 2016 Refunding Bond issue was sold May 2016 to refinance the 2003 Series and 2007 Series debt issues to obtain a lower rate of interest for an overall cost savings. This created a \$8,575,000 debt for the District. The purpose of the 2003 was to rehabilitate a significant portion of the sewage collection system in the City of Ojai known as the “1927 System” and the 2007 debt was to fund projects identified in the 2007 Collection System Capital Improvement Plan.

Similar to prior debt issues, the 2016 Series was secured by a pledge of the District to maintain its service charge rates in at least a certain ratio to the annual debt service payments and a pledge of available revenues to make the annual debt service payments for the life of the Debt. The District has a debt ratio limit of 1.2 which limits the amount of debt it can assume relative to its operations budget, our operation expenses must not fall below 1.2 times the debt payments. This ratio insures the Bond holders and owners that their investment is secure. This same debt ratio was also a condition of our 2003 COP issue.

The District must also file an Annual Report for the benefit of the Bond holders and owners. This report must include information such as: the number of new connections; a description of changes in charges and fees; and internal fund balances. The District’s annual financial audit meets all of these requirements and will be utilized as the Annual Report.

The 2016 issue has no payment reserve; the District’s credit was strong enough that a payment security was not required.

The annual debt service payment on this issue is due early in the fiscal year (September 1) so the funds must be on hand when needed. The payment due on September 1, 2025 will be made from funds collected during Fiscal Year 2024-2025. The funds collected during Fiscal Year 2025-2026 will actually be used to make the payment in Fiscal Year 2026-2027. Consistent with the policy throughout the District, temporarily idle cash is invested and the earnings placed into the account. These interest earnings are used to reduce the respective portions of the debt service payments.

The following table shows the remaining debt service, minus the :

<u>Period Ending (September 1)</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2024	230,000	163,400	393,400
2025	235,000	154,100	389,100
2026	245,000	144,500	389,500
2027	260,000	134,400	394,400
2028	270,000	123,800	393,800
2029	280,000	112,800	392,800
2030	290,000	101,400	391,400
2031	300,000	89,600	389,600
2032	315,000	77,300	392,300
2033	325,000	64,500	389,500
2034	340,000	51,200	391,200
2035	355,000	37,300	392,300
2036	370,000	22,800	392,800
2037	385,000	7,700	392,700
TOTALS	\$4,200,000	\$1,284,800	\$5,484,800

Annual debt service for the Bonds is due September 1 of each year.

No specific amount of the debt is assigned to each property; therefore, “early pay-off” for an individual property is not possible, the obligation runs with the District as a whole for the life of the debt issue.

Cash Flow Estimate

The projected cash flow for the reserve is as follows:

Estimated Balance on Hand @ July 1, 2025.....	\$1,742,956
- Scheduled Debt Service Pymt FY 2025/26	-389,100
+ Proposed Transfer from General Fund	+330,000
+ Predicted Investment Earnings during Fiscal Year	+39,223

Projected End of Year Reserve Balance	\$1,723,079

INTERNAL LOAN RE-PAYMENT

Loan to Pay-Off State Revolving Fund Loan Balance

The District's State Revolving Fund (SRF) loan began at \$18,840,595 in 1997 and was scheduled to be paid over 20 years. In January 2011 funds from this reserve were used, as a loan, to pay-off the outstanding balance (\$8,512,863) on the District's SRF loan. The loan from this reserve will be repaid over a period of 20 years. The fourteenth payment will be made this year in the amount of \$500,000.

The schedule of payments is represented below:

Fiscal Year		Principle Balance	Interest Based on District Investment Interest LAIF	Annual Interest Payment	Annual Principle Payment.	Total Annual Payment
2010-11	Beg. Bal 1/2011	\$8,512,863				
Payment No.	Payment Date					
#1	Jul-11	\$8,055,002	0.495%	\$42,139	\$457,861	\$500,000
#2	Jul-12	\$7,585,772	0.382%	\$30,770	\$469,230	\$500,000
#3	Jul-13	\$7,109,212	0.309%	\$23,440	\$476,560	\$500,000
#4	Jul-14	\$6,626,914	0.249%	\$17,702	\$482,298	\$500,000
#5	Jul-15	\$6,144,674	0.268%	\$17,760	\$482,240	\$500,000
#6	Jul-16	\$5,671,281	0.433%	\$26,606	\$473,394	\$500,000
#7	Jul-17	\$5,213,815	0.750%	\$42,535	\$457,465	\$500,000
#8	Jul-18	\$4,785,557	1.376%	\$71,742	\$428,258	\$500,000
#9	Jul-19	\$4,393,998	2.266%	\$108,441	\$391,559	\$500,000
#10	Jul-20	\$3,978,978	1.934%	\$84,980	\$415,020	\$500,000
#11	Jul-21	\$3,498,873	0.500%	\$19,895	\$480,105	\$500,000
#12	Jul-22	\$3,018,768	0.371%	\$11,200	\$488,800	\$500,000
#13	Jul-23	\$2,529,967	2.170%	\$54,900	\$445,100	\$500,000
#14	Jul-24	\$2,084,868	3.927%	\$81,873	\$418,127	\$500,000
#15	Jul-25					\$500,000
#16	Jul-26					
#17	Jul-27					
#18	Jul-28					
#19	Jul-29					
#20	Jul-30					