



GOLETA SANITARY DISTRICT

BUDGET
FISCAL YEAR 2016-17

**GOLETA SANITARY DISTRICT
BUDGET
FISCAL YEAR 2016-2017**

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**BUDGET
FOR
FISCAL YEAR
2016-2017**

***Approved by the Governing Board
Regular Board Meeting June 20, 2016***

GOLETA SANITARY DISTRICT

Budget for Fiscal Year 2016-17

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 the wastewater treatment and disposal facilities that serve the entire population of approximately 80,000 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 33 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 defined 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 2016-17. Withdrawals from the District's designated funds for capital improvement projects are shown separately.

| | |
|--|---------------------|
| Total Estimated Expenditures: | \$15,558,869 |
| Total Anticipated Revenues: | \$11,863,703 |
| Total Withdrawals from Designated Funds: | \$ 3,695,166 |
| Total Anticipated Revenues and Withdrawals: | \$15,558,869 |

***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 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 \$1,652,250 as of June 30, 2017. This fund constitutes 9% of the total District funds as of that date. In early 2016 the District will review the balance of this fund and determine accordingly the need to cover the dry financing period between July, 2016 and December, 2016.

The existing Running Expense Reserve fund balance anticipated as of June 2016, 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 11% and collection system at 17% 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, 2016 is \$33,419 which includes accrued interest for the year. The anticipated value by June 2017 is anticipated to be \$33,556 (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 payments that were made last fiscal year, paid the loan in full. There is a capital improvement project underway to increase the capacity of a sewer line so anticipated balance of this fund at the end of June, 2017 is \$5,200,272 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 new depreciation value at 100% of its new full value of the District's share.

The fund, with its anticipated balance of \$11,217,675 at the end of FY 2016-17 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 \$3,535,052 for FY2016-17.

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 \$300,646 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 2016 and 2017 are -\$88 and \$220 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 2015-16.

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.

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 the borrowed monies to these Funds.

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 2017 is \$557,619 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 2016-17. The total value of the District's funds will be decreased in FY 2016-17 by \$350,409 or -2% of its value at the end of 2016-17.

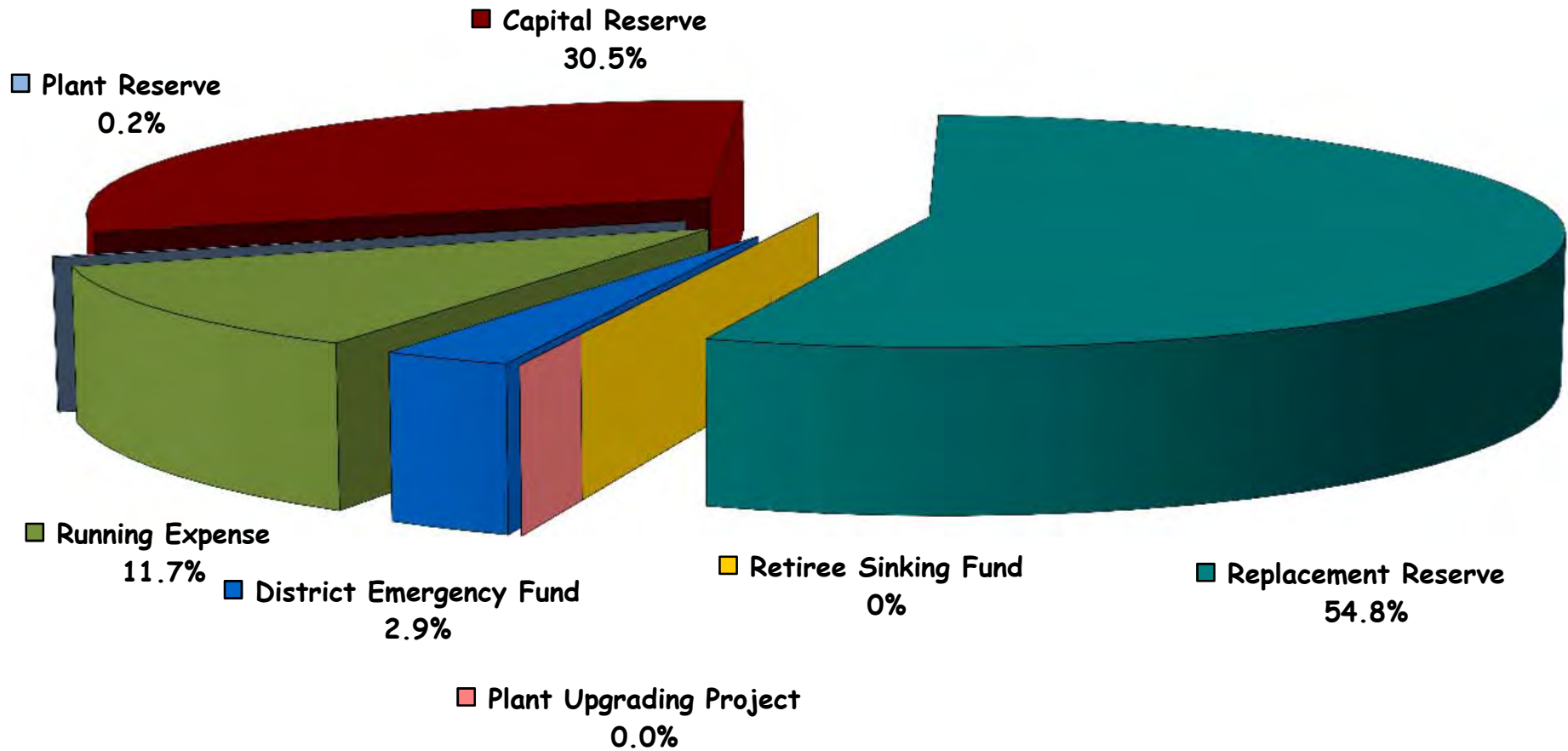
**DESIGNATED FUND BALANCE
SUMMARY**

| Fund No. and Name | Estimated Cash Balance | |
|--|-------------------------------|---------------------|
| | 6/30/2016 | 6/30/2017 |
| <u>4640 Running Expense</u> | | |
| Administration | 232,712 | 173,492 |
| Collection System | 366,143 | 272,968 |
| Firestone Pump Station | 21,380 | 15,939 |
| Main Pump Station | 36,706 | 27,365 |
| Industrial Waste Control Program | 41,979 | 31,296 |
| Wastewater Treatment Facilities | 1,492,645 | 1,112,801 |
| Effluent Disposal Ocean Outfall | 24,664 | 18,387 |
| Subtotal | \$2,216,229 | \$1,652,250 |
| | | a |
| <u>4645 Plant Reserve</u> | 33,419 | 33,556 |
| | | b |
| <u>4650 Capital Reserve</u> | | |
| Collection System | 3,392,580 | 3,047,315 |
| Wastewater Treatment Facilities | 2,122,225 | 1,906,244 |
| Effluent Disposal Ocean Outfall | 274,666 | 246,713 |
| Subtotal | 5,789,470 | 5,200,272 |
| | | c |
| <u>4655 Replacement Reserve</u> | | |
| Collection System | 7,697,667 | 8,288,829 |
| Administration Facilities | 136,054 | 146,503 |
| Wastewater Treatment & Pumping Facilities | 2,018,698 | 2,173,729 |
| Effluent Disposal Ocean Outfall | 565,208 | 608,614 |
| Subtotal | 10,417,628 | 11,217,675 |
| | | d |
| <u>4660 Retiree Health Insurance Fund</u> | (88) | 220 |
| | | e |
| <u>4675 District Emergency Fund</u> | 555,342 | \$557,619 |
| | | f |
| TOTALS | \$19,012,000 | \$18,661,591 |

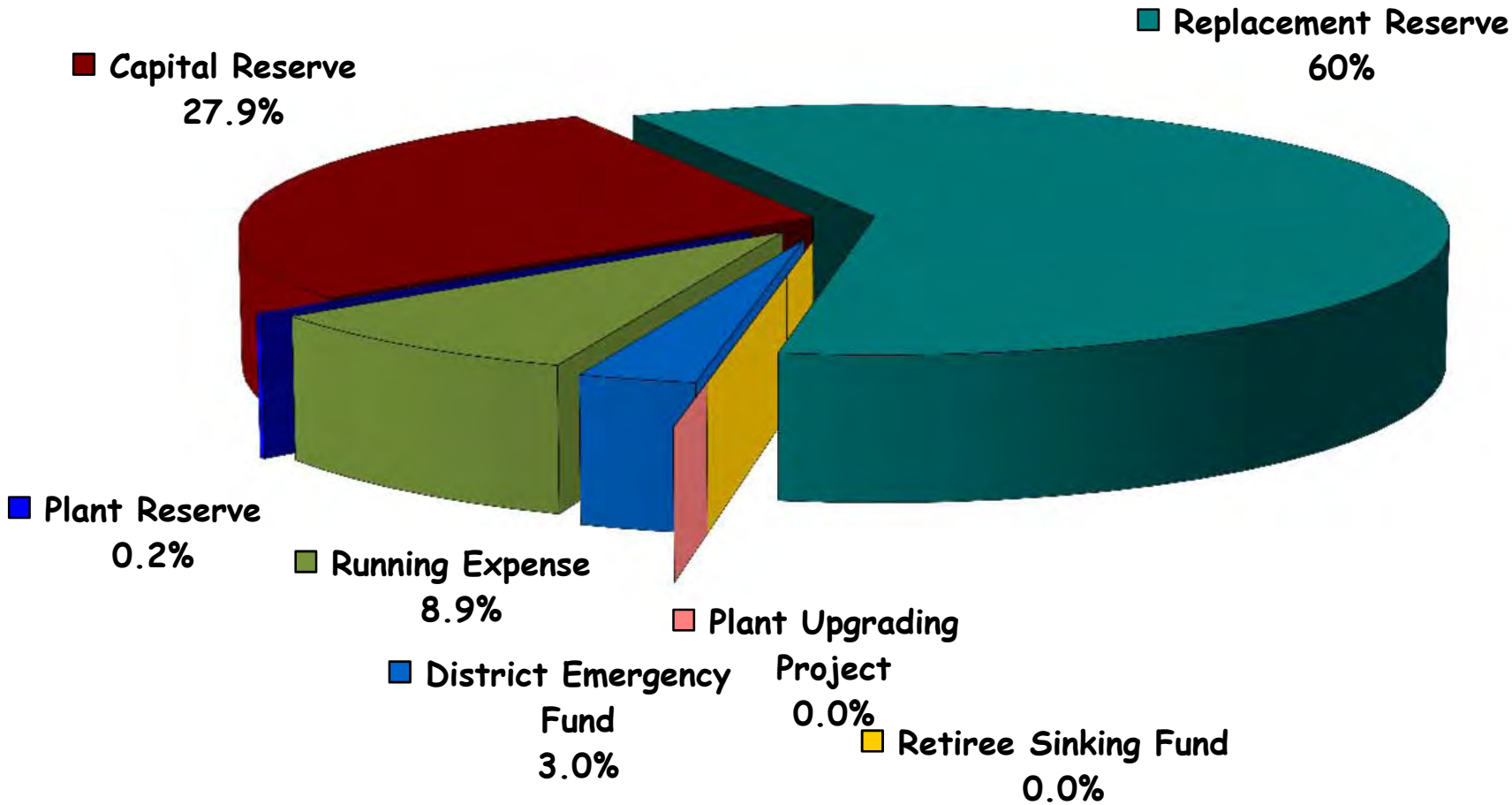
NOTES:

- ^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.

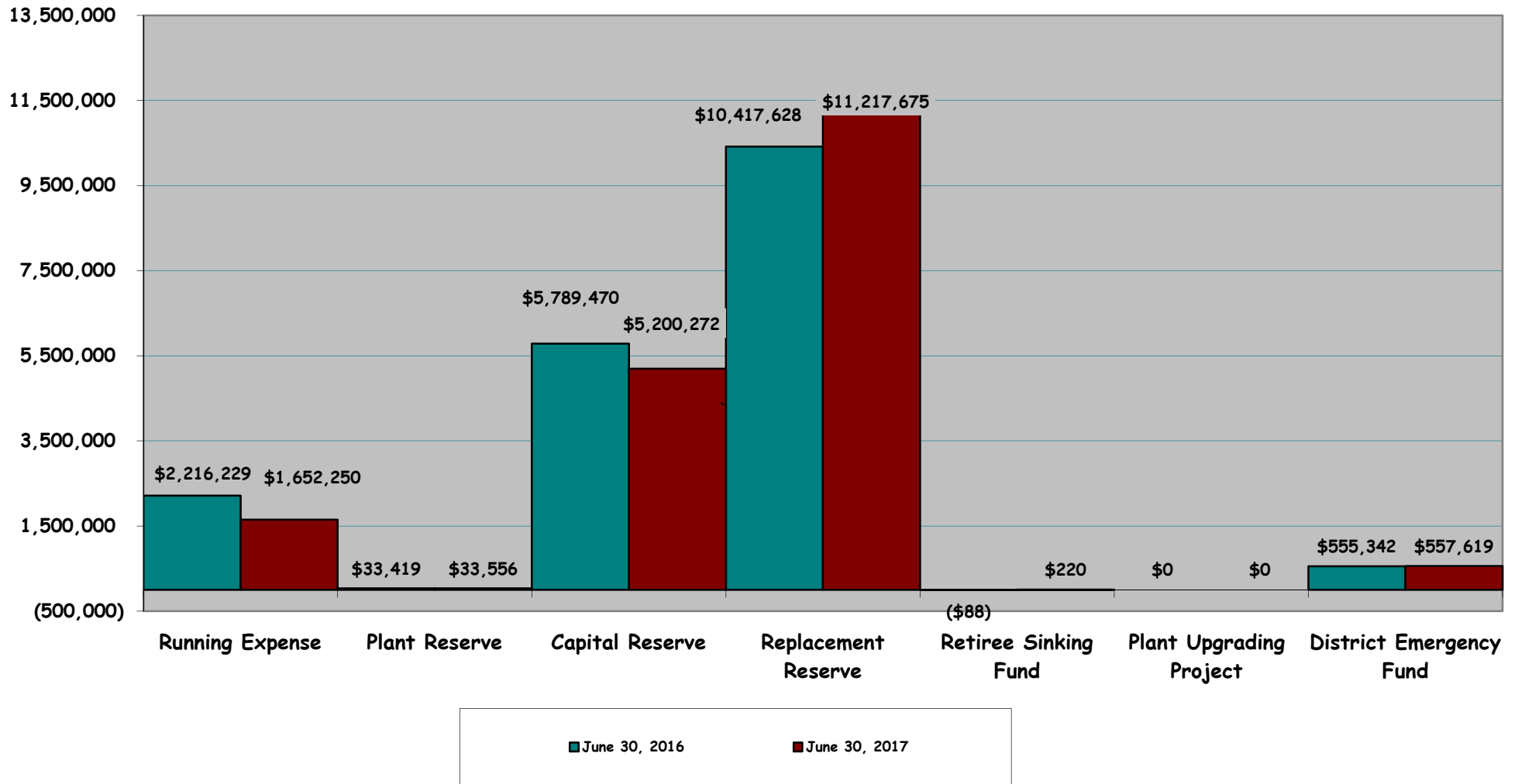
Fund Balance June 30, 2016



Fund Balance June 30, 2017



Fund Balance June 30, 2016 and June 30, 2017



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.

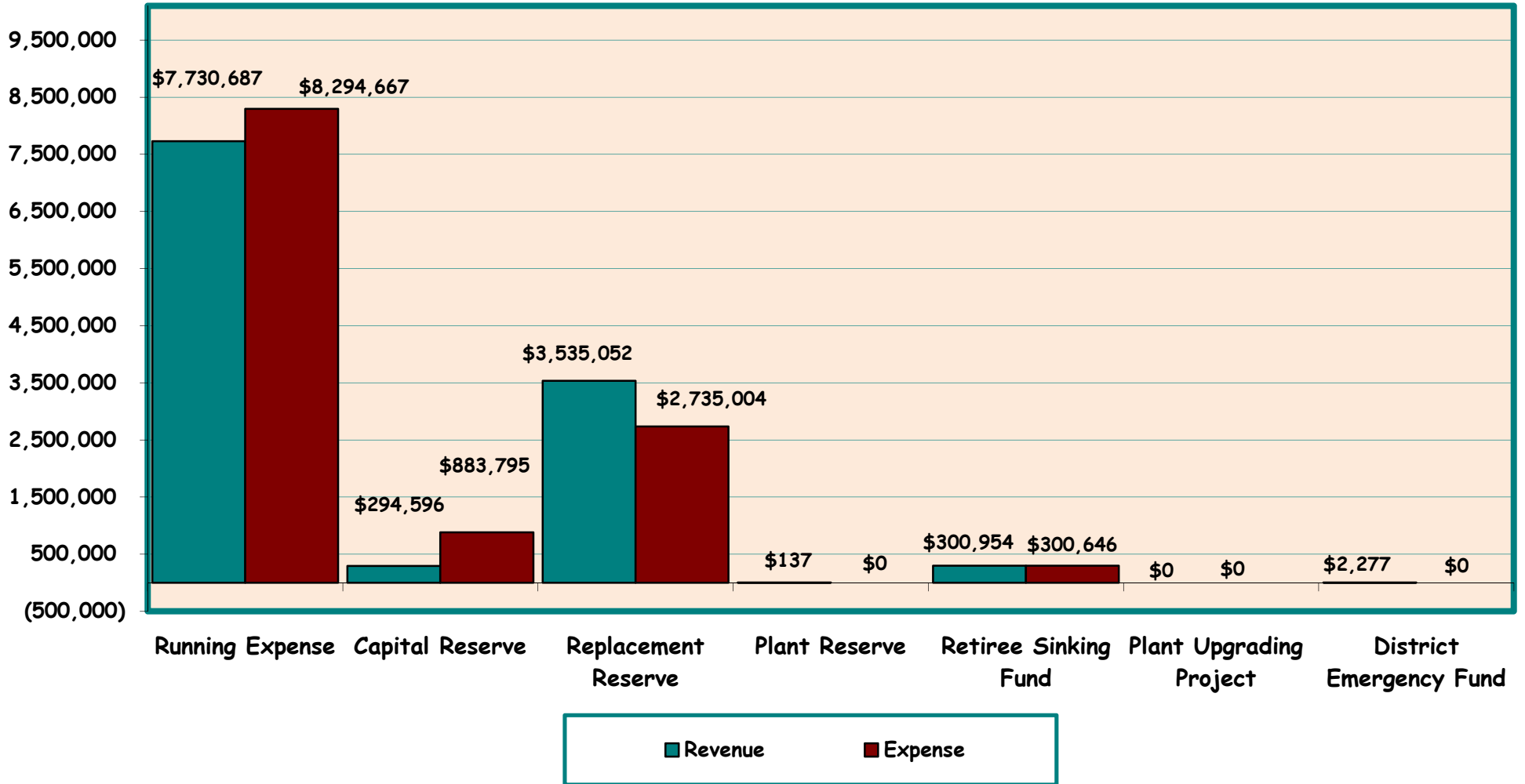
For FY 2016-17, the District anticipates a decrease in its overall fund balances by \$350,409. The overall balance of all of the District's funds is anticipated to be \$18,661,591 by the end of fiscal year 2016-17. Enclosed in this budget is a fund activity tabulation and associated bar chart illustrating the activities of the District's designated funds in FY 2016-17.

FUND CASH ACTIVITY

| Fund No. and Name | Estimated Cash Balance 6/30/2016 | Estimated Revenue 2016-2017 | Estimated Cash Expenditures 2016-2017 | Estimated Cash Balance 6/30/2017 | |
|-------------------------------------|--|--------------------------------|--|--|-------------|
| 640 Running Expense | \$2,216,229 | Fund 666 Transfer | \$0 | | |
| | | Interest | \$8,821 | O & M Expense | \$7,774,203 |
| | | Revenue | \$7,158,881 | WWRec O & M Expense | \$520,464 |
| | | GWD WWRec O&M | \$520,464 | | |
| | | Admin Chg: WWRec | \$42,521 | | |
| Subtotal | | \$7,730,687 | \$8,294,667 | | |
| 645 Plant Reserve | \$33,419 | Interest | \$137 | \$0 | |
| | | Subtotal | \$137 | \$0 | |
| 650 Capital Reserve | \$5,789,470 | Interest | \$22,786 | Sewerline capacity related | \$883,795 |
| | | Fund 670 Loan repayment | \$0 | | |
| | | Connection & Annex Chgs | \$271,810 | | |
| | | Subtotal | \$294,596 | \$883,795 | |
| 655 Replacement Reserve | \$10,417,628 | Interest | \$44,684 | Collection System Replacements | \$1,239,190 |
| | | Revenue | \$3,490,368 | Administration & Outfall | \$100,000 |
| | | Fund 670 Loan repayment | \$0 | Plant and Pump Stations Projects | \$1,395,814 |
| | | Subtotal | \$3,535,052 | \$2,735,004 | |
| 660 Retiree Health Insurance | -\$88 | Interest | \$308 | | \$220 |
| | | Revenue | \$300,646 | \$300,646 | |
| | | Subtotal | \$300,954 | \$300,646 | |
| 675 District Emergency Fund | \$555,342 | Interest | \$2,277 | \$0 | \$557,619 |
| | | Subtotal | \$2,277 | \$0 | |
| TOTALS | \$19,012,000 | | | \$18,661,591 | |

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

Fund Activity June 2016-June 2017



REVENUES
FISCAL YEAR 2016-17

DISTRICT REVENUES IN FISCAL YEAR 2016-17

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

| REVENUE SOURCES | | |
|--------------------------------|---------------|---------|
| Sewer Service Charges | \$ 7,769,068 | 65.49% |
| Other Government Agencies | \$ 3,534,649 | 29.78% |
| Permits, Inspections and Fees | \$ 29,100 | 0.25% |
| Annexation and Connection Fees | \$ 271,810 | 2.29% |
| Property Taxes and related | \$ 135,064 | 1.14% |
| Interest and Other Income | \$ 124,012 | 1.05% |
| | <hr/> | |
| | \$ 11,863,703 | 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 after tax collection in December and April of each year. Users' fees are expected to reflect the cost of operations and maintenance by the District, and are reviewed annually to ensure their appropriate values.

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.

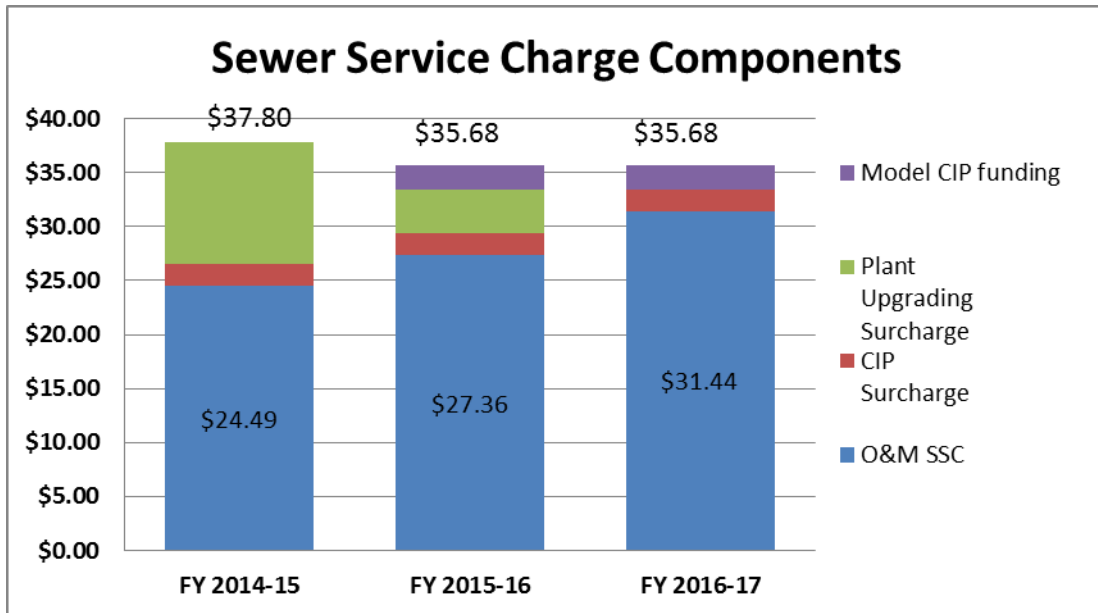
The model takes into consideration the estimated expenditures on an annual basis in order to calculate the required appropriate user fees. Based on the District's model, the SSC for a single-family dwelling or equivalent was estimated to be \$453.63 per year or \$37.80 per month for FY 2013-2014. In March, 2015 the Governing Board took action to revise the SSC rate structure to account for increased operations and maintenance costs and provide for ongoing CIP funding by reallocating a portion of the rate that had previously been dedicated to the plant upgrade project. This allowed for an overall reduction in the SSC rate by \$2.12 per month per ERU from the current amount of \$37.80, to \$35.68 in FY 2015-16 as shown in the following table.

| Fiscal Year | O&M SSC | CIP Surcharge | Plant Upgrading Surcharge | Model CIP funding | Total SSC w/ CIP Funding |
|-------------|---------|---------------|---------------------------|-------------------|--------------------------|
| 2014-15 | \$24.49 | \$2.00 | \$11.31 | \$0.00 | \$37.80 |
| 2015-16 | \$27.36 | \$2.00 | \$4.08 | \$2.24 | \$35.68 |

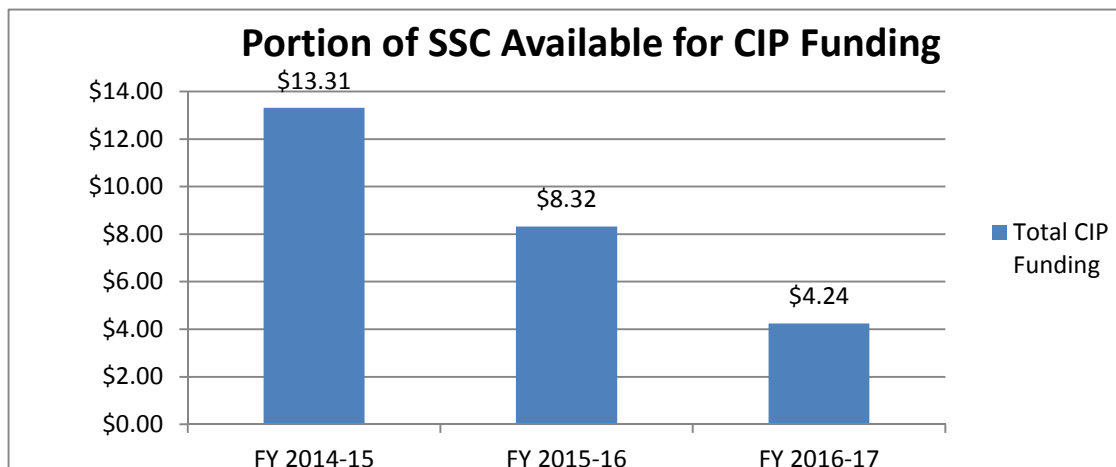
With the final interfund loan payments being completed in FY 2015-16 it was assumed that the \$4.08 portion of the rate that had been used for the final interfund loan payments would be available for additional CIP funding in FY 2016-17. However, in developing the draft FY 2016-17 budget it became apparent that the \$4.08 portion of the rate previously used to fund the final interfund loan payments would have to be used to cover additional increases in O&M expenses along with increases to the amount required to fund the District's share of depreciation. As such, the SSC allocation used in the draft FY 2016-17 budget is shown below.

| Fiscal Year | O&M SSC | CIP Surcharge | Plant Upgrading Surcharge | Model CIP funding | Total SSC w/ CIP Funding |
|-------------|---------|---------------|---------------------------|-------------------|--------------------------|
| 2014-15 | \$24.49 | \$2.00 | \$11.31 | \$0.00 | \$37.80 |
| 2015-16 | \$27.36 | \$2.00 | \$4.08 | \$2.24 | \$35.68 |
| 2016-17 | \$31.44 | \$2.00 | \$0.00 | \$2.24 | \$35.68 |

This change in SSC rate allocation since FY 2014-15 is shown graphically in the chart on the following page.



This increase in the portion of SSC revenue allocated to Operations and Maintenance results in an offsetting decrease the amount available to CIP funding as shown on the following table:



The SSC revenue is deposited into the District's individual funds based upon their intended use and in an amount determined by the Governing Board. Of the monthly \$35.68 anticipated SSC revenue per equivalent dwelling unit, \$31.44 would be deposited in the Running Expense Fund 4640 based on the above proposed allocation for FY 2016-17.

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.

FY16-17 Total revenue anticipated in the Running Expense Fund is \$7,730,687.

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.

FY16-17 Total revenue anticipated in the Capital Reserve Fund is \$271,810.

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 \$35.68 anticipated sewer charges revenue per single-family dwelling for Fiscal Year 2016-2017, \$4.24, which amounts to \$923,230 in FY 2016-17, 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 \$1,728,395 in 2016-17. The total amount of sewer service charges expected to be received by the District and deposited into the replacement reserve fund is \$2,651,625 in 2016-17.

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.

FY16-17 Total revenue anticipated in the Replacement Reserve Fund is \$3,490,368.

Retiree Health Insurance Fund – 4660

The Retiree Health Insurance fund was established by the District in 2004. The District will deposit approximately \$300,646 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.

FY16-17 Total deposit into the Retiree Health Insurance Fund is \$300,646.

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 expenditures from this fund were primarily repayments of the Inter-fund loans and the last installment was made last spring, paying these loans 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 0.41%

FY16-17 Total interest anticipated is \$79,012.

FY16-17 TOTAL DISTRICT REVENUE ANTICIPATED IS \$11,863,703.

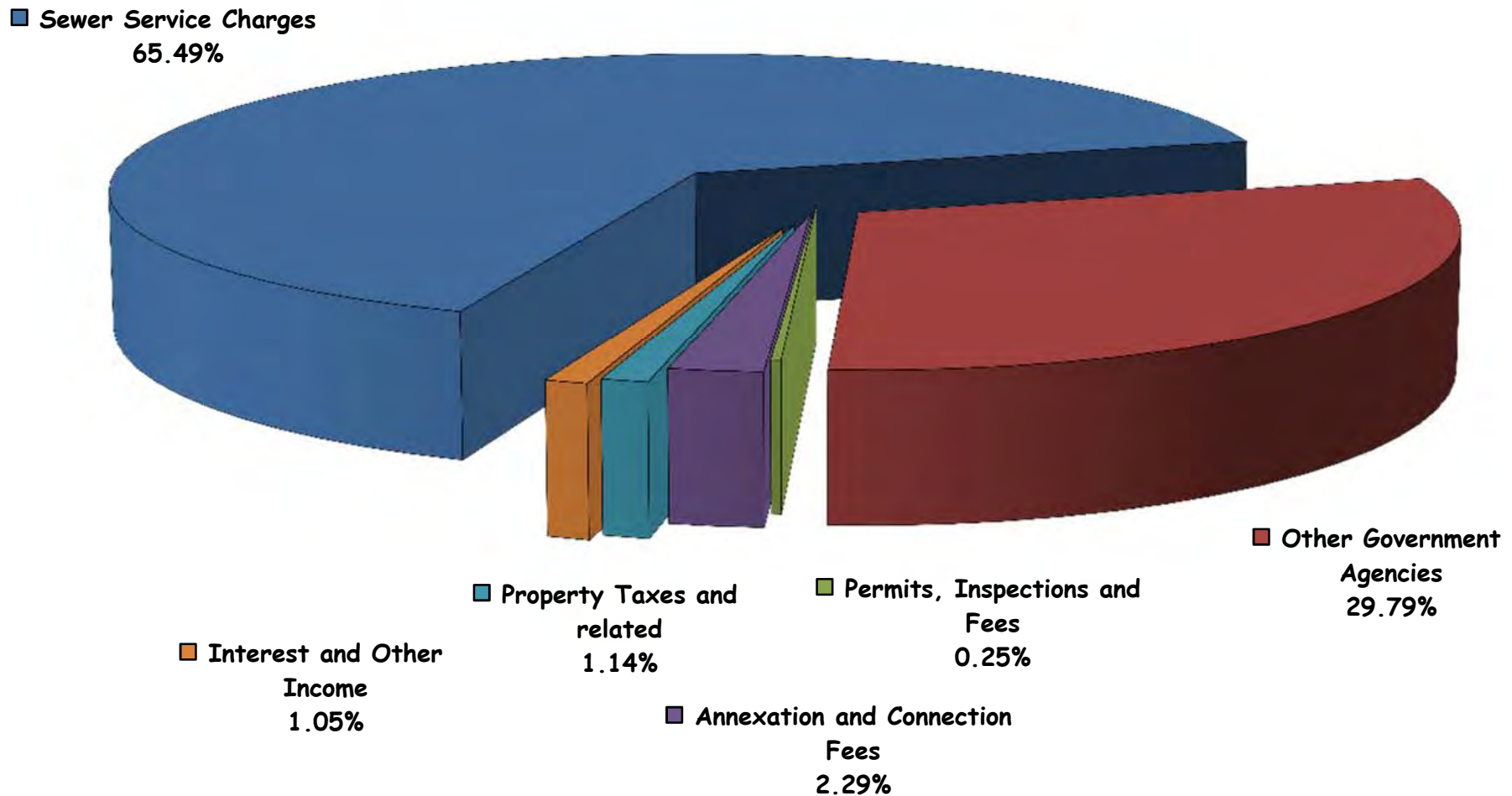
**Fiscal Year 2016-2017
REVENUE**

| Fund Name and Number | Acct | Revenue Classification | Budgeted Revenue 2015-16 | Revenue to date 4/29/2016 | Projected Actual 2015-16 | Over(Under) Budget 2015-16 | Revenue Projection 2016-17 | Percent Change from last FY |
|---------------------------------|------|----------------------------------|--------------------------|---------------------------|--------------------------|----------------------------|----------------------------|-----------------------------|
| 4640 Running Expense | 3100 | Sewer Service Charges | \$4,002,301 | \$3,677,350 | \$4,002,301 | \$0 | \$4,816,797 | 20% |
| | 3120 | Permits and Inspections | \$28,000 | \$47,243 | \$83,000 | \$55,000 | \$28,000 | 0% |
| | 3140 | Admin Chgs - Treatment | \$121,585 | \$89,226 | \$118,968 | (\$2,617) | \$123,011 | 1% |
| | 3145 | Admin Chgs - Reclamation | \$38,595 | \$26,954 | \$35,939 | (\$2,656) | \$42,521 | 10% |
| | 3150 | Treatment & Disposal Cost Reimb. | \$2,058,480 | \$1,487,105 | \$1,982,806 | (\$75,674) | \$2,141,156 | 4% |
| | 3155 | GWD WWRec O&M Cost Reimb. | \$675,948 | \$269,540 | \$440,000 | (\$235,948) | \$520,464 | -23% |
| | 3160 | IWC Analysis Reimbursement | \$500 | \$0 | \$0 | (\$500) | \$500 | 0% |
| | 3170 | Homeowners Exemption | \$500 | \$665 | \$500 | \$0 | \$500 | 0% |
| | 3205 | Annexation Processing Fee | \$600 | \$200 | \$600 | \$0 | \$600 | 0% |
| | 3240 | **RFOGA - Running Expense | \$4,134 | \$3,454 | \$4,605 | \$471 | \$3,316 | -20% |
| | 3260 | Other Revenue - Running Exp. | \$45,000 | \$58,940 | \$59,000 | \$14,000 | \$45,000 | 0% |
| | | Subtotal | \$6,975,644 | \$5,660,675 | \$6,727,719 | -\$247,925 | \$7,721,867 | 11% |
| 4650 Capital Reserve | 3130 | Connection Fees | \$40,000 | \$229,211 | \$230,000 | \$190,000 | \$268,000 | 570% |
| | 3200 | Annexation Charges | \$3,810 | \$0 | \$0 | (\$3,810) | \$3,810 | 0% |
| | | Subtotal | \$43,810 | \$229,211 | \$230,000 | \$186,190 | \$271,810 | 520% |
| 4655 Replacement Reserve | 3100 | *Sewer Service Charges | \$2,591,316 | \$2,374,499 | \$2,591,316 | \$0 | \$2,651,625 | 2% |
| | 3220 | Property Tax Revenue | \$122,416 | \$133,655 | \$133,655 | \$11,240 | \$134,564 | 10% |
| | 3260 | **RFOGA - Capital Projects | \$484,809 | \$165,307 | \$220,409 | (\$264,400) | \$704,180 | 45% |
| | | Subtotal | \$3,198,540 | \$2,673,461 | \$2,945,380 | (\$253,160) | \$3,490,368 | 9% |
| 4660 Retirees Ins | 3100 | *Sewer Service Charges | \$270,646 | \$270,729 | \$270,729 | \$83 | \$300,646 | 11% |
| | | Subtotal | \$270,646 | \$270,729 | \$270,729 | \$83 | \$300,646 | 11% |
| 4670 Facilities Upgrade | 3100 | *Sewer Service Charges | \$886,272 | \$865,514 | \$886,272 | \$0 | \$0 | -100% |
| | 3250 | **RFOGA-Plant Upgrading Proj. | \$0 | \$0 | \$0 | \$0 | \$0 | 0% |
| | | Subtotal | \$886,272 | \$865,514 | \$886,272 | \$0 | \$0 | -100% |
| All Funds | | Interest Earnings | | | | | | |
| 4640 | 3230 | Running Expense Fund | \$5,872 | \$6,739 | \$8,985 | \$3,113 | \$8,821 | 50% |
| 4645 | 3230 | Plant Reserve Fund | \$90 | \$97 | \$129 | \$39 | \$137 | 53% |
| 4650 | 3230 | Capital Reserve Fund | \$12,878 | \$16,077 | \$21,437 | \$8,559 | \$22,786 | 77% |
| 4655 | 3230 | Replacement Reserve Fund | \$22,381 | \$25,192 | \$33,589 | \$11,208 | \$44,684 | 100% |
| 4660 | 3230 | Retiree Health Insurance Fund | \$365 | \$10 | \$13 | (\$352) | \$308 | -16% |
| 4670 | 3230 | Plant Upgrading Fund | \$0 | \$0 | \$0 | \$0 | \$0 | 0% |
| 4675 | 3230 | District Emergency Fund | \$1,493 | \$1,611 | \$2,148 | \$655 | \$2,277 | 53% |
| | | Subtotal | \$43,078 | \$49,725 | \$66,301 | \$23,223 | \$79,012 | 83% |
| | | Total Revenue | \$11,417,991 | \$9,749,315 | \$11,126,401 | (\$291,589) | \$11,863,703 | 4% |

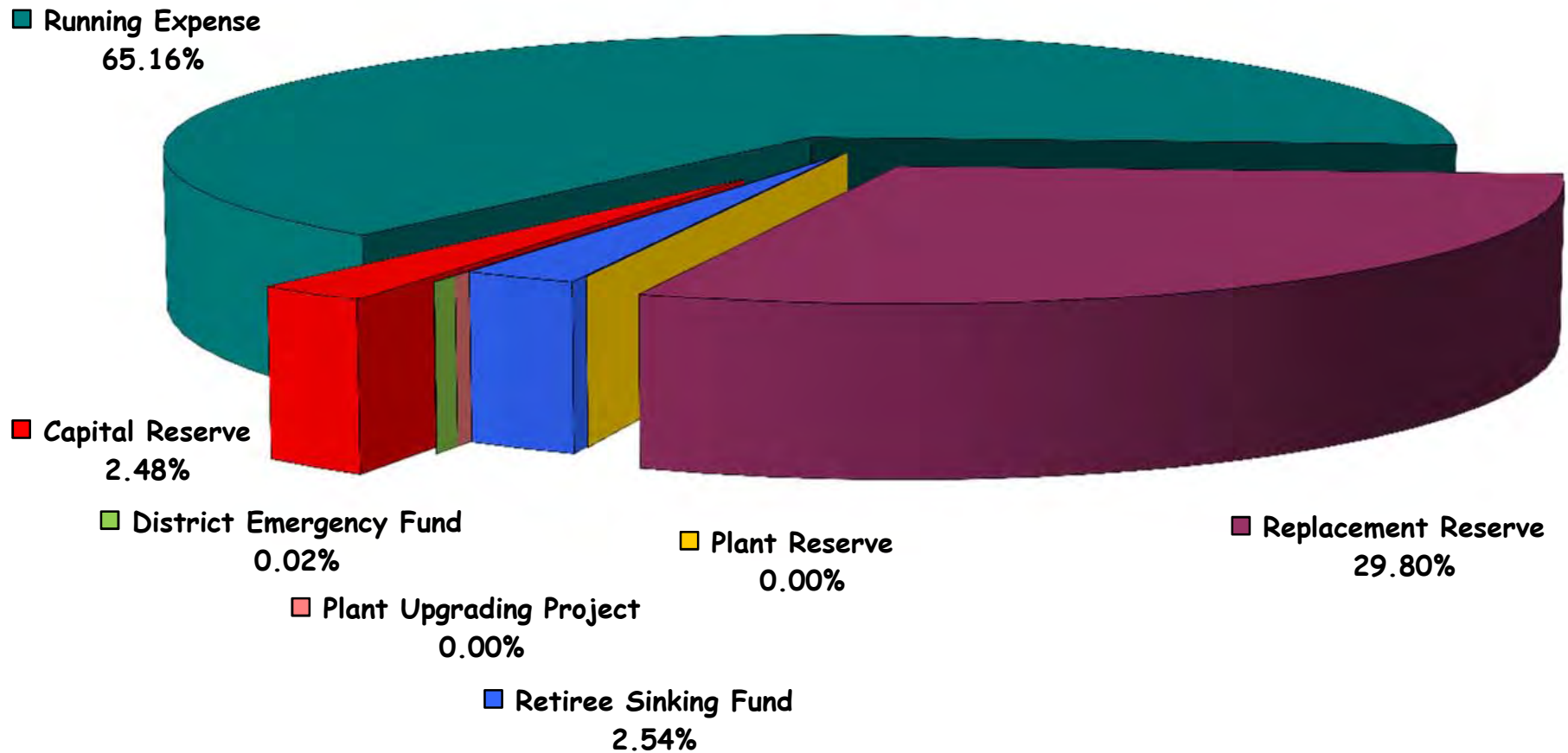
*Sewer Service Charges are deposited directly to the respective funds and no longer shown as a transfer from the 4640 Running Expense Fund. Values shown under 2016-2017 Revenue Estimate have been pro-rated accordingly.

**RFOGA = Revenue From Other Gov't Agencies

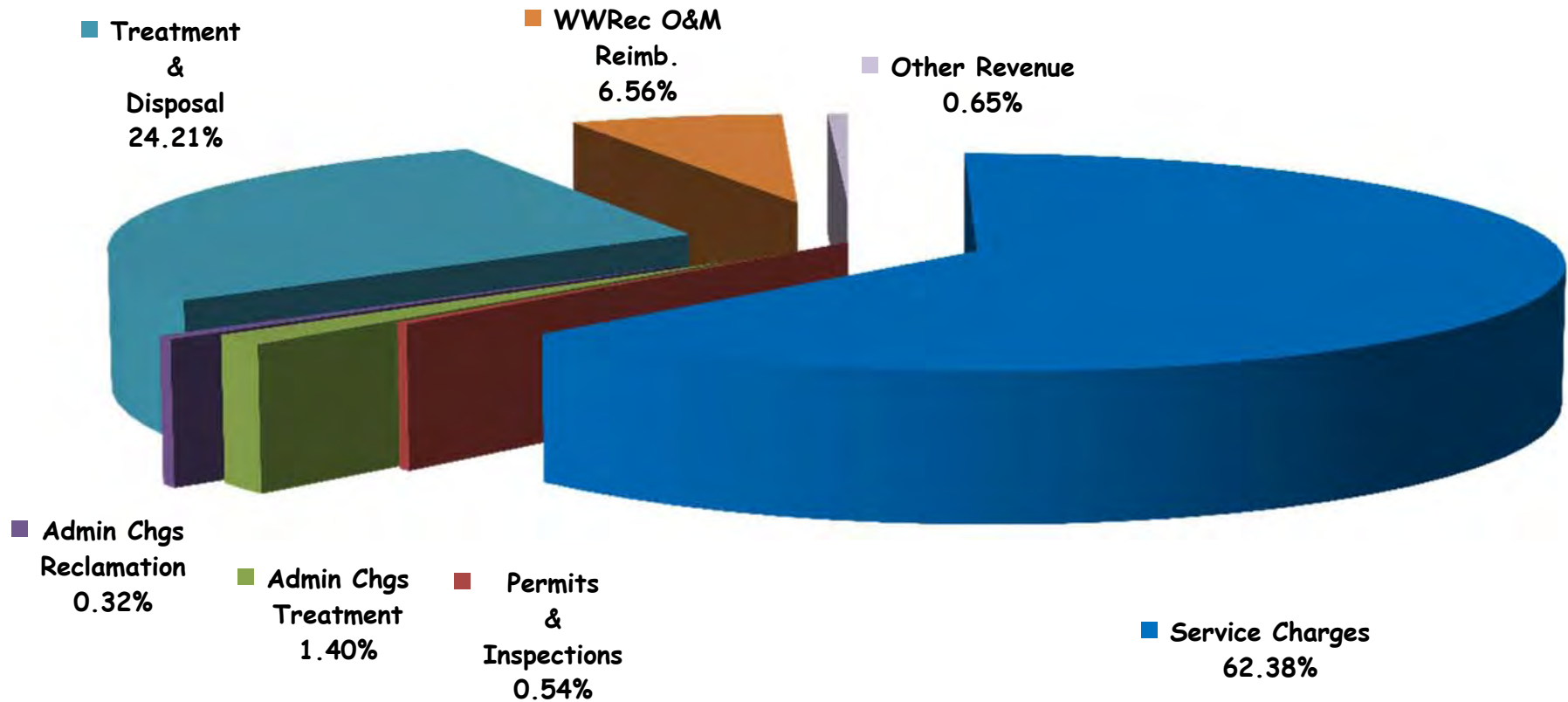
Revenues by Source 2016-17



Revenues by Fund 2016-17



Running Expense Revenues 2016-17



***EXPENDITURES
FISCAL YEAR 2016-17***

DISTRICT COMBINED EXPENDITURES IN FISCAL YEAR 2016-17

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 2016-17 are anticipated to be just below last year's budget. The capital outlay projects are anticipated to be about 4% less than last year's expenditures.

The main categories of expenditures in the combined budget are as follows:

| <u>DESCRIPTION</u> | <u>EXPENDITURES</u> | <u>% OF TOTAL EXPENDITURES</u> |
|------------------------------|----------------------|--------------------------------|
| Personnel Cost: | \$ 4,744,001 | 31% |
| Operating Expenses: | \$ 3,446,562 | 22% |
| Sub-Total: | \$ 8,190,563 | 53% |
| Depreciation Expense: | \$ 3,344,757 | 21% |
| Capital Outlay: | \$ 4,023,549 | 26% |
| TOTAL EXPENDITURES: | \$ 15,558,869 | 100% |

The enclosed graph shows the above distribution of expenditures for FY 2016-17.

The District has separated accounting of its expenses under 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 categories 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.

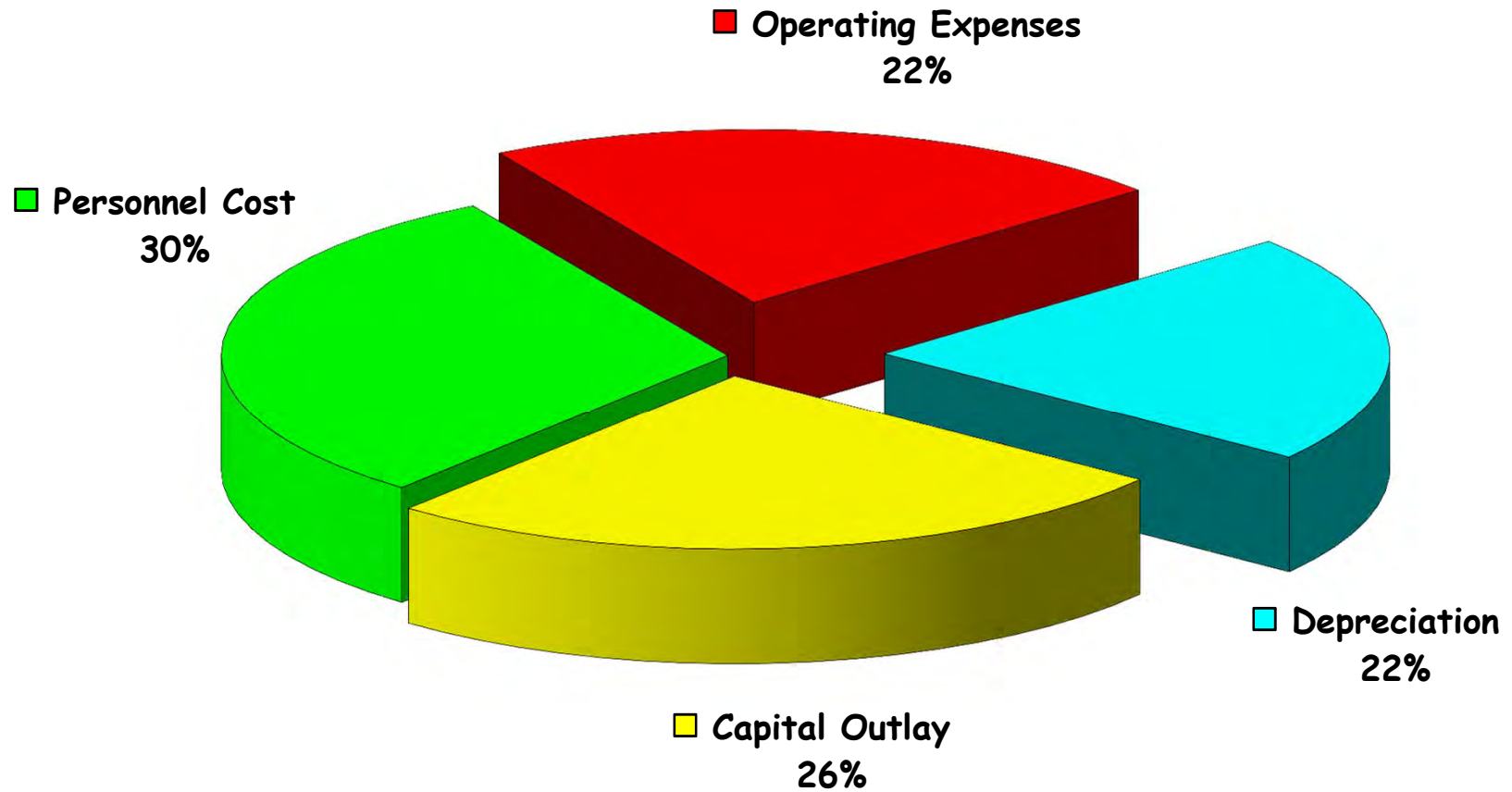
Summary

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.

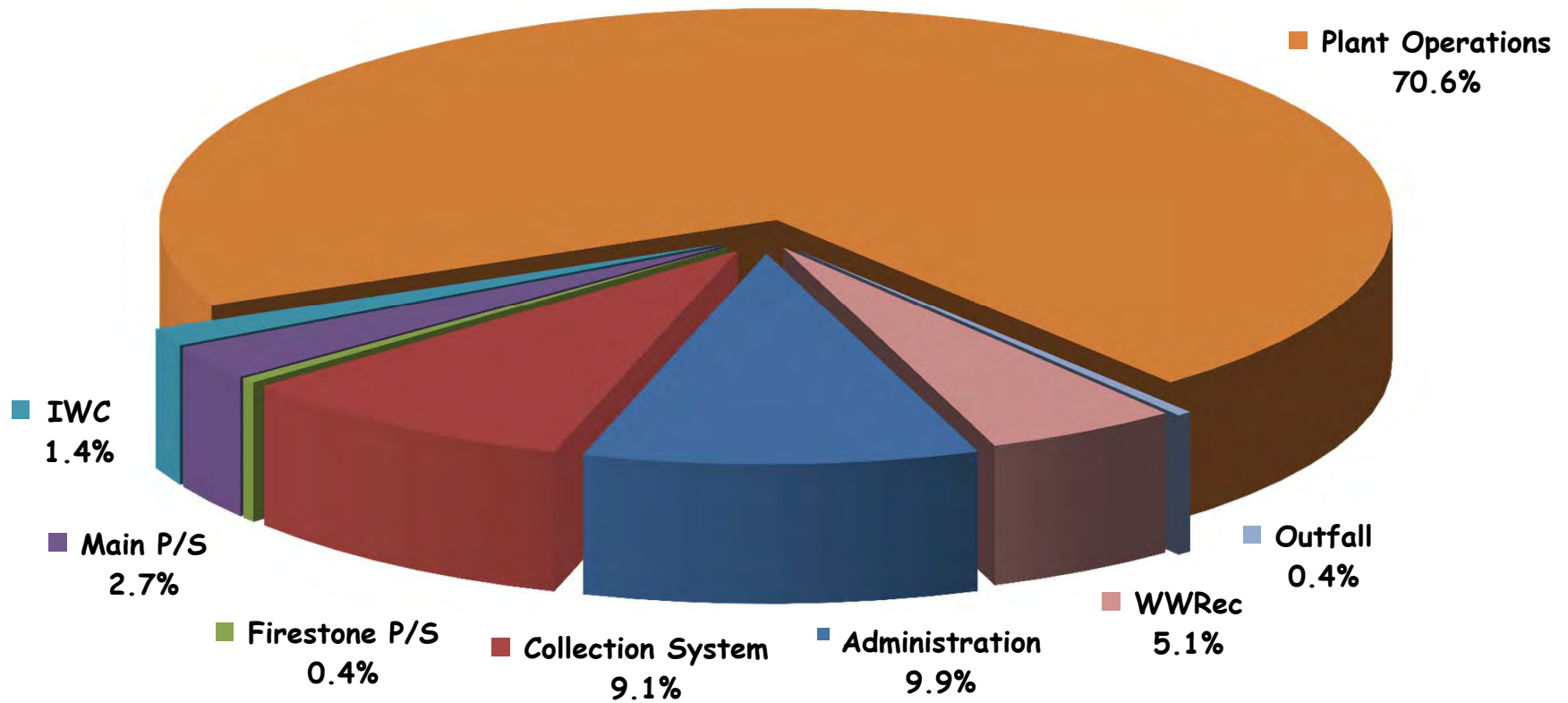
**Fiscal Year 2016-2017
EXPENDITURES**

| Description | Budgeted 2015-16 | To Date 4/30/2016 | Projected Actual 2015-16 | Under(Over) Budget 2015-16 | Proposed Budget 2016-17 | Percent Change from last FY |
|---|----------------------|----------------------|--------------------------------|----------------------------------|-------------------------------|--------------------------------------|
| PERSONNEL | | | | | | |
| Basic Salaries | 2,740,854 | 2,179,333 | 2,584,985 | 155,869 | 2,726,683 | -1% |
| Overtime | 22,100 | 19,018 | 22,401 | (301) | 22,100 | 0% |
| Temporary | 20,000 | 21,420 | 25,519 | (5,519) | 10,500 | -47% |
| Directors Fees | 76,000 | 36,089 | 43,307 | 32,693 | 76,000 | 0% |
| Worker's Compensation | 77,536 | 59,848 | 77,536 | 0 | 93,618 | 21% |
| Retirement | 558,766 | 449,565 | 531,305 | 27,461 | 528,959 | -5% |
| Active Employee Insurance-Health/Dental/Vision/Disability | 757,371 | 605,908 | 727,091 | 30,280 | 773,124 | 2% |
| Retiree Health Insurance OPEB Funding | 270,646 | 262,057 | 270,646 | 0 | 300,646 | 11% |
| FICA | 167,459 | 134,554 | 159,019 | 8,440 | 165,965 | -1% |
| Medicare | 40,251 | 31,713 | 37,480 | 2,771 | 39,966 | -1% |
| Unemployment Insurance | 8,288 | 5,305 | 6,271 | 2,017 | 6,440 | -22% |
| <i>Subtotal</i> | 4,739,271 | 3,804,811 | 4,485,560 | 253,711 | 4,744,001 | 0% |
| OPERATING EXPENSES | | | | | | |
| Public Education | 65,000 | 64,231 | 78,884 | (13,884) | 75,000 | 15% |
| Janitorial Service | 40,060 | 38,444 | 46,081 | (6,021) | 46,360 | 16% |
| Uniforms | 13,675 | 13,105 | 15,001 | (1,326) | 14,675 | 7% |
| Licenses & Permits | 99,137 | 69,695 | 97,010 | 2,127 | 105,851 | 7% |
| Freight & Postage | 2,515 | 1,200 | 1,663 | 852 | 2,515 | 0% |
| Subscriptions | 5,150 | 4,071 | 4,565 | 585 | 5,650 | 10% |
| Vehicle Repairs & Maintenance | 56,500 | 39,583 | 50,069 | 6,431 | 56,500 | 0% |
| Liability & Property Insurance | 150,012 | 117,315 | 143,521 | 6,491 | 142,716 | -5% |
| Dues & Memberships | 38,525 | 34,499 | 36,681 | 1,844 | 38,789 | 1% |
| Office Supplies | 16,050 | 10,998 | 14,531 | 1,519 | 16,050 | 0% |
| Analysis & Monitoring | 192,525 | 155,643 | 187,422 | 5,103 | 220,025 | 14% |
| Operating Supplies | 602,025 | 466,481 | 585,269 | 16,756 | 628,275 | 4% |
| Attorney Fees | 112,100 | 75,395 | 98,316 | 13,784 | 112,100 | 0% |
| Printing & Publications | 7,568 | 2,643 | 3,891 | 3,677 | 7,568 | 0% |
| Repairs and Maintenance | 408,000 | 309,605 | 417,557 | (9,557) | 435,500 | 7% |
| Travel | 52,450 | 44,440 | 53,331 | (881) | 60,409 | 15% |
| Seminars, Conferences, Training, Employee Recognition | 34,500 | 30,716 | 36,469 | (1,969) | 40,800 | 18% |
| Utilities | 672,050 | 515,884 | 638,320 | 33,730 | 671,725 | 0% |
| Election Expense | 0 | 0 | 0 | 0 | 18,000 | 0% |
| Computer Service & Maintenance | 92,000 | 71,656 | 88,262 | 3,738 | 91,000 | -1% |
| Lease/Rentals | 7,450 | 9,547 | 11,559 | (4,109) | 7,650 | 3% |
| Consulting Services | 30,400 | 5,816 | 20,619 | 9,781 | 37,900 | 25% |
| Biosolids Hauling | 365,000 | 328,721 | 394,465 | (29,465) | 376,819 | 3% |
| Professional Services | 126,600 | 54,229 | 126,992 | (392) | 225,635 | 78% |
| Other Expense | 8,900 | 10,999 | 14,452 | (5,552) | 9,050 | 2% |
| <i>Subtotal</i> | 3,198,192 | 2,474,916 | 3,164,930 | 33,262 | 3,446,562 | 8% |
| Total Personnel and Operating Expenses | 7,937,463 | 6,279,726 | 7,650,490 | 286,973 | 8,190,563 | 3% |
| DEPRECIATION FUNDING | | | | | | |
| Replacement Reserve | 3,265,631 | 2,709,154 | 3,291,093 | (25,462) | 3,344,757 | 2% |
| <i>Subtotal</i> | 3,265,631 | 2,709,154 | 3,291,093 | (25,462) | 3,344,757 | 2% |
| CAPITAL OUTLAY | | | | | | |
| Machinery and Equipment (Fund 640) | 141,500 | 76,604 | 84,830 | 56,670 | 309,500 | 119% |
| Capital Projects (Fund 655) | 4,047,633 | 848,644 | 1,004,870 | 3,042,763 | 2,830,254 | -30% |
| Capital Projects (Fund 650) | 0 | 0 | 0 | 0 | 883,795 | 0% |
| Plant Upgrade Interfund Loan payments | 886,272 | 886,272 | 886,272 | 0 | 0 | -100% |
| <i>Subtotal</i> | 5,075,405 | 1,811,520 | 1,975,972 | 3,099,433 | 4,023,549 | -21% |
| Total Operating & Non-Operating Expenses | \$ 16,278,499 | \$ 10,800,400 | \$ 12,917,555 | \$ 3,360,944 | \$ 15,558,869 | -4% |

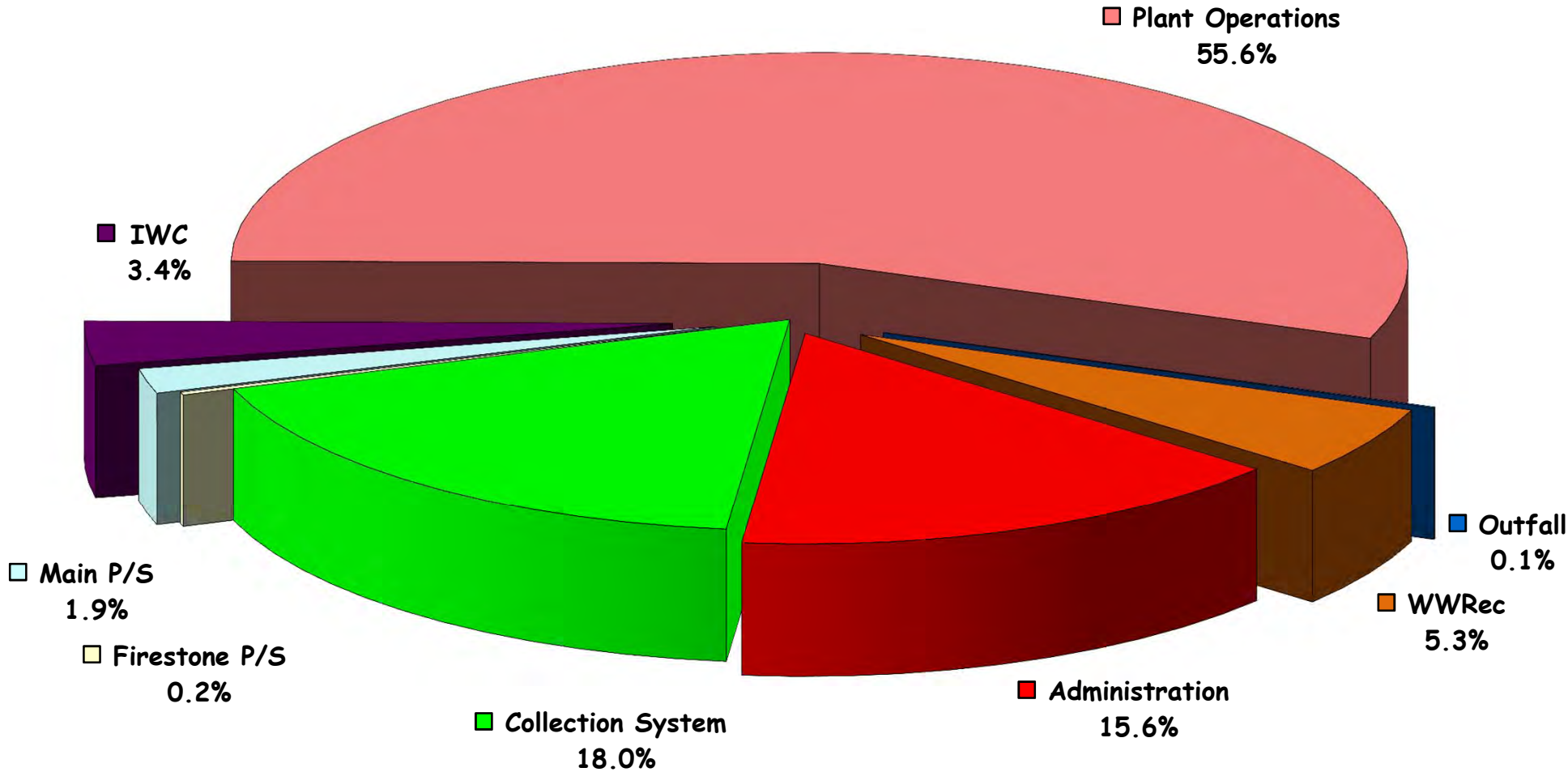
District's Combined Expenditures



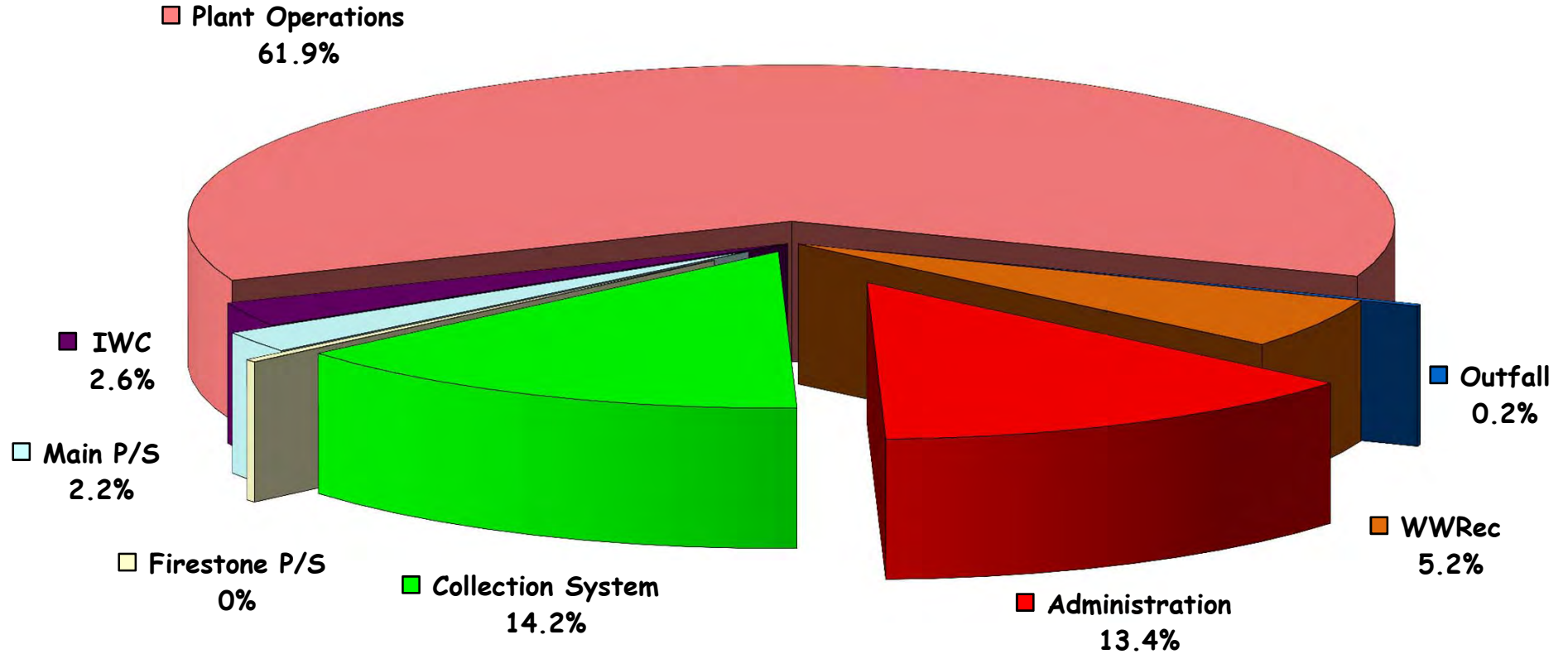
Distribution of Operating Costs



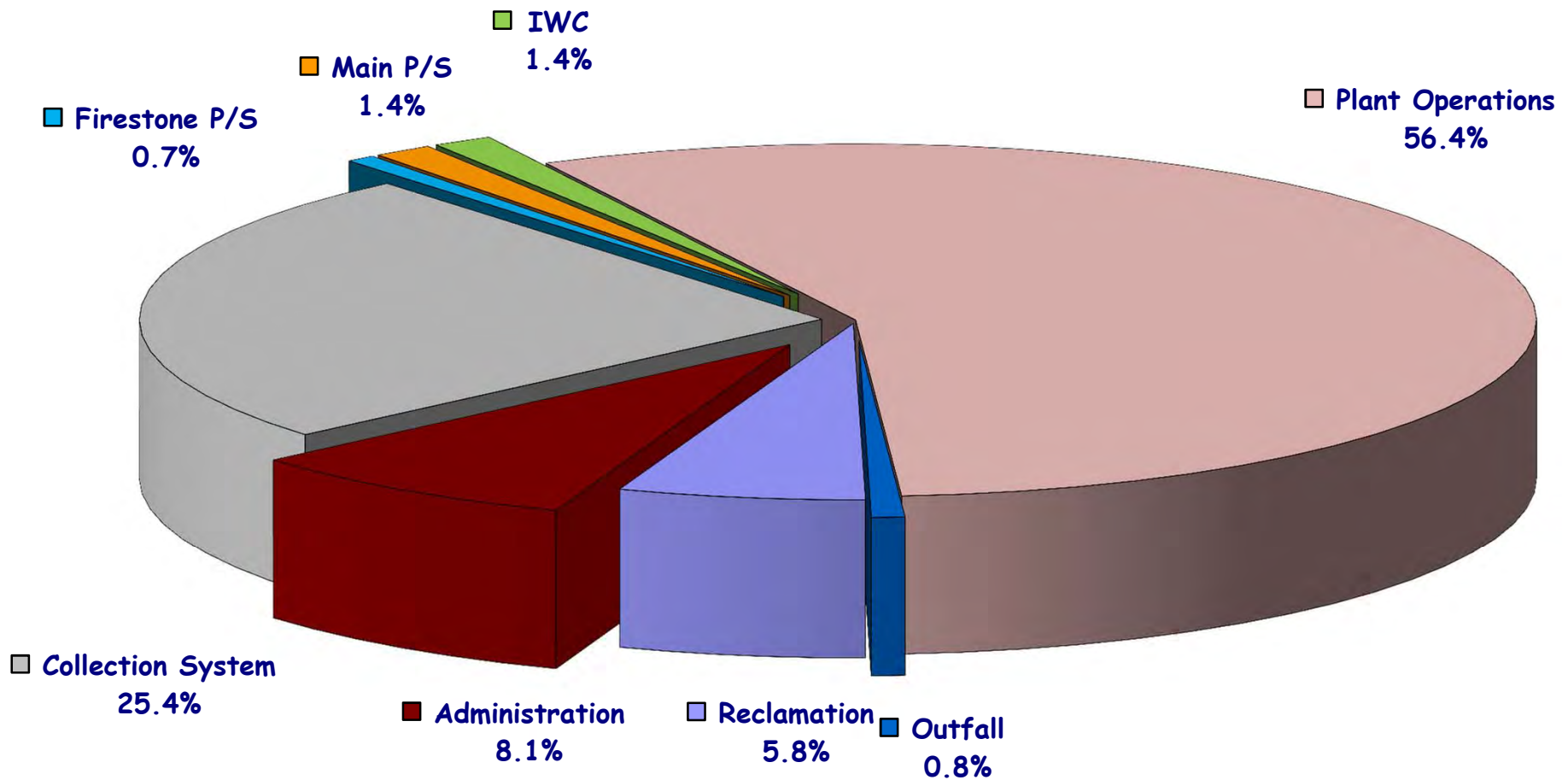
Distribution of Personnel Cost



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 2016-17. 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 2016-17 are \$7,774,203

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 2016-17 are \$7,167,702

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 2016-17 are \$520,464

The total anticipated revenues for the reclamation facilities in FY 2016-17 are \$562,986

Debt Service

As noted above, the final payment on the SRF Loan for the outfall re-ballasting project was made last fiscal year.

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 2016-17 \$6,963,556

The total anticipated revenue for capital improvements in FY 2016-17 is \$3,832,061

THE TOTAL EXPENDITURES FOR FY 2016-17 ARE \$15,558,869

THE TOTAL REVENUE FOR FY 2016-17 IS \$11,863,703

**COMPARISON SUMMARY OF
EXPENSES AND REVENUES
Fiscal Year 2016-2017**

| EXPENDITURES | REVENUES | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--|-------------|---|-----------|-------------------------|------------------|---|-----------------------|---|-----------------------|--|----------------------------|--------------------|--------------------------------------|------------------|--------------------------------|----------------------|----------------------------|-----------|--------------------------------|-----------|---------------------------|-----------|---|-----------|---------------|-----------|----------|--|----------------------------|--------------------|----------|--------|-----------|-----------|---|-------------|--------------------------|---------|----------------------|---------|----------|--------|-----------|-------------|----------|-------|-----------|-------|----------|---------|-----------|---------|
| <p><u>RUNNING EXPENSE (4640)</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Personnel</td> <td style="text-align: right;">\$4,192,373</td> </tr> <tr> <td>Operating Expense</td> <td style="text-align: right;">3,272,330</td> </tr> <tr> <td>Machinery and Equipment</td> <td style="text-align: right;">309,500</td> </tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: right;">\$7,774,203</td> </tr> </table> | Personnel | \$4,192,373 | Operating Expense | 3,272,330 | Machinery and Equipment | 309,500 | Total | \$7,774,203 | <p><u>RUNNING EXPENSE (4640)</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Sewer Service Charges</td> <td style="text-align: right;">\$4,816,797</td> </tr> <tr> <td>Permit and Inspection Fees</td> <td style="text-align: right;">28,000</td> </tr> <tr> <td>Administration Charges - Treatment</td> <td style="text-align: right;">123,011</td> </tr> <tr> <td>RFOGA - Treatment and Disposal</td> <td style="text-align: right;">2,141,156</td> </tr> <tr> <td>IWC Analysis Reimbursement</td> <td style="text-align: right;">500</td> </tr> <tr> <td>Homeowners Property Tax Relief</td> <td style="text-align: right;">500</td> </tr> <tr> <td>Annexation Processing Fee</td> <td style="text-align: right;">600</td> </tr> <tr> <td>Payments from Other Governmental Agencies</td> <td style="text-align: right;">3,316</td> </tr> <tr> <td>Other Revenue</td> <td style="text-align: right;">45,000</td> </tr> <tr> <td>Interest</td> <td style="text-align: right;">8,821</td> </tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: right;">\$7,167,702</td> </tr> </table> | Sewer Service Charges | \$4,816,797 | Permit and Inspection Fees | 28,000 | Administration Charges - Treatment | 123,011 | RFOGA - Treatment and Disposal | 2,141,156 | IWC Analysis Reimbursement | 500 | Homeowners Property Tax Relief | 500 | Annexation Processing Fee | 600 | Payments from Other Governmental Agencies | 3,316 | Other Revenue | 45,000 | Interest | 8,821 | Total | \$7,167,702 | | | | | | | | | | | | | | | | | | | | | | |
| Personnel | \$4,192,373 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Operating Expense | 3,272,330 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Machinery and Equipment | 309,500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | \$7,774,203 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sewer Service Charges | \$4,816,797 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Permit and Inspection Fees | 28,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Administration Charges - Treatment | 123,011 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| RFOGA - Treatment and Disposal | 2,141,156 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| IWC Analysis Reimbursement | 500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Homeowners Property Tax Relief | 500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Annexation Processing Fee | 600 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Payments from Other Governmental Agencies | 3,316 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Revenue | 45,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest | 8,821 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | \$7,167,702 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p><u>RECLAMATION FACILITIES (4640 Dept. 47)</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Personnel</td> <td style="text-align: right;">\$250,982</td> </tr> <tr> <td>Operating Expense</td> <td style="text-align: right;">174,232</td> </tr> <tr> <td>Machinery and Equipment</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Capital Improvement Projects</td> <td style="text-align: right;">95,250</td> </tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: right;">\$520,464</td> </tr> </table> | Personnel | \$250,982 | Operating Expense | 174,232 | Machinery and Equipment | 0 | Capital Improvement Projects | 95,250 | Total | \$520,464 | <p><u>RECLAMATION FACILITIES (4640 Dept. 47)</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">GWD Reimb. of O&M Expenses</td> <td style="text-align: right;">\$520,464</td> </tr> <tr> <td>Administration Charges - Reclamation</td> <td style="text-align: right;">42,521</td> </tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: right;">\$562,986</td> </tr> </table> | GWD Reimb. of O&M Expenses | \$520,464 | Administration Charges - Reclamation | 42,521 | Total | \$562,986 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Personnel | \$250,982 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Operating Expense | 174,232 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Machinery and Equipment | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital Improvement Projects | 95,250 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | \$520,464 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| GWD Reimb. of O&M Expenses | \$520,464 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Administration Charges - Reclamation | 42,521 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | \$562,986 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p><u>CAPITAL IMPROVEMENT</u></p> <p><u>Capacity Reserve Fund (4650)</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Sewerlines capacity related projects</td> <td style="text-align: right;">\$883,795</td> </tr> <tr> <td style="text-align: right;">Sub-total</td> <td style="text-align: right;">\$883,795</td> </tr> </table> <p><u>Replacement Reserve Fund (4655):</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Administration</td> <td style="text-align: right;">\$100,000</td> </tr> <tr> <td>Firestone Pump Station</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Pump Station Projects</td> <td style="text-align: right;">35,000</td> </tr> <tr> <td>Plant Projects</td> <td style="text-align: right;">1,360,814</td> </tr> <tr> <td>Sewerline Projects</td> <td style="text-align: right;">1,239,190</td> </tr> <tr> <td>Outfall Projects</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Depreciation Expense</td> <td style="text-align: right;">3,344,757</td> </tr> <tr> <td style="text-align: right;">Sub-total</td> <td style="text-align: right;">\$6,079,761</td> </tr> </table> <p><u>District Plant Reserve Fund (4645)</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Sub-total</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td style="text-align: right;">Sub-total</td> <td style="text-align: right;">\$0</td> </tr> </table> <p><u>District Emergency Fund (4675)</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Sub-total</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td style="text-align: right;">Sub-total</td> <td style="text-align: right;">\$0</td> </tr> </table> <p style="text-align: right;">Total</p> <p style="text-align: right;">\$6,963,556</p> | Sewerlines capacity related projects | \$883,795 | Sub-total | \$883,795 | Administration | \$100,000 | Firestone Pump Station | - | Pump Station Projects | 35,000 | Plant Projects | 1,360,814 | Sewerline Projects | 1,239,190 | Outfall Projects | - | Depreciation Expense | 3,344,757 | Sub-total | \$6,079,761 | Sub-total | \$0 | Sub-total | \$0 | Sub-total | \$0 | Sub-total | \$0 | <p><u>CAPITAL IMPROVEMENT</u></p> <p><u>Capacity Reserve Fund (4650)</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Connection/Annexation Fees</td> <td style="text-align: right;">\$271,810</td> </tr> <tr> <td>Interest</td> <td style="text-align: right;">22,786</td> </tr> <tr> <td style="text-align: right;">Sub-total</td> <td style="text-align: right;">\$294,596</td> </tr> </table> <p><u>Replacement Reserve Fund (4655)</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Sewer Service Charges (\$2+\$2.24/ERU+GSD Depr)</td> <td style="text-align: right;">\$2,651,625</td> </tr> <tr> <td>RFOGA - Capital Projects</td> <td style="text-align: right;">704,180</td> </tr> <tr> <td>Property Tax Revenue</td> <td style="text-align: right;">134,564</td> </tr> <tr> <td>Interest</td> <td style="text-align: right;">44,684</td> </tr> <tr> <td style="text-align: right;">Sub-total</td> <td style="text-align: right;">\$3,535,052</td> </tr> </table> <p><u>District Plant Reserve Fund (4645)</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Interest</td> <td style="text-align: right;">\$137</td> </tr> <tr> <td style="text-align: right;">Sub-total</td> <td style="text-align: right;">\$137</td> </tr> </table> <p><u>District Emergency Fund (4675)</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Interest</td> <td style="text-align: right;">\$2,277</td> </tr> <tr> <td style="text-align: right;">Sub-total</td> <td style="text-align: right;">\$2,277</td> </tr> </table> <p style="text-align: right;">Total</p> <p style="text-align: right;">\$3,832,061</p> | Connection/Annexation Fees | \$271,810 | Interest | 22,786 | Sub-total | \$294,596 | Sewer Service Charges (\$2+\$2.24/ERU+GSD Depr) | \$2,651,625 | RFOGA - Capital Projects | 704,180 | Property Tax Revenue | 134,564 | Interest | 44,684 | Sub-total | \$3,535,052 | Interest | \$137 | Sub-total | \$137 | Interest | \$2,277 | Sub-total | \$2,277 |
| Sewerlines capacity related projects | \$883,795 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sub-total | \$883,795 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Administration | \$100,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Firestone Pump Station | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pump Station Projects | 35,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Plant Projects | 1,360,814 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sewerline Projects | 1,239,190 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Outfall Projects | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Depreciation Expense | 3,344,757 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sub-total | \$6,079,761 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sub-total | \$0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sub-total | \$0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sub-total | \$0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sub-total | \$0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Connection/Annexation Fees | \$271,810 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest | 22,786 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sub-total | \$294,596 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sewer Service Charges (\$2+\$2.24/ERU+GSD Depr) | \$2,651,625 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| RFOGA - Capital Projects | 704,180 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Property Tax Revenue | 134,564 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest | 44,684 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sub-total | \$3,535,052 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest | \$137 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sub-total | \$137 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest | \$2,277 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sub-total | \$2,277 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p><u>Retiree Medical Insurance Retirement Fund (660)</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Disbursements Directly to CERBT</td> <td style="text-align: right;">\$192,791</td> </tr> <tr> <td>Disbursements Directly to District Retirees</td> <td style="text-align: right;">\$107,855</td> </tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: right;">\$300,646</td> </tr> </table> | Disbursements Directly to CERBT | \$192,791 | Disbursements Directly to District Retirees | \$107,855 | Total | \$300,646 | <p><u>Retiree Medical Insurance Retirement Fund (660)</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Sewer Service Charges</td> <td style="text-align: right;">\$300,646</td> </tr> <tr> <td>Interest</td> <td style="text-align: right;">\$308</td> </tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: right;">\$300,954</td> </tr> </table> | Sewer Service Charges | \$300,646 | Interest | \$308 | Total | \$300,954 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Disbursements Directly to CERBT | \$192,791 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Disbursements Directly to District Retirees | \$107,855 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | \$300,646 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sewer Service Charges | \$300,646 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest | \$308 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | \$300,954 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>TOTAL EXPENSE:</p> <p style="text-align: right;">\$15,558,869</p> | <p>TOTAL REVENUE:</p> <p style="text-align: right;">\$11,863,703</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

SERVICE CATEGORY EXPENSE DATA

ADMINISTRATION

| Description | Budgeted | To Date | Projected | Under(Over) | Proposed | Percent |
|---|---------------------|-------------------|-------------------|-------------------|---------------------|-------------------|
| | 2015-16 | 4/30/2016 | Actual 2015-16 | Budget 2015-16 | Budget 2016-17 | Change 2015-16 |
| PERSONNEL | | | | | | |
| Basic Salaries | 423,069 | 254,381 | 300,632 | 122,437 | 390,008 | -8% |
| Overtime | 500 | 403 | 403 | 97 | 500 | 0% |
| Temporary | 3,000 | 11,241 | 13,489 | (10,489) | 3,000 | 0% |
| Directors Compensation | 76,000 | 36,089 | 43,307 | 32,693 | 76,000 | 0% |
| Workers' Compensation | 11,968 | 9,238 | 11,968 | 0 | 13,391 | 12% |
| Retirement | 89,347 | 60,636 | 71,661 | 17,686 | 74,540 | -17% |
| Active Employee Insurance-Health/Dental/Vision/Disability | 116,905 | 73,720 | 88,464 | 28,441 | 110,583 | -5% |
| Retiree Health Insurance OPEB Funding | 41,776 | 40,448 | 41,776 | 0 | 43,003 | 3% |
| FICA | 23,471 | 16,759 | 19,806 | 3,665 | 22,980 | -2% |
| Medicare | 6,142 | 3,919 | 4,632 | 1,510 | 5,662 | -8% |
| Unemployment Insurance | 1,245 | 518 | 613 | 632 | 875 | -30% |
| <i>Subtotal</i> | 793,424 | 507,353 | 596,751 | 196,673 | 740,542 | -7% |
| OPERATING EXPENSES | | | | | | |
| Public Education | 13,520 | 12,929 | 17,239 | (3,719) | 13,875 | 3% |
| Janitorial Service | 4,500 | 4,774 | 5,729 | (1,229) | 5,800 | 29% |
| Uniforms | 0 | 0 | 0 | 0 | 0 | 0% |
| Licenses & Permits | 0 | 115 | 153 | (153) | 0 | 0% |
| Freight & Postage | 400 | 192 | 256 | 144 | 400 | 0% |
| Subscriptions | 900 | 221 | 295 | 605 | 900 | 0% |
| Vehicle Repairs & Maintenance | 4,000 | 827 | 1,103 | 2,897 | 4,000 | 0% |
| Liability & Property Insurance | 23,155 | 17,731 | 23,641 | (486) | 20,413 | -12% |
| Dues & Memberships | 26,000 | 25,635 | 26,000 | 0 | 26,000 | 0% |
| Office Supplies | 6,000 | 4,679 | 6,000 | 0 | 6,000 | 0% |
| Analysis & Monitoring | 0 | 0 | 0 | 0 | 0 | 0% |
| Operating Supplies | 400 | 231 | 308 | 92 | 400 | 0% |
| Attorney Fees | 75,000 | 46,378 | 61,838 | 13,162 | 75,000 | 0% |
| Printing & Publications | 2,500 | 667 | 1,500 | 1,000 | 2,500 | 0% |
| Repairs and Maintenance | 7,000 | 3,508 | 6,000 | 1,000 | 7,000 | 0% |
| Travel | 34,500 | 27,751 | 34,500 | 0 | 38,000 | 10% |
| Seminars, Conferences, Training, Employee Recognition | 21,000 | 15,452 | 21,000 | 0 | 25,000 | 19% |
| Utilities | 30,000 | 16,565 | 22,087 | 7,913 | 30,000 | 0% |
| Election Expense | 0 | 0 | 0 | 0 | 18,000 | 0% |
| Computer Service & Maintenance | 20,000 | 14,588 | 20,000 | 0 | 20,000 | 0% |
| Lease/Rentals | 1,000 | 660 | 800 | 200 | 1,000 | 0% |
| Consulting Services | 20,000 | 5,300 | 20,000 | 0 | 25,000 | 25% |
| Biosolids Hauling | 0 | 0 | 0 | 0 | 0 | 0% |
| Professional Services | 15,000 | 14,908 | 18,000 | (3,000) | 30,000 | 100% |
| Other Expense | 7,500 | 9,401 | 12,535 | (5,035) | 7,500 | 0% |
| <i>Subtotal</i> | 312,375 | 222,514 | 298,984 | 13,391 | 356,788 | 14% |
| Total Personnel and Operating Expenses | 1,105,799 | 729,866 | 895,735 | 210,064 | 1,097,330 | -1% |
| DEPRECIATION FUNDING | | | | | | |
| Replacement Reserve | 51,000 | 40,492 | 51,000 | 0 | 51,000 | 0% |
| <i>Subtotal</i> | 51,000 | 40,492 | 51,000 | 0 | 51,000 | 0% |
| CAPITAL OUTLAY | | | | | | |
| Machinery and Equipment | 10,000 | 16,616 | 16,616 | (6,616) | 10,000 | 0% |
| Capital Projects | 120,000 | 12,120 | 12,120 | 107,880 | 100,000 | -17% |
| <i>Subtotal</i> | 130,000 | 28,736 | 28,736 | 101,264 | 110,000 | -15% |
| Total Operating & Non-Operating Expenses | \$ 1,286,799 | \$ 799,095 | \$ 975,472 | \$ 311,328 | \$ 1,258,330 | -2% |

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 (new hire partial year)
- 1 – Project Engineer (new hire partial year)
- 1 – Accounting Administration Specialist
- 1 – Accounting Technician (new hire partial year)
- 1 – Accounting Secretary

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.
- I. Travel
This account provides for travel by administrative staff and Board Members to attend meetings and conventions on behalf of the District.
- J. Seminar and Conference Registration
This account provides for fees paid in order for District staff and Board Members to attend seminars and conventions such as CASA, CWEA, CSDA, SWRCB, and Regional Board hearings, as well as any training that may be required.
- K. Utilities
This account provides for utilities used in the administration building, such as telephone, electricity, and water.
- L. Computer Service and Maintenance
This account provides for installation, repairs, and service on the administrative staff's computers, servers and software.
- M. Lease/Rentals
This account provides for a leased copier.
- N. Consulting and Other Professional Services
This account provides for other miscellaneous professional services not mentioned above such as audit services, CIP master plan update, Strategic Plan implementation and various rate / financial model updates.

III. **Capital Outlay:**

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

| | |
|---|--------|
| Miscellaneous Furniture, Fixtures and Equipment | 10,000 |
|---|--------|
- B. Capital Projects
This account provides for the construction of capital improvement projects for the administrative facilities, from FY 2014-2015

| | |
|---|------------------|
| Administration Building Gutter & Eve Rehabilitation | 100,000 |
| Total Capital Projects | \$110,000 |

COLLECTION SYSTEM

| Description | Budgeted | To Date | Projected | Under(Over) | Proposed | Percent |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| | 2015-16 | 4/30/2016 | Actual 2015-16 | Budget 2015-16 | Budget 2016-17 | Change 2015-16 |
| PERSONNEL | | | | | | |
| Basic Salaries | 524,467 | 426,567 | 510,125 | 14,342 | 502,544 | -4% |
| Overtime | 2,000 | 973 | 1,150 | 850 | 2,000 | 0% |
| Temporary | 4,000 | 0 | 0 | 4,000 | 0 | -100% |
| Directors Compensation | 0 | 0 | 0 | 0 | 0 | 0% |
| Workers' Compensation | 14,837 | 11,455 | 14,837 | 0 | 17,254 | 16% |
| Retirement | 116,496 | 93,274 | 110,233 | 6,263 | 93,356 | -20% |
| Active Employee Insurance-Health/Dental/Vision/Disability | 144,924 | 139,834 | 167,801 | (22,877) | 142,491 | -2% |
| Retiree Health Insurance OPEB Funding | 51,789 | 50,157 | 51,789 | 0 | 55,411 | 7% |
| FICA | 32,129 | 25,825 | 30,520 | 1,609 | 30,802 | -4% |
| Medicare | 7,634 | 6,040 | 7,138 | 496 | 7,316 | -4% |
| Unemployment Insurance | 1,543 | 1,122 | 1,326 | 217 | 1,128 | -27% |
| <i>Subtotal</i> | 899,819 | 755,247 | 894,918 | 4,900 | 852,301 | -5% |
| OPERATING EXPENSES | | | | | | |
| Public Education | 12,350 | 11,704 | 14,044 | (1,694) | 12,000 | -3% |
| Janitorial Service | 12,100 | 11,080 | 13,296 | (1,196) | 13,300 | 10% |
| Uniforms | 3,675 | 3,317 | 3,980 | (305) | 3,675 | 0% |
| Licenses & Permits | 5,000 | 2,267 | 2,720 | 2,280 | 5,000 | 0% |
| Freight & Postage | 600 | 288 | 346 | 254 | 600 | 0% |
| Subscriptions | 1,600 | 1,750 | 1,750 | (150) | 2,100 | 31% |
| Vehicle Repairs & Maintenance | 42,000 | 33,795 | 42,000 | 0 | 42,000 | 0% |
| Liability & Property Insurance | 28,705 | 24,768 | 28,705 | 0 | 26,303 | -8% |
| Dues & Memberships | 2,000 | 2,054 | 2,465 | (465) | 2,264 | 13% |
| Office Supplies | 3,000 | 2,223 | 2,667 | 333 | 3,000 | 0% |
| Analysis & Monitoring | 0 | 0 | 0 | 0 | 0 | 0% |
| Operating Supplies | 8,000 | 6,589 | 7,907 | 93 | 8,000 | 0% |
| Attorney Fees | 10,050 | 9,678 | 11,613 | (1,563) | 10,050 | 0% |
| Printing & Publications | 800 | 0 | 0 | 800 | 800 | 0% |
| Repairs and Maintenance | 80,000 | 56,166 | 80,000 | 0 | 90,000 | 13% |
| Travel | 5,000 | 5,276 | 6,331 | (1,331) | 9,459 | 89% |
| Seminars, Conferences and Training | 6,000 | 7,240 | 7,600 | (1,600) | 6,000 | 0% |
| Utilities | 12,000 | 12,444 | 12,500 | (500) | 12,000 | 0% |
| Election Expense | 0 | 0 | 0 | 0 | 0 | 0% |
| Computer Service & Maintenance | 25,000 | 18,835 | 25,000 | 0 | 24,000 | -4% |
| Lease/Rentals | 1,500 | 980 | 1,175 | 325 | 1,500 | 0% |
| Consulting Services | 300 | 0 | 0 | 300 | 300 | 0% |
| Biosolids Hauling | 0 | 0 | 0 | 0 | 0 | 0% |
| Professional Services | 15,000 | 6,861 | 15,000 | 0 | 40,135 | 168% |
| Other Expense | 1,000 | 48 | 58 | 942 | 1,000 | 0% |
| <i>Subtotal</i> | 275,680 | 217,363 | 279,157 | (3,477) | 313,486 | 14% |
| Total Personnel and Operating Expenses | 1,175,499 | 972,610 | 1,174,075 | 1,423 | 1,165,787 | -1% |
| DEPRECIATION FUNDING | | | | | | |
| Replacement Reserve | 490,839 | 389,866 | 501,430 | (10,591) | 531,705 | 8% |
| <i>Subtotal</i> | 490,839 | 389,866 | 501,430 | (10,591) | 531,705 | 8% |
| CAPITAL OUTLAY | | | | | | |
| Machinery and Equipment | 70,000 | 11,773 | 20,000 | 50,000 | 125,000 | 79% |
| Capital Projects (4655) | 2,702,633 | 587,363 | 680,000 | 2,022,633 | 1,239,190 | -54% |
| Capital Projects (4650) | | | | | 883,795 | 0% |
| <i>Subtotal</i> | 2,772,633 | 599,136 | 700,000 | 2,072,633 | 2,247,984 | -19% |
| Total Operating & Non-Operating Expenses | \$ 4,438,971 | \$ 1,961,611 | \$ 2,375,505 | \$ 2,063,466 | \$ 3,945,476 | -11% |

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 are the personnel included in this area.

- 1 - Collections Maintenance Supervisor
- 2 - Collections Maintenance Technician II
- 4 - Collections Maintenance Technician I

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

II. **Operating Expenses:**

A. Public Education

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

B. Vehicle Repairs and Maintenance

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

C. Liability & Property Insurance

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

D. Dues and Memberships

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

E. Office Supplies

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

F. Operating Supplies

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

- G. Attorney Fees
This account provides for legal counsel for matters pertaining specifically to the collection system such as legal research or personnel matters.
- H. Printing and Publication
This account provides for miscellaneous legal notices as required.
- I. Repair and Maintenance
This account provides for routine repair and maintenance of the sewer line system and related facilities, including manhole raising 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 \$506,839 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 2016-2017:

| | |
|-----------------------|--------|
| 2016 Utility Truck | 75,000 |
| CCTV Cable and Camera | 50,000 |

| | |
|--------------------------------------|------------------|
| Total Machinery and Equipment | \$125,000 |
|--------------------------------------|------------------|

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 2015-2016 and funded
from depreciation replacement reserve fund #4655.

- a. Via Los Santos CIPP and Cervato Way Liner Project \$ 820,000
- b. Rehabilitation of 9 manholes on Hollister Avenue
is included in the Cathedral Oaks, La Ramada Drive
and Vega Drive combined project.

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

- a. Cathedral Oaks, La Ramada Drive, and Vega Drive,
combined Pipeline Installation Project * \$ 338,089
- b. Asset Management Program (remaining) 58,825
- c. Ongoing Manhole Raising Program 22,276

| | |
|----------------------------|---------------------|
| Fund 4655 Sub-total | \$ 1,239,190 |
|----------------------------|---------------------|

3. The following projects are budgeted for FY 2014-2015 and funded
from capital reserve fund #4650. After receiving designs for the project
below, it was determined that a significant portion of the project
expanded the capacity of the lines and the budgetary allocation was
revised to reflect that expansion.

- a. Cathedral Oaks, La Ramada Drive, and Vega Drive,
combined Pipeline Installation Project * 883,795

| | |
|-------------------------------|--------------------|
| Total Capital Projects | \$2,247,984 |
|-------------------------------|--------------------|

FIRESTONE PUMP STATION

| Description | Budgeted | To Date | Projected | Under(Over) | Proposed | Percent |
|---|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| | 2015-16 | 4/30/2016 | Actual 2015-16 | Budget 2015-16 | Budget 2016-17 | Change 2015-16 |
| PERSONNEL | | | | | | |
| Basic Salaries | 7,325 | 5,285 | 6,246 | 1,079 | 6,002 | -18% |
| Overtime | 100 | 0 | 0 | 100 | 100 | 0% |
| Temporary | 0 | 0 | 0 | 0 | 0 | 0% |
| Directors Compensation | 0 | 0 | 0 | 0 | 0 | 0% |
| Workers' Compensation | 207 | 160 | 207 | 0 | 206 | -1% |
| Retirement | 1,656 | 1,227 | 1,450 | 206 | 1,296 | -22% |
| Active Employee Insurance-Health/Dental/Vision/Disability | 2,024 | 2,060 | 2,472 | (448) | 1,702 | -16% |
| Retiree Health Insurance OPEB Funding | 723 | 700 | 723 | 0 | 662 | -9% |
| FICA | 460 | 130 | 153 | 307 | 366 | -20% |
| Medicare | 108 | 275 | 325 | (217) | 88 | -18% |
| Unemployment Insurance | 22 | 15 | 18 | 4 | 13 | -38% |
| <i>Subtotal</i> | 12,625 | 9,851 | 11,595 | 1,031 | 10,435 | -17% |
| OPERATING EXPENSES | | | | | | |
| Public Education | 0 | 0 | 0 | 0 | 750 | 0% |
| Janitorial Service | 0 | 0 | 0 | 0 | 0 | 0% |
| Uniforms | 0 | 0 | 0 | 0 | 0 | 0% |
| Licenses & Permits | 500 | 417 | 500 | 0 | 500 | 0% |
| Freight & Postage | 15 | 12 | 15 | 0 | 15 | 0% |
| Subscriptions | 0 | 0 | 0 | 0 | 0 | 0% |
| Vehicle Repairs & Maintenance | 600 | 0 | 600 | 0 | 600 | 0% |
| Liability & Property Insurance | 401 | 302 | 403 | (2) | 314 | -22% |
| 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 | 5,000 | 24 | 32 | 4,968 | 1,000 | -80% |
| Attorney Fees | 300 | 69 | 92 | 208 | 300 | 0% |
| Printing & Publications | 20 | 0 | 0 | 20 | 20 | 0% |
| Repairs and Maintenance | 10,000 | 202 | 5,500 | 4,500 | 6,000 | -40% |
| Travel | 0 | 0 | 0 | 0 | 0 | 0% |
| Seminars, Conferences and Training | 0 | 0 | 0 | 0 | 0 | 0% |
| Utilities | 4,000 | 3,252 | 3,903 | 97 | 4,000 | 0% |
| Election Expense | 0 | 0 | 0 | 0 | 0 | 0% |
| Computer Service & Maintenance | 0 | 0 | 0 | 0 | 0 | 0% |
| Lease/Rentals | 100 | 46 | 61 | 39 | 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> | 21,636 | 4,324 | 11,106 | 10,530 | 14,299 | -34% |
| Total Personnel and Operating Expenses | 34,261 | 14,175 | 22,701 | 11,561 | 24,734 | -28% |
| 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 | 0 | 0% |
| Capital Projects | 0 | 0 | 0 | 0 | 0 | 0% |
| <i>Subtotal</i> | 0 | 0 | 0 | 0 | 0 | 0% |
| Total Operating & Non-Operating Expenses | \$ 115,948 | \$ 82,945 | \$ 104,388 | \$ 11,561 | \$ 106,421 | -8% |

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.

No equipment was specified for this operation.

B. Capital Projects

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

No projects are budgeted for this operation.

MAIN PUMP STATION

| Description | Budgeted 2015-16 | To Date 4/30/2016 | Projected Actual 2015-16 | Under(Over) Budget 2015-16 | Proposed Budget 2016-17 |
|---|---------------------|----------------------|--------------------------------|----------------------------------|-------------------------------|
| PERSONNEL | | | | | |
| Basic Salaries | 47,166 | 41,952 | 49,580 | (2,414) | 52,961 |
| Overtime | 400 | 221 | 261 | 139 | 400 |
| Temporary | 0 | 0 | 0 | 0 | 0 |
| Directors Compensation | 0 | 0 | 0 | 0 | 0 |
| Workers' Compensation | 1,334 | 1,030 | 1,334 | 0 | 1,818 |
| Retirement | 9,757 | 8,421 | 9,952 | (195) | 10,148 |
| Active Employee Insurance-Health/Dental/Vision/Disability | 13,033 | 10,202 | 12,243 | 790 | 15,016 |
| Retiree Health Insurance OPEB Funding | 4,657 | 4,509 | 4,657 | 0 | 5,839 |
| FICA | 2,891 | 2,553 | 3,018 | (127) | 3,259 |
| Medicare | 690 | 597 | 706 | (16) | 774 |
| Unemployment Insurance | 139 | 89 | 105 | 34 | 119 |
| <i>Subtotal</i> | 80,067 | 69,574 | 81,857 | (1,790) | 90,334 |
| OPERATING EXPENSES | | | | | |
| Public Education | 1,040 | 985 | 1,313 | (273) | 750 |
| Janitorial Service | 100 | 77 | 103 | (3) | 100 |
| Uniforms | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Freight & Postage | 100 | 48 | 50 | 50 | 100 |
| Subscriptions | 0 | 0 | 0 | 0 | 0 |
| Vehicle Repairs & Maintenance | 200 | 0 | 0 | 200 | 200 |
| Liability & Property Insurance | 2,581 | 1,947 | 2,581 | 0 | 2,772 |
| Dues & Memberships | 100 | 0 | 0 | 100 | 100 |
| Office Supplies | 200 | 41 | 75 | 125 | 200 |
| Analysis & Monitoring | 0 | 0 | 0 | 0 | 0 |
| Operating Supplies | 250 | 46 | 250 | 0 | 250 |
| Attorney Fees | 500 | 115 | 400 | 100 | 500 |
| Printing & Publications | 50 | 0 | 0 | 50 | 50 |
| Repairs and Maintenance | 14,000 | 8,021 | 14,000 | 0 | 14,000 |
| Travel | 100 | 0 | 0 | 100 | 100 |
| Seminars, Conferences and Training | 0 | 0 | 0 | 0 | 0 |
| Utilities | 65,000 | 49,876 | 66,501 | (1,501) | 65,000 |
| Election Expense | 0 | 0 | 0 | 0 | 0 |
| Computer Service & Maintenance | 4,000 | 894 | 1,192 | 2,808 | 4,000 |
| Lease/Rentals | 250 | 146 | 194 | 56 | 250 |
| Consulting Services | 4,000 | 0 | 0 | 4,000 | 4,000 |
| Biosolids Hauling | 0 | 0 | 0 | 0 | 0 |
| Professional Services | 0 | 0 | 0 | 0 | 0 |
| Other Expense | 0 | 0 | 0 | 0 | 0 |
| <i>Subtotal</i> | 92,471 | 62,194 | 86,659 | 5,812 | 92,372 |
| Total Personnel and Operating Expenses | 172,538 | 131,769 | 168,516 | 4,022 | 182,706 |
| DEPRECIATION FUNDING | | | | | |
| Replacement Reserve | 0 | 0 | 0 | 0 | 0 |
| <i>Subtotal</i> | 0 | 0 | 0 | 0 | 0 |
| CAPITAL OUTLAY | | | | | |
| Machinery and Equipment | 0 | 0 | 0 | 0 | 0 |
| Capital Projects | 5,000 | 0 | 0 | 5,000 | 35,000 |
| <i>Subtotal</i> | 5,000 | 0 | 0 | 5,000 | 35,000 |
| Total Operating & Non-Operating Expenses | \$ 177,538 | \$ 131,769 | \$ 168,516 | \$ 9,022 | \$ 217,706 |

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 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 |

2. The following project is budgeted for Fiscal Year 2014-15 and funded from depreciation replacement reserve fund #4655.

a. Upgrade Wet-well lighting \$ 5,000

Total Capital Projects \$ 35,000

INDUSTRIAL WASTE CONTROL

| Description | Budgeted 2015-16 | To Date 4/30/2016 | Projected Actual 2015-16 | Under(Over) Budget 2015-16 | Proposed Budget 2016-17 | Percent Change 2015-16 |
|---|---------------------|----------------------|--------------------------------|----------------------------------|-------------------------------|------------------------------|
| PERSONNEL | | | | | | |
| Basic Salaries | 97,281 | 73,300 | 86,628 | 10,653 | 89,049 | -8% |
| Overtime | 550 | 0 | 0 | 550 | 550 | 0% |
| Temporary | 0 | 0 | 0 | 0 | 5,000 | 0% |
| Directors Compensation | 0 | 0 | 0 | 0 | 0 | 0% |
| Workers' Compensation | 2,752 | 2,124 | 2,752 | 0 | 3,057 | 11% |
| Retirement | 21,148 | 17,097 | 20,205 | 943 | 20,469 | -3% |
| Active Employee Insurance-Health/Dental/Vision/Disability | 26,881 | 24,872 | 29,847 | (2,966) | 25,249 | -6% |
| Retiree Health Insurance OPEB Funding | 9,606 | 9,301 | 9,606 | 0 | 9,819 | 2% |
| FICA | 5,996 | 4,449 | 5,258 | 738 | 5,841 | -3% |
| Medicare | 1,419 | 1,040 | 1,230 | 189 | 1,372 | -3% |
| Unemployment Insurance | 286 | 174 | 206 | 80 | 361 | 26% |
| <i>Subtotal</i> | 165,919 | 132,358 | 155,732 | 10,187 | 160,766 | -3% |
| OPERATING EXPENSES | | | | | | |
| Public Education | 7,410 | 9,545 | 11,454 | (4,044) | 7,500 | 1% |
| Janitorial Service | 1,000 | 862 | 1,034 | (34) | 1,100 | 10% |
| Uniforms | 500 | 466 | 621 | (121) | 500 | 0% |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 | 0% |
| Freight & Postage | 100 | 48 | 64 | 36 | 100 | 0% |
| Subscriptions | 450 | 0 | 0 | 450 | 450 | 0% |
| Vehicle Repairs & Maintenance | 1,000 | 406 | 800 | 200 | 1,000 | 0% |
| Liability & Property Insurance | 5,324 | 4,017 | 5,324 | 0 | 4,661 | -12% |
| Dues & Memberships | 600 | 331 | 441 | 159 | 600 | 0% |
| Office Supplies | 1,100 | 406 | 650 | 450 | 1,100 | 0% |
| Analysis & Monitoring | 7,500 | 4,804 | 6,405 | 1,095 | 8,000 | 7% |
| Operating Supplies | 1,000 | 545 | 726 | 274 | 1,000 | 0% |
| Attorney Fees | 4,000 | 916 | 2,000 | 2,000 | 4,000 | 0% |
| Printing & Publications | 500 | 147 | 196 | 304 | 500 | 0% |
| Repairs and Maintenance | 2,500 | 3 | 1,000 | 1,500 | 2,500 | 0% |
| Travel | 1,500 | 1,224 | 1,500 | 0 | 1,500 | 0% |
| Seminars, Conferences and Training | 1,000 | 1,027 | 1,369 | (369) | 1,400 | 40% |
| Utilities | 700 | 929 | 1,115 | (415) | 1,125 | 61% |
| Election Expense | 0 | 0 | 0 | 0 | 0 | 0% |
| Computer Service & Maintenance | 1,000 | 1,345 | 600 | 400 | 1,000 | 0% |
| Lease/Rentals | 300 | 190 | 254 | 46 | 300 | 0% |
| Consulting Services | 5,000 | 0 | 0 | 5,000 | 7,500 | 50% |
| Biosolids Hauling | 0 | 0 | 0 | 0 | 0 | 0% |
| Professional Services | 2,200 | 294 | 392 | 1,808 | 2,200 | 0% |
| Other Expense | 0 | 0 | 0 | 0 | 150 | 0% |
| <i>Subtotal</i> | 44,684 | 27,504 | 35,945 | 8,739 | 48,186 | 8% |
| Total Personnel and Operating Expenses | 210,603 | 159,862 | 191,677 | 18,926 | 208,952 | -1% |
| 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 | 0 | 0 | 0 | 0 | 10,000 | 0% |
| <i>Subtotal</i> | 0 | 0 | 0 | 0 | 10,000 | 0% |
| Total Operating & Non-Operating Expenses | \$ 210,603 | \$ 159,862 | \$ 191,677 | \$ 18,926 | \$ 218,952 | 4% |

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 two positions as follows:

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

II. **Operating Expenses:**

A. Vehicle Repairs and maintenance

This account provides for fuel and the maintenance and operation of the vehicles used for Industrial Waste Control Program operations.

B. Dues and Memberships

This account provides for CWEA membership and for fees associated with the CWEA technical certification program.

C. Office Supplies

This account provides for office supplies such as folders, binders, pens, paper, etc. It also provides for purchase of necessary regulatory books, manuals, handbooks, subscriptions, etc.

D. Operating Supplies

This account provides for the purchase of equipment and supplies necessary for program implementation.

E. Attorney Fees

This account provides for District counsel legal services.

F. Printing and Publication

This account provides for publication of legal notices for significant noncompliance, in addition to outside printing of Industrial Waste Control Program material such as educational newsletters.

G. Repair and Maintenance

This account provides for general repair and maintenance of Industrial Waste Control Program equipment, and for the purchase of tools and materials for in-house maintenance.

- H. Travel
This account provides for travel to seminars and conferences related to the Industrial Waste Control Program.
- I. Consulting Services – This account provides for special project consulting services such as local limit development and updates for industrial dischargers.

III. **Capital Outlay:**

- A. Machinery and Equipment
This account provides for purchase of equipment used for the IWC program.
- 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 2016-17 and funded from depreciation replacement reserve fund #4655.

| | |
|--|------------------|
| Rehabilitate Old Lab into IWC sampler processing station | \$ 10,000 |
| Total Capital Projects | \$ 10,000 |

PLANT

| Description | Budgeted 2015-16 | To Date 4/30/2016 | Projected Actual 2015-16 | Under(Over) Budget 2015-16 | Proposed Budget 2016-17 | Percent Change 2015-16 |
|---|---------------------|----------------------|--------------------------------|----------------------------------|-------------------------------|------------------------------|
| PERSONNEL | | | | | | |
| Basic Salaries | 1,516,615 | 1,280,405 | 1,516,615 | 0 | 1,537,407 | 1% |
| Overtime | 15,550 | 15,422 | 18,226 | (2,676) | 15,550 | 0% |
| Temporary | 13,000 | 10,179 | 12,030 | 970 | 2,500 | -81% |
| Directors Compensation | 0 | 0 | 0 | 0 | 0 | 0% |
| Workers' Compensation | 42,904 | 33,114 | 42,904 | 0 | 52,785 | 23% |
| Retirement | 294,585 | 251,859 | 297,652 | (3,067) | 301,920 | 2% |
| Active Employee Insurance-Health/Dental/Vision/Disability | 419,081 | 328,530 | 394,236 | 24,845 | 435,917 | 4% |
| Retiree Health Insurance OPEB Funding | 149,758 | 144,998 | 149,758 | 0 | 169,516 | 13% |
| FICA | 94,638 | 78,712 | 93,023 | 1,615 | 93,582 | -1% |
| Medicare | 22,405 | 18,408 | 21,755 | 650 | 22,554 | 1% |
| Unemployment Insurance | 4,686 | 3,175 | 3,752 | 934 | 3,611 | -23% |
| <i>Subtotal</i> | 2,573,222 | 2,164,802 | 2,549,951 | 23,271 | 2,635,342 | 2% |
| OPERATING EXPENSES | | | | | | |
| Public Education | 27,820 | 26,361 | 31,633 | (3,813) | 33,000 | 19% |
| Janitorial Service | 21,000 | 20,467 | 24,560 | (3,560) | 24,600 | 17% |
| Uniforms | 9,500 | 9,322 | 10,400 | (900) | 10,500 | 11% |
| Licenses & Permits | 93,637 | 66,897 | 93,637 | 0 | 100,351 | 7% |
| Freight & Postage | 1,100 | 516 | 800 | 300 | 1,100 | 0% |
| Subscriptions | 2,200 | 2,100 | 2,520 | (320) | 2,200 | 0% |
| Vehicle Repairs & Maintenance | 8,500 | 4,555 | 5,466 | 3,034 | 8,500 | 0% |
| Liability & Property Insurance | 83,007 | 63,392 | 76,070 | 6,937 | 80,469 | -3% |
| Dues & Memberships | 9,725 | 6,479 | 7,775 | 1,950 | 9,725 | 0% |
| Office Supplies | 5,500 | 3,539 | 4,999 | 501 | 5,500 | 0% |
| Analysis & Monitoring | 175,925 | 143,501 | 172,201 | 3,724 | 202,925 | 15% |
| Operating Supplies | 548,000 | 438,012 | 548,000 | 0 | 582,550 | 6% |
| Attorney Fees | 20,000 | 14,593 | 17,511 | 2,489 | 20,000 | 0% |
| Printing & Publications | 3,500 | 1,829 | 2,195 | 1,305 | 3,500 | 0% |
| Repairs and Maintenance | 264,500 | 206,983 | 264,500 | 0 | 286,000 | 8% |
| Travel | 11,000 | 10,190 | 11,000 | 0 | 11,000 | 0% |
| Seminars, Conferences and Training | 6,500 | 6,997 | 6,500 | 0 | 8,400 | 29% |
| Utilities | 470,000 | 367,996 | 441,595 | 28,405 | 469,000 | 0% |
| Election Expense | 0 | 0 | 0 | 0 | 0 | 0% |
| Computer Service & Maintenance | 40,000 | 34,891 | 40,000 | 0 | 40,000 | 0% |
| Lease/Rentals | 3,800 | 7,184 | 8,621 | (4,821) | 4,000 | 5% |
| Consulting Services | 1,000 | 516 | 619 | 381 | 1,000 | 0% |
| Biosolids Hauling | 365,000 | 328,721 | 394,465 | (29,465) | 376,819 | 3% |
| Professional Services | 93,400 | 32,166 | 93,400 | 0 | 152,300 | 63% |
| Other Expense | 400 | 1,550 | 1,859 | (1,459) | 400 | 0% |
| <i>Subtotal</i> | 2,265,014 | 1,798,756 | 2,260,326 | 4,688 | 2,433,839 | 7% |
| Total Personnel and Operating Expenses | 4,838,236 | 3,963,558 | 4,810,277 | 27,959 | 5,069,181 | 5% |
| DEPRECIATION FUNDING | | | | | | |
| Replacement Reserve | 2,150,000 | 1,790,029 | 2,164,033 | (14,033) | 2,186,016 | 2% |
| <i>Subtotal</i> | 2,150,000 | 1,790,029 | 2,164,033 | (14,033) | 2,186,016 | 2% |
| CAPITAL OUTLAY | | | | | | |
| Machinery and Equipment | 61,500 | 48,214 | 48,214 | 13,286 | 174,500 | 184% |
| Capital Projects | 930,000 | 242,411 | 285,000 | 645,000 | 1,350,814 | 45% |
| Plant Upgrading Project | 0 | 0 | 0 | 0 | 0 | 0% |
| Plant Upgrading Project Interfund loan repayment | 886,272 | 886,272 | 886,272 | 0 | 0 | -100% |
| <i>Subtotal</i> | 1,877,772 | 1,176,897 | 1,219,486 | 658,286 | 1,525,314 | -19% |
| Total Operating & Non-Operating Expenses | \$ 8,866,008 | \$ 6,930,484 | \$ 8,193,795 | \$ 672,213 | \$ 8,780,512 | -1% |

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 are the personnel included in this area.

- 1 - Plant Superintendent
- 1 - Treatment Plant Operations Supervisor
- 1 - Senior Operator IV
- 4 - Treatment Plant Operator Grade III
- 3 - Treatment Plant Operator Grade I
- 1 - Technical Services/Lab Director Supervisor
- 1 - Lab Technician II
- 1 - Lab Technician I
- 1 - Facility Maintenance Supervisor
- 1 - Instrumentation Technician
- 1 - Maintenance Technician III
- 1 - Electrician (new hire partial year)
- 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 | 170,000 |
| Sodium Bisulfite | 90,000 |
| Ferrous Chloride | 80,000 |
| Polymer for Sludge Dewatering and thickening | 109,000 |
| Grease, Oils, Lubrication | 6,000 |
| Generator/Tractor Diesel Fuel | 8,000 |
| Herbicides/Lawn Products | 1,950 |
| Solvents/Degreasers/Make-up Water Inhibitors | 1,200 |
| Boiler Chemical Inhibitors | 3,750 |
| Activated Carbon | 9,000 |
| Deodorizers/Grit Dumpster at head works | 1,000 |
| Safety Equipment | 23,885 |
| Reporting Supplies | 100 |
| Welding Gases and supplies | 7,500 |
| H2S Gas Detector Tubes (Draeger Tubes) | 3,700 |
| Other Miscellaneous Operating Supplies | 22,900 |
| Laboratory Supplies | 44,565 |

Total Operating Supplies **\$582,550**

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 | 30,700 |
| Steel | 15,000 |

| | |
|--|--------|
| Flow Meter Parts | 15,000 |
| Paint Supplies | 9,000 |
| Mower Parts | 2,000 |
| Miscellaneous Parts | 15,000 |
| Electrical Parts/Equipment | 25,000 |
| Safety Equipment Repairs | 5,500 |
| Janitorial Supplies | 1,800 |
| Equipment Rental | 5,000 |
| Waste Oil | 1,000 |
| Landscape Supplies | 10,500 |
| Heavy Equip. Repair (Tractors/Loaders) | 25,000 |
| Repair Services/Machine Shop | 10,000 |
| Misc. Pumps, Process Equip. Mechanical Parts | 55,000 |
| Dredge Repairs | 10,500 |
| Electrical Contractor Repairs | 25,000 |
| Fence Material for EQ and Aeration Basins | 10,000 |
| Tree removal and chipping | 10,000 |

Total Repairs and Maintenance: \$286,000

G. Seminar and Conference Registration

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

H. Utilities

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

I. Biosolids Hauling

This account provides for Biosolids disposal and for FY16-17 there is an additional vendor, a hauler and the disposal tipping fee.

\$376,819

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 \$1,029,205 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 2016-2017:

| | |
|---|------------------|
| Abrasive Sand Blast Cabinet | \$ 5,000 |
| Grit Pump Parts CCW Impellar Case | 17,000 |
| Emergency Trailer Mount Generator | 70,000 |
| Repair replacement parts for Perth System/Digesters | 15,000 |
| Trash Pump/Hoses | 7,000 |
| Auto-Clave for Laboratory | 16,000 |
| Epson Power 3LCD Projector | 1,500 |
| SS Air Valve on HW | 15,000 |
| Microscope Camera interface to CPU | 3,000 |
| Laboratory Refrigerator | 1,500 |
| Digester Gas Blower # 1 | 15,000 |
| Power Drain Cleaner | 2,500 |
| Dredge Cable (backup) | 6,000 |
| Total Machinery and Equipment | \$174,500 |

B. Capital Projects

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

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

| | |
|--|----------|
| Fecl2 Pump | \$ 3,000 |
| Replace Service Air Compressor #2, drying unit and instrumentation | 25,000 |
| Air Handling Compressor Unit (Lab) | 25,000 |
| (2) Golf Carts for Superintendent/Lab & Maintenance | 10,000 |
| Huber Step Screen - Bearing Replacement | 40,000 |
| Airport Flow Meter Cabinet & Conduit Replacement | 10,000 |
| Explosion Proof Lighting Improvements - LED | 15,000 |
| Roll Up Door for Solids Building | 50,000 |
| Wim Software - Laboratory | 45,000 |
| Lucity Software Plant Transition (Asset Management Add'l) | 10,000 |
| Plant Optimization Program | 110,000 |
| Re-orient Flare Pipe and meter | 10,000 |
| Quatum e-net & power supply cards | 25,000 |
| Natural Gas Line | 35,000 |
| Motor Mounts for Flash Mixer | 5,000 |
| Motor Mounts for Grit Pumps | 5,000 |
| Outlets for CCC | 10,000 |
| Replace Chemical Feed Lines | 40,000 |
| Boiler Heat Loop Valve | 7,500 |

| | |
|---|---------|
| Dewatering Screw Press Rehab | 14,000 |
| Welding Shop setup | 15,000 |
| Asset management Additional | 182,175 |
| Digester 3, valves, additional for welding services | 4,000 |
| Rehabilitate Old Lab | 10,000 |

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

| | |
|---|--------|
| Wonderware Software upgrade to v14.0 | 15,000 |
| Plant Preventive Maintenance Program | 30,000 |
| Explosion Proof Lighting improvements - LED | 25,000 |
| Repair/Replace asphalt curve and (lagoon # 3); and curb | 5,000 |
| Rebuild EDS Eff. Pump Motors | 25,000 |
| Storm water drainage replacement and improvements | 29,800 |

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

| | |
|---|---------|
| Extend Lab Fume Hood Exhaust Stack | 2,000 |
| Concrete Pad at Biosolids Handling Area | 200,000 |
| FOG Facility Feasibility Study | 35,000 |
| Asset Management Program | 175,500 |

4. The following projects are 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 **\$1,350,814**

OUTFALL

| Description | Budgeted 2015-16 | To Date 4/30/2016 | Projected Actual 2015-16 | Under(Over) Budget 2015-16 | Proposed Budget 2016-17 |
|---|---------------------|----------------------|--------------------------------|----------------------------------|-------------------------------|
| PERSONNEL | | | | | |
| Basic Salaries | 802 | 1,564 | 1,848 | (1,046) | 1,938 |
| Overtime | 0 | 0 | 0 | 0 | 0 |
| Temporary | 0 | 0 | 0 | 0 | 0 |
| Directors Compensation | 0 | 0 | 0 | 0 | 0 |
| Workers' Compensation | 23 | 18 | 23 | 0 | 67 |
| Retirement | 162 | 294 | 347 | (185) | 404 |
| Active Employee Insurance-Health/Dental/Vision/Disability | 222 | 194 | 233 | (11) | 550 |
| Retiree Health Insurance OPEB Funding | 79 | 76 | 79 | 0 | 214 |
| FICA | 50 | 97 | 115 | (65) | 96 |
| Medicare | 12 | 23 | 27 | (15) | 28 |
| Unemployment Insurance | 2 | 1 | 1 | 1 | 4 |
| <i>Subtotal</i> | 1,351 | 2,267 | 2,673 | (1,322) | 3,300 |
| OPERATING EXPENSES | | | | | |
| Public Education | 1,300 | 1,231 | 1,641 | (341) | 1,125 |
| Janitorial Service | 60 | 44 | 59 | 1 | 60 |
| Uniforms | 0 | 0 | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| Freight & Postage | 50 | 24 | 32 | 18 | 50 |
| Subscriptions | 0 | 0 | 0 | 0 | 0 |
| Vehicle Repairs & Maintenance | 100 | 0 | 0 | 100 | 100 |
| Liability & Property Insurance | 44 | 33 | 2 | 42 | 101 |
| Dues & Memberships | 0 | 0 | 0 | 0 | 0 |
| Office Supplies | 100 | 36 | 60 | 40 | 100 |
| Analysis & Monitoring | 8,000 | 7,260 | 8,712 | (712) | 8,000 |
| Operating Supplies | 75 | 46 | 61 | 14 | 75 |
| Attorney Fees | 750 | 172 | 229 | 521 | 750 |
| Printing & Publications | 48 | 0 | 0 | 48 | 48 |
| Repairs and Maintenance | 2,000 | 1,304 | 2,000 | 0 | 2,000 |
| Travel | 150 | 0 | 0 | 150 | 150 |
| Seminars, Conferences and Training | 0 | 0 | 0 | 0 | 0 |
| Utilities | 350 | 465 | 619 | (269) | 600 |
| Election Expense | 0 | 0 | 0 | 0 | 0 |
| Computer Service & Maintenance | 0 | 0 | 0 | 0 | 0 |
| Lease/Rentals | 200 | 139 | 185 | 15 | 200 |
| Consulting Services | 0 | 0 | 0 | 0 | 0 |
| Biosolids Hauling | 0 | 0 | 0 | 0 | 0 |
| Professional Services | 0 | 0 | 0 | 0 | 0 |
| Other Expense | 0 | 0 | 0 | 0 | 0 |
| <i>Subtotal</i> | 13,227 | 10,752 | 13,600 | (373) | 13,359 |
| Total Personnel and Operating Expenses | 14,578 | 13,019 | 16,273 | (1,695) | 16,659 |
| DEPRECIATION FUNDING | | | | | |
| Replacement Reserve | 106,105 | 88,451 | 106,105 | 0 | 106,105 |
| <i>Subtotal</i> | 106,105 | 88,451 | 106,105 | 0 | 106,105 |
| CAPITAL OUTLAY | | | | | |
| Machinery and Equipment | 0 | 0 | 0 | 0 | 0 |
| Capital Projects | 0 | 0 | 0 | 0 | 0 |
| <i>Subtotal</i> | 0 | 0 | 0 | 0 | 0 |
| Total Operating & Non-Operating Expenses | \$ 120,683 | \$ 101,470 | \$ 122,378 | \$ (1,695) | \$ 122,764 |

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 re-vegetation site materials and coatings for the beach access manhole.

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 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.

No Capital Projects were specified for this operation.

RECLAMATION OPERATIONS

| Description | Budgeted 2015-16 | To Date 4/30/2016 | Projected Actual 2015-16 | Under(Over) Budget 2015-16 | Proposed Budget 2016-17 | Percent Change 2015-16 |
|---|---------------------|----------------------|--------------------------------|----------------------------------|-------------------------------|------------------------------|
| PERSONNEL | | | | | | |
| Basic Salaries | 124,129 | 95,879 | 113,311 | 10,818 | 146,774 | 18% |
| Overtime | 3,000 | 1,998 | 2,361 | 639 | 3,000 | 0% |
| Temporary | 0 | 0 | 0 | 0 | 0 | 0% |
| Directors Compensation | 0 | 0 | 0 | 0 | 0 | 0% |
| Workers' Compensation | 3,511 | 2,710 | 3,511 | 0 | 5,039 | 44% |
| Retirement | 25,614 | 16,758 | 19,805 | 5,809 | 26,828 | 5% |
| Active Employee Insurance-Health/Dental/Vision/Disability | 34,300 | 26,496 | 31,795 | 2,505 | 41,616 | 21% |
| Retiree Health Insurance OPEB Funding | 12,257 | 11,867 | 12,257 | 0 | 16,183 | 32% |
| FICA | 7,824 | 6,030 | 7,126 | 698 | 9,040 | 16% |
| Medicare | 1,843 | 1,410 | 1,667 | 176 | 2,172 | 18% |
| Unemployment Insurance | 365 | 211 | 250 | 115 | 329 | -10% |
| <i>Subtotal</i> | 212,844 | 163,359 | 192,084 | 20,761 | 250,982 | 18% |
| OPERATING EXPENSES | | | | | | |
| Public Education | 1,560 | 1,477 | 1,560 | 0 | 6,000 | 285% |
| Janitorial Service | 1,300 | 1,140 | 1,300 | 0 | 1,400 | 8% |
| Uniforms | 0 | 0 | 0 | 0 | 0 | 0% |
| Licenses & Permits | 0 | 0 | 0 | 0 | 0 | 0% |
| Freight & Postage | 150 | 72 | 100 | 50 | 150 | 0% |
| Subscriptions | 0 | 0 | 0 | 0 | 0 | 0% |
| Vehicle Repairs & Maintenance | 100 | 0 | 100 | 0 | 100 | 0% |
| Liability & Property Insurance | 6,794 | 5,125 | 6,794 | 0 | 7,682 | 13% |
| Dues & Memberships | 100 | 0 | 0 | 100 | 100 | 0% |
| Office Supplies | 150 | 73 | 80 | 70 | 150 | 0% |
| Analysis & Monitoring | 1,000 | 78 | 104 | 896 | 1,000 | 0% |
| Operating Supplies | 39,300 | 20,989 | 27,985 | 11,315 | 35,000 | -11% |
| Attorney Fees | 1,500 | 3,475 | 4,633 | (3,133) | 1,500 | 0% |
| Printing & Publications | 150 | 0 | 0 | 150 | 150 | 0% |
| Repairs and Maintenance | 28,000 | 33,418 | 44,557 | (16,557) | 28,000 | 0% |
| Travel | 200 | 0 | 0 | 200 | 200 | 0% |
| Seminars, Conferences and Training | 0 | 0 | 0 | 0 | 0 | 0% |
| Utilities | 90,000 | 64,358 | 90,000 | 0 | 90,000 | 0% |
| Election Expense | 0 | 0 | 0 | 0 | 0 | 0% |
| Computer Service & Maintenance | 2,000 | 1,103 | 1,470 | 530 | 2,000 | 0% |
| Lease/Rentals | 300 | 202 | 269 | 31 | 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> | 173,104 | 131,508 | 179,152 | (6,048) | 174,232 | 1% |
| Total Personnel and Operating Expenses | 385,948 | 294,867 | 371,235 | 14,713 | 425,214 | 10% |
| DEPRECIATION FUNDING | | | | | | |
| Replacement Reserve | 386,000 | 331,547 | 386,839 | (839) | 388,244 | 1% |
| <i>Subtotal</i> | 386,000 | 331,547 | 386,839 | (839) | 388,244 | 1% |
| CAPITAL OUTLAY | | | | | | |
| Machinery and Equipment | 0 | 0 | 0 | 0 | 0 | 0% |
| Capital Projects | 290,000 | 6,750 | 27,750 | 262,250 | 95,250 | -67% |
| <i>Subtotal</i> | 290,000 | 6,750 | 27,750 | 262,250 | 95,250 | -67% |
| Total Operating & Non-Operating Expenses | \$ 1,061,948 | \$ 895,414 | \$ 813,574 | \$ 276,123 | \$ 908,708 | -14% |
| Total Operating & Non-Operating w/o Depreciation | \$ 675,948 | \$ 563,867 | \$ 426,735 | \$ 520,464 | \$ 520,464 | -23% |

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 | \$ 150 |
|-----------------------|--------|

B. Operating Supplies

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

Reclaimed Water Use for Fiscal Year 2015-2016 is estimated to be 1325 acre-feet.

| | |
|----------|--------|
| Alum: | 19,000 |
| Polymer: | 9,000 |

Sodium Hypochlorite:

Free to GWD in exchange for Irrigation water (3W)

| | |
|----------------------------|------------|
| Bacteriological | 6,000 |
| R&M Samplers | 200 |
| General Lab Supplies | 300 |
| Chlorine Analyzer Reagents | <u>500</u> |

| | |
|--------------|------------------------|
| Total | <u>\$35,000</u> |
|--------------|------------------------|

C. Repair and Maintenance

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

| | |
|---------------------------------|-----------------|
| Electrical Parts/Circuit Boards | \$14,500 |
| Mechanical Parts | 11,000 |
| Lubricants & Misc. | 800 |
| Paint | 700 |
| Miscellaneous | <u>1,000</u> |
| Total | \$28,000 |

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 |
|-------------------|--------|

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.

Capital Improvement Projects Budgeted for FY 2016-2017

| | |
|--|-----------|
| Micro 2000 CL2 Analyzer & Controller | \$ 10,000 |
| Filter Flocculator MX-8004 rebuild | 10,000 |
| CCC Mixer MX-8501 | 25,000 |
| CCC CL2 Sample Motor-Pump | 5,000 |
| Replace Storage Tank Level Indicators and Floats | 10,000 |
| Replace Anthracite Coal | 8,000 |
| Repair/Replace glass-block skylights | 15,000 |

Capital Improvement Projects Budgeted for FY 2015-2016

| | |
|---|---------|
| <i>Additional funds to replace Siemens Main Switch Gear</i> | 100,000 |
| Reclaimed water hauling program improvements | 12,250 |

Capital Improvement Projects Budgeted for FY 2014-2015

| | |
|---|---------|
| <i>Replace Siemens Main Switch Gear</i> | 150,000 |
|---|---------|

At the request of Goleta Water District, the Siemens Main Switch Gear project is to be postponed to future year (\$ 250,000)

| | |
|-------------------------------|------------------|
| Total Capital Projects | \$ 95,250 |
|-------------------------------|------------------|

**CAPITAL PROJECTS SUMMARY
FISCAL YEAR 2016-2017**

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

Administration:

| | | | |
|----|--|--------------|-------------------|
| 1. | Capital Improvement Projects Budgeted for FY 2014-2015 | | |
| a. | Administration Building Gutter and Eve Rehabilitation | \$ | 100,000 |
| | | Total | \$ 100,000 |

Collection System:

| | | | |
|----|--|--------------|--------------------|
| 1. | Capital Improvement Projects Budgeted for FY 2015-2016 | | |
| a. | Via Los Santos CIPP and Cervato Way Liner Project | \$ | 820,000 |
| 2. | Capital Improvement Projects Budgeted for FY 2014-2015 | | |
| a. | Cathedral Oaks, La Ramada Drive, and Vega Drive | | 338,089 |
| b. | Asset Management Program | | 58,825 |
| c. | Ongoing Manhole Raising Program | | 22,276 |
| | | Total | \$1,239,190 |

Main Pump Station:

| | | | |
|----|--|--------------|------------------|
| 1. | 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 |
| 2. | Capital Improvement Projects Budgeted for FY 2014-2015 | | |
| a. | Upgrade Dry Well lighting | | 5,000 |
| | | Total | \$ 35,000 |

Wastewater Treatment Facilities:

| | | | |
|----|---|----|--------|
| 1. | The following projects are budgeted for FY 2016-2017: | | |
| a. | Fecl2 Pump | \$ | 3,000 |
| b. | Replace Service Air Compressor #2, drying unit | | 25,000 |
| c. | Air Handling Compressor Unit (Lab) | | 25,000 |
| d. | 2 Golf Carts for Superintendent/Lab & Maintenance | | 10,000 |
| e. | Huber Step Screen - Bearing Replacement | | 40,000 |
| f. | Airport Flow Meter Cabinet & Conduit Replacement | | 10,000 |
| g. | Explosion Proof Lighting Improvements - LED | | 15,000 |
| h. | Roll Up Door for Solids Building | | 50,000 |

| | | |
|----|--|---------|
| j. | Wim Software - Laboratory | 45,000 |
| k. | Lucity Software Plant Transition (Asset Management Add'l) | 10,000 |
| l. | Plant Optimization Program | 110,000 |
| m. | Re-orient Flare Pipe and meter | 10,000 |
| n. | Quatum e-net & power supply cards | 25,000 |
| o. | Natural Gas Line | 35,000 |
| p. | Motor Mounts for Flash Mixer | 5,000 |
| q. | Motor Mounts for Grit Pumps | 5,000 |
| s. | Outlets for CCC | 10,000 |
| t. | Replace Chemical Feed Lines | 40,000 |
| u. | Boiler Heat Loop Valve | 7,500 |
| v. | Dewatering Screw Press Rehab | 14,000 |
| w. | Welding Shop setup | 15,000 |
| x. | Asset management Additional | 182,175 |
| y. | Digester 3, valves, additional for welding services | 4,000 |
| z. | Rehabilitate Old Lab | 10,000 |
| 2. | The following projects are budgeted for FY 2015-2016: | |
| a. | Wonderware Software upgrade to v14.0 | 15,000 |
| b. | Plant Preventive Maintenance Program | 30,000 |
| c. | Explosion Proof Lighting improvements - LED | 25,000 |
| d. | Repair/Replace asphalt curve and (lagoon # 3); and curb | 5,000 |
| e. | Rebuild EDS Eff. Pump Motors | 25,000 |
| f. | Storm water drainage replacement and improvements | 29,800 |
| 3. | The following projects are budgeted for FY 2014-2015: | |
| a. | Extend Lab Fume Hood Exhaust Stack | 2,000 |
| b. | Concrete Pad at Biosolids Handling Area | 200,000 |
| c. | FOG Facility Feasibility Study | 35,000 |
| d. | Asset Management Program | 175,500 |
| 4. | The following projects are budgeted for FY 2013-2014: | |
| a. | Six thousand gallon diesel tank, pad, parts and installation | 97,839 |
| b. | Ferrous Chloride installation at Head works | 5,000 |

Total **\$1,330,814**

Outfall:

Capital Improvement Projects Budgeted for FY 2014-2015
No improvement projects planned.

Reclamation Facilities:

| | | |
|----|--|-----------|
| 1. | The following projects are budgeted for FY 2016-2017: | |
| a. | Micro 2000 CL2 Analyzer & Controller | \$ 10,000 |
| b. | Filter Flocculator MX-8004 rebuild | 10,000 |
| c. | CCC Mixer MX-8501 | 25,000 |
| d. | CCC CL2 Sample Motor-Pump | 5,000 |
| e. | Replace Storage Tank Level Indicators and Floats | 10,000 |
| f. | Replace Anthracite Coal | 8,000 |
| g. | Repair/Replace glass-block skylights | 15,000 |
| 2. | Capital Improvement Projects Budgeted for FY 2015-2016 | |
| a. | Additional funds to replace Siemens Main Switch Gear | 100,000 |
| b. | Reclaimed water hauling program improvements | 12,250 |
| 3. | Capital Improvement Projects Budgeted for FY 2014-2015 | |
| a. | Replace Siemens Main Switch Gear | 150,000 |

At the request of Goleta Water District, the Siemens Main Switch Gear project is to be postponed to future year (\$ 250,000)

Total \$ 95,250

Sub-total District Capital Projects FY 2016-2017 \$2,830,254

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

Collection System:

| | | |
|----|---|-------------------|
| 1. | Capital Improvement Projects Budgeted for FY 2014-2015 | |
| a. | Cathedral Oaks, La Ramada Drive, and Vega Drive Project | \$ 883,795 |
| | Total | \$ 883,795 |

Total District Capital Projects FY 2016-2017 \$3,714,049