



GOLETA SANITARY
Water Resource Recovery District

BUDGET
FISCAL YEAR 2020-21

Governing Board of Directors
Meeting of June 15, 2020

**BUDGET
FOR
FISCAL YEAR
2020-2021**

***Approved by the Governing Board
Regular Board Meeting June 15, 2020***

**GOLETA SANITARY DISTRICT
BUDGET
FISCAL YEAR 2020-21**

TABLE OF CONTENTS

<u>Description</u>	<u>Page No</u>
Introduction	1
District Governance.....	1
District Staff and Operating Departments.....	1
District Capital Improvements and Operating Budget	2
District Operating and Designated Funds.....	3
District Designated Fund Balance Summary	6
Activities of Designated Funds	10
Revenues Fiscal Year 2020-21	13
Expenditures Fiscal Year 2020-21	25
Comparison Summary of Expenses and Revenues	34
Service Department Expense Data	38
Administration.....	40
Collection System.....	43
Firestone Pump Station	47
Main Pump Station	49
Industrial Waste Control	51
Laboratory	54
Treatment Facilities	57
Outfall	62
Reclamation Operations	64
Capital Projects Summary	66

GOLETA SANITARY DISTRICT

Budget for Fiscal Year 2020-21

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 FY20-21. Withdrawals from the District's designated funds for capital improvement projects are shown separately.

Total Estimated Expenditures without depreciation:	\$16,058,198
Total Anticipated Revenues:	\$14,622,303
Total change in Fund balance:	(\$1,435,895)

***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 \$7,163,718 as of June 30, 2020. The District will periodically review the balance of this fund to ensure the balance is adequate to cover the period between July 2020 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, 2020 is estimated to be \$35,555 which includes accrued interest for the past several years. The anticipated value by June 30, 2021 is \$35,910 (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 2021 is \$4,789,205 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 2021 is \$14,711,311 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 FY20-21 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, 2021 is \$598,971 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 FY20-21. The total value of the District's funds are expected to decrease by \$1,435,895 by the end of FY20-21.

**DESIGNATED FUND BALANCE
SUMMARY**

Fund No. and Name	Estimated Cash Balance		Percent Change	
	6/30/2020	6/30/2021		
4640 Running Expense	\$ 7,163,718	\$ 7,003,867	-2.2%	^a
4645 Plant Reserve	\$ 35,555	\$ 35,910	1.0%	^b
4650 Capital Reserve	\$ 4,945,471	\$ 4,789,205	-3.2%	^c
4655 Replacement Reserve	\$ 15,838,210	\$ 14,711,311	-7.1%	^d
4660 Retiree Health Insurance Fund	\$ 611	\$ 1,445	136.6%	^e
4675 District Emergency Fund	\$ 593,041	\$ 598,971	1.0%	^f
TOTALS	\$ 28,576,605	\$ 27,140,710	-5.0%	

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.

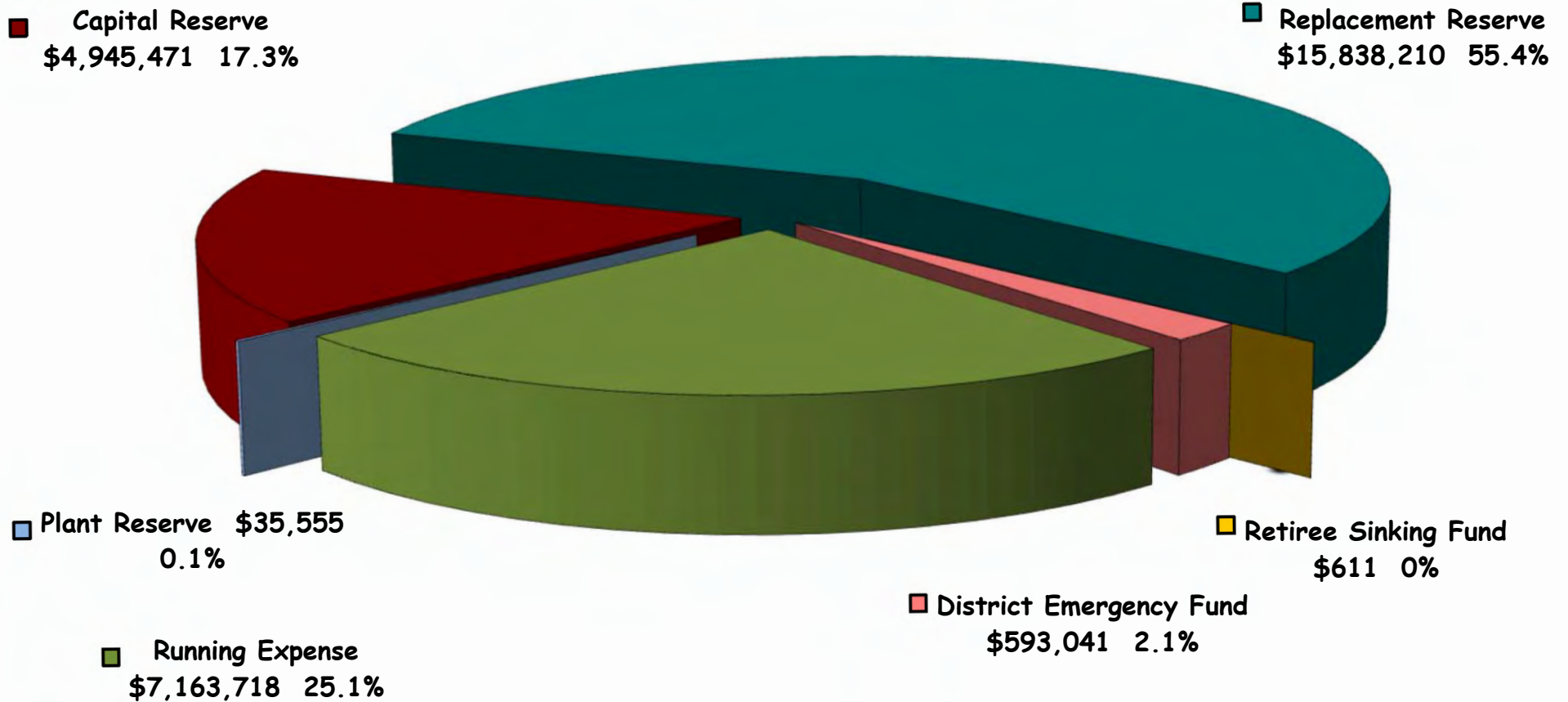
^c Designated for facilities capacity expansion.

^d Designated for facilities replacement projects.

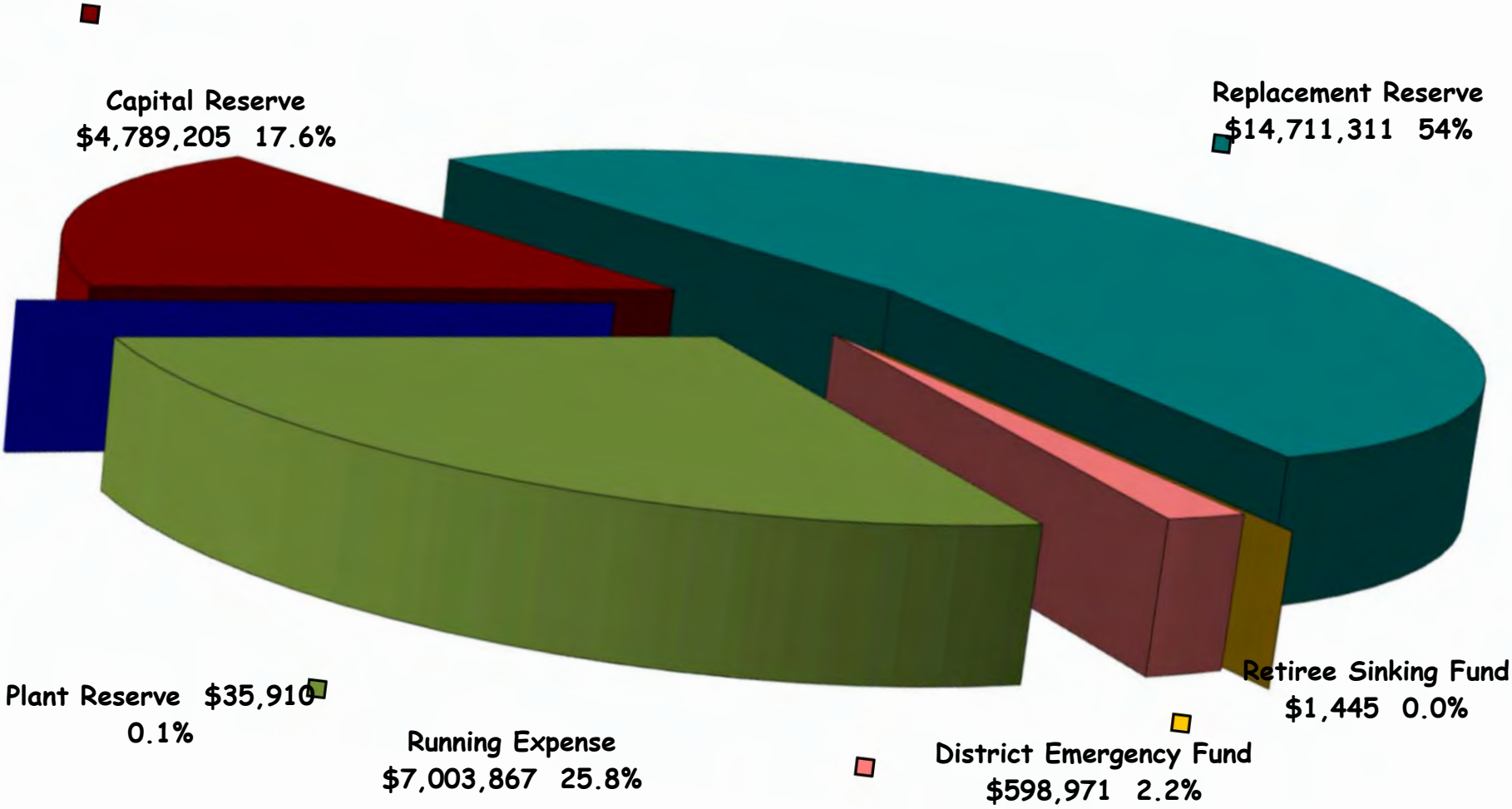
^e Designated for retiree medical insurance, reimbursing retirees and contributions to CERE

^f Designated for costs associated with emergency projects.

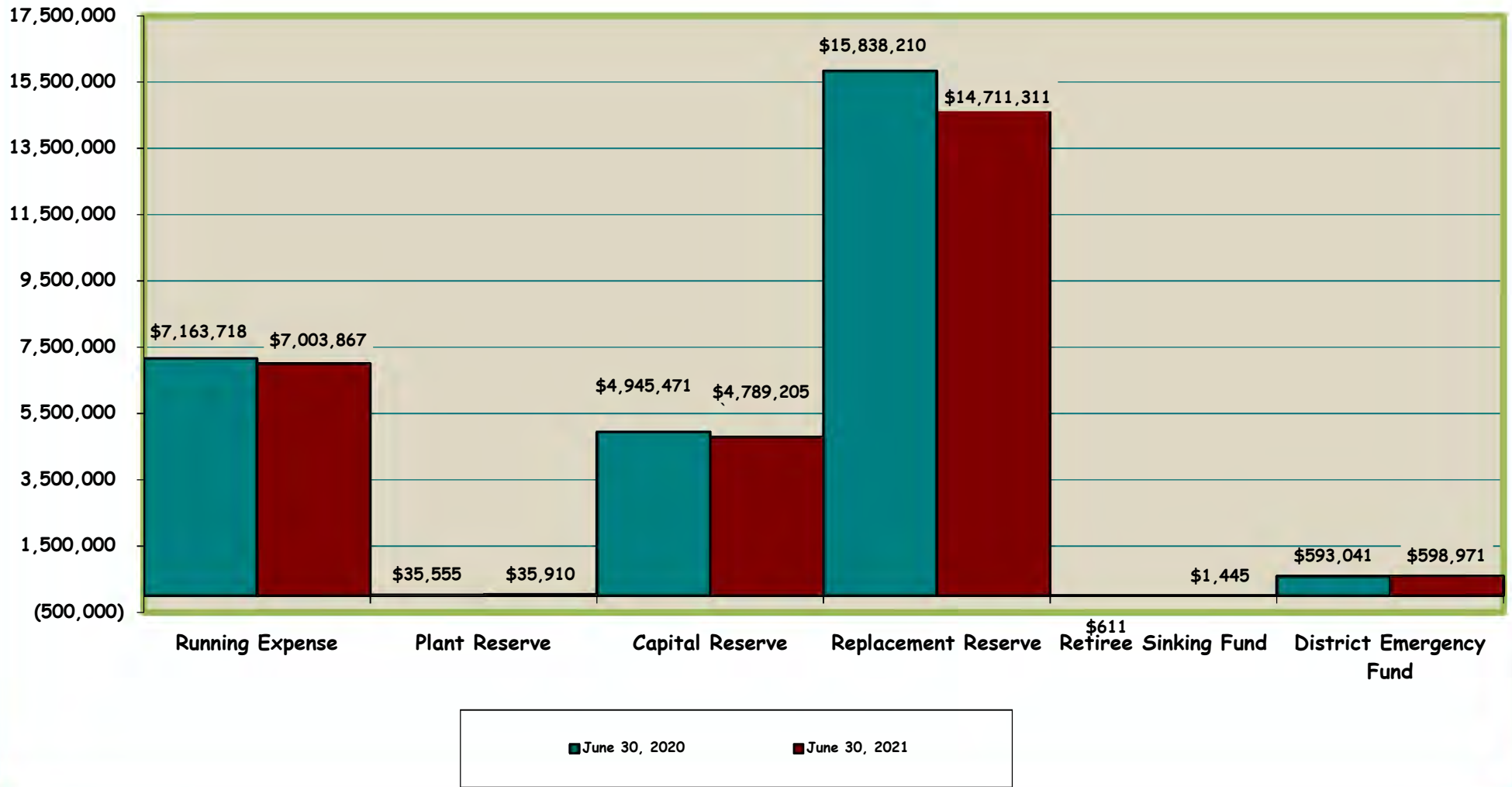
Fund Balance June 30, 2020



Fund Balance June 30, 2021



Fund Balance June 30, 2020 and June 30, 2021



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.

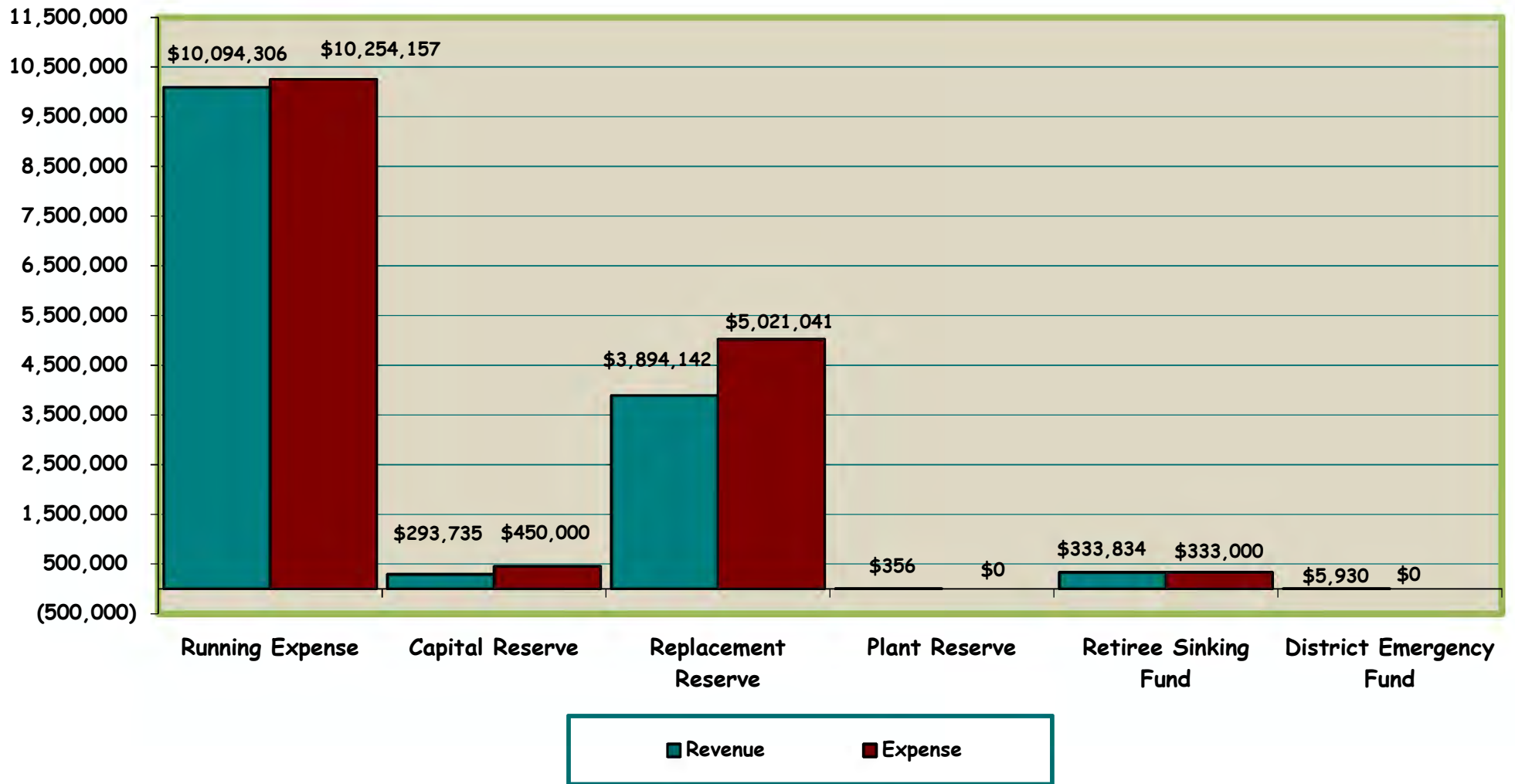
For FY20-21, the District anticipates a decrease from \$28,576,605 at the beginning of the year to \$27,140,710 at the end of the year based on the projected revenues and planned expenditures. Enclosed in this budget is a fund activity tabulation and associated bar chart illustrating the activities of each of the District's designated funds in FY20-21.

FUND CASH ACTIVITY

Fund No. and Name	Estimated Cash Balance 6/30/2020	Estimated Revenue 2020-2021	Estimated Cash Expenditures 2020-2021	Estimated Cash Balance 6/30/2021
640 Running Expense	\$7,163,718	Interest \$56,631 Revenue \$9,481,563 GWD WWRec O&M \$505,557 Admin Chg: WWRec \$50,556	O & M Expense \$9,653,100 WWRec O & M Expense \$601,057	\$7,003,867
Subtotal		<u>\$10,094,306</u>	<u>\$10,254,157</u>	
645 Plant Reserve	\$35,555	Interest \$356		\$35,910
Subtotal		<u>\$356</u>	<u>\$0</u>	
650 Capital Reserve	\$4,945,471	Interest \$49,166 Connection/Annex/RFOGA \$244,569	Capital Reserve \$450,000	\$4,789,205
Subtotal		<u>\$293,735</u>	<u>\$450,000</u>	
655 Replacement Reserve	\$15,838,210	Interest \$150,440 Revenue \$3,743,702	Collection System Replacements \$1,731,504 Administration & Outfall \$72,775 Plant and Pump Stations Projects \$3,216,762	\$14,711,311
Subtotal		<u>\$3,894,142</u>	<u>\$5,021,041</u>	
660 Retiree Health Insurance	\$611	Interest \$834 Revenue \$333,000		\$1,445
Subtotal		<u>\$333,834</u>	<u>\$333,000</u>	
675 District Emergency Fund	\$593,041	Interest \$5,930		\$598,971
Subtotal		<u>\$5,930</u>	<u>\$0</u>	
TOTALS	<u>\$28,576,605</u>		<u>\$0</u>	<u>\$27,140,710</u>

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

Fund Activity June 2020-June 2021



REVENUES
FISCAL YEAR 2020-21

DISTRICT REVENUES FOR FISCAL YEAR 2020-21

The District estimates FY 2020-21 revenues from several sources as outlined in the following table:

REVENUE SOURCES		
Sewer Service Charges	\$ 9,530,248	65.17%
Other Government Agencies	4,588,314	31.38%
Permit, Inspections and Fees	28,900	0.20%
Annexation and Capacity Fees	9,984	0.07%
Property Taxes and related	166,500	1.14%
Interest and Other Income	<u>298,357</u>	<u>2.04%</u>
	\$ 14,622,303	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

The sewer service charges (SSCs) may also 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 (rate) 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 detailed rate analysis conducted in 2017 revealed that the District was not collecting enough SSC revenue to fund its ongoing O&M costs. This resulted in the balance of the Running Expense Fund being drawn down below the level needed to ensure the coverage of expenses during the dry financing period between property tax payments from the County.

In July 2018 the Board approved a 2-year CPI increase in the SSCs in order to partially offset the increases in expenditures due to inflation. The CPI increase for FY18-19 was determined to be 3.1% which would have increased the monthly SSC rate for a single-family residence by \$1.28. However, since the new SSC rate was not approved until July and wasn’t effective until August 1, 2018, it was only be assessed on 11 of the 12 months of the fiscal year. As such, the effective SSC rate increase for FY18-19 was 2.84% (11/12 of 3.1%) or \$1.18 per month for a single-family residence.

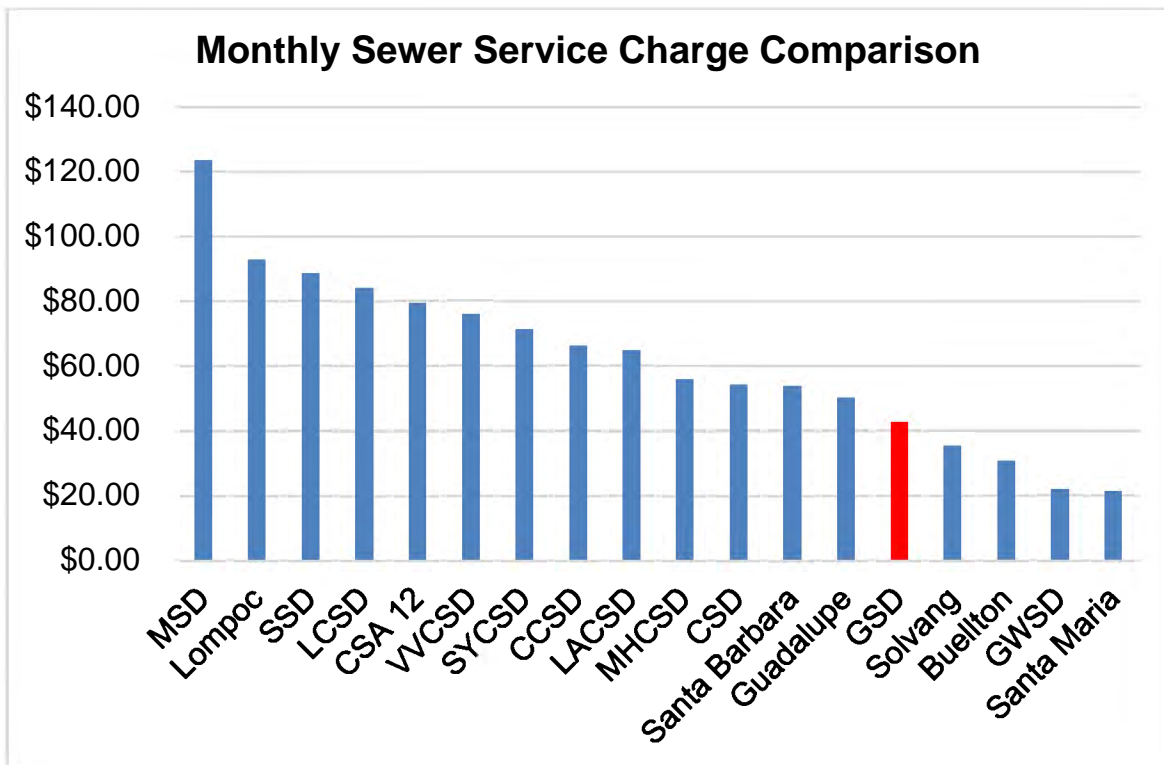
The CPI increase for FY19-20 was 3.6%. This resulted in an increase in the total SSC rate of \$1.64 per month over the effective rate for FY18-19. No increases to the SSC rates are proposed for FY20-21. A summary of the changes to the District’s SSC rate allocation over the last few years is show in the following table.

SSC Rate Component Allocation	FY17-18	FY18-19	(\$/Mo/ERU)	
			FY19-20	FY20-21
Capital Reserve Fund	\$2.00	\$2.06	\$2.13	\$5.00
Replacement Reserve Fund	\$7.94	\$8.17	\$8.49	\$8.74
Operations and Maintenance Cost	<u>\$31.44</u>	<u>\$32.33</u>	<u>\$33.58</u>	<u>\$30.46</u>
Total SSC Rate (\$/ERU/Mo)	\$41.38	\$42.56	\$44.20	\$44.20

The approved CPI increases to the SSC rate have been allocated proportionately to the various rate components shown above. 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 2019, in order to better match the proposed FY20-21 expenditure needs.

A re-evaluation of the District's SSC rate will be conducted in FY20-21 based on the results of a statewide flow and loadings study that is currently being conducted by the California Association of Sanitation Agencies (CASA).

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 SSC rate of \$44.20 is still be significantly less (31%) than the other local agencies average rate of **\$61.70** 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 \$10,094,306.

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 \$2,266 per ERU for FY20-21.

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 \$1,905 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 \$293,735.

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 FY20-21, \$5.00, which amounts to \$1,078,082 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 \$1,884,060 in FY20-21. 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 \$2,962,142.

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 \$166,000 in FY20-21.

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 \$551,300.

Total FY20-21 Estimated Revenue in the Replacement Reserve Fund with interest is \$3,894,142.

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.

FY20-21 Total deposit into the Retiree Health Insurance Fund with interest is \$333,834.

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 1.0%.

Total FY20-21 Estimated Interest Revenue is \$263,357.

FY20-21 TOTAL ANTICIPATED DISTRICT REVENUE IS \$14,622,303.

**Fiscal Year 2020-2021
REVENUE**

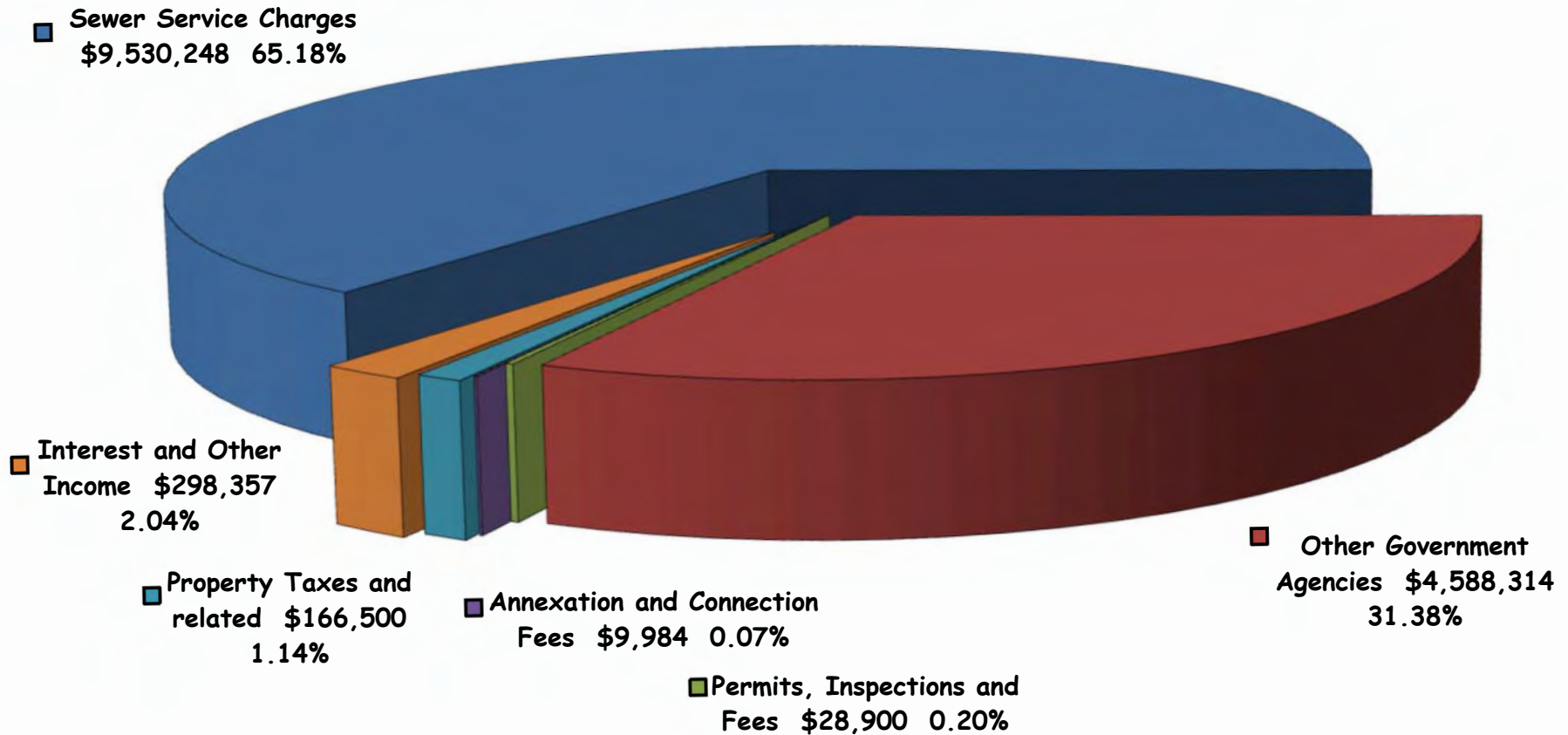
Fund Name and Number	Acct	Revenue Classification	Budgeted	Revenue	Projected	Over(Under)	Revenue	%
			Revenue 2019-20	to date 5/22/2020	Actual 2019-20	Budget 2019-20	Projection 2020-21	Change from FY 2019-20
4640 Running Expense	3100	*Sewer Service Charges	\$6,881,460	\$6,400,930	\$6,812,645	(\$68,815)	\$6,235,106	-9%
	3120	Permits and Inspections	\$28,000	\$25,473	\$27,789	(\$211)	\$28,000	0%
	3140	Admin Chgs - Treatment	\$166,712	\$129,630	\$155,556	(\$11,156)	\$174,928	5%
	3145	Admin Chgs - Reclamation	\$41,565	\$26,080	\$34,773	(\$6,792)	\$50,556	22%
	3150	Treatment & Disposal Cost Reimb.	\$2,828,377	\$2,177,744	\$2,443,137	(\$385,240)	\$3,001,485	6%
	3155	GWD WWRec O&M Cost Reimb.	\$930,651	\$260,797	\$347,730	(\$582,921)	\$505,557	-46%
	3160	IWC Analysis Reimbursement	\$500	\$0	\$0	(\$500)	\$500	0%
	3170	Homeowners Exemption	\$500	\$386	\$500	\$0	\$500	0%
	3205	Annexation Processing Fee	\$400	\$0	\$0	(\$400)	\$400	0%
	3240	**RFOGA - Running Expense	\$5,048	\$14,930	\$17,916	\$12,868	\$5,644	12%
3260/3301		Other Revenue - Running Exp.	\$42,000	\$32,564	\$34,000	(\$8,000)	\$35,000	-17%
		Subtotal	\$10,925,214	\$9,068,534	\$9,874,046	(\$1,051,167)	\$10,037,675	-8%
4650 Capital Reserve	3130	Capacity Fees	\$185,736	\$268,627	\$268,627	\$82,891	\$6,174	-97%
	3200	Annexation Charges	\$3,810	\$268,627	\$268,627	\$264,817	\$3,810	0%
	3260	**RFOGA - Capital Projects	\$0	\$0	\$0	\$0	\$234,585	+100%
		Subtotal	\$189,546	\$537,253	\$537,253	\$347,708	\$244,569	29%
4655 Replacement Reserve	3100	*Sewer Service Charges	\$2,281,648	\$2,125,099	\$2,281,648	\$0	\$2,962,142	30%
	3220	Property Tax Revenue	\$157,112	\$162,053	\$165,000	\$7,888	\$166,000	6%
	3260	**RFOGA - Capital Projects	\$693,612	\$251,861	\$1,114,000	\$420,388	\$615,560	-11%
		Subtotal	\$3,132,372	\$2,539,012	\$3,560,648	\$428,276	\$3,743,702	20%
4660 Retirees Ins	3100	*Sewer Service Charges	\$333,000	\$333,000	\$333,000	\$0	\$333,000	0%
		Subtotal	\$333,000	\$333,000	\$333,000	\$0	\$333,000	0%
All Funds		Interest Earnings						
4640	3230	Running Expense Fund	\$117,486	\$93,960	\$109,960	(\$7,526)	\$56,631	-52%
4645	3230	Plant Reserve Fund	\$872	\$591	\$691	(\$181)	\$356	-59%
4650	3230	Capital Reserve Fund	\$143,757	\$103,325	\$117,325	(\$26,433)	\$49,166	-66%
4655	3230	Replacement Reserve Fund	\$312,755	\$258,612	\$298,612	(\$14,143)	\$150,440	-52%
4660	3230	Retiree Health Insurance Fund	\$2,085	\$748	\$998	(\$1,087)	\$834	-60%
4670	3230	Plant Upgrading Fund	\$0	\$0	\$0	\$0	\$0	0%
4675	3230	District Emergency Fund	\$14,524	\$10,727	\$12,327	(\$2,197)	\$5,930	-59%
		Subtotal	\$591,480	\$467,962	\$539,912	(\$51,568)	\$263,357	-55%
		Total Revenue	\$15,171,611	\$12,945,762	\$14,844,860	(\$326,751)	\$14,622,303	-4%

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

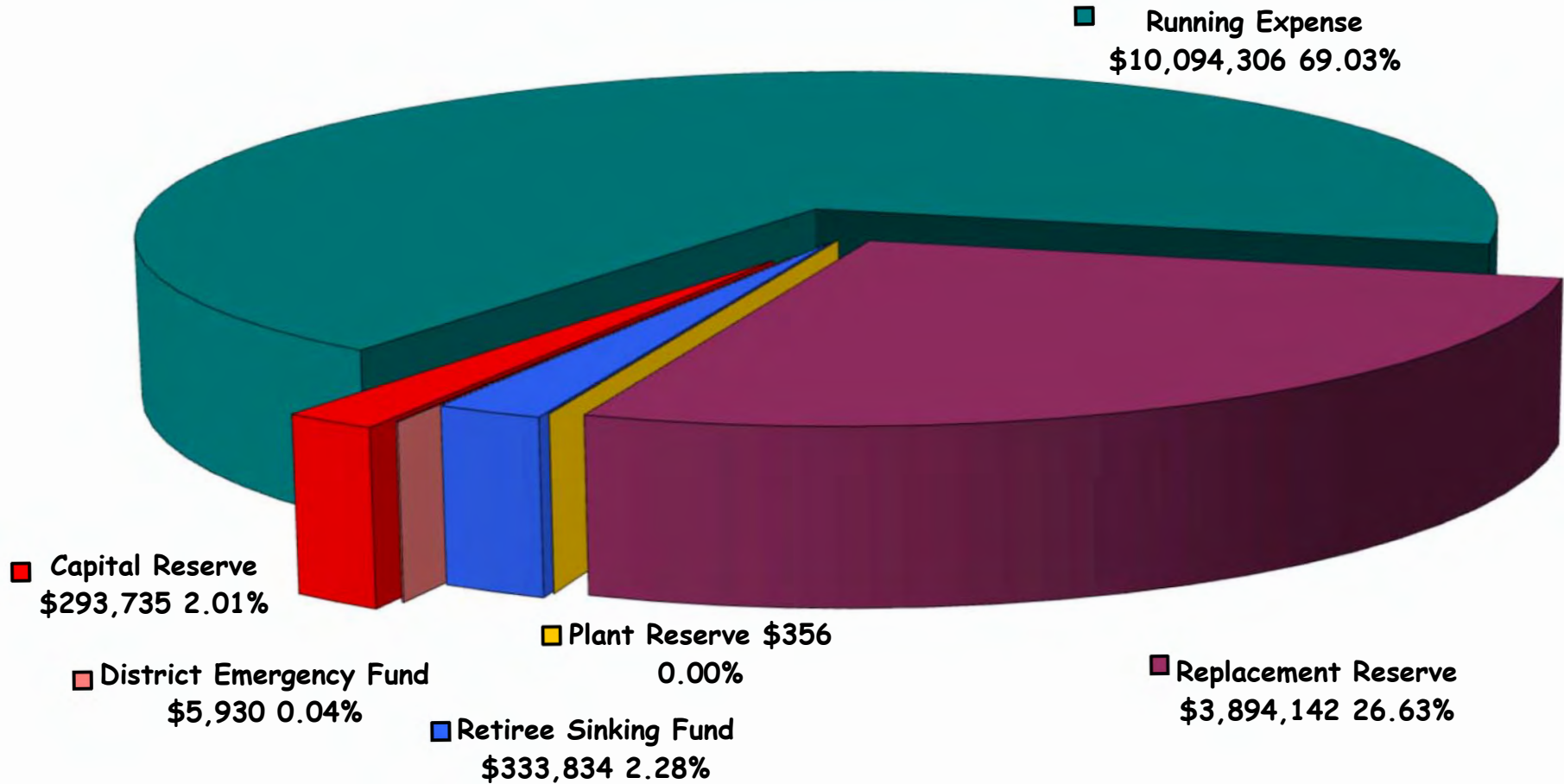
Total Sewer Service Charges: \$9,496,108 \$8,859,028 \$9,427,293 \$9,530,248 0.36%

**RFOGA = Revenue From Other Gov't Agencies

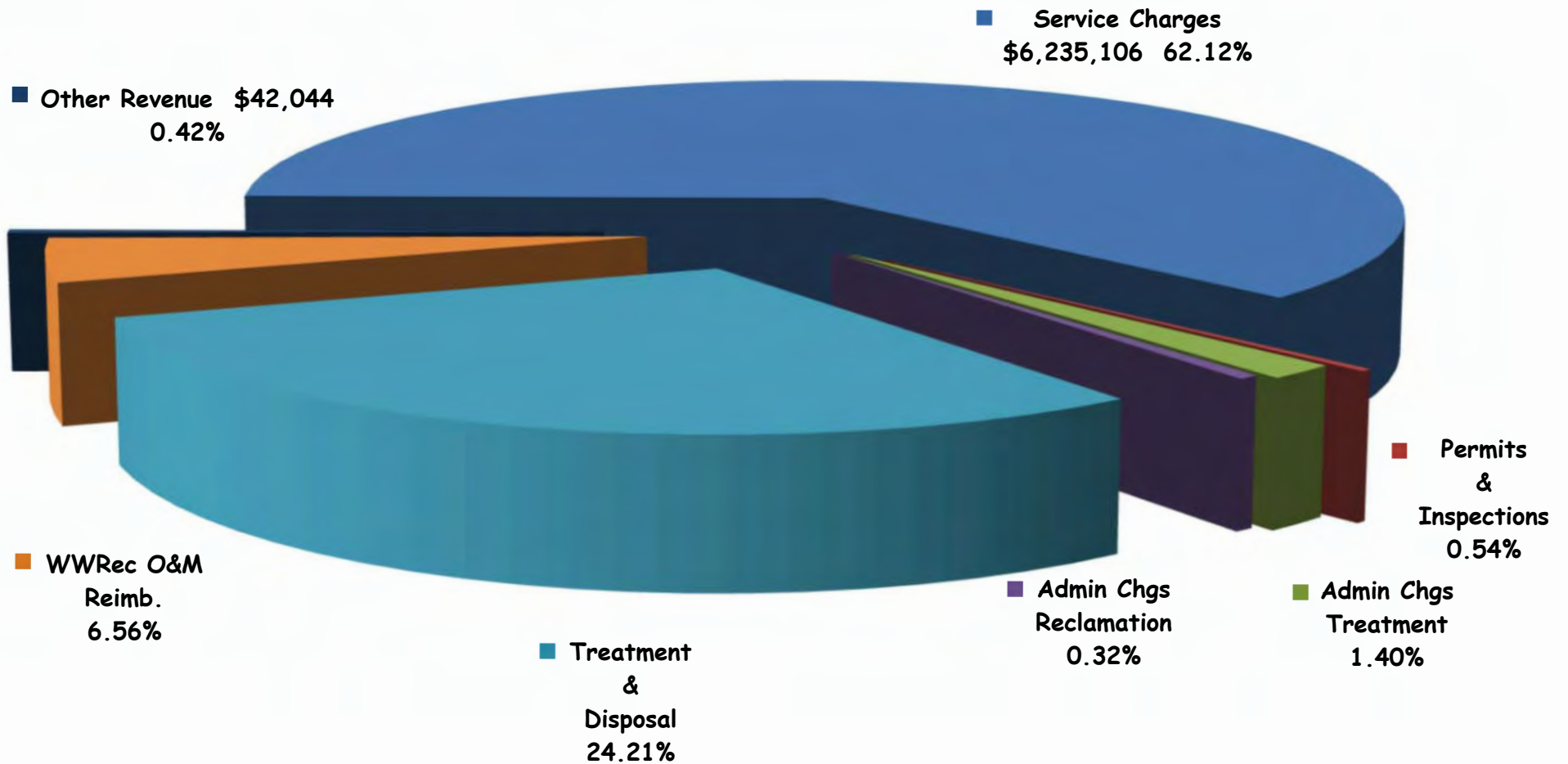
Revenues by Source 2020-21



Revenues by Fund 2020-21



Running Expense Revenues 2020-21



EXPENDITURES
FISCAL YEAR 2020-21

DISTRICT COMBINED EXPENDITURES IN FY20-21

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 FY20-21 are anticipated to be above last year's budget by 2%. The capital outlay projects are anticipated to be about 9% 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:	\$ 5,518,737	34%	28%
Operating Expenses:	\$ 4,739,920	30%	24%
Sub-Total:	\$ 10,258,657	64%	52%
Capital Outlay:	\$ 5,799,541	36%	30%
Total Expenses w/o depreciation:	\$ 16,058,198	100%	82%
Depreciation Expense:	\$ 3,555,771		18%
TOTAL EXPENDITURES:	\$ 19,613,969		100%

The enclosed graph shows the above distribution of expenditures for FY20-21.

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

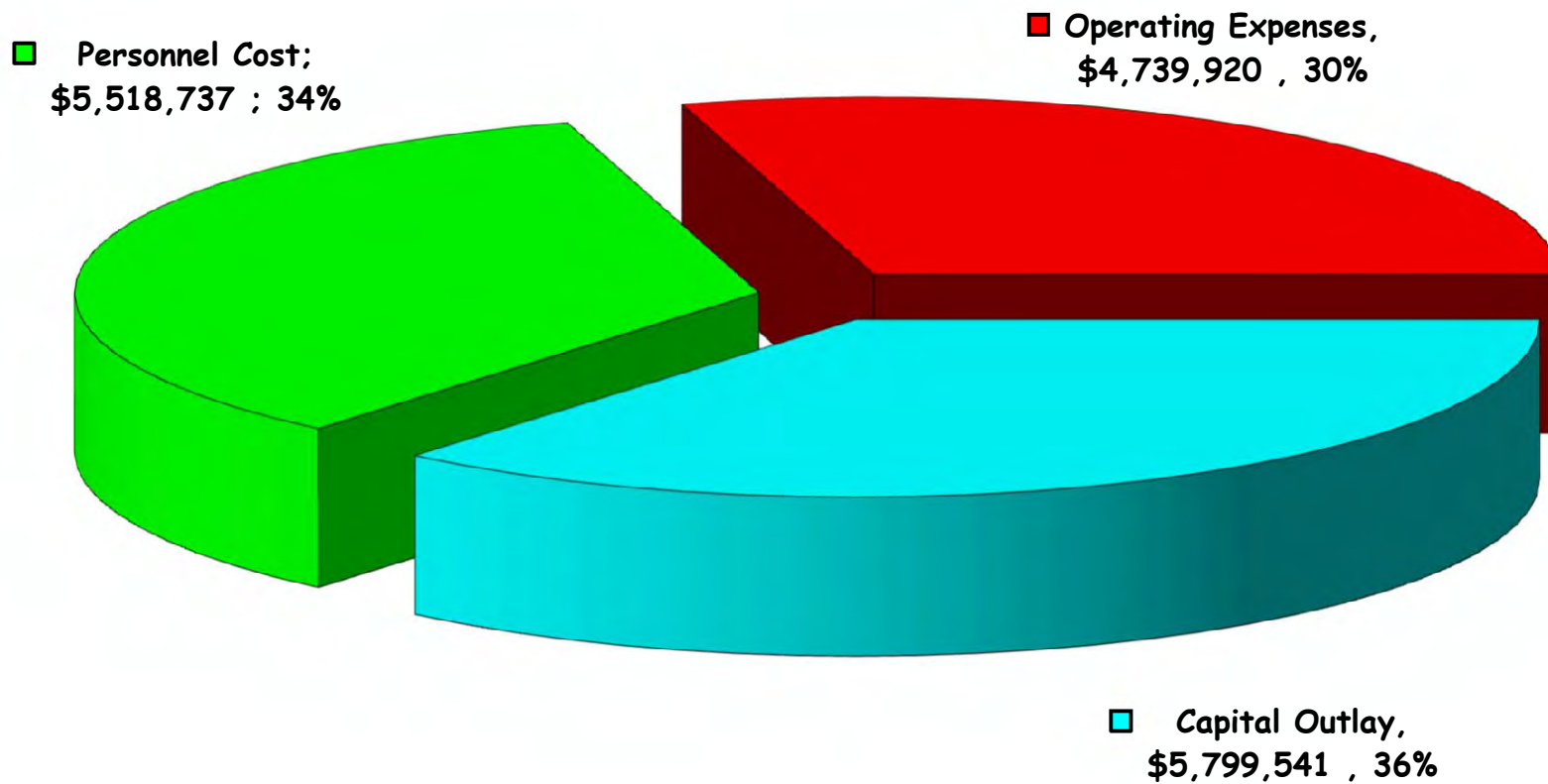
Enclosed in this budget is a graph showing the distribution of the expenditures by each of the service categories described above. Details of each category's proposed expenditures are also included in this budget with a narrative explanation of the purposes of these expenditures.

**Fiscal Year 2020-2021
EXPENDITURES**

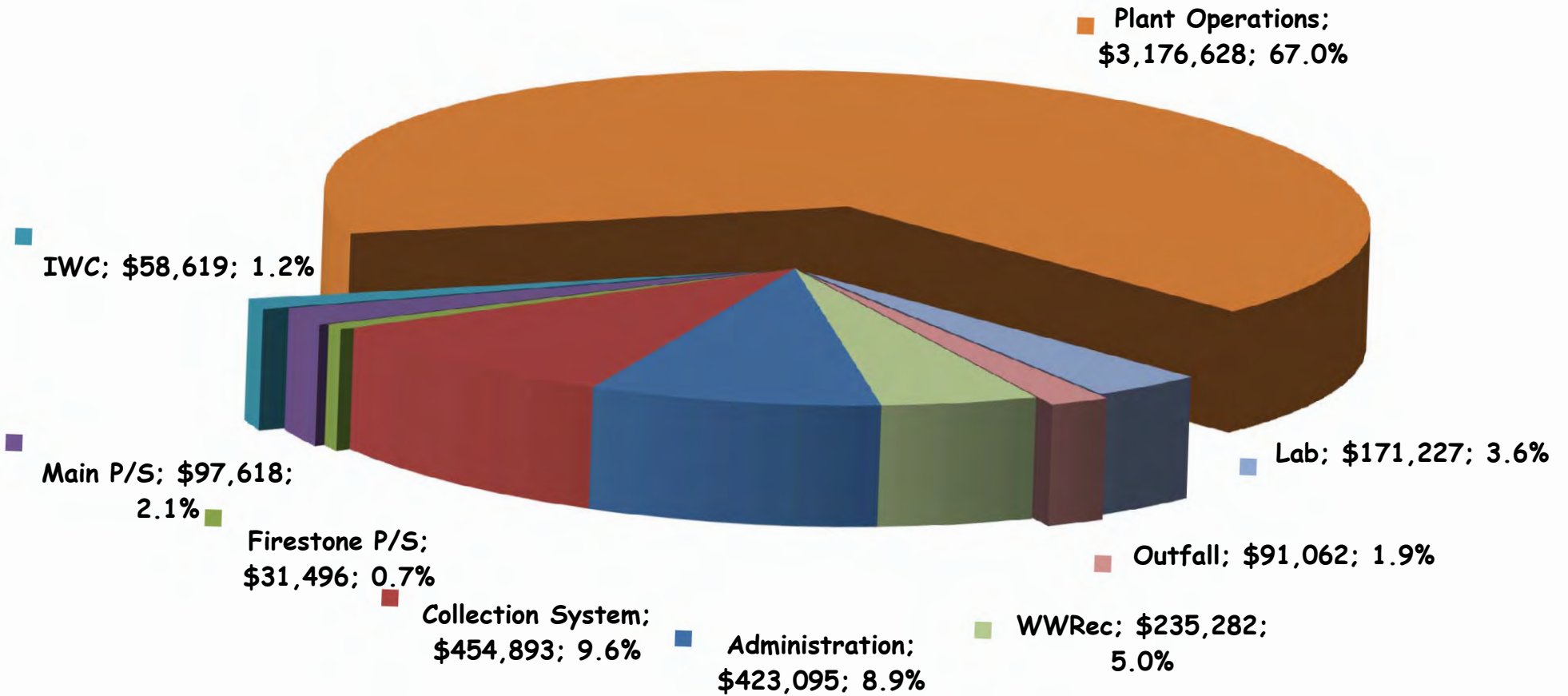
Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2019-20	5/22/2020	Actual 2019-20	Budget 2019-20	Budget 2020-21	Change from last FY	from FY 2019-20
PERSONNEL							
Basic Salaries	3,053,801	2,668,250	3,016,282	37,519	3,223,969	6%	170,168
Overtime	16,800	15,407	17,150	(350)	16,800	0%	0
Temporary	7,000	6,127	6,927	73	7,000	0%	0
Directors Fees	76,000	35,669	40,322	35,678	81,000	7%	5,000
Worker's Compensation	85,343	66,279	72,304	13,039	78,088	-9%	(7,255)
Retirement	655,676	689,871	741,796	(86,120)	727,688	11%	72,012
Active Employee Insurance-Health/Dental/Vision/Disability	852,575	708,860	773,301	79,274	805,200	-6%	(47,375)
Retiree Health Insurance OPEB Funding	333,000	322,637	333,000	0	333,000	0%	0
FICA	180,014	161,961	183,086	(3,072)	193,313	7%	13,300
Medicare	44,625	37,878	42,819	1,806	47,093	6%	2,467
Unemployment Insurance	5,439	4,208	4,759	680	5,586	3%	147
<i>Subtotal</i>	5,310,273	4,717,146	5,231,746	78,526	5,518,737	4%	208,465
OPERATING EXPENSES							
Public Education	75,000	45,344	55,816	19,184	75,000	0%	0
Janitorial Service	45,760	39,675	46,509	(749)	45,900	0%	140
Uniforms	17,175	10,423	13,328	3,847	17,175	0%	0
Licenses & Permits	143,322	63,937	81,351	61,971	105,417	-26%	(37,905)
Freight & Postage	2,669	3,536	4,549	(1,880)	3,115	17%	446
Subscriptions	5,950	6,544	8,427	(2,477)	7,700	29%	1,750
Vehicle Repairs & Maintenance	63,990	32,554	40,483	23,507	64,990	2%	1,000
Liability & Property Insurance	160,901	151,102	181,323	(20,422)	201,677	25%	40,776
Dues & Memberships	46,906	37,382	40,714	6,192	45,386	-3%	(1,520)
Office Supplies	16,470	8,453	10,414	6,056	16,870	2%	400
Analysis & Monitoring	220,150	142,335	174,820	45,330	155,100	-30%	(65,050)
Operating Supplies	892,631	452,687	609,900	282,731	823,707	-8%	(68,924)
Attorney Fees	119,814	47,272	61,518	58,296	119,814	0%	0
Printing & Publications	8,058	462	2,559	5,499	8,058	0%	0
Repairs and Maintenance	544,692	302,060	480,646	64,046	478,892	-12%	(65,800)
Travel	65,950	41,771	56,441	9,509	65,850	0%	(100)
Seminars, Conferences, Training, Employee Recognition	66,920	27,702	52,874	14,046	56,590	-15%	(10,330)
Utilities	688,505	480,998	573,415	115,090	661,505	-4%	(27,000)
Election Expense	0	0	0	0	12,000	+100%	12,000
Computer Service & Maintenance	142,959	136,939	161,201	(18,242)	168,706	18%	25,747
Lease/Rentals	69,263	41,811	80,662	(11,399)	191,263	176%	122,000
Consulting Services	0	0	0	0	0	0%	0
Biosolids Hauling	595,000	411,527	595,000	0	750,000	26%	155,000
Professional Services	701,455	271,673	406,436	295,019	642,455	-8%	(59,000)
Other Expense	22,750	10,964	10,979	11,771	22,750	0%	0
<i>Subtotal</i>	4,716,290	2,767,152	3,749,365	966,925	4,739,920	1%	23,630
Total Personnel and Operating Expenses	10,026,563	7,484,298	8,981,111	1,045,451	10,258,657	2%	232,095
DEPRECIATION FUNDING							
Replacement Reserve	3,568,184	3,183,255	3,496,424	71,760	3,555,771	0%	(12,413)
<i>Subtotal</i>	3,568,184	3,183,255	3,496,424	71,760	3,555,771	0%	
CAPITAL OUTLAY							
Machinery and Equipment (Fund 640)	205,900	82,817	85,513	120,387	233,000	13%	27,100
Capital Projects (Fund 655)	4,410,540	971,254	1,997,021	2,413,520	5,116,541	16%	706,000
Capital Projects (Fund 650)	750,000	1,439,581	1,439,581	(689,581)	450,000	-40%	(300,000)
<i>Subtotal</i>	5,366,440	2,493,652	3,522,115	1,844,326	5,799,541	8%	433,100
Total Operating & Non-Operating w/o Depreciation	15,393,003	\$ 9,977,950	\$ 12,503,226	\$ 2,889,777	\$ 16,058,198	4%	665,195
Total Operating & Non-Operating with Depreciation	18,961,187	\$ 13,161,205	\$ 15,999,650		\$ 19,613,969	3%	652,782

District's Combined Expenditures

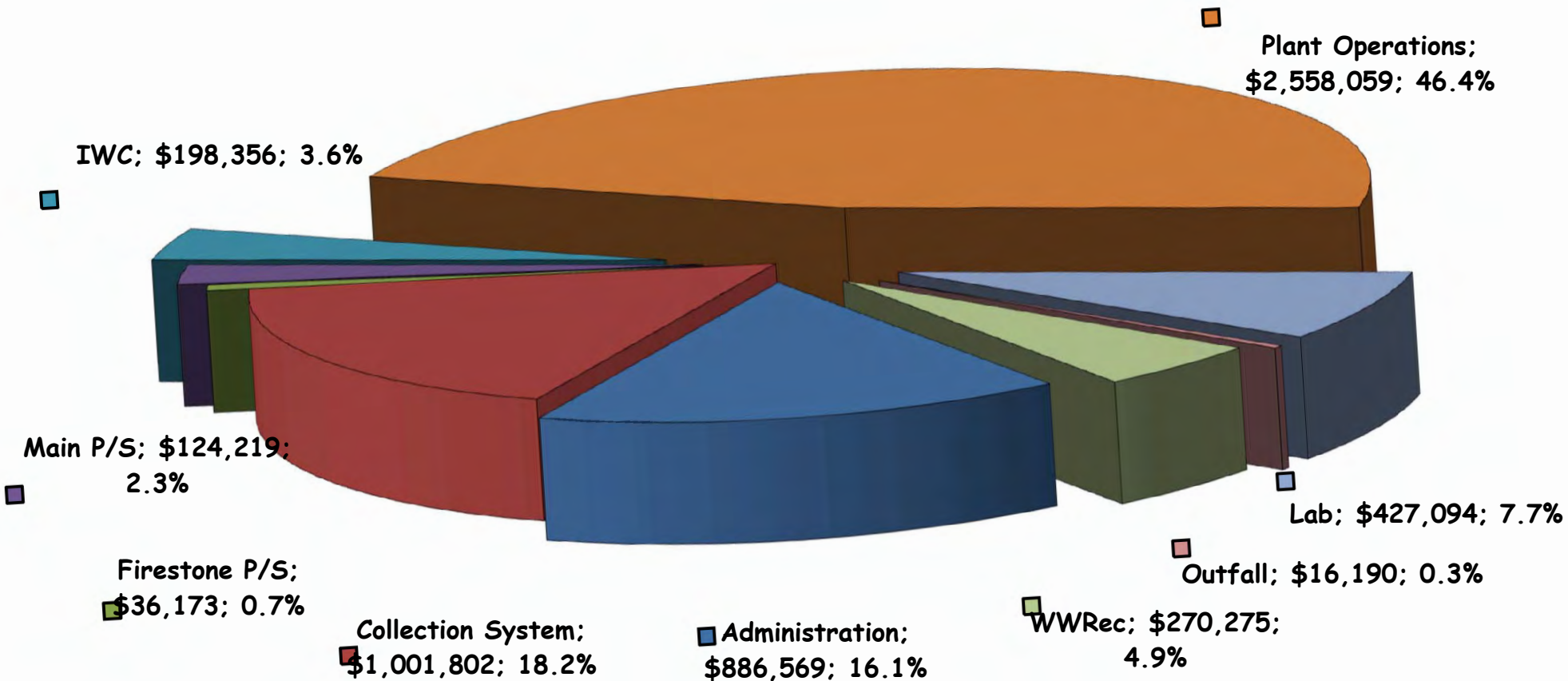
Without Depreciation



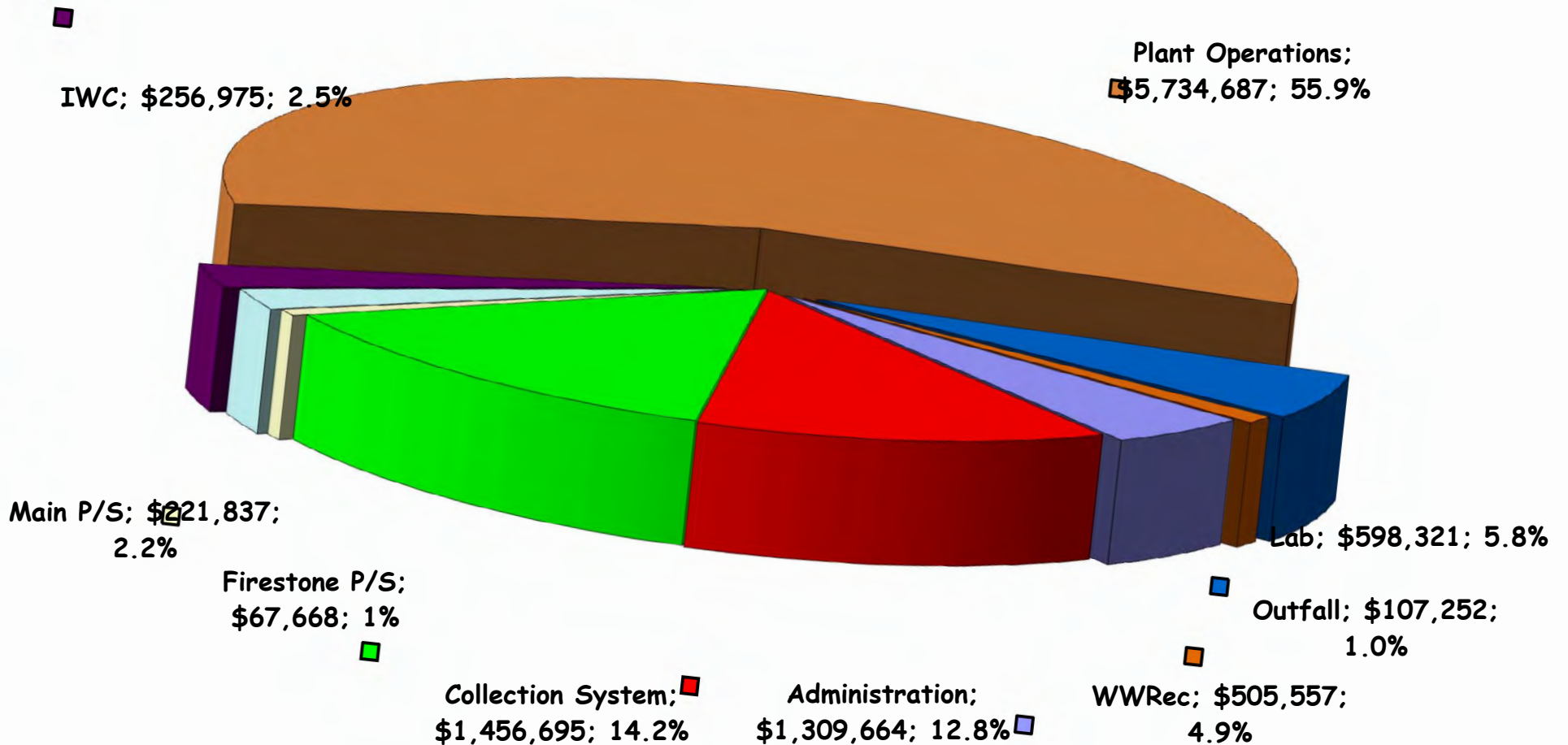
Distribution of Operating Costs



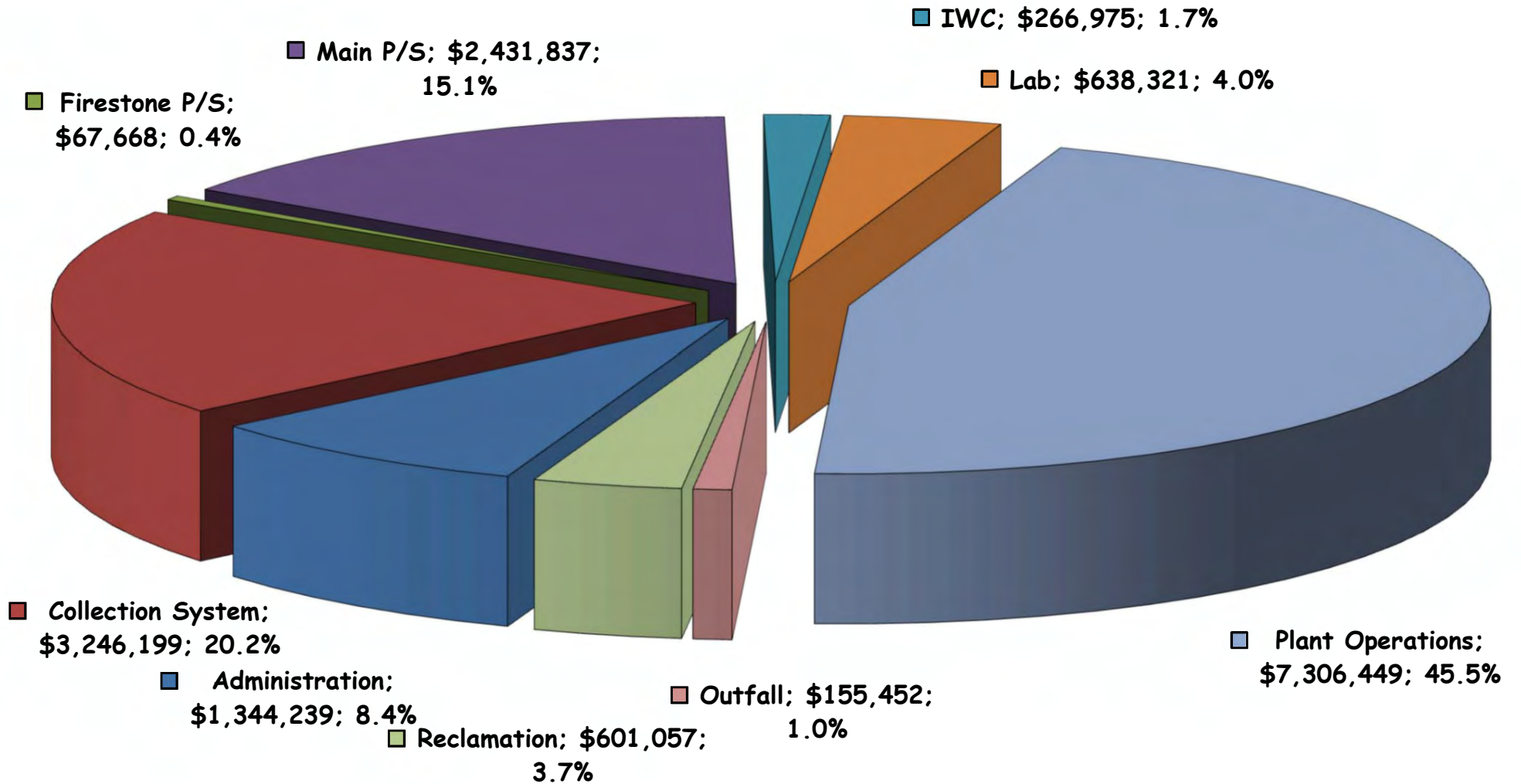
Distribution of Personnel Cost



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 FY20-21. 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 FY20-21 are \$9,653,100

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 FY20-21 are \$9,538,194

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 FY20-21 are \$651,613

The total anticipated expenses for the reclamation facilities in FY20-21 are \$601,057

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 FY20-21 are \$5,471,041

The total anticipated depreciation expenses in FY20-21 are \$3,555,771

The total anticipated revenue for capital improvements in FY20-21 is \$4,098,662

THE TOTAL PLANNED EXPENDITURES FOR FY20-21

INCLUDING DEPRECIATION ARE \$19,613,969

WITHOUT DEPRECIATION ARE \$16,058,198

THE TOTAL ESTIMATED REVENUE FOR FY20-21 IS \$14,622,303

**COMPARISON SUMMARY OF
EXPENSES AND REVENUES
Fiscal Year 2020-2021**

EXPENDITURES		REVENUES	
<u>RUNNING EXPENSE (4640)</u>		<u>RUNNING EXPENSE (4640)</u>	
Personnel	\$4,915,463	Sewer Service Charges	\$6,235,106
Operating Expense	4,504,638	Permit and Inspection Fees	28,000
Machinery and Equipment	233,000	Administration Charges - Treatment	174,928
Total	\$9,653,100	RFOGA - Treatment and Disposal	3,001,485
		IWC Analysis Reimbursement	500
		Homeowners Property Tax Relief	500
		Annexation Processing Fee	400
		Payments from Other Governmental Agencies	5,644
		Other Revenue	35,000
		Interest	56,631
		Total	\$9,538,194
<u>RECLAMATION FACILITIES (4640 Dept. 47)</u>		<u>RECLAMATION FACILITIES (4640 Dept. 47)</u>	
Personnel	\$270,275	GWD Reimbursement of O&M Expenses	\$505,557
Operating Expense	235,282	Administration Charges - Reclamation	50,556
Machinery and Equipment	0	RFOGA - Capital Projects (4655)	95,500
Capital Improvement Projects	95,500		
Total	\$601,057	Total	\$651,613
<u>CAPITAL IMPROVEMENT</u>		<u>CAPITAL IMPROVEMENT</u>	
<u>Capacity Reserve Fund (4650)</u>		<u>Capacity Reserve Fund (4650)</u>	
Capacity related projects	\$450,000	Connection/Annexation/RFOGA	\$244,569
		Interest	49,166
Sub-total	\$450,000	Sub-total	\$293,735
<u>Replacement Reserve Fund (4655):</u>		<u>Replacement Reserve Fund (4655)</u>	
Administration	\$24,575	Sewer Service Charges (\$/ERU+GSD Depr)	\$2,962,142
Firestone Pump Station	-	RFOGA - Capital Projects	520,060
Pump Station Projects	2,210,000	Property Tax Revenue	166,000
Plant and Lab Projects	1,006,762	Interest	150,440
Sewer line Projects	1,731,504		
Outfall Projects	48,200	Sub-total	\$3,798,642
Sub-total	\$5,021,041		
<u>District Plant Reserve Fund (4645)</u>		<u>District Plant Reserve Fund (4645)</u>	
	\$0	Interest	\$356
Sub-total	\$0	Sub-total	\$356
<u>District Emergency Fund (4675)</u>		<u>District Emergency Fund (4675)</u>	
	\$0	Interest	\$5,930
Sub-total	\$0	Sub-total	\$5,930
Total	\$5,471,041	Total	\$4,098,662
<u>Depreciation</u>			
Depreciation Expense	\$3,555,771		
<u>Retiree Medical Insurance Retirement Fund (660)</u>		<u>Retiree Medical Insurance Retirement Fund (660)</u>	
Disbursements Directly to CERBT	\$207,401	Sewer Service Charges	\$333,000
Disbursements District Retirees and/or PERS	\$125,599	Interest	\$834
Total	\$333,000	Total	\$333,834
TOTAL EXPENSE WITHOUT DEPRECIATION:	\$16,058,198	TOTAL REVENUE:	\$14,622,303
TOTAL EXPENSE WITH DEPRECIATION:	\$19,613,969		

SERVICE CATEGORY EXPENSE DATA

ADMINISTRATION

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2019-20	5/22/2020	Actual 2019-20	Budget 2019-20	Budget 2020-21	Change 2019-20	from FY 2019-20
PERSONNEL							
Basic Salaries	465,995	430,498	486,650	(20,655)	484,961	4%	18,966
Overtime	100	123	123	(23)	100	0%	0
Temporary	0	0	0	0	0	0%	0
Directors Compensation	76,000	35,669	40,322	35,678	81,000	7%	5,000
Workers' Compensation	13,023	10,114	11,033	1,990	11,746	-10%	(1,277)
Retirement	87,367	97,208	104,525	(17,158)	102,323	17%	14,956
Active Employee Insurance-Health/Dental/Vision/Disability	130,099	93,463	101,959	28,140	121,121	-7%	(8,978)
Retiree Health Insurance OPEB Funding	50,814	49,233	50,814	0	50,091	-1%	(723)
FICA	26,352	26,338	29,773	(3,421)	27,376	4%	1,025
Medicare	6,758	6,160	6,963	(205)	7,033	4%	275
Unemployment Insurance	808	598	677	131	818	1%	11
<i>Subtotal</i>	857,315	749,404	832,840	24,475	886,569	3%	29,255
OPERATING EXPENSES							
Public Education	13,875	8,126	10,406	3,469	13,875	0%	0
Janitorial Service	5,800	5,274	6,329	(529)	5,800	0%	0
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	0	115	138	(138)	0	0%	0
Freight & Postage	400	2,436	2,923	(2,523)	400	0%	0
Subscriptions	900	272	900	0	900	0%	0
Vehicle Repairs & Maintenance	4,000	200	1,000	3,000	4,000	0%	0
Liability & Property Insurance	25,219	23,396	28,075	(2,856)	11,000	-56%	(14,219)
Dues & Memberships	32,000	30,203	32,000	0	32,000	0%	0
Office Supplies	6,000	3,122	3,746	2,254	6,000	0%	0
Analysis & Monitoring	0	0	0	0	0	0%	0
Operating Supplies	400	674	400	0	400	0%	0
Attorney Fees	77,700	34,888	46,518	31,182	77,700	0%	0
Printing & Publications	2,500	52	1,875	625	2,500	0%	0
Repairs and Maintenance	7,000	222	3,500	3,500	7,000	0%	0
Travel	38,000	28,327	36,000	2,000	38,000	0%	0
Seminars, Conferences, Training, Employee Recognition	20,000	8,330	18,000	2,000	20,000	0%	0
Utilities	15,520	11,827	14,193	1,327	15,520	0%	0
Election Expense	0	0	0	0	12,000	+100%	12,000
Computer Service & Maintenance	21,500	17,885	21,462	38	30,000	40%	8,500
Lease/Rentals	1,000	430	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	95,000	34,140	50,000	45,000	125,000	32%	30,000
Other Expense	20,000	10,893	10,893	9,107	20,000	0%	0
<i>Subtotal</i>	386,814	220,813	289,108	97,706	423,095	9%	36,281
Total Personnel and Operating Expenses	1,244,129	970,217	1,121,948	122,181	1,309,664	5%	65,536
DEPRECIATION FUNDING							
Replacement Reserve	60,000	51,567	57,720	2,280	61,500	3%	1,500
<i>Subtotal</i>	60,000	51,567	57,720	2,280	61,500	3%	
CAPITAL OUTLAY							
Machinery and Equipment	10,000	0	0	10,000	10,000	0%	0
Capital Projects	130,000	68,095	70,000	60,000	24,575	-81%	(105,425)
<i>Subtotal</i>	140,000	68,095	70,000	70,000	34,575	-75%	(105,425)
Total Operating & Non-Operating w/o Depreciation	1,384,129	1,038,312	1,191,948	192,181	1,344,239	-3%	(39,890)
Total Operating & Non-Operating with Depreciation	1,444,129	1,089,880	1,249,668		1,405,739	-3%	(38,390)

ADMINISTRATION

I. **Personnel:**

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

- 1 - General Manager/District Engineer
- 0 – Assistant General Manager/Assistant District Engineer
- 1 – Finance and Human Resources Manager
- 1 – Management Analyst
- 1 – Project Engineer
- 1 – Safety & Regulatory Compliance Manager
- 1 – Administrative Supervisor
- 1 – Accounting Technician
- 1 – Administration Assistant

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.

COLLECTION SYSTEM

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2019-20	5/22/2020	Actual 2019-20	Budget 2019-20	Budget 2020-21	Change 2019-20	from FY 2019-20
PERSONNEL							
Basic Salaries	576,523	477,737	540,051	36,472	606,394	5%	29,871
Overtime	2,000	1,066	1,205	795	2,000	0%	0
Temporary	0	0	0	0	0	0%	0
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	16,112	12,513	13,650	2,462	14,688	-9%	(1,424)
Retirement	101,947	106,105	114,092	(12,145)	118,316	16%	16,369
Active Employee Insurance-Health/Dental/Vision/Disability	160,957	162,670	177,458	(16,501)	151,449	-6%	(9,507)
Retiree Health Insurance OPEB Funding	62,867	60,910	62,867	0	62,634	0%	(233)
FICA	34,599	28,932	32,705	1,894	36,476	5%	1,877
Medicare	8,389	6,766	7,649	740	8,822	5%	433
Unemployment Insurance	999	1,000	1,131	(132)	1,023	2%	24
<i>Subtotal</i>	964,392	857,700	950,808	13,584	1,001,802	4%	37,410
OPERATING EXPENSES							
Public Education	12,000	6,843	9,000	3,000	12,000	0%	0
Janitorial Service	13,300	10,907	13,088	212	13,300	0%	0
Uniforms	3,675	2,430	2,915	760	3,675	0%	0
Licenses & Permits	4,100	2,625	3,150	950	4,100	0%	0
Freight & Postage	600	264	317	283	600	0%	0
Subscriptions	1,100	1,265	1,518	(418)	1,100	0%	0
Vehicle Repairs & Maintenance	45,000	21,028	25,233	19,767	45,000	0%	0
Liability & Property Insurance	30,806	32,217	38,661	(7,855)	42,000	36%	11,194
Dues & Memberships	2,616	2,005	2,406	210	2,616	0%	0
Office Supplies	2,700	1,253	1,504	1,196	2,700	0%	0
Analysis & Monitoring	1,000	0	0	1,000	1,000	0%	0
Operating Supplies	8,000	5,192	6,230	1,770	8,000	0%	0
Attorney Fees	10,412	2,859	3,431	6,981	10,412	0%	0
Printing & Publications	800	70	84	716	800	0%	0
Repairs and Maintenance	85,000	40,004	85,000	0	85,000	0%	0
Travel	11,000	2,547	8,250	2,750	8,900	-19%	(2,100)
Seminars, Conferences and Training	23,220	6,109	17,415	5,805	11,790	-49%	(11,430)
Utilities	16,100	13,235	15,881	219	16,100	0%	0
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	40,950	40,202	48,243	(7,293)	41,850	2%	900
Lease/Rentals	1,500	734	881	619	1,500	0%	0
Consulting Services	0	0	0	0	0	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	244,200	67,312	80,775	163,425	141,450	-42%	(102,750)
Other Expense	1,000	0	0	1,000	1,000	0%	0
<i>Subtotal</i>	559,079	259,101	363,982	195,097	454,893	-19%	(104,186)
Total Personnel and Operating Expenses	1,523,471	1,116,801	1,314,790	208,681	1,456,695	-4%	(66,776)
DEPRECIATION FUNDING							
Replacement Reserve	618,634	545,191	604,597	14,037	638,600	3%	19,966
<i>Subtotal</i>	618,634	545,191	604,597	14,037	638,600	3%	
CAPITAL OUTLAY							
Machinery and Equipment	55,300	47,513	47,513	7,787	58,000	5%	2,700
Capital Projects - Replacement Reserve Fund (4655)	1,340,109	101,000	645,000	695,109	1,731,504	29%	391,395
Capital Projects - Capital Reserve Fund (4650)	750,000	1,439,581	1,439,581	(689,581)	0	-100%	(750,000)
<i>Subtotal</i>	2,145,409	1,588,094	2,132,094	13,315	1,789,504	-17%	(355,905)
Total Operating & Non-Operating w/o Depreciation	3,668,880	2,704,895	3,446,884	221,997	3,246,199	-12%	(422,681)
Total Operating & Non-Operating with Depreciation	4,287,515	3,250,086	4,051,481		3,884,799	-9%	(402,716)

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)
- 1 - Collections Maintenance Technician II
- 4 - 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 \$638,600 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 2020-21:

Manhole covers and frames	\$18,000
Smart covers and flow meters	15,000
Push Camera	25,000
Total Machinery and Equipment	\$58,000

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 2020-21 and funded from replacement reserve fund #4655.

a. El Sueno Lift Station Force Main Project additional	\$ 15,000
b. GSD 2020 CCTV Project	1,000,000

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

a. Contracted spot repairs	\$ 40,000
b. Manhole Raising Program	35,000
c. El Sueno Lift Station Force Main project	117,745
d. GSD 2020 Pipeline Repair Project	439,280
e. GSD 2020 CCTV Project initial	30,000

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

a. Capital Improvement Master Plan	54,479
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Fund 4655 Total **\$ 1,731,504**

Total Capital Projects **\$ 1,789,504**

FIRESTONE PUMP STATION

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2019-20	5/22/2020	Actual 2019-20	Budget 2019-20	Budget 2020-21	Change 2019-20	from FY 2019-20
PERSONNEL							
Basic Salaries	20,388	13,024	14,723	5,665	22,234	9%	1,845
Overtime	100	0	0	100	100	0%	0
Temporary	0	0	0	0	0	0%	0
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	570	443	483	87	539	-5%	(31)
Retirement	3,631	3,010	3,236	395	3,829	5%	199
Active Employee Insurance-Health/Dental/Vision/Disability	5,692	5,237	5,713	(21)	5,553	-2%	(139)
Retiree Health Insurance OPEB Funding	2,223	2,154	2,223	0	2,296	3%	73
FICA	1,175	804	909	266	1,260	7%	85
Medicare	297	188	213	84	324	9%	27
Unemployment Insurance	35	36	41	(6)	38	6%	2
<i>Subtotal</i>	34,112	24,896	27,541	6,570	36,173	6%	2,061
OPERATING EXPENSES							
Public Education	750	428	563	188	750	0%	0
Janitorial Service	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	12	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	992	890	1,068	(76)	3,900	293%	2,908
Dues & Memberships	0	0	0	0	0	0%	0
Office Supplies	0	0	0	0	0	0%	0
Analysis & Monitoring	100	950	1,140	(1,040)	100	0%	0
Operating Supplies	1,000	110	132	868	1,000	0%	0
Attorney Fees	311	35	42	269	311	0%	0
Printing & Publications	20	0	0	20	20	0%	0
Repairs and Maintenance	10,000	4,534	5,440	4,560	20,000	100%	10,000
Travel	0	0	0	0	0	0%	0
Seminars, Conferences and Training	0	0	0	0	0	0%	0
Utilities	4,200	3,585	4,302	(102)	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	39	47	53	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>	18,588	11,366	14,132	4,456	31,496	69%	12,908
Total Personnel and Operating Expenses	52,700	36,262	41,673	11,027	67,668	28%	14,969
DEPRECIATION FUNDING							
Replacement Reserve	86,850	77,500	84,546	2,304	84,546	-3%	(2,304)
<i>Subtotal</i>	86,850	77,500	84,546	2,304	84,546	-3%	
CAPITAL OUTLAY							
Machinery and Equipment	0	0	0	0	0	0%	0
Capital Projects	10,000	20,221	20,221	(10,221)	0	-100%	(10,000)
<i>Subtotal</i>	10,000	20,221	20,221	(10,221)	0	-100%	(10,000)
Total Operating & Non-Operating w/o Depreciation	62,700	56,482	61,894	806	67,668	8%	4,969
Total Operating & Non-Operating with Depreciation	149,550	133,982	146,440		152,214	2%	2,665

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.

MAIN PUMP STATION

Description	Budgeted 2019-20	To Date 5/22/2020	Projected Actual 2019-20	Under(Over) Budget 2019-20	Proposed Budget 2020-21	Percent Change 2019-20	\$ Change from FY 2019-20
PERSONNEL							
Basic Salaries	59,754	58,795	66,464	(6,710)	74,461	25%	14,708
Overtime	300	271	306	(6)	300	0%	0
Temporary	0	88	100	(100)	0	0%	0
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	1,670	1,297	1,415	255	1,804	8%	134
Retirement	13,484	14,592	15,691	(2,207)	15,709	17%	2,225
Active Employee Insurance-Health/Dental/Vision/Disability	16,682	12,856	14,025	2,657	18,597	11%	1,915
Retiree Health Insurance OPEB Funding	6,516	6,313	6,516	0	7,691	18%	1,175
FICA	3,533	3,570	4,036	(503)	4,449	26%	916
Medicare	871	835	944	(73)	1,084	24%	213
Unemployment Insurance	104	151	171	(67)	126	21%	22
<i>Subtotal</i>	102,912	98,769	109,668	(6,755)	124,219	21%	21,307
OPERATING EXPENSES							
Public Education	750	428	563	188	750	0%	0
Janitorial Service	100	66	79	21	100	0%	0
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	0	0	0	0	0	0%	0
Freight & Postage	100	48	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	2,879	2,583	3,100	(221)	5,000	74%	2,121
Dues & Memberships	100	0	100	0	100	0%	0
Office Supplies	200	37	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	58	400	118	518	0%	0
Printing & Publications	50	0	0	50	50	0%	0
Repairs and Maintenance	20,000	5,402	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	48,284	57,941	7,059	65,000	0%	0
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	4,000	762	1,200	2,800	4,000	0%	0
Lease/Rentals	250	117	141	109	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>	95,497	57,785	84,074	11,424	97,618	2%	2,121
Total Personnel and Operating Expenses	198,409	156,554	193,741	4,668	221,837	12%	23,428
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	1,050,000	105,000	140,000	910,000	2,210,000	110%	1,160,000
<i>Subtotal</i>	1,050,000	105,000	140,000	910,000	2,210,000	110%	1,160,000
Total Operating & Non-Operating w/o Depreciation	1,248,409	261,554	333,741	914,668	2,431,837	95%	1,183,428
Total Operating & Non-Operating with Depreciation	1,248,409	261,554	333,741	914,668	2,431,837	95%	1,183,428

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 2020-21 and funded from replacement reserve fund #4655.

a. Design Services for L/S rehab project additional	\$ 100,000
b. 2019 Lift Station Rehabilitation Project additional	1,200,000

2. The following project is budgeted for Fiscal Year 2019-20 and funded from replacement reserve fund #4655.

c. Design Services L/S rehab project	\$ 139,935
d. 2019 Lift Station Rehabilitation Project Construction	770,065

Total Capital Projects **\$ 2,210,000**

INDUSTRIAL WASTE CONTROL

Description	Budgeted 2019-20	To Date 5/22/2020	Projected Actual 2019-20	Under(Over) Budget 2019-20	Proposed Budget 2020-21	Percent Change 2019-20	\$ Change from FY 2019-20
PERSONNEL							
Basic Salaries	110,738	83,280	94,143	16,595	110,094	-1%	(644)
Overtime	200	0	0	200	200	0%	0
Temporary	7,000	971	1,097	5,903	7,000	0%	0
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	3,095	2,403	2,622	473	2,667	-14%	(428)
Retirement	28,070	26,729	28,740	(670)	30,408	8%	2,338
Active Employee Insurance-Health/Dental/Vision/Disability	30,916	27,175	29,645	1,271	27,497	-11%	(3,420)
Retiree Health Insurance OPEB Funding	12,075	11,700	12,075	0	11,372	-6%	(704)
FICA	7,153	5,134	5,804	1,349	7,086	-1%	(68)
Medicare	1,710	1,201	1,357	353	1,701	-1%	(9)
Unemployment Insurance	339	150	170	169	333	-2%	(6)
<i>Subtotal</i>	201,297	158,742	175,653	25,644	198,356	-1%	(2,941)
OPERATING EXPENSES							
Public Education	7,500	6,852	5,625	1,875	7,500	0%	0
Janitorial Service	1,100	899	1,078	22	1,100	0%	0
Uniforms	500	481	577	(77)	500	0%	0
Licenses & Permits	0	0	0	0	0	0%	0
Freight & Postage	100	48	58	42	100	0%	0
Subscriptions	450	468	562	(112)	450	0%	0
Vehicle Repairs & Maintenance	1,000	171	800	200	1,000	0%	0
Liability & Property Insurance	5,706	5,120	6,144	(438)	3,150	-45%	(2,556)
Dues & Memberships	600	286	343	257	600	0%	0
Office Supplies	1,100	600	650	450	1,100	0%	0
Analysis & Monitoring	9,000	4,300	5,160	3,840	9,000	0%	0
Operating Supplies	1,000	768	1,023	(23)	1,000	0%	0
Attorney Fees	4,144	5,529	6,032	(1,888)	4,144	0%	0
Printing & Publications	500	70	100	400	500	0%	0
Repairs and Maintenance	3,000	572	3,972	(972)	3,000	0%	0
Travel	1,500	1,690	1,500	0	1,500	0%	0
Seminars, Conferences and Training	1,400	1,951	2,601	(1,201)	1,400	0%	0
Utilities	1,125	599	798	327	1,125	0%	0
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	1,000	658	600	400	1,000	0%	0
Lease/Rentals	300	217	290	10	300	0%	0
Consulting Services	0	0	0	0	0	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	75,000	35,336	75,000	0	20,000	-73%	(55,000)
Other Expense	150	0	0	150	150	0%	0
<i>Subtotal</i>	116,175	66,614	112,913	3,262	58,619	-50%	(57,556)
Total Personnel and Operating Expenses	317,472	225,356	288,566	28,906	256,975	-19%	(60,497)
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	45,000	0	0	45,000	0	-100%	(45,000)
Capital Projects	10,000	0	0	10,000	10,000	0%	0
<i>Subtotal</i>	55,000	0	0	55,000	10,000	-82%	(45,000)
Total Operating & Non-Operating w/o Depreciation	372,472	225,356	288,566	83,906	266,975	-28%	(105,497)
Total Operating & Non-Operating with Depreciation	372,472	225,356	288,566	266,975	(105,497)		

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 crane was in the FY19-20 budget, however, has not been replaced yet.

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 2019-20	To Date 5/22/2020	Projected Actual 2019-20	Under(Over) Budget 2019-20	Proposed Budget 2020-21	Percent Change 2019-20	\$ Change from FY 2019-20
PERSONNEL							
Basic Salaries	245,345	232,864	263,237	(17,892)	242,934	-1%	(2,410)
Overtime	3,000	2,698	2,800	200	3,000	0%	0
Temporary	0	0	0	0	0	0%	0
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	6,857	5,325	5,809	1,048	5,884	-14%	(972)
Retirement	64,736	70,994	76,337	(11,601)	70,535	9%	5,799
Active Employee Insurance-Health/Dental/Vision/Disability	68,496	64,044	69,866	(1,370)	60,674	-11%	(7,823)
Retiree Health Insurance OPEB Funding	26,753	25,921	26,753	0	25,092	-6%	(1,661)
FICA	12,287	14,472	16,360	(4,073)	14,999	22%	2,712
Medicare	3,601	3,385	3,826	(225)	3,566	-1%	(35)
Unemployment Insurance	425	360	407	18	410	-4%	(15)
<i>Subtotal</i>	431,500	420,061	465,395	(33,895)	427,094	-1%	(4,406)
OPERATING EXPENSES							
		394,140					
Public Education	4,000	2,138	2,566	1,434	4,000	0%	0
Janitorial Service	3,360	3,065	3,678	(318)	3,500	4%	140
Uniforms	1,820	1,351	1,621	199	1,820	0%	0
Licenses & Permits	8,540	5,900	7,080	1,460	10,635	25%	2,095
Freight & Postage	154	176	211	(57)	600	290%	446
Subscriptions	500	527	632	(132)	650	30%	150
Vehicle Repairs & Maintenance	240	0	0	240	240	0%	0
Liability & Property Insurance	12,606	11,311	13,573	(967)	10,000	-21%	(2,606)
Dues & Memberships	2,020	747	896	1,124	3,070	52%	1,050
Office Supplies	770	770	924	(154)	770	0%	0
Analysis & Monitoring	100,000	72,901	87,481	12,519	50,000	-50%	(50,000)
Operating Supplies	45,150	33,191	39,829	5,321	48,200	7%	3,050
Attorney Fees	2,901	324	389	2,512	2,901	0%	0
Printing & Publications	490	0	0	490	490	0%	0
Repairs and Maintenance	6,622	4,111	4,933	1,689	6,622	0%	0
Travel	4,000	1,493	1,791	2,209	4,000	0%	0
Seminars, Conferences and Training	2,300	799	958	1,342	2,200	-4%	(100)
Utilities	6,960	6,205	7,446	(486)	6,960	0%	0
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	2,964	841	1,009	1,955	2,964	0%	0
Lease/Rentals	700	313	376	324	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	551	661	10,044	10,705	0%	0
Other Expense	200	0	0	200	200	0%	0
<i>Subtotal</i>	217,002	146,712	176,054	40,948	171,227	-21%	(45,775)
Total Personnel and Operating Expenses	648,502	566,774	641,449	7,053	598,321	-8%	(50,181)
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	12,600	0	0	12,600	0	-100%	(12,600)
Capital Projects	0	0	0	0	40,000	+100%	40,000
<i>Subtotal</i>	12,600	0	0	12,600	40,000	217%	27,400
Total Operating & Non-Operating w/o Depreciation	661,102	566,774	641,449	19,653	638,321	-3%	(22,781)
Total Operating & Non-Operating with Depreciation	661,102	566,774	641,449		638,321	-3%	(22,781)

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 Lab and sampling areas. Several pieces of equipment were included in the FY19-20 budget, however, have not been replaced yet. These included a 24 Hour Refrigerated Composite Sampler, Suspended Solids Oven, Analytical Balance, and a Circulating Water Bath.
- 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
Total Capital Projects	\$ 40,000

PLANT

Description	Budgeted 2019-20	To Date 5/22/2020	Projected Actual 2019-20	Under(Over) Budget 2019-20	Proposed Budget 2020-21	Percent Change 2019-20	\$ Change from FY 2019-20
PERSONNEL							
Basic Salaries	1,435,947	1,258,703	1,422,882	13,065	1,513,239	5%	77,293
Overtime	9,000	8,672	9,804	(804)	9,000	0%	0
Temporary	0	5,015	5,670	(5,670)	0	0%	0
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	40,130	31,165	33,999	6,131	36,652	-9%	(3,477)
Retirement	326,085	339,737	365,309	(39,224)	348,973	7%	22,888
Active Employee Insurance-Health/Dental/Vision/Disability	400,894	313,890	342,425	58,469	377,938	-6%	(22,957)
Retiree Health Insurance OPEB Funding	156,582	151,709	156,582	0	156,301	0%	(281)
FICA	86,476	75,638	85,503	973	91,330	6%	4,854
Medicare	20,952	17,689	19,997	955	22,072	5%	1,121
Unemployment Insurance	2,488	1,851	2,093	395	2,553	3%	65
<i>Subtotal</i>	2,478,554	2,204,071	2,444,264	34,290	2,558,059	3%	79,504
OPERATING EXPENSES							
Public Education	29,000	16,252	21,750	7,250	29,000	0%	0
Janitorial Service	20,640	18,069	20,804	(164)	20,640	0%	0
Uniforms	11,180	6,162	8,215	2,965	11,180	0%	0
Licenses & Permits	128,682	54,347	70,000	58,682	88,682	-31%	(40,000)
Freight & Postage	1,100	480	800	300	1,100	0%	0
Subscriptions	3,000	3,988	4,786	(1,786)	4,600	53%	1,600
Vehicle Repairs & Maintenance	12,750	11,155	12,750	0	13,750	8%	1,000
Liability & Property Insurance	75,639	69,256	83,107	(7,468)	115,727	53%	40,088
Dues & Memberships	9,470	4,141	4,969	4,501	6,900	-27%	(2,570)
Office Supplies	5,500	2,542	3,250	2,250	5,900	7%	400
Analysis & Monitoring	101,050	63,624	80,367	20,683	86,000	-15%	(15,050)
Operating Supplies	793,756	401,277	535,036	258,720	721,782	-9%	(71,974)
Attorney Fees	20,720	3,095	4,126	16,594	20,720	0%	0
Printing & Publications	3,500	270	500	3,000	3,500	0%	0
Repairs and Maintenance	375,800	229,882	335,000	40,800	300,000	-20%	(75,800)
Travel	11,000	7,714	8,900	2,100	13,000	18%	2,000
Seminars, Conferences and Training	19,900	10,514	13,900	6,000	21,100	6%	1,200
Utilities	487,000	335,231	390,158	96,842	460,000	-6%	(27,000)
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	71,000	76,076	88,000	(17,000)	87,347	23%	16,347
Lease/Rentals	65,000	39,820	78,000	(13,000)	187,000	188%	122,000
Consulting Services	0	0	0	0	0	0%	0
Biosolids Hauling	595,000	411,527	595,000	0	750,000	26%	155,000
Professional Services	259,550	134,334	200,000	59,550	228,300	-12%	(31,250)
Other Expense	400	72	86	314	400	0%	0
<i>Subtotal</i>	3,100,637	1,899,827	2,559,504	541,133	3,176,628	2%	75,991
Total Personnel and Operating Expenses	5,579,191	4,103,898	5,003,768	575,423	5,734,687	3%	155,495
DEPRECIATION FUNDING							
Replacement Reserve	2,283,500	2,043,428	2,241,624	41,876	2,262,925	-1%	(20,575)
<i>Subtotal</i>	2,283,500	2,043,428	2,241,624	41,876	2,262,925	-1%	
CAPITAL OUTLAY							
Machinery and Equipment	83,000	35,304	38,000	45,000	165,000	99%	82,000
Capital Projects - Replacement Reserve Fund (4655)	1,127,798	650,666	620,000	507,798	956,762	-15%	(171,036)
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	450,000	+100%	450,000
<i>Subtotal</i>	1,210,798	685,970	658,000	552,798	1,571,762	30%	360,964
Total Operating & Non-Operating w/o Depreciation	6,789,989	4,789,868	5,661,768	1,128,221	7,306,449	8%	516,460
Total Operating & Non-Operating with Depreciation	9,073,489	6,833,296	7,903,392		9,569,374	5%	495,885

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 (prorated)
- 4 - Treatment Plant Operator Grade III
- 0 - Treatment Plant Operator Grade II
- 1 – Safety & Regulatory Compliance Coordinator
- 1 - Treatment Plant Operator Grade I
- 1 - Treatment Plant Operator in Training (OIT)
- 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	\$ 130,000
Sodium Bisulfite	50,000
Ferric Chloride	80,000
Polymer for Sludge Dewatering and thickening	332,000
Ammonium Sulfate for disinfection	38,000
Grease, Oils, Lubrication	6,000
Generator/Tractor Diesel Fuel	6,000
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	4,482
Safety Equipment and fall protection	15,000
Welding Gases and supplies	2,500
H2S Gas Detector Tubes (Draeger Tubes)	1,700
Bio-augmentation	36,000
Fuel/Oil/Propane	6,000
Total Operating Supplies	\$ 721,782

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 **\$ 750,000**
- 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 \$1,083,262 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.

Machinery and Equipment funded from Sewer Service Charge Revenue FY 2020-2021:

Skid Steer Tractor to replace the Tier 1 John Deere	\$ 95,000
Electric Utility Cart	15,000
Pioneer 4" Trailer Mounted Pump	55,000
Total Machinery and Equipment	\$ 165,000

- 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 2020-21 and funded from replacement reserve fund #4650.

Advanced Water Treatment Plant Preliminary Engineering	\$ 250,000
Biosolids and Energy Strategic Plan initial phase	\$ 400,000
Fund 4650 Total	\$ 650,000

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

Plant Communication Equipment Upgrade	\$ 100,000
Solids Building Transfer Pumps	60,000
Solids Building TWAS Pumps	25,000
Hypochlorite Feed Pipe Additional	25,000
Operations Cart Replacement	15,000
Spare RAS Pump for Station 2	40,000
Replacement Pump	25,000
Admin Office Remodel Prorated Share	30,000

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

Rehabilitate Old Lab Additional	\$ 15,000
Biosolids and Energy Preliminary Design/Environmental	190,000

3. The following projects were budgeted for FY 2018-19 and funded from replacement reserve fund #4655.

SS Air Valves at Headworks	\$ 73,743
Hypochlorite Feed Piping	10,000

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

Capital Improvement Master Plan	\$ 54,480
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5. The following projects were budgeted for FY 2016-17 and funded from replacement reserve fund #4655.

Rehabilitate Old Lab (prorated)	\$ 10,000
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5. The following projects were budgeted for FY 2014-15 and funded from replacement reserve fund #4655.

Concrete Pad at Biosolids Handling Area (Lystek)	\$ 83,539
Fund 4655 Total	\$ 756,762

Total Capital Projects **\$ 1,571,762**

OUTFALL

Description	Budgeted 2019-20	To Date 5/22/2020	Projected Actual 2019-20	Under(Over) Budget 2019-20	Proposed Budget 2020-21	Percent Change 2019-20	\$ Change from FY 2019-20
PERSONNEL							
Basic Salaries	10,609	1,826	2,064	8,545	10,291	-3%	(319)
Overtime	0	0	0	0	0	0%	0
Temporary	0	0	0	0	0	0%	0
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	296	230	251	45	249	-16%	(47)
Retirement	1,587	848	912	675	1,275	-20%	(312)
Active Employee Insurance-Health/Dental/Vision/Disability	2,962	1,081	1,179	1,783	2,570	-13%	(392)
Retiree Health Insurance OPEB Funding	1,157	1,121	1,157	0	1,063	-8%	(94)
FICA	594	114	129	465	576	-3%	(19)
Medicare	154	27	30	124	149	-3%	(5)
Unemployment Insurance	18	4	5	13	17	-6%	(1)
<i>Subtotal</i>	17,378	5,251	5,727	11,651	16,190	-7%	(1,188)
OPERATING EXPENSES							
Public Education	1,125	855	844	281	1,125	0%	0
Janitorial Service	60	44	53	7	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	24	29	(29)	0	0%	0
Vehicle Repairs & Maintenance	100	0	0	100	100	0%	0
Liability & Property Insurance	597	536	643	(46)	2,000	235%	1,403
Dues & Memberships	0	0	0	0	0	0%	0
Office Supplies	100	37	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	174	208	1,346	1,554	0%	0
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	101	121	479	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	61	73	127	200	0%	0
Consulting Services	0	0	0	0	0	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	15,000	0	0	15,000	75,000	400%	60,000
Other Expense	0	0	0	0	0	0%	0
<i>Subtotal</i>	29,659	1,832	4,056	25,603	91,062	207%	61,403
Total Personnel and Operating Expenses	47,037	7,082	9,783	37,254	107,252	128%	60,215
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%	0
CAPITAL OUTLAY							
Machinery and Equipment	0	0	0	0	0	0%	0
Capital Projects	227,633	1,800	1,800	225,833	48,200	-79%	(179,433)
<i>Subtotal</i>	227,633	1,800	1,800	225,833	48,200	-79%	(179,433)
Total Operating & Non-Operating w/o Depreciation	274,670	8,882	11,583	263,087	155,452	-43%	(119,218)
Total Operating & Non-Operating with Depreciation	380,870	106,178	117,724	261,652	261,652	-31%	(119,218)

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	\$ 48,200
Total Capital Projects	\$ 48,200

RECLAMATION OPERATIONS

Description	Budgeted 2019-20	To Date 5/22/2020	Projected Actual 2019-20	Under(Over) Budget 2019-20	Proposed Budget 2020-21	Percent Change 2019-20	\$ Change from FY 2019-20
PERSONNEL							
Basic Salaries	128,502	111,522	126,068	2,434	159,361	24%	30,859
Overtime	2,100	2,576	2,912	(812)	2,100	0%	0
Temporary	0	53	60	(60)	0	0%	0
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	3,591	2,789	3,042	549	3,860	7%	269
Retirement	28,770	30,647	32,954	(4,184)	36,321	26%	7,550
Active Employee Insurance-Health/Dental/Vision/Disability	35,876	28,445	31,031	4,845	39,801	11%	3,925
Retiree Health Insurance OPEB Funding	14,012	13,576	14,012	0	16,460	17%	2,448
FICA	7,843	6,959	7,867	(24)	9,762	24%	1,918
Medicare	1,894	1,628	1,840	54	2,341	24%	447
Unemployment Insurance	223	57	64	159	269	21%	46
<i>Subtotal</i>	222,812	198,252	219,850	2,962	270,275	21%	47,463
OPERATING EXPENSES							
Public Education	6,000	3,422	4,500	1,500	6,000	0%	0
Janitorial Service	1,400	1,351	1,400	0	1,400	0%	0
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	1,500	166	200	1,300	1,500	0%	0
Freight & Postage	150	72	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	6,457	5,794	6,952	(495)	8,900	38%	2,443
Dues & Memberships	100	0	0	100	100	0%	0
Office Supplies	100	92	80	20	100	0%	0
Analysis & Monitoring	1,000	560	672	328	1,000	0%	0
Operating Supplies	43,000	11,476	27,000	16,000	43,000	0%	0
Attorney Fees	1,554	310	372	1,182	1,554	0%	0
Printing & Publications	150	0	0	150	150	0%	0
Repairs and Maintenance	35,270	17,334	20,801	14,469	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	61,931	82,575	9,425	92,000	0%	0
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	1,545	515	687	858	1,545	0%	0
Lease/Rentals	213	78	104	109	213	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	41,000	4000%	40,000
Other Expense	1,000	0	0	1,000	1,000	0%	0
<i>Subtotal</i>	192,839	103,101	145,543	47,296	235,282	22%	42,443
Total Personnel and Operating Expenses	415,651	301,353	365,393	50,258	505,557	22%	89,906
DEPRECIATION FUNDING							
Replacement Reserve	413,000	368,272	401,796	11,204	402,000	-3%	(11,000)
<i>Subtotal</i>	413,000	368,272	401,796	11,204	402,000	-3%	
CAPITAL OUTLAY							
Machinery and Equipment	0	0	0	0	0	0%	0
Capital Projects	515,000	24,472	500,000	15,000	95,500	-81%	(419,500)
<i>Subtotal</i>	515,000	24,472	500,000	15,000	95,500	-81%	(419,500)
Total Operating & Non-Operating w/o Depreciation	930,651	325,826	865,393	65,258	601,057	-35%	(329,594)
Total Operating & Non-Operating with Depreciation	1,343,651	694,098	1,267,189		1,003,057	-25%	(340,594)

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:

Alum:	\$ 12,725
Polymer:	12,860
Sodium Hypochlorite:	
Free to GWD in exchange for Irrigation water (3W)	
Antracite Coal removal and replenishment	8,000
Bacteriological	7,000
R&M Samplers	200
General Lab Supplies	1,715
Chlorine Analyzer Reagents	500
Total	\$ 43,000

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	1,000
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.

Virtual PID Control for Sodium Hypochlorite Flow additional	\$ 11,000
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	10,000
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The following projects were budgeted for FY 2018-19.

Virtual PID Control for Sodium Hypochlorite Flow	14,000
Sodium Hypochlorite Feed Piping	5,000

Total Capital Projects	\$ 95,500
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**CAPITAL PROJECTS SUMMARY
FISCAL YEAR 2020-21**

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 (pro-rated amount, shared with Collections)	\$	24,575
Total		\$	24,575

Collection System:

1.	Capital Improvement Projects Budgeted for FY 2020-21		
	a. El Sueno Lift Station Force Main Project additional	\$	15,000
	b. GSD 2020 CCTV Project		1,000,000
Capital Improvement Projects included in FY 2019-20 Budget			
	a. Contracted spot repairs	\$	40,000
	b. Manhole raising program		35,000
	c. El Sueno Lift Station Force Main project		117,745
	d. 2020 Pipeline Repair Project		439,280
	e. Outsourced CCTV contractor		30,000
3.	Capital Improvement Projects included in FY 2017-18 Budget		
	a. Capital Improvement Master Plan (proration)	\$	54,479
Total		\$	1,731,504

Main Pump Station:

1.	Capital Improvement Projects Budgeted for FY 2020-21		
	a. Design Services for Lift Station Rehabilitation additional	\$	100,000
	b. 2019 Lift Station Rehabilitation Construction additional		1,200,000
2.	Capital Improvement Projects included in FY 2019-20 Budget		
	a. Design Services for Lift Station Rehabilitation project	\$	139,935
	b. 2019 Lift Station Rehabilitation project construction Phase I		770,065
Total		\$	2,210,000

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 for FY 2020-21		
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 2020-21		
a. Advanced water Treatment Plant Preliminary Engineering	\$	250,000
b. Biosolids & Energy Strategic Plan Phase I Design Engineering		200,000
	Total	\$ 450,000

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

1. Capital Improvement Projects Budgeted for FY 2020-21		
a. Plant Communication Equipment Upgrade	\$	100,000
b. Solids Building Transfer Pumps		60,000
c. Solids Building TWAS Pumps		25,000
d. Hypochlorite Feed Pipe Additional		25,000
e. Operations Cart Replacement		15,000
f. Spare RAS Pump for Station 2		40,000
g. Replacement Pump		25,000
h. Admin Office remodel prorated share for staff offices		30,000
i. Biosolids & Energy Strategic Plan Phase I Design Engineering		200,000
2. Capital Improvement Projects included in FY 2019-20 Budget		
a. Rehabilitate Old Lab additional,	\$	15,000
b. Biosolids & Energy Preliminary Design/Environmental		190,000
3. Capital Improvement Projects included in FY 2018-19 Budget		
a. SS Air Valves on HW	\$	73,743
b. Hypochlorite Feed Piping		10,000
4. Capital Improvement Projects included in FY 2017-18 Budget		
a. Capital Improvement Master Plan (pro-ration)	\$	54,480
5. Capital Improvement Projects included in FY 2016-17 Budget		
a. Rehabilitate Old Lab (pro-rated)	\$	10,000
6. Capital Improvement Projects included in FY 2014-15 Budget		
a. Concrete Pad at Biosolids handling area (Lystek project)	\$	83,539
	Total	\$ 756,762

Outfall:

1. Capital Improvement Projects included in FY 2017-18 Budget		
a. Cathodic Well Replacement Project	\$	48,200
	Total	\$ 48,200

Reclamation Facilities:

1. Capital Improvement Projects Budgeted for FY 2020-21		
a. Virtual PID Control for Sodium Hypochlorite Flow additional	\$	11,000
b. Spare Backwash Air Blower		5,500
c. Backwash Pump Check Valves		50,000
2. Capital Improvement Projects included in FY 2019-20 Budget		
a. Sodium Hypochlorite Feed Piping, additional	\$	10,000
3. Capital Improvement Projects included in FY 2018-19 Budget		
a. Virtual PID Control for Sodium Hypochlorite Flow	\$	14,000
b. Sodium Hypochlorite Feed Piping		5,000
	Total	\$ 135,500
Total District Capital Projects FY 2020-21		\$ 5,566,541