

AGENDA

COVID-19 Meeting Notice

To address concerns relating to COVID-19, this meeting will be accessible by remote video conferencing, as authorized by Governor Newsom's Executive Order N-29-20.

Members of the public who wish to observe the meeting and/or offer public comment by video conferencing should contact the District at least 24 hours before the meeting at (805) 967-4519 or RMangus@GoletaSanitary.org to obtain the meeting ID and passcode.

Members of the public with disabilities who wish to request a reasonable modification or accommodation to observe the meeting and/or offer public comment should contact the District at least 24 hours before the meeting at the foregoing telephone number or email address for instructions on how to access the meeting.

A G E N D A
REGULAR MEETING OF THE GOVERNING BOARD
OF THE GOLETA SANITARY DISTRICT
A PUBLIC AGENCY

One William Moffett Place
Goleta, California 93117

June 21, 2021

CALL TO ORDER: 6:30 p.m.

ROLL CALL OF MEMBERS

BOARD MEMBERS: Jerry D. Smith
Steven T. Majoewsky
George W. Emerson
Sharon Rose
Edward Fuller

CONSIDERATION OF THE MINUTES OF THE BOARD MEETING

The Board will consider approval of the Minutes of the Regular Meeting of June 7, 2021.

PUBLIC COMMENTS - Members of the public may address the Board on items within the jurisdiction of the Board.

POSTING OF AGENDA – The agenda notice for this meeting was posted at the main gate of the Goleta Sanitary District and on the District’s web site 72 hours in advance of the meeting.

BUSINESS:

1. CONSIDERATION OF DISTRICT’S PROPOSED BUDGET FOR FISCAL YEAR 2021-22
(Board may take action on this item.)
2. CONSIDERATION AND ADOPTION OF RESOLUTION NO. 21-665 APPROVING REVISED ORGANIZATION CHART AND EMPLOYEE PAY SCHEDULE
(Board may take action on this item.)
3. CONSIDERATION AND APPROVAL OF RESOLUTION ELECTING TO HAVE SEWER SERVICE CHARGES COLLECTED ON THE TAX ROLL FOR FISCAL YEAR 2021-22, DIRECTING THE PREPARATION AND FILING OF THE REPORT, FIXING TIME AND PLACE FOR HEARING, AND PROVIDING FOR NOTICE THEREOF
(Board may take action on this item.)

4. DISCUSSION AND ACTION ON AUDIT SERVICES CONTRACT
(Board may take action on this item.)
5. GENERAL MANAGER'S REPORT
6. LEGAL COUNSEL'S REPORT
7. COMMITTEE/DIRECTOR'S REPORTS AND APPROVAL/RATIFICATION OF
DIRECTOR'S ACTIVITIES
8. PRESIDENT'S REPORT
9. ITEMS FOR FUTURE MEETINGS
10. CORRESPONDENCE
(The Board will consider correspondence received by and sent by the District since
the last Board Meeting.)
11. APPROVAL OF BOARD COMPENSATION AND EXPENSES AND
RATIFICATION OF CLAIMS PAID BY THE DISTRICT
(The Board will be asked to ratify claims.)

ADJOURNMENT

Any public records which are distributed less than 72 hours prior to this meeting to all, or a majority of all, of the District's Board members in connection with any agenda item (other than closed sessions) will be available for public inspection at the time of such distribution at the District's office located at One William Moffett Place, Goleta, California 93117.

MINUTES

MINUTES
REGULAR MEETING OF THE GOVERNING BOARD
GOLETA SANITARY DISTRICT
A PUBLIC AGENCY
DISTRICT OFFICE CONFERENCE ROOM
ONE WILLIAM MOFFETT PLACE
GOLETA, CALIFORNIA 93117

June 7, 2021

CALL TO ORDER: President Smith called the meeting to order at 6:32 p.m.

BOARD MEMBERS PRESENT: Jerry D. Smith, Steven T. Majoewsky, George W. Emerson, Sharon Rose, Edward Fuller

BOARD MEMBERS ABSENT: None

STAFF MEMBERS PRESENT: Steve Wagner, General Manager/District Engineer, and Rob Mangus, Finance and Human Resources Manager/Board Secretary

OTHERS PRESENT: Larry Meyer, Director, Goleta West Sanitary District
Tom Evans, Director, Goleta Water District

APPROVAL OF MINUTES: Director Majoewsky made a motion, seconded by Director Emerson, to approve the minutes of the Regular Board meeting of 05/17/21. The motion carried by the following vote:

(21/06/2202)

AYES: 5 Smith, Majoewsky, Emerson, Rose,
Fuller
NOES: None
ABSENT: None
ABSTAIN: None

POSTING OF AGENDA: The agenda notice for this meeting was posted at the main gate of the Goleta Sanitary District and on the District's website 72 hours in advance of the meeting.

PUBLIC COMMENTS: None

BUSINESS:

1. **CONSIDERATION AND ADOPTION OF RESOLUTION NO. 21-664 IN RECOGNITION AND APPRECIATION OF THE SERVICE OF STEVE CONKLIN TO THE DISTRICT**
Mr. Wagner gave the staff report.

Director Rose made a motion, seconded by Director Majoewsky to approve and adopt Resolution #21-664 in recognition and appreciation of the service of Steve Conklin to the Goleta Sanitary District.

The motion carried by the following vote:

(21/06/2203)

AYES:	5	Smith, Majoewsky, Emerson, Rose, Fuller
NOES:		None
ABSENT:		None
ABSTAIN:		None

2. CONSIDERATION AND ADOPTION OF AWARD OF PURCHASE ORDER CONTRACT FOR BULK CHEMICALS FISCAL YEAR 2021-22

Mr. Wagner gave the staff report.

Director Majoewsky made a motion, seconded by Director Emerson to accept the two-year bid from HASA for Sodium Hypochlorite and accept the two-year bid from UNIVAR for Sodium Bi-Sulfite and authorize the General Manager to execute purchase order contracts for these chemicals.

The motion carried by the following vote:

(21/06/2204)

AYES:	5	Smith, Majoewsky, Emerson, Rose, Fuller
NOES:		None
ABSENT:		None
ABSTAIN:		None

3. CONSIDERATION AND APPROVAL OF DISTRICT'S DRAFT BUDGET FOR FISCAL YEAR 2021-22

Mr. Wagner gave the staff report.

There was no Board action on this draft presentation item.

4. GENERAL MANAGER'S REPORT

Mr. Wagner gave the report.

5. LEGAL COUNSEL'S REPORT

Mr. Battles did not attend the meeting, no report.

6. COMMITTEE/DIRECTORS' REPORTS AND APPROVAL/RATIFICATION OF DIRECTORS' ACTIVITIES

Director Fuller – Reported he attended the Finance Committee meeting.

Director Emerson – No report.

Director Rose – Reported on the Local Chapter CSDA meeting she attended.

Director Majoewsky – No report.

7. PRESIDENT'S REPORT

President Smith – Reported he attended the Goleta West Sanitary District meeting as alternate and he attended the Finance Committee meeting.

8. ITEMS FOR FUTURE MEETINGS

No Board action was taken to return with an item.

9. CORRESPONDENCE

The Board reviewed and discussed the list of correspondence to and from the District in the agenda.

10. APPROVAL OF BOARD COMPENSATION AND EXPENSES AND RATIFICATION OF CLAIMS PAID BY THE DISTRICT

Director Emerson made a motion, seconded by Director Majoewsky, to ratify and approve the claims, for the period 05/18/21 to 06/07/21 as follows:

Running Expense Fund #4640	\$ 553,072.37
Depreciation Replacement Reserve Fund #4655	\$ 4,971.36
Retiree Health Insurance Sinking Fund #4660	\$ 9,726.12

The motion carried by the following vote:

(21/06/2205)

AYES:	5	Smith, Majoewsky, Emerson, Rose, Fuller
NOES:		None
ABSENT:		None
ABSTAIN:		None

ADJOURNMENT

There being no further business, the meeting was adjourned at 8:46 p.m.

Jerry D. Smith
Governing Board President

Robert O. Mangus, Jr.
Governing Board Secretary

Steven T. Majoewsky

George W. Emerson

Sharon Rose

Edward Fuller

AGENDA ITEM #1

AGENDA ITEM: 1

MEETING DATE: June 21, 2021

I. NATURE OF ITEM

Consideration of District's Proposed Budget for Fiscal Year 2021-22

II. BACKGROUND INFORMATION

On June 7, 2021, the Board received a presentation of the District's draft budget for Fiscal Year 2021-22 (FY21-22). After consideration and discussion, the Board directed staff to bring back the proposed FY21-22 budget for consideration and action. Since that time further review of the draft budget revealed some minor typos and edits that warranted correction. No substantial changes to the draft budget were required. A summary list of the minor revisions incorporated into the proposed budget will be provided at the meeting.

Similar to previous years, the proposed FY21-22 budget presents the planned expenditures for each of the District's operating departments, estimates for all revenue sources and the resulting estimated balance for each of the District's funds.

The revenue assumptions for FY21-22 are based on no changes to the District's Sewer Service Charge (SSC) Rate. The proposed allocation of SSCs to meet current and long-range funding needs is shown below:

SSC Rate Allocation Component	(\$/Mo/ERU)
Capital Reserve	\$5.00
Replacement Reserve	\$9.24
Operations & Maintenance	<u>\$29.96</u>
Total SSC Rate (\$/ERU/Mo)	\$44.20

A summary of the estimated revenue sources for FY21-22 is shown in the following table:

REVENUE SOURCES			
Sewer Service Charges	\$	9,293,525	64.75%
Other Government Agencies	\$	4,708,223	31.81%
Permits, Inspections and Fees	\$	28,900	0.20%
Annexation and Connection Fees	\$	27,929	0.19%
Property Taxes and related	\$	171,500	1.20%
Interest and Other Income	\$	121,234	0.84%
	\$	<u>14,351,311</u>	<u>100.00%</u>

The total proposed expenditures for FY21-22 with and without depreciation are \$20,313,179 and \$16,676,742 respectively. A breakdown of the proposed expenditures for FY21-22 by category is shown in the following table:

Expenditure Category	FY20-21 Amount	FY21-22 Amount	Diff.
Personnel Cost	\$ 5,518,737	\$ 5,792,550	5.0%
Operating Expenses	\$ 4,739,920	\$ 4,484,841	-5.0%
Sub-Total	\$10,258,657	\$10,277,391	0.2%
Capital Outlay	\$ 5,799,541	\$ 6,399,351	10.0%
Total Expense w/o Depr.	\$16,058,198	\$16,676,742	3.9%
Depreciation Expense	\$ 3,555,771	\$ 3,636,437	2.3%
Total Expense w/ Depr.	\$19,613,969	\$20,313,179	3.6%

As shown above the overall proposed expenditures (without depreciation) for FY21-22 increased by 3.9% over the prior year's budget. The expenditure category with the highest percentage increase in comparison to last year's budget is the Lease/Rental expense which increases by 68% due to the lagoon clearing effort that is scheduled to continue through FY21-22.

Other modifications being proposed as part of the draft budget related to personnel are as follows:

1. Reclassification of Safety and Regulatory Compliance Coordinator to Safety and Regulatory Compliance Manager - This revised title is to better align the position title with the position duties and responsibilities. This position is part of the District's Executive Management Team and is exempt from the Fair Labor Standards Act (FLSA).
2. Reclassification of Project Manager to Project Engineer – This revised title is to reflect the requirement of an engineering license.
3. New Operator-in-Training III position - This position is intended to attract qualified individuals that are on track to meet the qualifications as a Treatment Plant Operator III position within a few years after starting employment. This position replaces the existing Treatment Plant Operator I position.
4. New part-time intern for Industrial Waste Control – This position would assist the Industrial Waste Control Officer in conducting surveys, inspections and sampling.
5. New part-time intern for Public Outreach and Education – This position would assist in developing content for the District's website, social media accounts, and other outreach materials.

A copy of the proposed FY21-22 budget is attached to this report and presented herein for Board consideration.

III. COMMENTS AND RECOMMENDATIONS

The Board Finance Committee reviewed the draft FY21-22 budget information and found it to be appropriate for the District's operations in the coming year. The Committee recommended that the draft FY21-22 budget be presented to the Board for consideration and adopted, subject to any revisions they wish to make. The Board reviewed the draft FY21-22 budget and directed staff to return with a proposed budget incorporating any final revisions and/or corrections as required. While no substantial revisions to the draft budget were required, the attached proposed budget incorporates some minor changes and corrections discovered during the final review. As such, staff recommends the Board adopt the proposed FY21-22 budget as presented herein.

IV. REFERENCE MATERIAL

Proposed FY21-22 Budget



GOLETA SANITARY

Water Resource Recovery District

PROPOSED BUDGET

FISCAL YEAR 2021-2022

***Governing Board of Directors
Meeting of June 21, 2021***



GOLETA SANITARY
Water Resource Recovery District

BUDGET
FISCAL YEAR 2021-22

Governing Board of Directors
Meeting of June 21, 2021

**BUDGET
FOR
FISCAL YEAR
2021-2022**

***Approved by the Governing Board
Regular Board Meeting June 21, 2021***

**GOLETA SANITARY DISTRICT
BUDGET
FISCAL YEAR 2021-22**

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GOLETA SANITARY DISTRICT

Budget for Fiscal Year 2021-22

INTRODUCTION

The Goleta Sanitary District (GSD) was formed in 1942 under the 1923 Sanitary District Act by petition of local residents to provide wastewater management services to the small community of Goleta in Santa Barbara County.

Throughout the past years, the District's boundaries have expanded by individual annexations of parcels to its original service area. At present, the District owns and operates approximately 132 miles of sewers that collect wastewater from its service area, which extends from the westerly boundary of the City of Santa Barbara to the City's Municipal Airport. In addition to its collection system, the District owns and operates a regional water resource recovery facility that serves approximately 80,000 residents in the Goleta Valley. Approximately half of this population is served under separate contractual agreements with the following four public agencies.

- 1. Goleta West Sanitary District**
- 2. University of California at Santa Barbara**
- 3. Santa Barbara Municipal Airport**
- 4. County of Santa Barbara**

The District also owns and operates a water reclamation facility that produces recycled water for distribution in the Goleta Valley. Under an agreement with the Goleta Water District, the Goleta Sanitary District can produce up to 3 million gallons of recycled water per day for distribution by the Water District for landscape irrigation of the campus of the University of California at Santa Barbara (UCSB), as well as other parks and golf courses in western Goleta.

Treated wastewater not used for irrigation is discharged in the Pacific Ocean through a pipeline (outfall) that extends over one mile offshore to a depth of approximately 93 feet below the ocean surface.

DISTRICT GOVERNANCE

A five-member Governing Board of Directors elected at-large from the District's service area for a term of four years is commissioned to establish service policies. The Governing Board holds two regular monthly meetings to attend to the District's business. These meetings are held on the first and third Monday of every month at the District's Administration Building located at One William Moffett Place in Goleta.

DISTRICT STAFF AND OPERATING DEPARTMENTS

The District employs approximately 36 regular employees that work in four interrelated Departments. These departments are 1) Administration; 2) Collection System; 3) Operations

and 4) Laboratory. Each department is managed by a manager who is responsible for the day-to-day operations of, and all employees associated with, the respective department. The 4 Department Managers report to the General Manager, who is responsible for the District's overall implementation of the service policies adopted by the Governing Board.

DISTRICT CAPITAL IMPROVEMENTS AND OPERATIONS BUDGET

The District's fiscal year (FY) is defined as a 12-month period starting on the first day of July and ending on the last day in June of the following calendar year. The District's budget is a financial planning document which defines the District's estimated expenditures and the estimated required revenues for the corresponding fiscal year. The District prepares an annual budget for consideration and adoption by the Board in June of the same year. The budget is prepared by the Finance Manager in conjunction with the General Manager. The draft budget is reviewed by the District's Finance Committee before its consideration and final adoption by the Governing Board.

The District's budget consists of three major sections for the fiscal year under consideration.

- 1. Existing District Designated Funds Activities and Balances**
- 2. Anticipated District Revenues**
- 3. Estimated District Expenditures**

Designated funds are pools of funds that the District has established for its operational needs. These funds are designated by formal Board resolutions for specific purposes, some of which are mandated by State and Federal statutes. These designated funds permit the District to mitigate extreme fluctuations in charges to its customers.

The revenue section of the District's budget contains estimated revenues that the District anticipates receiving in the upcoming fiscal year. Included in the revenues are the estimated funds to be received from user fees based on the existing fee structure of the District.

The expenditure section includes estimated expenditures for operations and maintenance of the District's facilities in the upcoming fiscal year. Additionally, the District includes in its budget expenditure section its planned capital improvement projects, as recommended by District staff for the upcoming fiscal year.

Following the determination of the estimated expenditures and revenues for the upcoming fiscal year, the District evaluates the need to revise its user fee structure, in conjunction with supplementing the budget with resources from designated capital improvement fund.

The District anticipates the following total expenditures and revenues in FY21-22. Withdrawals from the District's designated funds for capital improvement projects are shown separately.

Total Estimated Expenditures without depreciation:	\$16,676,742
Total Anticipated Revenues:	\$14,351,311
Total change in Fund balance:	(\$ 2,325,431)

***DISTRICT OPERATING
AND DESIGNATED FUNDS***

DISTRICT FUNDS

The District established several funds in which revenues are deposited, and are sources for District expenditures including capital improvement projects. The established funds have been designated by the Governing Board through separate resolutions that specifically address the need and purpose of each fund. The main objective behind establishing these different funds is to address the District's service needs in a very responsible fiscal manner. A brief description of each of the current District funds follows.

Running Expense Fund - 4640

This fund was established to maintain a balance that would support eight months of operational expenses without receiving any revenue. Six of those eight months are in the new fiscal year, and the other two months fall in the preceding fiscal year. As such, the Running Expense Fund at the beginning of the fiscal year should have a balance sufficient for six months of operations and maintenance activities. This fund is very important to the operations since the District does not invoice for its services monthly, and therefore does not receive monthly revenues. Under the current method of sewer service charge collection, the District contracts with Santa Barbara County to collect its sewer service fees with property taxes. The District receives a majority of the sewer service fees from the County in two lump sum payments: one in April, and the other in December of each year. The payments are forwarded to the District soon after property tax collection deadlines. Therefore, it is essential to maintain an operating fund that would account for about six months of operating expenses to cover expenses between payment cycles.

As noted in the fund balance summary sheet, the Running Expense fund balance is anticipated to be \$8,573,716 as of June 30, 2021. The District will periodically review the balance of this fund to ensure the balance is adequate to cover the period between July 2021 and December 2021.

Plant Reserve Fund - 4645

The District established a plant emergency reserve fund through a contractual agreement with other plant users. This fund is for addressing plant emergencies. The contracts among plant users specify that this fund must not exceed \$25,000. The balance of this fund as of June 30, 2021 is estimated to be \$35,778 which includes accrued interest for the past several years. The anticipated value by June 30, 2022 is \$35,885 (with interest) as noted in the designated fund balance summary sheet. Periodically, the amount over \$25,000 is used in conjunction with capital improvements of the treatment facilities.

Capital Reserve Fund - 4650

This fund was established to hold revenues from capacity and annexation fees. This reserve fund is mandated by legislation to account for capacity related improvement projects. The anticipated balance of this fund at the end of June 2022 is \$4,191,671 as noted in the fund balance summary sheet.

Replacement Reserve Fund - 4655

This fund is mandated by the State Water Resources Control Board (SWRCB) in its guidelines for development of Facilities Financial Plan and Revenue Program (FPRP). This mandate

requires annual funding of the facilities' depreciation. The current budget funds the depreciation at nearly 100% of the District's share of its annual depreciation.

The fund is designated for the basic replacement of components of the existing facilities. The fund helps ensure that facilities are replaced and/or rehabilitated when needed to maximize their useful life and minimize lifecycle costs. The anticipated balance of this fund at the end of June 2022 is \$15,922,365 as noted in the fund balance summary sheet.

Retiree Health Insurance Sinking Fund – 4660

The District provides medical insurance coverage for District employees upon retirement depending on the length of their service through the California Public Employees Retirement System (CalPERS) health program. In FY21-22 the annual contribution to this fund is approximately \$333,000. The District periodically reviews this annual funding level to make sure that such fund balance is sufficient to meet its future obligation.

In 2009 and to comply with the Governmental Accounting Standard Board (GASB) Statement 45 requiring a separate trust fund for retiree benefits, the District joined the California Employees Retirement Benefit Trust (CERBT) fund administered by CalPERS to manage its retiree fund investments and to pay for the retiree's health insurance premium. The District annually transfers cash from its own Retiree Health Insurance Sinking fund to the CERBT fund that will subsequently be used for retiree insurance premium funding.

Outfall Re-ballasting Fund – 4666

This fund was originally set up to finance the Outfall Re-Ballasting Project. The loan balance was paid off in FY 2014-15 leaving the District essentially debt free since then.

Plant Upgrading Fund – 4670

In 2007, the District created the "Plant Upgrading Fund" to pay for the Upgrading Project costs including but not limited to planning, design, environmental review, permitting and construction. Partial funding of the project was provided by a transfer from the Capital Reserve Fund in the amount of \$3,700,000 and from the Replacement Reserve Fund in the amount of \$2,000,000. The interfund loans were paid off in FY 2015-16.

District Emergency Fund – 4675

On May 7, 2007, the District's Governing Board established a separate fund designated as the "Emergency Fund" for the purpose of paying costs associated with emergency projects. Funding was provided by a transfer from the Replacement Reserve Fund in the amount of \$500,000. The anticipated balance of this fund at the end of June, 2022 is \$597,714 as noted in the fund balance summary sheet.

Summary

Enclosed in this budget are a summary table and associated pie and bar charts that show fund balances and distributions at the beginning and end of FY21-22. The total value of the District's funds are expected to decrease by \$2,325,431 by the end of FY21-22.

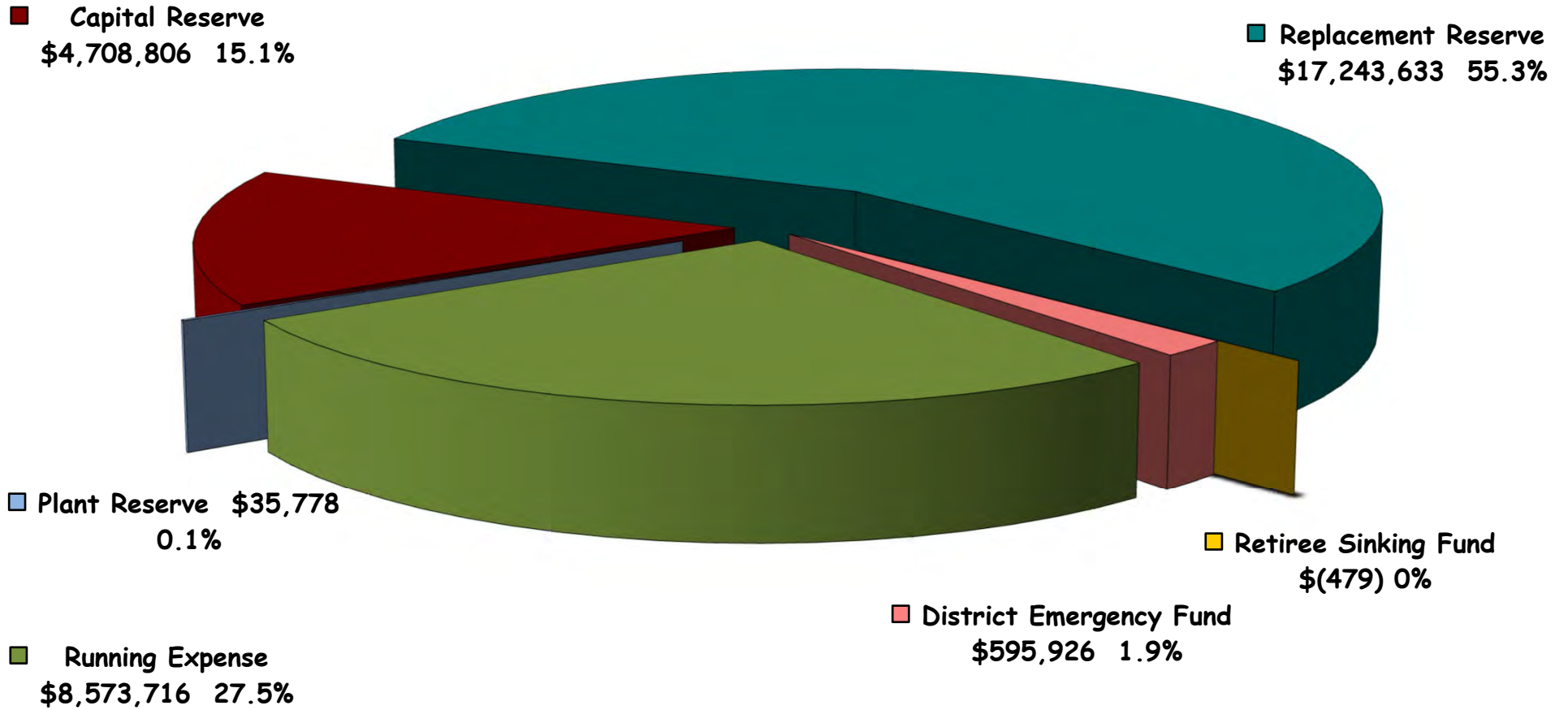
**DESIGNATED FUND BALANCE
SUMMARY**

Fund No. and Name	Estimated Cash Balance		Percent Change
	6/30/2021	6/30/2022	
4640 Running Expense	\$ 8,573,716	\$ 8,084,544	-5.7% ^a
4645 Plant Reserve	\$ 35,778	\$ 35,885	0.3% ^b
4650 Capital Reserve	\$ 4,708,806	\$ 4,191,671	-11.0% ^c
4655 Replacement Reserve	\$ 17,243,633	\$ 15,922,365	-7.7% ^d
4660 Retiree Health Insurance Fund	\$ (479)	\$ (229)	-52.1% ^e
4675 District Emergency Fund	\$ 595,926	\$ 597,714	0.3% ^f
TOTALS	\$ 31,157,380	\$ 28,831,949	-7.5%

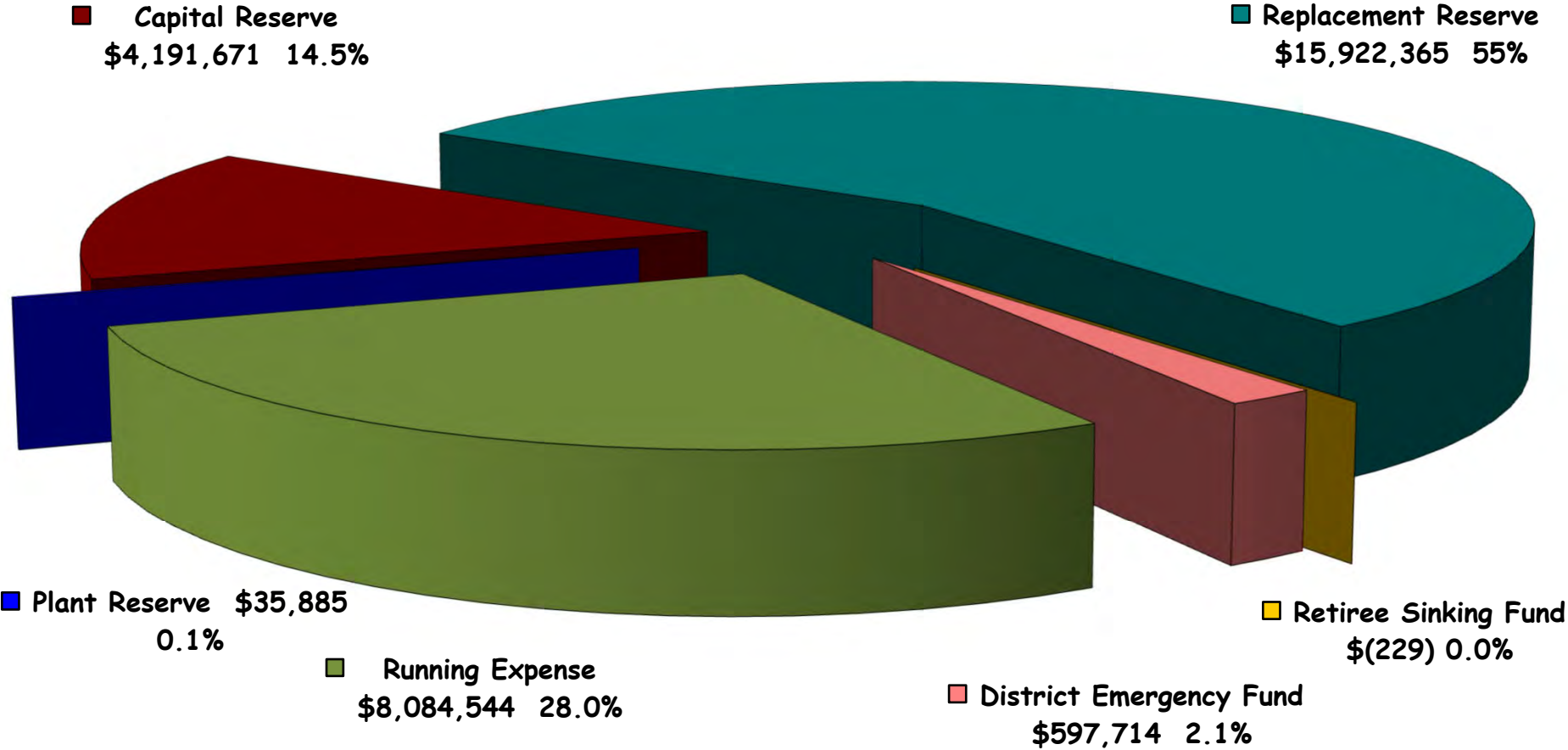
NOTES:

- ^a Designated to meet the dry period for operations and maintenance costs for FY 2020-21, the period between end of year and first Sewer Service Charge installment from the Cou
- ^b Designated for emergency repairs.
- ^c Designated for facilities capacity expansion.
- ^d Designated for facilities replacement projects.
- ^e Designated for retiree medical insurance, reimbursing retirees and contributions to CERE
- ^f Designated for costs associated with emergency projects.

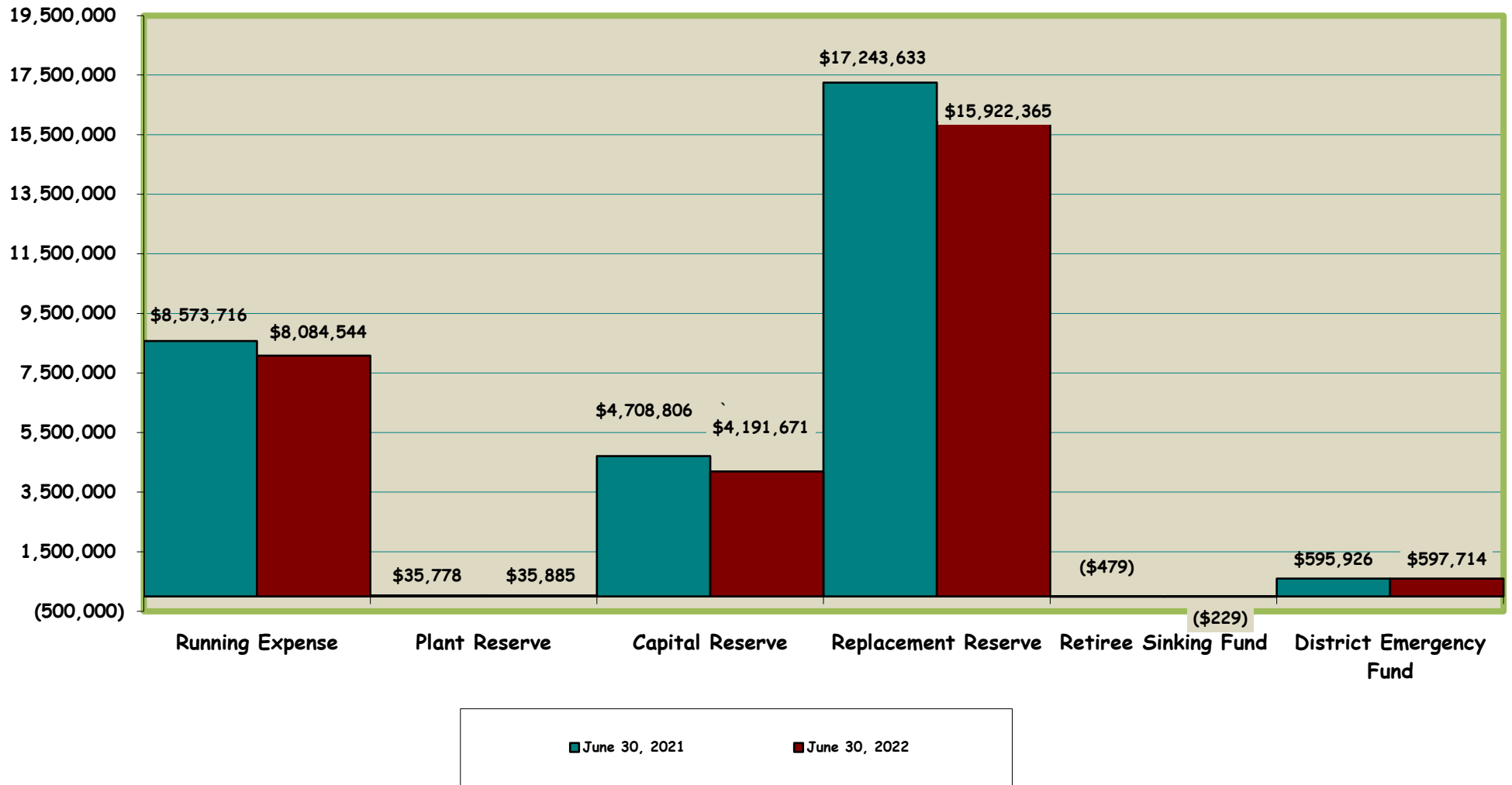
Fund Balance June 30, 2021



Fund Balance June 30, 2022



Fund Balance June 30, 2021 and June 30, 2022



ACTIVITIES OF DISTRICT FUNDS

The enclosed fund activity sheet shows the District's fund balances at the beginning and end of the fiscal year, as well as the activity of each fund during the year. Each fund's name and number are shown in the extreme two left columns, followed by the cash balance of the fund at the beginning of the year in the third column. The fourth and fifth columns designate the activity in terms of revenues and expenditures for each fund as demanded by the District's budget. The last column to the right of the sheet shows the anticipated ending balance of each fund at the end of the fiscal year. The main objective of the enclosed fund activity sheet is to provide a record of allocating revenues and expenditures to meet the District's operating objectives.

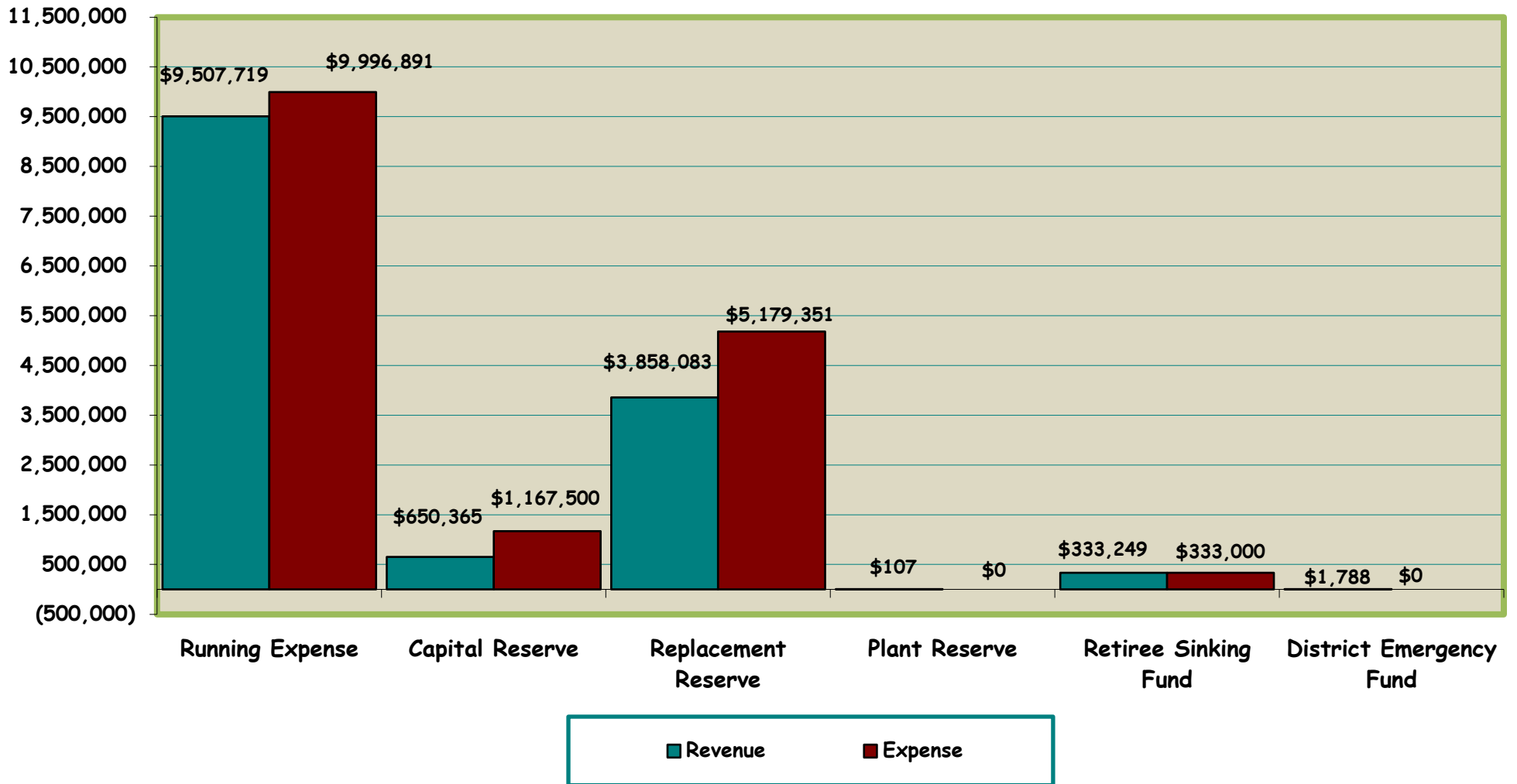
For FY21-22, the District anticipates a decrease from \$31,157,380 at the beginning of the year to \$28,831,949 at the end of the year based on the projected revenues and planned expenditures. Enclosed in this budget is a fund activity tabulation and associated bar chart illustrating the activities of each of the District's designated funds in FY21-22.

FUND CASH ACTIVITY

Fund No. and Name	Estimated Cash Balance 6/30/2021	Estimated Revenue 2021-2022	Estimated Cash Expenditures 2021-2022	Estimated Cash Balance 6/30/2022
640 Running Expense	\$8,573,716	Interest \$20,794 Revenue \$8,989,314 GWD WWRec O&M \$452,374 Admin Chg: WWRec \$45,237	O & M Expense \$9,544,517 WWRec O & M Expense \$452,374	\$8,084,544
Subtotal		\$9,507,719	\$9,996,891	
645 Plant Reserve	\$35,778	Interest \$107	\$0	\$35,885
Subtotal		\$107	\$0	
650 Capital Reserve	\$4,708,806	Interest \$13,819 Connection/Annex/RFOGA \$636,546	Capital Reserve \$1,167,500	\$4,191,671
Subtotal		\$650,365	\$1,167,500	
655 Replacement Reserve	\$17,243,633	Interest \$49,478 SSC/Prop. Tax/RFOGA \$3,808,605	Collection System Replacements \$756,881 Administration, Outfall , WWRec \$367,406 Plant and Pump Stations Projects \$4,055,064	\$15,922,365
Subtotal		\$3,858,083	\$5,179,351	
660 Retiree Health Insurance	-\$479	Interest \$249 Revenue \$333,000	\$333,000	-\$229
Subtotal		\$333,249	\$333,000	
675 District Emergency Fund	\$595,926	Interest \$1,788	\$0	\$597,714
Subtotal		\$1,788	\$0	
TOTALS	\$31,157,380			\$28,831,949

(Note: Depreciation Expense is a non-cash activity and does not reduce the fund balance)

Fund Activity June 2021-June 2022



REVENUES
FISCAL YEAR 2021-22

DISTRICT REVENUES FOR FISCAL YEAR 2021-22

The District estimates FY 2021-22 revenues from several sources as outlined in the following table:

REVENUE SOURCES		
Sewer Service Charges	\$ 9,293,525	64.75%
Other Government Agencies	4,708,223	32.81%
Permit, Inspections and Fees	28,900	0.20%
Annexation and Capacity Fees	27,928	0.19%
Property Taxes and related	171,500	1.20%
Interest and Other Income	<u>121,234</u>	<u>0.84%</u>
	\$ 14,351,311	100.00%

The District has grouped its revenues under the various funds utilized for the District's operations as discussed earlier in previous sections of this budget. These funds may change over time depending on the specific purpose of establishing the fund. Currently the District has allocated its various revenues to the following six funds.

1. **Running Expense Fund**
2. **Plant Reserve Fund**
3. **Capital Reserve Fund**
4. **Replacement Reserve Fund**
5. **Retiree Health Insurance Fund**
6. **District Emergency Fund**

Running Expense Fund - 4640

The running expense fund is where most of the operating revenues of the District are deposited when received. This fund has several accounts that hold the revenues from a variety of sources. The most significant revenues are the user fees or charges, as noted in this budget. Revenues from the various sources are accounted for under separate District internal accounts carrying different account numbers in order to track these revenues by their respective sources and allocate or designate them for their required and/or intended purposes. District revenues shown in the budget are estimates based on revenues from previous years, in addition to information associated with specific developments in the community. The running expense fund is used to fund the operations and maintenance activities of the District.

Sewer Service Charges – Account 3100

Sewer service charges (SSCs) may be described as the utility charge paid by the District's users for the services rendered by the District. These charges are very similar to telephone, gas, or electric charges invoiced monthly by the utilities to their customers. The District collects its sewer service charges, also known as users' fees, through the property tax collection process of the County. The District's annual SSCs are placed on the tax roll, and are separately shown on property tax statements mailed by the County to the District's users. The County forwards a majority of the SSC fees to the District twice annually, immediately following tax collection in December and April of each year.

The SSCs are based on a mathematical model, which calculates rates using various parameters associated with flows and types of wastewater. The SSC model is based on guidelines established by the Federal and State governments in accordance with the Clean Water Act, which applies to agencies like the District, that received Federal and State grants for construction of wastewater treatment and disposal facilities. The District has classified its users into 28 categories used in calculating the user fees.

The District reviews its Sewer Service Charge (SSC) rate on an annual basis to ensure adequate revenues are being collected to cover the following costs:

1. **Operations and Maintenance (O&M):** Costs associated with providing for the collection, treatment, and disposal of wastewater for the District’s customers and contract entities.
2. **Depreciation:** Costs associated with the replacement and/or repair of the District’s existing assets.
3. **Capital Improvement Program:** Costs associated with planned improvements to the District collection and treatment facilities required to maintain the community’s investment in the District’s infrastructure.

The above cost components are listed in order of their importance. The most important and critical costs that the SSC revenue must cover is the ongoing Operations and Maintenance (O&M) costs. This component of the SSC revenue funds the District’s Running Expense Fund #4640. If there isn’t enough revenue collected through the District’s adopted SSC rates to cover the ongoing O&M needs, the District will eventually not be able to provide sewer services to the community.

A review of the District’s SSC rate has shown that the current rate is adequate to meet the District’s current financial needs. As such, no change to the District’s SSC rates are proposed for FY21-22. This is the second year that no change has been made to the SSC rate. The District’s long term average annual increase in the O&M costs have been around 5% per year. However, recent improvements and efficiency efforts by staff have resulted in cost savings that have mitigated other increases in O&M costs for FY21-22.

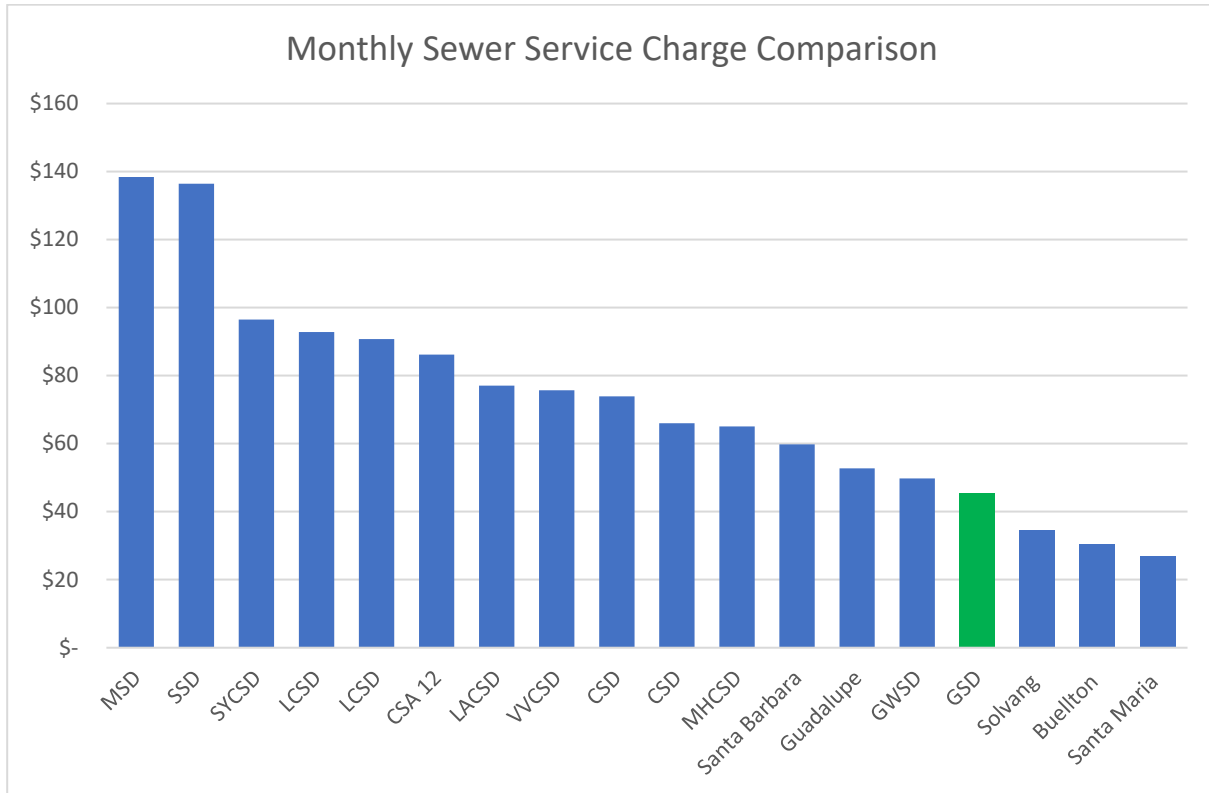
The District is participating in a State-wide wastewater strength and loadings study that will provide updated information related to the generation of waste water from the various user categories. Once this information is available, a new rate study will be conducted and the District’s SSC rates will be updated accordingly.

A summary of the District’s SSC rate allocation over the last few years is show in the following table.

SSC Rate Component Allocation	FY18-19	FY19-20	(\$/Mo/ERU)	
			FY20-21	FY21-22
Capital Reserve Fund	\$2.06	\$2.13	\$5.00	\$5.00
Replacement Reserve Fund	\$8.17	\$8.49	\$8.74	\$9.24
Operations and Maintenance Cost	<u>\$32.33</u>	<u>\$33.58</u>	<u>\$30.46</u>	<u>\$29.96</u>
Total SSC Rate (\$/ERU/Mo)	\$42.56	\$44.20	\$44.20	\$44.20

This year a reallocation in the rate structure is proposed to take advantage of the short-term savings in O&M costs due to the implementation of several efficiency measures in 2020, in order to better match the proposed FY20-21 expenditure needs.

A comparison of the District's current monthly SSC rate with monthly SSC rates of other local agencies show that even with the recent CPI increases, the District's total service rate (including direct property tax payments) is still significantly less (37%) than the other local agencies average total service rate of **\$72.12** per month as shown in the following table:



Permit and Inspection Fees – Account 3120

Permit, Inspection, and Plan check fees are collected for issuing permits to connect to District facilities. Inspection fees are charges for the District's inspection of the construction of new developments connecting to the District's facilities. This estimated revenue is projected based on past history and knowledge of proposed developments in the upcoming year.

Administration Charges – Accounts 3140 and 3145

These revenues are charges levied on the District's contractual users for administrative costs associated with treatment, disposal and reclamation of wastewater. These charges are fixed percentages of the operating costs as defined in separate agreements with these users.

Treatment and Disposal Revenue – Account 3150

This revenue is the monthly expense charged to the District's contractual users in accordance with an agreement with the District for treatment and disposal of their respective wastewaters. The charge to each user is based on each user's percentage of the monthly-metered flow into the plant applied to the total monthly expense of the treatment plant only. Fixed assets charged to the treatment plant are expensed to the contractual users based on their respective fixed capacity percentage allocations of the total treatment plant and outfall capacities as defined in the agreements between the District and its users.

Goleta Water District Reclamation O&M Cost Reimbursement – Account 3155

This revenue is the total estimated annual expense invoiced to the Goleta Water District for production of reclaimed water. Fixed assets purchased for the reclamation facility are included in this estimated revenue. This revenue was estimated based on the projected demand of reclaimed water as defined by the Goleta Water District.

Industrial Waste Control (IWC) Analysis Reimbursement – Account 3160

This revenue source is projected based on historical data, and accounts for reimbursements to the District by industries for costs of re-sampling their respective discharges to the District following violations of their respective permit limits.

Homeowners Exemption – Account 3170

Homeowners' exemption revenues are the District's share of the annual revenue received by the County from the State for tax exemptions offered to homeowners. This amount is usually estimated by Santa Barbara County, and does not vary greatly from year to year.

Annexation Processing – Account 3205

This estimated revenue is the administration fee charged for processing applications for annexations submitted to the District each year. The projected amount is based on an application fee of \$200 per application, and is estimated based on past history and knowledge of any known future annexations.

Revenue from Other Government Agencies (RFOGA) – Running Expense – Account 3240

This revenue is received from the Santa Barbara Municipal Airport and Santa Barbara County for their shares of the operations and maintenance of the treatment facilities; and from SBMA for Firestone and the Main pump stations. The value of this revenue is based on the Airport's percentages of the annual flow and expenses of the Main Pump Station and the percentage flow for the Firestone pump station only.

Other Revenue-Running Expense – Account 3260

Other revenues account for all undesignated sources. Examples of these revenues would be reimbursements for travel from agencies on which members of Governing Board serve (CSDA and CSRMA), miscellaneous invoices to other agencies, and reimbursements for miscellaneous expenses. Projections of this revenue are based on historical data and are usually conservative.

Total FY20-21 Estimated Running Expense Fund Revenue with interest is \$9,507,719.

Capital Reserve Fund - 4650

The Capital Reserve fund is the depository of funds allocated for expansion of the District's facilities to accommodate the community's growth. Funds collected from capacity and annexation fees are directed to this fund for capacity-related capital improvements.

Capacity Fees – Account 3130

Capacity Fees are generally understood to be the costs of buying a unit of capacity in the District's facilities. The simplest form of measuring capacity for the purpose of determining Capacity Fees is by equivalency to the capacity normally utilized by a normal single-family residence. A capacity unit is expressed as one equivalent residential unit (ERU). Therefore, the Capacity Fee is the cost of buying capacity units expressed in ERUs. The value of the Capacity Fee is normally the price of one ERU.

Since Capacity Fees are associated with capacity of service, they should be used for expansion of the existing facilities where capacity for serving additional growth in the community is required. In this respect, Capacity Fees are mandated by law to be kept in a separate fund designated by the District as the Capacity Reserve Fund.

Capacity Fee revenue estimates are based on historical data and estimates of growth and development anticipated in the fiscal year. The District Capacity Fee is \$2,295 per ERU for FY21-22.

Annexation Charges – Account 3200

Annexation to the District is the process of entering a land parcel into the service area of the District. The District's annexation fees were developed based on equity in maintenance of the District's facilities over a period of several years. The underlying assumption is that a new customer, when annexed to the District, would have to pay certain annexation charges to catch up with the operations and maintenance costs paid by existing customers for a certain defined period of time. These fees are clearly separate from Capacity Fees in that there is no overlap of both fee structures.

Currently the annexation charge revenue is based on a fee of \$2,195 per acre to be annexed. The District's annual projection of this revenue is based on historical data of the anticipated number of parcels to be annexed.

Total FY20-21 Estimated Revenue in the Capital Reserve Fund with interest is \$650,365.

Replacement Reserve Fund – 4655

The replacement reserve fund is designated to hold and disburse funds for the District's capital improvement projects that are needed to maintain the District's facilities. This fund

does not hold nor disburse funds for major projects where capacity increases are required. The District annually deposits funds from sewer service charges into this fund to account for its facilities depreciation.

Sewer Service Charges – Account 3100

Of the monthly \$44.20 anticipated SSC revenue per single-family dwelling for FY21-22, \$5.00, which amounts to \$1,051,304 in total revenue, will be deposited into the Replacement Reserve Fund 4655 for future capital improvement projects in addition to the District's portion of the annual depreciation value estimated to be \$1,942,849 in FY21-22. The total amount of sewer service charges expected to be received by the District and deposited into the replacement reserve fund in FY20-21 from these sources is \$2,994,153.

Property Tax – Account 3220

This revenue is the District's share of the property taxes collected by the County based on the District's percentage of property tax revenues to the County. The District's percentage is defined based on separate property tax negotiations during the process of property annexations to the District. Current annual property tax revenues to the District are predominantly based on the District's percentage in effect prior to Proposition 13. Property tax revenue is based on data submitted by Santa Barbara County. Because the District's budget is approved before the actual amount of property taxes is calculated, the amount shown is an estimate based on the previous year. The amount of property tax revenue received by the District does not vary considerably from year to year and is estimated to be \$171,000 in FY21-22.

RFOGA – Capital Projects – Account 3260

This revenue is received from the District's contractual users' for their share of the plant capital project expenditures. Each entity pays according to its capacity percentage entitlement as defined in the agreement between the District and these users. The total RFOGA revenue to the Replacement Reserve Fund for FY20-21 is \$643,452.

Total FY21-22 Estimated Revenue in the Replacement Reserve Fund with interest is \$3,858,083.

Retiree Health Insurance Fund – 4660

The Retiree Health Insurance fund was established by the District in 2004. The District contributes annually into this fund for to cover the future medical insurance premiums for eligible District retirees. The District annually transfers cash from this fund to the CERBT fund as part of the required annual contribution required by GASB 45.

FY21-22 Total deposit into the Retiree Health Insurance Fund with interest is \$333,249.

Interest Earnings Account - 3230

Each of the District funds has an Interest Earning account and interest is accrued per fund based upon balances in the interest-bearing account. The interest calculation for each fund for this year is calculated based on an annual percentage of 0.3%.

Total FY21-22 Estimated Interest Revenue is \$86,235.

FY21-22 TOTAL ANTICIPATED DISTRICT REVENUE IS \$14,351,311.

**Fiscal Year 2021-2022
REVENUE**

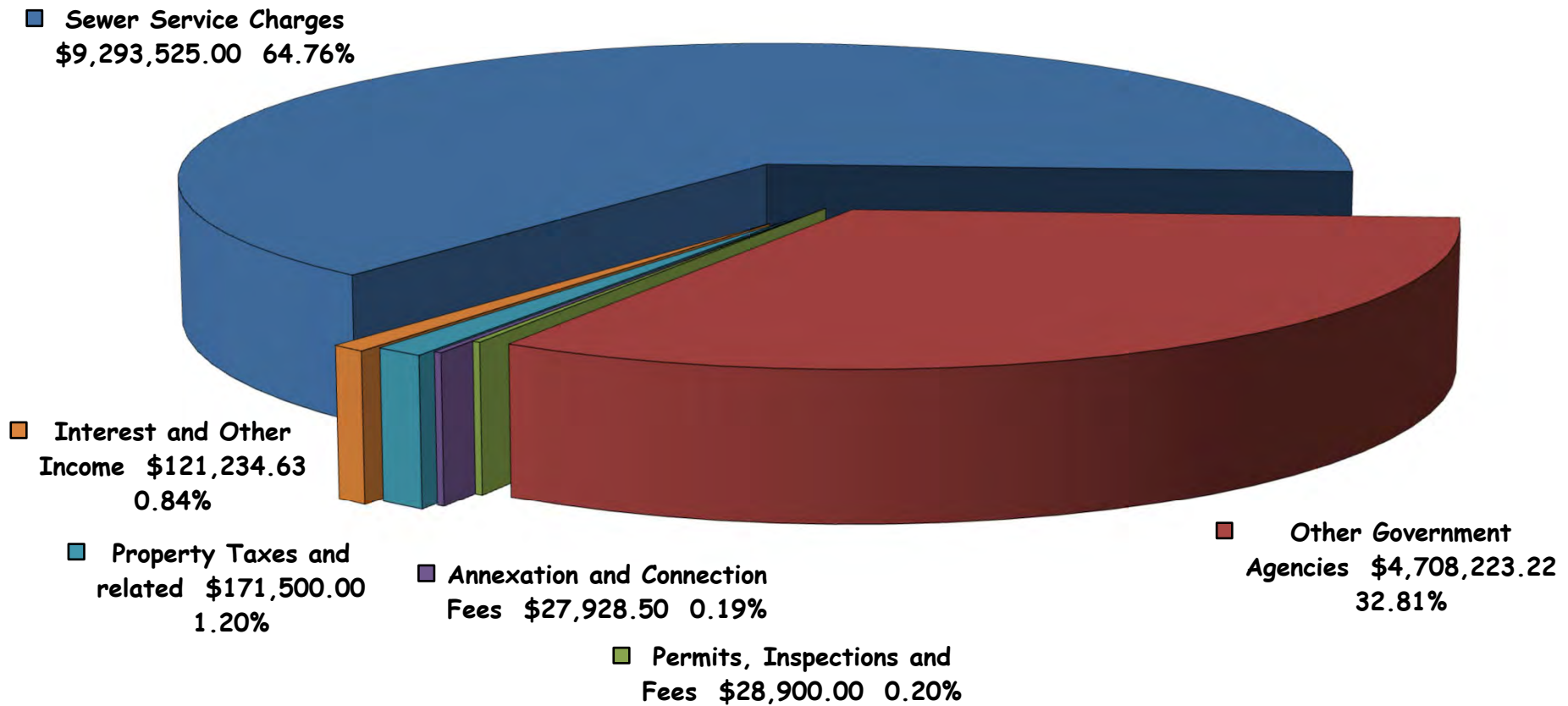
Fund Name and Number	Acct	Revenue Classification	Budgeted Revenue 2020-21	Revenue to date 5/20/2021	Projected Actual 2020-21	Over(Under) Budget 2020-21	Revenue Projection 2021-22	% Change from FY 2020-21	Change from FY 2020-21
4640 Running Expense	3100	*Sewer Service Charges	\$6,235,106	\$5,630,638	\$6,172,755	(\$62,351)	\$5,966,372	-4%	-\$268,734
	3120	Permits and Inspections	\$28,000	\$24,523	\$26,752	(\$1,248)	\$28,000	0%	\$0
	3140	Admin Chgs - Treatment	\$174,928	\$110,148	\$165,221	(\$9,707)	\$167,054	-5%	-\$7,875
	3145	Admin Chgs - Reclamation	\$50,556	\$28,695	\$43,042	(\$7,514)	\$45,237	-11%	-\$5,318
	3150	Treatment & Disposal Cost Reimb.	\$3,001,485	\$1,840,274	\$2,760,411	(\$241,074)	\$2,789,178	-7%	-\$212,307
	3155	GWD WWRec O&M Cost Reimb.	\$505,557	\$286,948	\$430,422	(\$75,135)	\$452,374	-11%	-\$53,183
	3160	IWC Analysis Reimbursement	\$500	\$0	\$0	(\$500)	\$500	0%	\$0
	3170	Homeowners Exemption	\$500	\$387	\$500	\$0	\$500	0%	\$0
	3205	Annexation Processing Fee	\$400	\$0	\$0	(\$400)	\$400	0%	\$0
	3240	**RFOGA - Running Expense	\$5,644	\$1,569	\$2,353	(\$3,291)	\$2,310	-59%	-\$3,333
3260/3301		Other Revenue - Running Exp.	\$35,000	\$31,957	\$35,000	\$0	\$35,000	0%	\$0
		Subtotal	\$10,037,675	\$7,955,139	\$9,636,456	(\$401,219)	\$9,486,925	-5%	-\$550,750
4650 Capital Reserve	3130	Capacity Fees	\$6,174	\$78,296	\$82,000	\$75,826	\$24,119	291%	\$17,945
	3200	Annexation Charges	\$3,810	\$0	\$0	(\$3,810)	\$3,810	0%	\$0
	3260	**RFOGA - Capital Projects	\$234,585	\$45,958	\$165,000	(\$69,585)	\$608,618	159%	\$374,033
		Subtotal	\$244,569	\$124,254	\$247,000	\$2,431	\$636,546	160%	\$391,977
4655 Replacement Reserve	3100	*Sewer Service Charges	\$2,962,142	\$2,723,963	\$2,932,521	(\$29,621)	\$2,994,153	1%	\$32,011
	3220	Property Tax Revenue	\$166,000	\$170,035	\$170,035	\$4,035	\$171,000	3%	\$5,000
	3260	**RFOGA - Capital Projects	\$615,560	\$228,976	\$300,000	(\$315,560)	\$643,452	5%	\$27,892
		Subtotal	\$3,743,702	\$3,122,974	\$3,402,556	(\$341,146)	\$3,808,605	2%	\$64,904
4660 Retirees Ins	3100	*Sewer Service Charges	\$333,000	\$333,000	\$333,000	\$0	\$333,000	0%	\$0
		Subtotal	\$333,000	\$333,000	\$333,000	\$0	\$333,000	0%	\$0
All Funds		Interest Earnings							
4640	3230	Running Expense Fund	\$56,631	\$44,904	\$49,434	(\$7,197)	\$20,794	-63%	-\$35,837
4645	3230	Plant Reserve Fund	\$356	\$139	\$163	(\$193)	\$107	-70%	-\$248
4650	3230	Capital Reserve Fund	\$49,166	\$23,583	\$26,833	(\$22,333)	\$13,819	-72%	-\$35,347
4655	3230	Replacement Reserve Fund	\$150,440	\$91,686	\$103,086	(\$47,354)	\$49,478	-67%	-\$100,962
4660	3230	Retiree Health Insurance Fund	\$834	\$250	\$316	(\$518)	\$249	-70%	-\$585
4670	3230	Plant Upgrading Fund	\$0	\$0	\$0	\$0	\$0	0%	\$0
4675	3230	District Emergency Fund	\$5,930	\$2,504	\$2,904	(\$3,027)	\$1,788	-70%	-\$4,143
		Subtotal	\$263,357	\$163,065	\$182,735	(\$80,622)	\$86,235	-67%	-\$177,122
		Total Revenue	\$14,622,303	\$11,698,431	\$13,801,747	(\$820,556)	\$14,351,311	-2%	-\$270,991

*Sewer Service Charges are deposited directly to the respective funds.
Values shown under 2020-2021 Revenue Estimate have been pro-rated accordingly.

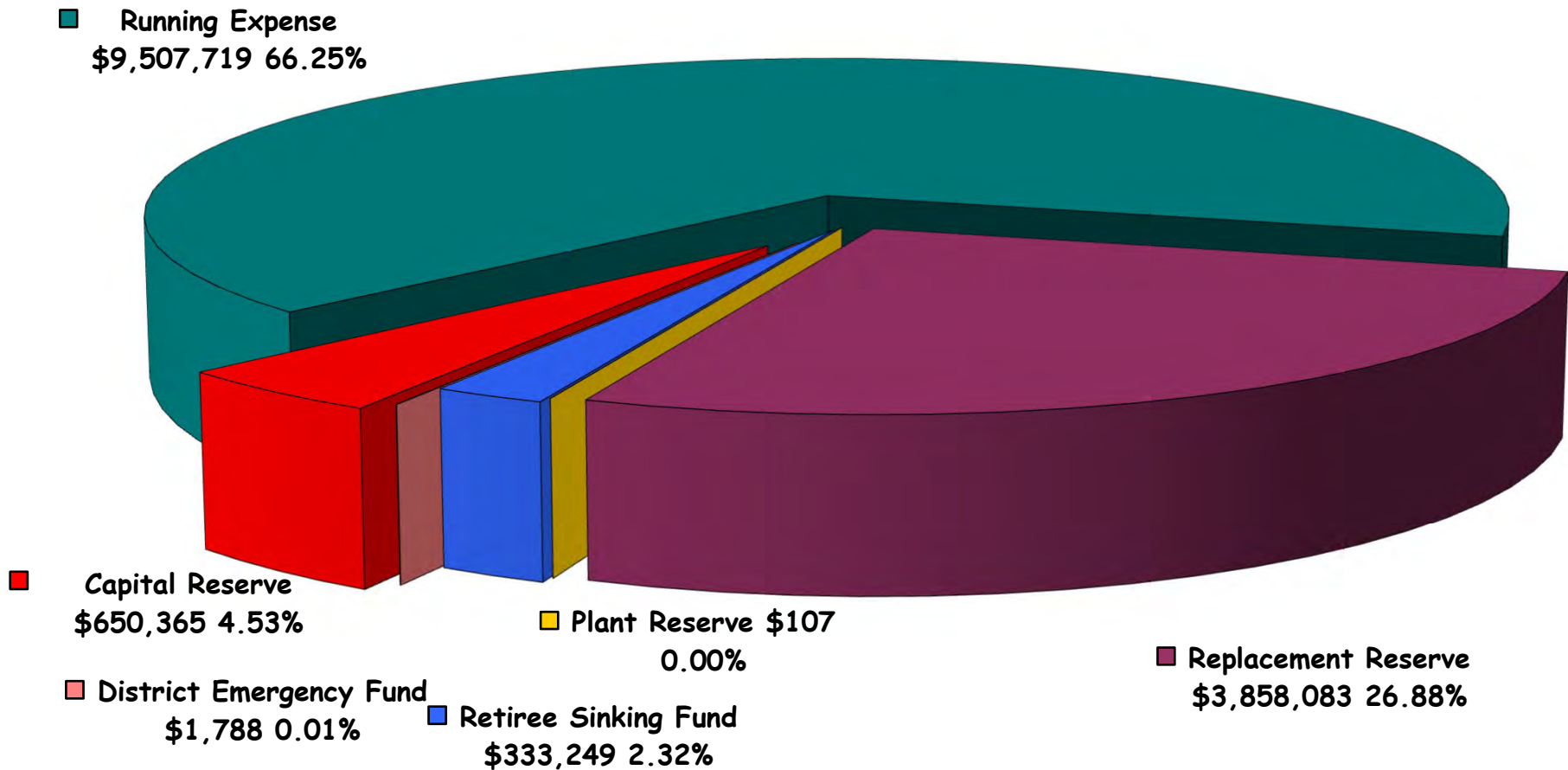
Total Sewer Service Charges: \$9,530,248 \$8,687,601 \$9,438,276 \$9,293,525 -2.48% -\$236,723

**RFOGA = Revenue From Other Gov't Agencies

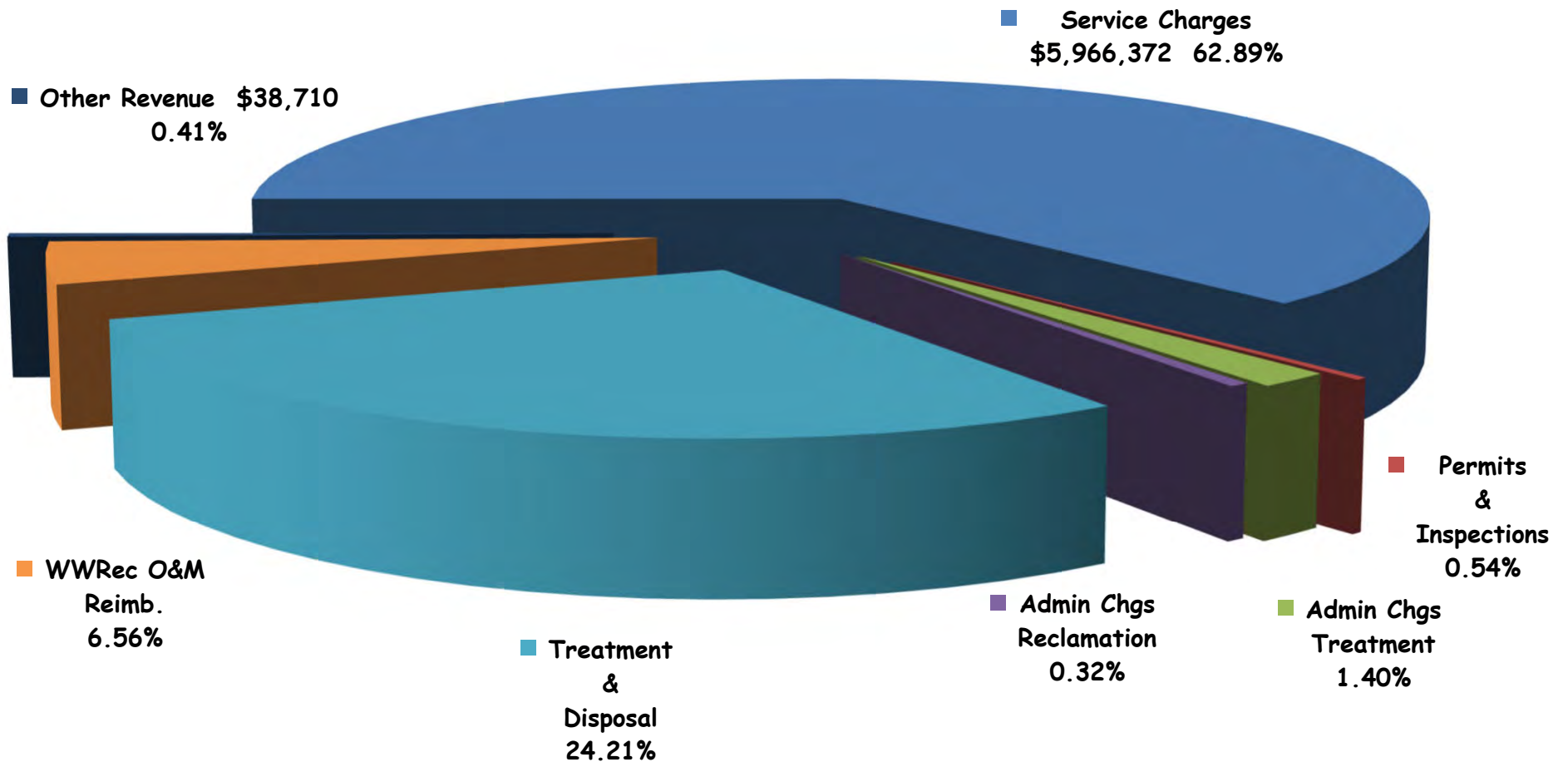
Revenues by Source 2021-22



Revenues by Fund 2021-22



Running Expense Revenues 2021-22



EXPENDITURES
FISCAL YEAR 2021-22

DISTRICT COMBINED EXPENDITURES IN FY21-22

The combined expenditures for the District's operating departments are shown in a combined expenditure sheet with comparisons to the previous fiscal year's expenditures. The budget expenditures are shown under various categories such as personnel expenses, operating expenses, depreciation reserves funding, and capital outlay. The total operating and personnel expenses proposed for FY21-22 are anticipated to be above last year's budget by 2%. The capital outlay projects are anticipated to be about 10% more than last year's expenditures.

The main categories of expenditures in the combined budget with and without depreciation are as follows:

<u>DESCRIPTION</u>	<u>EXPENDITURES</u>	<u>% w/o Depr</u>	<u>% with Depr</u>
Personnel Cost:	\$ 5,792,550	35%	29%
Operating Expenses:	\$ 4,484,841	27%	22%
Sub-Total:	\$ 10,277,391	62%	51%
Capital Outlay:	\$ 6,399,351	38%	32%
Total Expenses w/o depreciation:	\$ 16,676,742	100%	83%
Depreciation Expense:	\$ 3,636,437		17%
TOTAL EXPENDITURES:	\$ 20,313,179		100%

The enclosed graph shows the above distribution of expenditures for FY21-22.

The District has separated accounting of its expenses into seven separate service categories. These categories are mostly associated with specific service programs and/or facilities shared by separate groups of users. The main purpose of segregating expenses is to appropriately charge the customer base served by each program and/or facility. The District's seven service departments and corresponding customer base are described below.

Administration Expenses

All District users share these expenses. The District's contractual users pay, as administrative costs, a fixed percentage of their respective operating costs in the treatment and disposal facilities.

Collection System

All users in the Goleta Sanitary District's service area share the expenses associated with the collection system. The District's contractual users do not share in the cost of the collection system.

Main and Firestone Pump Stations

All users in GSD's service area share the expenses associated with the main pump station. The Santa Barbara Municipal Airport and the County of Santa Barbara are the only contractual users of the District that share in this cost. All other contractual users do not use the main pump station. The District and the Airport only share the costs of the Firestone Pump Station in accordance with an agreement between the two agencies such that the Airport's share is based upon flow through the station.

Industrial Waste Control Program

Similar to the collection system, the expenses associated with the Industrial Waste Control program are shared by all users in the Goleta Sanitary District's service area. The District's contractual users do not share in the cost of this program.

Wastewater Treatment Facilities

All District users share in the cost of the treatment of wastewater, including all contractual users. The contractual users share in the operating costs based on a corresponding percentage of their flows compared to the total flow into the treatment facilities. Fixed assets are charged based on the respective percentage of the treatment facilities' capacity allocation to each contractual user.

Wastewater Disposal Outfall

All District users share in the cost of wastewater disposal including all contractual users. The contractual users share in the operating costs and fixed assets based on the corresponding percentage of their outfall capacity allocation to each contractual user.

Reclamation Facilities

The operating costs, including a 10% administration cost, are invoiced to the Goleta Water District monthly. Fixed assets are invoiced without the administrative charge.

Summary

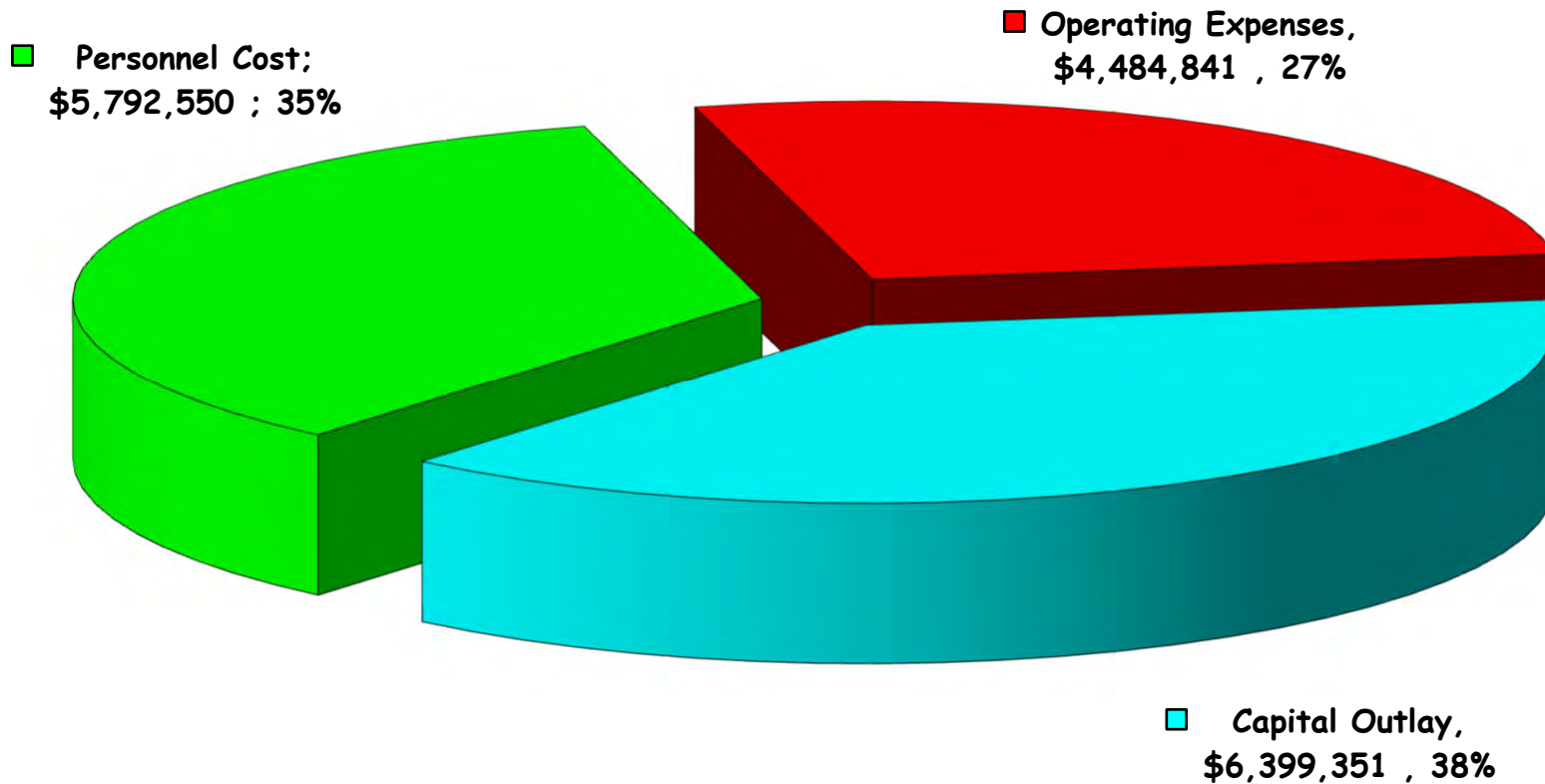
Enclosed in this budget is a graph showing the distribution of the expenditures by each of the service categories described above. Details of each category's proposed expenditures are also included in this budget with a narrative explanation of the purposes of these expenditures.

**Fiscal Year 2021-2022
EXPENDITURES**

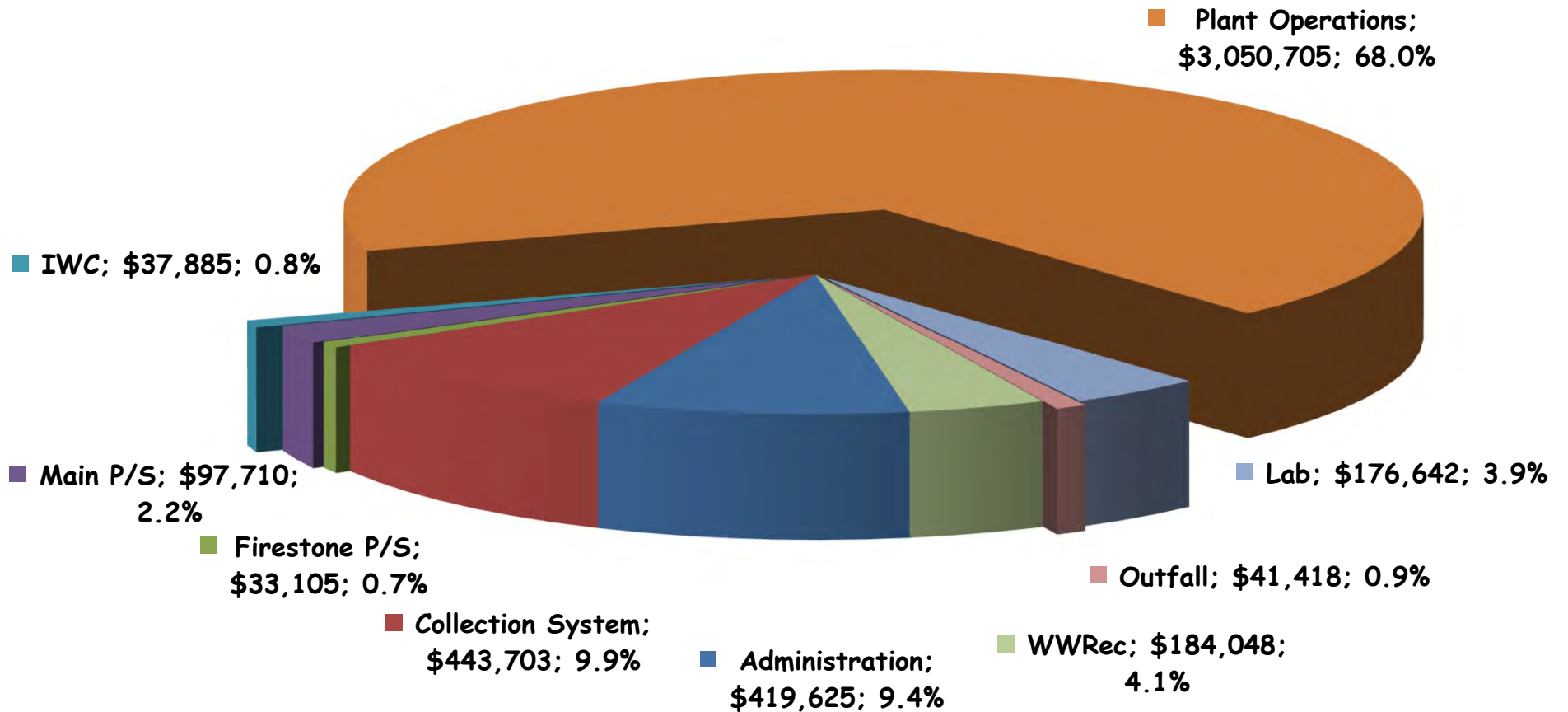
Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2020-21	5/20/2021	Actual 2020-21	Budget 2020-21	Budget 2021-22	Change from last FY	from FY 2020-21
PERSONNEL							
Basic Salaries	3,223,969	2,820,175	3,188,024	35,945	3,333,836	3%	109,866
Overtime	16,800	9,749	12,238	4,562	16,800	0%	0
Temporary	7,000	0	0	7,000	28,700	310%	21,700
Directors Fees	81,000	34,243	38,709	42,291	81,000	0%	0
Worker's Compensation	78,088	60,802	66,330	11,758	70,525	-10%	(7,563)
Retirement	727,688	680,445	772,660	(44,971)	828,831	14%	101,142
Active Employee Insurance-Health/Dental/Vision/Disability	805,200	711,580	776,269	28,931	843,613	5%	38,413
Retiree Health Insurance OPEB Funding	333,000	322,637	333,000	0	333,000	0%	0
FICA	193,313	168,412	190,379	2,934	201,692	4%	8,378
Medicare	47,093	39,387	44,523	2,570	49,000	4%	1,908
Unemployment Insurance	5,586	4,167	4,709	877	5,554	-1%	(32)
<i>Subtotal</i>	5,518,737	4,851,596	5,426,841	91,897	5,792,550	5%	273,813
OPERATING EXPENSES							
Public Education	75,000	14,836	17,803	57,197	75,000	0%	0
Janitorial Service & Supplies	45,900	39,177	47,013	(1,113)	49,360	8%	3,460
Uniforms	17,175	10,390	13,288	3,887	17,175	0%	0
Licenses & Permits	105,417	72,210	83,734	21,683	108,517	3%	3,100
Freight & Postage	3,115	1,499	2,416	699	3,265	5%	150
Subscriptions	7,700	5,935	7,879	(179)	7,900	3%	200
Vehicle Repairs & Maintenance	64,990	38,094	50,969	14,021	64,990	0%	0
Liability & Property Insurance	201,677	174,391	194,322	7,355	248,145	23%	46,468
Dues & Memberships	45,386	40,439	43,606	1,780	45,628	1%	242
Office Supplies	16,870	9,224	11,718	5,152	16,900	0%	30
Analysis & Monitoring	155,100	33,105	40,431	114,669	155,100	0%	0
Operating Supplies	823,707	506,837	668,755	154,952	667,686	-19%	(156,021)
Attorney Fees	119,814	52,759	68,126	51,688	99,000	-17%	(20,814)
Printing & Publications	8,058	1,031	3,022	5,036	8,058	0%	0
Repairs and Maintenance	478,892	350,530	496,051	(17,159)	478,892	0%	0
Travel	65,850	2,509	53,274	12,576	66,350	1%	500
Seminars, Conferences, Training, Employee Recognition	56,590	5,999	41,283	15,308	57,070	1%	480
Utilities	661,505	509,149	610,979	50,526	620,105	-6%	(41,400)
Election Expense	12,000	31,718	31,718	(19,718)	12,000	0%	0
Computer Service & Maintenance	168,706	101,042	149,038	19,668	171,732	2%	3,026
Lease/Rentals	191,263	200,381	80,975	110,288	321,263	68%	130,000
Consulting Services	0	0	0	0	0	0%	0
Biosolids Hauling	750,000	498,008	650,000	100,000	650,000	-13%	(100,000)
Professional Services	642,455	169,297	336,385	306,070	517,955	-19%	(124,500)
Other Expense	22,750	10,290	10,290	12,460	22,750	0%	0
<i>Subtotal</i>	4,739,920	2,878,850	3,713,074	1,026,846	4,484,841	-5%	(255,079)
Total Personnel and Operating Expenses	10,258,657	7,730,446	9,139,915	1,118,742	10,277,391	0%	18,734
DEPRECIATION FUNDING							
Replacement Reserve	3,555,771	3,252,890	3,593,254	(37,483)	3,636,437	2%	80,666
<i>Subtotal</i>	3,555,771	3,252,890	3,593,254	(37,483)	3,636,437	2%	
CAPITAL OUTLAY							
Machinery and Equipment (Fund 640)	233,000	90,198	247,055	(14,055)	52,500	-77%	(180,500)
Capital Projects (Fund 655)	4,916,541	1,272,402	1,609,510	3,307,031	5,179,351	5%	262,810
Capital Projects (Fund 650)	650,000	312,170	468,000	182,000	1,167,500	80%	517,500
<i>Subtotal</i>	5,799,541	1,674,770	2,324,565	3,474,976	6,399,351	10%	599,810
Total Operating & Non-Operating w/o Depreciation	16,058,198	\$ 9,405,216	\$ 11,464,480	\$ 4,593,718	16,676,742	4%	618,544
Total Operating & Non-Operating with Depreciation	19,613,969	\$ 12,658,105	\$ 15,057,734		20,313,179	4%	699,210

District's Combined Expenditures

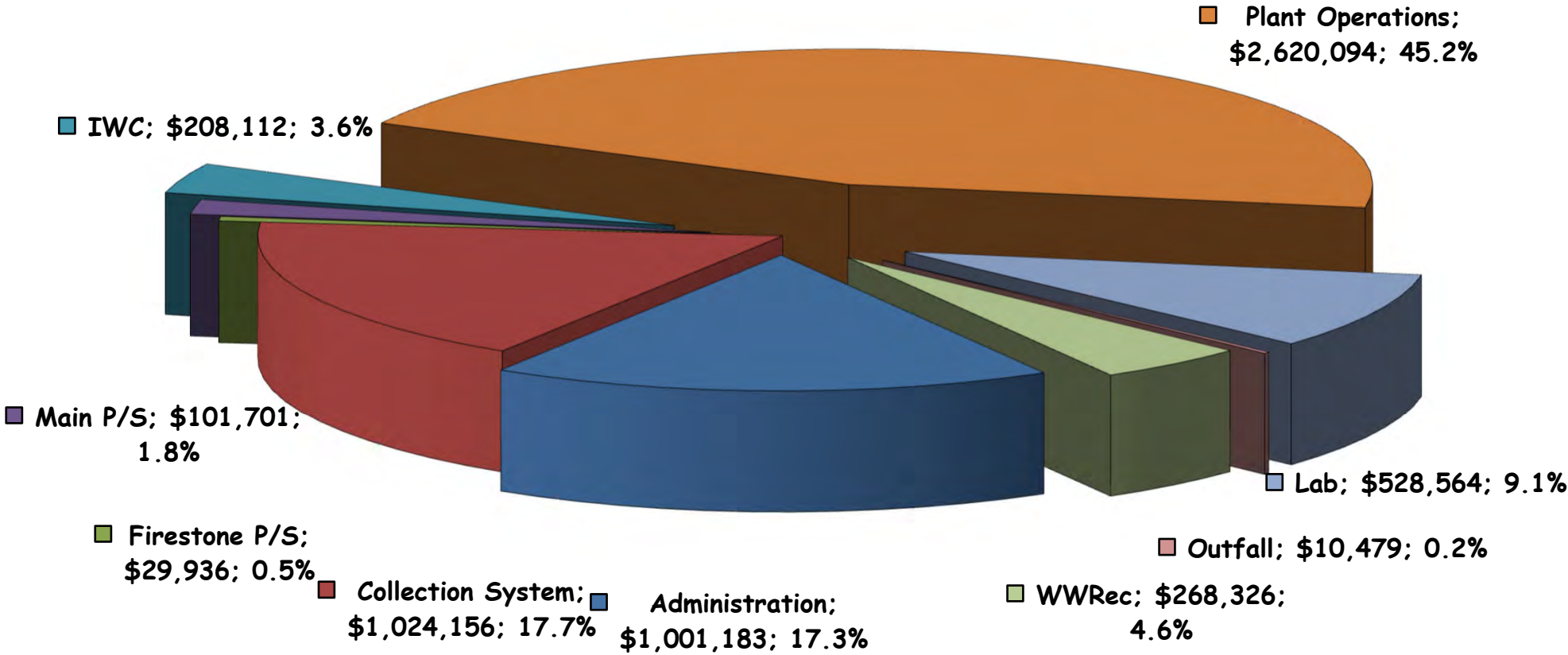
Without Depreciation



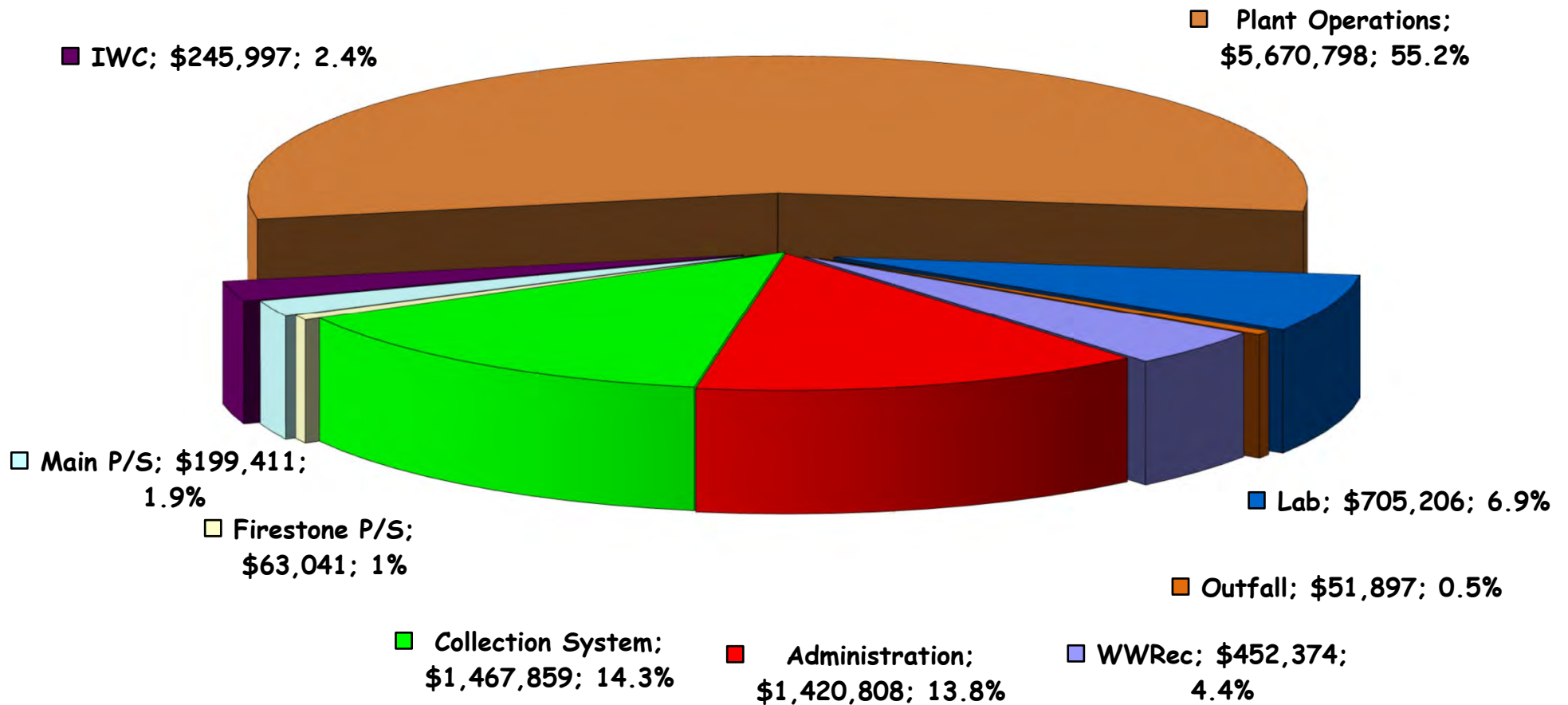
Distribution of Operating Costs



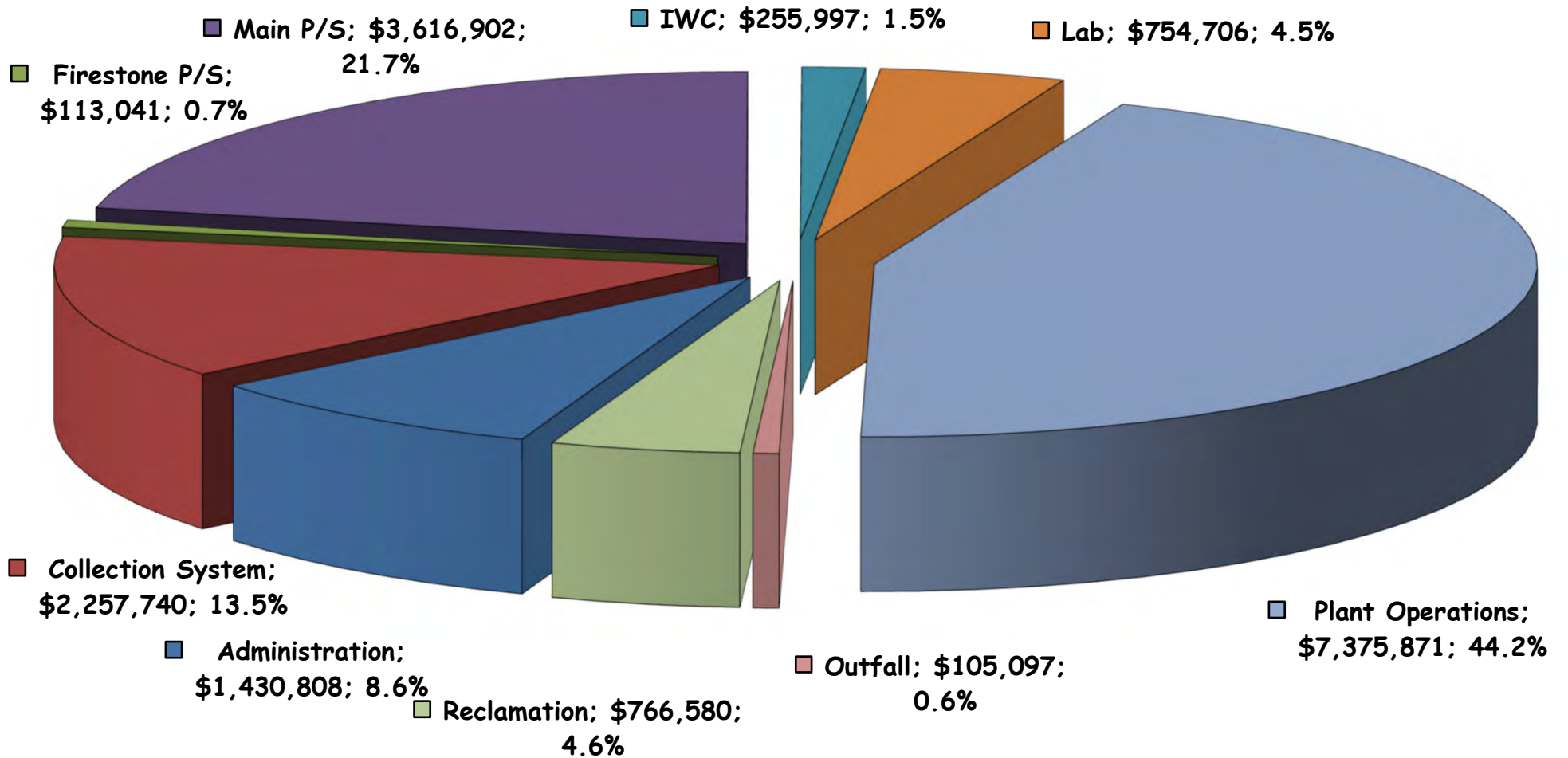
Distribution of Personnel Cost



Distribution of Personnel & Operating Costs



Distribution of Total Expenditures by Service Category



***COMPARISON SUMMARY
OF EXPENSES AND REVENUES***

COMPARISON SUMMARY OF EXPENSES AND REVENUES

The budget contains a summary of the anticipated expenses and revenues for FY21-22. This summary explains the relationship between expenses and revenues in such a manner that defines the sources of revenues to meet budgeted expenditures. The categories discussed below have been selected on where proposed expenditures are anticipated to occur.

- ◆ **Running Expenses and Revenues**
- ◆ **Reclamation Facilities Expenses and Revenues**
- ◆ **Debt Service Expenses and Revenues**
- ◆ **Capital Improvements Expenses and Revenues**

Running Expense Fund

The summary reflects the expected expenditures to operate the District.

The total anticipated running expense expenditures in FY21-22 are \$9,544,517

On the revenue side the total revenue projected for this fund includes most revenue sources described under the running expense revenue discussion except for revenues associated with the reclamation facilities. The revenues shown in this category are considered new funds collected annually from the District's users. As noted below, the expenses in this fund are projected to be slightly higher than the anticipated revenues.

The total anticipated running expense revenue in FY21-22 are \$9,010,107

Reclamation Facilities

The reclamation facilities are accounted for separately in this summary comparison, since the associated operations and maintenance costs are paid for separately by the Goleta Water District. As noted in the budget, the amount of revenue anticipated is higher than the anticipated expenses due to the 10 percent administration charge, which is charged to the Goleta Water District per an agreement between the two agencies.

The total anticipated revenues for the reclamation facilities in FY21-22 are \$811,818

The total anticipated expenses for the reclamation facilities in FY21-22 are \$766,580

Debt Service

Both the external debt to State Revolving Fund (SRF) and the internal inter-fund loan debt have been paid in full; the District currently is debt free.

Capital Improvements

This summary includes all the expenditures projected for capital improvements of the treatment plant and collection system. Depending on the type of project, the funds are segregated to reflect whether the capital improvement under consideration is a replacement project, a capacity expansion project, or both. On the revenue side sewer services charges are included which

fund the District's replacement reserve fund as well as revenues for the facilities upgrading project fund.

The total anticipated expenses for capital improvements in FY21-22 are \$6,032,645

The total anticipated depreciation expenses in FY21-22 are \$3,636,437

The total anticipated revenue for capital improvements in FY21-22 is \$4,196,137

THE TOTAL PLANNED EXPENDITURES FOR FY21-22

INCLUDING DEPRECIATION ARE \$20,313,179

WITHOUT DEPRECIATION ARE \$16,676,742

THE TOTAL ESTIMATED REVENUE FOR FY21-22 IS \$14,351,311

**COMPARISON SUMMARY OF
EXPENSES AND REVENUES
Fiscal Year 2021-2022**

EXPENDITURES	REVENUES
<p><u>RUNNING EXPENSE (4640)</u></p> <p>Personnel \$5,191,224</p> <p>Operating Expense 4,300,793</p> <p>Machinery and Equipment 52,500</p> <p style="text-align: right;">Total \$9,544,517</p>	<p><u>RUNNING EXPENSE (4640)</u></p> <p>Sewer Service Charges \$5,966,372</p> <p>Permit and Inspection Fees 28,000</p> <p>Administration Charges - Treatment 167,054</p> <p>RFOGA - Treatment and Disposal 2,789,178</p> <p>IWC Analysis Reimbursement 500</p> <p>Homeowners Property Tax Relief 500</p> <p>Annexation Processing Fee 400</p> <p>Payments from Other Governmental Agencies 2,310</p> <p>Other Revenue 35,000</p> <p>Interest 20,794</p> <p style="text-align: right;">Total \$9,010,107</p>
<p><u>RECLAMATION FACILITIES (4640 Dept. 47)</u></p> <p>Personnel \$268,326</p> <p>Operating Expense 184,048</p> <p>Machinery and Equipment 0</p> <p>Capital Improvement Projects 314,206</p> <p style="text-align: right;">Total \$766,580</p>	<p><u>RECLAMATION FACILITIES (4640 Dept. 47)</u></p> <p>GWD Reimbursement of O&M Expenses \$452,374</p> <p>Administration Charges - Reclamation 45,237</p> <p>RFOGA - Capital Projects (4655) 314,206</p> <p style="text-align: right;">Total \$811,818</p>
<p><u>CAPITAL IMPROVEMENT</u></p> <p><u>Capacity Reserve Fund (4650)</u></p> <p>Capacity related projects \$1,167,500</p> <p style="text-align: right;">Sub-total \$1,167,500</p> <p><u>Replacement Reserve Fund (4655):</u></p> <p>Administration \$0</p> <p>Firestone Pump Station 50,000</p> <p>Pump Station Projects 3,417,492</p> <p>Plant and Lab Projects 587,573</p> <p>Sewer line Projects 756,881</p> <p>Outfall Projects 53,200</p> <p style="text-align: right;">Sub-total \$4,865,145</p> <p><u>District Plant Reserve Fund (4645)</u></p> <p style="text-align: right;">Sub-total \$0</p> <p><u>District Emergency Fund (4675)</u></p> <p style="text-align: right;">Sub-total \$0</p> <p style="text-align: right;">Total \$6,032,645</p>	<p><u>CAPITAL IMPROVEMENT</u></p> <p><u>Capacity Reserve Fund (4650)</u></p> <p>Connection/Annexation/RFOGA \$636,546</p> <p>Interest 13,819</p> <p style="text-align: right;">Sub-total \$650,365</p> <p><u>Replacement Reserve Fund (4655)</u></p> <p>Sewer Service Charges (\$/ERU+GSD Depr) \$2,994,153</p> <p>RFOGA - Capital Projects 329,246</p> <p>Property Tax Revenue 171,000</p> <p>Interest 49,478</p> <p style="text-align: right;">Sub-total \$3,543,877</p> <p><u>District Plant Reserve Fund (4645)</u></p> <p>Interest \$107</p> <p style="text-align: right;">Sub-total \$107</p> <p><u>District Emergency Fund (4675)</u></p> <p>Interest \$1,788</p> <p style="text-align: right;">Sub-total \$1,788</p> <p style="text-align: right;">Total \$4,196,137</p>
<p><u>Depreciation</u></p> <p>Depreciation Expense \$3,636,437</p>	
<p><u>Retiree Medical Insurance Retirement Fund (660)</u></p> <p>Disbursements Directly to CERBT \$193,123</p> <p>Disbursements District Retirees and/or PERS \$139,877</p> <p style="text-align: right;">Total \$333,000</p>	<p><u>Retiree Medical Insurance Retirement Fund (660)</u></p> <p>Sewer Service Charges \$333,000</p> <p>Interest \$249</p> <p style="text-align: right;">Total \$333,249</p>
<p>TOTAL EXPENSE WITHOUT DEPRECIATION: \$16,676,742</p>	<p>TOTAL REVENUE: \$14,351,311</p>
<p>TOTAL EXPENSE WITH DEPRECIATION: \$20,313,179</p>	

SERVICE CATEGORY EXPENSE DATA

ADMINISTRATION

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2020-21	5/20/2021	Actual	Budget	Budget	Change	from FY
			2020-21	2020-21	2021-22	from last	2020-21
						FY	
PERSONNEL							
Basic Salaries	484,961	450,650	509,431	(24,470)	544,852	12%	59,891
Overtime	100	127	127	(27)	100	0%	0
Temporary	0	0	0	0	2,727	+100%	2,727
Directors Compensation	81,000	34,243	38,709	42,291	81,000	0%	0
Workers' Compensation	11,746	9,004	9,823	1,923	11,526	-2%	(220)
Retirement	102,323	96,430	108,646	(6,324)	129,450	27%	27,127
Active Employee Insurance-Health/Dental/Vision/Disability	121,121	92,770	101,204	19,917	137,872	14%	16,751
Retiree Health Insurance OPEB Funding	50,091	49,233	50,091	0	54,422	9%	4,331
FICA	27,376	26,479	29,933	(2,557)	30,427	11%	3,051
Medicare	7,033	6,193	7,000	33	7,941	13%	908
Unemployment Insurance	818	547	618	200	865	6%	47
<i>Subtotal</i>	886,569	765,677	855,583	30,987	1,001,183	13%	114,613
OPERATING EXPENSES							
Public Education	13,875	2,819	3,383	10,492	13,875	0%	0
Janitorial Service & Supplies	5,800	5,033	6,039	(239)	6,100	5%	300
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	0	0	0	0	0	0%	0
Freight & Postage	400	104	125	275	400	0%	0
Subscriptions	900	120	900	0	900	0%	0
Vehicle Repairs & Maintenance	4,000	0	1,000	3,000	4,000	0%	0
Liability & Property Insurance	11,000	9,859	11,831	(831)	11,730	7%	730
Dues & Memberships	32,000	30,851	32,000	0	32,000	0%	0
Office Supplies	6,000	2,988	3,586	2,414	6,000	0%	0
Analysis & Monitoring	0	0	0	0	0	0%	0
Operating Supplies	400	1,395	400	0	400	0%	0
Attorney Fees	77,700	32,204	42,939	34,761	64,200	-17%	(13,500)
Printing & Publications	2,500	100	1,875	625	2,500	0%	0
Repairs and Maintenance	7,000	1,660	3,500	3,500	7,000	0%	0
Travel	38,000	854	36,000	2,000	38,000	0%	0
Seminars, Conferences, Training, Employee Recognition	20,000	4,350	18,000	2,000	20,000	0%	0
Utilities	15,520	12,966	15,559	(39)	15,520	0%	0
Election Expense	12,000	31,718	31,718	(19,718)	12,000	0%	0
Computer Service & Maintenance	30,000	15,318	18,382	11,618	30,000	0%	0
Lease/Rentals	1,000	470	750	250	1,000	0%	0
Consulting Services	0	0	0	0	0	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	125,000	22,369	50,000	75,000	134,000	7%	9,000
Other Expense	20,000	10,290	10,290	9,710	20,000	0%	0
<i>Subtotal</i>	423,095	185,468	288,277	134,818	419,625	-1%	(3,470)
Total Personnel and Operating Expenses	1,309,664	951,145	1,143,859	165,805	1,420,808	8%	111,143
DEPRECIATION FUNDING							
Replacement Reserve	61,500	53,865	60,227	1,273	61,500	0%	0
<i>Subtotal</i>	61,500	53,865	60,227	1,273	61,500	0%	0
CAPITAL OUTLAY							
Machinery and Equipment	10,000	3,500	0	10,000	10,000	0%	0
Capital Projects	24,575	12,001	24,575	0	0	-100%	(24,575)
<i>Subtotal</i>	34,575	15,501	24,575	10,000	10,000	-71%	(24,575)
Total Operating & Non-Operating w/o Depreciation	1,344,239	966,646	1,168,434	175,805	1,430,808	6%	86,569
Total Operating & Non-Operating with Depreciation	1,405,739	1,020,511	1,228,661		1,492,308	6%	86,569

ADMINISTRATION

I. Personnel:

This account has been based on projected labor needs that are anticipated for administrative duties, which provides for six positions.

- 1 - General Manager/District Engineer
- 0 – Assistant General Manager/Assistant District Engineer
- 1 – Finance and Human Resources Manager
- 1 – Management Analyst
- 1 – Administrative Supervisor
- 1 – Accounting Technician
- 1 – Administration Assistant
- 1 – Outreach Intern (Temp. prorated to all departments)

II. Operating Expenses:

- A. Public Education
This account provides for expenses incurred to inform the public about the District.
- B. Vehicle Repairs and Maintenance Expense
This account provides for fuel and the maintenance and operation of the vehicles used for administration.
- C. Liability & Property Insurance
This account provides for allocation of the insurance coverage applicable to the administration department.
- D. Dues and Memberships
This account provides for memberships in various organizations such as CASA, CSDA, SBCSDA, WEF, CWEA, SCAP, etc.
- E. Office Supplies
This account provides for office supplies such as letterhead, copy paper, postage, office machine and computer supplies, etc.
- F. Attorney Fees
This account provides for legal counsel to handle the District's legal matters as well as to research, prepare for and attend Governing Board meetings.
- G. Printing and Publication
This account provides for various publications of legal notices and recruitment ads.
- H. Repairs and Maintenance
This account provides for general repair and maintenance of the administration building.

- I. Travel
This account provides for travel by administrative staff and Board Members to attend meetings and conventions on behalf of the District.
- J. Seminars, Conferences, Training and Employee Recognition
This account provides for fees paid in order for District staff and Board Members to attend seminars and conventions such as CASA, CWEA, CSDA, SWRCB, Regional Board hearings, training as well as the Employee Recognition Program.
- K. Utilities
This account provides for utilities used in the administration building, such as telephone, electricity, and water.
- L. Computer Service and Maintenance
This account provides for installation, repairs, and service on the administrative staff's computers, servers and software.
- M. Lease/Rentals
This account provides for a leased copier.
- N. Professional Services
This account provides for other miscellaneous professional services not mentioned above such as audit services, strategic planning efforts and implementation and various rate / financial model updates.
- P. Other Expense
This account provides for SBLAFCO dues, bank fees and other expenses.

III. **Capital Outlay:**

- A. Machinery and Equipment
This account provides for purchase of furniture and equipment for use in the administration department.

Miscellaneous Furniture, Fixtures and Equipment \$ 10,000
- B. Capital Projects
This account provides for the construction of capital improvement projects for the administrative facilities

Administration Building Office Space Improvements
is anticipated to be completed in FY20-21 or early FY21-22.

Total Capital Projects \$ 10,000

COLLECTION SYSTEM

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2020-21	5/20/2021	Actual 2020-21	Budget 2020-21	Budget 2021-22	Change from last FY	from FY 2020-21
PERSONNEL							
Basic Salaries	606,394	553,308	625,478	(19,084)	612,594	1%	6,200
Overtime	2,000	616	696	1,304	2,000	0%	0
Temporary	0	0	0	0	2,296	+100%	2,296
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	14,688	11,473	12,516	2,172	12,959	-12%	(1,729)
Retirement	118,316	108,489	125,628	(7,312)	130,825	11%	12,509
Active Employee Insurance-Health/Dental/Vision/Disability	151,449	166,085	181,184	(29,735)	155,014	2%	3,565
Retiree Health Insurance OPEB Funding	62,634	60,910	62,634	0	61,189	-2%	(1,445)
FICA	36,476	33,044	37,354	(878)	37,362	2%	886
Medicare	8,822	7,728	8,736	86	8,945	1%	123
Unemployment Insurance	1,023	862	974	49	972	-5%	(51)
<i>Subtotal</i>	1,001,802	942,514	1,055,200	(53,398)	1,024,156	2%	22,354
OPERATING EXPENSES							
Public Education	12,000	2,374	2,849	9,151	12,000	0%	0
Janitorial Service & Supplies	13,300	10,351	12,421	879	13,300	0%	0
Uniforms	3,675	2,440	2,928	747	3,675	0%	0
Licenses & Permits	4,100	4,073	4,887	(787)	4,100	0%	0
Freight & Postage	600	228	273	327	600	0%	0
Subscriptions	1,100	1,286	1,544	(444)	1,100	0%	0
Vehicle Repairs & Maintenance	45,000	28,933	34,719	10,281	45,000	0%	0
Liability & Property Insurance	42,000	39,108	42,664	(664)	53,400	27%	11,400
Dues & Memberships	2,616	2,369	2,843	(227)	2,858	9%	242
Office Supplies	2,700	2,670	3,203	(503)	2,700	0%	0
Analysis & Monitoring	1,000	0	0	1,000	1,000	0%	0
Operating Supplies	8,000	5,229	6,275	1,725	8,000	0%	0
Attorney Fees	10,412	8,981	10,777	(365)	8,600	-17%	(1,812)
Printing & Publications	800	456	547	253	800	0%	0
Repairs and Maintenance	85,000	51,147	85,000	0	85,000	0%	0
Travel	8,900	416	6,675	2,225	9,400	6%	500
Seminars, Conferences and Training	11,790	1,200	8,843	2,948	12,770	8%	980
Utilities	16,100	16,894	20,273	(4,173)	17,100	6%	1,000
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	41,850	29,997	35,996	5,854	41,850	0%	0
Lease/Rentals	1,500	856	1,027	473	1,500	0%	0
Consulting Services	0	0	0	0	0	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	141,450	54,816	65,779	75,671	117,950	-17%	(23,500)
Other Expense	1,000	0	0	1,000	1,000	0%	0
<i>Subtotal</i>	454,893	263,822	349,523	105,371	443,703	-2%	(11,190)
Total Personnel and Operating Expenses	1,456,695	1,206,336	1,404,723	51,973	1,467,859	1%	11,164
DEPRECIATION FUNDING							
Replacement Reserve	638,600	566,696	659,710	(21,110)	696,166	9%	57,566
<i>Subtotal</i>	638,600	566,696	659,710	(21,110)	696,166	9%	
CAPITAL OUTLAY							
Machinery and Equipment	58,000.00	16,047	42,107	15,893	33,000	-43%	(25,000)
Capital Projects - Replacement Reserve Fund (4655)	1,731,504.25	632,203	635,000	1,096,504	756,881	-56%	(974,624)
Capital Projects - Capital Reserve Fund (4650)	0.00	0	0	0	0	0%	0
<i>Subtotal</i>	1,789,504	648,249	677,107	1,112,398	789,881	-56%	(999,624)
Total Operating & Non-Operating w/o Depreciation	3,246,199	1,854,585	2,081,829	1,164,370	2,257,740	-30%	(988,459)
Total Operating & Non-Operating with Depreciation	3,884,799	2,421,282	2,741,540		2,953,906	-24%	(930,894)

COLLECTION SYSTEM

I. **Personnel:**

This account has been based on projected labor needs that are anticipated for proper and efficient sewer line maintenance. The projections for labor requirements have been based on past experience and modified for projected efforts. The following seven are the personnel included in this area.

- 1 - Collections Maintenance Manager
- 1 - Collections Maintenance Supervisor (Tech III)
- 2 - Collections Maintenance Technician II
- 3 - Collections Maintenance Technician I

Projections for overtime have been made to provide for emergency response required during non-working hours and holidays.

II. **Operating Expenses:**

A. Public Education

This account provides for the collection system share of expenses incurred in order to inform the public about the District.

B. Vehicle Repairs and Maintenance

This account provides for fuel and the maintenance and operation of the vehicles used to maintain the sewer collection system. This includes the large commercial trucks.

C. Liability & Property Insurance

This account provides for the allocation of insurance costs that are associated with the collection system department.

D. Dues and Memberships

This account provides for costs associated with certifications, CWEA/WEF membership, and Class B licenses.

E. Office Supplies

This account provides for codebooks and office, computer, and map room supplies.

F. Operating Supplies

This account provides for the purchase of chemicals, safety equipment, calibration supplies, employee boot allowances, employee uniforms and supplies for special events.

G. Attorney Fees

This account provides for legal counsel for matters pertaining specifically to the collection system such as legal research or personnel matters.

- H. Printing and Publication
This account provides for miscellaneous legal notices as required.
- I. Repair and Maintenance
This account provides for routine repair and maintenance of the sewer line system and related facilities, including manhole rising relative to the Santa Barbara County chip seal and overlay program. This account also provides for numerous repairs of various sewer lines and rental of necessary equipment.
- J. Travel
This account provides for travel to attend traffic safety/defensive driving courses, training conferences and relative education courses.
- K. Seminar and Conference Registration
This account provides for fees paid in order for collection system staff to attend conferences and seminars such as those hosted by CWEA.
- L. Utilities
This account provides for power costs associated with the two lift stations within the sewage collection system, in addition to other proportionate costs for telephone service, mobile radios, pager service and drinking water.
- M. Computer Service and Maintenance
This account provides for computer software assistance, GIS, Lucity and Parcel Data Base system maintenance.
- N. Professional Services
This account provides for other miscellaneous professional services not mentioned above including but not limited to Collection System Master Plan updates, CPR/first aid training, Innoyze hydraulic model update, Sewer System Maintenance Plan (SSMP) updates and continuation of a competency-based training program.
- O. Replacement Reserve
As a result of the revenue program that has been prepared in accordance with Clean Water Grant guidelines, the annual replacement reserve allocation of \$696,166 will be added to the replacement reserve fund for adequate replacement of the collection system facilities.

III. **Capital Outlay:**

- A. Machinery and Equipment
Machinery and Equipment funded from Sewer Service Charge Revenue FY 2021-22:

Manhole covers and frames	\$ 18,000
Smart covers and flow meters	15,000
Total Machinery and Equipment	\$ 33,000

B. Capital Projects

This account provides for the construction of capital improvement projects for the collection system facilities.

1. The following projects are budgeted for FY 2021-22 and funded from replacement reserve fund #4655.

a. GSD 2021 Lines CIP projects	\$ 500,000
b. Manhole Raising Program additional	5,000

2. The following projects are budgeted for FY 2020-21 and funded from replacement reserve fund #4655.

a. El Sueno Lift Station Force Main Project	\$ 132,745
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3. The following projects are budgeted for FY 2019-20 and funded from replacement reserve fund #4655.

a. Contracted spot repairs	\$ 36,679
b. Manhole Raising Program	33,500

4. The following projects are budgeted for FY 2017-18 and funded from replacement reserve fund #4655.

a. Capital Improvement Master Plan	\$ 48,957
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Fund 4655 Total **\$ 756,881**

Total Capital Projects **\$ 756,881**

FIRESTONE PUMP STATION

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2020-21	5/20/2021	Actual	Budget	Budget	Change	
			2020-21	2020-21	2021-22	from last	from FY
						FY	2020-21
PERSONNEL							
Basic Salaries	22,234	18,235	20,613	1,621	17,878	-20%	(4,355)
Overtime	100	0	0	100	100	0%	0
Temporary	0	0	0	0	144	+100%	144
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	539	413	450	89	378	-30%	(160)
Retirement	3,829	2,509	4,066	(237)	3,786	-1%	(43)
Active Employee Insurance-Health/Dental/Vision/Disability	5,553	5,473	5,971	(418)	4,524	-19%	(1,029)
Retiree Health Insurance OPEB Funding	2,296	2,154	2,296	0	1,786	-22%	(511)
FICA	1,260	1,017	1,150	110	1,049	-17%	(211)
Medicare	324	238	269	55	263	-19%	(61)
Unemployment Insurance	38	16	18	20	28	-24%	(9)
<i>Subtotal</i>	36,173	30,055	34,833	1,339	29,936	-17%	(6,237)
OPERATING EXPENSES							
Public Education	750	148	178	572	750	0%	0
Janitorial Service & Supplies	0	0	0	0	0	0%	0
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	500	783	783	(283)	500	0%	0
Freight & Postage	15	0	15	0	15	0%	0
Subscriptions	0	0	0	0	0	0%	0
Vehicle Repairs & Maintenance	600	0	600	0	600	0%	0
Liability & Property Insurance	3,900	3,255	3,906	(6)	5,520	42%	1,620
Dues & Memberships	0	0	0	0	0	0%	0
Office Supplies	0	0	0	0	0	0%	0
Analysis & Monitoring	100	515	618	(518)	100	0%	0
Operating Supplies	1,000	0	0	1,000	1,000	0%	0
Attorney Fees	311	37	44	267	300	-4%	(11)
Printing & Publications	20	0	0	20	20	0%	0
Repairs and Maintenance	20,000	7,129	8,555	11,445	20,000	0%	0
Travel	0	0	0	0	0	0%	0
Seminars, Conferences and Training	0	0	0	0	0	0%	0
Utilities	4,200	3,470	4,165	35	4,200	0%	0
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	0	0	0	0	0	0%	0
Lease/Rentals	100	43	51	49	100	0%	0
Consulting Services	0	0	0	0	0	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	0	0	0	0	0	0%	0
Other Expense	0	0	0	0	0	0%	0
<i>Subtotal</i>	31,496	15,380	18,915	12,580	33,105	5%	1,609
Total Personnel and Operating Expenses	67,668	45,435	53,749	13,919	63,041	-7%	(4,628)
DEPRECIATION FUNDING							
Replacement Reserve	84,546	77,500	84,546	0	84,546	0%	0
<i>Subtotal</i>	84,546	77,500	84,546	0	84,546	0%	
CAPITAL OUTLAY							
Machinery and Equipment	0	0	0	0	0	0%	0
Capital Projects	0	0	0	0	50,000	+100%	50,000
<i>Subtotal</i>	0	0	0	0	50,000	+100%	50,000
Total Operating & Non-Operating w/o Depreciation	67,668	45,435	53,749	13,919	113,041	67%	45,372
Total Operating & Non-Operating with Depreciation	152,214	122,935	138,295		197,587	30%	45,372

FIRESTONE PUMP STATION

I. Personnel:

This account has been projected based on labor requirements anticipated for the operation of the Firestone pump station. The projections for labor requirements have been based on past experience and modified for projected efforts.

II. Operating Expenses:

The major operating expenses which are budgeted in this area provide for the utilities account and the repair and maintenance account.

A. Utilities

This account provides for power costs and telephone service associated with the Firestone pump station.

B. Repair and Maintenance

This account provides for the purchase of spare parts and continual work required in the repair and maintenance of the pump station.

III. Replacement Reserve

As a result of the revenue program, which has been prepared in accordance with Clean Water Grant guidelines, the annual replacement reserve allocation for the Firestone pump station is included in the Wastewater Treatment Facilities replacement reserve fund. This will provide adequate funding for replacement of the pump station facilities

IV. Capital Outlay:

A. Machinery and Equipment

This account provides for the purchase of equipment for the Firestone pump station.

B. Capital Projects

This account provides for the construction of capital improvement projects for the Firestone pump station facilities.

1. The following projects are budgeted for FY 2021-22 and funded from replacement reserve fund #4655.

a.	Jocky Pump to regulate flow	\$ 50,000
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	Total 655 Fund Capital Projects	\$ 50,000
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MAIN PUMP STATION

Description	Budgeted 2020-21	To Date 5/20/2021	Projected Actual 2020-21	Under(Over) Budget 2020-21	Proposed Budget 2021-22	Percent Change from last FY	\$ Change from FY 2020-21
PERSONNEL							
Basic Salaries	74,461	57,894	65,446	9,015	59,882	-20%	(14,579)
Overtime	300	168	189	111	300	0%	0
Temporary	0	0	0	0	144	+100%	144
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	1,804	1,382	1,508	296	1,267	-30%	(537)
Retirement	15,709	8,921	16,679	(971)	14,404	-8%	(1,305)
Active Employee Insurance-Health/Dental/Vision/Disability	18,597	15,179	16,559	2,038	15,153	-19%	(3,444)
Retiree Health Insurance OPEB Funding	7,691	6,313	7,691	0	5,981	-22%	(1,710)
FICA	4,449	3,451	3,901	548	3,600	-19%	(848)
Medicare	1,084	807	912	172	875	-19%	(209)
Unemployment Insurance	126	65	74	52	95	-24%	(31)
<i>Subtotal</i>	124,219	94,181	112,959	11,260	101,701	-18%	(22,519)
OPERATING EXPENSES							
Public Education	750	148	178	572	750	0%	0
Janitorial Service & Supplies	100	60	72	28	100	0%	0
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	0	0	0	0	0	0%	0
Freight & Postage	100	24	100	0	100	0%	0
Subscriptions	0	0	0	0	0	0%	0
Vehicle Repairs & Maintenance	200	0	0	200	200	0%	0
Liability & Property Insurance	5,000	4,173	5,007	(7)	5,210	4%	210
Dues & Memberships	100	0	100	0	100	0%	0
Office Supplies	200	29	200	0	200	0%	0
Analysis & Monitoring	0	0	0	0	0	0%	0
Operating Supplies	250	0	250	0	250	0%	0
Attorney Fees	518	61	400	118	400	-23%	(118)
Printing & Publications	50	0	0	50	50	0%	0
Repairs and Maintenance	20,000	2,581	20,000	0	20,000	0%	0
Travel	100	0	0	100	100	0%	0
Seminars, Conferences and Training	0	0	0	0	0	0%	0
Utilities	65,000	48,116	57,739	7,261	65,000	0%	0
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	4,000	543	1,200	2,800	4,000	0%	0
Lease/Rentals	250	128	154	96	250	0%	0
Consulting Services	0	0	0	0	0	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	1,000	0	0	1,000	1,000	0%	0
Other Expense	0	0	0	0	0	0%	0
<i>Subtotal</i>	97,618	55,863	85,400	12,218	97,710	0%	92
Total Personnel and Operating Expenses	221,837	150,044	198,359	23,478	199,411	-10%	(22,427)
DEPRECIATION FUNDING							
Replacement Reserve	0	0	0	0	0	0%	0
<i>Subtotal</i>	0	0	0	0	0	0%	0
CAPITAL OUTLAY							
Machinery and Equipment	0	0	0	0	0	0%	0
Capital Projects	2,210,000	192,508	239,935	1,970,065	3,417,492	55%	1,207,492
<i>Subtotal</i>	2,210,000	192,508	239,935	1,970,065	3,417,492	55%	1,207,492
Total Operating & Non-Operating w/o Depreciation	2,431,837	342,552	438,294	1,993,543	3,616,902	49%	1,185,065
Total Operating & Non-Operating with Depreciation	2,431,837	342,552	438,294	3,616,902	49%	1,185,065	1,185,065

MAIN PUMP STATION

I. Personnel:

This account has been projected based on labor requirements anticipated for the operation of the District's pump station. This budget projection and allocation of personnel will be closely monitored and adjusted as necessary.

II. Operating Expenses:

The major operating expenses which are budgeted in this area provide for the utilities account and the repair and maintenance account.

A. Utilities

This account provides for power costs associated with the plant pump station.

B. Repair and Maintenance

This account provides for the purchase of spare parts and continual work required in the repair and maintenance of the facility and the maintenance of the odor reduction tower (ORT).

III. Replacement Reserve

As a result of the revenue program, which has been prepared in accordance with Clean Water Grant guidelines, the annual replacement reserve allocation for the pump station is included in the Wastewater Treatment Facilities replacement reserve fund. This will provide adequate funding for replacement of the pump station facilities

IV. Capital Outlay:

A. Machinery and Equipment

This account provides for the purchase of equipment for the plant pump station.

B. Capital Projects

This account provides for the construction of capital improvement projects for the plant pump station facilities.

1. The following project is budgeted for Fiscal Year 2021-22 and funded from replacement reserve fund #4655.

2019 Lift Station Rehabilitation Project additional	\$ 1,400,000
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2. The following projects were budgeted in prior Fiscal Years and funded from replacement reserve fund #4655.

Design Services for L/S rehab project	\$ 47,427
2019 Lift Station Rehabilitation Project additional	1,970,065

Total Capital Projects	\$ 3,417,492
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INDUSTRIAL WASTE CONTROL

Description	Budgeted 2020-21	To Date 5/20/2021	Projected Actual 2020-21	Under(Over) Budget 2020-21	Proposed Budget 2021-22	Percent Change from last FY	\$ Change from FY 2020-21
PERSONNEL							
Basic Salaries	110,094	93,579	105,785	4,309	108,058	-2%	(2,036)
Overtime	200	0	0	200	200	0%	0
Temporary	7,000	0	0	7,000	15,785	126%	8,785
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	2,667	2,074	2,263	404	2,286	-14%	(381)
Retirement	30,408	28,380	32,287	(1,879)	33,964	12%	3,556
Active Employee Insurance-Health/Dental/Vision/Disability	27,497	23,431	25,561	1,936	27,344	-1%	(153)
Retiree Health Insurance OPEB Funding	11,372	11,700	11,372	0	10,793	-5%	(578)
FICA	7,086	5,562	6,287	799	7,565	7%	479
Medicare	1,701	1,301	1,470	231	1,799	6%	98
Unemployment Insurance	333	124	140	193	319	-4%	(14)
<i>Subtotal</i>	198,356	166,150	185,165	13,191	208,112	5%	9,756
OPERATING EXPENSES							
Public Education	7,500	1,484	1,780	5,720	7,500	0%	0
Janitorial Service & Supplies	1,100	850	1,020	80	1,100	0%	0
Uniforms	500	450	540	(40)	500	0%	0
Licenses & Permits	0	0	0	0	0	0%	0
Freight & Postage	100	24	29	71	100	0%	0
Subscriptions	450	203	244	206	450	0%	0
Vehicle Repairs & Maintenance	1,000	416	800	200	1,000	0%	0
Liability & Property Insurance	3,150	2,629	3,155	(5)	3,160	0%	10
Dues & Memberships	600	476	571	29	600	0%	0
Office Supplies	1,100	362	650	450	1,100	0%	0
Analysis & Monitoring	9,000	(4,963)	(5,956)	14,956	9,000	0%	0
Operating Supplies	1,000	195	260	740	1,000	0%	0
Attorney Fees	4,144	5,111	5,576	(1,432)	3,400	-18%	(744)
Printing & Publications	500	50	100	400	500	0%	0
Repairs and Maintenance	3,000	843	4,243	(1,243)	3,000	0%	0
Travel	1,500	20	1,500	0	1,500	0%	0
Seminars, Conferences and Training	1,400	0	0	1,400	1,400	0%	0
Utilities	1,125	332	398	727	1,125	0%	0
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	1,000	319	600	400	1,000	0%	0
Lease/Rentals	300	292	389	(89)	300	0%	0
Consulting Services	0	0	0	0	0	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	20,000	206	20,000	0	0	-100%	(20,000)
Other Expense	150	0	0	150	150	0%	0
<i>Subtotal</i>	58,619	9,297	35,899	22,720	37,885	-35%	(20,734)
Total Personnel and Operating Expenses	256,975	175,447	221,064	35,912	245,997	-4%	(10,978)
DEPRECIATION FUNDING							
Replacement Reserve	0	0	0	0	0	0%	0
<i>Subtotal</i>	0	0	0	0	0	0%	0
CAPITAL OUTLAY							
Machinery and Equipment	0	0	39,297	(39,297)	0	0%	0
Capital Projects	10,000	0	0	10,000	10,000	0%	0
<i>Subtotal</i>	10,000	0	39,297	(29,297)	10,000	0%	0
Total Operating & Non-Operating w/o Depreciation	266,975	175,447	260,360	6,615	255,997	-4%	(10,978)
Total Operating & Non-Operating with Depreciation	266,975	175,447	260,360		255,997		(10,978)

INDUSTRIAL WASTE CONTROL

I. **Personnel:**

This account has been based on projected labor needs that are anticipated for implementation of the expanded Industrial Waste Control Program, which now includes permitting, inspecting, and monitoring restaurants.

This account provides for three positions as follows:

- 1 - Industrial Waste Control Officer
- 1 - Intern (Temporary part-time)

II. **Operating Expenses:**

- A. Vehicle Repairs and maintenance
This account provides for fuel and the maintenance and operation of the vehicles used for Industrial Waste Control Program operations.
- B. Dues and Memberships
This account provides for CWEA membership and for fees associated with the CWEA technical certification program.
- C. Office Supplies
This account provides for office supplies such as folders, binders, pens, paper, etc. It also provides for purchase of necessary regulatory books, manuals, handbooks, subscriptions, etc.
- D. Operating Supplies
This account provides for the purchase of equipment and supplies necessary for program implementation.
- E. Attorney Fees
This account provides for District counsel legal services.
- F. Printing and Publication
This account provides for publication of legal notices for significant noncompliance, in addition to outside printing of Industrial Waste Control Program material such as educational newsletters.
- G. Repair and Maintenance
This account provides for general repair and maintenance of Industrial Waste Control Program equipment, and for the purchase of tools and materials for in-house maintenance.
- H. Travel
This account provides for travel to seminars and conferences related to the Industrial Waste Control Program.

- I. Consulting Services – This account provides for special project consulting services such as local limit development and updates for industrial dischargers.

III. **Capital Outlay:**

A. Machinery and Equipment

This account provides for purchase of equipment used for the IWC program. An IWC Truck and equipment including a crane, budgeted in FY19-20 has been ordered and expected delivery is late summer, 2021.

B. Capital Projects

This account provides for the construction of capital improvement projects for the IWC program.

The following project was budgeted for Fiscal Year 2016-17 and funded from replacement reserve fund #4655.

Rehabilitate Old Lab into IWC sampler processing station (prorated)	\$ 10,000
Total Capital Projects	\$ 10,000

LABORATORY

Description	Budgeted 2020-21	To Date 5/20/2021	Projected Actual 2020-21	Under(Over) Budget 2020-21	Proposed Budget 2021-22	Percent Change from last FY	\$ Change from FY 2020-21
PERSONNEL							
Basic Salaries	242,934	250,135	282,761	(39,827)	294,779	21%	51,845
Overtime	3,000	1,385	2,800	200	3,000	0%	0
Temporary	0	0	0	0	718	100%	718
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	5,884	4,602	5,020	864	6,236	6%	352
Retirement	70,535	82,118	74,894	(4,359)	96,642	37%	26,107
Active Employee Insurance-Health/Dental/Vision/Disability	60,674	80,203	87,495	(26,821)	74,592	23%	13,919
Retiree Health Insurance OPEB Funding	25,092	25,921	25,092	0	29,444	17%	4,352
FICA	14,999	15,314	17,311	(2,312)	18,358	22%	3,359
Medicare	3,566	3,581	4,049	(483)	4,328	21%	762
Unemployment Insurance	410	361	408	2	468	14%	58
<i>Subtotal</i>	427,094	463,619	499,830	(72,736)	528,564	24%	101,470
OPERATING EXPENSES							
Public Education	4,000	742	890	3,110	4,000	0%	0
Janitorial Service & Supplies	3,500	3,004	3,605	(105)	3,800	9%	300
Uniforms	1,820	1,357	1,628	192	1,820	0%	0
Licenses & Permits	10,635	6,720	8,064	2,571	13,735	29%	3,100
Freight & Postage	600	791	949	(349)	750	25%	150
Subscriptions	650	664	797	(147)	850	31%	200
Vehicle Repairs & Maintenance	240	0	0	240	240	0%	0
Liability & Property Insurance	10,000	8,346	10,015	(15)	10,110	1%	110
Dues & Memberships	3,070	1,933	2,320	750	3,070	0%	0
Office Supplies	770	333	400	370	800	4%	30
Analysis & Monitoring	50,000	24,415	29,298	20,702	50,000	0%	0
Operating Supplies	48,200	30,646	36,775	11,425	48,200	0%	0
Attorney Fees	2,901	344	413	2,488	2,400	-17%	(501)
Printing & Publications	490	0	0	490	490	0%	0
Repairs and Maintenance	6,622	5,384	6,461	161	6,622	0%	0
Travel	4,000	166	199	3,801	4,000	0%	0
Seminars, Conferences and Training	2,200	450	540	1,660	2,200	0%	0
Utilities	6,960	6,604	7,925	(965)	7,960	14%	1,000
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	2,964	3,748	4,498	(1,534)	3,990	35%	1,026
Lease/Rentals	700	342	410	290	700	0%	0
Consulting Services	0	0	0	0	0	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	10,705	505	606	10,099	10,705	0%	0
Other Expense	200	0	0	200	200	0%	0
<i>Subtotal</i>	171,227	96,493	115,793	55,434	176,642	3%	5,415
Total Personnel and Operating Expenses	598,321	560,112	615,623	(17,302)	705,206	18%	106,885
DEPRECIATION FUNDING							
Replacement Reserve	0	0	0	0	0	0%	0
<i>Subtotal</i>	0	0	0	0	0	0%	
CAPITAL OUTLAY							
Machinery and Equipment	0	8,837	8,837	(8,837)	9,500	100%	9,500
Capital Projects	40,000	0	0	40,000	40,000	0%	0
<i>Subtotal</i>	40,000	8,837	8,837	31,163	49,500	24%	9,500
Total Operating & Non-Operating w/o Depreciation	638,321	568,949	624,460	13,861	754,706	18%	116,385
Total Operating & Non-Operating with Depreciation	638,321	568,949	624,460		754,706	18%	116,385

FISCAL YEAR 2021-22

LABORATORY

I. Personnel:

This account has been based on projected labor needs that are anticipated for proper plant operations and reporting program requirements. The following three personnel are included in this area.

- 1 - Technical Services/Lab Manager
- 0 - Lab Analyst II
- 2 - Lab Analyst I

II. Operating Expense:

In prior fiscal years the Laboratory was a cost center under the Treatment Plant Department and beginning last fiscal year an additional department was created with its own departmental budget. The prior year values are included on the summary page for this department.

A. Vehicle Repairs and Maintenance

This account provides for fuel and the maintenance and operation of vehicles used for laboratory operations.

B. Liability & Property Insurance

This account provides for the allocation of the insurance coverage applicable to the lab operations and facilities.

C. Analysis & Monitoring

This account provides for outside professional services such as laboratory analysis and ocean monitoring.

OEC/ABC Labs, Bioassay, Ocean monitoring	\$ 45,000
Outside Laboratories	5,000

Total Analysis & Monitoring **\$ 50,000**

D. Operating Supplies

This account provides for the purchase of laboratory supplies, and other related items as follows:

Laboratory Supplies	\$ 20,000
Safety Equipment	2,500
Bacteriological Analysis Supplies	12,000
Lab DI water	4,000
Other Miscellaneous Operating Supplies	9,700

Total Operating Supplies **\$ 48,200**

- E. Printing and Publication
This account provides for miscellaneous legal notices as required.
- F. Professional Services
This account provides for the other professional services not included in other line items.
- G. Seminar and Conference Registration
This account provides for registration and attendance at training conferences and seminars such as those hosted by CWEA for assigned plant personnel.
- H. Utilities
This account provides for utilities used in the lab facilities, with electric power being the major cost factor.

III. **Capital Outlay:**

- A. Machinery and Equipment
This account provides for the purchase of equipment for use in the Treatment Plant.

24 Hour Refrigerated Composite Sampler	\$ 9,500
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- B. Capital Projects
This account provides for the construction of capital improvement projects for the Lab.

The following project is budgeted for Fiscal Year 2020-21 and funded from replacement reserve fund #4655.

HVAC Air Scrubber	\$ 40,000
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Total Capital Projects	\$ 40,000
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PLANT

Description	Budgeted 2020-21	To Date 5/20/2021	Projected Actual 2020-21	Under(Over) Budget 2020-21	Proposed Budget 2021-22	Percent Change from last FY	\$ Change from FY 2020-21
PERSONNEL							
Basic Salaries	1,513,239	1,274,924	1,441,219	72,020	1,535,741	1%	22,501
Overtime	9,000	6,309	7,132	1,868	9,000	0%	0
Temporary	0	0	0	0	5,453	+100%	5,453
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	36,652	28,704	31,314	5,338	32,488	-11%	(4,165)
Retirement	348,973	333,978	370,540	(21,567)	376,969	8%	27,996
Active Employee Insurance-Health/Dental/Vision/Disability	377,938	297,253	324,276	53,662	388,612	3%	10,675
Retiree Health Insurance OPEB Funding	156,301	151,709	156,301	0	153,397	-2%	(2,903)
FICA	91,330	76,267	86,215	5,115	93,403	2%	2,073
Medicare	22,072	17,837	20,163	1,909	22,478	2%	405
Unemployment Insurance	2,553	2,095	2,369	184	2,552	0%	(1)
<i>Subtotal</i>	2,558,059	2,189,076	2,439,528	118,530	2,620,094	2%	62,035
OPERATING EXPENSES							
Public Education	29,000	5,638	6,765	22,235	29,000	0%	0
Janitorial Service & Supplies	20,640	18,548	22,258	(1,618)	23,500	14%	2,860
Uniforms	11,180	6,144	8,192	2,988	11,180	0%	0
Licenses & Permits	88,682	60,634	70,000	18,682	88,682	0%	0
Freight & Postage	1,100	288	800	300	1,100	0%	0
Subscriptions	4,600	3,646	4,375	225	4,600	0%	0
Vehicle Repairs & Maintenance	13,750	8,745	13,750	0	13,750	0%	0
Liability & Property Insurance	115,727	97,925	106,828	8,899	143,485	24%	27,758
Dues & Memberships	6,900	4,810	5,772	1,128	6,900	0%	0
Office Supplies	5,900	2,783	3,539	2,361	5,900	0%	0
Analysis & Monitoring	86,000	11,168	14,107	71,893	86,000	0%	0
Operating Supplies	721,782	448,346	597,795	123,987	580,761	-20%	(141,021)
Attorney Fees	20,720	5,652	7,535	13,185	17,100	-17%	(3,620)
Printing & Publications	3,500	425	500	3,000	3,500	0%	0
Repairs and Maintenance	300,000	255,710	335,000	(35,000)	300,000	0%	0
Travel	13,000	1,053	8,900	4,100	13,000	0%	0
Seminars, Conferences and Training	21,100	(1)	13,900	7,200	20,600	-2%	(500)
Utilities	460,000	357,691	429,229	30,771	416,600	-9%	(43,400)
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	87,347	50,846	88,000	(653)	89,347	2%	2,000
Lease/Rentals	187,000	198,099	78,000	109,000	317,000	70%	130,000
Consulting Services	0	0	0	0	0	0%	0
Biosolids Hauling	750,000	498,008	650,000	100,000	650,000	-13%	(100,000)
Professional Services	228,300	61,646	200,000	28,300	228,300	0%	0
Other Expense	400	0	0	400	400	0%	0
<i>Subtotal</i>	3,176,628	2,097,803	2,665,245	511,383	3,050,705	-4%	(125,923)
Total Personnel and Operating Expenses	5,734,687	4,286,880	5,104,773	629,913	5,670,798	-1%	(63,888)
DEPRECIATION FUNDING							
Replacement Reserve	2,262,925	2,071,839	2,261,828	1,097	2,264,670	0%	1,745
<i>Subtotal</i>	2,262,925	2,071,839	2,261,828	1,097	2,264,670	0%	
CAPITAL OUTLAY							
Machinery and Equipment	165,000	61,815	156,815	8,185	0	-100%	(165,000)
Capital Projects - Replacement Reserve Fund (4655)	756,762.19	353,611	620,000	136,762	537,573	-29%	(219,190)
Capital Projects - Capital Reserve Fund (4650)	650,000.00	312,170	468,000	182,000	1,167,500	80%	517,500
<i>Subtotal</i>	1,571,762	727,595	1,244,815	326,947	1,705,073	8%	133,310
Total Operating & Non-Operating w/o Depreciation	7,306,449	5,014,475	6,349,589	956,860	7,375,871	1%	69,422
Total Operating & Non-Operating with Depreciation	9,569,374	7,086,314	8,611,417		9,640,541	1%	71,167

PLANT

I. Personnel:

This account has been based on projected labor needs that are anticipated for proper plant operations and reporting program requirements. The following 19 personnel are included in this area.

- 1 – Plant Operations Manager
- 1 - Treatment Plant Operations Supervisor
- 1 - Senior Operator (Grade IV)
- 1 - Project Engineer
- 1 – Safety & Regulatory Compliance Manager
- 4 - Treatment Plant Operator Grade III
- 0 - Treatment Plant Operator Grade II
- 1 - Treatment Plant Operator Grade I
- 1 - Treatment Plant Operator in Training (OIT-III)
- 1 - Facility Maintenance Supervisor
- 1 - Instrumentation Technician
- 1 - Maintenance Technician III
- 1 - Electrician
- 1 - Maintenance Technician II
- 1 - Maintenance Technician I
- 2 - Maintenance Workers

Projections for overtime have been made to provide for emergency response required during non-working hours and holidays. In addition, temporary help has been budgeted to implement approved maintenance and repair programs.

II. Operating Expense:

A. Vehicle Repairs and Maintenance

This account provides for fuel and the maintenance and operation of vehicles used for plant operations.

B. Liability & Property Insurance

This account provides for the allocation of the insurance coverage applicable to the treatment facilities.

C. Analysis & Monitoring

This account provides for outside professional services such as laboratory analysis and ocean monitoring.

Annual Flow and Gas meter Calibration	\$ 12,000
Investigation Analysis and outside labs	64,950
APCD Annual Source Testing / Certification	9,050
Total Analysis & Monitoring	\$ 86,000

D. Operating Supplies

This account provides for the purchase of chemicals for the plant operations, uniforms, laboratory supplies, and other related items as follows:

Sodium Hypochlorite	\$ 90,000
Sodium Bisulfite	40,000
Ferric Chloride	70,000
Polymer for Sludge Dewatering and thickening	282,000
Grease, Oils, Lubrication	6,000
Generator/Tractor Diesel Fuel	12,000
Herbicides/Lawn Products	2,500
Solvents/Degreasers/Make-up Water Inhibitors	600
Boiler Chemical Inhibitors	4,500
Boiler water softener tanks	5,000
Deodorizers/Grit Dumpster at head works	1,500
Safety Boot Allowance	4,461
Safety Equipment and fall protection	15,000
Welding Gases and supplies	3,500
H2S Gas Detector Tubes (Draeger Tubes)	1,700
Bio-augmentation	36,000
Fuel/Oil/Propane	6,000
Total Operating Supplies	\$ 580,761

E. Printing and Publication

This account provides for miscellaneous legal notices as required.

F. Repairs and Maintenance

This account provides for the general repair and maintenance of the plant facilities as outlined below:

Area Signs and Pipe Identification Signs	\$ 5,000
Pipe and Fittings	50,000
Steel	15,000
Flow Meter Parts	15,000
Paint Supplies	15,000
Mower Parts	2,000
Miscellaneous Parts	15,000
Electrical Parts/Equipment	20,000
Safety Equipment Repairs	8,000
O&M Cleaning supplies	1,500
Waste Oil	1,500
Landscape Supplies	6,000
Heavy Equip. Repair (Tractors/Loaders)	15,000
Repair Services/Machine Shop	6,000
Misc. Pumps, Process Equip. Mechanical Parts	50,000
Dredge Repairs	8,000
Outside Contractor Repairs	15,000
Tree removal & chipping	8,000
Flygt Parts for RAS Station	18,000
Vogelsang WSS Pump Spare wear parts	8,000
Huber Thickener Parts	8,000

Generac Generator Spare Parts 10,000

Total Repairs and Maintenance: \$ 300,000

G. Seminar and Conference Registration
This account provides for registration and attendance at training conferences and seminars such as those hosted by CWEA for assigned plant personnel.

H. Utilities
This account provides for utilities used in the treatment facilities, with electric power being the major cost factor.

I. Biosolids Hauling
This account provides for Biosolids disposal and hauling **\$ 650,000**

J. Professional Services
This account provides for other professional services not included in other line items such as emergency generator service; Boiler Maintenance; Competency Based Training, SDS Management; Engineering Services; Cathodic Protection Study; Plant Model; Lucity Training and Instruction; Health physicals and testing.

K. Replacement Reserve
As a result of the revenue program that has been prepared in accordance with Clean Water Grant guidelines, the annual replacement reserve allocation of \$1,084,206 will be added to the replacement reserve fund for adequate replacement of all the wastewater treatment facilities.

III. Capital Outlay:

A. Machinery and Equipment
This account provides for the purchase of equipment for use in the Treatment Plant.

B. Capital Projects
This account provides for the construction of capital improvement projects for the treatment facilities.

1. The following projects are budgeted for FY 2021-22 and funded from replacement reserve fund #4650.

Biosolids & Energy Strategic Plan Design Phase 1 additional	\$ 517,500
Biosolids & Energy Strategic Plan Design Regulatory requirements	150,000
Biosolids Reduction Sludge Treatment (Lystek)	250,000

2. The following projects are budgeted for FY 2020-21 and funded from replacement reserve fund #4650.

Advanced Water Treatment Plant Preliminary Engineering	\$ 250,000
Biosolids & Energy Strategic Plan -	

Fund 4650 Total \$ 1,167,500

1. The following projects are budgeted for FY 2021-22 and funded from replacement reserve fund #4655.

SS Air Valves on HW additional	\$	25,000
Solids Building Polymer Blend Unit		10,000
Hoffman Blower Motor 50 hp		10,000
PM Building AHU Replacement		50,000
Headworks Grit Auger		15,000
Headworks Washer Compactor Gearbox		10,000
Wemco Grit Pump CCW		35,000
Solids Conveyor Motor/Gearbox 5620		20,000
Solids Conveyor Motor/Gearbox 5610		10,000
Air Relief Valves Plantwide		25,000

2. The following projects are budgeted for FY 2020-21 and funded from replacement reserve fund #4655.

Plant Communication Equipment Upgrade	\$	51,902
Solids Building Transfer Pumps		60,000
Hypochlorite Feed Pipe Additional		25,000
Replacement Pump		25,000

3. The following projects were budgeted for FY 2019-20 and funded from replacement reserve fund #4655.

Rehabilitate Old Lab	\$	25,000
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4. The following projects were budgeted for FY 2018-19 and funded from replacement reserve fund #4655.

SS Air Valves at Headworks	\$	41,278
Hypochlorite Feed Piping		10,000

5. The following projects were budgeted for FY 2017-18 and funded from replacement reserve fund #4655.

Capital Improvement Master Plan	\$	53,958
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6. The following projects were budgeted for FY 2014-15 and funded from replacement reserve fund #4655.

Concrete Pad at Biosolids Handling Area (Lystek)	\$	35,435
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Fund 4655 Total **\$ 537,573**

Total Capital Projects **\$ 1,705,073**

OUTFALL

Description	Budgeted 2020-21	To Date 5/20/2021	Projected Actual 2020-21	Under(Over) Budget 2020-21	Proposed Budget 2021-22	Percent Change from last FY	\$ Change from FY 2020-21
PERSONNEL							
Basic Salaries	10,291	4,387	4,959	5,332	6,440	-37%	(3,851)
Overtime	0	0	0	0	0	0%	0
Temporary	0	0	0	0	287	+100%	287
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	249	191	208	41	136	-45%	(113)
Retirement	1,275	570	1,354	(79)	855	-33%	(419)
Active Employee Insurance-Health/Dental/Vision/Disability	2,570	939	1,024	1,546	1,630	-37%	(940)
Retiree Health Insurance OPEB Funding	1,063	1,121	1,063	0	643	-39%	(420)
FICA	576	215	243	333	380	-34%	(196)
Medicare	149	50	57	92	98	-35%	(52)
Unemployment Insurance	17	4	4	13	10	-41%	(7)
<i>Subtotal</i>	16,190	7,477	8,912	7,279	10,479	-35%	(5,711)
OPERATING EXPENSES							
Public Education	1,125	297	356	769	1,125	0%	0
Janitorial Service & Supplies	60	40	48	12	60	0%	0
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	0	0	0	0	0	0%	0
Freight & Postage	50	0	25	25	50	0%	0
Subscriptions	0	16	19	(19)	0	0%	0
Vehicle Repairs & Maintenance	100	0	0	100	100	0%	0
Liability & Property Insurance	2,000	1,669	2,003	(3)	2,610	31%	610
Dues & Memberships	0	0	0	0	0	0%	0
Office Supplies	100	29	60	40	100	0%	0
Analysis & Monitoring	8,000	0	0	8,000	8,000	0%	0
Operating Supplies	75	0	0	75	75	0%	0
Attorney Fees	1,554	184	221	1,333	1,300	-16%	(254)
Printing & Publications	48	0	0	48	48	0%	0
Repairs and Maintenance	2,000	0	2,000	0	2,000	0%	0
Travel	150	0	0	150	150	0%	0
Seminars, Conferences and Training	0	0	0	0	0	0%	0
Utilities	600	104	125	475	600	0%	0
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	0	0	0	0	0	0%	0
Lease/Rentals	200	67	80	120	200	0%	0
Consulting Services	0	0	0	0	0	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	75,000	0	0	75,000	25,000	-67%	(50,000)
Other Expense	0	0	0	0	0	0%	0
<i>Subtotal</i>	91,062	2,407	4,937	86,125	41,418	-55%	(49,644)
Total Personnel and Operating Expenses	107,252	9,883	13,849	93,404	51,897	-52%	(55,355)
DEPRECIATION FUNDING							
Replacement Reserve	106,200	97,296	106,141	59	106,200	0%	0
<i>Subtotal</i>	106,200	97,296	106,141	59	106,200	0%	
CAPITAL OUTLAY							
Machinery and Equipment	0	0	0	0	0	0%	0
Capital Projects	48,200	0	0	48,200	53,200	10%	5,000
<i>Subtotal</i>	48,200	0	0	48,200	53,200	10%	5,000
Total Operating & Non-Operating w/o Depreciation	155,452	9,883	13,849	141,604	105,097	-32%	(50,355)
Total Operating & Non-Operating with Depreciation	261,652	107,179	119,990		211,297	-19%	(50,355)

OUTFALL

Goleta Sanitary District, Goleta West Sanitary District, University of California, Santa Barbara Municipal Airport, and the County of Santa Barbara all share in the costs associated with the maintenance of the outfall facility based on their contractual outfall capacity percentage. The following is a summary of the costs associated with the maintenance of the outfall facility:

I. Personnel:

This account has been projected based on labor requirements anticipated for the maintenance of the District's outfall. This budget projection and allocation of personnel will be closely monitored and adjusted as necessary.

II. Operating Expenses:

- A. **Analysis and Monitoring**
This account provides for inspecting the impressed current cathodic protection system and underwater inspection of the outfall.
- B. **Repair and Maintenance**
This account provides for miscellaneous repairs to electrical box and access vault.
- C. **Professional Services**
This account provides for services related to inspection services of both the interior and exterior of the outfall line.

III. Replacement Reserve

As a result of the revenue program that has been prepared in accordance with Clean Water Grant guidelines, the annual replacement reserve allocation of \$59,270 will be added to the replacement reserve fund, the District's share, for adequate replacement of the outfall facility.

IV. Capital Outlay

- A. *Machinery and Equipment*
This account provides for purchase of equipment for use in the ocean outfall facilities. No equipment was specified for this operation.
- B. *Capital Projects*
This account provides for the construction of capital projects for the Ocean Outfall Facilities.

Cathodic Well Replacement Project with an additional \$5,000	\$ 53,200
Total Capital Projects	\$ 53,200

RECLAMATION OPERATIONS

Description	Budgeted 2020-21	To Date 5/20/2021	Projected Actual 2020-21	Under(Over) Budget 2020-21	Proposed Budget 2021-22	Percent Change from last FY	\$ Change from FY 2020-21
PERSONNEL							
Basic Salaries	159,361	117,063	132,332	27,029	153,611	-4%	(5,750)
Overtime	2,100	1,144	1,294	806	2,100	0%	0
Temporary	0	0	0	0	1,148	+100%	1,148
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	3,860	2,959	3,228	632	3,250	-16%	(610)
Retirement	36,321	19,052	38,565	(2,245)	41,936	15%	5,616
Active Employee Insurance-Health/Dental/Vision/Disability	39,801	30,246	32,995	6,806	38,871	-2%	(930)
Retiree Health Insurance OPEB Funding	16,460	13,576	16,460	0	15,343	-7%	(1,117)
FICA	9,762	7,063	7,985	1,777	9,548	-2%	(214)
Medicare	2,341	1,652	1,867	474	2,274	-3%	(67)
Unemployment Insurance	269	92	104	165	244	-9%	(25)
<i>Subtotal</i>	270,275	192,848	234,830	35,444	268,326	-1%	(1,949)
OPERATING EXPENSES							
Public Education	6,000	1,187	1,424	4,576	6,000	0%	0
Janitorial Service & Supplies	1,400	1,292	1,550	(150)	1,400	0%	0
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	1,500	0	0	1,500	1,500	0%	0
Freight & Postage	150	40	100	50	150	0%	0
Subscriptions	0	0	0	0	0	0%	0
Vehicle Repairs & Maintenance	100	0	100	0	100	0%	0
Liability & Property Insurance	8,900	7,428	8,913	(13)	12,920	45%	4,020
Dues & Memberships	100	0	0	100	100	0%	0
Office Supplies	100	29	80	20	100	0%	0
Analysis & Monitoring	1,000	1,970	2,364	(1,364)	1,000	0%	0
Operating Supplies	43,000	21,025	27,000	16,000	28,000	-35%	(15,000)
Attorney Fees	1,554	184	221	1,333	1,300	-16%	(254)
Printing & Publications	150	0	0	150	150	0%	0
Repairs and Maintenance	35,270	26,077	31,292	3,978	35,270	0%	0
Travel	200	0	0	200	200	0%	0
Seminars, Conferences and Training	100	0	0	100	100	0%	0
Utilities	92,000	62,972	75,566	16,434	92,000	0%	0
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	1,545	271	362	1,183	1,545	0%	0
Lease/Rentals	213	85	114	99	213	0%	0
Consulting Services	0	0	0	0	0	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	41,000	29,755	0	41,000	1,000	-98%	(40,000)
Other Expense	1,000	0	0	1,000	1,000	0%	0
<i>Subtotal</i>	235,282	152,316	149,086	86,196	184,048	-22%	(51,234)
Total Personnel and Operating Expenses	505,557	345,164	383,916	121,641	452,374	-11%	(53,183)
DEPRECIATION FUNDING							
Replacement Reserve	402,000	385,693	420,801	(18,801)	423,355	5%	21,355
<i>Subtotal</i>	402,000	385,693	420,801	(18,801)	423,355	5%	
CAPITAL OUTLAY							
Machinery and Equipment	0	0	0	0	0	0%	0
Capital Projects	95,500	82,079	90,000	5,500	314,206	229%	218,706
<i>Subtotal</i>	95,500	82,079	90,000	5,500	314,206	229%	218,706
Total Operating & Non-Operating w/o Depreciation	601,057	427,243	473,916	127,141	766,580	28%	165,523
Total Operating & Non-Operating with Depreciation	1,003,057	812,935	894,717		1,189,935	19%	186,878

RECLAMATION FACILITIES

All costs associated with the operation and maintenance of the wastewater reclamation facilities are reimbursed by the Goleta Water District as per the agreement for construction and operation of the wastewater reclamation facilities between the Goleta Sanitary District and the Goleta Water District. The following is a summary of the costs associated with the operation and maintenance of the reclamation facilities:

I. Personnel:

This account has been projected based on labor requirements anticipated for the operation of the reclamation facilities. This budget projection and allocation of personnel was based on full operation of the facilities to reclaim the production volume projected by the Goleta Water District.

II. Operating Expenses:

The major operating expenses that are budgeted in this area provide for the following accounts based on full operation as projected by the Goleta Water District.

A. Operating Supplies

This account provides for the purchase of chemicals and lab supplies for the reclamation facilities.

Reclaimed Water Production:

Coagulant and Polymer:	\$ 28,000
Sodium Hypochlorite (free to GWD in exchange for Irrigation water (3W)	
Total	\$ 28,000

B. Repair and Maintenance

This account provides for the general repair and maintenance of the reclamation facilities.

Electrical Parts/Circuit Boards	\$ 17,500
Mechanical Parts	15,270
Lubricants & Misc.	800
Paint	700
Miscellaneous	<u>1,000</u>
Total	\$ 35,270

C. Utilities

This account provides for utilities used in the reclamation facilities, including water and electricity for distribution system pumps.

D. Professional Services

This account provides for professional services not included in other line items, including the Reclamation Filter Upgrade Evaluation.

III. **Capital Outlay:**

A. Machinery and Equipment

This account provides for the purchase of equipment for use in the reclamation plant:

B. Capital Projects

This account provides for the construction of capital projects for the wastewater reclamation facilities.

The following projects were budgeted for FY 2020-21.

Filter PLC and Controls	\$ 250,000
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The following projects were budgeted for FY 2020-21.

Spare Backwash Air Blower	5,500
Backwash Pump Check Valves	50,000

The following projects were budgeted for FY 2019-20.

Sodium Hypochlorite Feed Piping, additional	\$ 8,706
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Total Capital Projects	\$ 314,206
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**CAPITAL PROJECTS SUMMARY
FISCAL YEAR 2021-22**

The following projects will be funded from the replacement reserve fund #4655.

Administration:

1. Capital Improvement Projects included in FY 2019-20 Budget
 - a. Administration Building Remodel re Interior Offices
is anticipated to be completed in FY20-21 or early FY21-22

Collection System:

- | | | | |
|----|--|-----------|----------------|
| 1. | Capital Improvement Projects Budgeted for FY 2021-22 | | |
| | a. GSD 2021 Lines CIP projects | \$ | 500,000 |
| | b. Manhole raising program, additional | | 5,000 |
| 2. | Capital Improvement Projects included in FY 2020-21 Budget | | |
| | a. El Sueno Lift Station Force Main Project FY2019-21 | \$ | 132,745 |
| 3. | Capital Improvement Projects included in FY 2019-20 Budget | | |
| | a. Contracted spot repairs | \$ | 36,679 |
| | b. Manhole raising program | | 33,500 |
| 4. | Capital Improvement Projects included in FY 2017-18 Budget | | |
| | a. Capital Improvement Master Plan (proration) | \$ | 48,957 |
| | Total | \$ | 756,881 |

Firestone Lift Station:

- | | | | |
|----|--|-----------|---------------|
| 1. | Capital Improvement Projects Budgeted for FY 2021-22 | | |
| | a. Jocky pump to regulate flows | \$ | 50,000 |
| | Total | \$ | 50,000 |

Main Pump Station:

- | | | | |
|----|---|-----------|------------------|
| 1. | Capital Improvement Projects Budgeted for FY 2021-22 | | |
| | a. 2019 Lift Station Rehabilitation Construction Phase 1 additional | \$ | 1,400,000 |
| 2. | Capital Improvement Projects Budgeted for FY 2020-21 | | |
| | a. Design Services for Lift Station Rehabilitation | \$ | 47,427 |
| | b. 2019 Lift Station Rehabilitation Construction FY19-21 | | 1,970,065 |
| | Total | \$ | 3,417,492 |

Industrial Waste Control:

- | | | | |
|----|--|-----------|---------------|
| 1. | Capital Improvement Projects included in FY 2016-17 Budget | | |
| | a. Rehabilitate Old Lab (pro-rated) | \$ | 10,000 |
| | Total | \$ | 10,000 |

Laboratory:

1. Capital Improvement Projects Budgeted included in FY 2020-21 Budget		
a. HVAC Air Scrubber	\$	40,000
	Total	\$ 40,000

Wastewater Treatment Facilities:

The following projects will be funded from the capacity reserve fund #4650.

1. Capital Improvement Projects Budgeted for FY 2021-22		
a. Biosolids & Energy Strategic Plan Phase I Design	\$	517,500
b. Biosolids & Energy Strategic Plan Regulatory requirements		150,000
c. Biosolids Reduction Sludge Treatment (Lystek)		250,000
2. Capital Improvement Projects included in FY 2020-21 Budget		
a. Advanced water Treatment Plant Preliminary Engineering	\$	250,000
	Total	\$ 1,167,500

The following projects will be funded from the replacement reserve fund #4655.

1. Capital Improvement Projects Budgeted for FY 2021-22		
a. SS Air Valves on HW additional	\$	25,000
b. Solids Building Polymer Blend Unit		10,000
c. Hoffman Blower Motor 50 hp		10,000
d. PM Building AHU Replacement		50,000
e. Headworks Grit Auger		15,000
f. Headworks Washer Compactor Gearbox		10,000
g. Wemco Grit Pump CCW		35,000
h. Solids Conveyor Motor/Gearbox 5620		20,000
i. Solids Conveyor Motor/Gearbox 5620		10,000
j. Air Relief Valves Plantwide		25,000
2. Capital Improvement Projects included in FY 2020-21 Budget		
a. Plant Communication Equipment Upgrade	\$	51,902
b. Solids Building Transfer Pumps		60,000
c. Hypochlorite Feed Pipe Additional		25,000
d. Replacement Pump		25,000
3. Capital Improvement Projects included in FY 2019-20 Budget		
a. Rehabilitate Old Lab additional,	\$	15,000
4. Capital Improvement Projects included in FY 2018-19 Budget		
a. SS Air Valves on HW	\$	41,278
b. Hypochlorite Feed Piping		10,000
5. Capital Improvement Projects included in FY 2017-18 Budget		
a. Capital Improvement Master Plan (pro-ration)	\$	53,958
6. Capital Improvement Projects included in FY 2016-17 Budget		
a. Rehabilitate Old Lab (pro-rated)	\$	10,000

- 7. Capital Improvement Projects included in FY 2014-15 Budget
 - a. Concrete Pad at Biosolids handling area (Lystek project) \$ 35,435

Total \$ 537,573

Outfall:

- 1. Capital Improvement Projects Budgeted for FY 2021-22
 - a. Cathodic Well Replacement Project additional \$ 5,000
- 2. Capital Improvement Projects included in FY 2017-18 Budget
 - a. Cathodic Well Replacement Project \$ 48,200

Total \$ 53,200

Reclamation Facilities:

- 1. Capital Improvement Projects Budgeted for FY 2021-22
 - a. Filter PLC and Controls \$ 250,000
- 2. Capital Improvement Projects included in FY 2020-21 Budget
 - a. Spare Backwash Air Blower \$ 5,500
 - b. Backwash Pump Check Valves 50,000
- 3. Capital Improvement Projects included in FY 2019-20 Budget
 - a. Sodium Hypochlorite Feed Piping, additional \$ 8,706

Total \$ 314,206

Total District Capital Projects FY 2021-22 \$ 6,346,851

AGENDA ITEM #2

AGENDA ITEM: 2

MEETING DATE: June 21, 2021

I. NATURE OF ITEM

Consideration and Adoption of Resolution No. 21-665 Approving Revised Organization Chart and Employee Pay Schedule

II. BACKGROUND INFORMATION

The current employee pay schedule and organizational chart for the District was adopted by Resolution No. 20-655 on August 17, 2020. On April 19, 2021 the Governing Board approved a cost of living adjustment (COLA) of 1.3% for Fiscal Year 2021-2022 (FY21-22) for eligible employees, and that adjustment is reflected in the FY21-22 Pay Schedule attached as Exhibit B to Resolution No. 21-665.

The adoption of a formal resolution relating to changes to employee compensation is necessary to comply with existing regulations (Title 2, California Code of Regulations Section 570.5), which set forth specific requirements pertaining to publicly available pay schedules.

III. COMMENTS AND RECOMMENDATIONS

Included in the resolution are two exhibits, both exhibits include changes. The pay schedule shows the changes as discussed in the review of the draft FY21-22 Budget from Project Manager to Project Engineer, a licensed engineer, effective July 1, 2021; this change is also reflected in the Organizational Chart. Also noted during the draft budget discussion was a change in the scale for the Safety and Regulatory Compliance Manager, expanding the range higher. In order to meet the above-referenced requirements associated with the approval of public employee pay schedules, and to reflect the personnel costs to be included in the FY21-22 Budget, it is recommended that the Board adopt Resolution No. 21-665 approving and adopting a revised organizational chart and revised employee pay schedule.

IV. REFERENCE MATERIAL

Resolution No. 21-655 with Exhibits A and B

RESOLUTION NO. 21-665

**RESOLUTION OF THE GOVERNING BOARD OF THE GOLETA
SANITARY DISTRICT APPROVING AND ADOPTING A REVISED
ORGANIZATION CHART AND REVISED EMPLOYEE PAY SCHEDULE**

WHEREAS, on August 17, 2020, the Governing Board (the “Board”) of the Goleta Sanitary District (the “District”) adopted Resolution No. 20-655 approving and adopting a revised organization chart (the “Current Organization Chart”) and a revised pay schedule (the “Current Pay Schedule”) relating to the District’s employees; and

WHEREAS, on April 19, 2021 the Board approved a 1.3% cost of living adjustment to the rate of pay of all eligible employees, effective as of July 1, 2021 (the “Approved COLA”); and

WHEREAS, on June 21, 2021 the Board adopted the Fiscal Year 2021-22 (FY21-22) budget that included changes to the District’s organization and the Approved COLA; and

WHEREAS, the Board desires to revise the Current Organization Chart and the Current Pay Schedule to reflect the approved FY20-21 Budget.

NOW, THEREFORE, BE IT RESOLVED by the Governing Board of the Goleta Sanitary District as follows:

1. Organization Chart. The Board hereby approves the revised organization chart attached hereto as Exhibit “A” and incorporated herein by this reference to reflect the changes included in the approved FY21-22 Budget.

2. Adoption of Revised Pay Schedule. The Board hereby approves and adopts the revised pay schedule attached hereto as Exhibit “B” and incorporated herein by this reference to reflect the Approved COLA (the “2021-22 Pay Schedule”), effective as of July 1, 2021.

3. Requirements Applicable to Revised Pay Schedule. The 2021-22 Pay Schedule shall be immediately accessible and available for public review from the District during normal business hours and shall be retained by the District and available for public inspection for not less than five years.

4. Future Revisions. Any revisions that are made to the 2021-22 Pay Schedule in the future shall be approved by the Board in accordance with the requirements of applicable public meetings laws, and shall comply in all other respects with Title 2, California Code of Regulations Section 570.5. Further, pursuant to Resolution No. 14-579, (i) any future increases in Board member compensation shall be approved in accordance with Health & Safety Code Section 6489, Chapter 2 of Division 10 of the Water Code, and other applicable provisions of law, and (ii) Board member compensation shall not be subject to Resolution No. 11-522, which

sets forth the procedure for calculating cost of living adjustments to the salary scale for employees of the District.

PASSED AND ADOPTED this 21st day of June, 2021, by the following vote of the Governing Board of the Goleta Sanitary District:

AYES:

NOES:

ABSENT:

ABSTAIN:

Jerry D. Smith,
President of the Governing Board

COUNTERSIGNED:

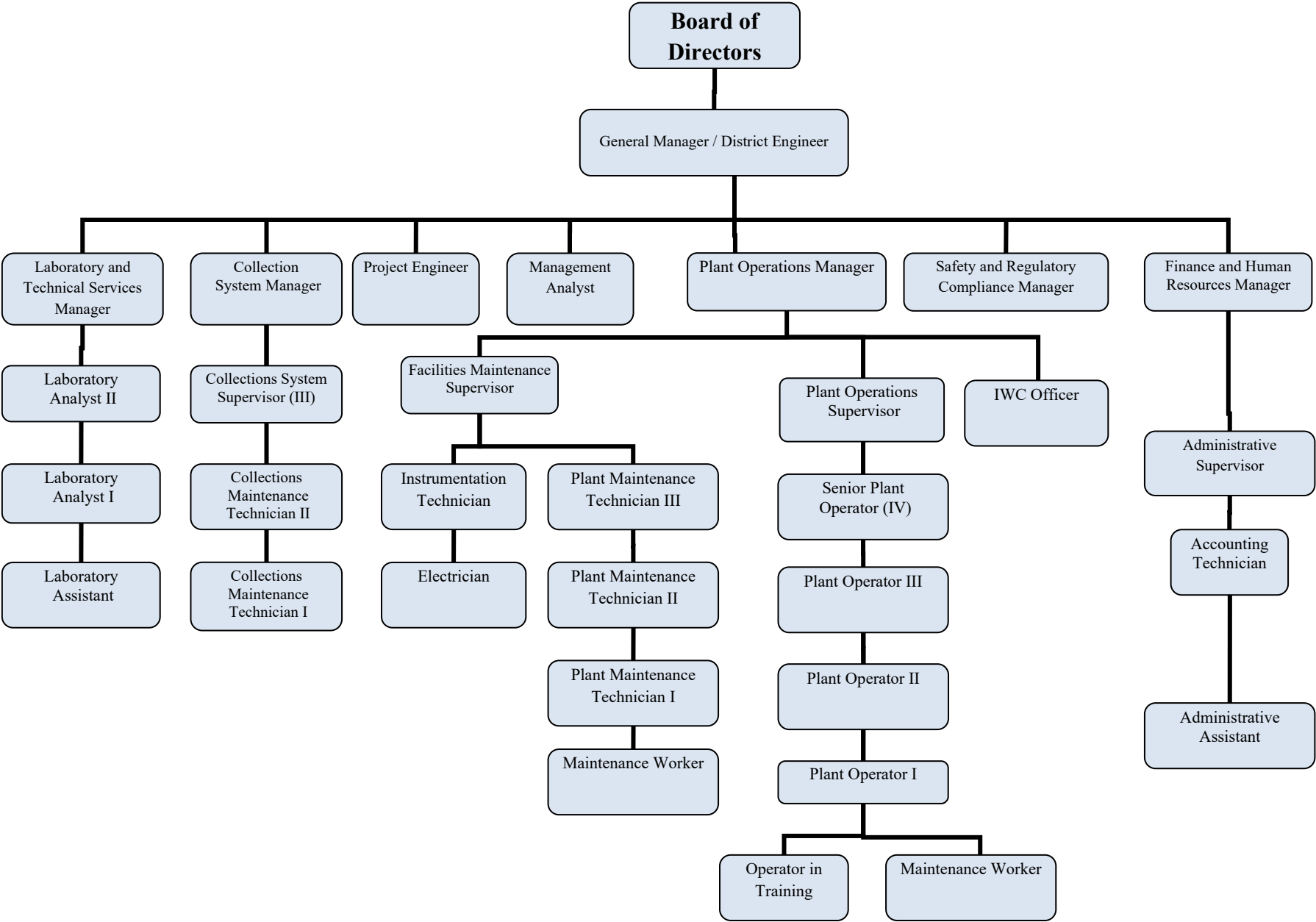
Robert O. Mangus, Jr.,
Secretary of the Governing Board

CERTIFICATION

I do hereby certify that the foregoing is a full, true, and correct copy of a resolution duly and regularly adopted at a meeting of the Goleta Sanitary District Governing Board held on June 21, 2021.

ATTEST:

Robert O. Mangus, Jr.,
Secretary of the Governing Board
of the Goleta Sanitary District



PAY SCHEDULE

Presented to the GSD Board 06/21/21.

1.3

Annually / Monthly / Biweekly / Hourly

GSD Board approved COLA 04/19/21:

1.30% Effective 07/01/21

POSITION	RANGE	AA	A	B	C	D	E
Part-time, Hourly Maintenance/Intern; but meet or exceed CA Minimum wage	100	14.47	15.19	15.95	16.75	17.59	18.47
Maintenance Worker	240	45,074	47,320	49,691	52,166	54,766	57,512
		3,756	3,943	4,141	4,347	4,564	4,793
		1,734	1,820	1,911	2,006	2,106	2,212
		21.67	22.75	23.89	25.08	26.33	27.65
Administrative Assistant	300	46,987	49,338	51,813	54,413	57,138	59,987
		3,916	4,112	4,318	4,534	4,762	4,999
		1,807	1,898	1,993	2,093	2,198	2,307
		22.59	23.72	24.91	26.16	27.47	28.84
Collection System Maintenance Technician I	460	55,661	58,448	61,381	64,459	67,683	71,074
		4,638	4,871	5,115	5,372	5,640	5,923
		2,141	2,248	2,361	2,479	2,603	2,734
		26.76	28.10	29.51	30.99	32.54	34.17
Accounting Technician	500	56,306	59,114	62,067	65,166	68,432	71,864
		4,692	4,926	5,172	5,431	5,703	5,989
		2,166	2,274	2,387	2,506	2,632	2,764
		27.07	28.42	29.84	31.33	32.90	34.55
Plant Maintenance Technician I	540	58,968	61,922	65,021	68,266	71,677	75,254
		4,914	5,160	5,418	5,689	5,973	6,271
		2,268	2,382	2,501	2,626	2,757	2,894
		28.35	29.77	31.26	32.82	34.46	36.18
Laboratory Analyst I	560	60,528	63,544	66,726	70,054	73,549	77,230
		5,044	5,295	5,561	5,838	6,129	6,436
		2,328	2,444	2,566	2,694	2,829	2,970
		29.10	30.55	32.08	33.68	35.36	37.13
Operator in Training III	565	60,632	63,669	66,851	70,200	73,715	77,397
		5,053	5,306	5,571	5,850	6,143	6,450
		2,332	2,449	2,571	2,700	2,835	2,977
		29.15	30.61	32.14	33.75	35.44	37.21
Treatment Plant Operator I	570	60,757	63,794	66,976	70,325	73,840	77,542
		5,063	5,316	5,581	5,860	6,153	6,462
		2,337	2,454	2,576	2,705	2,840	2,982
		29.21	30.67	32.20	33.81	35.50	37.28
Collection System Maintenance Technician II	620	64,605	67,829	71,219	74,776	78,520	82,451
		5,384	5,652	5,935	6,231	6,543	6,871
		2,485	2,609	2,739	2,876	3,020	3,171
		31.06	32.61	34.24	35.95	37.75	39.64
Accounting/Administration Specialist	660	65,187	68,453	71,885	75,483	79,248	83,200
		5,432	5,704	5,990	6,290	6,604	6,933
		2,507	2,633	2,765	2,903	3,048	3,200
		31.34	32.91	34.56	36.29	38.10	40.00
Treatment Plant Operator II	690	68,058	71,469	75,046	78,790	82,722	86,861
		5,672	5,956	6,254	6,566	6,894	7,238
		2,618	2,749	2,886	3,030	3,182	3,341
		32.72	34.36	36.08	37.88	39.77	41.76

PAY SCHEDULE

Presented to the GSD Board 06/21/21.

1.3

Annually / Monthly / Biweekly / Hourly

GSD Board approved COLA 04/19/21:

1.30% Effective 07/01/21

POSITION	RANGE	AA	A	B	C	D	E
Plant Maintenance Technician II	700	68,266	71,677	75,254	79,019	82,971	87,110
		5,689	5,973	6,271	6,585	6,914	7,259
		2,626	2,757	2,894	3,039	3,191	3,350
		32.82	34.46	36.18	37.99	39.89	41.88
Administrative Supervisor	730	70,034	73,528	77,210	81,078	85,134	89,398
		5,836	6,127	6,434	6,757	7,095	7,450
		2,694	2,828	2,970	3,118	3,274	3,438
		33.67	35.35	37.12	38.98	40.93	42.98
Electrician	740	70,720	74,256	77,979	81,869	85,966	90,272
		5,893	6,188	6,498	6,822	7,164	7,523
		2,720	2,856	2,999	3,149	3,306	3,472
		34.00	35.70	37.49	39.36	41.33	43.40
Collection System Maintenance Technician III	760	71,011	74,568	78,291	82,202	86,320	90,646
		5,918	6,214	6,524	6,850	7,193	7,554
		2,731	2,868	3,011	3,162	3,320	3,486
		34.14	35.85	37.64	39.52	41.50	43.58
Laboratory Analyst II	800	72,426	76,045	79,851	83,845	88,046	92,456
		6,036	6,337	6,654	6,987	7,337	7,705
		2,786	2,925	3,071	3,225	3,386	3,556
		34.82	36.56	38.39	40.31	42.33	44.45
Industrial Waste Control Officer	840	73,133	76,794	80,642	84,677	88,920	93,371
		6,094	6,400	6,720	7,056	7,410	7,781
		2,813	2,954	3,102	3,257	3,420	3,591
		35.16	36.92	38.77	40.71	42.75	44.89
Plant Maintenance Technician III	900	75,088	78,832	82,784	86,923	91,270	95,826
		6,257	6,569	6,899	7,244	7,606	7,986
		2,888	3,032	3,184	3,343	3,510	3,686
		36.10	37.90	39.80	41.79	43.88	46.07
Instrumentation Technician	910	75,109	78,874	82,826	86,965	91,312	95,888
		6,259	6,573	6,902	7,247	7,609	7,991
		2,889	3,034	3,186	3,345	3,512	3,688
		36.11	37.92	39.82	41.81	43.90	46.10
Treatment Plant Operator III	950	76,086	79,893	83,886	88,088	92,498	97,115
		6,341	6,658	6,991	7,341	7,708	8,093
		2,926	3,073	3,226	3,388	3,558	3,735
		36.58	38.41	40.33	42.35	44.47	46.69
Senior Plant Operator (IV)	1150	81,827	85,925	90,230	94,744	99,486	104,458
		6,819	7,160	7,519	7,895	8,291	8,705
		3,147	3,305	3,470	3,644	3,826	4,018
		39.34	41.31	43.38	45.55	47.83	50.22
Management Analyst	1200	82,763	86,902	91,250	95,805	100,589	105,622
		6,897	7,242	7,604	7,984	8,382	8,802
		3,183	3,342	3,510	3,685	3,869	4,062
		39.79	41.78	43.87	46.06	48.36	50.78

PAY SCHEDULE

Presented to the GSD Board 06/21/21.

1.3

Annually / Monthly / Biweekly / Hourly

GSD Board approved COLA 04/19/21:

1.30% Effective 07/01/21

POSITION	RANGE	AA	A	B	C	D	E
Safety & Regulatory Compliance Manager	1200	82,763	86,902	91,250	95,805	100,589	105,622
		6,897	7,242	7,604	7,984	8,382	8,802
		3,183	3,342	3,510	3,685	3,869	4,062
		39.79	41.78	43.87	46.06	48.36	50.78
Collection System Manager	1300	88,941	93,392	98,051	102,960	108,118	113,526
		7,412	7,783	8,171	8,580	9,010	9,461
		3,421	3,592	3,771	3,960	4,158	4,366
		42.76	44.90	47.14	49.50	51.98	54.58
Facilities Maintenance Supervisor	1330	91,125	95,680	100,464	105,498	110,781	116,314
		7,594	7,973	8,372	8,792	9,232	9,693
		3,505	3,680	3,864	4,058	4,261	4,474
		43.81	46.00	48.30	50.72	53.26	55.92
Plant Operations Supervisor	1350	91,811	96,408	101,234	106,288	111,613	117,187
		7,651	8,034	8,436	8,857	9,301	9,766
		3,531	3,708	3,894	4,088	4,293	4,507
		44.14	46.35	48.67	51.10	53.66	56.34
Laboratory and Technical Services Manager	1400	95,306	100,069	105,082	110,344	115,856	121,659
		7,942	8,339	8,757	9,195	9,655	10,138
		3,666	3,849	4,042	4,244	4,456	4,679
		45.82	48.11	50.52	53.05	55.70	58.49
Project Engineer	1700	111,405	116,979	122,824	128,960	135,408	142,189
		9,284	9,748	10,235	10,747	11,284	11,849
		4,285	4,499	4,724	4,960	5,208	5,469
		53.56	56.24	59.05	62.00	65.10	68.36
Plant Operations Manager	1700	111,405	116,979	122,824	128,960	135,408	142,189
		9,284	9,748	10,235	10,747	11,284	11,849
		4,285	4,499	4,724	4,960	5,208	5,469
		53.56	56.24	59.05	62.00	65.10	68.36
Finance and Human Resources Manager	1900	133,744	140,421	147,451	154,814	162,552	170,685
		11,145	11,702	12,288	12,901	13,546	14,224
		5,144	5,401	5,671	5,954	6,252	6,565
		64.30	67.51	70.89	74.43	78.15	82.06
Assistant General Manager / Assistant District Engineer	2500	166,525	174,845	183,581	192,754	202,384	212,514
		13,877	14,570	15,298	16,063	16,865	17,710
		6,405	6,725	7,061	7,414	7,784	8,174
		80.06	84.06	88.26	92.67	97.30	102.17
General Manager / District Engineer	GM	General Manager's compensation is set annually by the Board in accordance with an employment contract dated 07/01/2015.					241,158
							20,097
							9,275
							115.94
Governing Board Members	Governing Board Members are compensated on a per meeting basis, compensation is limited to six meetings per month. The rate of per meeting increased August 1, 2020 to \$225.00.						225.00

Note, employees, by job title, will fall within the range values, from AA to E.

CalPERS Compliance Reviewers have verified that as long as an employee, by job title, fall within the range of values from AA to E, the compensation rate meets the CalPERS requirements. An individual does not have to fall on the exact value, or cog, only between the lowest and highest values in the range.

AGENDA ITEM #3

AGENDA ITEM: 3

MEETING DATE: June 21, 2021

I. NATURE OF ITEM

Consideration and Approval of Resolution Electing to have Sewer Service Charges Collected on the Tax Roll for Fiscal Year 2021-22, Directing the Preparation and Filing of the Report, Fixing Time and Place for Hearing, and Providing for Notice Thereof

II. BACKGROUND INFORMATION

In order to provide for the collection of the District's service charges on the Santa Barbara County tax roll for the Fiscal Year 2021-22, the Board needs to adopt a resolution formally making that election. The resolution also needs to provide for (i) the preparation and filing of a written report containing a description of each parcel of property receiving service, and the amount of the service charge for each such parcel, (ii) the scheduling of a public hearing on the report, and (iii) the publication of a notice of the hearing.

III. COMMENTS AND RECOMMENDATIONS

Staff has prepared a proposed resolution providing for the Board's election to have the District's service charges collected on the tax roll. It is recommended that the Board adopt the proposed resolution. The adoption of the resolution must be by 2/3 approval, which requires the affirmative vote of four Board members.

IV. REFERENCE MATERIALS

Resolution No. 21-666 Electing to have Sewer Service Charges Collected on the Tax Roll for Fiscal Year 2021-22, Directing the Preparation and Filing of the Report, Fixing Time and Place for Hearing, and Providing for Notice

RESOLUTION NO. 21-666

**RESOLUTION OF THE GOVERNING BOARD OF THE GOLETA
SANITARY DISTRICT ELECTING TO HAVE SEWER SERVICE CHARGES
COLLECTED ON THE TAX ROLL FOR FISCAL YEAR 2021-22, DIRECTING
THE PREPARATION AND FILING OF REPORT, FIXING TIME AND PLACE
FOR HEARING, AND PROVIDING FOR NOTICE THEREOF**

WHEREAS, the Governing Board of the Goleta Sanitary District (the “District”) has passed and adopted an ordinance prescribing sewer service charges; and

WHEREAS, pursuant to California Health and Safety Code Section 5473 et seq., the Governing Board desires to have said service charges for Fiscal Year 2021-22 (the “Service Charges”) collected on the Santa Barbara County tax roll with the general taxes.

NOW, THEREFORE, IT IS HEREBY RESOLVED as follows:

- 1.** Pursuant to Health and Safety Code Section 5473, the election is hereby made to have the Service Charges collected on the Santa Barbara County tax roll in the same manner, by the same persons, at the same time as, together with, and not separately from, the general taxes.
- 2.** District staff is directed to prepare and file with the Secretary of the Board a written report containing a description of each parcel of real property receiving sewer service and the amount of the Service Charges for each such parcel (the “Report”).
- 3.** A hearing on the Report shall be held before this Board on July 19, 2021, at 6:30 p.m., at One William Moffett Road, Goleta, California.
- 4.** Pursuant to Health and Safety Code Section 5473.1, the Secretary shall cause a notice of the filing of the Report and of the time and place set for the hearing, at which oral or written presentation can be made, to be published pursuant to Government Code Section 6066 once a week for two successive weeks preceding said hearing with at least five (5) days intervening between the respective publication dates, not counting such publication dates, and the first publication date being not less than fourteen (14) days prior to the date set for hearing.
- 5.** The Secretary is hereby authorized and directed to sign and publish said notice on behalf of the Board as ordered above.
- 6.** The above-mentioned notice shall be in the form set forth in Exhibit “A” attached hereto and by this reference made a part hereof.

PASSED AND ADOPTED this 21st day of June, 2021, by the following vote of the Governing Board of the Goleta Sanitary District.

AYES:

NOES:

ABSENT:

ABSTAIN:

COUNTERSIGNED:

Jerry D. Smith,
President of the Governing Board

Robert O. Mangus Jr.
Secretary of the Governing Board

EXHIBIT "A"

**NOTICE OF FILING AND HEARING
ON REPORT OF SEWER SERVICE CHARGES
LEVIED BY THE GOLETA SANITARY DISTRICT**

NOTICE IS HEREBY GIVEN that, pursuant to Section 5473 of the California Health and Safety Code, there has been filed with the Secretary of the Goleta Sanitary District, a report containing: (a) a proposal to have sewer service charges for the Fiscal Year 2021-22 collected on the tax roll, (b) a description of each parcel of real property receiving services and facilities furnished by the Goleta Sanitary District in connection with its wastewater system, and (c) the amount of the sewer service charge to be levied upon each parcel for the Fiscal Year 2021-22, computed in conformity with the charges prescribed by an ordinance duly passed and approved by the Governing Board of the Goleta Sanitary District; and that the time and place for a hearing on said report has been set for July 19, 2021 at 6:30 p.m., at the office of the Goleta Sanitary District, One William Moffett Place, Goleta, California 93117.

DATED: June 21, 2021

GOLETA SANITARY DISTRICT

By _____
Robert O. Mangus Jr,
Secretary of the Governing Board

AGENDA ITEM #4

AGENDA ITEM: 4

MEETING DATE: June 21, 2021

I. NATURE OF ITEM

Discussion and Action on Audit Services Contract

II. BACKGROUND INFORMATION

Assembly Bill 1345 added section 12410.6.(b) to Government Code regarding auditor rotation requirements of public accounting firms providing audit services to local agencies. Government Code section 12410.6.(b) indicates that commencing in Fiscal Year 2013-14 (FY13-14), a local agency shall not employ a public accounting firm to provide audit services to a local agency if the lead audit partner or coordinating audit partner having primary responsibility for the audit, or the audit partner responsible for reviewing the audit, has performed audit services for that local agency for six consecutive fiscal years. For purposes of calculating the six consecutive fiscal years, the local agency shall not take into account any time that a public accounting firm was employed by that local agency prior to the FY13-14. The Controller may waive this requirement if he or she finds that another eligible public accounting firm is not available to perform the audit.

Moss, Levy and Hartzheim (MLH) of Santa Maria was hired to prepare the District's annual audit and review its financial statements from 2013 until 2018. In 2018 the District elected to issue a Request for Proposals for the Fiscal Year 2017-18 audit services and engaged Fechter & Company CPAs from the list of respondents. The Board, at the recommendation of staff, selected MLH for the Fiscal Year 2018-19 and Fiscal Year 2019-20 audits.

MLH has been serving many local agencies for over 35 years and performed well while serving with the District. District staff requested the attached proposal from MLH for consideration and approval for Fiscal Year 2020-21 (FY20-21) audit services.

III. COMMENTS AND RECOMMENDATIONS

Staff recommends the Board direct the General Manager to retain MLH to conduct the District's annual audit for FY20-21 as described in the attached proposal from MLH.

IV. REFERENCE MATERIAL

Proposal from MLH

MAY 25 2021

Goleta Sanitary District

May 13, 2021

To the Board of Directors
Goleta Sanitary District
1 Moffett Place
Goleta, CA 93117

We are pleased to confirm our understanding of the services we are to provide Goleta Sanitary District (the District) for the fiscal year ended June 30, 2021. We will audit the financial statements of the business-type activities which collectively comprise the basic financial statements of Goleta Sanitary District as of and for the fiscal year ended June 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Goleta Sanitary District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Goleta Sanitary District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. Generally Accepted Accounting Principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) OPEB
- 3) Proportionate Share of Net Pension Liability
- 4) Pension Contributions

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. Generally Accepted Accounting Principles. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and compliance will include a statement that the report is intended solely for the information and use of management, the body or individuals charged with governance, others within the entity, and specific legislative or regulatory bodies and is not intended to be and should not be used by anyone other than these specified parties. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. Generally Accepted Auditing Standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Management Responsibilities

Management is responsible for the financial statements and all accompanying information as well as all representations contained therein. As part of the audit, we will assist with preparation of your financial statements and related notes. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements in conformity with U.S. Generally Accepted Accounting Principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for ensuring that management is reliable and financial information is reliable and properly recorded. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report.

You are responsible for the preparation of the supplementary information in conformity with U.S. Generally Accepted Accounting Principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to

be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. Generally Accepted Auditing Standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors or any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility, as auditors, is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by U.S. Generally Accepted Auditing Standards.

Audit Procedures—Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the District in conformity with U.S. Generally Accepted Accounting Principles based on information provided by you. We will also perform the additional service of preparing the District's Special Districts Financial Transactions Report in accordance with the records provided to us by the District's management. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

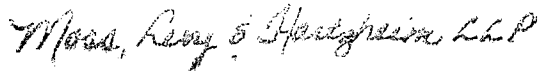
The audit documentation for this engagement is the property of Moss, Levy & Hartzheim LLP and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Moss, Levy & Hartzheim LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately June 1, 2021, and to issue our report no later than November 15, 2021. The preparation of the District's Financial Transaction Report will be completed no later than January 31 of each year. Adam V. Guise is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$15,615. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the Goleta Sanitary District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Moss, Levy & Hartzheim LLP

RESPONSE:

This letter correctly sets forth the understanding of Goleta Sanitary District.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

GENERAL MANAGER'S REPORT

GOLETA SANITARY DISTRICT GENERAL MANAGER'S REPORT

The following summary report describes the District's activities from June 8, 2021 through June 21, 2021. It provides updated information on significant activities under three major categories: Collection System, Treatment/Reclamation and Disposal Facilities, and General and Administration Items.

1. COLLECTION SYSTEM REPORT

LINES CLEANING

Staff is conducting priority lines cleaning through-out the District.

CCTV INSPECTION

Staff continues conducting routine Closed-Circuit Television (CCTV) inspections in the area of Cathedral Oaks Road and N. Patterson Avenue.

GREASE AND OIL INSPECTIONS

Staff continues with the annual Grease and Oil inspections. To date, approximately 65 of 100 Food Service Establishments have been inspected for compliance with District Grease and Oil discharge limitations.

COMPETENCY-BASED TRAINING (CBT)

DKF Solutions and staff conducted a very successful Confined Space Entry two-day class on June 8-9, 2021. Preparations are underway for a three-day Traffic Control and Excavation Safety training in mid-July.

REPAIR AND MAINTENANCE

Staff replaced the carburetor on the CCTVI truck on-board generator.

2021 CCTVI PROJECT REVIEW

Staff has received the CCTVI data results and repair recommendations from National Plant Services, Inc. (NPS) as a follow up item from the project. The recommendations for the work performed by NPS will be taken into consideration for the update of the Asset Management Program currently being conducted by Hazen & Sawyer. This update will provide a ten-year list of proposed Capital Improvement Projects.

FY 2020-21 HANDBILLED SEWER SERVICE CHARGES

Staff is compiling and sending out annual hand billing sewer service charge invoices for entities including: the City of Goleta, the Goleta Union School District, the County of Santa Barbara and other government agencies that do not receive property tax statements from the County Auditor-Controller, Property Tax Division Office.

2. TREATMENT, RECLAMATION AND DISPOSAL FACILITIES REPORT

Plant flows have reduced to an average of 4.1 million gallons per day (MGD) following graduations from UCSB. Reclamation demand has increased to 1.5 MGD with the heat wave throughout the county. Flow concentrations and loadings during the weekends continue to cause intermittent challenges and various levels of plant interference.

The District's sodium hypochlorite vendor declared force majeure, as one of their raw material suppliers had a major equipment failure. As the vendor was not able to meet contractual obligations to provide the necessary chemical in a timely manner, the District was required to purchase chemicals from our FY 2021-22 bid winner.

Centrifuge operations are continuing as planned. Dredging operations have been completed across approximately 95% of lagoon #3, we plan on moving the dredge to lagoon #2 in the coming weeks and extend the dewatering operations through the end of FY 2021-22.

The Lystek refeed project is in its last phase of biosolids recycling. We have attained 50% solids refeed. We will continue to collect data until we have a full 30 days of operation at this rate.

Plant maintenance staff continues to work on the replacement of the telemetry communication equipment. The equipment being replaced was near the end of its useful life. The new equipment should service the plant for the next 10-15 years.

3. **GENERAL AND ADMINISTRATIVE ITEMS**

Financial Report

The District account balances as of June 21, 2021 shown below are approximations to the nearest dollar and indicate the overall funds available to the District at this time.

Operating Checking Accounts:	\$ 367,704
Investment Accounts:	\$ 30,673,637
Total District Funds:	\$ 31,041,341

The following transactions are reported herein for the period 06/08/21 – 06/21/21.

Regular, Overtime, Cash-outs and Net Payroll:	\$ 141,893
Claims:	\$ 292,258
Total Expenditures:	\$ 434,150
Total Deposits:	\$ 244,689

Transfers of funds:

LAIF to Community West Bank Operational (CWB):	\$ - 0 -
CWB Operational to CWB Money Market:	\$ - 0 -
CWB Money Market to CWB Operational:	\$ - 0 -

The District's investments comply with the District's Investment Policy adopted per Resolution No. 16-606. The District has adequate funds to meet the next six months of normal operating expenses.

Local Agency Investment Fund (LAIF)

LAIF Monthly Statement – Previously submitted.

LAIF Quarterly Report – Previously submitted.

PMIA/LAIF Performance – May, 2021.

PMIA Effective Yield – May, 2021.

Community West Bank (CWB)

CWB Money Market Account – Previously submitted.

Deferred Compensation Accounts

CalPERS 457 Deferred Compensation Plan – May, 2021.

Lincoln 457 Deferred Compensation Plan – Previously submitted.

COVID-19 Response Plan Update

A verbal update will be provided at the meeting.

Personnel Update

A verbal update will be provided at the meeting.



PMIA/LAIF Performance Report as of 06/09/21



PMIA Average Monthly Effective Yields⁽¹⁾

May	0.315
Apr	0.339
Mar	0.357

Quarterly Performance Quarter Ended 03/31/21

LAIF Apportionment Rate ⁽²⁾ :	0.44
LAIF Earnings Ratio ⁽²⁾ :	0.00001214175683392
LAIF Fair Value Factor ⁽¹⁾ :	1.001269853
PMIA Daily ⁽¹⁾ :	0.35%
PMIA Quarter to Date ⁽¹⁾ :	0.41%
PMIA Average Life ⁽¹⁾ :	220

Pooled Money Investment Account Monthly Portfolio Composition ⁽¹⁾ 04/30/21 \$140.8 billion

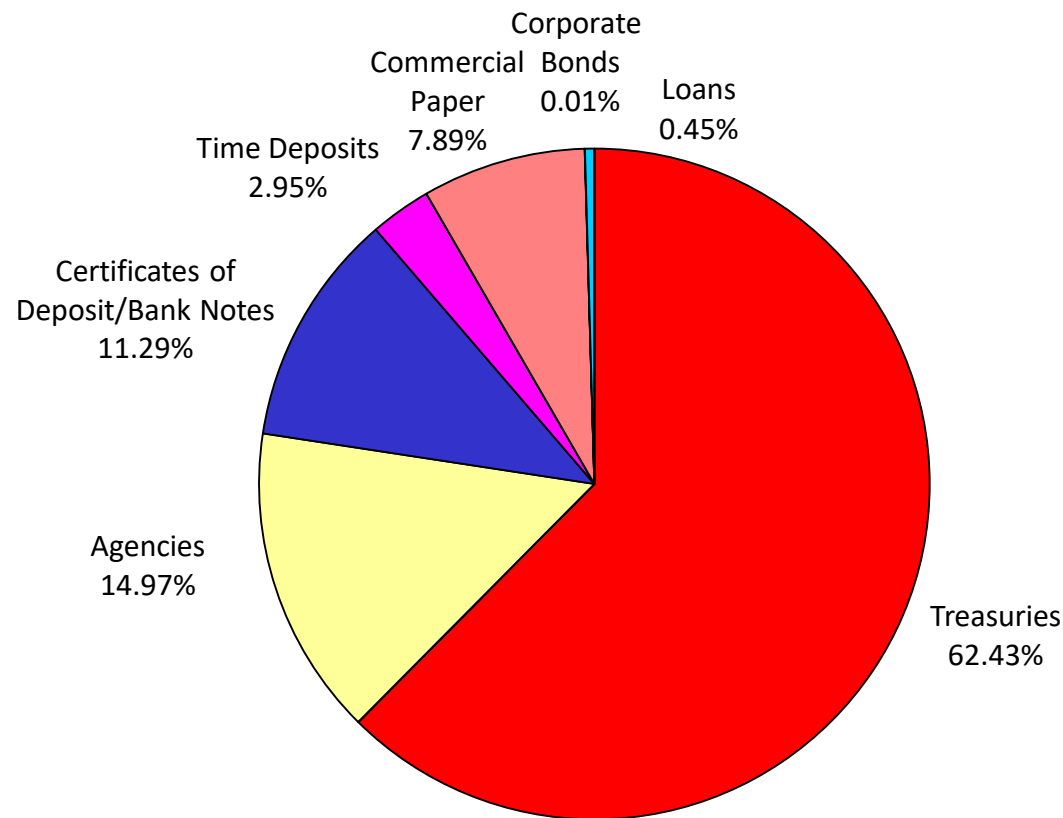


Chart does not include 0.01% of mortgages. Percentages may not total 100% due to rounding.

Daily rates are now available here. [View PMIA Daily Rates](#)

Notes: The apportionment rate includes interest earned on the CalPERS Supplemental Pension Payment pursuant to Government Code 20825 (c)(1) and interest earned on the Wildfire Fund loan pursuant to Public Utility Code 3288 (a).

Source:

⁽¹⁾ State of California, Office of the Treasurer

⁽²⁾ State of California, Office of the Controller



POOLED MONEY INVESTMENT ACCOUNT
PMIA Average Monthly Effective Yields

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1991	8.164	8.002	7.775	7.666	7.374	7.169	7.098	7.072	6.859	6.719	6.591	6.318
1992	6.122	5.863	5.680	5.692	5.379	5.323	5.235	4.958	4.760	4.730	4.659	4.647
1993	4.678	4.649	4.624	4.605	4.427	4.554	4.438	4.472	4.430	4.380	4.365	4.384
1994	4.359	4.176	4.248	4.333	4.434	4.623	4.823	4.989	5.106	5.243	5.380	5.528
1995	5.612	5.779	5.934	5.960	6.008	5.997	5.972	5.910	5.832	5.784	5.805	5.748
1996	5.698	5.643	5.557	5.538	5.502	5.548	5.587	5.566	5.601	5.601	5.599	5.574
1997	5.583	5.575	5.580	5.612	5.634	5.667	5.679	5.690	5.707	5.705	5.715	5.744
1998	5.742	5.720	5.680	5.672	5.673	5.671	5.652	5.652	5.639	5.557	5.492	5.374
1999	5.265	5.210	5.136	5.119	5.086	5.095	5.178	5.225	5.274	5.391	5.484	5.639
2000	5.760	5.824	5.851	6.014	6.190	6.349	6.443	6.505	6.502	6.517	6.538	6.535
2001	6.372	6.169	5.976	5.760	5.328	4.958	4.635	4.502	4.288	3.785	3.526	3.261
2002	3.068	2.967	2.861	2.845	2.740	2.687	2.714	2.594	2.604	2.487	2.301	2.201
2003	2.103	1.945	1.904	1.858	1.769	1.697	1.653	1.632	1.635	1.596	1.572	1.545
2004	1.528	1.440	1.474	1.445	1.426	1.469	1.604	1.672	1.771	1.890	2.003	2.134
2005	2.264	2.368	2.542	2.724	2.856	2.967	3.083	3.179	3.324	3.458	3.636	3.808
2006	3.955	4.043	4.142	4.305	4.563	4.700	4.849	4.946	5.023	5.098	5.125	5.129
2007	5.156	5.181	5.214	5.222	5.248	5.250	5.255	5.253	5.231	5.137	4.962	4.801
2008	4.620	4.161	3.777	3.400	3.072	2.894	2.787	2.779	2.774	2.709	2.568	2.353
2009	2.046	1.869	1.822	1.607	1.530	1.377	1.035	0.925	0.750	0.646	0.611	0.569
2010	0.558	0.577	0.547	0.588	0.560	0.528	0.531	0.513	0.500	0.480	0.454	0.462
2011	0.538	0.512	0.500	0.588	0.413	0.448	0.381	0.408	0.378	0.385	0.401	0.382
2012	0.385	0.389	0.383	0.367	0.363	0.358	0.363	0.377	0.348	0.340	0.324	0.326
2013	0.300	0.286	0.285	0.264	0.245	0.244	0.267	0.271	0.257	0.266	0.263	0.264
2014	0.244	0.236	0.236	0.233	0.228	0.228	0.244	0.260	0.246	0.261	0.261	0.267
2015	0.262	0.266	0.278	0.283	0.290	0.299	0.320	0.330	0.337	0.357	0.374	0.400
2016	0.446	0.467	0.506	0.525	0.552	0.576	0.588	0.614	0.634	0.654	0.678	0.719
2017	0.751	0.777	0.821	0.884	0.925	0.978	1.051	1.084	1.111	1.143	1.172	1.239
2018	1.350	1.412	1.524	1.661	1.755	1.854	1.944	1.998	2.063	2.144	2.208	2.291
2019	2.355	2.392	2.436	2.445	2.449	2.428	2.379	2.341	2.280	2.190	2.103	2.043
2020	1.967	1.912	1.787	1.648	1.363	1.217	0.920	0.784	0.685	0.620	0.576	0.540
2021	0.458	0.407	0.357	0.339	0.315							

CalPERS 457 Plan

May 31, 2021

This document includes important information to help you compare the investment options under your retirement plan. If you want additional information about your investment options, you can go to <https://calpers.voya.com>.

A free paper copy of the information available on the website can be obtained by contacting:

Voya Financial
Attn: CalPERS 457 Plan
P.O. Box 55772
Boston, MA 02205-5772
(800) 260-0659

Document Summary

This document has two parts. Part I consists of performance information for the plan investment options. This part shows you how well the investments have performed in the past. Part I also shows the total annual operating expenses of each investment option.

Part II provides additional information concerning Plan administrative fees that may be charged to your individual account.

CalPERS 457 PLAN

Part I. Performance Information For Periods Ended May 31, 2021

<https://calpers.voya.com>

Table 1 focuses on the performance of investment options that do not have a fixed or stated rate of return. Table 1 shows how these options have performed over time and allows you to compare them with an appropriate benchmark for the same time periods¹. Past performance does not guarantee how the investment option will perform in the future. Your investment in these options could lose money. Information about an investment option's principal risks is available on the website listed above.

Table 1 also shows the Total Annual Operating Expenses of each investment option. Total Annual Operating Expenses are expenses that reduce the rate of return of the investment option². The cumulative effect of fees and expenses can substantially reduce the growth of your retirement savings. Visit the U.S. Department of Labor's website for an example showing the long-term fees and expenses at <http://www.dol.gov/ebsa>. Fees and expenses are only one of many factors to consider when you decide to invest in an option. You may also want to think about whether an investment in a particular option, along with your other investments, will help you achieve your financial goals.

Table 1 - Variable Net Return Investments								
Name of Fund / Name of Benchmark	Performance		Annualized Performance				Total Annual Operating Expenses ³	
	3 Month	1 Year	5 Years	10 Years	Since Inception	Inception Date	As a %	Per \$1000
Equity Funds								
State Street Russell All Cap Index Fund - Class I	9.44	43.56	16.93	-	14.28	10/07/13	0.31%	\$3.10
<i>Russell 3000 Index</i>	9.42	43.91	17.36	-	14.67			
State Street Global All Cap Equity ex-US Index Fund - Class I	7.71	43.72	10.77	-	6.32	10/07/13	0.32%	\$3.20
<i>MSCI ACWI ex-USA IMI Index (net)</i>	7.73	44.08	10.95	-	6.54			
Fixed Income								
State Street US ShortTerm Gov't/Credit Bond Index Fund - Class I	0.07	0.41	1.58	-	1.19	10/07/13	0.32%	\$3.20
<i>Bloomberg Barclays US 1-3 yr Gov't/Credit Bond Index</i>	0.15	0.80	2.03	-	1.67			
State Street US Bond Fund Index - Class I	-0.22	-0.73	2.92	-	3.11	10/07/13	0.31%	\$3.10
<i>Bloomberg Barclays US Aggregate Bond Index</i>	-0.14	-0.40	3.25	-	3.41			
Real Assets								
State Street Real Asset Fund - Class A	7.91	33.04	6.75	-	3.21	10/08/13	0.44%	\$4.40
<i>State Street Custom Benchmark⁴</i>	8.08	33.64	7.09	-	3.58			
Cash (Cash Equivalents)								
State Street STIF	-0.05	-0.13	0.98	-	0.69	09/02/14	0.33%	\$3.30
<i>BofA ML 3-month US T-Bill</i>	0.01	0.11	1.18	-	0.90			
Target Retirement Date Funds⁵								
CalPERS Target Income Fund	2.87	13.11	6.00	4.65	5.94	12/01/08	0.32%	\$3.20
<i>SIP Income Policy Benchmark⁶</i>	2.93	13.43	6.22	4.97	6.47			
CalPERS Target Retirement 2015	3.05	14.20	6.06	4.91	7.04	12/01/08	0.32%	\$3.20
<i>SIP 2015 Policy Benchmark⁶</i>	3.10	14.51	6.28	5.32	7.58			
CalPERS Target Retirement 2020	4.12	19.50	7.06	5.52	7.81	12/01/08	0.32%	\$3.20
<i>SIP 2020 Policy Benchmark⁶</i>	4.16	19.79	7.27	5.93	8.33			
CalPERS Target Retirement 2025	5.18	24.87	8.55	6.34	8.75	12/01/08	0.32%	\$3.20
<i>SIP 2025 Policy Benchmark⁶</i>	5.22	25.19	8.74	6.78	9.25			
CalPERS Target Retirement 2030	6.26	30.38	9.63	7.05	9.65	12/01/08	0.32%	\$3.20
<i>SIP 2030 Policy Benchmark⁶</i>	6.28	30.73	9.90	7.53	10.16			
CalPERS Target Retirement 2035	7.34	36.19	10.86	7.74	10.44	12/01/08	0.32%	\$3.20
<i>SIP 2035 Policy Benchmark⁶</i>	7.36	36.53	11.13	8.24	11.00			
CalPERS Target Retirement 2040	8.22	40.82	12.03	8.37	11.02	12/01/08	0.32%	\$3.20
<i>SIP 2040 Policy Benchmark⁶</i>	8.23	41.17	12.32	8.89	11.56			
CalPERS Target Retirement 2045	8.22	40.82	12.63	8.66	11.22	12/01/08	0.32%	\$3.20
<i>SIP 2045 Policy Benchmark⁶</i>	8.23	41.17	12.92	9.18	11.79			
CalPERS Target Retirement 2050	8.22	40.82	12.63	8.66	11.30	12/01/08	0.32%	\$3.20
<i>SIP 2050 Policy Benchmark⁶</i>	8.23	41.17	12.92	9.18	11.79			
CalPERS Target Retirement 2055	8.22	40.82	12.63	-	9.08	10/07/13	0.32%	\$3.20
<i>SIP 2055 Policy Benchmark⁶</i>	8.23	41.17	12.92	-	9.44			
CalPERS Target Retirement 2060	8.22	40.82	-	-	17.40	11/01/18	0.32%	\$3.20
<i>SIP 2060 Policy Benchmark⁶</i>	8.23	41.17	-	-	17.71			
Broad-Based Benchmarks⁷								
<i>Russell 3000 Index</i>	9.42	43.91	17.36	14.21	-	-	-	-
<i>MSCI ACWI ex-USA IMI Index (net)</i>	7.73	44.08	10.95	5.56	-	-	-	-
<i>Bloomberg Barclays US Aggregate Bond Index</i>	-0.14	-0.40	3.25	3.29	-	-	-	-

Part II. Explanation of CalPERS 457 Plan Expenses May 31, 2021

<https://calpers.voya.com>

Table 2 provides information concerning Plan administrative fees and expenses that may be charged to your individual account if you take advantage of certain features of the Plan. In addition to the fees and expenses described in Table 2 below, some of the Plan's administrative expenses are paid from the Total Annual Operating Expenses of the Plan's investment options.

Table 2 - Fees and Expenses				
Individual Expenses ⁸				
Service	Fee Amount	Frequency	Who do you pay this fee to?	Description
Loan Origination Fee	\$50	Per loan application	Voya	The charge covers the processing of your loan and applies each time you request a loan from your retirement account. This fee is deducted from your Plan account.
Maintenance Fee (For loans taken on or after April 1, 2020)	\$35 (\$8.75 assessed quarterly)	Annual	Voya	The charge covers the maintenance costs of your loan and applies on a quarterly basis. This fee is deducted from your Plan account.
Self-Managed Account (SMA) Maintenance Fee	\$50	Annual fee deducted monthly on a pro-rata basis	Voya	Schwab Personal Choice Retirement Account is available to you if your Employer has elected it as an option. This fee is deducted pro rata on a monthly basis from your core fund investments ⁹ in your CalPERS 457 account. For more information about SMAs, including a complete list of fees charged by Schwab for different types of investment transactions, please contact Schwab at (888) 393-PCRA (7272). Fees may also be incurred as a result of actual brokerage account trades. Before purchasing or selling any investment through the SMA, you should contact Schwab at (888) 393-PCRA (7272) to inquire about any fees, including any undisclosed fees, associated with the purchase or sale of such investment.
Self-Managed Account (SMA) Plan Administrative Fee	0.29% (\$2.90 per \$1,000)	Annual fee deducted monthly on a pro-rata basis	Voya	The SMA Plan Administrative fee pays for recordkeeping costs for assets in your SMA account. This fee is deducted pro rata on a monthly basis from your core fund investments in your CalPERS 457 account. The SMA Plan Administrative Fee is subject to change based on total Plan assets.

Footnotes for Table 1 and Table 2:

- ¹ Fund returns shown are net of investment management and administrative expenses and fees unless otherwise noted. Benchmark performance returns do not reflect any management fees, transaction costs or expenses. Benchmarks are unmanaged. You cannot invest directly in a benchmark.
- ² Historical annual operating expenses are not available. Reported annual operating expenses are estimated based on SSGA investment management, Voya recordkeeping, and SSGA capped operating expenses.
- ³ Total annual operating expenses are comprised of investment management and administrative expenses and fees incurred by the funds.
- ⁴ State Street Real Asset Fund has a custom benchmark comprised of 25% Bloomberg Roll Select Commodity Index, 25% S&P® Global Large MidCap Commodity and Resources Index, 10% Dow Jones U.S. Select REIT Index, 20% Bloomberg Barclays U.S. Government Inflation-Linked 1-10 Year Bond Index, and 20% S&P Global Infrastructure Index.
- ⁵ If the ending market value (EMV) falls to zero in any one month, the inception date resets to the next month with an EMV. Performance is then calculated from the new inception date.
- ⁶ The benchmark for each Target Retirement Date Fund is a composite of asset class benchmarks that are weighted according to each Fund's policy target weights. The asset class benchmarks are Russell 3000 Index, MSCI ACWI ex-USA IMI Index (net), Bloomberg Barclays US Aggregate Bond Index, the SSGA customized benchmark for Real Assets (see footnote 4), and BofA ML 3-month US T-Bill.
- ⁷ Broad-based benchmarks grouped here provide comparative performance standards for domestic equity, international equity and fixed income.
- ⁸ The CalPERS Board of Administration periodically reviews the plan administrative fees and adjusts fees to reflect expenses incurred by the Plan. Participant fees are charged to reimburse CalPERS for actual administrative fees of the Plan.
- ⁹ Core fund investments are listed in Table 1 above the Target Retirement Date funds. Core funds include: State Street Russell All Cap Index Fund (Class I), State Street Global All Cap Equity ex-US Index Fund (Class I), State Street US Short Term Government/Credit Bond Index Fund (Class I), State Street US Bond Fund Index (Class I), State Street Real Asset Fund (Class A), and State Street Short Term Investment Fund ("STIF").

**DISTRICT
CORRESPONDENCE**
Board Meeting of June 21, 2021



Date: **Correspondence Sent To:**

1. 06/04/2021 Ed Hale
 4G Development and Consulting, Inc.
Subject: Sewer Service Availability
 A.P.N. 067-230-041 at 4765 Calle Real, Santa Barbara

2. 06/07/2021 Zed and Peggy Reagan
Subject: Sewer Service Availability
 A.P.N. 067-110-030 at 710 La Buena tierra, Santa Barbara

3. 06/10/2021 Robert Guana
Subject: Industrial User Discharge Permit # A-429
 Company Name Change

4. 06/14/2021 Michael Baker, CEO
 United Boys & Girls Clubs of Santa Barbara County
Subject: Goleta Sanitary District Sewer Service Charge Fiscal Year
 ending June 30, 2021

5. 06/14/2021 St. Rafael School
Subject: Goleta Sanitary District Sewer Service Charge Fiscal Year
 ending June 30, 2021

6. 06/16/2021 Daniel Ochoa
Subject: Sewer Service Availability
 A.P.N. 055-112-006 at 1020 La Vista Road, Santa Barbara

Hard Copies of the Correspondence are available at the District's Office for review