

GOLETA SANITARY DISTRICT
BUDGET

FISCAL YEAR 2017-2018

Governing Board of Directors
Meeting of June 19, 2017

**BUDGET
FOR
FISCAL YEAR
2017-2018**

***Approved by the Governing Board
Regular Board Meeting June 19, 2017***

**GOLETA SANITARY DISTRICT
BUDGET
FISCAL YEAR 2017-2018**

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GOLETA SANITARY DISTRICT

Budget for Fiscal Year 2017-18

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 131 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 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 that are distributed by the Water District for landscape irrigation of the campus of the University of California at Santa Barbara (UCSB), as well as 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 off shore 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 37 regular employees that work in three interrelated Departments. These departments are 1) Administration; 2) Collection System; 3) Treatment

and Reclamation Facilities. Each department is managed by one supervising employee who is responsible for the day to day operations of, and all employees associated with, the respective department. The 3 departmental supervisors 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 early each year for adoption by the Board in June of the same year. The budget is prepared by each department supervisor 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 users' 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 fiscal year 2017-18. Withdrawals from the District's designated funds for capital improvement projects are shown separately.

Total Estimated Expenditures without depreciation:	\$12,662,711
Total Anticipated Revenues:	\$13,303,596
Total change in Fund balance:	\$ 640,885

***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 must 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 fees with property taxes. The District receives its 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 \$2,462,878 as of June 30, 2018. This fund constitutes 12% of the total District funds as of that date. In early 2017 the District will review the balance of this fund and determine accordingly the need to cover the dry financing period between July, 2017 and December, 2017.

The existing Running Expense Reserve fund balance anticipated as of June 2017, shown on the designated fund balance summary, is broken down per department. The majority of the fund is for the treatment facilities, at 67% of the total balance, with the administration balance at 10% and collection system at 15% of the same total fund. The administration component of the fund at 11% includes outside professional services such as legal counsel and consultants, among others.

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, 2017 is \$33,670 which includes accrued interest for the year. The anticipated value by June 2018 is anticipated to be \$33,939 (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 connection and annexation fees. This reserve fund is mandated by legislation to account for capacity expansion projects of the District's facilities.

Capacity expansion reserve funds should be protected and used only for expanding the facilities' capacities to accommodate community growth. The Plant upgrade inter-fund loan have been paid in full. The anticipated balance of this fund at the end of June, 2018 is \$5,511,195 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 its value, of the District's share.

The fund, with its anticipated balance of \$11,746,952 at the end of FY 2017-18 as shown in the designated fund balance summary sheet, is designated for the basic replacement of components of the existing facilities. The fund ensures the useful life of facilities in a wholesome manner to utilize the entire design capacity for the community planned growth. The District has been funding this fund over the past years whereby the annual funding is adjusted annually, and is \$3,000,360 for FY2017-18.

The summary sheet shows a breakdown of this fund among the District's facilities.

Retiree Health Insurance Sinking Fund – 4660

In December 2004, the District's Governing Board acted to provide medical insurance coverage for District employees upon retirement. In order to mitigate the impact of such benefit, the Board directed that a sinking fund be created for future payments of medical insurance premiums of District retirees, and that such fund be annually funded in an initial amount of \$30,000 per year. In August 2006 the Board revised this action directing District staff to change its current health insurance program from Blue Shield of California to the California Public Employees Retirement System (CalPERS) health program. In doing so, the CalPERS health plan would be at a lower premium and would allow the District to offer health insurance coverage for its retirees and their respective dependents similar to the prior plan. In addition, the District and employees will fund the costs of the Medicare supplemental insurance plan in an equally shared manner. Employee's hourly wage will be reduced by \$.19 per hour over a three year period starting in July, 2007 and ending in 2009. This employee contribution along with the District's matching contribution, and the savings on the health insurance premium will be allocated to this fund. The current annual funding of this fund would amount to \$330,646 which will escalate annually to cover the necessary annual funding defined by the retiree actuarial analysis. The District will periodically review this annual funding level in order to make sure that such fund balance is sufficient to meet its obligation. The anticipated fund balances at the end of fiscal years 2017 and 2018 are -\$261 and \$400 respectively.

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 CERBT fund that will subsequently be used for retiree insurance premium funding. The negative balance of the District sinking fund mentioned above reflects the transfers to CERBT in fiscal year 2016-17.

Outfall Re-ballasting Fund – 4666

Fiscal 2014-15 had the last scheduled payment for the re-ballasting State Revolving Fund loan, leaving the District debt free and this fund at zero.

Plant Upgrading Fund – 4670

On May 7, 2007, the District's Governing Board acted to establish a separate fund designated as 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 District has repaid borrowed monies to these Funds and the fund balance is zero.

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, 2018 is \$563,987 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 FY 2017-18. The total value of the District's funds will increase in FY 2017-18 by \$640,886 or 3.26% of its value at the end of 2017-18.

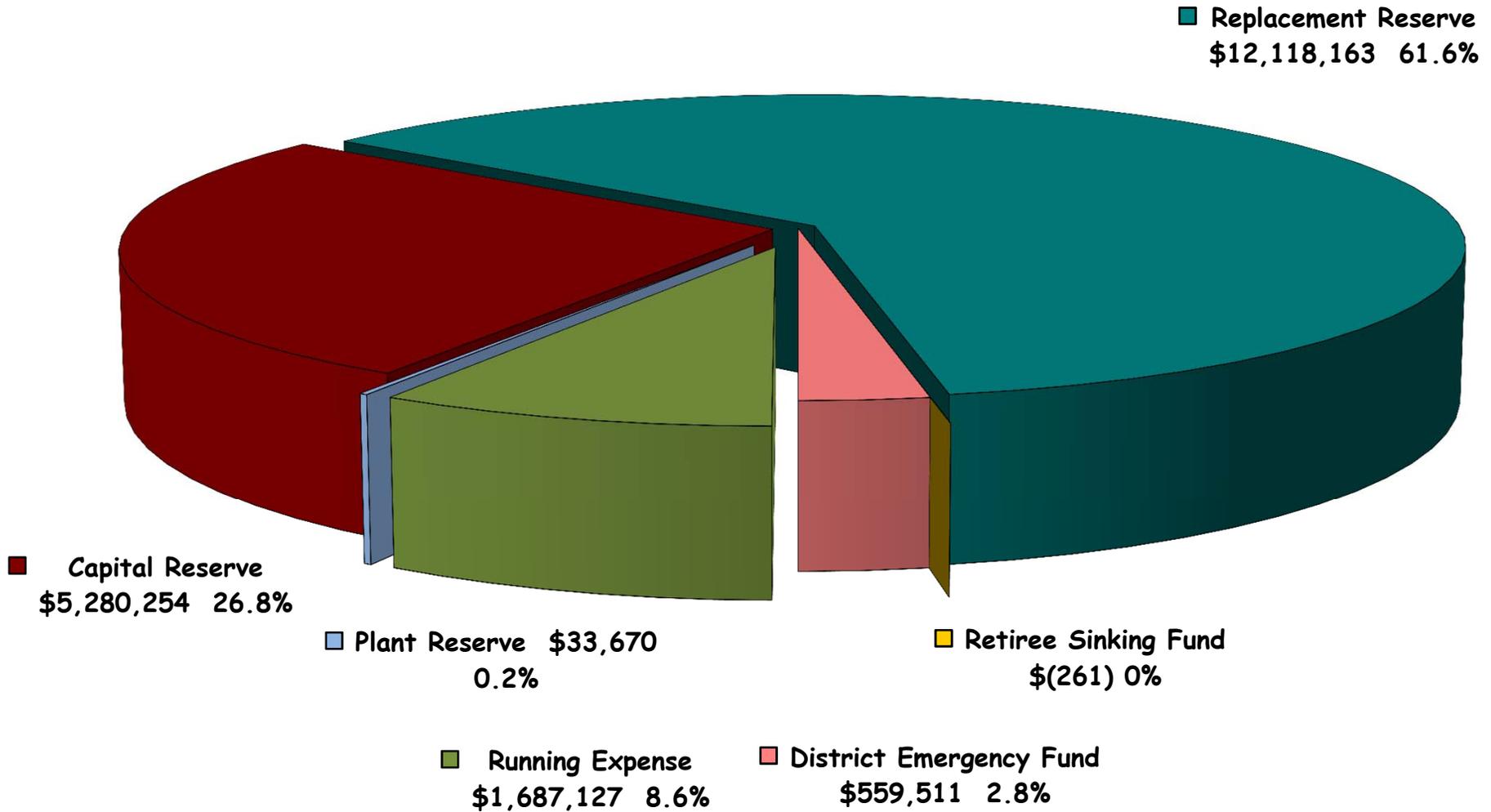
**DESIGNATED FUND BALANCE
SUMMARY**

Fund No. and Name	Estimated Cash Balance	
	6/30/2017	6/30/2018
<u>4640 Running Expense</u>		
Administration	171,663	250,594
Collection System	261,597	381,881
Firestone Pump Station	23,977	35,001
Main Pump Station	28,989	42,319
Industrial Waste Control Program	34,600	50,510
Wastewater Treatment Facilities	1,133,755	1,655,062
Effluent Disposal Ocean Outfall	32,546	47,511
Subtotal	\$1,687,127	\$2,462,878
		a
<u>4645 Plant Reserve</u>		
	33,670	33,939
		b
<u>4650 Capital Reserve</u>		
Collection System	3,094,184	3,229,513
Wastewater Treatment Facilities	1,935,563	2,020,218
Effluent Disposal Ocean Outfall	250,507	261,464
Subtotal	5,280,254	5,511,195
		c
<u>4655 Replacement Reserve</u>		
Collection System	8,954,206	8,679,916
Administration Facilities	158,263	153,415
Wastewater Treatment & Pumping Facilities	2,348,223	2,276,291
Effluent Disposal Ocean Outfall	657,470	637,330
Subtotal	12,118,163	11,746,952
		d
<u>4660 Retiree Health Insurance Fund</u>		
	(261)	400
		e
<u>4675 District Emergency Fund</u>		
	559,511	\$563,987
		f
TOTALS	\$19,678,464	\$20,319,349

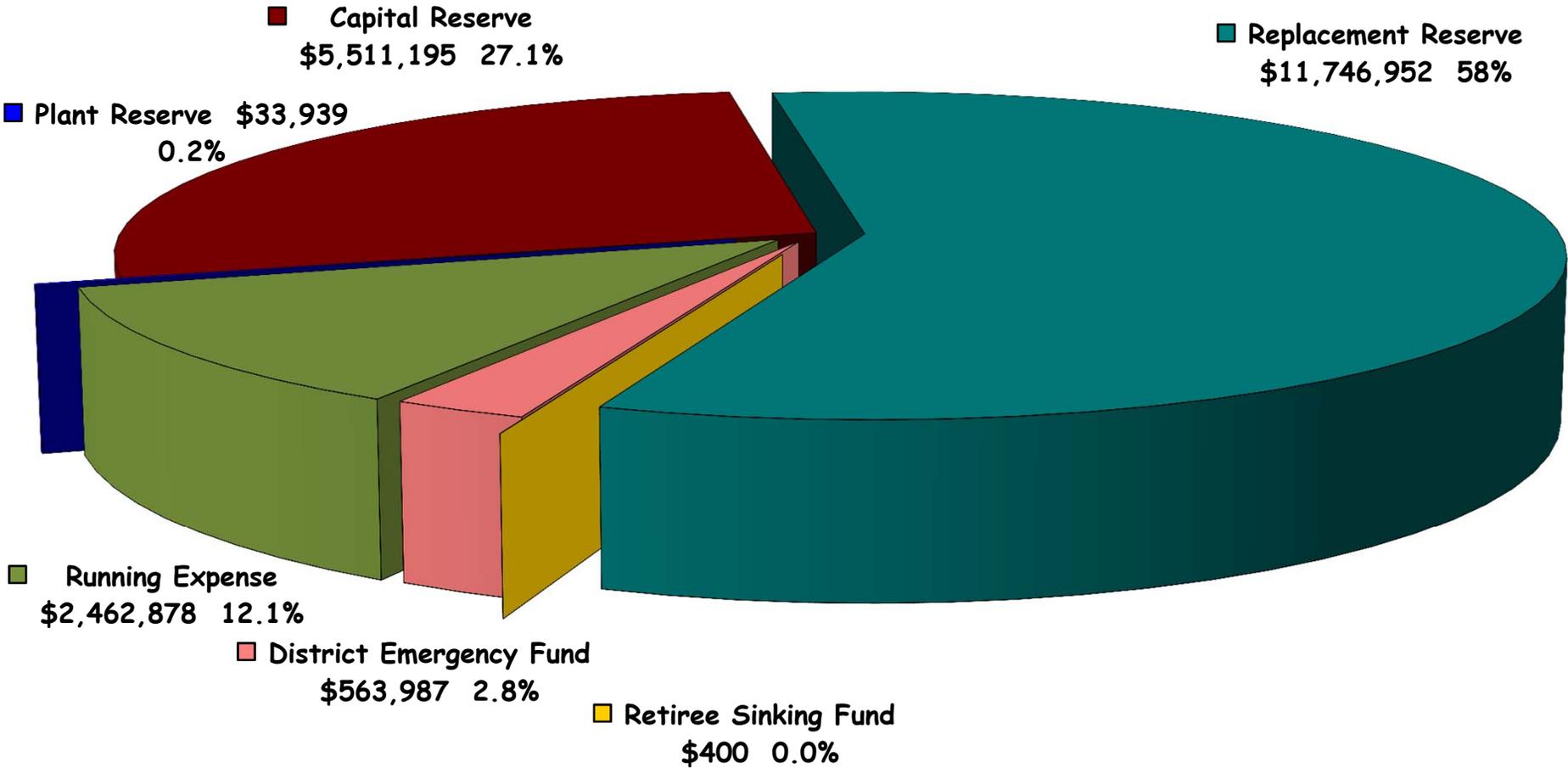
NOTES:

- ^a Designated to meet half of the annual operations and maintenance costs for FY2016-2017.
- ^b Designated for emergency repairs.
- ^c Designated for facilities capacity expansion.
- ^d Designated for facilities replacement projects. Distributed relative to the replacement value of facilities.
- ^e Designated for retiree medical insurance sinking fund.
- ^g Designated to pay for Plant Facilities Upgrading Project costs.
- ^f Designated for costs associated with emergency projects.

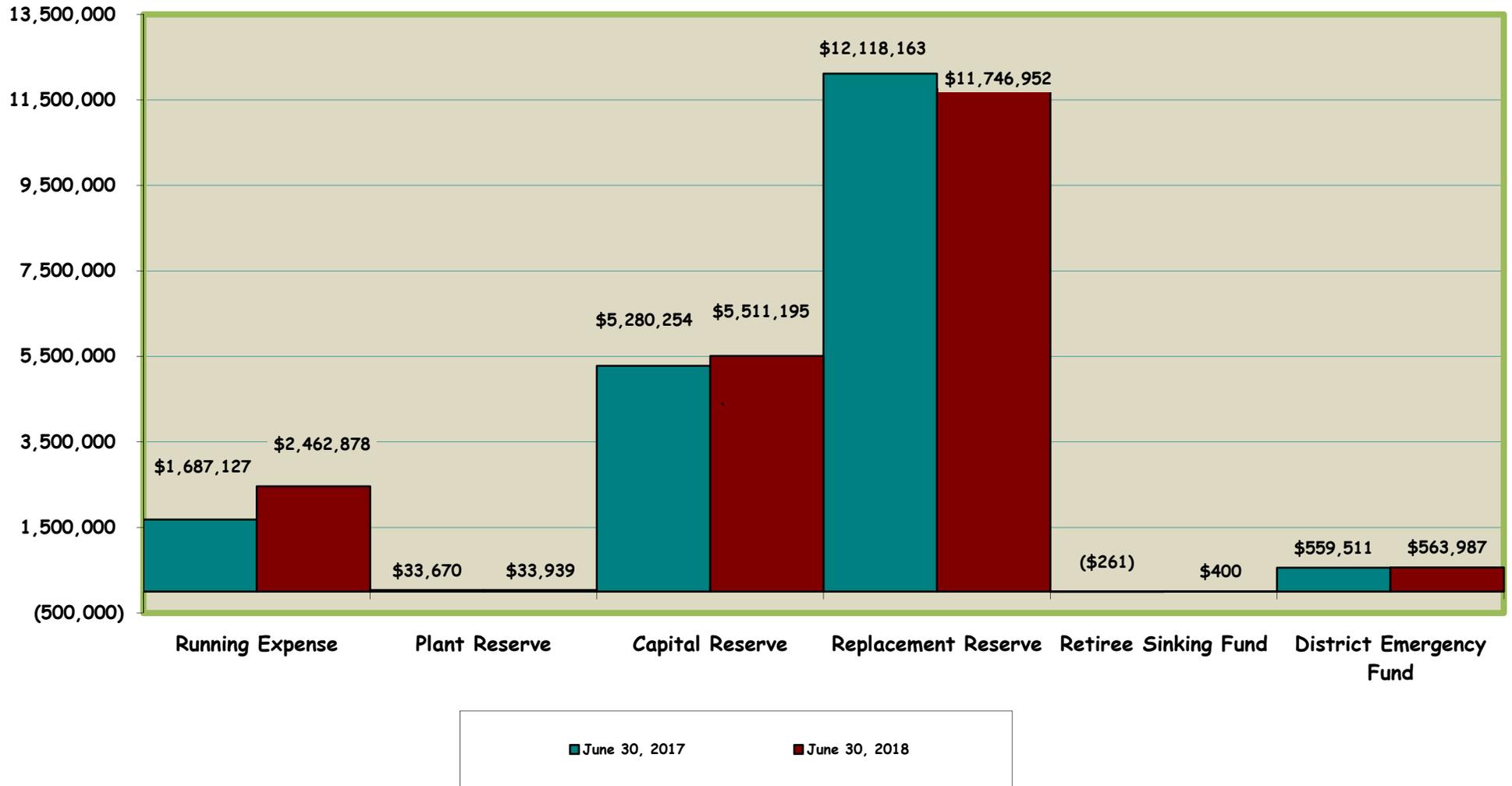
Fund Balance June 30, 2017



Fund Balance June 30, 2018



Fund Balance June 30, 2017 and June 30, 2018



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.

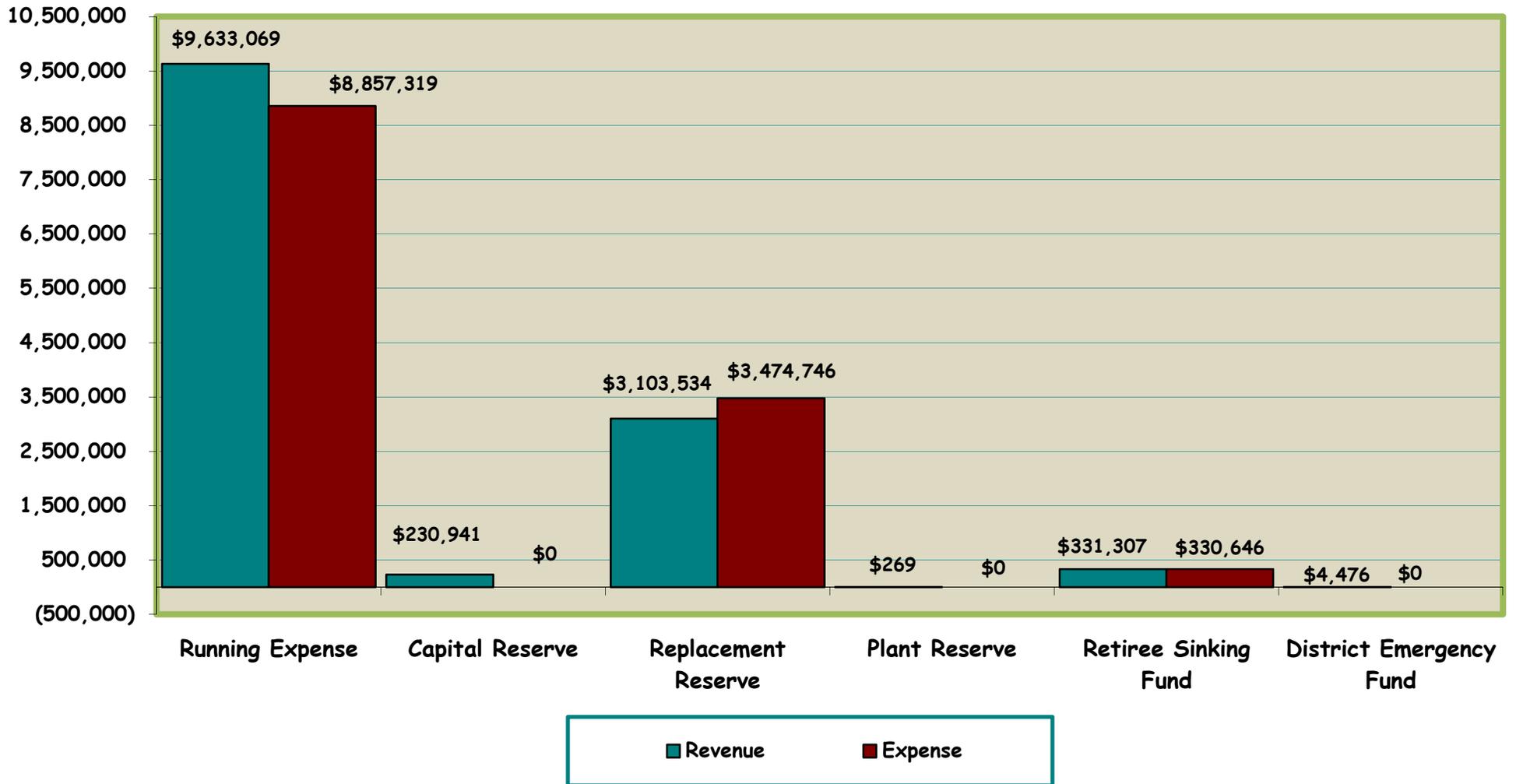
For FY 2017-18, the District anticipates an increase in its overall fund balances by \$640,886. The overall balance of all of the District's funds is anticipated to be \$20,319,349 by the end of fiscal year 2017-18. Enclosed in this budget is a fund activity tabulation and associated bar chart illustrating the activities of the District's designated funds in FY 2017-18.

FUND CASH ACTIVITY

Fund No. and Name	Estimated Cash Balance 6/30/2017	Estimated Revenue 2017-2018	Estimated Cash Expenditures 2017-2018	Estimated Cash Balance 6/30/2018
640 Running Expense	\$1,687,127	Interest \$13,807 Revenue \$9,138,105 GWD WWRec O&M \$440,415 Admin Chg: WWRec \$40,742	O & M Expense \$8,416,903 WWRec O & M Expense \$440,415	\$2,462,878
Subtotal		\$9,633,069	\$8,857,319	
645 Plant Reserve	\$33,670	Interest \$269	\$0	\$33,939
Subtotal		\$269	\$0	
650 Capital Reserve	\$5,280,254	Interest \$43,453 Connection & Annex Chgs \$187,488	Sewerline capacity related \$0	\$5,511,195
Subtotal		\$230,941	\$0	
655 Replacement Reserve	\$12,118,163	Interest \$103,174 Revenue \$3,000,360	Collection System Replacements \$1,852,958 Administration & Outfall \$362,000 Plant and Pump Stations Projects \$1,259,788	\$11,746,952
Subtotal		\$3,103,534	\$3,474,746	
660 Retiree Health Insurance	-\$261	Interest \$661 Revenue \$330,646	\$330,646	\$400
Subtotal		\$331,307	\$330,646	
675 District Emergency Fund	\$559,511	Interest \$4,476	\$0	\$563,987
Subtotal		\$4,476	\$0	
TOTALS	\$19,678,464		\$20,319,349	

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

Fund Activity June 2017-June 2018



REVENUES
FISCAL YEAR 2017-18

DISTRICT REVENUES FOR FISCAL YEAR 2017-18

The District receives revenues from several sources as outlined in the following table:

REVENUE SOURCES		
Sewer Service Charges	\$ 8,996,853	67.63%
Other Government Agencies	\$ 3,741,611	28.12%
Permits, Inspections and Fees	\$ 28,900	0.22%
Annexation and Connection Fees	\$ 187,488	1.41%
Property Taxes and related	\$ 137,905	1.04%
Interest and Other Income	\$ 210,840	1.58%
	<hr/>	
	\$ 13,303,596	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 eight funds.

1. Running Expense Fund
2. Plant Reserve Fund
3. Capital Reserve Fund
4. Replacement Reserve Fund
5. Retiree Health Insurance Fund
6. Outfall Re-ballasting Fund
7. Plant Upgrading Project Fund
8. 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 the collected District 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 27 categories used in calculating the user fees.

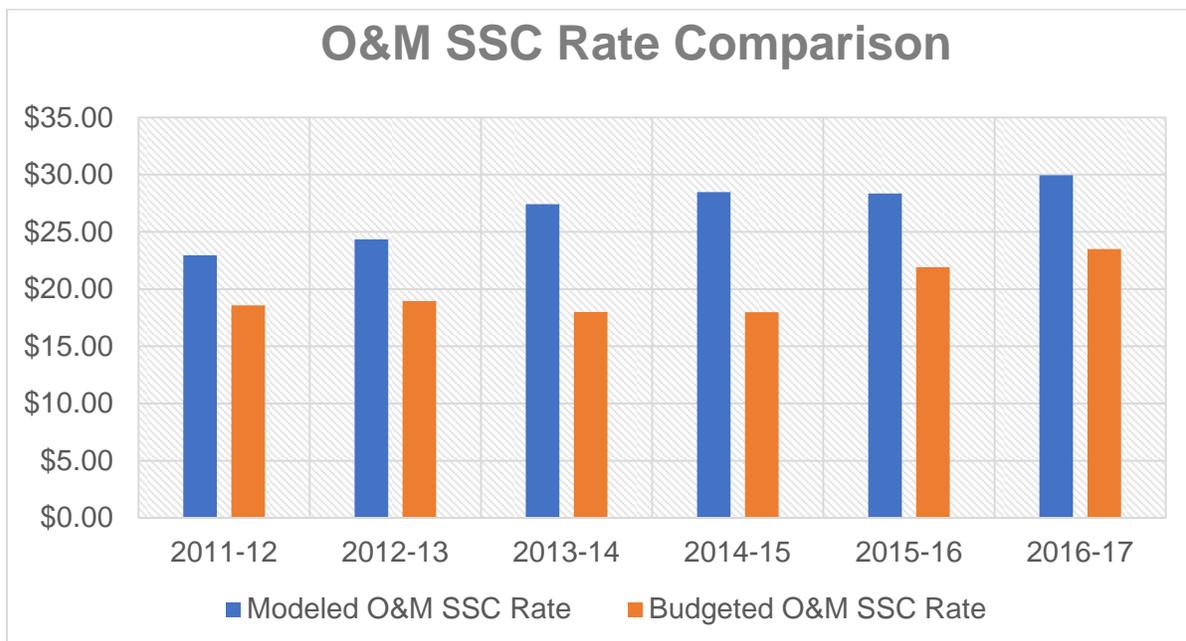
The District reviews its Sewer Service Charge (SSC) rate on an annual basis to ensure adequate revenues are being collected to cover the following costs:

1. **Operations and Maintenance:** 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 fund the District’s O&M costs we will eventually not be able to provide sewer services to the community.

Staff has recently completed an update to the SSC rate model to better reflect the costs associated with the completed plant upgrade project and incorporate prior years’ capital expense information from the past annual audit reports.

The updated SSC rate model was used to calculate the revenue neutral fee amount needed to fund the District’s O&M costs over the last several years. The modeled O&M rates are compared to the actual budgeted O&M rates are shown in the following graph and table:

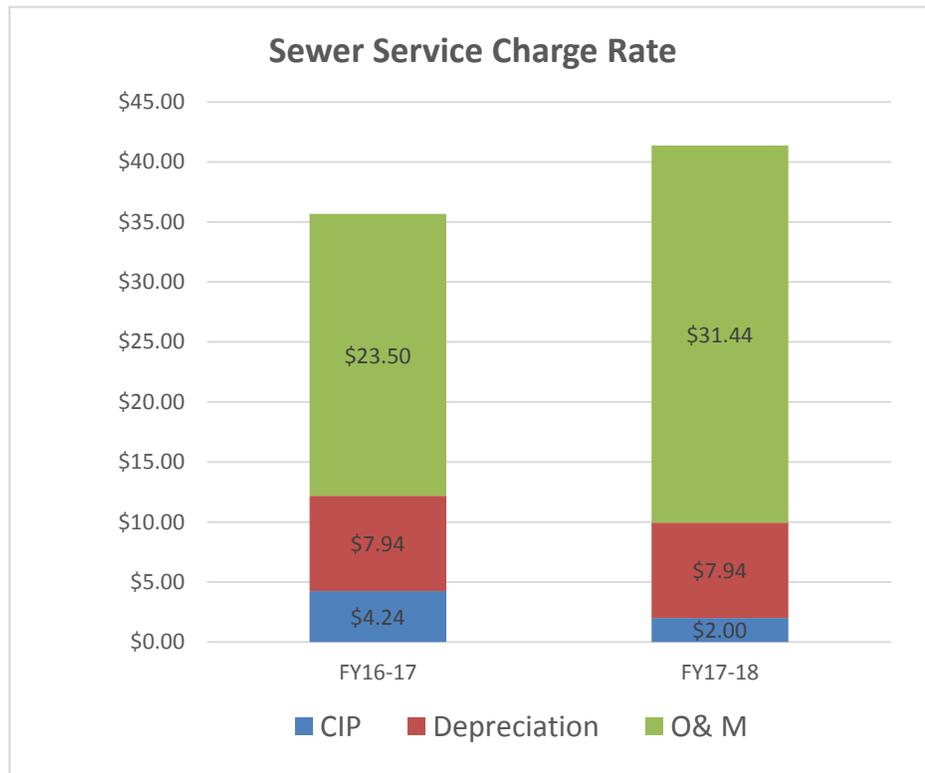


	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Budgeted O&M SSC Rate	\$18.58	\$18.96	\$18.00	\$17.98	\$21.91	\$23.50
Modeled O&M SSC Rate	\$22.96	\$24.35	\$27.42	\$28.48	\$28.35	\$29.94
Diference	-\$4.38	-\$5.39	-\$9.42	-\$10.50	-\$6.44	-\$6.44

The above comparison of modeled vs. budgeted SSC O&M rates demonstrates that the District has not been collecting and/or budgeting the amount of revenue required to cover O&M Costs for several years.

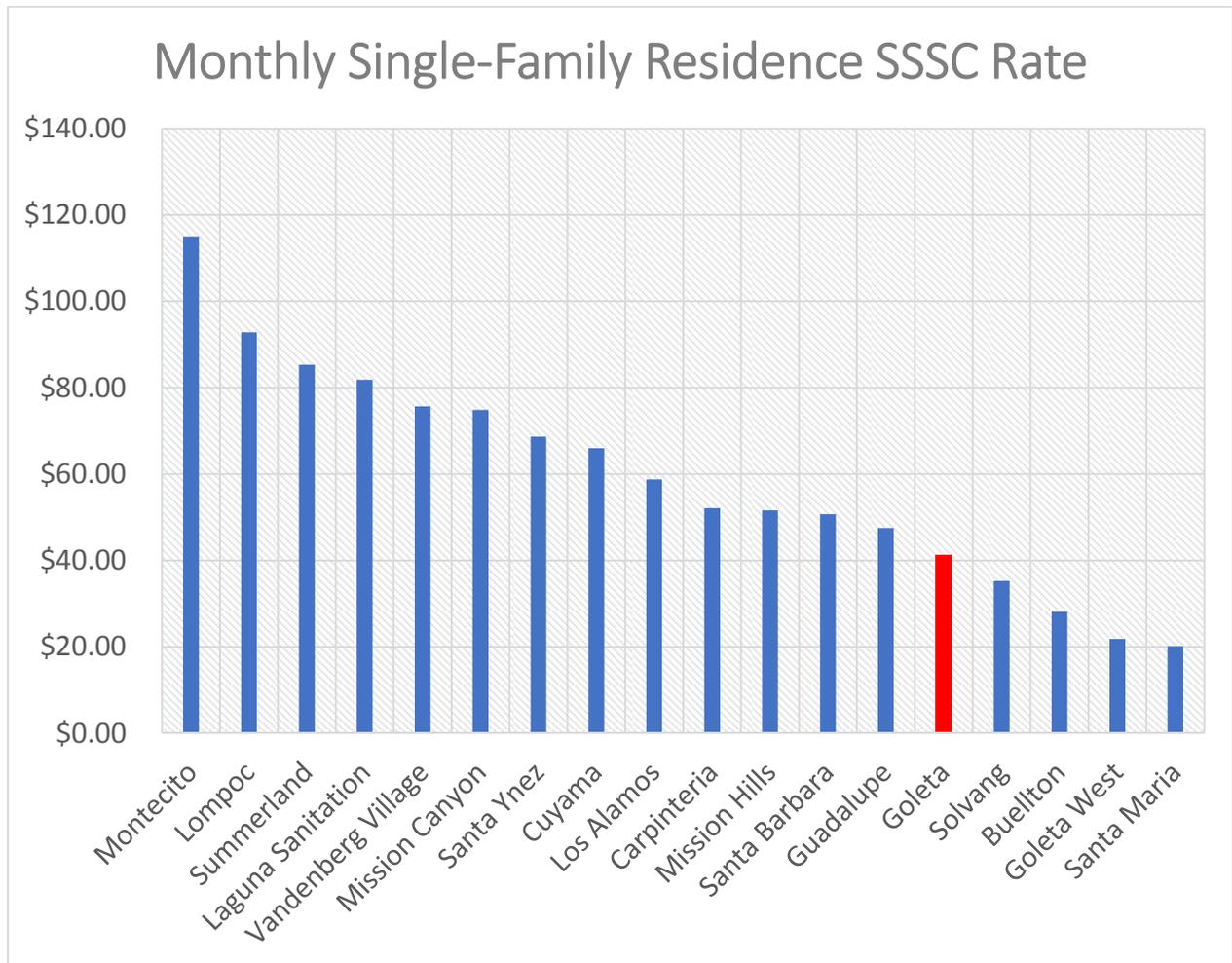
For these reasons, the Governing Board elected to initiate a process to increase the District's SSC rate by 16% to cover the costs associated with the District's current operations, maintenance, and depreciation needs. If approved, the monthly rate for a single-family residence would be increased by \$5.70 from \$35.68 to \$41.38 as shown in the following table and graph.

SSC Rate Component	Existing FY16-17	Proposed FY17-18	Difference
Operations & Maintenance	\$23.50	\$31.44	\$7.94
Depreciation	\$7.94	\$7.94	\$0.00
Capital Improvements	\$4.24	\$2.00	-\$2.24
Total	\$35.68	\$41.38	\$5.70



The proposed FY2017-18 budget assumes the SSC rate increase as set forth above. The difference in the existing and proposed rate is expected to generate approximately \$1,227,785 in additional revenue in FY2017-18 for budgeted expenditures.

The District's proposed SSC rate of \$41.38/month for a single-family home is still 30% less than the average rate of \$59.31 assessed by other sanitary agencies in Santa Barbara County as shown in the following graph.



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.

FY17-18 Total anticipated revenue with interest in the Running Expense Fund is \$9,633,069.

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 connection and annexation fees are directed to this fund for capacity-related capital improvements.

Connection Fees – Account 3130

Connection 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 connection 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 connection fee is the cost of buying capacity units expressed in ERUs. The value of the connection fee is normally the price of one ERU.

Since connection 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, connection fees are mandated by law to be kept in a separate fund designated by the District as the Capacity Expansion Reserve.

Connection fee revenue estimates are based on historical data and estimates of growth and development anticipated in the fiscal year. The current District connection fee is \$2,058 per ERU.

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 connection 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.

FY17-18 Total anticipated revenue with interest in the Capital Reserve Fund is \$230,941.

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 \$41.38 anticipated sewer charges revenue per single-family dwelling for Fiscal Year 2017-2018, \$2.00, which amounts to \$434,841 in FY 2017-18, will be deposited into the Replacement Reserve Fund 4655 for future capital improvement projects in addition to the 100% of the District's

portion of treatment facilities annual depreciation estimated to be \$1,726,317 in 2017-18. The total amount of sewer service charges expected to be received by the District and deposited into the replacement reserve fund is \$2,161,158 in 2017-18.

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.

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.

FY17-18 Total anticipated revenue with interest in the Replacement Reserve Fund is \$3,103,534.

Retiree Health Insurance Fund – 4660

The Retiree Health Insurance fund was established by the District in 2004. The District will deposit approximately \$330,646 annually into this fund for medical insurance premiums for 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.

FY17-18 Total deposit into the Retiree Health Insurance Fund is \$330,646.

Outfall Re-ballasting Fund – 4666

This fund was established to manage the funds directed for payment of annual debt service for a loan received from the State Water Resources Control Board for placement of ballast rock over the District's outfall for the purpose of maintaining its stability. The loan was received under the State Revolving Fund (SRF) Loan Program and has been paid in full so the fund shows a zero balance.

Facilities Upgrading Fund – 4670

The plant upgrade has been completed and the Inter-fund loans have been paid in full so the fund shows a zero balance.

Interest Earnings Account - 3230

This account receives the interest earnings of all District funds. Interest accrued per fund is also transferred from this account as revenue to each of the District funds. The interest for each fund for this year is calculated based on a conservative percentage of 0.80%

FY17-18 Total interest anticipated is \$165,840.

FY17-18 TOTAL DISTRICT REVENUE ANTICIPATED IS \$13,303,596.

**Fiscal Year 2017-2018
REVENUE**

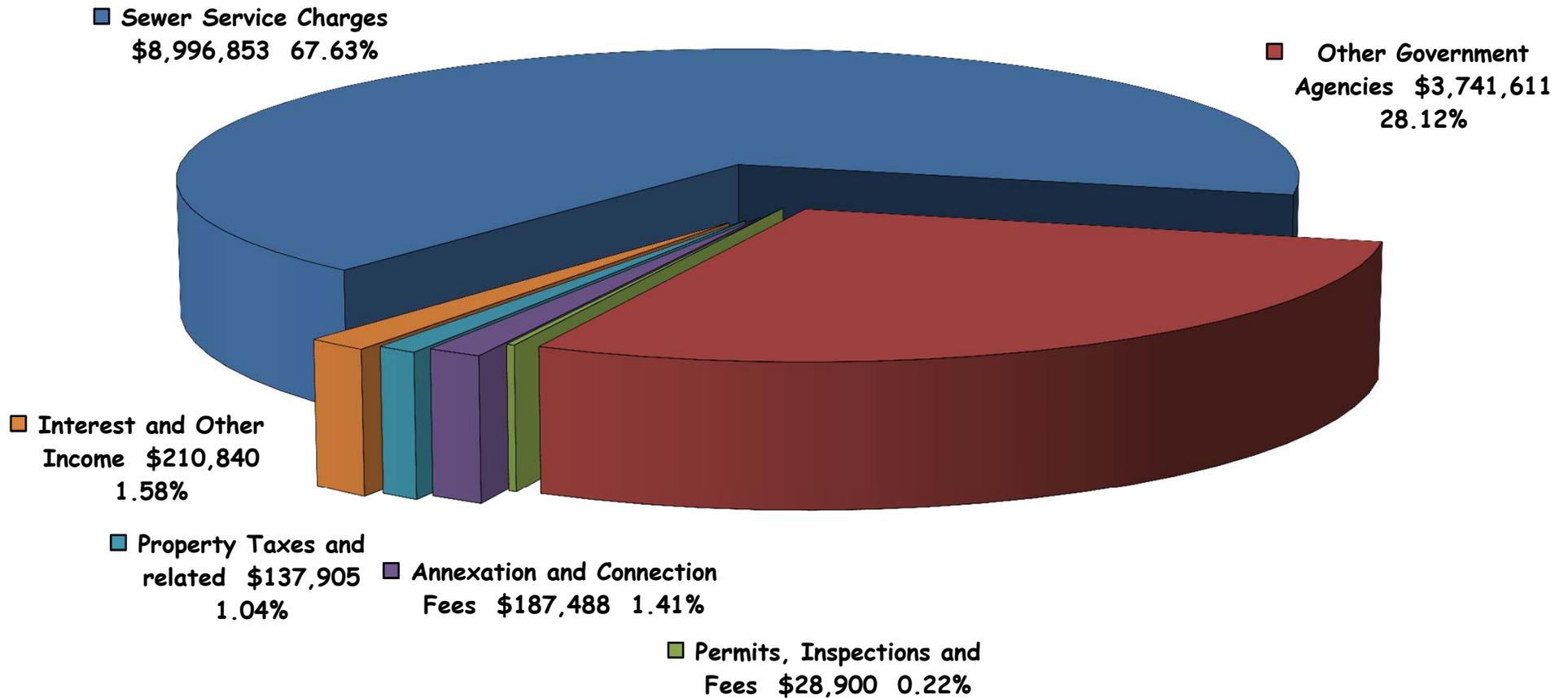
Fund Name and Number	Acct	Revenue Classification	Budgeted Revenue 2016-17	Revenue to date 5/20/2017	Projected Actual 2016-17	Over(Under) Budget 2016-17	Revenue Projection 2017-18	Percent Change from last FY
4640 Running Expense	3100	*Sewer Service Charges	\$4,816,797	\$4,394,349	\$4,816,797	\$0	\$6,505,049	35%
	3120	Permits and Inspections	\$28,000	\$85,569	\$90,000	\$62,000	\$28,000	0%
	3140	Admin Chgs - Treatment	\$123,011	\$90,841	\$109,010	(\$14,001)	\$134,673	9%
	3145	Admin Chgs - Reclamation	\$42,521	\$22,051	\$26,461	(\$16,060)	\$40,742	-4%
	3150	Treatment & Disposal Cost Reimb.	\$2,141,156	\$1,622,472	\$1,946,966	(\$194,190)	\$2,416,838	13%
	3155	GWD WWRec O&M Cost Reimb.	\$520,464	\$220,506	\$270,000	(\$250,464)	\$440,415	-15%
	3160	IWC Analysis Reimbursement	\$500	\$0	\$0	(\$500)	\$500	0%
	3170	Homeowners Exemption	\$500	\$383	\$500	\$0	\$500	0%
	3205	Annexation Processing Fee	\$600	\$200	\$200	(\$400)	\$400	-33%
	3240	**RFOGA - Running Expense	\$3,316	\$5,306	\$6,367	\$3,051	\$7,146	116%
	3260/3301	Other Revenue - Running Exp.	\$45,000	\$83,892	\$86,000	\$41,000	\$45,000	0%
		Subtotal	\$7,721,867	\$6,525,569	\$7,352,301	(\$369,565)	\$9,619,262	25%
4650 Capital Reserve	3130	Connection Fees	\$268,000	\$281,141	\$285,000	\$17,000	\$183,678	-31%
	3200	Annexation Charges	\$3,810	\$24,599	\$24,599	\$20,789	\$3,810	0%
		Subtotal	\$271,810	\$305,741	\$309,599	\$37,789	\$187,488	-31%
4655 Replacement Reserve	3100	*Sewer Service Charges	\$2,651,625	\$2,373,916	\$2,651,625	\$0	\$2,161,158	-18%
	3220	Property Tax Revenue	\$134,564	\$136,477	\$136,477	\$1,913	\$137,405	2%
	3260	**RFOGA - Capital Projects	\$704,180	\$409,354	\$491,225	(\$212,955)	\$701,797	0%
		Subtotal	\$3,490,368	\$2,919,748	\$3,279,327	(\$211,041)	\$3,000,360	-14%
4660 Retirees Ins	3100	*Sewer Service Charges	\$300,646	\$300,646	\$300,646	\$0	\$330,646	10%
		Subtotal	\$300,646	\$300,646	\$300,646	\$0	\$330,646	10%
4670 Facilities Upgrade	3100	*Sewer Service Charges	\$0	\$0	\$0	\$0	\$0	0%
	3250	**RFOGA-Plant Upgrading Proj.	\$0	\$26,375	\$26,375	\$26,375	\$0	0%
		Subtotal	\$0	\$26,375	\$26,375	\$26,375	\$0	0%
All Funds		Interest Earnings						
4640	3230	Running Expense Fund	\$8,821	\$4,071	\$6,381	(\$2,440)	\$13,807	57%
4645	3230	Plant Reserve Fund	\$137	\$174	\$244	\$107	\$269	97%
4650	3230	Capital Reserve Fund	\$22,786	\$26,806	\$37,700	\$14,914	\$43,453	91%
4655	3230	Replacement Reserve Fund	\$44,684	\$52,483	\$75,300	\$30,616	\$103,174	131%
4660	3230	Retiree Health Insurance Fund	\$308	\$96	\$130	(\$178)	\$661	114%
4670	3230	Plant Upgrading Fund	\$0	\$0	\$0	\$0	\$0	0%
4675	3230	District Emergency Fund	\$2,277	\$2,896	\$4,050	\$1,773	\$4,476	97%
		Subtotal	\$79,012	\$86,526	\$123,805	\$44,793	\$165,840	110%
		Total Revenue	\$11,863,703	\$10,164,604	\$11,392,053	(\$471,650)	\$13,303,596	12%

*Sewer Service Charges are deposited directly to the respective funds and no longer shown as a transfer from the 4640 Running Expense Fund. Values shown under 2017-2018 Revenue Estimate have been pro-rated accordingly.

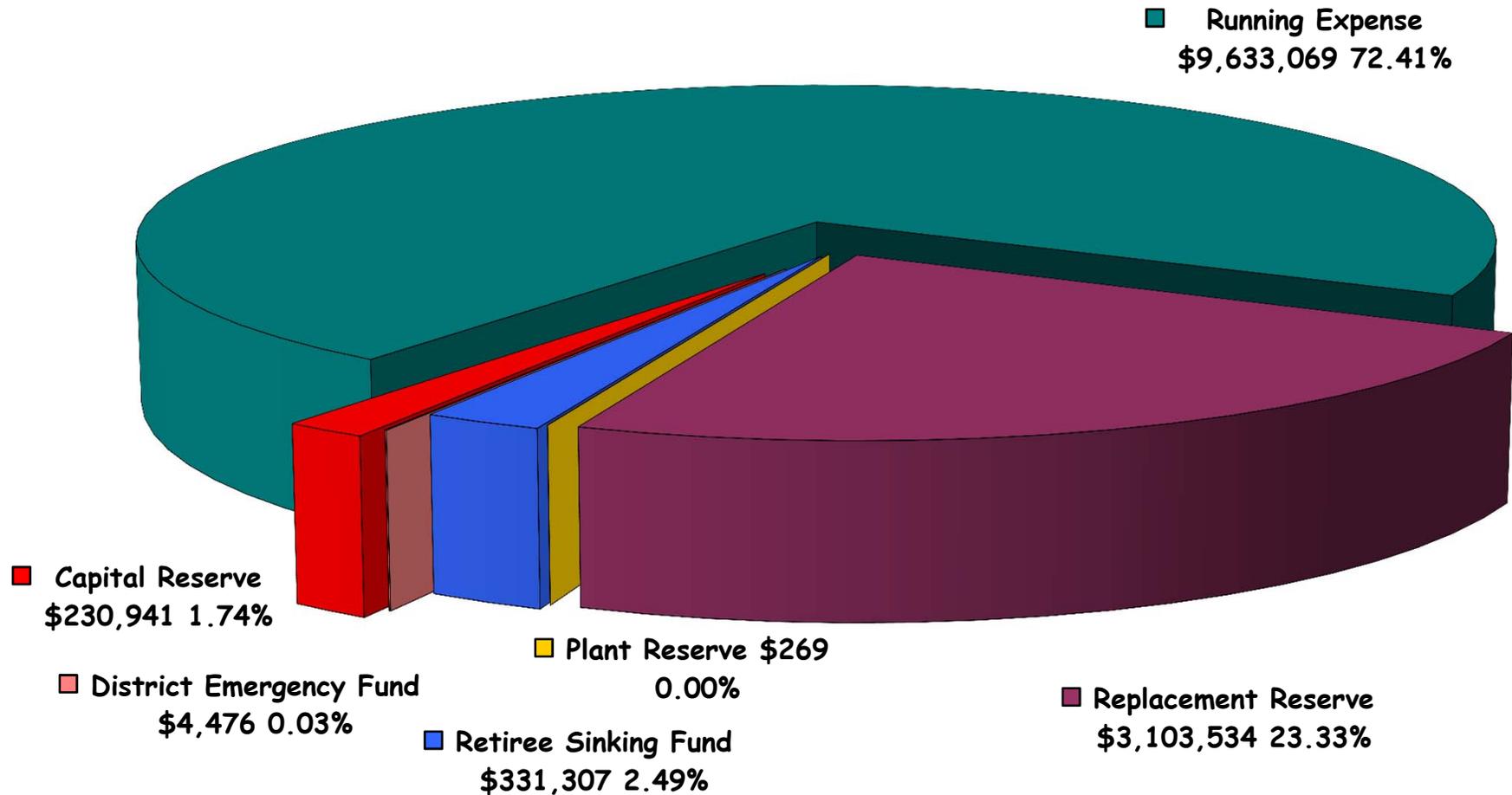
Total Sewer Service Charges: \$7,769,068 \$8,996,853 16%

**RFOGA = Revenue From Other Gov't Agencies

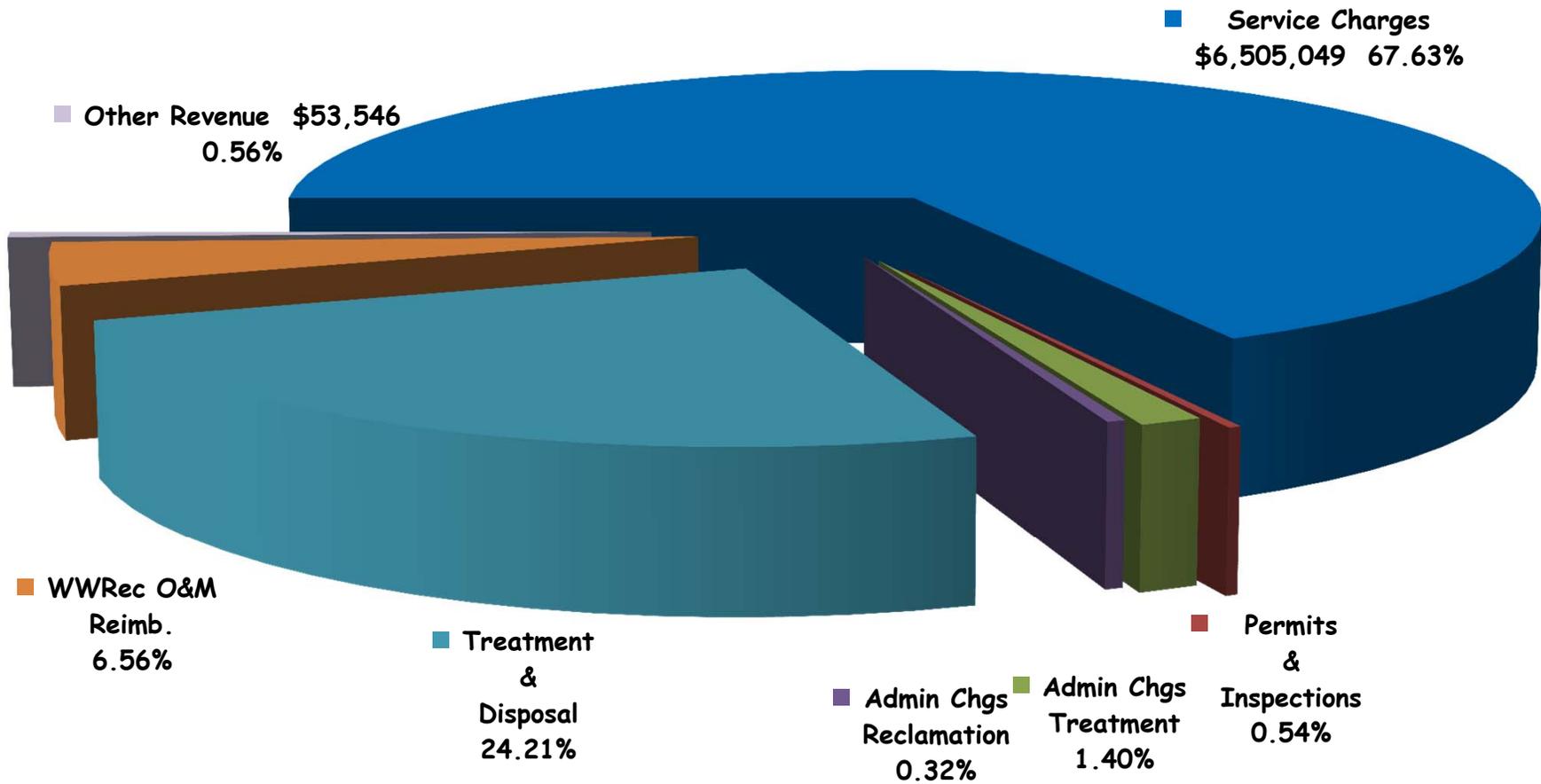
Revenues by Source 2017-18



Revenues by Fund 2017-18



Running Expense Revenues 2017-18



EXPENDITURES
FISCAL YEAR 2017-18

DISTRICT COMBINED EXPENDITURES IN FISCAL YEAR 2017-18

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, debt service and capital outlay. The total operating and personnel expenses proposed for FY 2017-18 are anticipated to be just below last year's budget. The capital outlay projects are anticipated to be about 1% 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</u>	<u>% with</u>
Personnel Cost:	\$ 5,079,289	40%	32%
Operating Expenses:	\$ 3,590,176	28%	22%
Sub-Total:	\$ 8,669,465	68%	54%
Capital Outlay:	\$ 3,993,246	32%	25%
Total Expenses w/o depreciation:	\$ 12,662,711	100%	79%
Depreciation Expense:	\$ 3,344,757		21%
TOTAL EXPENDITURES:	\$ 16,007,468		100%

The enclosed graph shows the above distribution of expenditures for FY 2017-18.

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.

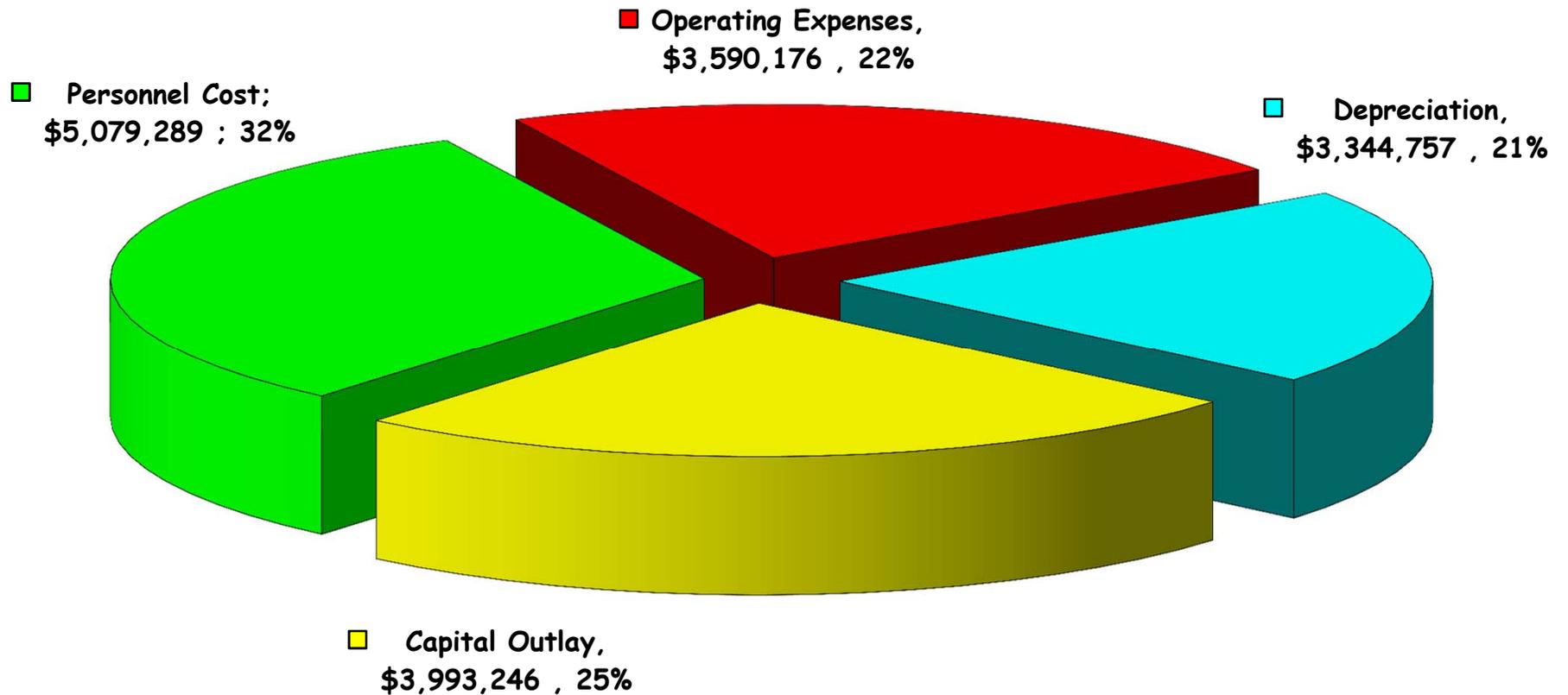
Summary

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.

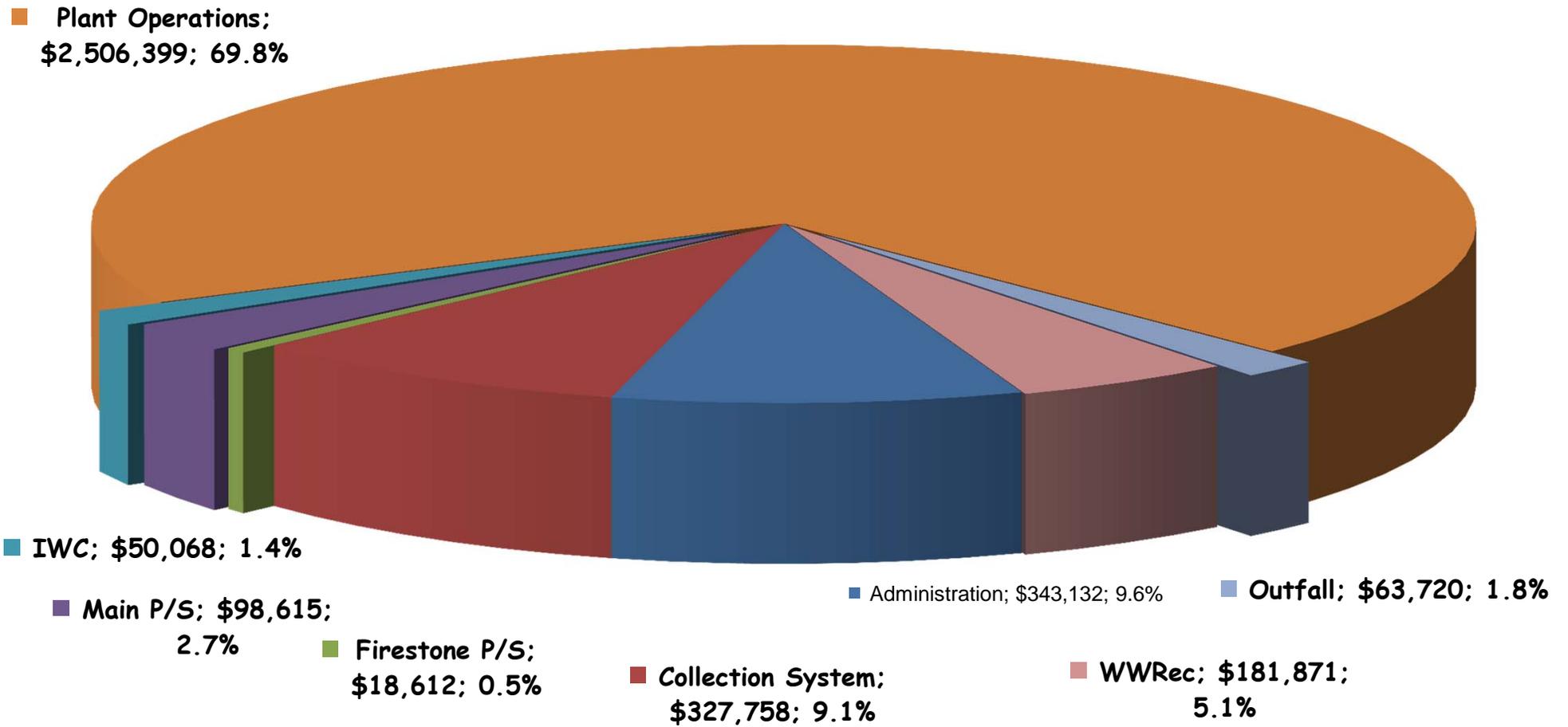
**Fiscal Year 2017-2018
EXPENDITURES**

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent Change from last FY
	2016-17	5/15/2017	Actual 2016-17	Budget 2016-17	Budget 2017-18	
PERSONNEL						
Basic Salaries	2,726,682	2,310,722	2,723,543	3,139	2,898,993	6%
Overtime	22,100	12,311	14,448	7,652	22,100	0%
Temporary	10,500	17,817	17,817	(7,317)	20,500	95%
Directors Fees	76,000	36,509	50,400	25,600	76,000	0%
Worker's Compensation	93,618	81,325	97,590	(3,972)	102,470	9%
Retirement	528,959	480,348	541,979	(13,019)	553,209	5%
Active Employee Insurance-Health/Dental/Vision/Disability	773,124	654,393	753,607	19,517	849,611	10%
Retiree Health Insurance OPEB Funding	300,646	291,052	300,646	0	330,646	10%
FICA	165,965	140,672	166,247	(282)	177,270	7%
Medicare	39,966	33,283	39,334	632	42,610	7%
Unemployment Insurance	6,440	5,720	6,590	(149)	5,880	-9%
<i>Subtotal</i>	4,744,001	4,064,153	4,712,201	31,800	5,079,289	7%
OPERATING EXPENSES						
Public Education	75,000	27,892	65,341	9,659	75,000	0%
Janitorial Service	46,360	39,836	46,691	(331)	46,360	0%
Uniforms	14,675	10,776	14,617	58	14,675	0%
Licenses & Permits	105,851	66,928	104,747	1,104	115,092	9%
Freight & Postage	2,515	800	1,637	878	2,515	0%
Subscriptions	5,650	2,171	4,342	1,308	5,650	0%
Vehicle Repairs & Maintenance	56,500	26,614	50,332	6,168	56,500	0%
Liability & Property Insurance	142,716	116,262	146,389	(3,673)	146,917	3%
Dues & Memberships	38,789	31,420	36,523	2,266	38,789	0%
Office Supplies	16,050	10,505	15,011	1,039	16,000	0%
Analysis & Monitoring	220,025	153,728	223,849	(3,824)	222,025	1%
Operating Supplies	628,275	449,201	625,672	2,603	687,525	9%
Attorney Fees	112,100	83,675	103,931	8,169	112,850	1%
Printing & Publications	7,568	409	6,800	768	7,568	0%
Repairs and Maintenance	435,500	274,923	432,138	3,362	472,570	9%
Travel	60,409	36,814	49,509	10,900	62,950	4%
Seminars, Conferences, Training, Employee Recognition	40,800	25,494	35,764	5,036	41,100	1%
Utilities	671,725	436,991	596,050	75,675	673,725	0%
Election Expense	18,000	19,052	19,052	(1,052)	0	-100%
Computer Service & Maintenance	91,000	62,299	87,014	3,986	97,900	8%
Lease/Rentals	7,650	7,024	8,503	(853)	7,650	0%
Consulting Services	37,900	4,530	6,000	31,900	37,900	0%
Biosolids Hauling	376,819	267,095	356,126	20,693	358,875	-5%
Professional Services	225,635	106,607	155,700	69,935	277,490	23%
Other Expense	9,050	25,663	28,277	(19,227)	12,550	39%
<i>Subtotal</i>	3,446,562	2,286,709	3,220,015	226,546	3,590,176	4%
Total Personnel and Operating Expenses	8,190,563	6,350,862	7,932,216	258,346	8,669,465	6%
DEPRECIATION FUNDING						
Replacement Reserve	3,344,757	2,674,205	3,344,757	0	3,344,757	0%
<i>Subtotal</i>	3,344,757	2,674,205	3,344,757	0	3,344,757	0%
CAPITAL OUTLAY						
Machinery and Equipment (Fund 640)	309,500	242,572	244,600	64,900	485,500	57%
Capital Projects (Fund 655)	2,830,254	1,372,304	1,481,377	1,348,878	3,507,746	24%
Capital Projects (Fund 650)	883,795	534,010	534,100	349,695	0	-100%
<i>Subtotal</i>	4,023,549	2,148,886	2,260,077	1,763,472	3,993,246	-1%
Total Operating & Non-Operating w/o Depreciation	\$ 12,214,112	\$ 8,499,749	\$ 10,192,293	\$ 2,021,819	\$ 12,662,711	4%
Total Operating & Non-Operating with Depreciation	\$ 15,558,869	\$ 11,173,954	\$ 13,537,050		\$ 16,007,468	3%

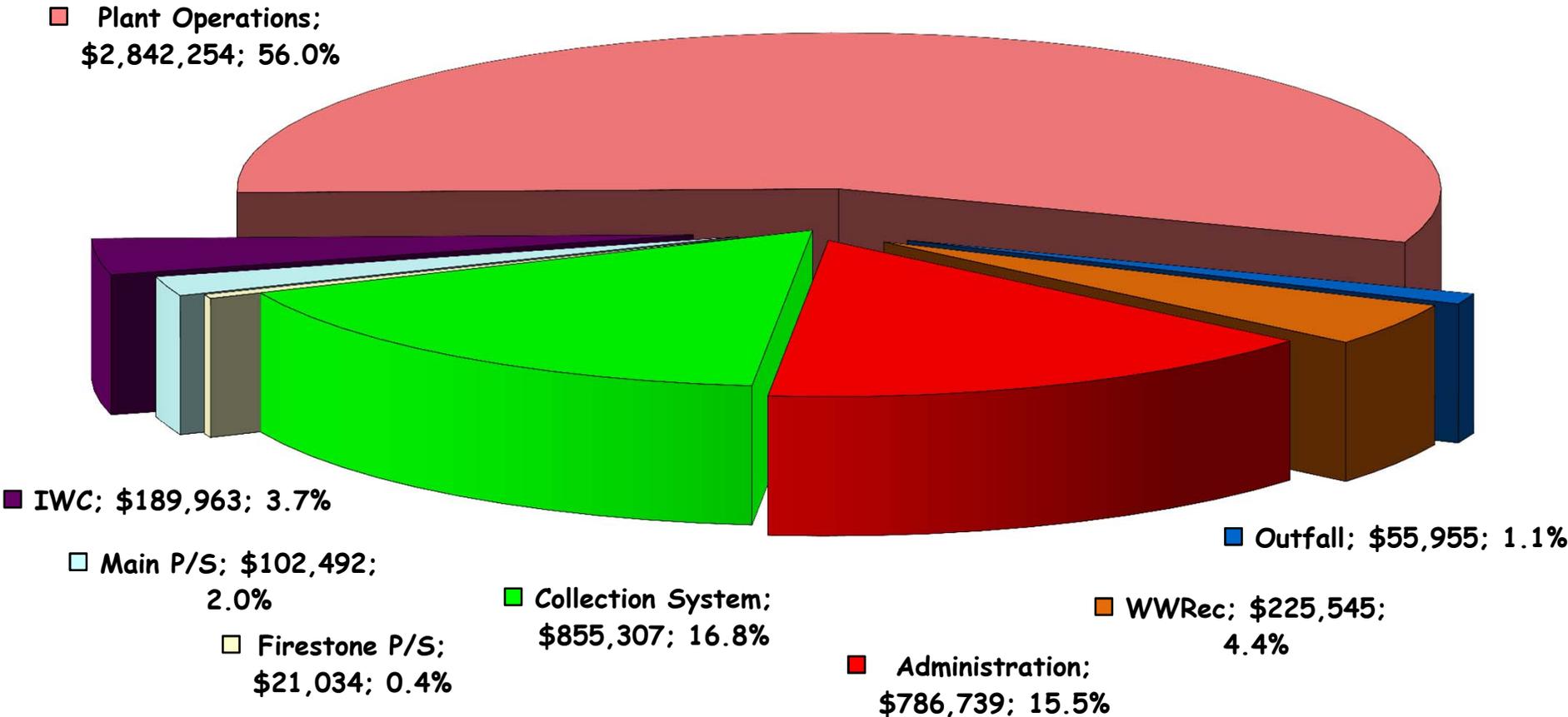
District's Combined Expenditures



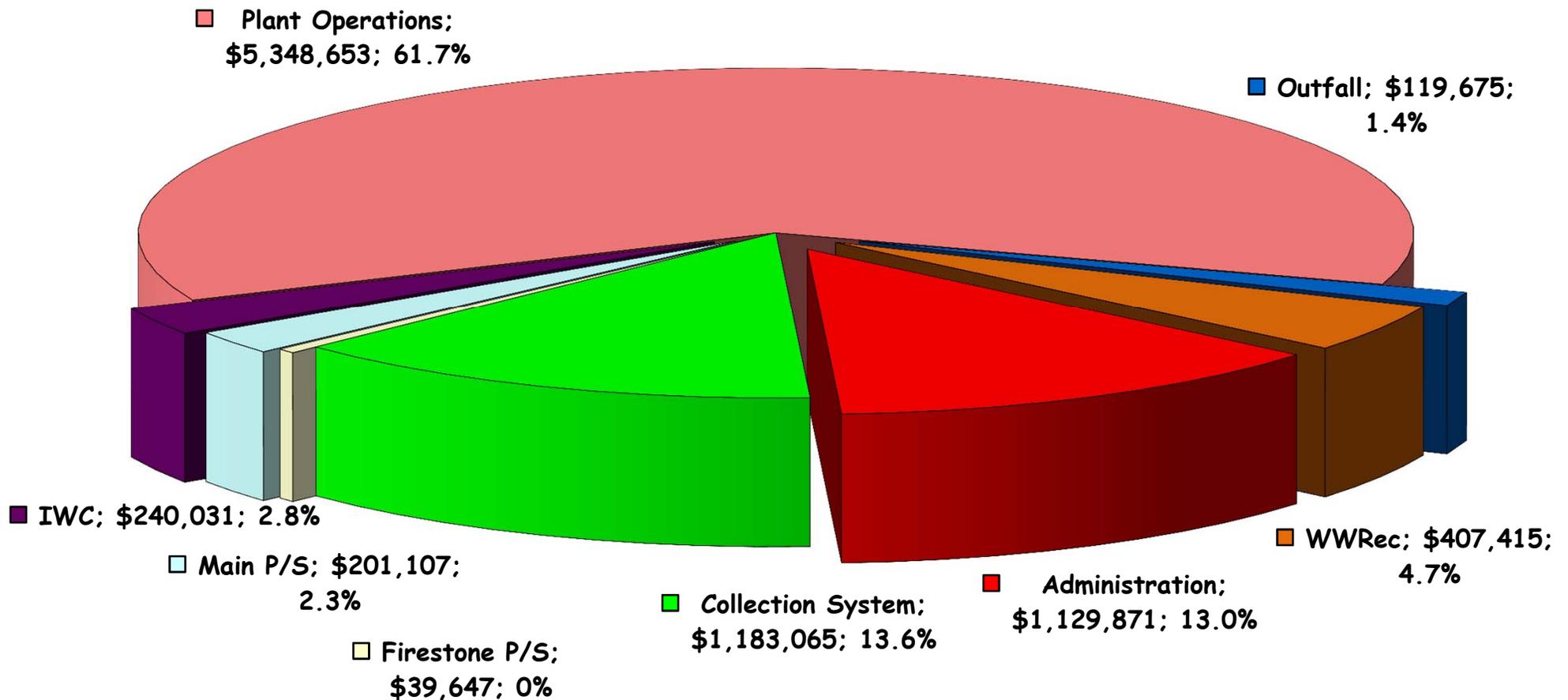
Distribution of Operating Costs



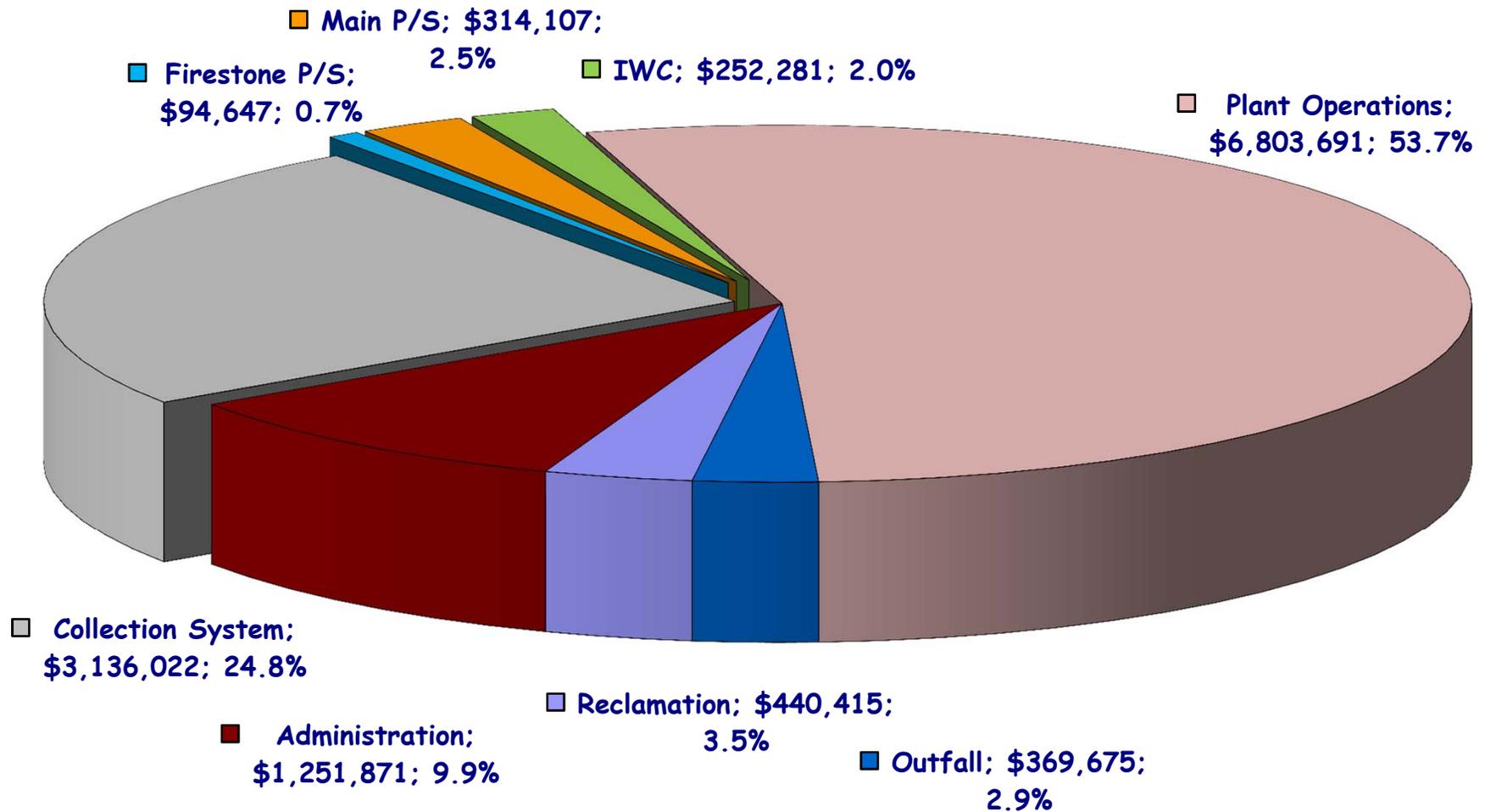
Distribution of Personnel Cost



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 fiscal year 2017-18. 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 the basis of 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 FY 2017-18 are \$8,416,903

On the revenue side the total revenue projected for this fund includes most revenue sources described under the running expense revenue discussion with the exception of 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 higher than the anticipated revenues.

The total anticipated running expense revenue in FY 2017-18 are \$9,151,912

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 expenses for the reclamation facilities in FY 2017-18 are \$440,415

The total anticipated revenues for the reclamation facilities in FY 2017-18 are \$481,157

Debt Service

Both the external debt to 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 FY 2017-18 \$3,474,746

The total anticipated depreciation expenses in FY 2017-18 \$3,344,757

The total anticipated revenue for capital improvements in FY 2017-18 is \$3,339,220

THE TOTAL EXPENDITURES FOR FY 2017-18

INCLUDING DEPRECIATION COMES TO \$16,007,468

WITHOUT DEPRECIATION TO \$12,662,711

THE TOTAL REVENUE FOR FY 2017-18 IS \$13,303,596

**COMPARISON SUMMARY OF
EXPENSES AND REVENUES
Fiscal Year 2017-2018**

EXPENDITURES		REVENUES	
<u>RUNNING EXPENSE (4640)</u>		<u>RUNNING EXPENSE (4640)</u>	
Personnel	\$4,523,098	Sewer Service Charges	\$6,505,049
Operating Expense	3,408,305	Permit and Inspection Fees	28,000
Machinery and Equipment	485,500	Administration Charges - Treatment	134,673
Total	\$8,416,903	RFOGA - Treatment and Disposal	2,416,838
		IWC Analysis Reimbursement	500
		Homeowners Property Tax Relief	500
		Annexation Processing Fee	400
		Payments from Other Governmental Agencies	7,146
		Other Revenue	45,000
		Interest	13,807
		Total	\$9,151,912
<u>RECLAMATION FACILITIES (4640 Dept. 47)</u>		<u>RECLAMATION FACILITIES (4640 Dept. 47)</u>	
Personnel	\$225,545	GWD Reimb. of O&M Expenses	\$440,415
Operating Expense	181,871	Administration Charges - Reclamation	40,742
Machinery and Equipment	0		
Capital Improvement Projects	33,000		
Total	\$440,415	Total	\$481,157
<u>CAPITAL IMPROVEMENT</u>		<u>CAPITAL IMPROVEMENT</u>	
<u>Capacity Reserve Fund (4650)</u>		<u>Capacity Reserve Fund (4650)</u>	
Sewerlines capacity related projects	\$0	Connection/Annexation Fees	\$187,488
Sub-total	\$0	Interest	43,453
		Sub-total	\$230,941
<u>Replacement Reserve Fund (4655):</u>		<u>Replacement Reserve Fund (4655)</u>	
Administration	\$112,000	Sewer Service Charges (\$2.00/ERU+GSD Depr)	\$2,161,158
Firestone Pump Station	10,000	RFOGA - Capital Projects	701,797
Pump Station Projects	113,000	Property Tax Revenue	137,405
Plant Projects	1,136,788	Interest	103,174
Sewerline Projects	1,852,958		
Outfall Projects	250,000		
Sub-total	\$3,474,746	Sub-total	\$3,103,534
<u>District Plant Reserve Fund (4645)</u>		<u>District Plant Reserve Fund (4645)</u>	
	\$0	Interest	\$269
Sub-total	\$0	Sub-total	\$269
<u>District Emergency Fund (4675)</u>		<u>District Emergency Fund (4675)</u>	
	\$0	Interest	\$4,476
Sub-total	\$0	Sub-total	\$4,476
Total	\$3,474,746	Total	\$3,339,220
<u>Depreciation</u>			
Depreciation Expense	\$3,344,757		
<u>Retiree Medical Insurance Retirement Fund (660)</u>		<u>Retiree Medical Insurance Retirement Fund (660)</u>	
Disbursements Directly to CERBT	\$205,387	Sewer Service Charges	\$330,646
Disbursements Directly to District Retirees	\$125,259	Interest	\$661
Total	\$330,646	Total	\$331,307
TOTAL EXPENSE WITHOUT DEPRECIATION:	\$12,662,711	TOTAL REVENUE:	\$13,303,596
TOTAL EXPENSE WITH DEPRECIATION:	\$16,007,468		

SERVICE CATEGORY EXPENSE DATA

ADMINISTRATION

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent
	2016-17	5/15/2017	Actual 2016-17	Budget 2016-17	Budget 2017-18	Change 2016-17
PERSONNEL						
Basic Salaries	390,008	332,153	392,545	(2,537)	419,455	8%
Overtime	500	0	0	500	500	0%
Temporary	3,000	17,817	17,817	(14,817)	3,000	0%
Directors Compensation	76,000	36,509	50,400	25,600	76,000	0%
Workers' Compensation	13,391	11,632	13,959	(568)	14,826	11%
Retirement	74,540	64,204	74,540	0	70,802	-5%
Active Employee Insurance-Health/Dental/Vision/Disability	110,583	79,337	86,550	24,033	122,930	11%
Retiree Health Insurance OPEB Funding	43,003	41,631	43,003	0	47,841	11%
FICA	22,980	22,042	26,049	(3,069)	24,486	7%
Medicare	5,662	5,155	6,092	(430)	6,089	8%
Unemployment Insurance	875	1,222	1,222	(347)	808	-8%
<i>Subtotal</i>	740,542	611,701	712,177	28,365	786,739	6%
OPERATING EXPENSES						
Public Education	13,875	4,691	5,629	8,246	13,875	0%
Janitorial Service	5,800	5,234	6,280	(480)	5,800	0%
Uniforms	0	0	0	0	0	0%
Licenses & Permits	0	0	0	0	0	0%
Freight & Postage	400	128	154	246	400	0%
Subscriptions	900	222	900	0	900	0%
Vehicle Repairs & Maintenance	4,000	516	1,000	3,000	4,000	0%
Liability & Property Insurance	20,413	16,428	20,413	0	21,257	4%
Dues & Memberships	26,000	22,763	26,000	0	26,000	0%
Office Supplies	6,000	5,017	6,021	(21)	6,000	0%
Analysis & Monitoring	0	0	0	0	0	0%
Operating Supplies	400	153	400	0	400	0%
Attorney Fees	75,000	56,612	70,000	5,000	75,000	0%
Printing & Publications	2,500	319	2,500	0	2,500	0%
Repairs and Maintenance	7,000	3,726	6,000	1,000	7,000	0%
Travel	38,000	23,973	30,000	8,000	38,000	0%
Seminars, Conferences, Training, Employee Recognition	25,000	15,535	20,000	5,000	25,000	0%
Utilities	30,000	11,628	13,954	16,046	30,000	0%
Election Expense	18,000	19,052	19,052	(1,052)	0	-100%
Computer Service & Maintenance	20,000	9,268	14,000	6,000	20,000	0%
Lease/Rentals	1,000	563	700	300	1,000	0%
Consulting Services	25,000	4,530	6,000	19,000	25,000	0%
Biosolids Hauling	0	0	0	0	0	0%
Professional Services	30,000	17,802	21,363	8,637	30,000	0%
Other Expense	7,500	13,942	15,000	(7,500)	11,000	47%
<i>Subtotal</i>	356,788	232,104	285,366	71,422	343,132	-4%
Total Personnel and Operating Expenses	1,097,330	843,805	997,543	99,787	1,129,871	3%
DEPRECIATION FUNDING						
Replacement Reserve	51,000	43,897	51,000	0	51,000	0%
<i>Subtotal</i>	51,000	43,897	51,000	0	51,000	0%
CAPITAL OUTLAY						
Machinery and Equipment	10,000	0	0	10,000	10,000	0%
Capital Projects	100,000	61,450	61,450	38,550	112,000	12%
<i>Subtotal</i>	110,000	61,450	61,450	48,550	122,000	11%
Total Operating & Non-Operating w/o Depreciation	\$ 1,207,330	\$ 905,255	\$ 1,058,993	\$ 148,338	\$ 1,251,871	4%
Total Operating & Non-Operating with Depreciation	\$ 1,258,330	\$ 949,152	\$ 1,109,993		\$ 1,302,871	4%

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 (new hire shared with other Departments)
- 1 – Accounting Administration Specialist
- 1 – Accounting Technician
- 1 – Administration Assistant

II. Operating Expenses:

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

COLLECTION SYSTEM

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent
	2016-17	5/15/2017	Actual 2016-17	Budget 2016-17	Budget 2017-18	Change 2016-17
PERSONNEL						
Basic Salaries	502,544	414,010	499,000	3,544	506,703	1%
Overtime	2,000	920	1,088	912	2,000	0%
Temporary	0	0	0	0	0	0%
Directors Compensation	0	0	0	0	0	0%
Workers' Compensation	17,254	14,989	17,986	(732)	17,910	4%
Retirement	93,356	83,451	93,356	0	83,494	-11%
Active Employee Insurance-Health/Dental/Vision/Disability	142,491	135,917	148,273	(5,782)	148,500	4%
Retiree Health Insurance OPEB Funding	55,411	53,643	55,411	0	57,792	4%
FICA	30,802	25,194	29,774	1,028	30,555	-1%
Medicare	7,316	5,892	6,963	353	7,376	1%
Unemployment Insurance	1,128	1,203	1,300	(172)	976	-13%
<i>Subtotal</i>	852,301	735,219	853,150	(850)	855,307	0%
OPERATING EXPENSES						
Public Education	12,000	4,057	12,000	0	12,000	0%
Janitorial Service	13,300	11,027	13,300	0	13,300	0%
Uniforms	3,675	2,650	3,675	0	3,675	0%
Licenses & Permits	5,000	2,647	3,176	1,824	3,500	-30%
Freight & Postage	600	192	400	200	600	0%
Subscriptions	2,100	925	1,200	900	2,100	0%
Vehicle Repairs & Maintenance	42,000	17,315	38,000	4,000	42,000	0%
Liability & Property Insurance	26,303	25,001	30,001	(3,698)	25,679	-2%
Dues & Memberships	2,264	1,737	2,085	179	2,264	0%
Office Supplies	3,000	1,735	2,500	500	3,000	0%
Analysis & Monitoring	0	0	0	0	1,000	0%
Operating Supplies	8,000	5,956	8,000	0	8,000	0%
Attorney Fees	10,050	5,089	7,000	3,050	10,050	0%
Printing & Publications	800	50	800	0	800	0%
Repairs and Maintenance	90,000	52,261	90,000	0	90,000	0%
Travel	9,459	4,597	7,000	2,459	12,000	27%
Seminars, Conferences and Training	6,000	5,458	6,000	0	6,200	3%
Utilities	12,000	11,227	13,473	(1,473)	14,000	17%
Election Expense	0	0	0	0	0	0%
Computer Service & Maintenance	24,000	20,366	30,000	(6,000)	30,900	29%
Lease/Rentals	1,500	921	1,105	395	1,500	0%
Consulting Services	300	0	0	300	300	0%
Biosolids Hauling	0	0	0	0	0	0%
Professional Services	40,135	14,402	39,000	1,135	43,890	9%
Other Expense	1,000	0	1,000	0	1,000	0%
<i>Subtotal</i>	313,486	187,613	309,715	3,771	327,758	5%
Total Personnel and Operating Expenses	1,165,787	922,832	1,162,865	2,921	1,183,065	1%
DEPRECIATION FUNDING						
Replacement Reserve	531,705	415,994	531,705	0	531,705	0%
<i>Subtotal</i>	531,705	415,994	531,705	0	531,705	0%
CAPITAL OUTLAY						
Machinery and Equipment	125,000	70,044	70,100	54,900	100,000	-20%
Capital Projects - Replacement Reserve Fund (4655)	1,239,190	346,991	397,000	842,190	1,852,958	50%
Capital Projects - Capital Reserve Fund (4650)	883,795	534,010	534,100	349,695	0	-100%
<i>Subtotal</i>	2,247,984	951,045	1,001,200	1,246,784	1,952,958	-13%
Total Operating & Non-Operating w/o Depreciation	\$ 3,413,771	\$ 1,873,876	\$ 2,164,065	\$ 1,249,706	\$ 3,136,022	-8%
Total Operating & Non-Operating with Depreciation	\$ 3,945,476	\$ 2,289,871	\$ 2,695,770		\$ 3,667,727	-7%

COLLECTION SYSTEM

I. **Personnel:**

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

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

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

II. **Operating Expenses:**

- A. Public Education
This account provides for the collection system share of expenses incurred in order to inform the public about the District.
- B. Vehicle Repairs and Maintenance
This account provides for fuel and the maintenance and operation of the vehicles used to maintain the sewer collection system. This includes the large commercial trucks.
- C. Liability & Property Insurance
This account provides for the allocation of insurance costs that are associated with the collection system department.
- D. Dues and Memberships
This account provides for costs associated with certifications, CWEA/WEF membership, and Class B licenses.
- E. Office Supplies
This account provides for codebooks and office, computer, and map room supplies.
- F. Operating Supplies
This account provides for the purchase of chemicals, safety equipment, calibration supplies, employee boot allowances, employee uniforms and supplies for special events.
- G. Attorney Fees
This account provides for legal counsel for matters pertaining specifically to the collection system such as legal research or personnel matters.

- H. Printing and Publication
This account provides for miscellaneous legal notices as required.
- I. Repair and Maintenance
This account provides for routine repair and maintenance of the sewer line system and related facilities, including manhole rising relative to the Santa Barbara County chip seal and overlay program. This account also provides for numerous repairs of various sewer lines and rental of necessary equipment.
- J. Travel
This account provides for travel to attend traffic safety/defensive driving courses, training conferences and relative education courses.
- K. Seminar and Conference Registration
This account provides for fees paid in order for collection system staff to attend conferences and seminars such as those hosted by CWEA.
- L. Utilities
This account provides for power costs associated with the two lift stations within the sewage collection system, in addition to other proportionate costs for telephone service, mobile radios, pager service and drinking water.
- M. Computer Service and Maintenance
This account provides for computer software assistance, GIS, Lucity and Parcel Data Base system maintenance.
- N. Other Professional Services
This account provides for other miscellaneous professional services not mentioned above such as Collection System Master Plan updates, CPR/first aid training, hydraulic model update and Sewer System Maintenance Plan (SSMP) updates.
- 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 \$531,705 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 2017-2018:

CCTV Van Retrofit, additional	\$100,000
Total Machinery and Equipment	\$100,000

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 2017-2018 and funded from depreciation replacement reserve fund #4655.

a. Nogal Bike Path and Old Town Goleta Sewer Rehabilitation projects	\$700,654
b. Asset Management Program, net additional	167,513
c. Capital Improvement Master Plan (proration)	150,000
d. New Phone System (proration)	14,250
e. Ongoing Manhole Raising Program additional	30,000

2. The following project was budgeted for FY 2015-2016 and funded from depreciation replacement reserve fund #4655.

a. Via Los Santos CIPP and Cervato Way Liner Project, aka 2017 Pipeline Rehabilitation project	\$776,010
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3. The following project was budgeted for FY 2014-2015 and funded from depreciation replacement reserve fund #4655.

a. Ongoing Manhole Raising Program	\$14,531
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Fund 4655 Total **\$1,852,958**

Total Capital Projects **\$1,952,958**

FIRESTONE PUMP STATION

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent
	2016-17	5/15/2017	Actual 2016-17	Budget 2016-17	Budget 2017-18	Change 2016-17
PERSONNEL						
Basic Salaries	6,002	7,238	8,555	(2,553)	12,382	106%
Overtime	100	172	203	(103)	100	0%
Temporary	0	0	0	0	0	0%
Directors Compensation	0	0	0	0	0	0%
Workers' Compensation	206	179	215	(9)	438	112%
Retirement	1,296	1,450	1,824	(528)	2,120	64%
Active Employee Insurance-Health/Dental/Vision/Disability	1,702	1,834	2,000	(298)	3,629	113%
Retiree Health Insurance OPEB Funding	662	641	662	0	1,412	113%
FICA	366	145	171	195	749	105%
Medicare	88	418	494	(406)	181	105%
Unemployment Insurance	13	17	20	(7)	24	77%
<i>Subtotal</i>	10,435	12,094	14,144	(3,709)	21,034	102%
OPERATING EXPENSES						
Public Education	750	254	750	0	750	0%
Janitorial Service	0	0	0	0	0	0%
Uniforms	0	0	0	0	0	0%
Licenses & Permits	500	421	500	0	500	0%
Freight & Postage	15	8	15	0	15	0%
Subscriptions	0	0	0	0	0	0%
Vehicle Repairs & Maintenance	600	0	600	0	600	0%
Liability & Property Insurance	314	241	289	25	627	100%
Dues & Memberships	0	0	0	0	0	0%
Office Supplies	0	0	0	0	0	0%
Analysis & Monitoring	100	0	0	100	100	0%
Operating Supplies	1,000	0	0	1,000	1,000	0%
Attorney Fees	300	107	129	171	300	0%
Printing & Publications	20	0	0	20	20	0%
Repairs and Maintenance	6,000	15,441	16,000	(10,000)	10,000	67%
Travel	0	0	0	0	0	0%
Seminars, Conferences and Training	0	0	0	0	0	0%
Utilities	4,000	3,103	3,724	276	4,000	0%
Election Expense	0	0	0	0	0	0%
Computer Service & Maintenance	0	0	0	0	0	0%
Lease/Rentals	100	46	55	45	100	0%
Consulting Services	100	0	0	100	100	0%
Biosolids Hauling	0	0	0	0	0	0%
Professional Services	500	0	0	500	500	0%
Other Expense	0	0	0	0	0	0%
<i>Subtotal</i>	14,299	19,621	22,062	(7,763)	18,612	30%
Total Personnel and Operating Expenses	24,734	31,715	36,206	(11,472)	39,647	60%
DEPRECIATION FUNDING						
Replacement Reserve	81,687	68,770	81,687	0	81,687	0%
<i>Subtotal</i>	81,687	68,770	81,687	0	81,687	0%
CAPITAL OUTLAY						
Machinery and Equipment	0	0	0	0	45,000	0%
Capital Projects	0	0	0	0	10,000	0%
<i>Subtotal</i>	0	0	0	0	55,000	0%
Total Operating & Non-Operating w/o Depreciation	\$ 24,734	\$ 31,715	\$ 36,206	\$ (11,472)	\$ 94,647	283%
Total Operating & Non-Operating with Depreciation	\$ 106,421	\$ 100,485	\$ 117,893		\$ 176,334	66%

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.

A 6 inch Trash Pump is budgeted for FY17-18	\$45,000
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B. Capital Projects

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

Jockey Pump	\$10,000
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Total Capital Projects:	\$55,000
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MAIN PUMP STATION

Description	Budgeted 2016-17	To Date 5/15/2017	Projected Actual 2016-17	Under(Over) Budget 2016-17	Proposed Budget 2017-18	Percent Change 2016-17
PERSONNEL						
Basic Salaries	52,961	44,756	52,894	67	59,501	12%
Overtime	400	350	414	(14)	400	0%
Temporary	0	0	0	0	0	0%
Directors Compensation	0	0	0	0	0	0%
Workers' Compensation	1,818	1,580	1,896	(78)	2,103	16%
Retirement	10,148	9,732	11,000	(852)	11,591	14%
Active Employee Insurance-Health/Dental/Vision/Disability	15,016	12,641	13,790	1,226	17,438	16%
Retiree Health Insurance OPEB Funding	5,839	5,653	5,839	0	6,786	16%
FICA	3,259	2,686	3,174	85	3,689	13%
Medicare	774	628	742	32	869	12%
Unemployment Insurance	119	86	101	18	115	-4%
<i>Subtotal</i>	90,334	78,111	89,850	484	102,492	13%
OPERATING EXPENSES						
Public Education	750	254	750	0	750	0%
Janitorial Service	100	67	80	20	100	0%
Uniforms	0	0	0	0	0	0%
Licenses & Permits	0	0	0	0	0	0%
Freight & Postage	100	32	100	0	100	0%
Subscriptions	0	0	0	0	0	0%
Vehicle Repairs & Maintenance	200	0	0	200	200	0%
Liability & Property Insurance	2,772	2,124	2,772	0	3,015	9%
Dues & Memberships	100	0	100	0	100	0%
Office Supplies	200	44	200	0	200	0%
Analysis & Monitoring	0	0	0	0	0	0%
Operating Supplies	250	141	250	0	250	0%
Attorney Fees	500	179	400	100	500	0%
Printing & Publications	50	0	0	50	50	0%
Repairs and Maintenance	14,000	19,532	20,000	(6,000)	20,000	43%
Travel	100	0	0	100	100	0%
Seminars, Conferences and Training	0	0	0	0	0	0%
Utilities	65,000	47,767	57,321	7,679	65,000	0%
Election Expense	0	0	0	0	0	0%
Computer Service & Maintenance	4,000	699	1,200	2,800	4,000	0%
Lease/Rentals	250	139	167	83	250	0%
Consulting Services	4,000	0	0	4,000	4,000	0%
Biosolids Hauling	0	0	0	0	0	0%
Professional Services	0	0	0	0	0	0%
Other Expense	0	0	0	0	0	0%
<i>Subtotal</i>	92,372	70,978	83,340	9,032	98,615	7%
Total Personnel and Operating Expenses	182,706	149,088	173,190	9,516	201,107	10%
DEPRECIATION FUNDING						
Replacement Reserve	0	0	0	0	0	0%
<i>Subtotal</i>	0	0	0	0	0	0%
CAPITAL OUTLAY						
Machinery and Equipment	0	0	0	0	0	0%
Capital Projects	35,000	5,000	5,000	30,000	113,000	223%
<i>Subtotal</i>	35,000	5,000	5,000	30,000	113,000	223%
Total Operating & Non-Operating w/o Depreciation	\$ 217,706	\$ 154,088	\$ 178,190	\$ 39,516	\$ 314,107	44%
Total Operating & Non-Operating with Depreciation	\$ 217,706	\$ 154,088	\$ 178,190	\$ 314,107		

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 2017-18 and funded from depreciation replacement reserve fund #4655.

a. Replace Effluent Knife Valve	\$35,000
b. Spare Jockey Pump and Motor	30,000
c. Gas Monitoring System parts	3,000
d. Replace Dry Well Exhaust Fan, additional	15,000

2. The following projects were budgeted for Fiscal Year 2016-17 and funded from depreciation replacement reserve fund #4655.

- a. Replace Dry Well Exhaust Fan \$10,000
- b. Paint Dry Well and Pump Room 20,000

Total Capital Projects \$113,000

INDUSTRIAL WASTE CONTROL

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent
	2016-17	5/15/2017	Actual 2016-17	Budget 2016-17	Budget 2017-18	Change 2016-17
PERSONNEL						
Basic Salaries	89,049	77,889	89,049	0	99,508	12%
Overtime	550	562	562	(12)	550	0%
Temporary	5,000	0	0	5,000	15,000	200%
Directors Compensation	0	0	0	0	0	0%
Workers' Compensation	3,057	2,656	3,187	(130)	3,517	15%
Retirement	20,469	19,005	21,115	(646)	21,760	6%
Active Employee Insurance-Health/Dental/Vision/Disability	25,249	25,787	28,131	(2,882)	29,163	16%
Retiree Health Insurance OPEB Funding	9,819	9,506	9,819	0	11,349	16%
FICA	5,841	4,751	5,615	226	7,109	22%
Medicare	1,372	1,111	1,313	59	1,668	22%
Unemployment Insurance	361	155	183	178	339	-6%
<i>Subtotal</i>	160,766	141,422	158,974	1,792	189,963	18%
OPERATING EXPENSES						
Public Education	7,500	5,073	6,087	1,413	7,500	0%
Janitorial Service	1,100	810	972	128	1,100	0%
Uniforms	500	407	542	(42)	500	0%
Licenses & Permits	0	0	0	0	0	0%
Freight & Postage	100	32	43	57	100	0%
Subscriptions	450	99	132	318	450	0%
Vehicle Repairs & Maintenance	1,000	589	800	200	1,000	0%
Liability & Property Insurance	4,661	3,571	4,661	0	5,043	8%
Dues & Memberships	600	260	347	253	600	0%
Office Supplies	1,100	368	650	450	1,100	0%
Analysis & Monitoring	8,000	8,334	11,112	(3,112)	9,000	13%
Operating Supplies	1,000	369	492	508	1,000	0%
Attorney Fees	4,000	1,430	2,000	2,000	4,000	0%
Printing & Publications	500	0	0	500	500	0%
Repairs and Maintenance	2,500	2,896	6,296	(3,796)	3,000	20%
Travel	1,500	1,403	1,500	0	1,500	0%
Seminars, Conferences and Training	1,400	1,023	1,364	36	1,400	0%
Utilities	1,125	926	1,112	13	1,125	0%
Election Expense	0	0	0	0	0	0%
Computer Service & Maintenance	1,000	576	600	400	1,000	0%
Lease/Rentals	300	182	243	57	300	0%
Consulting Services	7,500	0	0	7,500	7,500	0%
Biosolids Hauling	0	0	0	0	0	0%
Professional Services	2,200	151	201	1,999	2,200	0%
Other Expense	150	0	0	150	150	0%
<i>Subtotal</i>	48,186	28,498	39,154	9,032	50,068	4%
Total Personnel and Operating Expenses	208,952	169,920	198,128	10,824	240,031	15%
DEPRECIATION FUNDING						
Replacement Reserve	0	0	0	0	0	0%
<i>Subtotal</i>	0	0	0	0	0	0%
CAPITAL OUTLAY						
Machinery and Equipment	0	0	0	0	0	0%
Capital Projects	10,000	0	0	10,000	12,250	23%
<i>Subtotal</i>	10,000	0	0	10,000	12,250	23%
Total Operating & Non-Operating w/o Depreciation	\$ 218,952	\$ 169,920	\$ 198,128	\$ 20,824	\$ 252,281	15%
Total Operating & Non-Operating with Depreciation	\$ 218,952	\$ 169,920	\$ 198,128		\$ 252,281	

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
- 2 - Interns (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.
- B. Capital Projects
This account provides for the construction of capital improvement projects for the IWC program.

The following project is budgeted for Fiscal Year 2017-18 and funded from depreciation replacement reserve fund #4655.

New Phone System (prorated)	\$2,250
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The following project was budgeted for Fiscal Year 2016-17 and funded from depreciation replacement reserve fund #4655.

Rehabilitate Old Lab into IWC sampler processing station (prorated)	\$10,000
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Total Capital Projects	\$ 12,250
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PLANT

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent
	2016-17	5/15/2017	Actual 2016-17	Budget 2016-17	Budget 2017-18	Change 2016-17
PERSONNEL						
Basic Salaries	1,537,407	1,345,847	1,573,000	(35,593)	1,637,418	7%
Overtime	15,550	8,279	9,784	5,766	15,550	0%
Temporary	2,500	0	0	2,500	2,500	0%
Directors Compensation	0	0	0	0	0	0%
Workers' Compensation	52,785	45,854	55,025	(2,240)	57,877	10%
Retirement	301,920	281,971	316,000	(14,080)	334,148	11%
Active Employee Insurance-Health/Dental/Vision/Disability	435,917	364,139	436,967	(1,050)	479,880	10%
Retiree Health Insurance OPEB Funding	169,516	164,106	169,516	0	186,756	10%
FICA	93,582	80,324	94,929	(1,347)	100,818	8%
Medicare	22,554	18,786	22,201	353	24,004	6%
Unemployment Insurance	3,611	2,909	3,611	0	3,302	-9%
<i>Subtotal</i>	2,635,342	2,312,214	2,681,033	(45,691)	2,842,254	8%
OPERATING EXPENSES						
Public Education	33,000	11,156	33,000	0	33,000	0%
Janitorial Service	24,600	21,481	24,600	0	24,600	0%
Uniforms	10,500	7,720	10,400	100	10,500	0%
Licenses & Permits	100,351	63,140	100,351	0	109,592	9%
Freight & Postage	1,100	344	800	300	1,100	0%
Subscriptions	2,200	925	2,110	90	2,200	0%
Vehicle Repairs & Maintenance	8,500	8,193	9,832	(1,332)	8,500	0%
Liability & Property Insurance	80,469	62,934	80,469	0	82,982	3%
Dues & Memberships	9,725	6,659	7,991	1,734	9,725	0%
Office Supplies	5,500	3,253	5,500	0	5,500	0%
Analysis & Monitoring	202,925	137,293	202,925	0	202,925	0%
Operating Supplies	582,550	417,097	582,550	0	641,800	10%
Attorney Fees	20,000	17,442	20,930	(930)	20,000	0%
Printing & Publications	3,500	40	3,500	0	3,500	0%
Repairs and Maintenance	286,000	176,634	286,000	0	305,300	7%
Travel	11,000	6,834	11,000	0	11,000	0%
Seminars, Conferences and Training	8,400	3,478	8,400	0	8,500	1%
Utilities	469,000	311,932	415,910	53,090	469,000	0%
Election Expense	0	0	0	0	0	0%
Computer Service & Maintenance	40,000	30,480	40,000	0	40,000	0%
Lease/Rentals	4,000	4,816	5,779	(1,779)	4,000	0%
Consulting Services	1,000	0	0	1,000	1,000	0%
Biosolids Hauling	376,819	267,095	356,126	20,693	358,875	-5%
Professional Services	152,300	37,452	49,936	102,364	152,400	0%
Other Expense	400	231	277	123	400	0%
<i>Subtotal</i>	2,433,839	1,596,629	2,258,386	175,453	2,506,399	3%
Total Personnel and Operating Expenses	5,069,181	3,908,843	4,939,419	129,762	5,348,653	6%
DEPRECIATION FUNDING						
Replacement Reserve	2,186,016.40	1,813,035	2,186,016	0	2,186,016	0%
<i>Subtotal</i>	2,186,016.40	1,813,035	2,186,016	0	2,186,016	0%
CAPITAL OUTLAY						
Machinery and Equipment	174,500.00	172,528.48	174,500	0	330,500	89%
Capital Projects	1,350,814.42	938,417.08	973,500	377,314	1,124,538	-17%
<i>Subtotal</i>	1,525,314.42	1,110,946	1,148,000	377,314	1,455,038	-5%
Total Operating & Non-Operating w/o Depreciation	\$ 6,594,495	\$ 5,019,788	\$ 6,087,419	\$ 507,076	\$ 6,803,691	3%
Total Operating & Non-Operating with Depreciation	\$ 8,780,512	\$ 6,832,824	\$ 8,273,435		\$ 8,989,707	2%

Wastewater Treatment Facilities

I. Personnel:

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

- 1 - Plant Superintendent
- 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
- 3 - Treatment Plant Operator Grade I
- 1 - Technical Services/Lab Manager
- 1 - Lab Analyst II
- 1 - Lab Analyst I
- 1 - Facility Maintenance Supervisor
- 1 - Instrumentation Technician
- 1 - Maintenance Technician III
- 1 - Electrician
- 0 - Maintenance Technician II
- 2 - Maintenance Technician I
- 3 - Maintenance Workers (including temporary)

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
Bacteriological Analysis	10,925

FGL/ABC Labs, Bioassay, Ocean monitoring	160,000
Outside Laboratories	20,000

Total Analysis & Monitoring **\$202,925**

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	\$170,400
Sodium Bisulfite	101,700
Ferrous Chloride	71,400
Polymer for Sludge Dewatering and thickening	166,700
Grease, Oils, Lubrication	6,000
Generator/Tractor Diesel Fuel	8,000
Herbicides/Lawn Products	5,000
Solvents/Degreasers/Make-up Water Inhibitors	1,200
Boiler Chemical Inhibitors	3,750
Boiler water softener tanks	4,000
Deodorizers/Grit Dumpster at head works	1,000
Safety Equipment	23,885
Welding Gases and supplies	7,500
H2S Gas Detector Tubes (Draeger Tubes)	3,700
Other Miscellaneous Operating Supplies	23,000
Laboratory Supplies	44,565

Total Operating Supplies **\$641,800**

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	27,500
Steel	15,000
Flow Meter Parts	15,000
Paint Supplies	9,000
Mower Parts	2,000
Miscellaneous Parts	10,000
Electrical Parts/Equipment	27,500
Safety Equipment Repairs	5,500
Waste Oil	1,000

Landscape Supplies	12,300
Heavy Equip. Repair (Tractors/Loaders)	40,000
Repair Services/Machine Shop	10,000
Misc. Pumps, Process Equip. Mechanical Parts	45,000
Dredge Repairs	10,500
Electrical Contractor Repairs	25,000
Fence Material for EQ and Aeration Basins	10,000
Tree removal and chipping	5,000
Huber Screw Press Maintenance and Parts	30,000

Total Repairs and Maintenance: \$305,300

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 **\$358,875**

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 \$1,045,817 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 2017-2018:

10" Portable Trash Pump	\$78,000
Used Front-End Loader CAT. 926M	160,000
1/4" to 4" H/D Electric Pipe Threader for SS	15,000
24Hr. Refrigerator Composite Sampler (LAB)	7,500
Quantum Spare Parts	30,000
Virtual PID	15,000
Interstage Drain & CCC Gates	25,000

Total Machinery and Equipment \$330,500

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 2017-2018 and funded from depreciation replacement reserve fund #4655.

New Phone System (prorated)	\$46,500
Storage Shed improvements throughout plant	37,000
Electrical Conduits/lights/outlets/switches	5,100
New Water System for Boilers	25,000
ODS Pump Replacement	30,000
Generac Generator Spare Parts	25,000
Replace site glass on Cl2 Tanks	25,000
Liebert 1000 va UPS (2)	4,000
Headworks Huber Step Screen Solenoids	6,000
Replace Airport Meter	7,500
Roll-Up Door for Solids Building (Rear) additional	40,000
Replace Goleta West 18" & 24" Flow Meters	20,000
Capital Improvement Master Plan (proration)	150,000
Storm water drainage improvements additional	10,000
Solids pad improvement project additional	50,000
New 6k gallon Diesel Tank additional	80,000
Replacement Gas Blower	15,000

2. The following projects were budgeted for FY 2016-2017 and funded from depreciation replacement reserve fund #4655.

Replace Chemical Feed Lines	\$25,876
Replace Service Air Compressor #2	25,000
Roll Up Door for Solids Building	50,000
Asset management Additional	90,173
Rehabilitate Old Lab (prorated)	10,000

3. The following projects were budgeted for FY 2015-2016 and funded from depreciation replacement reserve fund #4655.

Repair/Replace asphalt curb lagoon #3	\$5,000
Storm water drainage replacement and improvements	12,000
Rebuild EDS Eff. Pump Motors	25,000

4. The following projects were budgeted for FY 2014-2015 and funded from depreciation replacement reserve fund #4655.

Concrete Pad at Biosolids Handling Area	\$182,550
FOG Facility Feasibility Study	20,000

5. The following projects were budgeted for FY 2013-2014 and funded from depreciation replacement reserve fund #4655.

Six thousand gallon diesel tank, pad, parts and installation	\$97,839
Ferrous Chloride installation at Head works	5,000

Total Capital Projects **\$1,455,039**

OUTFALL

Description	Budgeted 2016-17	To Date 5/15/2017	Projected Actual 2016-17	Under(Over) Budget 2016-17	Proposed Budget 2017-18	Percent Change 2016-17
PERSONNEL						
Basic Salaries	1,938	9,162	10,000	(8,062)	33,780	1643%
Overtime	0	631	746	(746)	0	0%
Temporary	0	0	0	0	0	0%
Directors Compensation	0	0	0	0	0	0%
Workers' Compensation	67	58	69	(2)	1,194	1694%
Retirement	404	1,464	1,604	(1,200)	4,826	1096%
Active Employee Insurance-Health/Dental/Vision/Disability	550	436	475	75	9,900	1702%
Retiree Health Insurance OPEB Funding	214	207	214	0	3,853	1703%
FICA	96	593	700	(604)	1,848	1834%
Medicare	28	139	164	(136)	490	1643%
Unemployment Insurance	4	14	17	(13)	65	1396%
<i>Subtotal</i>	3,299	12,703	13,989	(10,689)	55,955	1596%
OPERATING EXPENSES						
Public Education	1,125	380	1,125	0	1,125	0%
Janitorial Service	60	44	59	1	60	0%
Uniforms	0	0	0	0	0	0%
Licenses & Permits	0	720	720	(720)	0	0%
Freight & Postage	50	16	25	25	50	0%
Subscriptions	0	0	0	0	0	0%
Vehicle Repairs & Maintenance	100	0	0	100	100	0%
Liability & Property Insurance	101	78	101	0	1,712	1588%
Dues & Memberships	0	0	0	0	0	0%
Office Supplies	100	44	60	40	100	0%
Analysis & Monitoring	8,000	7,420	8,904	(904)	8,000	0%
Operating Supplies	75	0	0	75	75	0%
Attorney Fees	750	2,124	2,549	(1,799)	1,500	100%
Printing & Publications	48	0	0	48	48	0%
Repairs and Maintenance	2,000	51	2,000	0	2,000	0%
Travel	150	7	9	141	150	0%
Seminars, Conferences and Training	0	0	0	0	0	0%
Utilities	600	463	556	44	600	0%
Election Expense	0	0	0	0	0	0%
Computer Service & Maintenance	0	0	0	0	0	0%
Lease/Rentals	200	170	204	(4)	200	0%
Consulting Services	0	0	0	0	0	0%
Biosolids Hauling	0	0	0	0	0	0%
Professional Services	0	36,800	45,000	(45,000)	48,000	0%
Other Expense	0	11,491	12,000	(12,000)	0	0%
<i>Subtotal</i>	13,359	59,808	73,312	(59,953)	63,720	377%
Total Personnel and Operating Expenses	16,659	72,511	87,301	(70,642)	119,675	618%
DEPRECIATION FUNDING						
Replacement Reserve	106,105	463	106,105	0	106,105	0%
<i>Subtotal</i>	106,105	463	106,105	0	106,105	0%
CAPITAL OUTLAY						
Machinery and Equipment	0	0	0	0	0	0%
Capital Projects	0	0	0	0	250,000	0%
<i>Subtotal</i>	0	0	0	0	250,000	0%
Total Operating & Non-Operating w/o Depreciation	\$ 16,659	\$ 72,511	\$ 87,301	\$ (70,642)	\$ 369,675	2119%
Total Operating & Non-Operating with Depreciation	\$ 122,764	\$ 72,975	\$ 193,406	\$ 475,780	288%	

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

Due to the vault damage from the winter storms, this account provides for services related to emergency repair, engineering, and permitting actions.

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 \$59,217 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.

Outfall Vault Relocation Study	\$200,000
Cathodic Well Replacement Project	50,000

Total Capital Projects	\$250,000
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RECLAMATION OPERATIONS

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent
	2016-17	5/15/2017	Actual 2016-17	Budget 2016-17	Budget 2017-18	Change 2016-17
PERSONNEL						
Basic Salaries	146,774	79,666	98,500	48,274	130,246	-11%
Overtime	3,000	1,397	1,651	1,349	3,000	0%
Temporary	0	0	0	0	0	0%
Directors Compensation	0	0	0	0	0	0%
Workers' Compensation	5,039	4,378	5,253	(214)	4,604	-9%
Retirement	26,828	19,072	22,540	4,288	24,470	-9%
Active Employee Insurance-Health/Dental/Vision/Disability	41,616	34,302	37,421	4,195	38,171	-8%
Retiree Health Insurance OPEB Funding	16,183	15,667	16,183	0	14,855	-8%
FICA	9,040	4,937	5,835	3,205	8,015	-11%
Medicare	2,172	1,155	1,365	807	1,932	-11%
Unemployment Insurance	329	115	136	193	251	-24%
<i>Subtotal</i>	250,982	160,689	188,884	62,097	225,545	-10%
OPERATING EXPENSES						
Public Education	6,000	2,028	6,000	0	6,000	0%
Janitorial Service	1,400	1,172	1,400	0	1,400	0%
Uniforms	0	0	0	0	0	0%
Licenses & Permits	0	0	0	0	1,500	0%
Freight & Postage	150	48	100	50	150	0%
Subscriptions	0	0	0	0	0	0%
Vehicle Repairs & Maintenance	100	0	100	0	100	0%
Liability & Property Insurance	7,682	5,887	7,682	0	6,601	-14%
Dues & Memberships	100	0	0	100	100	0%
Office Supplies	150	44	80	70	100	-33%
Analysis & Monitoring	1,000	681	908	92	1,000	0%
Operating Supplies	35,000	25,485	33,980	1,020	35,000	0%
Attorney Fees	1,500	692	923	577	1,500	0%
Printing & Publications	150	0	0	150	150	0%
Repairs and Maintenance	28,000	4,381	5,842	22,158	35,270	26%
Travel	200	0	0	200	200	0%
Seminars, Conferences and Training	0	0	0	0	0	0%
Utilities	90,000	49,943	90,000	0	90,000	0%
Election Expense	0	0	0	0	0	0%
Computer Service & Maintenance	2,000	910	1,214	786	2,000	0%
Lease/Rentals	300	187	250	50	300	0%
Consulting Services	0	0	0	0	0	0%
Biosolids Hauling	0	0	0	0	0	0%
Professional Services	500	0	200	300	500	0%
Other Expense	0	0	0	0	0	0%
<i>Subtotal</i>	174,232	91,459	148,679	25,553	181,871	4%
Total Personnel and Operating Expenses	425,214	252,148	337,564	87,650	407,415	-4%
DEPRECIATION FUNDING						
Replacement Reserve	388,244	332,046	388,244	0	388,244	0%
<i>Subtotal</i>	388,244	332,046	388,244	0	388,244	0%
CAPITAL OUTLAY						
Machinery and Equipment	0	0	0	0	0	0%
Capital Projects	95,250	20,446	44,427	50,823	33,000	-65%
<i>Subtotal</i>	95,250	20,446	44,427	50,823	33,000	-65%
Total Operating & Non-Operating w/o Depreciation	\$ 520,464	\$ 272,594	\$ 381,991	\$ 138,474	\$ 440,415	-15%
Total Operating & Non-Operating with Depreciation	\$ 908,708	\$ 604,640	\$ 770,234		\$ 828,659	-9%

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. Office Supplies

This account provides for office supplies such as manuals.

Flow Charts, log book	\$ 100
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B. Operating Supplies

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

Reclaimed Water Use for Fiscal Year 2017-2018 is estimated to be 1325 acre-feet.

Alum:	\$12,725
Polymer:	12,860
Sodium Hypochlorite:	
Free to GWD in exchange for Irrigation water (3W)	
Bacteriological	7,000
R&M Samplers	200
General Lab Supplies	1,715
Chlorine Analyzer Reagents	<u>500</u>

Total	\$35,000
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C. Repair and Maintenance

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

Electrical Parts/Circuit Boards	\$17,500
Mechanical Parts	15,270

Lubricants & Misc.	800
Paint	700
Miscellaneous	<u>1,000</u>

Total **\$35,270**

D. Utilities

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

Electricity (SCE)	\$90,000
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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 2016-2017.

Replace Storage Tank Level Indicators and Floats	10,000
Replace Anthracite Coal	8,000
Repair/Replace glass-block skylights	15,000

Total Capital Projects **\$ 33,000**

**CAPITAL PROJECTS SUMMARY
FISCAL YEAR 2017-2018**

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

Administration:

1.	Capital Improvement Projects Budgeted for FY 2017-2018	
a.	Administration Building Roof, demo and replace	\$100,000
b.	New Phone System (prorated)	12,000
	Total	\$112,000

Collection System:

1.	Capital Improvement Projects Budgeted for FY 2017-2018	
a.	Nogal Bike Path and Old Town Goleta Sewer Rehab	\$700,654
b.	Asset Management Program, net additional	167,513
c.	Capital Improvement Master Plan (proration)	150,000
d.	New Phone System (prorated)	14,250
e.	Manhole raising program, additional	30,000
2.	Capital Improvement Project Budgeted for FY 2016-2017	
a.	Via Los Santos CIPP and Cervato Way Liner Project	\$776,010
3.	Capital Improvement Project Budgeted for FY 2014-2015	
a.	Manhole raising program	\$14,531
	Total	\$1,852,958

Firestone Lift Station:

1.	Capital Improvement Project Budgeted for FY 2017-2018	
a.	Jockey Pump	\$10,000
	Total	\$10,000

Main Pump Station:

1.	Capital Improvement Projects Budgeted for FY 2017-2018	
a.	Replace Effluent Knife Valve	\$35,000
b.	Spare Jockey Pump and motor	30,000
c.	Gas Monitoring System parts	3,000
d.	Replace Dry Well Exhaust fan, additional	15,000
2.	Capital Improvement Projects Budgeted for FY 2016-2017	
a.	Replace Dry Well Exhaust fan	\$10,000
b.	Paint Dry Well and Pump Room	20,000
	Total	\$113,000

Industrial Waste Control:

1.	Capital Improvement Project Budgeted for FY 2017-2018	
a.	New Phone System (prorated)	\$2,250
2.	Capital Improvement Project Budgeted for FY 2016-2017	
a.	Rehabilitate Old Lab (prorated)	10,000
	Total	\$12,250

Wastewater Treatment Facilities:

1.	Capital Improvement Projects Budgeted for FY 2017-2018	
a.	New Phone System (prorated)	\$46,500
b.	Storage Shed improvements throughout plant	37,000

c. Electrical Conduits/lights/outlets/switches	5,100
d. New Water System for Boilers	25,000
e. ODS Pump Replacement	30,000
f. Generac Generator Spare Parts	25,000
g. Replace site glass on Cl2 Tanks	25,000
h. Liebert 1000 va UPS (2)	4,000
i. Headworks Huber Step Screen Solenoids	6,000
j. Replace Airport Meter	7,500
k. Roll-Up Door for Solids Building (Rear) additional	40,000
l. Replace Goleta West 18" & 24" Flow Meters	20,000
m. Capital Improvement Master Plan (proration)	150,000
n. Storm water drainage improvements additional	10,000
o. Solids pad improvement project additional	50,000
p. New 6k gallon Diesel Tank additional	80,000
q. Replacement Gas Blower	15,000
2. Capital Improvement Projects Budgeted for FY 2016-2017	
a. Replace Chemical Feed Lines	\$25,876
b. Replace Service Air Compressor #2	25,000
c. Roll Up Door for Solids Building	50,000
d. Asset management Additional	90,173
e. Rehabilitate Old Lab (prorated)	10,000
3. Capital Improvement Projects Budgeted for FY 2015-2016	
a. Repair/Replace asphalt curb lagoon #3	\$5,000
b. Storm water drainage replacement and improvements	12,000
c. Rebuild EDS Eff. Pump Motors	25,000
4. Capital Improvement Projects Budgeted for FY 2014-2015	
a. Concrete Pad at Biosolids handling area	\$182,550
b. FOG Facility Feasibility Study	20,000
5. Capital Improvement Projects Budgeted for FY 2013-2014	
a. Six thousand gallon diesel tank, pad, parts and installation	\$97,839
b. Ferrous Chloride installation at the Head works	5,000
Total	\$1,124,538

Outfall:

1. Capital Improvement Projects Budgeted for FY 2017-2018	
a. Outfall vault relocation study	\$200,000
b. Cathodic Well Replacement Project	50,000
Total	\$250,000

Reclamation Facilities:

1. The following projects are budgeted for FY 2016-2017	
a. Replace Storage Tank Level Indicators and Floats	10,000
b. Replace Anthracite Coal	8,000
c. Repair/Replace glass-block skylights	15,000
Total	\$ 33,000

Total District Capital Projects FY 2017-2018 **\$3,507,746**