

Notice and Agenda

REGULAR MEETING — BOARD OF DIRECTORS — COUNTY SANITATION DISTRICT NO. 21

To be held at the OFFICE OF THE DISTRICT
1955 Workman Mill Road, Whittier, California

For the public to join the meeting virtually, click <https://us02web.zoom.us/j/8091438308> or enter the Meeting ID 809 143 8308 into the Zoom app on your smartphone or computer. Alternatively, you may join by phone by calling (669) 900-9128 and entering the Meeting ID. The meeting is not required to be broadcast via Zoom, but as a courtesy for public attendance. You may find further information at: <http://www.lacsd.org/agendas>

THE DISTRICT MAY TAKE ACTION ON ANY AGENDA ITEM LISTED BELOW

WEDNESDAY	May 22, 2024	At 1:30 P.M.
Governing Body	Director	Alternate
CLAREMONT	MEDINA	CALAYCAY
DIAMOND BAR	LIU	CHOU
INDUSTRY	MOSS (Chairperson)	-----
LA PUENTE	QUINONES	KLINAKIS
LA VERNE	HEPBURN	-----
POMONA	SANDOVAL	LUSTRO
SAN DIMAS	BADAR	-----
WALNUT	TRAGARZ	A. WU
WEST COVINA	TABATABAI	T. WU
LOS ANGELES COUNTY	HORVATH	SOLIS

1. Public Comment
2. Receive and Order Filed as Follows:
 - (a) Certificate of Mr. Brian Calderon Tabatabai, Presiding Officer of the City of West Covina
 - (b) Action Appointing Mr. Tony Wu as Alternate Director of the City of West Covina
3. Approve Minutes of Regular Meeting Held April 24, 2024
4. Approve February 2024 Expenses in Amount of \$8,408

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

Local District Expenses:	
Operations & Maintenance	\$8,408
Total Expenses	<u>\$8,408</u>

5. Re: Wastewater Revenue Program
 - (a) Hold Public Hearing on Service Charge Report
 - (b) Adopt Service Charge Report

Summary: Holding a public hearing and then adopting the Service Charge Report is required each year to collect the wastewater service charge on the property tax roll. The current service charge rate per single-family home is \$15.42 per month (\$185 per year). The rate for fiscal year 2024-25, as previously adopted by the Board of Directors, is \$15.67 per month (\$188 per year). A letter discussing this matter,

5. Contd.

together with the Service Charge Report, the preliminary budget, and a budget explanation and glossary, accompanies the agenda. This item is consistent with the Districts' Guiding Principles of commitment to fiscal responsibility and prudent financial stewardship; and to plan for both short-term and long-term needs to minimize the need for significant rate increases.

Adjourn

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

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

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



February 9, 2024

Boards of Directors
Los Angeles County Sanitation Districts

Directors:

Wastewater Revenue Program for Fiscal Year 2024-25

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

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

BUDGET FOR FISCAL YEAR 2024-25

Enclosed for your review is the preliminary budget for fiscal year 2024-25; a list of user fees; information on the monies set aside in various funds/reserves; and an explanation of terms used in the budget. The funds and reserves were established and funded in accordance with the District's *Wastewater Financial Reserve Policy*. For the Joint Outfall System (JOS) Districts, a preliminary budget for the JOS for fiscal year 2024-25, and information on JOS reserves has also been included to provide more detail on the District's share of Joint Outfall expenses, but will only be adopted by District No. 2, the administrative District for the JOS.

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

SERVICE CHARGE AND SURCHARGE RATES

No change to previously-adopted rates is proposed for fiscal year 2024-25. Multi-family residential units will pay 60% of the adopted single-family home rate and condominiums will pay 75% of the adopted single-family home rate. Likewise, commercial and industrial dischargers will pay in proportion to their use of the wastewater management system compared to a single-family home. Dischargers with verified low water usage (particularly seniors and retirees) may qualify for a reduced charge.

LOW WATER REBATE PROGRAM

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

SUMMARY OF REQUIRED ACTIONS

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

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

Very truly yours,



Robert C. Ferrante

RCF:gc
Enclosures

**COUNTY SANITATION DISTRICT NO. 21
SERVICE CHARGE REPORT FOR FISCAL YEAR 2024-25**

INTRODUCTION

County Sanitation District No. 21 of Los Angeles County encompasses all or portions of the cities of Claremont, Diamond Bar, Industry, La Puente, La Verne, Pomona, San Dimas, Walnut, and West Covina and unincorporated Los Angeles County.

District No. 21 is one of seventeen (17) contiguous sanitation districts within the urbanized Los Angeles Basin signatory to the Amended Joint Outfall Agreement. These Districts, known as the Joint Outfall Districts, have formed a regional wastewater management system known as the Joint Outfall System. This regional system provides for operation and maintenance of large sewers, pumping plants, inland water reclamation plants, and the Joint Water Pollution Control Plant. These services are essential to protect the public health of the people served by the system.

District No. 21, as a member of the Joint Outfall System, must provide a proportionate share of the revenue required to operate and maintain the facilities. Additionally, District No. 21 is responsible for any costs associated with the local sewers and pumping plants that are owned by District No. 21 and are solely for its benefit. The general revenue sources currently available to the District include a pro rata share of the ad valorem (property) taxes, service charges, industrial wastewater surcharges, grants, state low-interest loans, interest income, contract revenue and reserves. Any surplus will be transferred to designated reserves to meet targeted reserve requirements.

PROPOSED SYSTEM DESCRIPTION

The supplemental revenue required under the *Master Service Charge Ordinance of County Sanitation District No. 21 of Los Angeles County* will be allocated among classes of developed parcels of real property on the basis of use of the sewerage system. The revenue derived from the service charge will be used for operation and maintenance and capital costs.

All industrial dischargers in District No. 21 discharging more than 1.0 million gallons per year are required to file a wastewater surcharge statement as prescribed in the *Wastewater Ordinance* to pay their appropriate share of the costs based on their use of the sewerage system. All other users of the sewerage system, except for contractual and local government users, will pay service charges.

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

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

where:

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

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

For fiscal year 2024-25, the proportions of the total operation and maintenance and capital costs attributable to flow, chemical oxygen demand, and suspended solids have been assigned the following values:

A	=	0.3049
B	=	0.3348
C	=	0.3603

The service charge for each sewage unit is determined by dividing the total required supplemental revenue by the total number of sewage units in the District. The service charge for each parcel is determined by multiplying the service charge for each sewage unit by the number of sewage units attributable to the parcel, which in turn, is determined by the class of real property and the sewage unit formula and the flow, COD and SS loadings from Table 1, which shows the corresponding value for each class of real property in District No. 21.

Based upon presently anticipated sources of funds, the service charge rate for fiscal year 2024-25 is \$188 per sewage unit. Parcels with significantly lower water usage may be eligible for a reduced rate pursuant to the terms of the *Master Service Charge Ordinance of County Sanitation District No. 21 of Los Angeles County*.

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

All parcels of real property within the 2024-25 Tax Rate Areas as shown in Table 2 are receiving or benefiting from the services and facilities of District No. 21. Additionally, the parcels listed in Table 3, which do not fall within the Tax Rate Areas shown in Table 2, are receiving or benefiting from the services and facilities of District No. 21. Said parcels are more particularly described in maps prepared in accordance with Section 327, Revenue and Taxation Code, which are on file in the office of the County Assessor, which maps are hereby incorporated herein by reference.

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

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

TABLE 1
LOADINGS FOR EACH CLASS OF LAND USE

<u>DESCRIPTION</u>	<u>UNIT OF MEASURE</u>	<u>FLOW (Gallons per Day)</u>	<u>COD (Pounds per Day)</u>	<u>SUSPENDED SOLIDS (Pounds per Day)</u>
RESIDENTIAL				
Single Family Home	Dwelling Unit	260	1.22	0.59
Condominiums	Dwelling Unit	195	0.92	0.44
Multi-Unit Residential	Dwelling Unit	156	0.73	0.35
Mobile Home Parks	No. of Spaces	156	0.73	0.35
COMMERCIAL				
Hotel/Motel/Rooming House	Room	125	0.54	0.28
Store	1000 ft ²	100	0.43	0.23
Supermarket	1000 ft ²	150	2.00	1.00
Shopping Center	1000 ft ²	325	3.00	1.17
Regional Mall	1000 ft ²	150	2.10	0.77
Office Building	1000 ft ²	200	0.86	0.45
Medical, Dental, Veterinary Clinic or Building	1000 ft ²	300	1.29	0.68
Restaurant	1000 ft ²	1,000	16.68	5.00
Indoor Theatre	1000 ft ²	125	0.54	0.28
Car Wash:				
Tunnel – No Recycling	1000 ft ²	3,700	15.86	8.33
Tunnel – Recycling	1000 ft ²	2,700	11.74	6.16
Wand	1000 ft ²	700	3.00	1.58
Bank, Credit Union	1000 ft ²	100	0.43	0.23
Service Shop, Vehicle Maintenance & Repair Shop	1000 ft ²	100	0.43	0.23
Animal Kennels	1000 ft ²	100	0.43	0.23
Gas Station	1000 ft ²	100	0.43	0.23
Auto Sales	1000 ft ²	100	0.43	0.23
Wholesale Outlet	1000 ft ²	100	0.43	0.23
Nursery/Greenhouse	1000 ft ²	25	0.11	0.06
Manufacturing	1000 ft ²	200	1.86	0.70
Light Manufacturing	1000 ft ²	25	0.23	0.09
Lumber Yard	1000 ft ²	25	0.23	0.09
Warehousing	1000 ft ²	25	0.23	0.09
Open Storage	1000 ft ²	25	0.23	0.09
Drive-in Theatre	1000 ft ²	20	0.09	0.05
Night Club	1000 ft ²	350	1.50	0.79
Bowling/Skating	1000 ft ²	150	1.76	0.55
Club & Lodge Halls	1000 ft ²	125	0.54	0.27
Auditorium, Amusement	1000 ft ²	350	1.50	0.79
Golf Course and Park (Structures and Improvements)	1000 ft ²	100	0.43	0.23
Campground, Marina	Sites, Slips, or Spaces	55	0.34	0.14
Recreational Vehicle Park				
Convalescent Home	Bed	125	0.54	0.28
Horse Stables	Stalls	25	0.23	0.09
Laundromat	1000 ft ²	3,825	16.40	8.61

<u>DESCRIPTION</u>	<u>UNIT OF MEASURE</u>	<u>FLOW (Gallons per Day)</u>	<u>COD (Pounds per Day)</u>	<u>SUSPENDED SOLIDS (Pounds per Day)</u>
COMMERCIAL				
Mortuary, Funeral Home	1000 ft ²	100	1.33	0.67
Health Spa, Gymnasium:				
With Showers	1000 ft ²	600	2.58	1.35
Without Showers	1000 ft ²	300	1.29	0.68
Convention Center, Fairground, Racetrack, Sports Stadium/Arena	Average Daily Attendance	10	0.04	0.02
INSTITUTIONAL				
College/University	Student	20	0.09	0.05
Private School	1000 ft ²	200	0.86	0.45
Library, Museum	1000 ft ²	100	0.43	0.23
Post Office (Local)	1000 ft ²	100	0.43	0.23
Post Office (Regional)	1000 ft ²	25	0.23	0.09
Church	1000 ft ²	50	0.21	0.11

TABLE 2
TAX RATE AREAS IN SANITATION DISTRICT NO. 21

001355	001370	001397	001398	001399
001427	001428	001430	001432	001436
001437	001440	001572	001627	001644
001775	001790	001791	001792	001953
002240	002293	002297	002298	002306
002321	002323	002324	002327	002328
002329	002330	002331	002332	002333
002334	002337	002338	002340	002341
002342	002343	002344	002345	002346
002347	002348	002349	002351	002352
002353	002354	002355	002358	002359
002360	002361	002362	002363	002365
002366	002367	002376	002377	002378
002379	002380	002381	002383	002384
002392	002395	002399	002460	002540
002550	002558	002559	002560	002561
002572	002602	002721	002722	002724
002725	002726	002728	002729	002730
002732	002741	002742	002743	002744
002745	002746	002747	002748	002749
002752	002754	002756	002757	002758
002759	002765	002766	002773	002776
002779	002780	002783	002789	002791
002797	002798	002802	002804	002812
002823	002827	002829	002830	002831
002832	002835	002836	002844	002846
002847	002860	002866	002871	002872
002873	002874	002876	002877	002879
002899	002905	002917	002918	002919
002920	002921	002922	002925	002929

002932	002936	002986	002990	002991
002994	002997	003212	003227	003255
003500	003539	003579	003658	003726
003728	003732	003739	003776	003896
003948	003960	003972	003977	003978
003993	003997	003998	003999	004044
004094	004284	004286	004301	004302
004304	004305	004307	004308	004309
004310	004311	004312	004313	004321
004324	004325	004326	004327	004328
004330	004331	004332	004333	004334
004336	004337	004338	004344	004345
004348	004350	004351	004362	004363
004364	004367	004368	004370	004373
004375	004376	004378	004380	004382
004384	004390	004391	004393	004394
004395	004400	004401	004402	004405
004407	004409	004411	004412	004415
004422	004426	004434	004436	004438
004439	004441	004444	004448	004449
004450	004452	004454	004455	004475
004476	004482	004486	004488	004498
004515	004525	004526	004527	004529
004531	004532	004533	004551	004582
004583	004584	004601	004606	004928
004929	004931	004939	004943	004944
004947	004954	004972	005003	005019
005023	005030	005033	005035	005041
005044	005056	005058	005080	005084
005090	005123	005125	005141	005258
005261	005279	005283	005285	005294

005300	005425	005556	005557	005563
005564	005582	005584	005585	005586
005587	005588	005589	005590	005591
005593	005594	005595	005621	005624
005625	005629	005632	005633	005637
005639	005644	005647	005648	005651
005652	005653	005654	005664	005665
005667	005668	005669	005670	005679
005680	005681	005682	005683	005684
005685	005687	005688	005691	005699
005702	005703	005708	005709	005710
005713	005714	005715	005716	005717
005718	005758	005759	005760	005761
005779	005780	005784	005785	006047
006050	006134	006159	006182	006235
006286	006300	006466	006545	006548
006576	006583	006584	006585	006598
006680	006681	006841	006842	006847
006849	006850	006860	006863	007209
007228	007229	007235	007263	007271
007277	007634	007635	007700	007722
007723	007725	007726	007729	007730
007731	007732	007733	007734	007735
007737	007738	007739	007740	007741
007743	007744	007745	007746	007747
007748	007749	007750	007751	007752
007753	007754	007755	007756	007757
007758	007759	007760	007761	007762
007763	007764	007765	007766	007767
007769	007770	007771	007772	007773
007774	007775	007778	007780	007781

007783	007786	007787	007789	007790
007792	007794	007795	007798	007799
007803	007805	007808	007809	007810
007811	007812	007813	007814	007818
007819	007820	007821	007823	007825
007826	007837	007839	007840	007841
007856	007857	007858	007861	007862
007863	007866	007869	007876	007880
007881	007895	008000	008001	008002
008009	008016	008038	008039	008041
008042	008043	008044	008052	008057
008082	008088	008176	008178	008186
008190	008196	008204	008223	008227
008228	008229	008230	008231	008233
008234	008235	008236	008237	008240
008241	008242	008243	008244	008247
008249	008250	008251	008252	008253
008254	008255	008257	008258	008259
008260	008261	008262	008263	008264
008265	008266	008267	008268	008270
008271	008272	008274	008275	008276
008277	008278	008280	008281	008282
008283	008284	008286	008288	008290
008291	008293	008294	008296	008297
008300	008301	008302	008303	008305
008308	008309	008310	008311	008312
008313	008314	008315	008316	008317
008318	008319	008320	008321	008322
008323	008325	008326	008330	008331
008333	008334	008335	008336	008337
008340	008343	008344	008345	008347

008349	008350	008351	008352	008353
008354	008356	008357	008358	008361
008364	008365	008366	008367	008368
008370	008371	008372	008373	008374
008375	008376	008377	008380	008382
008385	008391	008392	008395	008397
008399	008400	008401	008402	008406
008407	008408	008410	008411	008413
008414	008415	008416	008420	008421
008424	008425	008426	008429	008430
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008443	008445	008446	008447	008448
008449	008450	008451	008452	008453
008454	008455	008456	008457	008458
008459	008462	008482	008483	008484
008486	008488	008489	008491	008494
008495	008496	008508	008509	008510
008513	008514	008515	008516	008518
008519	008522	008530	008535	008536
008537	008539	008549	008550	008559
008560	008561	008562	008564	008566
008567	008576	008587	008602	008616
008619	008624	008694	008719	008778
008781	009175	009177	009300	009301
009303	009304	009305	009307	009308
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009317	009319	009320	009324	009353
009354	009368	009369	009373	009376
009377	009378	009379	009380	009381
009383	009385	009388	009389	009390

009391	009393	009394	009395	009397
009398	009399	009400	009402	009404
009405	009407	009410	009418	009420
009424	009426	009427	009428	009431
009432	009433	009436	009442	009449
009453	009454	009457	009458	009473
009491	009756	009792	009793	009794
009961	009963	009965	010000	010003
010005	010006	010007	010008	010009
010010	010011	010012	010014	010015
010016	010017	010018	010019	010020
010021	010022	010023	010024	010025
010026	010027	010028	010029	010030
010031	010032	010033	010034	010035
010036	010037	010038	010039	010040
010041	010042	010043	010044	010045
010046	010047	010048	010049	010050
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010056	010057	010058	010059	010061
010062	010064	010065	010066	010067
010068	010069	010070	010071	010074
010075	010076	010077	010078	010079
010081	010082	010083	010084	010085
010086	010087	010088	010089	010090
010091	010092	010093	010094	010095
010096	010097	010098	010099	010100
010101	010102	010103	010104	010105
010106	010107	010108	010109	010110
010111	010112	010113	010114	010115
010116	010117	010118	010119	010120
010121	010122	010123	010124	010125

010126	010127	010128	010129	010130
010131	010132	010133	010134	010135
010136	010137	010138	010139	010140
010141	010142	010143	010144	010145
010146	010147	010148	010149	010150
010151	010152	010153	010154	010156
010157	010158	010159	010160	010161
010162	010163	010164	010165	010166
010167	010168	010169	010170	010171
010172	010173	010174	010175	010176
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010361	010365	010374	010376	010377
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010403	010421	010423	010436	010447
010453	010459	010461	010462	010465
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010640	010657	010697	010698	010699
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011536	011538	011540	011544	011545
011546	011547	011548	011551	011554
011562	011563	011567	011568	011576
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011959	011960	011961	011972	012004
012005	012017	012018	012023	012042
012090	012091	012265	012266	012267
012268	012273	012277	012278	012281
012282	012284	012285	012290	012292
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012327	012328	012329	012332	012336
012345	012346	012347	012348	012349
012353	012354	012355	012359	012388
012394	012397	012398	012410	012411
012413	012414	012415	012419	012424
012467	012473	012486	012517	012520
012579	012614	012615	012627	012685
012723	012725	012726	012784	012785
012786	012787	012792	012835	012836
012837	012838	012958	012959	012960
012962	012971	012974	013017	013018
013019	013020	013021	013023	013028

013040	013058	013059	013060	013077
013110	013111	013112	013114	013115
013116	013117	013119	013120	013170
013204	013304	013329	013330	013345
013361	013362	013363	013364	013365
013366	013368	013415	013419	013457
013576	013589	013603	013617	013634
013639	013640	013659	013669	013670
013673	013674	013677	013693	013714
013742	013743	013747	013803	013805
013806	013808	013842	013843	013850
013851	013852	013853	013871	013872
013889	013890	013925	013951	013952
013956	014155	014163	014164	014214
014245	014246	014252	014253	014254
014315	014316	014319	014320	014324
014328	014331	014339	014356	014357
014359	014360	014362	014363	014366
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014604	014629	014636	014704	014707
014715	014722	014726	014817	014818
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015204	015206	015215	015217	015218
015224	015258	015260	015264	015295
015296	015297	015301	015320	015321
015322	015377	015389	015445	015453
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015523	015528	015573	015596	015601
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015762	015789	015953	016087	016089
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016164	016166	016179	016185	016217
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016254	016255	016259	016264	016265
016277	016283	016288	016298	016310
016316	016317	016373	016380	016381
016382	016383	016384	016385	016394
016395	016411	016433	016439	016448
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016495	016496	016504	016509	016518
016583	016610	016617	016639	016665
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016759	016780	016790	016811	016822
016845	016847	016849	016852	016856
016875	016876	016877	016880	016881
016886	016892	016897	016898	016899
016918	016927	016930	016933	016944
016952	016966	016967	016968	016969
016989	016992	017028	017161	017165
017185	017194	017198	017203	017204
017205	017206	017217	#	#

**TABLE 3
PARCEL NUMBERS SERVED BY SANITATION DISTRICT NO. 21
OUTSIDE OF TAX RATE AREAS**

4280003048	8204005004	8221031012	8269016076	8269016079	8269016080
8269016081	8269016091	8269016092	8269016093	8269016094	8269016095
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8269016102	8269016105	8269016106	8269076016	8269077055	8269093001
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8269093008	8269093009	8269093010	8269093011	8269093012	8269093013
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8701011068	8701011069	8701011070	8701011071	8701011072	8701011073
8701011074	8701011075	8701011076	8701011077	8701011078	8701011079
8701011080	8701011081	8701011082	8701011083	8701011084	8701011085
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8701012044	8701012045	8701012046	8701012047	8701012048	8701012049
8701012050	8701012051	8701012052	8701012054	8701012055	8701012056
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8701012076	8701012077	8701012079	8701012080	8701012081	8701012082
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8708022230	8708022231	8708022232	8708022233	8708022234	8708022235
8708022236	8708022237	8708022238	8708022239	8708022240	8708022241
8708022242	8708022243	8708022244	8708022245	8708022246	8708023008
8708023009	8708023010	8708023011	8708023012	8708023013	8708023014
8708023016	8708023017	8708023018	8708023019	8708023020	8708023021
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8708023034	8708023035	8708023036	8708023037	8708023038	8708023039
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8708023052	8708023053	8708023054	8708023055	8708023057	8708023058
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8708023071	8708023072	8708023073	8708023074	8708023075	8708023076
8708023077	8708023078	8708023079	8708023080	8708023081	8708023082
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8708023089	8708023090	8708023091	8708023092	8708023093	8708023094
8708023095	8708023096	8708023097	8708023098	8708023099	8708023100
8708023101	8708023102	8708023103	8708023104	8708023105	8708023106
8708023107	8708023108	8708023109	8708023110	8708023111	8708023112
8712009031	8718015001	8718015002	8718015003	8718015004	8718015005
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8718015012	8763005002				

**County Sanitation District No. 21 of Los Angeles County
Preliminary Operating Fund Budget (\$ in thousands)
Fiscal Year 2024-25**

	Adopted 2023-24 ⁽¹⁾	Proposed 2024-25 ^{(1) (2)}
<u>Starting Balance</u>	\$ 23,133	\$ 35,305
<u>Sources of Funds</u>		
Service Charge	\$ 28,567	\$ 28,949
Contract Revenue	299	192
Total Operating Revenue	28,866	29,141
Ad Valorem Tax Revenue	6,235	6,998
Interest	578	883
Total Non-Operating Revenue	6,813	7,881
Total Sources of Funds	\$ 35,679	\$ 37,022
<u>Use of Funds</u>		
Joint Outfall Operations	\$ 30,239	\$ 34,217
Other Operational Expenditures	85	66
Operations and Maintenance Expense	30,324	34,283
Joint Outfall Capital	5,161	2,224
Capital Expense	5,161	2,224
Total Use of Funds	\$ 35,484	\$ 36,507
<u>Ending Balance</u>	\$ 23,328	\$ 35,820

(1) The Adopted FY 23-24 Budget is presented as adopted by the Board in 2023. The ending balance reflects the estimate at that time, and therefore may not match the current estimated starting balance for the Proposed FY 24-25 Budget.

(2) District only has operating fund.

**County Sanitation District No. 21 of Los Angeles County
Wastewater Budget Rate and Other Information Summary
Fiscal Year 2024-25**

	<u>Adopted 2023-24</u>	<u>Proposed 2024-25</u>
<u>Service Charge Rate (\$ per Sewage Unit)</u>	185.00	188.00
<u>Industrial Waste (Surcharge) Rates</u>		
Flow (\$ per MGY)	839.00	865.00
COD (\$ per 1000 lbs)	167.80	173.00
SS (\$ per 1000 lbs)	401.30	413.90
Peak Flow (\$ per gpm)	114.80	118.40
Short Form Rate (\$ per million gallon per year)	3,709.51	3,824.92
Liquid Waste Disposal (\$ per 100 gallon)	5.50	5.70
<u>Total Connection Fee Rate (\$ per Capacity Unit)</u>	1,755.00	1,758.00
<u>Projected Sewage Units</u>		
Residential/Commercial	154,417	153,984
Contract In	1,232	1,373
Total Served Sewage Units	<u>155,649</u>	<u>155,357</u>

Joint Outfall System
Preliminary Operating Fund Budget (\$ in thousands)
Fiscal Year 2024-25

	Adopted 2023-24 ⁽¹⁾	Proposed 2024-25 ⁽¹⁾
Starting Balance	\$ 297,791	\$ 397,211
 Sources of Funds		
Industrial Waste Charges	\$ 64,909	\$ 66,982
Operating Payments by Districts	331,563	376,429
Contract Revenue	5,185	5,629
Agricultural and Recycled Water Sales	9,784	10,405
Total Operating Revenue	411,440	459,445
 Interest	 7,636	 9,971
Total Non-Operating Revenue	7,636	9,971
 Loan Proceeds	 141,647	 102,442
Bond Proceeds	145,775	286,000
Capital Payments by Districts	56,585	24,466
Total Capital Revenue	344,007	412,908
 Transfers from Designated Funds	 271,965	 80,117
Transfers from Restricted Funds	166,547	-
Transfers from Districts	7,654	1,626
Total Transfers In	446,167	81,743
 Total Sources of Funds	\$ 1,209,250	\$ 964,068
 Use of Funds		
Joint Administration Operations	\$ 115,111	\$ 120,873
Sewer System Operations	60,931	81,406
Treatment Plant Operations	214,640	237,592
Composting Facility Operations	16,216	16,224
Contract Disposal Operations ⁽²⁾	1,863	-
Other Operational Expenditures	10,317	13,321
Operations and Maintenance Expense	419,077	469,416
 Joint Administration Capital	 16,377	 22,609
Sewer System Capital	158,280	145,437
Treatment Plant Capital	276,090	170,859
Composting Facility Capital	375	-
Field Office Capital	2,150	1,000
Contract Disposal Capital	698	591
Capital Expense	453,969	340,496
 Loan Repayment	 600	 5,859
Bond Repayment	10,733	10,733
Debt Service	11,333	16,592
 Total Use of Funds	\$ 884,379	\$ 826,504
 Ending Balance	\$ 622,662	\$ 534,775

(1) The Adopted FY 23-24 Budget is presented as adopted by the Board in 2023. The ending balance reflects the estimate at that time, and therefore may not match the current estimated starting balance for the Proposed FY 24-25 Budget.

(2) Contract Disposal Operations is included in the Other Operational Expenditures line in the preliminary 2024-25 budget, and will be separated for final budgets.

**Joint Outfall System
Reserve Funds Proposed Budget (\$ in thousands)
Fiscal Year 2024-25**

	Unrestricted	Designated			Restricted		Total
	Operating	Emergency	O&M Financial Stability	Capital Projects Financial Stability	Capital Improvement	Closure/ Postclosure Reserves	
Starting Balance	\$ 397,211	13,223	170,735	100	667	474	582,410
Operating Revenue	459,445	-	-	-	-	-	459,445
Non-Operating Revenue	9,971	331	4,268	3	17	12	14,601
Capital Revenue	412,908	-	-	-	8,596	-	421,504
Transfers In	81,743	319	-	-	-	-	82,063
Operations and Maintenance Expense	469,416	-	-	-	-	-	469,416
Capital Expense	340,496	-	-	-	-	-	340,496
Debt Service	16,592	-	-	-	-	-	16,592
Transfers Out	-	-	80,434	3	-	-	80,437
Ending Balance	<u>534,775</u>	<u>13,873</u>	<u>94,570</u>	<u>100</u>	<u>9,279</u>	<u>486</u>	<u>653,082</u>

Sanitation Districts of Los Angeles County

Wastewater Budget Explanation and Glossary of Terms

Fiscal Year 2024-25

INTRODUCTION

The budget package for each District consists of the following sections: Note that some sections may not apply for certain Districts.

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

TERMS USED IN THE BUDGET

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

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

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

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