

# **AGENDA**

## **REMOTE MEETING NOTICE**

This meeting will be accessible by remote video conferencing. Please be advised that while the District will endeavor to ensure these remote participation methods are available, the District does not guarantee that they will be technically feasible or work all the time. Further, the District reserves the right to terminate these remote participation methods (Subject to Brown Act Restrictions) at any time and for whatever reason. The public may observe and participate in this meeting remotely via Zoom as set forth below.

### **INSTRUCTIONS FOR USING ZOOM**

- Join the meeting using the link below.
- You must have audio and microphone capabilities on the device you are using to join the meeting.
- When you join the meeting make sure that you join the meeting with audio and follow the prompts to test your speaker & microphone prior to joining the meeting.

### **TO SPEAK DURING PUBLIC COMMENT USING ZOOM**

- The Board President will announce when it is time for Public Comment.
- Click on the Raise Hand icon if you would like to speak during Public Comment.
- Your name will be called on when it's your turn to speak.
- When your name is called, you will be prompted to unmute yourself.
- You will have three (3) minutes to speak. When your time is up, you will be muted.

### **TO SPEAK ON AN ITEM USING ZOOM**

- The Board President will call the item and staff will begin the staff report.
- Click on the Raise Hand icon if you would like to speak on the item.
- Your name will be called on when it's your turn to speak.
- When your name is called, you will be prompted to unmute yourself.
- You will have three (3) minutes to speak. When your time is up, you will be muted.
- You will repeat this process for each item you want to speak on.

### **FOR OPEN SESSION PARTICIPATION**

Join Meeting Electronically at:

#### **Join Zoom Meeting**

<https://us02web.zoom.us/j/82911891109?pwd=NkLmJ4n4eOa4Bcun0pHlRlXct9etPF.1>

**Meeting ID: 829 1189 1109**

**Passcode: 665855**

Please attend in Person or by submitting your comment via Email to:  
RMangus@GoletaSanitary.Org

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

One William Moffett Place  
Goleta, California 93117

June 17, 2024

**CALL TO ORDER:** 6:30 p.m.

**ROLL CALL OF MEMBERS**

**BOARD MEMBERS:** Edward Fuller  
Jerry D. Smith  
Steven T. Majoewsky  
Dean Nevins  
Sharon Rose

**CONSIDERATION OF THE MINUTES OF THE BOARD MEETING**

The Board will consider approval of the Minutes of the Regular Meeting of June 3, 2024.

**PUBLIC COMMENTS** - Members of the public may address the Board on items within the jurisdiction of the Board. Under provisions of the Brown Act, the Board is prohibited from taking action on items not listed on the agenda. Please limit your remarks to three (3) minutes and if you wish, state your name and address for the record.

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

**BUSINESS:**

1. CONSIDERATION OF DISTRICT’S PROPOSED BUDGET FOR FISCAL YEAR 2024-25  
(Board may take action on this item.)
2. CONSIDERATION AND ADOPTION OF RESOLUTION NO. 24-716 APPROVING REVISED EMPLOYEE PAY SCHEDULE  
(Board may take action on this item.)
3. CONSIDERATION AND APPROVAL OF RESOLUTION NO. 24-717 ELECTING TO HAVE SEWER SERVICE CHARGES COLLECTED ON THE TAX ROLL FOR FISCAL YEAR 2024-25, DIRECTING THE PREPARATION AND FILING OF THE REPORT, FIXING TIME AND PLACE FOR HEARING, AND PROVIDING FOR NOTICE THEREOF  
(Board may take action on this item.)

4. PRESENTATION ON DISTRICT WORKPLACE VIOLENCE PREVENTION PLAN
5. GENERAL MANAGER'S REPORT
6. LEGAL COUNSEL'S REPORT
7. COMMITTEE/DIRECTOR'S REPORTS AND APPROVAL/RATIFICATION OF DIRECTOR'S ACTIVITIES
8. PRESIDENT'S REPORT
9. ITEMS FOR FUTURE MEETINGS
10. CORRESPONDENCE  
(The Board will consider correspondence received by and sent by the District since the last Board Meeting.)
11. APPROVAL OF BOARD COMPENSATION AND EXPENSES AND RATIFICATION OF CLAIMS PAID BY THE DISTRICT  
(The Board will be asked to ratify claims.)

## **ADJOURNMENT**

*Persons with a disability who require any disability-related modification or accommodation, including auxiliary aids or services, in order to participate in the meeting are asked to contact the District's Finance Director at least 3 hours prior to the meeting by telephone at (805) 967-4519 or by email at [info@goletasanitary.org](mailto:info@goletasanitary.org).*

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

# MINUTES

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

June 3, 2024

**CALL TO ORDER:** President Fuller called the meeting to order at 6:30 p.m.

**BOARD MEMBERS PRESENT:** Edward Fuller, Jerry Smith, Steven T. Majoewsky, Dean Nevins, Sharon Rose

**BOARD MEMBERS ABSENT:** None

**STAFF MEMBERS PRESENT:** Steve Wagner, General Manager/District Engineer, Rob Mangus, Finance Director/Board Secretary and Reese Wilson, Senior Project Engineer, and Ryan Guiboa, General Counsel (via Zoom)

**OTHERS PRESENT:** Tom Evans, Director, Goleta Water District (via Zoom)  
Craig Geyer, Director, Goleta West Sanitary District (via Zoom)

**APPROVAL OF MINUTES:** Director Majoewsky made a motion, seconded by Director Rose, to approve the minutes of the Regular Board meeting of 05/20/2024. The motion carried by the following vote:

(24/06/2228)

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

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

**PUBLIC COMMENTS:** None

**BUSINESS:**

1. CONSIDERATION AND ADOPTION OF RESOLUTION NO. 24-715 AMENDING RESOLUTION NO. 12-549 AND REPEALING RESOLUTION NO. 15-587 AND RESOLUTION NO. 17-620 TO REVISE EXPENSE PAYMENT POLICY FOR MILEAGE TO BOARD AND COMMITTEE MEETINGS  
Mr. Wagner gave the staff report.

Director Smith made a motion, seconded by Director Rose to approve, as amended to delete both Goleta West Sanitary District and Goleta Water District as preapproved activities for expense reimbursement and adopt Resolution No. 24-715.

The motion carried by the following vote:

(24/06/2229)

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

2. CONSIDERATION OF DISTRICT'S DRAFT BUDGET FOR FISCAL YEAR 2024-25  
Mr. Wagner and Mr. Mangus presented the draft budget. No Board action was taken on this review item.
  
3. GENERAL MANAGER'S REPORT  
Mr. Wagner gave the report.
  
4. LEGAL COUNSEL'S REPORT  
Mr. Guiboa reported on EPA designation of PFOA and PFOS as CERCLA hazardous substances and the implications for Publicly Owned Treatment Works (POTWs). Enforcement of this designation will take effect on July 8, 2024. Currently there is no exemption for POTWs as passive receivers of PFOA and PFOS, though EPA indicated that they plan to operate under a discretionary action to not hold POTWs liable for pollution generated by others. BBK is working to obtain a true waiver classifying POTWs as exempt passive receivers.
  
5. COMMITTEE/DIRECTORS' REPORTS AND APPROVAL/RATIFICATION OF DIRECTORS' ACTIVITIES  
Director Smith – Reported he attended the Finance Committee Meeting and reviewed the draft budget.  
  
Director Rose – Reported on her attendance at the Goleta West Sanitary District meeting.  
  
Director Nevins – No report.  
  
Director Majoewsky – No report.

6. PRESIDENT'S REPORT

President Fuller - Reported he attended the Finance Committee Meeting.

7. ITEMS FOR FUTURE MEETINGS

No Board action was taken to return with an item.

8. CORRESPONDENCE

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

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

Director Majoewsky made a motion, seconded by Director Nevis, to ratify and approve the claims, for the period 05/21/2024 to 06/03/2024 as follows:

Running Expense Fund #4640	\$	395,316.42
Capital Reserve Fund #4650	\$	299,728.48
Retiree Health Insurance Sinking Fund #4660	\$	14,350.80

The motion carried by the following vote:

(24/06/2230)

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

**ADJOURNMENT**

There being no further business, the meeting was adjourned at 8:09 p.m.

ATTEST

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Edward Fuller  
Governing Board President

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Robert O. Mangus, Jr.  
Governing Board Secretary



# **AGENDA ITEM #1**

**AGENDA ITEM: 1**

**MEETING DATE: June 17, 2024**

**I. NATURE OF ITEM**

Consideration of District’s Proposed Budget for Fiscal Year 2024-25

**II. BACKGROUND INFORMATION**

On June 3, 2024, the Board received a presentation of the District’s draft budget for Fiscal Year 2024-25 (FY25). After consideration and discussion, the Board directed staff to bring back the proposed FY25 budget for consideration and action. Since that time, further review of the draft budget revealed some minor typos and edits that warranted correction.

Like in previous years, the proposed FY25 budget presents the planned expenditures for each of the District’s operating departments, estimates for all revenue sources and the resulting estimated balance for each of the District’s funds.

The revenue assumptions for FY25 are based on no changes to the District’s Sewer Service Charge (SSC) Rate. The proposed allocation of SSCs to meet current and long-range funding needs is shown below:

<b>SSC Rate Allocation Component</b>	<b>FY25 (\$/Mo/ERU)</b>
Capital Reserve	\$5.00
Replacement Reserve	\$9.55
Operations & Maintenance	\$29.65
<b>Total SSC Rate (\$/Mo/ERU)</b>	<b>\$44.20</b>

A summary of the estimated revenue sources, rounded to the nearest dollar, for FY25 is shown in the following table:

**REVENUE SOURCES**

Sewer Service Charges	\$9,648,468	43.04%
Other Government Agencies	\$10,548,027	47.05%
Permits, Inspections and Fees	\$28,900	0.13%
Annexation and Connection Fees	\$128,366	0.57%
Property Taxes and Related	\$207,500	0.93%
Interfund Loan Proceeds	\$400,000	1.78%
Interest and Other Income	<u>\$1,456,688</u>	<u>6.50%</u>
	<b>\$22,417,949</b>	<b>100.00%</b>

The total proposed expenditures for FY25 with and without depreciation are \$28,859,401 and \$24,922,644 respectively. A breakdown of the proposed

expenditures for FY25 by category is shown in the following table:

<b>Expenditure Category</b>	<b>FY24 Amount</b>	<b>FY25 Amount</b>	<b>Diff.</b>
Personnel Cost	\$ 6,433,343	\$ 6,776,784	5%
Operating Expenses	\$ 4,784,340	\$ 5,824,552	22%
<b>Sub-Total</b>	<b>\$ 11,217,683</b>	<b>\$ 12,601,336</b>	<b>12%</b>
Capital Outlay	\$ 11,960,250	\$ 12,321,308	3%
<b>Total Expense w/o Depr.</b>	<b>\$ 23,177,933</b>	<b>\$ 24,922,644</b>	<b>8%</b>
Depreciation Expense	\$ 3,652,628	\$ 3,936,758	8%
<b>Total Expense w/ Depr.</b>	<b>\$ 26,830,561</b>	<b>\$28,859,401</b>	<b>8%</b>

As shown above the overall proposed expenditures (with and without depreciation) for FY25 increased by 8% over the prior year's budget.

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

1. Reclassification of Administrative Supervisor position to Accounting/Admin Manager. This reclassification better reflects the evolving duties and responsibilities of this position and will facilitate succession planning efforts.
2. Reclassification of Facilities Maintenance Supervisor to Facilities Maintenance Manager. This reclassification better reflects the duties and responsibilities of this position and will facilitate a reorganization of the Facility Maintenance Division for succession planning efforts.
3. Reclassification of one or two Plant Operator Grade III positions to Senior Plant Operator to facilitate succession planning efforts.
4. Recruiting and filling the following seven vacancies and/or new positions: Laboratory Supervisor, Lab Analyst I, Plant Operations Supervisor, Plant Operator Grade III, Electrician and/or Industrial Control Electrician, Safety and Regulatory Compliance Coordinator.

A copy of the proposed FY25 budget is attached to this report and presented herein for Board consideration.

### **III. COMMENTS AND RECOMMENDATIONS**

The Finance Committee reviewed the draft FY25 budget information and found it to be appropriate for the District's operations in the coming year. The Committee recommended that the draft FY25 budget be presented to the Board for consideration and adoption, subject to any revisions they wish to make. The Board reviewed the draft FY25 budget and directed staff to return with a proposed budget incorporating any final revisions and/or corrections as required.

Minor revisions to the draft budget were made as noted, including corrections discovered during the final review. As such, staff recommends the Board adopt the proposed FY25 budget as presented herein.

#### **IV. REFERENCE MATERIAL**

Proposed FY25 Budget



# GOLETA SANITARY

Water Resource Recovery District

## ***PROPOSED BUDGET***

***FISCAL YEAR 2024-2025***

***Governing Board of Directors  
Meeting of June 17, 2024***

**GOLETA SANITARY DISTRICT  
BUDGET  
FISCAL YEAR 2024-25**

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# GOLETA SANITARY DISTRICT

## Budget for Fiscal Year 2024-25

### INTRODUCTION

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

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

These contractual users' share the costs associated with the regional treatment and disposal of wastewater. The Operations and Maintenance (O&M) costs are shared based upon flow and billed on a monthly basis. In addition, the contractual users' share the costs associated with Capital Projects and those costs are shared based upon regional plant capacity rights as noted in the table below:

AGENCY	PLANT CAPACITY RIGHTS	OUTFALL CAPACITY RIGHTS
Goleta Sanitary District	47.87%	55.81%
Goleta West Sanitary District	40.78%	35.00%
University of California Santa Barbara	7.09%	4.70%
City of Santa Barbara (Airport)	2.84%	2.60%
County of Santa Barbara	1.42%	1.89%
Total:	100.00%	100.00%

Not all the contractual users utilize the District's Main Lift Station or the Firestone Lift Station and therefore do not share O&M or Capital costs associated with those facilities.

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

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

## **DISTRICT GOVERNANCE**

A five-member Governing Board of Directors elected from 5 separate voting precincts within the District's service area for a term of four years is commissioned to establish service policies. The Governing Board holds two regular monthly meetings to attend to the District's business. These meetings are held on the first and third Monday of every month at the District's Administration Building located at One William Moffett Place in Goleta.

## **DISTRICT STAFF AND OPERATING DEPARTMENTS**

The District employs approximately 36 regular employees that work in four interrelated Departments. These departments are 1) Administration; 2) Collection System; 3) Operations and 4) Laboratory. Each department is managed by a manager who is responsible for the day-to-day operations of, and all employees associated with, the respective department. The 4 Department Managers report to the General Manager, who is responsible for the District's overall implementation of the service policies adopted by the Governing Board.

## **DISTRICT CAPITAL IMPROVEMENTS AND OPERATIONS BUDGET**

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

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

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

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

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

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

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



The District anticipates the following total expenditures and revenues in FY24-25. Withdrawals from the District's designated funds for capital improvement projects are shown separately.

<b>Estimated Expenditures without depreciation:</b>	<b>\$ 24,922,644</b>
<b>Total Anticipated Inflows (Revenue &amp; Loan Draws):</b>	<b>\$ 31,842,730</b>
<b>Total change in Fund cash balance:</b>	<b>\$ 6,920,086</b>

**\*Unfunded Actuarial Pension Liabilities**

As is the case for most government entities that participate in a CalPERS retirement pension program, an actuarial study prepared by CalPERS has projected an unfunded accrued liability (UAL) within our pension program. Although not mandated, the District's Board of Directors decided to pay off the estimated UAL balance of \$3,090,000 in April, 2023, FY2022-23, through an interfund loan. This decision shortens the amortization schedule for payment of UAL from 23 years to 10 years and results in significant long-term savings for our rate payers and Plant Partners. Payment on the interfund loan shows as cash in-flow in the Replacement Reserve fund.

***DISTRICT OPERATING  
AND DESIGNATED FUNDS***

## **DISTRICT FUNDS**

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

### **Running Expense Fund - 4640**

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

As noted in the fund balance summary sheet, the Running Expense fund balance is anticipated to be \$11,245,046 as of June 30, 2024. The District will periodically review the balance of this fund to ensure the balance is adequate to cover the period between July 2024 and December 2024.

### **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 is target balance is \$25,000. The balance of this fund as of June 30, 2024 is estimated to be \$39,108 which includes accrued interest for the past several years. The anticipated value by June 30, 2025 is \$40,673 (with interest) as noted in the designated fund balance summary sheet. Periodically, the amount over \$25,000 is used in conjunction with capital improvements of the treatment facilities.

### **Capital Reserve Fund - 4650**

This fund was established to hold revenues from capacity and annexation fees. This reserve fund is mandated by legislation to account for capacity related improvement projects. The anticipated balance of this fund at the end of June 2024 is \$7,061,582 as noted in the fund balance summary sheet.

### **Replacement Reserve Fund - 4655**

This fund is mandated by the State Water Resources Control Board (SWRCB) in its guidelines for development of Facilities Financial Plan and Revenue Program (FPRP). This mandate requires annual funding of the facilities' depreciation. The current budget funds the depreciation at nearly 100% of the District's share of its annual depreciation.

The fund is designated for the basic replacement of components of the existing facilities. The fund helps ensure that facilities are replaced and/or rehabilitated when needed to maximize their

useful life and minimize lifecycle costs. The anticipated balance of this fund at the end of June 2025 is \$23,895,542 as noted in the fund balance summary sheet.

**Retiree Health Insurance Sinking Fund – 4660**

The District provides medical insurance coverage for District employees upon retirement depending on the length of their service through the California Public Employees Retirement System (CalPERS) health program. In FY24-25 the annual contribution to this fund is approximately \$333,000, plus earned interest. The District periodically reviews this annual funding level to make sure that such fund balance is sufficient to meet its future obligation.

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

**Outfall Re-ballasting Fund – 4666**

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

**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, 2025 is \$677,460 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 FY24-25. The total value of the District’s funds cash balances are expected to increase by \$6,920,086 by the end of FY24-25.

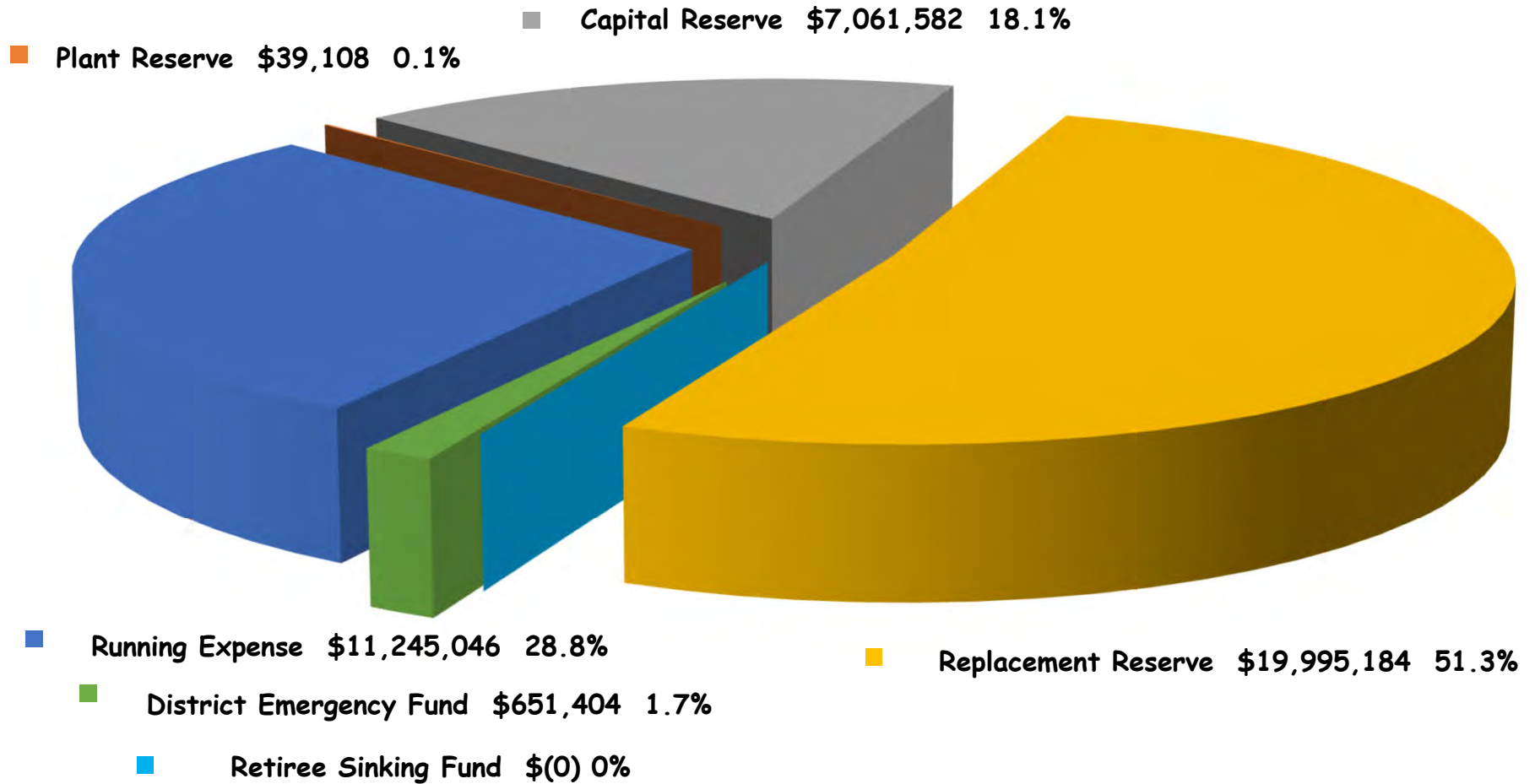
**DESIGNATED FUND BALANCE  
SUMMARY**

Fund No. and Name	Estimated Cash Balance		Percent Change
	6/30/2024	6/30/2025	
4640 Running Expense	\$ 11,245,046	\$ 10,117,989	-10.0% <sup>a</sup>
4645 Plant Reserve	\$ 39,108	\$ 40,673	4.0% <sup>b</sup>
4650 Capital Reserve	\$ 7,061,582	\$ 11,180,747	58.3% <sup>c</sup>
4655 Replacement Reserve	\$ 19,995,184	\$ 23,895,542	19.5% <sup>d</sup>
4660 Retiree Health Insurance Fund	\$ (0)	\$ (0)	0.0% <sup>e</sup>
4675 District Emergency Fund	\$ 651,404	\$ 677,460	4.0% <sup>f</sup>
<b>TOTALS</b>	<b>\$ 38,992,324</b>	<b>\$ 45,912,410</b>	<b>17.7%</b>

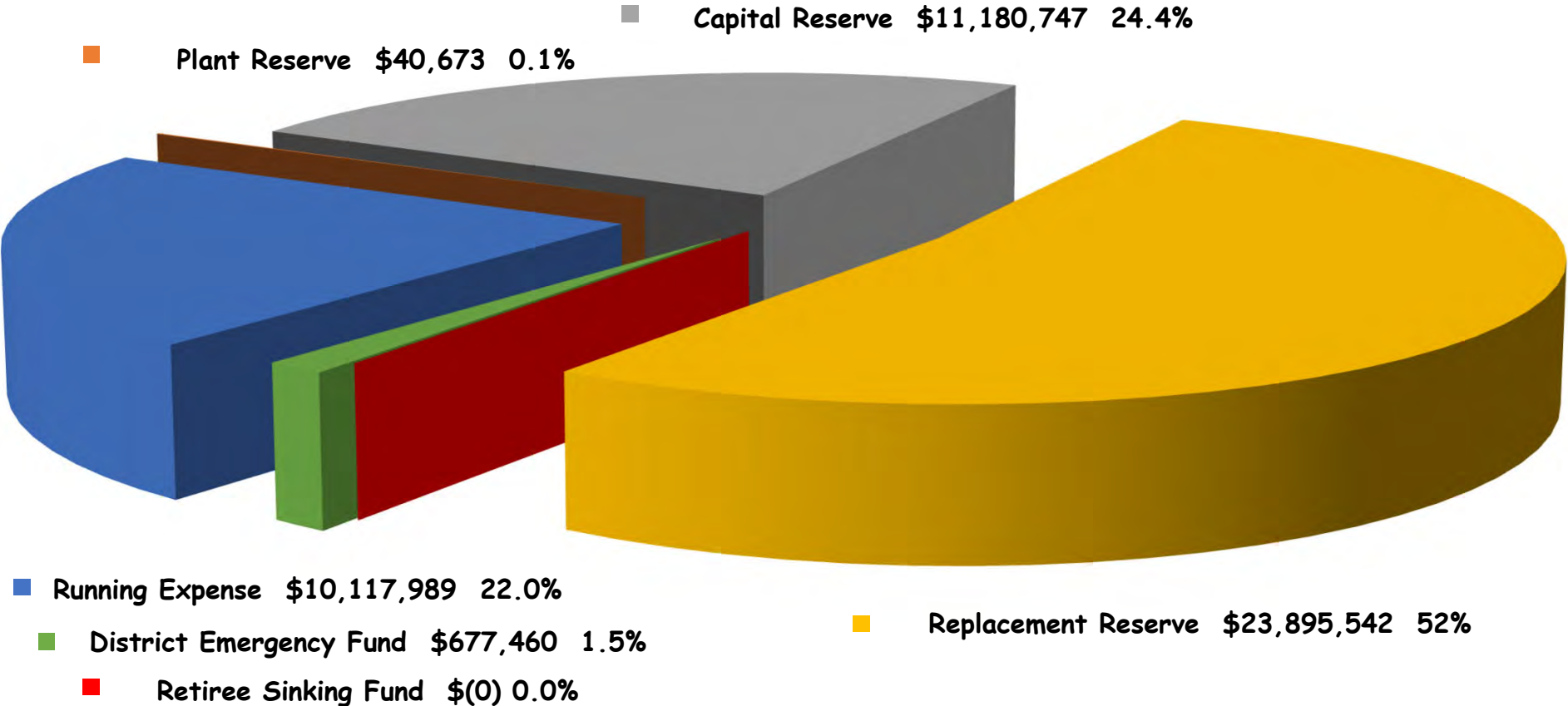
NOTES:

- <sup>b</sup> Designated to meet the dry period for operations and maintenance costs for FY 2024-25, the period between end of year and first Sewer Service Charge installment from the County.
- <sup>b</sup> Designated for emergency repairs.
- <sup>c</sup> Designated for facilities capacity expansion.
- <sup>d</sup> Designated for facilities replacement projects.
- <sup>e</sup> Designated for retiree medical insurance, reimbursing retirees and contributions to CERBT, OPEB
- <sup>f</sup> Designated for costs associated with emergency projects.

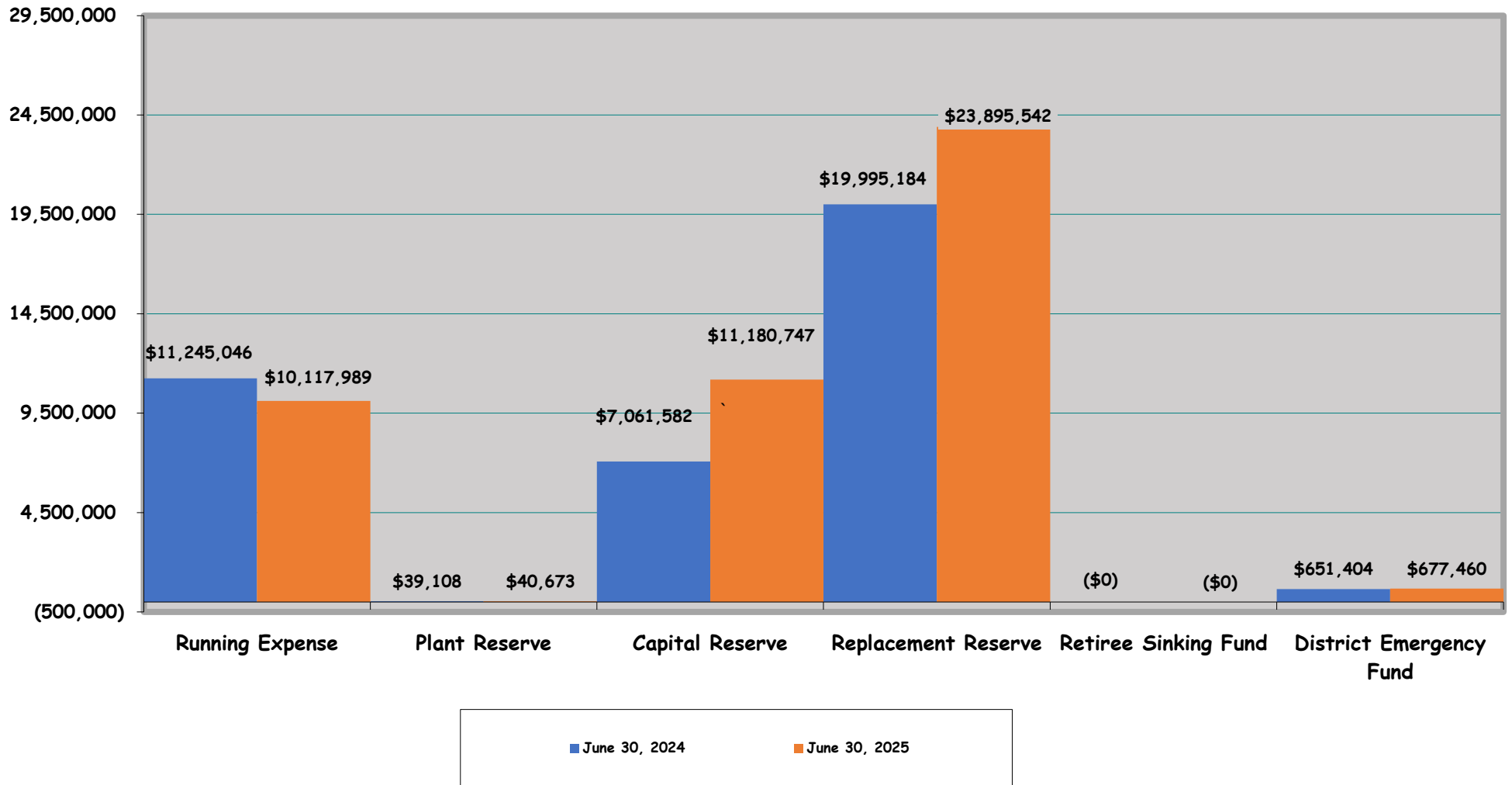
# Fund Balance June 30, 2024



# Fund Balance June 30, 2025



## Fund Balance June 30, 2024 and June 30, 2025





## **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.

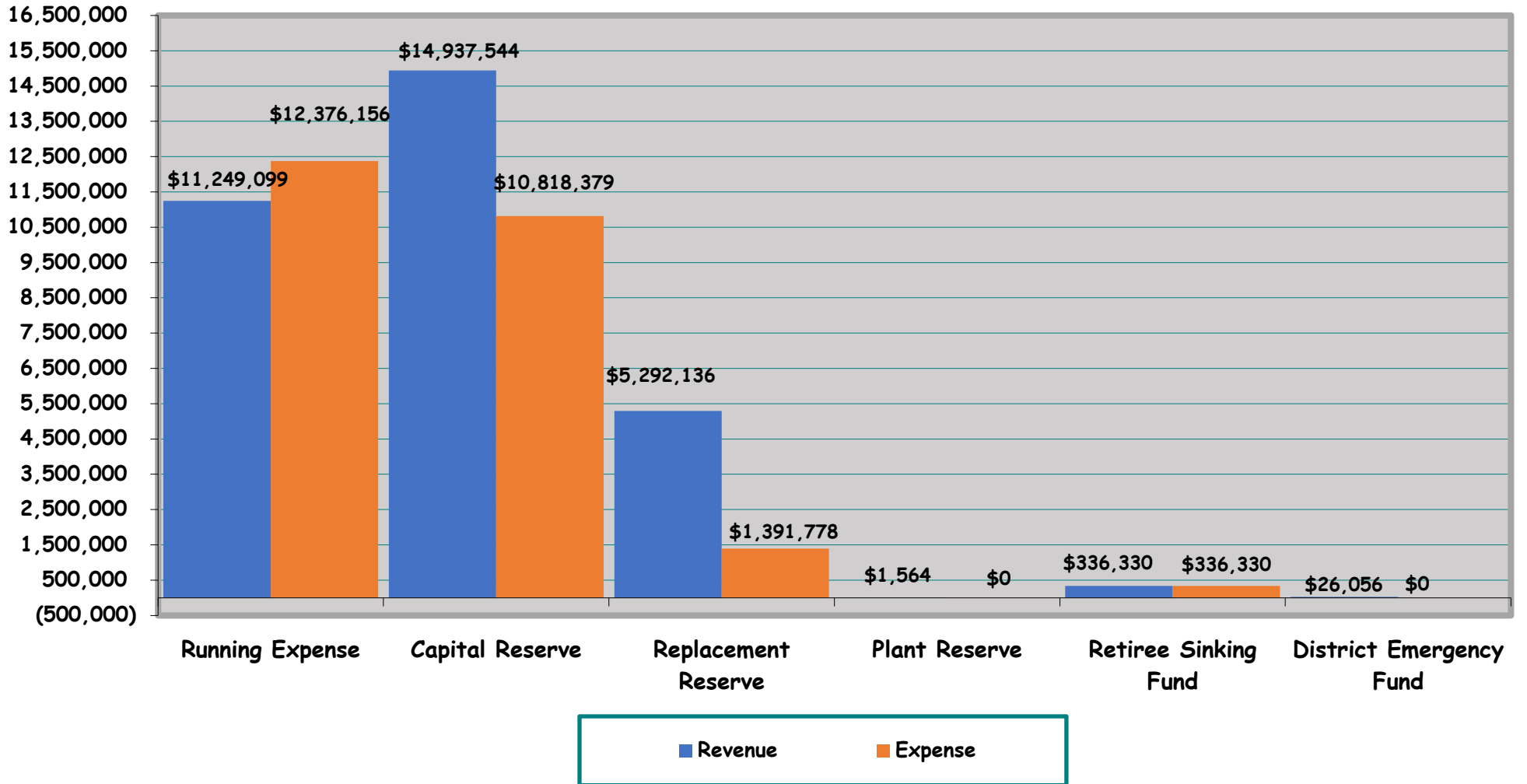
For FY24-25, the District anticipates an increase from \$38,992,324 at the beginning of the year to \$45,912,410 at the end of the year based on the projected revenues and planned expenditures and BESP loan drawdown requests. Enclosed in this budget is a fund activity tabulation and associated bar chart illustrating the activities of each of the District's designated funds in FY24-25.

## FUND CASH ACTIVITY

Fund No. and Name	Estimated Cash Balance 6/30/2024	Estimated Cash In-flow 2024-2025	Estimated Cash Out-flow 2024-2025	Estimated Cash Balance 6/30/2025
<b>640</b> Running Expense	\$11,245,046	Interest \$350,365	O & M Expense \$11,553,501	\$10,117,989
Adjusted 06/30/23 Estimate	<u>\$11,245,046</u>	Revenue \$6,209,647	WWRec O & M Expense \$422,655	
		RFOGA \$4,224,167	Inter-Fund Loan P&I \$400,000	
		GWD WWRec O&M \$422,655		
<b>Subtotal</b>		<u>\$11,249,099</u>	<u>\$12,376,156</u>	
<b>645</b> Plant Reserve	\$39,108	Interest \$1,564		\$40,673
<b>Subtotal</b>		<u>\$1,564</u>	<u>\$0</u>	
<b>650</b> Capital Reserve	\$7,061,582	Interest \$236,909	Plant Projects (non-BESP) \$449,550	\$11,180,747
		Connection/Annex/RFOGA \$5,275,854	Loan P&I installment \$944,048	
		BESP Loan Proceeds: \$9,424,781	BESP Project \$9,424,781	
<b>Subtotal</b>		<u>\$14,937,544</u>	<u>\$10,818,379</u>	
<b>655</b> Replacement Reserve	\$19,995,184	Interest \$803,464	Collection System Replacements \$382,055	\$23,895,542
	<u>\$19,995,184</u>	SSC/Prop. Tax/RFOGA \$4,088,672	Administration, Outfall, WWRec \$485,284	
		Inter-Fund Loan P&I \$400,000	Plant, Lab, IWC Projects \$524,439	
<b>Subtotal</b>		<u>\$5,292,136</u>	<u>\$1,391,778</u>	
<b>660</b> Retiree Health Insurance	\$0	Interest \$3,330		\$0
		Revenue \$333,000		
<b>Subtotal</b>		<u>\$336,330</u>	<u>\$336,330</u>	
<b>675</b> District Emergency Fund	\$651,404	Interest \$26,056		\$677,460
<b>Subtotal</b>		<u>\$26,056</u>	<u>\$0</u>	
<b>TOTALS</b>	<u><u>\$38,992,324</u></u>	<u><u>\$31,842,730</u></u>	<u><u>\$24,922,644</u></u>	<u><u>\$45,912,410</u></u>

# Fund Activity

## June 2024-June 2025



***REVENUES***  
***FISCAL YEAR 2024-25***

## DISTRICT REVENUES FOR FISCAL YEAR 2024-25

The District estimates FY 2024-25 revenues from several sources as outlined in the following table:

<b>REVENUE SOURCES</b>		
Sewer Service Charges	\$ 9,648,468	43.04%
From Other Government Agencies	10,548,027	47.05%
Permit, Inspections and Fees	28,900	0.13%
Annexation and Capacity Fees	128,366	0.57%
Property Taxes and related	207,500	0.93%
Interfund Loan Proceeds	400,000	1.78%
Interest and Other Income	<u>1,456,688</u>	<u>6.50%</u>
	\$ 22,417,949	100.00%

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

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

### **Running Expense Fund - 4640**

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

### Sewer Service Charges – Account 3100

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

The SSCs are based on a mathematical model, which calculates rates using various parameters associated with flows and types of wastewater. The SSC model is based on

guidelines established by the Federal and State governments in accordance with the Clean Water Act, which applies to agencies like the District, that received Federal and State grants for construction of wastewater treatment and disposal facilities. The District has classified its users into 28 categories used in calculating the user fees.

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

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

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

A review of the District’s SSC rate has shown that the current rate is adequate to meet the District’s current financial needs. As such, no change to the District’s SSC rates are proposed for FY24-25. This is the third year that no change has been made to the SSC rate. The District’s long term average annual increase in the O&M costs have been around 5% per year. However, recent improvements and efficiency efforts by staff have resulted in cost savings that have mitigated other increases in O&M costs for FY24-25, however current inflationary pressures may require a rate increase for FY25-26.

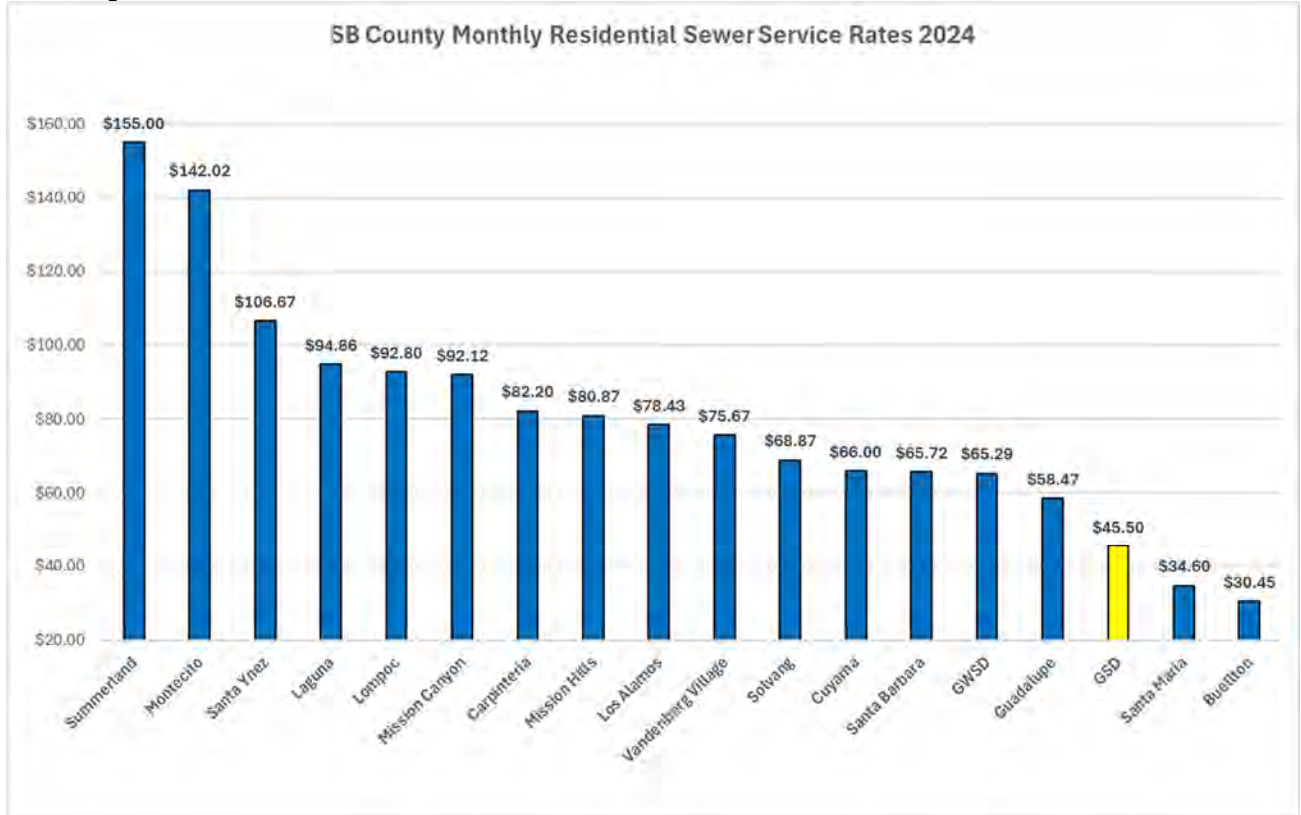
The District has been participating in a State-wide wastewater flow and loadings study that will provide updated information related to the generation of waste water from the various user categories, The information from this study will be used as the basis for a new sewer service rate study in the future. The flow and loadings study was delayed due COVID-19 and has now restarted and is expected to be completed by January 2025.

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

<b>SSC Rate Component Allocation</b>	<b>FY20-21 (\$/Mo/ERU)</b>	<b>FY21-22 (\$/Mo/ERU)</b>	<b>FY22-23 (\$/Mo/ERU)</b>	<b>FY23-24 (\$/Mo/ERU)</b>	<b>FY23-24 (\$/Mo/ERU)</b>
Capital Reserve Fund	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Replacement Reserve Fund	\$ 8.74	\$ 9.24	\$ 9.11	\$ 9.04	\$ 9.55
Operations & Maintenance Cost	\$ 30.46	\$ 29.96	\$ 30.09	\$ 30.16	\$ 29.65
<b>Total SSC Rate</b>	<b>\$ 44.20</b>	<b>\$ 44.20</b>	<b>\$ 44.20</b>	<b>\$ 44.20</b>	<b>\$ 44.20</b>

This year a reallocation in the rate structure is proposed to cover increases in O&M costs due inflationary pressures.

A comparison of the District's current monthly SSC rate with monthly SSC rates of other local agencies Santa Barbara County shows that the District's total service rate (including direct property tax payments) of **\$45.50/month** remains significantly less (43%) than the average of all other local agencies total sewer service rate of **\$79.75** per month as shown in the following table:



Permit and Inspection Fees – Account 3120

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

Administration Charges – Accounts 3140 and 3145

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

Treatment and Disposal Revenue – Account 3150

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

their respective fixed capacity percentage allocations of the total treatment plant and outfall capacities as defined in the agreements between the District and its users.

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

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

Industrial Waste Control (IWC) Analysis Reimbursement – Account 3160

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

Homeowners Exemption – Account 3170

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

Annexation Processing – Account 3205

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

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

This revenue is received from the Santa Barbara Municipal Airport and Santa Barbara County for their shares of the operations and maintenance of the Main Pump Station. The Airport is charged based upon flow. This revenue value also includes the direct cost charged to the Contract users' for their annual flow meter calibration.

Other Revenue-Running Expense – Account 3260

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

***Total FY24-25 Estimated Running Expense Fund Revenue with interest is \$11,249,099.***

**Capital Reserve Fund – 4650**

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



### Capacity Fees – Account 3130

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

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

Capacity Fee revenue estimates are based on historical data and estimates of growth and development anticipated in the fiscal year. The District Capacity Fee is \$2,583 per ERU for FY24-25.

### Annexation Charges – Account 3200

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

Currently the annexation charge revenue is based on a fee of \$2,392 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.

### Loan Drawdowns

Loan drawdown requests are made to the BESP Loan Escrow account in this fund to offset expenditures associated with the Biosolids and Energy Strategic Plan improvements, estimated to be \$9,424,781.

***Total FY22-23 Estimated Revenue in the Capital Reserve Fund with interest is \$5,512,763.***

### **Replacement Reserve Fund – 4655**

The replacement reserve fund is designated to hold and disburse funds for the District's capital improvement projects that are needed to maintain the District's facilities. This fund does not hold nor disburse funds for major projects where capacity increases are required. The District annually deposits funds from sewer service charges into this fund to account for its facilities depreciation.

Sewer Service Charges – Account 3100

Of the monthly \$44.20 anticipated SSC revenue per single-family dwelling for FY24-25, \$5.00, which amounts to \$1,091,456 in total revenue, will be deposited into the Replacement Reserve Fund 4655 for future capital improvement projects in addition to the District's portion of the annual depreciation value estimated to be \$2,084,680 in FY24-25. The total amount of sewer service charges expected to be received by the District and deposited into the replacement reserve fund in FY24-24 from these sources is \$3,177,189.

Property Tax – Account 3220

This revenue is the District's share of the property taxes collected by the County based on the District's percentage of property tax revenues to the County. The District's percentage is defined based on separate property tax negotiations during the process of property annexations to the District. Current annual property tax revenues to the District are predominantly based on the District's percentage in effect prior to Proposition 13. Property tax revenue is based on data submitted by Santa Barbara County. Because the District's budget is approved before the actual amount of property taxes is calculated, the amount shown is an estimate based on the previous year. The amount of property tax revenue received by the District does not vary considerably from year to year and is estimated to be \$207,500 in FY24-25.

RFOGA – Capital Projects – Account 3260

This revenue is received from the District's contractual users' for their share of the plant capital project expenditures. Each entity pays according to its capacity percentage entitlement as defined in the agreement between the District and these users. The total RFOGA revenue to the Replacement Reserve Fund for FY24-25 is \$832,532.

***Total FY24-25 Estimated Revenue in the Replacement Reserve Fund with interest and interfund loan payment is \$5,292,136.***

**Retiree Health Insurance Fund – 4660**

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

***FY24-25 Total deposit into the Retiree Health Insurance Fund with interest is \$336,330.***

Interest Earnings Account - 3230

Each of the District funds has an Interest Earning account and interest is accrued per fund based upon balances in the interest-bearing account. The interest calculation for each fund for this year is calculated based on an annual percentage of 4.00%.

***Total FY24-25 Estimated Interest Revenue is \$1,421,688.***

**FY24-25 TOTAL ANTICIPATED DISTRICT REVENUE IS \$22,417,949.**

**Fiscal Year 2024-2025  
REVENUE**

Fund Name and Number	Acct	Revenue Classification	Budgeted Revenue 2023-24	Revenue to date 5/24/2024	Projected Actual 2023-24	Over(Under) Budget 2023-24	Revenue Projection 2024-25	% Change from FY 2023-24	Change from FY 2023-24
<b>4640</b>	3100	*Sewer Service Charges	\$6,175,383	\$5,686,058	\$6,175,383	\$0	\$6,138,279	-1%	-\$37,104
<b>Running Expense</b>	3120	Permits and Inspections	\$28,000	\$37,439	\$40,000	\$12,000	\$28,000	0%	\$0
	3140	Admin Chgs - Treatment	\$218,571	\$139,542	\$167,450	(\$51,121)	\$238,261	9%	\$19,691
	3145	Admin Chgs - Reclamation	\$39,264	\$22,535	\$27,042	(\$12,222)	\$42,265	8%	\$3,002
	3150	Treatment & Disposal Cost Reimb.	\$3,660,049	\$2,301,058	\$2,761,270	(\$898,779)	\$3,985,906	9%	\$325,857
	3155	GWD WWRec O&M Cost Reimb.	\$392,635	\$268,105	\$321,726	(\$70,909)	\$422,655	8%	\$30,019
	3160	IWC Analysis Reimbursement	\$500	\$0	\$0	(\$500)	\$500	0%	\$0
	3170	Homeowners Exemption	\$500	\$368	\$500	\$0	\$500	0%	\$0
	3205	Annexation Processing Fee	\$400	\$200	\$400	\$0	\$400	0%	\$0
	3240	**RFOGA - Running Expense	\$9,729	\$9,087	\$10,905	\$1,176	\$6,968	-28%	-\$2,761
<b>3260/3301</b>		Other Revenue - Running Exp.	\$35,000	\$29,917	\$32,637	(\$2,363)	\$35,000	0%	\$0
		<b>Subtotal</b>	<b>\$10,560,031</b>	<b>\$8,494,310</b>	<b>\$9,537,313</b>	<b>(\$1,022,717)</b>	<b>\$10,898,734</b>	<b>3%</b>	<b>\$338,704</b>
<b>4650</b>	3130	Capacity Fees	\$37,545	\$142,853	\$142,853	\$105,308	\$101,073	169%	\$63,528
<b>Capital Reserve</b>	3200	Annexation Charges	\$26,030	\$2,392	\$2,392	(\$23,638)	\$27,293	5%	\$1,263
	3260	**RFOGA - Capital Projects Loan Proceeds (draws, see escrow table)	\$3,847,630	\$1,485,146	\$2,385,146	(\$1,462,484)	\$5,147,489	34%	\$1,299,859
		<b>Subtotal</b>	<b>\$3,911,204</b>	<b>\$1,630,391</b>	<b>\$2,530,391</b>	<b>(\$1,380,813)</b>	<b>\$5,275,854</b>	<b>35%</b>	<b>\$1,364,650</b>
<b>4655</b>	3100	*Sewer Service Charges	\$3,028,560	\$2,784,384	\$3,028,560	\$0	\$3,177,189	5%	\$148,629
<b>Replacement Reserve</b>	3220	Property Tax Revenue	\$204,500	\$204,479	\$204,479	(\$21)	\$207,000	1%	\$2,500
		Interfund Loan	\$400,000	\$366,667	\$400,000	\$0	\$400,000	0%	\$0
	3260	**RFOGA - Capital Projects	\$845,755	\$125,142	\$150,000	(\$695,755)	\$704,483	-17%	-\$141,271
		<b>Subtotal</b>	<b>\$4,478,814</b>	<b>\$3,480,672</b>	<b>\$3,783,038</b>	<b>(\$695,776)</b>	<b>\$4,488,672</b>	<b>0%</b>	<b>\$9,858</b>
<b>4660</b>	3100	*Sewer Service Charges	\$333,000	\$333,000	\$333,000	\$0	\$333,000	0%	\$0
<b>Retirees Ins All Funds</b>		<b>Interest Earnings</b>							
<b>4640</b>	3230	Running Expense Fund	\$316,360	\$397,314	\$457,705	\$141,345	\$350,365	11%	\$34,006
<b>4645</b>	3230	Plant Reserve Fund	\$1,381	\$1,726	\$1,988	\$608	\$1,564	13%	\$184
<b>4650</b>	3230	Capital Reserve Fund	\$182,168	\$730,166	\$841,151	\$658,983	\$236,909	30%	\$54,741
<b>4655</b>	3230	Replacement Reserve Fund	\$672,623	\$880,998	\$1,014,910	\$342,288	\$803,464	19%	\$130,841
<b>4660</b>	3230	Retiree Health Insurance Fund	\$6,202	\$4,497	\$5,181	(\$1,021)	\$3,330	-46%	-\$2,872
<b>4670</b>	3230	Plant Upgrading Fund	\$0	\$0	\$0	\$0	\$0	0%	\$0
<b>4675</b>	3230	District Emergency Fund	\$22,994	\$28,747	\$33,116	\$10,122	\$26,056	13%	\$3,062
		<b>Subtotal</b>	<b>\$1,201,727</b>	<b>\$2,043,447</b>	<b>\$2,354,052</b>	<b>\$1,152,324</b>	<b>\$1,421,688</b>	<b>18%</b>	<b>\$219,961</b>
		<b>Total Revenue</b>	<b>\$20,484,776</b>	<b>\$15,981,819</b>	<b>\$18,537,794</b>	<b>(\$1,946,982)</b>	<b>\$22,417,949</b>	<b>9%</b>	<b>\$1,933,172</b>

**Anticipated BESP Loan Draws:**  
**Total Estimated Cash inflow:**

**\$9,424,781**  
**\$31,842,730**

\*Sewer Service Charges are deposited directly to the respective funds. Values shown under 2024-2025 Revenue Estimate have been pro-rated accordingly.

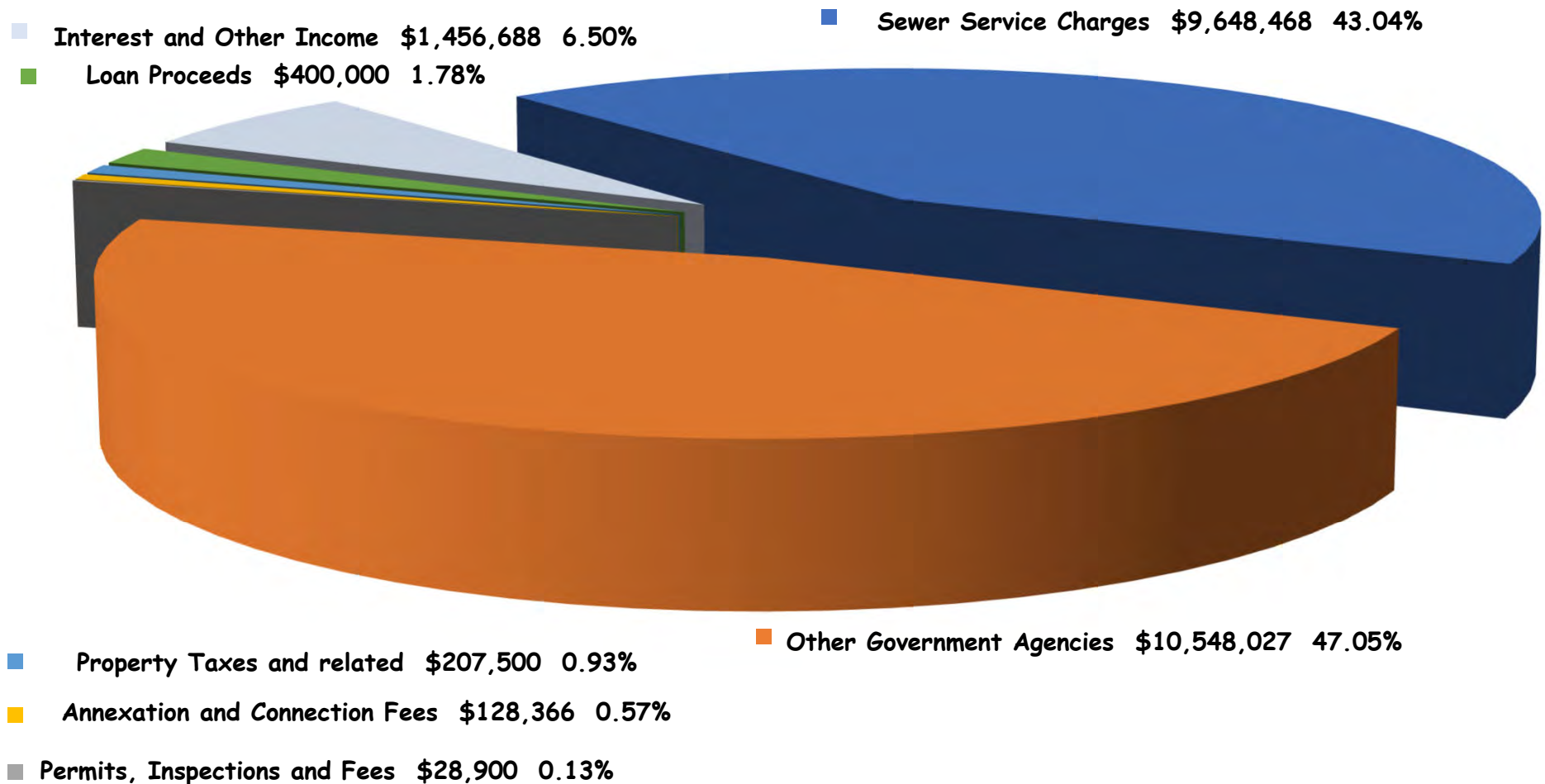
**Total Sewer Service Charges:**

**\$9,536,943    \$8,803,442    \$9,536,943**

**\$9,648,468    1.17%    \$111,525**

\*\*RFOGA = Revenue From Other Gov't Agencies

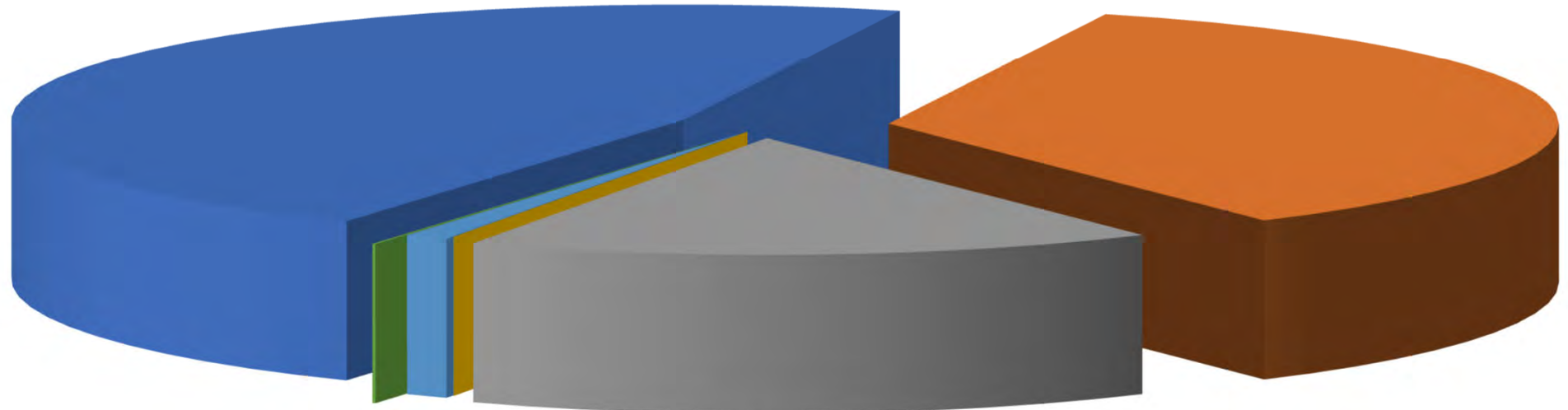
# Revenues by Source 2024-25



# Revenues by Fund 2024-25

■ Capital Reserve \$14,937,544 46.91%

■ Running Expense \$11,249,099 35.33%



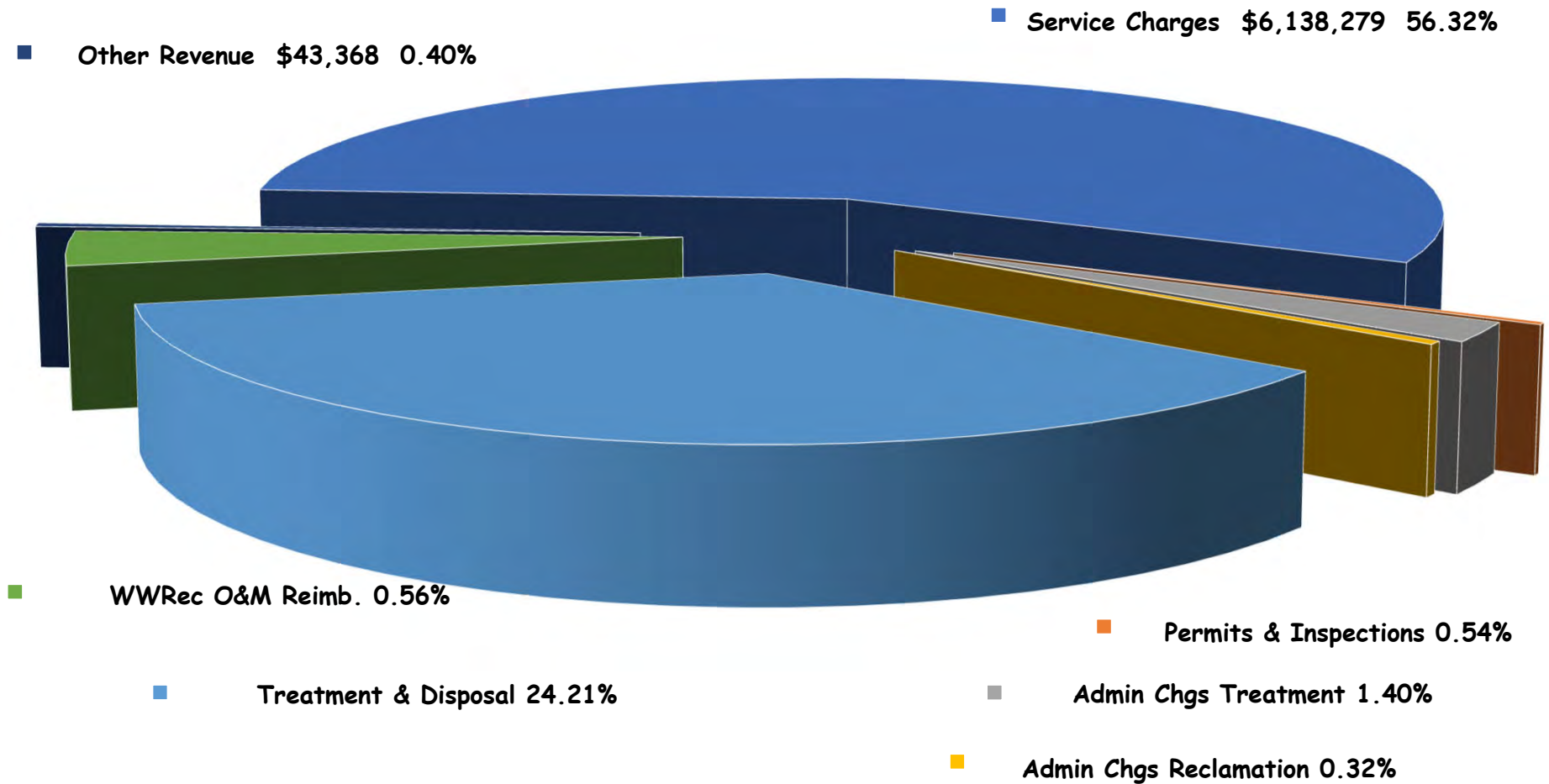
■ Plant Reserve \$1,564 0.00%

■ Replacement Reserve \$5,292,136 16.62%

■ Retiree Sinking Fund \$336,330 1.06%

■ District Emergency Fund \$26,056 0.08%

# Running Expense Revenues 2024-25



***EXPENDITURES***  
***FISCAL YEAR 2024-25***

## DISTRICT COMBINED EXPENDITURES IN FY24-25

The combined expenditures for the District's operating departments are shown in a combined expenditure sheet with comparisons to the previous fiscal year's expenditures. The budget expenditures are shown under various categories such as personnel expenses, operating expenses, depreciation reserves funding, and capital outlay. The total operating and personnel expenses proposed for FY24-25 are anticipated to be above last year's budget by 12%. The capital outlay projects are anticipated to be about 5% more than last year's expenditures.

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

<b><u>DESCRIPTION</u></b>	<b><u>EXPENDITURES</u></b>	<b><u>% w/o Depr</u></b>	<b><u>% with Depr</u></b>
<b>Personnel Cost:</b>	<b>\$ 6,776,784</b>	<b>27%</b>	<b>23%</b>
<b>Operating Expenses:</b>	<b>\$ 5,824,552</b>	<b>23%</b>	<b>20%</b>
<b>Sub-Total:</b>	<b>\$ 12,601,336</b>	<b>51%</b>	<b>43%</b>
<b>Capital Outlay:</b>	<b>\$ 12,321,308</b>	<b>49%</b>	<b>43%</b>
<b>Total Expenses w/o depreciation:</b>	<b>\$ 24,922,644</b>	<b>100%</b>	<b>86%</b>
<b>Depreciation Expense:</b>	<b>\$ 3,936,758</b>		<b>14%</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$ 29,859,401</b>		<b>100%</b>

The enclosed graph shows the above distribution of expenditures for FY24-25.

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

### **Administration Expenses**

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

### **Collection System**

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



## **Main and Firestone Pump Stations**

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

## **Industrial Waste Control Program**

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

## **Wastewater Treatment Facilities**

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

## **Wastewater Disposal Outfall**

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

## **Reclamation Facilities**

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

## **Summary**

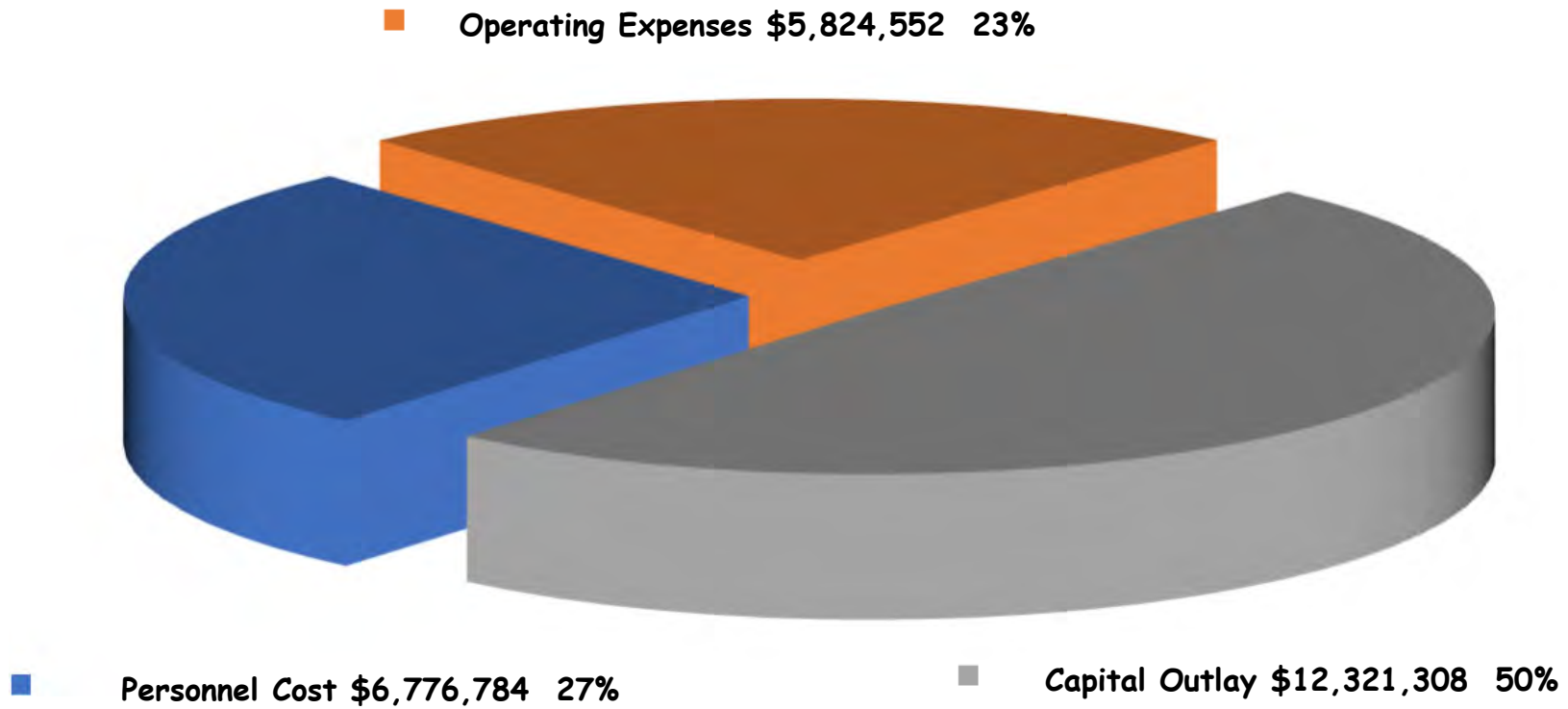
Enclosed in this budget is a graph showing the distribution of the expenditures by each of the service categories described above. Details of each category's proposed expenditures are also included in this budget with a narrative explanation of the purposes of these expenditures.

**Fiscal Year 2024-2025  
EXPENDITURES**

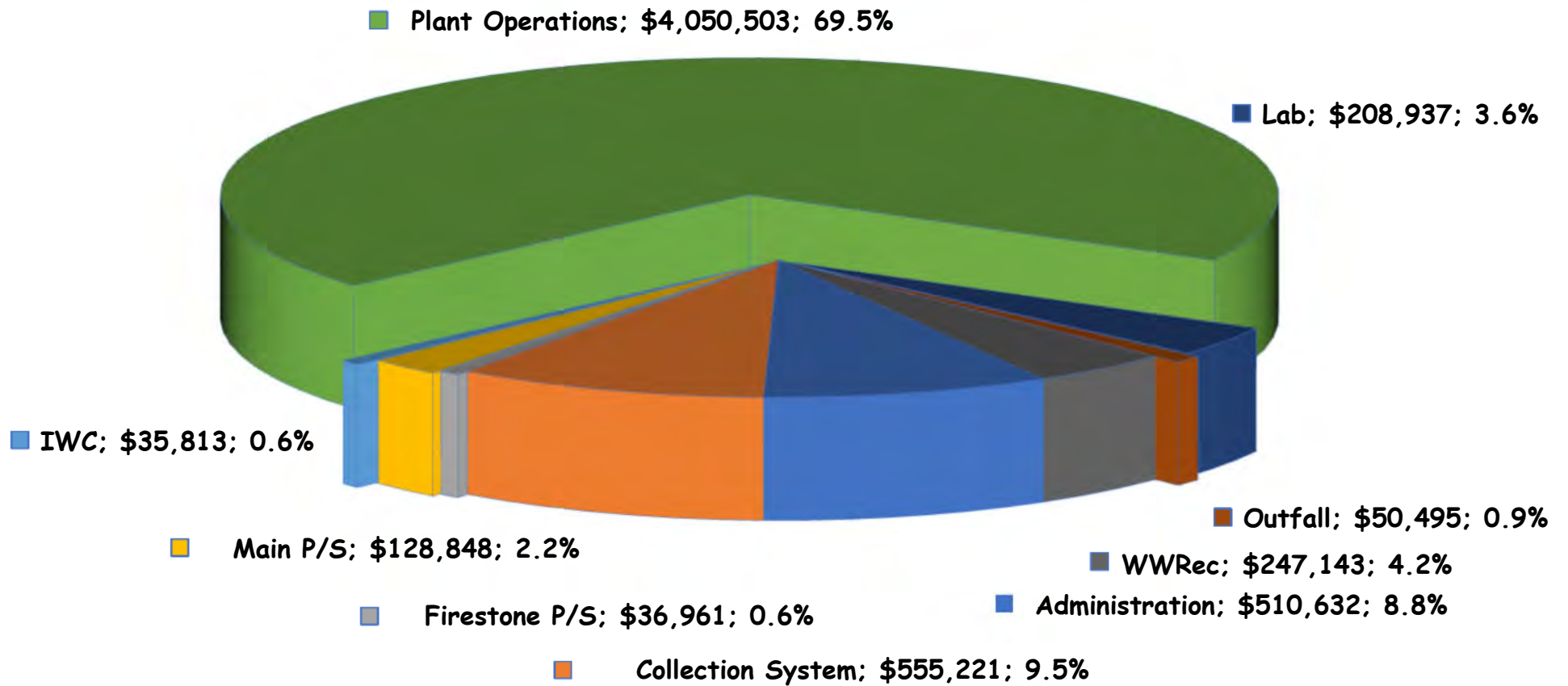
Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2023-24	5/20/2024	Actual 2023-24	Budget 2023-24	Budget 2024-25	Change from last FY	from FY 2023-24
<b>PERSONNEL</b>							
Basic Salaries	3,694,402	3,047,457	3,521,506	172,896	3,841,286	4%	146,883
Overtime	16,800	10,556	12,121	4,679	16,800	0%	0
Temporary	36,396	9,089	10,502	25,894	7,664	-79%	(28,733)
Directors Fees	85,000	35,201	40,677	44,323	85,000	0%	0
Worker's Compensation	77,389	72,769	72,769	4,620	80,774	4%	3,385
Retirement	946,872	796,300	946,727	145	1,061,650	12%	114,778
Active Employee Insurance-Health/Dental/Vision/Disability	955,126	790,841	862,734	92,392	1,057,063	11%	101,937
Retiree Health Insurance OPEB Funding	339,202	141,878	338,347	855	336,330	-1%	(2,872)
FICA	222,976	185,179	213,984	8,992	229,795	3%	6,818
Medicare	54,340	43,308	50,046	4,294	56,053	3%	1,713
Unemployment Insurance	4,838	4,075	4,709	129	4,369	-10%	(469)
<i>Subtotal</i>	6,433,343	5,136,653	6,074,122	359,221	6,776,784	5%	343,441
<b>OPERATING EXPENSES</b>							
Public Education	75,000	22,704	27,244	47,756	75,000	0%	0
Janitorial Service & Supplies	49,800	39,530	47,437	2,363	49,800	0%	0
Uniforms	17,175	7,374	8,850	8,325	17,175	0%	0
Licenses & Permits	150,882	86,955	104,345	46,537	158,173	5%	7,291
Freight & Postage	3,265	4,188	4,810	(1,545)	3,465	6%	200
Subscriptions	7,900	4,010	4,812	3,088	7,900	0%	0
Vehicle Repairs & Maintenance	68,751	63,269	76,024	(7,273)	75,920	10%	7,169
Liability & Property Insurance	306,608	336,169	336,169	(29,561)	372,774	22%	66,166
Dues & Memberships	45,833	40,423	42,382	3,451	46,694	2%	861
Office Supplies	16,900	9,217	11,063	5,837	17,195	2%	295
Analysis & Monitoring	181,200	57,946	69,535	111,665	189,858	5%	8,658
Operating Supplies	782,005	698,158	836,658	(54,653)	1,182,102	51%	400,097
Attorney Fees	99,000	49,844	59,813	39,187	75,000	-24%	(24,000)
Printing & Publications	8,058	2,792	3,451	4,607	8,058	0%	0
Repairs and Maintenance	571,392	327,103	548,043	23,349	857,592	50%	286,200
Travel	66,350	28,695	34,433	31,917	61,950	-7%	(4,400)
Seminars, Conferences, Training, Employee Recognition	57,270	18,778	22,534	34,736	54,890	-4%	(2,380)
Utilities	769,887	702,230	842,675	(72,788)	770,798	0%	910
Election Expense	12,000	0	0	12,000	12,000	0%	0
Computer Service & Maintenance	207,785	127,066	152,478	55,307	213,637	3%	5,852
Lease/Rentals	129,263	89,103	106,925	22,338	129,263	0%	0
Biosolids Hauling	654,810	230,525	398,252	256,558	709,104	8%	54,294
Professional Services	480,455	128,912	154,693	325,762	546,105	14%	65,650
Interest Expense	0	138,078	165,694	(165,694)	166,800	+100%	166,800
Other Expense	22,750	16,922	20,231	2,519	23,300	2%	550
<i>Subtotal</i>	4,784,340	3,229,992	4,078,551	705,789	5,824,552	22%	1,040,212
<b>Total Personnel and Operating Expenses</b>	<b>11,217,683</b>	<b>8,366,645</b>	<b>10,152,672</b>	<b>1,065,010</b>	<b>12,601,336</b>	<b>12%</b>	<b>1,383,653</b>
<b>DEPRECIATION FUNDING</b>							
Replacement Reserve	3,652,628	3,664,975	3,626,112	26,516	3,936,758	8%	284,130
<i>Subtotal</i>	3,652,628	3,664,975	3,626,112	26,516	3,936,758	8%	
<b>CAPITAL OUTLAY</b>							
Machinery and Equipment (Fund 640)	91,000	40,393	47,893	43,107	111,150	22%	20,150
Capital Projects - Replacement Reserve Fund (4655)	3,544,366	1,272,717	1,797,365	1,747,001	1,391,778	-61%	(2,152,588)
Capital Projects - Capital Reserve Fund (4650)	7,380,836	3,089,270	4,922,276	2,458,560	9,874,331	34%	2,493,495
Debt Service	944,048	944,048	944,048	0	944,048	0%	0
<i>Subtotal</i>	11,960,250	5,346,428	7,711,582	4,248,668	12,321,308	3%	361,057
<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>23,177,933</b>	<b>\$ 13,713,073</b>	<b>\$ 17,864,255</b>	<b>\$ 5,313,678</b>	<b>24,922,644</b>	<b>8%</b>	<b>1,744,711</b>
<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>26,830,561</b>	<b>\$ 17,378,048</b>	<b>\$ 21,490,366</b>		<b>28,859,401</b>	<b>8%</b>	<b>2,028,841</b>

# District's Combined Expenditures

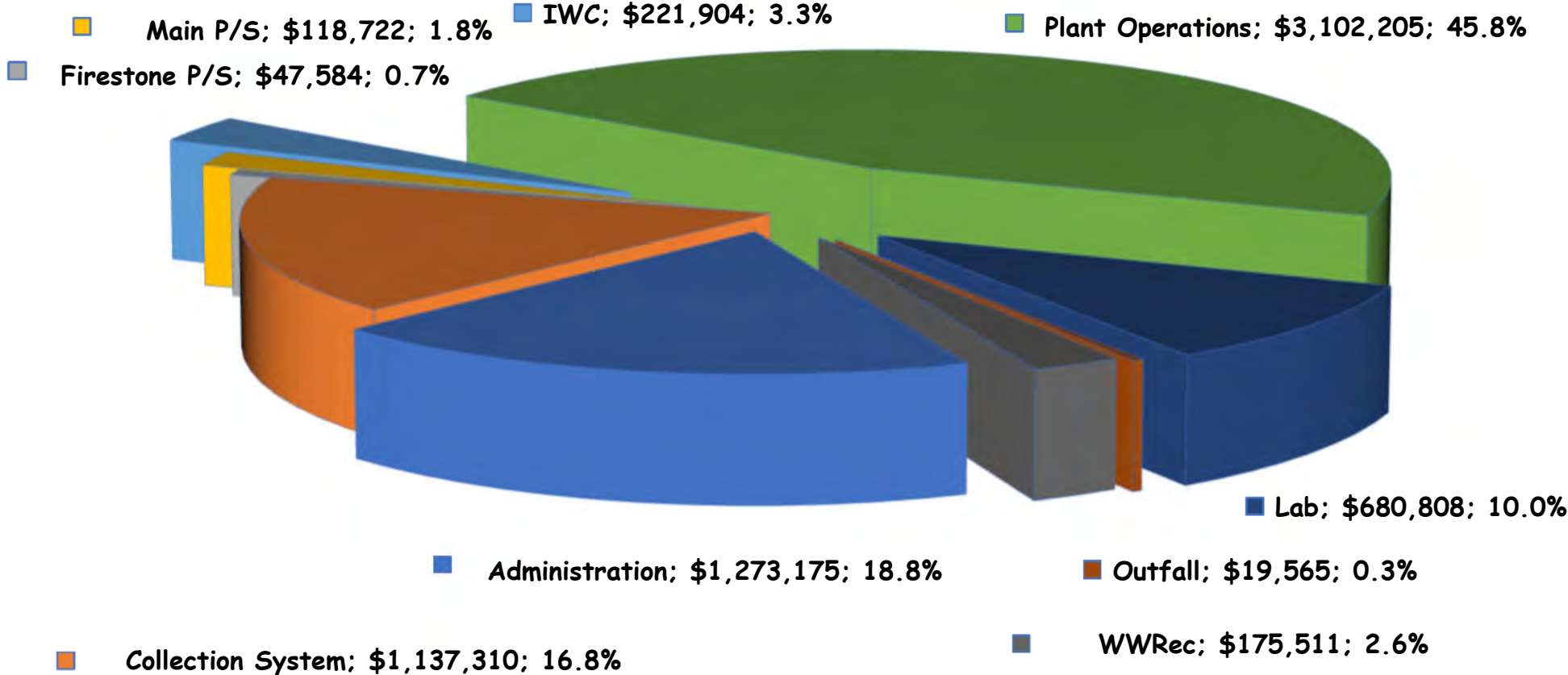
## Without Depreciation



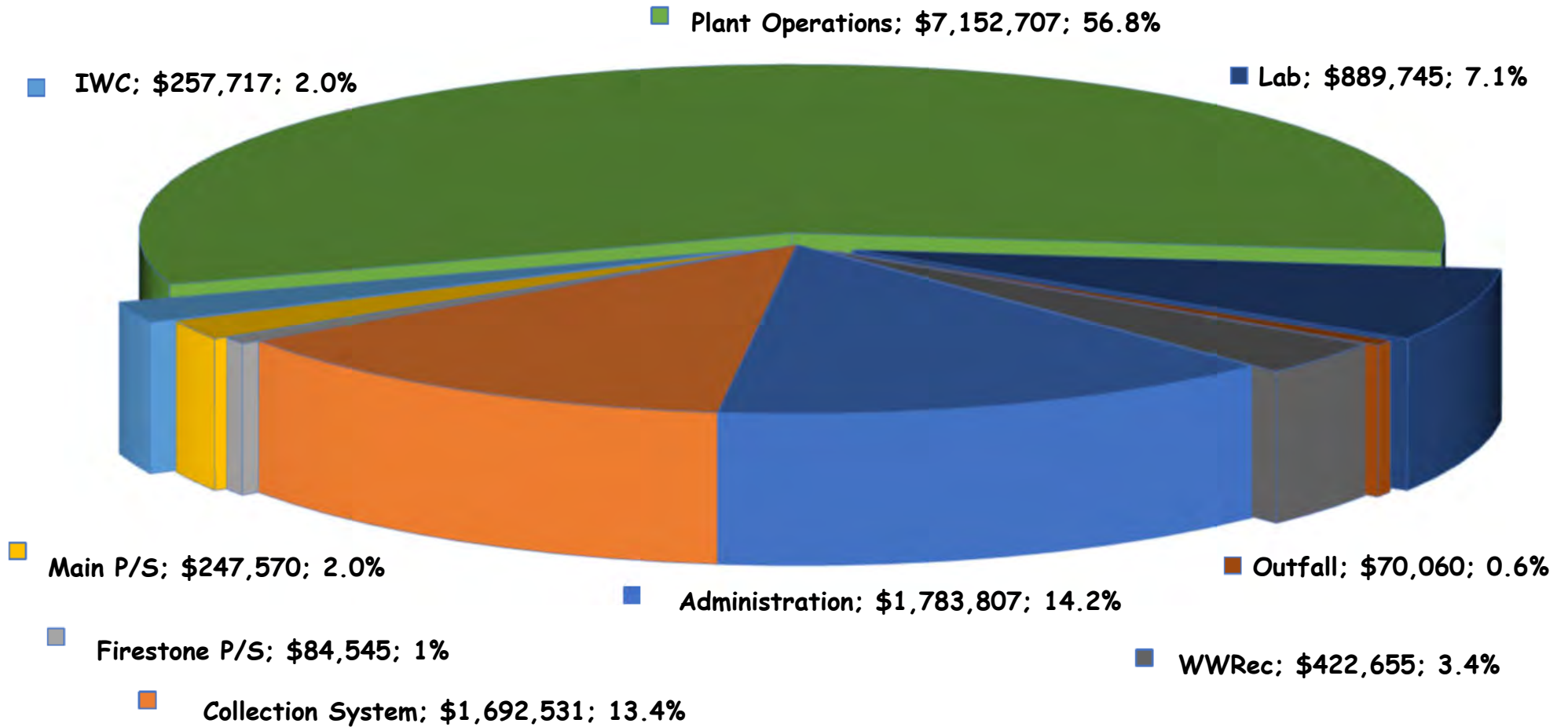
# Distribution of Operating Costs



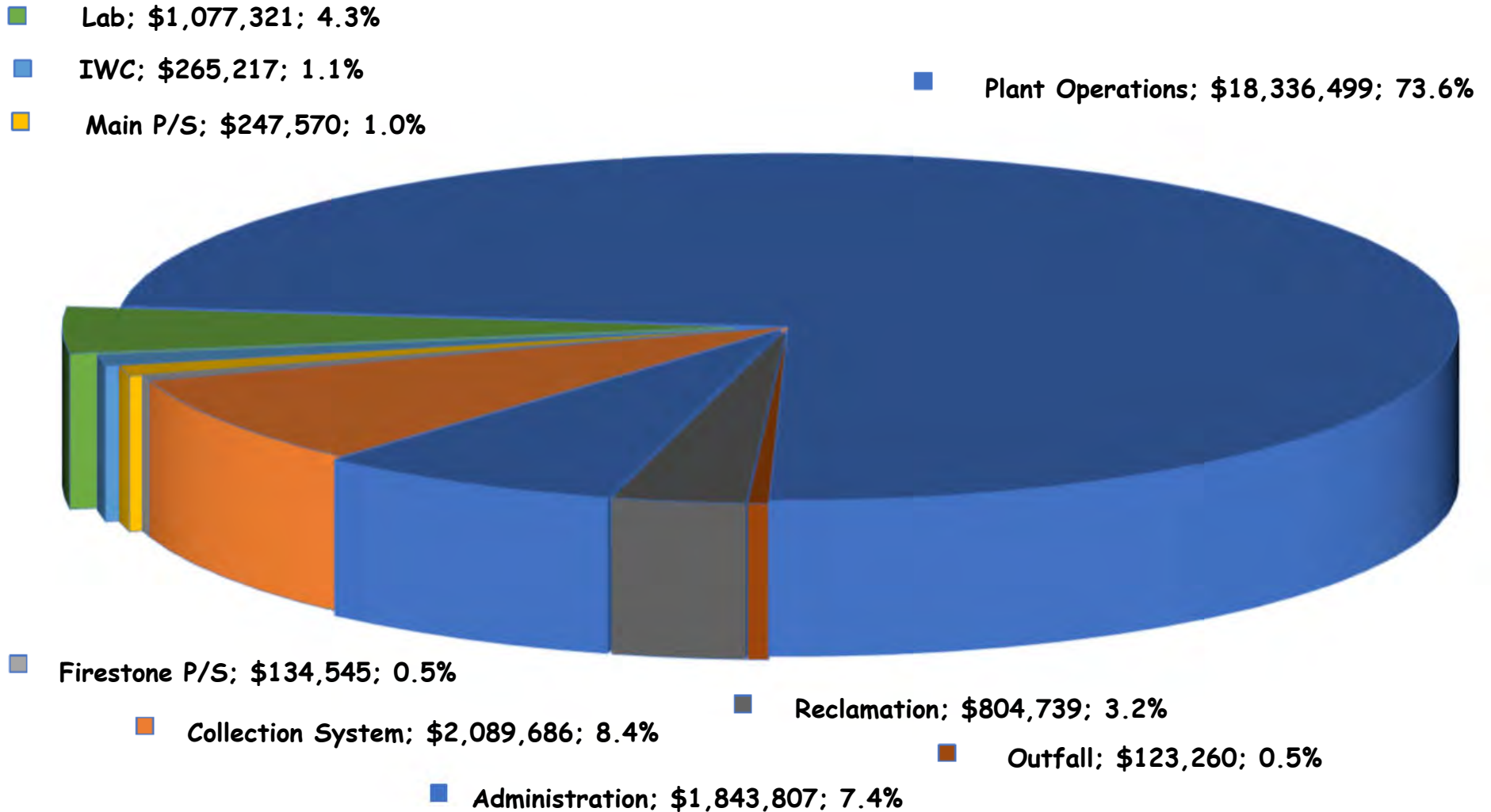
# Distribution of Personnel Cost



# Distribution of Personnel & Operating Costs



# Distribution of Total Expenditures by Service Category



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



## COMPARISON SUMMARY OF EXPENSES AND REVENUES

The budget contains a summary of the anticipated expenses and revenues for FY24-25. This summary explains the relationship between expenses and revenues in such a manner that defines the sources of revenues to meet budgeted expenditures. The categories discussed below have been selected on where proposed expenditures are anticipated to occur.

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

### Running Expense Fund

The summary reflects the expected expenditures to operate the District, other than the Reclamation Facilities.

***The total anticipated running expense expenditures in FY24-25 are \$11,953,501***

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

***The total anticipated running expense revenue in FY24-25 are \$10,784,179***

### Reclamation Facilities

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

***The total anticipated revenues for the reclamation facilities in FY24-25 are \$847,004***

***The total anticipated expenses for the reclamation facilities in FY24-25 are \$804,739***

### Debt Service

The District has obtained a loan in the amount of \$14M for the design and construction of the Biosolids and Energy Strategic Plan improvement projects. The term of the loan is 20 years and the debt service for FY24-25 consists of two payments of \$472,024, one in July, 2024 and one in January, 2025.

Additionally, interfund loan payments totaling \$400,000 from the 4640 fund to the 4655 fund will be made during the 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 FY24-25 are \$11,828,073***

***The total anticipated depreciation expenses in FY24-25 are \$3,936,758***

***The total anticipated revenue for capital improvements in FY24-25 is \$10,450,435***

### **THE TOTAL PLANNED EXPENDITURES FOR FY24-25**

**INCLUDING DEPRECIATION ARE \$28,859,401**

**WITHOUT DEPRECIATION ARE \$24,922,644**

**THE TOTAL ESTIMATED REVENUE FOR FY24-25 IS \$22,417,949**

**TOTAL ESTIMATE LOAN DRAWS OF \$9,424,781**

**TOTAL ESTIMATE CASH INFLOW \$31,842,730**

**COMPARISON SUMMARY OF  
EXPENSES AND REVENUES  
Fiscal Year 2024-2025**

EXPENDITURES		REVENUES	
<b><u>RUNNING EXPENSE (4640)</u></b>		<b><u>RUNNING EXPENSE (4640)</u></b>	
Personnel	\$5,864,942	Sewer Service Charges	\$6,138,279
Operating Expense	5,577,409	Permit and Inspection Fees	28,000
Machinery and Equipment	111,150	Administration Charges - Treatment	238,261
Sub-Total	\$11,553,501	RFOGA - Treatment and Disposal	3,985,906
		IWC Analysis Reimbursement	500
CalPERS UAL Loan Payment	\$400,000	Homeowners Property Tax Relief	500
		Annexation Processing Fee	400
Running Expense Fund Disbursements	<b>\$11,953,501</b>	Payments from Other Governmental Agencies	6,968
		Other Revenue	35,000
		Interest	350,365
		<b>Total</b>	<b>\$10,784,179</b>
<b><u>RECLAMATION FACILITIES (4640 Dept. 47)</u></b>		<b><u>RECLAMATION FACILITIES (4640 Dept. 47)</u></b>	
Personnel	\$175,511	GWD Reimbursement of O&M Expenses	\$422,655
Operating Expense	247,143	Administration Charges - Reclamation	42,265
Machinery and Equipment	0	RFOGA - Capital Projects (4655)	382,084
Capital Improvement Projects	382,084		
<b>Total</b>	<b>\$804,739</b>	<b>Total</b>	<b>\$847,004</b>
<b><u>CAPITAL IMPROVEMENT</u></b>		<b><u>CAPITAL IMPROVEMENT</u></b>	
<b><u>Capacity Reserve Fund (4650)</u></b>		<b><u>Capacity Reserve Fund (4650)</u></b>	
Other Capital Projects	\$449,550	Connection/Annexation/RFOGA	\$5,275,854
BESP Plant Projects	\$9,424,781	Interest	\$236,909
Debt Service	944,048	Loan Proceeds (draws, see escrow table)	-
Sub-total	\$10,818,379	Sub-total	\$5,512,763
<b><u>Replacement Reserve Fund (4655):</u></b>		<b><u>Replacement Reserve Fund (4655)</u></b>	
Administration	\$50,000	Sewer Service Charges (\$/ERU+GSD Depr)	\$3,177,189
Firestone Pump Station	50,000	RFOGA - Capital Projects	322,399
Pump Station Projects	-	Property Tax Revenue	207,000
Plant, Lab and IWC Projects	524,439	Interest	803,464
Sewer Line Projects	332,055	Interfund Loan	400,000
Outfall Projects	53,200		
Sub-total	\$1,009,694	Sub-total	\$4,910,052
<b><u>District Plant Reserve Fund (4645)</u></b>		<b><u>District Plant Reserve Fund (4645)</u></b>	
	\$0	Interest	\$1,564
Sub-total	\$0	Sub-total	\$1,564
<b><u>District Emergency Fund (4675)</u></b>		<b><u>District Emergency Fund (4675)</u></b>	
	\$0	Interest	\$26,056
Sub-total	\$0	Sub-total	\$26,056
<b>Total</b>	<b>\$11,828,073</b>	<b>Total</b>	<b>\$10,450,435</b>
<b><u>Depreciation</u></b>			
Depreciation Expense	\$3,936,758		
<b><u>Retiree Medical Insurance Retirement Fund (660)</u></b>		<b><u>Retiree Medical Insurance Retirement Fund (660)</u></b>	
Disbursements Directly to CERBT	\$333,861	Sewer Service Charges	\$333,000
Disbursements District Retirees and/or PERS	\$2,469	Interest	\$3,330
<b>Total</b>	<b>\$336,330</b>	<b>Total</b>	<b>\$336,330</b>
<b>TOTAL EXPENSE WITHOUT DEPRECIATION:</b>		<b>TOTAL REVENUE:</b>	
	<b>\$24,922,644</b>		<b>\$22,417,949</b>
<b>TOTAL EXPENSE WITH DEPRECIATION:</b>			
	<b>\$28,859,401</b>		

***SERVICE CATEGORY EXPENSE DATA***

## ADMINISTRATION

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2023-24	5/20/2024	Actual	Budget	Budget	Change	from FY
			2023-24	2023-24	2024-25	from last	2023-24
						FY	
<b>PERSONNEL</b>							
Basic Salaries	621,511	620,923	717,511	(96,000)	671,448	8%	49,936
Overtime	100	0	0	100	100	0%	0
Temporary	3,698	6,928	8,006	(4,308)	1,456	-61%	(2,242)
Directors Compensation	85,000	35,201	40,677	44,323	85,000	0%	0
Workers' Compensation	13,019	12,242	12,242	777	14,119	8%	1,100
Retirement	152,003	138,320	152,003	0	210,568	39%	58,565
Active Employee Insurance-Health/Dental/Vision/Disability	160,681	112,139	122,334	38,347	184,772	15%	24,091
Retiree Health Insurance OPEB Funding	57,064	23,868	56,921	144	58,790	3%	1,725
FICA	34,982	37,260	43,056	(8,074)	36,399	4%	1,417
Medicare	9,067	8,714	10,070	(1,003)	9,759	8%	692
Unemployment Insurance	775	790	912	(137)	765	-1%	(10)
<i>Subtotal</i>	1,137,902	996,386	1,163,732	(25,830)	1,273,175	12%	135,273
<b>OPERATING EXPENSES</b>							
Public Education	13,875	4,297	5,157	8,718	13,875	0%	0
Janitorial Service & Supplies	6,100	5,438	6,525	(425)	6,100	0%	0
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	0	0	0	0	0	0%	0
Freight & Postage	400	257	308	92	400	0%	0
Subscriptions	900	160	192	708	900	0%	0
Vehicle Repairs & Maintenance	4,000	120	145	3,855	4,000	0%	0
Liability & Property Insurance	5,410	6,665	6,665	(1,255)	6,500	20%	1,090
Dues & Memberships	32,000	31,129	31,129	871	32,000	0%	0
Office Supplies	6,000	4,866	5,839	161	6,000	0%	0
Analysis & Monitoring	0	0	0	0	0	0%	0
Operating Supplies	400	1,278	400	0	400	0%	0
Attorney Fees	64,200	34,269	41,122	23,078	48,637	-24%	(15,563)
Printing & Publications	2,500	714	857	1,643	2,500	0%	0
Repairs and Maintenance	7,000	749	899	6,101	7,000	0%	0
Travel	38,000	14,594	17,513	20,487	30,000	-21%	(8,000)
Seminars, Conferences, Training, Employee Recognition	20,000	10,250	12,300	7,700	15,000	-25%	(5,000)
Utilities	15,520	16,144	19,373	(3,853)	15,520	0%	0
Election Expense	12,000	0	0	12,000	12,000	0%	0
Computer Service & Maintenance	30,000	8,665	10,398	19,602	33,000	10%	3,000
Lease/Rentals	1,000	648	778	222	1,000	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	96,000	20,025	24,030	71,970	89,000	-7%	(7,000)
Interest Expense	0	138,078	165,694	(165,694)	166,800	+100%	166,800
Other Expense	20,000	16,237	19,485	515	20,000	0%	0
<i>Subtotal</i>	375,305	314,584	368,809	6,496	510,632	36%	135,327
<b>Total Personnel and Operating Expenses</b>	<b>1,513,207</b>	<b>1,310,970</b>	<b>1,532,541</b>	<b>(19,334)</b>	<b>1,783,807</b>	<b>18%</b>	<b>270,600</b>
<b>DEPRECIATION FUNDING</b>							
Replacement Reserve	54,300	54,748	54,289	11	54,300	0%	0
<i>Subtotal</i>	54,300	54,748	54,289	11	54,300	0%	
<b>CAPITAL OUTLAY</b>							
Machinery and Equipment	10,000	0	0	10,000	10,000	0%	0
Capital Projects - Replacement Reserve Fund (4655)	43,197	0	43,197	0	50,000	16%	6,803
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	53,197	0	43,197	10,000	60,000	13%	6,803
<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>1,566,404</b>	<b>1,310,970</b>	<b>1,575,738</b>	<b>(9,334)</b>	<b>1,843,807</b>	<b>18%</b>	<b>277,403</b>
<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>1,620,704</b>	<b>1,365,718</b>	<b>1,630,027</b>		<b>1,898,107</b>	<b>17%</b>	<b>277,403</b>

## 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 Director
- 1 – Communications and Human Resources Manager
- 1 – Accounting/Admin Manager
- 1 – Accounting Technician
- 1 – Administration Assistant
- 1 – Outreach Intern (Temp. prorated to all departments)

### II. **Operating Expenses:**

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



## COLLECTION SYSTEM

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2023-24	5/20/2024	Actual	Budget	Budget	Change	
			2023-24	2023-24	2024-25	from last	from FY
						FY	2023-24
<b>PERSONNEL</b>							
Basic Salaries	678,104	606,629	700,994	(22,890)	675,370	0%	(2,734)
Overtime	2,000	1,197	1,383	617	2,000	0%	0
Temporary	3,114	262	303	2,811	1,226	-61%	(1,888)
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	14,205	13,357	13,357	848	14,202	0%	(3)
Retirement	154,144	133,935	154,144	0	147,538	-4%	(6,606)
Active Employee Insurance-Health/Dental/Vision/Disability	175,313	169,696	185,123	(9,810)	185,852	6%	10,539
Retiree Health Insurance OPEB Funding	62,260	26,042	62,103	157	59,133	-5%	(3,127)
FICA	41,670	37,955	43,860	(2,190)	41,383	-1%	(287)
Medicare	9,907	8,877	10,258	(351)	9,840	-1%	(67)
Unemployment Insurance	831	924	1,068	(237)	766	-8%	(65)
<i>Subtotal</i>	1,141,547	998,874	1,172,594	(31,046)	1,137,310	0%	(4,238)
<b>OPERATING EXPENSES</b>							
Public Education	12,000	3,705	4,446	7,554	12,000	0%	0
Janitorial Service & Supplies	13,300	10,063	12,075	1,225	13,300	0%	0
Uniforms	3,675	1,827	2,192	1,483	3,675	0%	0
Licenses & Permits	4,100	253	304	3,796	4,100	0%	0
Freight & Postage	600	752	902	(302)	600	0%	0
Subscriptions	1,100	898	1,078	22	1,100	0%	0
Vehicle Repairs & Maintenance	45,000	56,108	67,329	(22,329)	50,000	11%	5,000
Liability & Property Insurance	72,620	82,415	82,415	(9,795)	82,510	14%	9,890
Dues & Memberships	2,858	2,091	2,509	349	2,889	1%	31
Office Supplies	2,700	1,176	1,411	1,289	2,700	0%	0
Analysis & Monitoring	1,000	0	0	1,000	1,000	0%	0
Operating Supplies	8,000	4,652	5,583	2,417	16,500	106%	8,500
Attorney Fees	8,600	2,442	2,931	5,669	6,515	-24%	(2,085)
Printing & Publications	800	1,290	1,548	(748)	800	0%	0
Repairs and Maintenance	85,000	19,094	85,000	0	97,500	15%	12,500
Travel	9,400	2,382	2,858	6,542	10,900	16%	1,500
Seminars, Conferences and Training	12,770	2,453	2,944	9,826	14,490	13%	1,720
Utilities	19,490	14,984	17,981	1,509	19,200	-1%	(290)
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	49,810	43,185	51,821	(2,011)	52,092	5%	2,282
Lease/Rentals	1,500	1,289	1,546	(46)	1,500	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	133,350	66,756	80,107	53,243	160,850	21%	27,500
Interest Expense	0	0	0	0	0	0%	0
Other Expense	1,000	165	165	835	1,000	0%	0
<i>Subtotal</i>	488,673	317,977	427,145	61,528	555,221	14%	66,548
<b>Total Personnel and Operating Expenses</b>	<b>1,630,220</b>	<b>1,316,851</b>	<b>1,599,739</b>	<b>30,482</b>	<b>1,692,531</b>	<b>4%</b>	<b>62,310</b>
<b>DEPRECIATION FUNDING</b>							
Replacement Reserve	696,667	697,558	693,032	3,635	696,667	0%	0
<i>Subtotal</i>	696,667	697,558	693,032	3,635	696,667	0%	
<b>CAPITAL OUTLAY</b>							
Machinery and Equipment	40,500	40,393	40,393	107	65,100	61%	24,600
Capital Projects - Replacement Reserve Fund (4655)	672,929	102,072	570,857	102,072	332,055	-51%	(340,874)
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	713,429	142,465	611,249	102,179	397,155	-44%	(316,274)
<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>2,343,649</b>	<b>1,459,315</b>	<b>2,210,988</b>	<b>132,661</b>	<b>2,089,686</b>	<b>-11%</b>	<b>(253,964)</b>
<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>3,040,316</b>	<b>2,156,874</b>	<b>2,904,020</b>		<b>2,786,353</b>	<b>-8%</b>	<b>(253,964)</b>



## 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 experience and modified for projected efforts. The following seven are the personnel included in this area.

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

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

### II. **Operating Expenses:**

A. Public Education

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

B. Vehicle Repairs and Maintenance

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

C. Liability & Property Insurance

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

D. Dues and Memberships

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

E. Office Supplies

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

F. Operating Supplies

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

G. Attorney Fees

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

- H. Printing and Publication  
This account provides for miscellaneous legal notices as required.
- I. Repair and Maintenance  
This account provides for routine repair and maintenance of the sewer line system and related facilities, including manhole rising relative to the Santa Barbara County chip seal and overlay program. In addition, this account provides for root control services. 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, Innovye Flow monitoring program, Smartcover service agreement, and Parcel Data Base system maintenance.
- N. Professional Services  
This account provides for other miscellaneous professional services not mentioned above including but not limited to Collection System Master Plan updates, CPR/first aid training, Innoyze hydraulic model, Sewer System Maintenance Plan (SSMP) updates and competency-based training program phase II.
- O. Replacement Reserve  
As a result of the revenue program that has been prepared in accordance with Clean Water Grant guidelines, the annual replacement reserve allocation of \$696,667 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 costs funded from Sewer Service Charge Revenue for FY 2024-25 include the following budgeted items:
 

Manhole covers and frames (annual allowance)	\$ 18,000
Smart covers and flow meters (annual allowance)	15,000
Bottom Cleaner Lines Cleaning Nozzle	6,000

Gas Monitors and related equipment (split with plant)	6,000
3" Sewer bypass trash pump	5,000
Portable Generator	3,000
Jack Hammers 60lbs and 90lbs	3,600
Whirlygig Manhole raising device	2,500
Seatrain storage container	6,000
<b>Total Machinery and Equipment</b>	<b>\$ 65,100</b>

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 2024-25 and funded from replacement reserve fund #4655.

a. Manhole Raising Program	\$ 80,000
b. GSD 2025-26 CIP Lines project design	70,000

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

a. GSD 2021 Lines CIP projects	\$ 182,055
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**Fund 4655 Total** **\$ 332,055**

**Total Capital Projects** **\$ 397,155**

## FIRESTONE PUMP STATION

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2023-24	5/20/2024	Actual	Budget	Budget	Change	
			2023-24	2023-24	2024-25	from last	from FY
						FY	2023-24
<b>PERSONNEL</b>							
Basic Salaries	28,107	17,151	19,818	8,289	28,105	0%	(2)
Overtime	100	499	499	(399)	100	0%	0
Temporary	195	64	74	121	77	-61%	(118)
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	589	554	554	35	591	0%	2
Retirement	4,812	4,039	4,667	145	6,390	33%	1,578
Active Employee Insurance-Health/Dental/Vision/Disability	7,267	4,864	5,306	1,961	7,734	6%	467
Retiree Health Insurance OPEB Funding	2,581	1,080	2,574	6	2,461	-5%	(120)
FICA	1,692	1,060	1,225	467	1,684	0%	(7)
Medicare	412	248	286	126	410	0%	(2)
Unemployment Insurance	35	18	21	14	32	-10%	(3)
<i>Subtotal</i>	45,789	29,575	35,024	10,765	47,584	4%	1,795
<b>OPERATING EXPENSES</b>							
Public Education	750	226	271	479	750	0%	0
Janitorial Service & Supplies	0	0	0	0	0	0%	0
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	500	536	644	(144)	500	0%	0
Freight & Postage	15	0	0	15	15	0%	0
Subscriptions	0	0	0	0	0	0%	0
Vehicle Repairs & Maintenance	600	0	0	600	600	0%	0
Liability & Property Insurance	7,600	8,031	8,031	(431)	9,050	19%	1,450
Dues & Memberships	0	0	0	0	0	0%	0
Office Supplies	0	0	0	0	0	0%	0
Analysis & Monitoring	100	0	0	100	100	0%	0
Operating Supplies	1,000	427	513	487	1,000	0%	0
Attorney Fees	300	131	157	143	227	-24%	(73)
Printing & Publications	20	0	0	20	20	0%	0
Repairs and Maintenance	20,000	18,015	21,618	(1,618)	20,000	0%	0
Travel	0	0	0	0	0	0%	0
Seminars, Conferences and Training	0	0	0	0	0	0%	0
Utilities	4,599	6,038	7,245	(2,646)	4,599	0%	0
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	0	0	0	0	0	0%	0
Lease/Rentals	100	76	91	9	100	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	0	4	5	(5)	0	0%	0
Interest Expense	0	0	0	0	0	0%	0
Other Expense	0	0	0	0	0	0%	0
<i>Subtotal</i>	35,584	33,484	38,575	(2,991)	36,961	4%	1,377
<b>Total Personnel and Operating Expenses</b>	<b>81,373</b>	<b>63,060</b>	<b>73,599</b>	<b>7,774</b>	<b>84,545</b>	<b>4%</b>	<b>3,172</b>
<b>DEPRECIATION FUNDING</b>							
Replacement Reserve	84,546	84,546	84,546	0	84,546	0%	0
<i>Subtotal</i>	84,546	84,546	84,546	0	84,546	0%	
<b>CAPITAL OUTLAY</b>							
Machinery and Equipment	0	0	0	0	0	0%	0
Capital Projects - Replacement Reserve Fund (4655)	50,000	0	0	50,000	50,000	0%	0
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	50,000	0	0	50,000	50,000	0%	0
<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>131,373</b>	<b>63,060</b>	<b>73,599</b>	<b>57,774</b>	<b>134,545</b>	<b>2%</b>	<b>3,172</b>
<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>215,919</b>	<b>147,605</b>	<b>158,144</b>		<b>219,091</b>	<b>1%</b>	<b>3,172</b>

**FIRESTONE PUMP STATION**

I. **Personnel:**

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

II. **Operating Expenses:**

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

A. Utilities

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

B. Repair and Maintenance

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

III. **Replacement Reserve**

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

IV. **Capital Outlay:**

A. Machinery and Equipment

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

B. Capital Projects

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

1. The following projects were previously budgeted and funded from replacement reserve fund #4655.

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

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2023-24	5/20/2024	Actual	Budget	Budget	Change	
			2023-24	2023-24	2024-25	from last	from FY
						FY	2023-24
<b>PERSONNEL</b>							
Basic Salaries	128,130	117,947	136,294	(8,164)	67,441	-47%	(60,689)
Overtime	300	137	158	142	300	0%	0
Temporary	195	64	74	121	77	-61%	(118)
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	2,684	2,524	2,524	160	1,418	-47%	(1,266)
Retirement	28,249	29,065	28,249	0	19,965	-29%	(8,284)
Active Employee Insurance-Health/Dental/Vision/Disability	33,126	23,999	26,180	6,946	18,559	-44%	(14,567)
Retiree Health Insurance OPEB Funding	11,764	4,921	11,734	30	5,905	-50%	(5,859)
FICA	7,768	7,366	8,512	(744)	3,998	-49%	(3,770)
Medicare	1,865	1,723	1,991	(126)	983	-47%	(882)
Unemployment Insurance	151	153	177	(26)	76	-50%	(75)
<i>Subtotal</i>	214,231	187,898	215,893	(1,662)	118,722	-45%	(95,510)
<b>OPERATING EXPENSES</b>							
Public Education	750	226	271	479	750	0%	0
Janitorial Service & Supplies	100	67	81	19	100	0%	0
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	0	0	0	0	0	0%	0
Freight & Postage	100	262	100	0	100	0%	0
Subscriptions	0	0	0	0	0	0%	0
Vehicle Repairs & Maintenance	200	0	0	200	230	15%	30
Liability & Property Insurance	7,600	10,791	10,791	(3,191)	9,390	24%	1,790
Dues & Memberships	100	0	100	0	100	0%	0
Office Supplies	200	42	51	149	200	0%	0
Analysis & Monitoring	0	0	0	0	0	0%	0
Operating Supplies	1,000	382	458	542	1,325	33%	325
Attorney Fees	400	177	212	188	303	-24%	(97)
Printing & Publications	50	0	0	50	50	0%	0
Repairs and Maintenance	22,000	25,119	30,143	(8,143)	30,000	36%	8,000
Travel	100	0	0	100	100	0%	0
Seminars, Conferences and Training	0	0	0	0	0	0%	0
Utilities	78,300	72,574	87,088	(8,788)	78,300	0%	0
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	6,500	1,673	2,007	4,493	6,500	0%	0
Lease/Rentals	250	127	153	97	250	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	1,000	21	25	975	1,150	15%	150
Interest Expense	0	0	0	0	0	0%	0
Other Expense	0	0	0	0	0	0%	0
<i>Subtotal</i>	118,650	111,460	131,480	(12,830)	128,848	9%	10,198
<b>Total Personnel and Operating Expenses</b>	<b>332,881</b>	<b>299,359</b>	<b>347,373</b>	<b>(14,492)</b>	<b>247,570</b>	<b>-26%</b>	<b>(85,312)</b>
<b>DEPRECIATION FUNDING</b>							
Replacement Reserve	0	0	0	0	0	0%	0
<i>Subtotal</i>	0	0	0	0	0	0%	0
<b>CAPITAL OUTLAY</b>							
Machinery and Equipment	0	0	0	0	0	0%	0
Capital Projects - Replacement Reserve Fund (4655)	1,697,768	1,073,311	1,073,311	624,456	0	-100%	(1,697,768)
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	1,697,768	1,073,311	1,073,311	624,456	0	-100%	(1,697,768)
<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>2,030,649</b>	<b>1,372,670</b>	<b>1,420,684</b>	<b>609,964</b>	<b>247,570</b>	<b>-88%</b>	<b>(1,783,079)</b>
<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>2,030,649</b>	<b>1,372,670</b>	<b>1,420,684</b>		<b>247,570</b>	<b>-88%</b>	<b>(1,783,079)</b>

## 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.

The 2019 Lift Station Rehabilitation Project was completed in FY23-24.

## INDUSTRIAL WASTE CONTROL

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2023-24	5/20/2024	Actual	Budget	Budget	Change	
			2023-24	2023-24	2024-25	from last	from FY
						FY	2023-24
<b>PERSONNEL</b>							
Basic Salaries	113,385	95,385	110,223	3,162	116,890	3%	3,506
Overtime	200	0	0	200	200	0%	0
Temporary	18,880	195	226	18,654	766	-96%	(18,113)
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	2,375	2,233	2,233	142	2,458	3%	83
Retirement	39,384	32,757	39,384	0	50,101	27%	10,717
Active Employee Insurance-Health/Dental/Vision/Disability	29,314	29,570	32,259	(2,945)	32,166	10%	2,853
Retiree Health Insurance OPEB Funding	10,410	4,354	10,384	27	10,235	-2%	(176)
FICA	8,144	5,850	6,760	1,384	7,238	-11%	(906)
Medicare	1,921	1,368	1,581	340	1,709	-11%	(212)
Unemployment Insurance	433	117	135	298	141	-67%	(292)
<i>Subtotal</i>	224,445	171,830	203,185	21,260	221,904	-1%	(2,540)
<b>OPERATING EXPENSES</b>							
Public Education	7,500	2,262	2,714	4,786	7,500	0%	0
Janitorial Service & Supplies	1,100	832	998	102	1,100	0%	0
Uniforms	500	265	318	182	500	0%	0
Licenses & Permits	0	0	0	0	0	0%	0
Freight & Postage	100	64	77	23	100	0%	0
Subscriptions	450	193	231	219	450	0%	0
Vehicle Repairs & Maintenance	1,000	306	367	633	1,000	0%	0
Liability & Property Insurance	570	884	884	(314)	200	-65%	(370)
Dues & Memberships	600	440	528	72	690	15%	90
Office Supplies	1,100	298	358	742	1,265	15%	165
Analysis & Monitoring	9,000	767	920	8,080	10,350	15%	1,350
Operating Supplies	1,000	417	500	500	1,000	0%	0
Attorney Fees	3,400	1,485	1,782	1,618	2,576	-24%	(824)
Printing & Publications	500	0	100	400	500	0%	0
Repairs and Maintenance	3,000	0	0	3,000	3,000	0%	0
Travel	1,500	2,673	3,207	(1,707)	1,500	0%	0
Seminars, Conferences and Training	1,400	919	1,103	297	1,400	0%	0
Utilities	1,232	492	590	642	1,232	0%	0
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	1,000	257	309	691	1,000	0%	0
Lease/Rentals	300	209	250	50	300	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	0	0	0	0	0	0%	0
Interest Expense	0	0	0	0	0	0%	0
Other Expense	150	309	371	(221)	150	0%	0
<i>Subtotal</i>	35,402	13,070	15,607	19,795	35,813	1%	411
<b>Total Personnel and Operating Expenses</b>	<b>259,847</b>	<b>184,901</b>	<b>218,792</b>	<b>41,055</b>	<b>257,717</b>	<b>-1%</b>	<b>(2,129)</b>
<b>DEPRECIATION FUNDING</b>							
Replacement Reserve	4,026	4,026	4,026	0	4,026	0%	0
<i>Subtotal</i>	4,026	4,026	4,026	0	4,026	0%	
<b>CAPITAL OUTLAY</b>							
Machinery and Equipment	7,500	0	0	7,500	7,500	0%	0
Capital Projects - Replacement Reserve Fund (4655)	0	0	0	0	0	0%	0
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	7,500	0	0	7,500	7,500	0%	0
<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>267,347</b>	<b>184,901</b>	<b>218,792</b>	<b>48,555</b>	<b>265,217</b>	<b>-1%</b>	<b>(2,129)</b>
<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>271,373</b>	<b>188,927</b>	<b>222,818</b>		<b>269,244</b>		<b>(2,129)</b>



## INDUSTRIAL WASTE CONTROL

### I. **Personnel:**

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

This account provides for three positions as follows:

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

### II. **Operating Expenses:**

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

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 rehabilitation of the Old-lab facility has been on hold for a number of years and remains on hold for the foreseeable future and has been removed until such time as the work will be performed.

1. The following projects are budgeted for FY 2023-24 and funded from replacement reserve fund #4655

a. Replacement Sampler	\$ 7,500
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<b>TOTAL 655 Fund Capital Projects:</b>	<b>\$ 7,500</b>
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## LABORATORY

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2023-24	5/20/2024	Actual	Budget	Budget	Change	
			2023-24	2023-24	2024-25	from last	from FY
						FY	2023-24
<b>PERSONNEL</b>							
Basic Salaries	363,916	271,597	313,845	50,071	378,150	4%	14,234
Overtime	3,000	2,441	2,821	179	3,000	0%	0
Temporary	973	64	74	899	383	-61%	(590)
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	7,623	7,168	7,168	455	7,952	4%	328
Retirement	116,247	96,151	116,247	0	124,678	7%	8,431
Active Employee Insurance-Health/Dental/Vision/Disability	94,084	92,513	100,923	(6,839)	104,061	11%	9,977
Retiree Health Insurance OPEB Funding	33,413	13,976	33,329	84	33,110	-1%	(304)
FICA	22,671	16,716	19,316	3,355	23,517	4%	846
Medicare	5,334	3,909	4,518	816	5,532	4%	198
Unemployment Insurance	435	338	391	44	425	-2%	(10)
<i>Subtotal</i>	647,697	504,874	598,632	49,065	680,808	5%	33,111
<b>OPERATING EXPENSES</b>							
Public Education	4,000	1,131	1,357	2,643	4,000	0%	0
Janitorial Service & Supplies	4,000	3,167	3,801	199	4,000	0%	0
Uniforms	1,820	833	1,000	820	1,820	0%	0
Licenses & Permits	16,100	7,915	9,498	6,602	16,100	0%	0
Freight & Postage	750	971	1,165	(415)	950	27%	200
Subscriptions	850	385	462	388	850	0%	0
Vehicle Repairs & Maintenance	240	0	0	240	240	0%	0
Liability & Property Insurance	1,680	1,773	1,773	(93)	2,060	23%	380
Dues & Memberships	3,275	1,441	1,729	1,546	3,815	16%	540
Office Supplies	800	682	819	(19)	800	0%	0
Analysis & Monitoring	60,000	26,934	32,321	27,679	62,000	3%	2,000
Operating Supplies	57,996	35,939	43,127	14,869	58,017	0%	21
Attorney Fees	2,400	1,048	1,258	1,142	1,818	-24%	(582)
Printing & Publications	490	365	438	52	490	0%	0
Repairs and Maintenance	6,622	3,588	4,305	2,317	6,622	0%	0
Travel	4,000	866	1,039	2,961	4,100	3%	100
Seminars, Conferences and Training	2,700	764	917	1,783	2,800	4%	100
Utilities	9,950	8,820	10,584	(634)	11,150	12%	1,200
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	5,130	2,268	2,721	2,409	5,700	11%	570
Lease/Rentals	700	591	709	(9)	700	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	20,705	2,607	3,128	17,577	20,705	0%	0
Interest Expense	0	0	0	0	0	0%	0
Other Expense	200	0	0	200	200	0%	0
<i>Subtotal</i>	204,408	102,088	122,151	82,257	208,937	2%	4,529
<b>Total Personnel and Operating Expenses</b>	<b>852,105</b>	<b>606,961</b>	<b>720,783</b>	<b>131,322</b>	<b>889,745</b>	<b>4%</b>	<b>37,640</b>
<b>DEPRECIATION FUNDING</b>							
Replacement Reserve	0	0	0	0	0	0%	0
<i>Subtotal</i>	0	0	0	0	0	0%	0
<b>CAPITAL OUTLAY</b>							
Machinery and Equipment	25,500	0	0	25,500	28,550	12%	3,050
Capital Projects - Replacement Reserve Fund (4655)	159,026	0	0	159,026	159,026	0%	(0)
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	184,526	0	0	184,526	187,576	2%	3,050
<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>1,036,631</b>	<b>606,961</b>	<b>720,783</b>	<b>315,849</b>	<b>1,077,321</b>	<b>4%</b>	<b>40,689</b>
<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>1,036,631</b>	<b>606,961</b>	<b>720,783</b>		<b>1,077,321</b>	<b>4%</b>	<b>40,689</b>

**LABORATORY**

**I. Personnel:**

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

- 1 – Environmental Services Manager
- 1 – Lab Supervisor
- 1 – Safety & Regulatory Compliance Coordinator
- 0 – Lab Analyst II
- 2 – Lab Analyst I

**II. Operating Expense:**

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

A. Vehicle Repairs and Maintenance

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

B. Liability & Property Insurance

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

C. Analysis & Monitoring

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

OEC/ABC Labs, Bioassay, Ocean monitoring	\$ 57,000
Outside Laboratories	5,000
<b>Total Analysis &amp; Monitoring</b>	<b>\$ 62,000</b>

D. Operating Supplies

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

Laboratory Supplies	\$ 25,000
Safety Equipment	2,800
Bacteriological Analysis Supplies	15,000
Lab DI water	4,500
Other Miscellaneous Operating Supplies	10,717
<b>Total Operating Supplies</b>	<b>\$ 58,017</b>

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

III. **Capital Outlay:**

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

24 Hour Refrigerated Composite Sampler	\$ 15,500
Laboratory Equipment Replacement(s)	10,000
Analytical Balance	3,050
<b>Total Machinery and Equipment</b>	<b>\$ 28,500</b>

- B. Capital Projects  
This account provides for the construction of capital improvement projects for the Lab.

- 1. The following project is budgeted for Fiscal Year 2023-24 and funded from replacement reserve fund #4655.

Continuation of the HVAC Air Scrubber project	\$ 159,026
<b>Total Capital Projects</b>	<b>\$ 159,026</b>

**PLANT**

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2023-24	5/20/2024	Actual	Budget	Budget	Change	
			2023-24	2023-24	2024-25	from last	from FY
						FY	2023-24
<b>PERSONNEL</b>							
Basic Salaries	1,655,503	1,230,904	1,422,378	233,125	1,791,642	8%	136,138
Overtime	9,000	5,025	5,806	3,194	9,000	0%	0
Temporary	7,396	1,315	1,520	5,876	2,912	-61%	(4,484)
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	34,679	32,609	32,609	2,070	37,674	9%	2,996
Retirement	426,665	340,114	426,665	0	474,179	11%	47,514
Active Employee Insurance-Health/Dental/Vision/Disability	428,003	336,418	367,002	61,001	493,033	15%	65,030
Retiree Health Insurance OPEB Funding	152,000	63,577	151,617	383	156,870	3%	4,870
FICA	99,518	73,709	85,174	14,344	108,715	9%	9,197
Medicare	24,243	17,238	19,920	4,323	26,152	8%	1,909
Unemployment Insurance	2,025	1,673	1,933	92	2,028	0%	3
<i>Subtotal</i>	2,839,033	2,102,582	2,514,623	324,409	3,102,205	9%	263,172
<b>OPERATING EXPENSES</b>							
Public Education	29,000	8,595	10,314	18,686	29,000	0%	0
Janitorial Service & Supplies	23,500	18,537	22,245	1,255	23,500	0%	0
Uniforms	11,180	4,450	5,340	5,840	11,180	0%	0
Licenses & Permits	128,682	78,013	93,615	35,067	135,973	6%	7,291
Freight & Postage	1,100	1,668	2,001	(901)	1,100	0%	0
Subscriptions	4,600	2,374	2,849	1,751	4,600	0%	0
Vehicle Repairs & Maintenance	17,511	6,736	8,083	9,428	19,650	12%	2,139
Liability & Property Insurance	163,928	175,207	175,207	(11,279)	205,924	26%	41,996
Dues & Memberships	6,900	5,323	6,387	513	7,100	3%	200
Office Supplies	5,900	2,108	2,529	3,371	5,900	0%	0
Analysis & Monitoring	99,100	28,559	34,271	64,829	104,408	5%	5,308
Operating Supplies	681,534	646,776	776,132	(94,598)	1,067,710	57%	386,176
Attorney Fees	17,100	9,151	10,981	6,119	12,954	-24%	(4,146)
Printing & Publications	3,500	424	508	2,992	3,500	0%	0
Repairs and Maintenance	390,500	249,223	390,500	0	655,500	68%	265,000
Travel	13,000	8,180	9,816	3,184	15,000	15%	2,000
Seminars, Conferences and Training	20,300	4,392	5,270	15,030	21,100	4%	800
Utilities	539,400	497,659	597,191	(57,791)	539,400	0%	0
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	113,800	70,621	84,745	29,055	113,800	0%	0
Lease/Rentals	125,000	82,901	99,481	25,519	125,000	0%	0
Biosolids Hauling	654,810	230,525	398,252	256,558	709,104	8%	54,294
Professional Services	193,300	39,482	47,378	145,922	238,300	23%	45,000
Interest Expense	0	0	0	0	0	0%	0
Other Expense	400	210	210	190	800	100%	400
<i>Subtotal</i>	3,244,045	2,171,111	2,783,305	460,740	4,050,503	25%	806,458
<b>Total Personnel and Operating Expenses</b>	<b>6,083,078</b>	<b>4,273,694</b>	<b>5,297,928</b>	<b>785,149</b>	<b>7,152,707</b>	<b>18%</b>	<b>1,069,629</b>
<b>DEPRECIATION FUNDING</b>							
Replacement Reserve	2,285,485	2,297,360	2,262,615	22,870	2,569,615	12%	284,130
<i>Subtotal</i>	2,285,485	2,297,360	2,262,615	22,870	2,569,615	12%	
<b>CAPITAL OUTLAY</b>							
Machinery and Equipment	7,500	0	7,500	0	0	-100%	(7,500)
Capital Projects - Replacement Reserve Fund (4655)	473,630	97,333	110,000	363,630	365,413	-23%	(108,217)
Capital Projects - Capital Reserve Fund (4650)	7,380,836	3,089,270	4,922,276	2,458,560	9,874,331	34%	2,493,495
Debt Service (P&I)	944,048	944,048	944,048	0	944,048	0%	0
<i>Subtotal</i>	8,806,014	4,130,652	5,983,824	2,822,190	11,183,792	27%	2,377,778
<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>14,889,092</b>	<b>8,404,345</b>	<b>11,281,753</b>	<b>3,607,339</b>	<b>18,336,499</b>	<b>23%</b>	<b>3,447,408</b>
<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>17,174,577</b>	<b>10,701,705</b>	<b>13,544,368</b>		<b>20,906,114</b>	<b>22%</b>	<b>3,731,538</b>

w/o OPEB \$ 6,507,476

6,620,117.50

PLANT

BUDGETED 24-25

Ref #

Machinery and Equipment (new money) 640-42-000-4400

FY23-24

Ammonia Analyzer-Aeration Basin FY19-20	\$ 50,000	roll over	roll over			042-00126
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Dump Trailer, splitting cost Lines & Plant	\$ 7,500	\$ -	(7,500)	-	\$ -	042-00xxx
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Machinery and Equipment (new money) 640-42-000-4400 Total:	\$0			\$ -		
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BUDGETED rollover from prior years

Capital Projects (Fund 655)

		FY23-24	Year to date or			
		Net Beginning	Projected Amt	Balance		
Old Lab Rehab (waterline, bathroom, sink station) \$25,000						042-00065
Hypochlorite Feed Piping	FY18-19; 20-21	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	042-00111 Completed
Solids Building Transfer Pumps (replacement pump)	FY20-21	\$ 72,163	(\$69,297)	\$ 2,866	\$0	042-00139 Completed
PM Building AHU Replacement	FY21-22	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	042-00146
Wemco Grit Pump CCW	FY21-22	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	042-00149
Air Relief Valves Plantwide	FY21-22	\$ 25,000	(\$11,211)	\$ 13,789	\$ 13,789	042-00152
Chem Storage Discharge Pump	FY22-23	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	042-00153
Vehicle Lift	FY22-23	\$ 16,467	(\$8,450)	\$ -	\$ -	042-00154 Completed
Replacement Fire System Isolation Valve	FY22-23	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	042-00155
<b>Sub-total:</b>		<b>\$ 293,630</b>	<b>(\$88,957)</b>	<b>\$ 196,655</b>	<b>\$ 193,789</b>	

Capital Projects (Fund 655)

BUDGETED FY23-24

PM Building AHU Replacement-042-00146 Add'l	FY23-24	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	042-00146
Plant Bisulfite Pumps, Control Skid, & Programing	FY23-24	\$ 60,000	(\$8,376)	\$ 51,624	\$ 51,624	042-00156
IPC's (touch control screens) Aveva (wonderware) upgrades	FY23-24	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	042-00157
Neuros Variable Frequency Drive VFD spare	FY23-24	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	042-00158
Weld shop upgrades, welder/tool boxes	FY23-24	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	042-001xx
<b>Sub-total:</b>		<b>\$ 180,000</b>	<b>(\$8,376)</b>	<b>\$ 171,624</b>	<b>\$ 171,624</b>	

BUDGETED FY24-25

Advanced Water Treatment Preliminary Engineering	See line 109			\$ -		042-001xx
<b>Sub-total:</b>		<b>\$ -</b>	<b>\$0</b>	<b>\$ -</b>	<b>\$ -</b>	

Capital Projects (Fund 655) Total for FY24-25 Budget:	\$ 473,630	(\$97,333)	\$ 368,279	\$ 365,413		
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Capital Projects (Fund 650)

			Actual (YTD)	Projected		
Advanced Water Treatment Plan Preliminary Engineering	FY20-21	\$ 250,000		\$ 250,000		650-42001
Lystek Purchase agreement Installment #1 and rehab	FY21-22-23-24	\$ 250,000	(\$150,450)	(\$150,450)	\$ 99,550	650-42004
BESP Phase 1 Project, FY22-23 and FY23-24 Additional	FY22-23-24	\$ 5,974,371	(\$2,630,848)	(\$4,407,354)	\$ 1,567,017	650-42002
BESP Solids Handling Improvement Project (SHIP)	FY22-23-24	\$ 906,464	(\$307,972)	(\$364,472)	\$ 541,992	650-42006
<b>Sub-total:</b>		<b>\$ 7,380,835</b>	<b>(\$3,089,270)</b>	<b>(\$ 4,922,276)</b>	<b>\$ 2,458,559</b>	

Capital Projects BESP Related (Fund 650)

BUDGETED FY24-25

BESP Phase 1 Margin for FY24-25 to expected expenditures	FY24-25			\$ 5,682,983		650-42002
BESP SHIP Margin for FY24-25 to total expected expenditures	FY24-25			\$ 1,432,789		650-42006
BESP High Strength Waste Receiving Prelim Design	FY24-25			\$ 200,000		650-420xx
Lystek Purchase agreement Installment #2 and rehab	FY24-25			\$ 100,000		650-42004
<b>Sub-total:</b>		<b>\$ -</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ 7,415,772</b>	

Capital Projects (Fund 650) Total for FY24-25 Budget:	\$ 8,324,885	(\$ 3,561,295)	\$ (5,394,301)	\$ 9,874,331		
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BESP Loan Debt Service	\$ 944,050	(\$472,025)	(\$472,025)	\$ 944,049		650-42005 Split Interest
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Capital Projects (Fund 650) Total for FY24-25 Budget with BESP Loan:	\$ 10,818,380			\$ 10,818,380		
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<b>Proposed CIP Project amounts:</b>	<b>\$ 8,798,515</b>	<b>(\$ 3,658,628)</b>	<b>(\$ 5,026,022)</b>	<b>\$ 10,239,744</b>		
	\$ 9,742,565	\$ (4,130,653)	\$ (5,498,046)	\$ 11,183,792		

	Interest	Principal	Updated 05/6/24		
07/01/24	\$ 199,034.92	\$ 272,989.00	\$ 472,023.92		
01/01/25	\$ 194,964.65	\$ 277,060.00	\$ 472,024.65	650-42005	\$ 550,049.00
	\$ 393,999.57	\$ 550,049.00	\$ 944,048.57	Loan Interest	\$ 393,999.57

**PLANT**

**I. Personnel:**

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

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

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

**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	\$ 14,000
Investigation Analysis and outside labs	80,000
APCD Annual Source Testing / Certification	10,408

**Total Analysis & Monitoring** **\$ 104,408**



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	\$ 390,000
Sodium Bisulfite	90,000
Ferric Chloride	270,000
Polymer for Sludge Dewatering and thickening	164,000
Lystek System Sodium Hydroxide and Propane	36,000
Grease, Oils, Lubrication	8,000
Generator/Tractor Diesel Fuel	55,000
Herbicides/Lawn Products	2,500
Solvents/Degreasers/Make-up Water Inhibitors	1,500
Boiler Chemical Inhibitors	4,500
Boiler water softener tanks	5,000
Safety Boot Allowance	5,280
Safety Equipment and fall protection	17,000
Welding Gases and supplies	3,850
H2S Gas Detector Tubes ( Draeger Tubes)	5,000
Fuel/Oil/Propane	10,080

**Total Operating Supplies** **\$ 1,067,710**

E. Printing and Publication

This account provides for miscellaneous legal notices as required.

F. Repairs and Maintenance

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

Area Signs and Pipe Identification Signs	\$ 5,000
Pipe and Fittings	50,000
Flow Meter Parts	10,000
Paint Supplies	20,000
Mower Parts	5,000
Miscellaneous Parts	20,000
Electrical Parts/Equipment	15,000
Safety Equipment Repairs	8,000
O&M Cleaning supplies	1,500
Waste Oil	3,000
Landscape Supplies	5,000
Heavy Equip. Repair (Tractors/Loaders)	20,000
Repair Services/Machine Shop	15,000
Misc. Pumps, Process Equip. Mechanical Parts	50,000
Dredge Repairs	5,000
Outside Contractor Repairs	20,000
Tree removal & chipping	8,000
Flygt Parts for RAS Station	25,000
Vogelsang WSS Pump Spare wear parts	30,000
Huber Thickener Parts	40,000
Huber Headworks Parts	100,000
Primary ODS Pumps & Parts	65,000

Plant Compressors Spare and Wear parts	25,000
Road leak repair (near Chem. Storage)	30,000
Vehicle Storage Garage Repairs	30,000
Generac Generator Spare Parts	50,000

**Total Repairs and Maintenance: \$ 655,500**

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

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

I. Biosolids Hauling  
This account provides for Biosolids disposal and hauling **\$ 709,104**

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

K. Replacement Reserve  
As a result of the revenue program that has been prepared in accordance with Clean Water Grant guidelines, the annual replacement reserve allocation of \$1,091,456 will be added to the replacement reserve fund for adequate replacement of all the wastewater treatment facilities.

**III. Capital Outlay:**

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

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

1. The following projects are budgeted for FY 2024-25 and funded from replacement reserve fund #4650.

Biosolids & Energy Strategic Plan (BESP) project continuation	\$ 5,682,983
BESP Solids-Handling-Improvement-Project continuation	1,432,789
BESP High Strength Waste Receiving preliminary design	200,000
Lystek Purchase and Rehab	100,000

2. The following projects are budgeted for FY 2023-24 and funded from replacement reserve fund #4650.

Biosolids & Energy Strategic Plan project continuation	\$ 1,567,017
Biosolids & Energy Strategic Plan Solids-Handling-Improvement-Project continuation	541,992
Lystek Purchase and Rehab	99,550

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

Advanced Water Treatment Plant Preliminary Engineering	\$ 250,000
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**Fund 4650 Total \$ 9,874,331**

1. The following projects are budgeted for FY 2023-24 and funded from replacement reserve fund #4655.

PM Building AHU Replacement additional	\$ 50,000
Plant Bisulfite Pumps, Control Skid, & Programing	51,624
IPC's (touch control screens) Aveva (Wonderware) upgrades	20,000
Neuros Variable Frequency Drive VFD spare	25,000
Weld shop upgrades, welder/tool boxes	25,000

2. The following projects were budgeted for FY 2022-23 and funded from replacement reserve fund #4655

Chemical Storage Discharge Pump	\$ 40,000
Fire System Isolation Valve replacement	20,000

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

Hypochlorite Feed Piping	\$ 35,000
PM Building AHU Replacement	50,000
Wemco Grit Pump CCW	35,000
Air Relief Valves Plantwide	13,789

**Fund 4655 Total \$ 365,413**

Loan payments	\$ 944,048
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**Total Capital Projects and loan payment \$ 11,183,792**

## OUTFALL

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2023-24	5/20/2024	Actual	Budget	Budget	Change	
	2023-24	5/20/2024	2023-24	2023-24	2024-25	from last	from FY
						FY	2023-24
<b>PERSONNEL</b>							
Basic Salaries	14,963	4,391	5,074	9,889	11,465	-23%	(3,499)
Overtime	0	0	0	0	0	0%	0
Temporary	389	64	74	315	153	-61%	(236)
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	313	295	295	19	241	-23%	(72)
Retirement	2,305	1,467	2,305	0	2,713	18%	408
Active Employee Insurance-Health/Dental/Vision/Disability	3,868	2,101	2,291	1,577	3,155	-18%	(714)
Retiree Health Insurance OPEB Funding	1,373	575	1,371	3	1,004	-27%	(370)
FICA	883	229	265	618	651	-26%	(232)
Medicare	223	54	62	161	168	-24%	(54)
Unemployment Insurance	23	5	6	17	15	-36%	(8)
<i>Subtotal</i>	24,342	9,180	11,743	12,599	19,565	-20%	(4,777)
<b>OPERATING EXPENSES</b>							
Public Education	1,125	452	543	582	1,125	0%	0
Janitorial Service & Supplies	60	45	54	6	60	0%	0
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	0	0	0	0	0	0%	0
Freight & Postage	50	43	51	(1)	50	0%	0
Subscriptions	0	0	0	0	0	0%	0
Vehicle Repairs & Maintenance	100	0	0	100	100	0%	0
Liability & Property Insurance	9,130	9,739	9,739	(609)	11,040	21%	1,910
Dues & Memberships	0	0	0	0	0	0%	0
Office Supplies	100	23	28	72	230	130%	130
Analysis & Monitoring	8,000	0	0	8,000	8,000	0%	0
Operating Supplies	75	0	0	75	150	100%	75
Attorney Fees	1,300	571	685	615	985	-24%	(315)
Printing & Publications	48	0	0	48	48	0%	0
Repairs and Maintenance	2,000	0	2,000	0	2,700	35%	700
Travel	150	0	0	150	150	0%	0
Seminars, Conferences and Training	0	0	0	0	0	0%	0
Utilities	657	106	127	530	657	0%	0
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	0	0	0	0	0	0%	0
Lease/Rentals	200	118	142	58	200	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	25,000	0	0	25,000	25,000	0%	0
Interest Expense	0	0	0	0	0	0%	0
Other Expense	0	0	0	0	0	0%	0
<i>Subtotal</i>	47,995	11,097	13,369	34,626	50,495	5%	2,500
<b>Total Personnel and Operating Expenses</b>	<b>72,337</b>	<b>20,278</b>	<b>25,112</b>	<b>47,225</b>	<b>70,060</b>	<b>-3%</b>	<b>(2,277)</b>
<b>DEPRECIATION FUNDING</b>							
Replacement Reserve	106,141	106,141	106,141	0	106,141	0%	0
<i>Subtotal</i>	106,141	106,141	106,141	0	106,141	0%	
<b>CAPITAL OUTLAY</b>							
Machinery and Equipment	0	0	0	0	0	0%	0
Capital Projects - Replacement Reserve Fund (4655)	53,200	0	0	53,200	53,200	0%	0
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	53,200	0	0	53,200	53,200	0%	0
<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>125,537</b>	<b>20,278</b>	<b>25,112</b>	<b>100,425</b>	<b>123,260</b>	<b>-2%</b>	<b>(2,277)</b>
<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>231,678</b>	<b>126,418</b>	<b>131,252</b>		<b>229,401</b>	<b>-1%</b>	<b>(2,277)</b>

## OUTFALL

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

### **I. Personnel:**

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

### **II. Operating Expenses:**

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

### **III. Replacement Reserve**

As a result of the revenue program that has been prepared in accordance with Clean Water Grant guidelines, the annual replacement reserve allocation of \$59,331 will be added to the replacement reserve fund, the District's share, for adequate replacement of the outfall facility.

### **IV. Capital Outlay**

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

Cathodic Well Replacement Project	\$ 53,200
<b>Total Capital Projects</b>	<b>\$ 53,200</b>

## RECLAMATION OPERATIONS

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2023-24	5/20/2024	Actual	Budget	Budget	Change	
			2023-24	2023-24	2024-25	from last	from FY
						FY	2023-24
<b>PERSONNEL</b>							
Basic Salaries	90,782	82,531	95,369	(4,587)	100,775	11%	9,992
Overtime	2,100	1,258	1,454	646	2,100	0%	0
Temporary	1,557	131	151	1,406	613	-61%	(944)
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	1,902	1,788	1,788	114	2,119	11%	217
Retirement	23,064	20,452	23,064	0	25,519	11%	2,455
Active Employee Insurance-Health/Dental/Vision/Disability	23,470	19,540	21,316	2,154	27,732	18%	4,261
Retiree Health Insurance OPEB Funding	8,335	3,486	8,314	21	8,823	6%	488
FICA	5,648	5,033	5,816	(168)	6,209	10%	561
Medicare	1,369	1,177	1,360	9	1,501	10%	131
Unemployment Insurance	129	57	66	63	121	-7%	(8)
<i>Subtotal</i>	158,357	135,453	158,698	(341)	175,511	11%	17,154
<b>OPERATING EXPENSES</b>							
Public Education	6,000	1,809	2,171	3,829	6,000	0%	0
Janitorial Service & Supplies	1,640	1,382	1,658	(18)	1,640	0%	0
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	1,500	237	284	1,216	1,500	0%	0
Freight & Postage	150	171	206	(56)	150	0%	0
Subscriptions	0	0	0	0	0	0%	0
Vehicle Repairs & Maintenance	100	0	100	0	100	0%	0
Liability & Property Insurance	38,070	40,664	40,664	(2,594)	46,100	21%	8,030
Dues & Memberships	100	0	0	100	100	0%	0
Office Supplies	100	23	28	72	100	0%	0
Analysis & Monitoring	4,000	1,686	2,023	1,977	4,000	0%	0
Operating Supplies	31,000	8,288	9,945	21,055	36,000	16%	5,000
Attorney Fees	1,300	571	685	615	985	-24%	(315)
Printing & Publications	150	0	0	150	150	0%	0
Repairs and Maintenance	35,270	11,315	13,578	21,692	35,270	0%	0
Travel	200	0	0	200	200	0%	0
Seminars, Conferences and Training	100	0	0	100	100	0%	0
Utilities	100,740	85,414	102,496	(1,756)	100,740	0%	0
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	1,545	397	477	1,068	1,545	0%	0
Lease/Rentals	213	3,146	3,775	(3,562)	213	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	11,100	17	20	11,080	11,100	0%	0
Interest Expense	0	0	0	0	0	0%	0
Other Expense	1,000	0	0	1,000	1,150	15%	150
<i>Subtotal</i>	234,278	155,120	178,110	56,168	247,143	5%	12,865
<b>Total Personnel and Operating Expenses</b>	<b>392,635</b>	<b>290,573</b>	<b>336,808</b>	<b>55,828</b>	<b>422,655</b>	<b>8%</b>	<b>30,019</b>
<b>DEPRECIATION FUNDING</b>							
Replacement Reserve	421,463	420,597	421,463	0	421,463	0%	0
<i>Subtotal</i>	421,463	420,597	421,463	0	421,463	0%	
<b>CAPITAL OUTLAY</b>							
Machinery and Equipment	0	0	0	0	0	0%	0
Capital Projects - Replacement Reserve Fund (4655)	394,617	0	0	394,617	382,084	-3%	(12,533)
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	394,617	0	0	394,617	382,084	-3%	(12,533)
<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>787,252</b>	<b>290,573</b>	<b>336,808</b>	<b>450,444</b>	<b>804,739</b>	<b>2%</b>	<b>17,487</b>
<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>1,208,715</b>	<b>711,170</b>	<b>758,270</b>		<b>1,226,202</b>	<b>1%</b>	<b>17,487</b>

FISCAL YEAR 2024-25

## RECLAMATION FACILITIES

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

### I. Personnel:

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

### II. Operating Expenses:

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

#### A. Operating Supplies

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

Reclaimed Water Production:

Coagulant and Polymer:	\$ 36,000
Sodium Hypochlorite (free to GWD in exchange for Irrigation water (3W))	
<b>Total</b>	<b>\$ 36,000</b>

#### B. Repair and Maintenance

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

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

#### C. Utilities

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

#### D. Professional Services

This account provides for professional services not included in other line items, CCC programming and testing, for example.

III. **Capital Outlay:**

A. Machinery and Equipment

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

B. Capital Projects

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

The following projects have been budgeted:

Filter Building CIP Design (Instrumentation)	\$ 30,000
Filter Building CIP Design (Mechanical)	75,000
LIM Torque Valves	100,000
Chlorine pump skid	45,000
Filter PLC and Controls	134,084

**Total Capital Projects** **\$ 384,084**



**CAPITAL PROJECTS SUMMARY  
FISCAL YEAR 2024-25**

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

**Administration:**

1. Capital Improvement Projects Budgeted for FY 2024-25		
a. Admin office modifications and construction	\$	50,000
<b>Total</b>	<b>\$</b>	<b>50,000</b>

**Collection System:**

2. Capital Improvement Projects Budgeted for FY 2024-25		
a. Manhole raising program (annual allowance plus projected)	\$	80,000
b. GSD 2025-26 CIP Lines project design		70,000
3. Capital Improvement Projects Budgeted for FY 2021-22		
a. GSD 2021 Lines CIP projects	\$	182,055
<b>Total</b>	<b>\$</b>	<b>332,055</b>

**Firestone Lift Station:**

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

**Main Pump Station:**

1. Capital Improvement Projects Budgeted for FY 2024-25  
Lift station rehab project completed, no new CIP for year

**Laboratory:**

1. Capital Improvement Projects Budgeted included in FY 2023-24 Budget		
a. Continuation of the HVAC Air Scrubber project	\$	159,026
<b>Total</b>	<b>\$</b>	<b>159,026</b>

**Wastewater Treatment Facilities:**

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

1. Capital Improvement Projects Budgeted for FY 2023-24		
a. Biosolids & Energy Strategic Plan (BESP) continuation	\$	5,682,983
b. BESP Solids-Handling-Improvement-Project continuation		1,462,789
c. BESP High Strength Waste Receiving Preliminary Design		200,000
d. Lystek Purchase and Rehab, additional		100,000
2. Capital Improvement Projects Budgeted for FY 2023-24		
a. Biosolids & Energy Strategic Plan continuation	\$	1,567,017
b. BESP Solids-Handling-Improvement-Project continuation		541,992
c. Lystek Rehab		99,550
3. Capital Improvement Projects included in FY 2020-21 Budget		
a. Advanced water Treatment Plant Preliminary Engineering	\$	250,000

**Total** \$ **9,874,331**

Additionally, a BESP Loan Payment will be made in FY 2023-24 of \$ 944,048

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

**Plant:**

1. Capital Improvement Projects Budgeted for FY 2023-24		
a. PM Building AHU Replacement additional	\$	50,000
b. Plant Bisulfite Pumps, Control Skid, & Programing		51,624
c. IPC's (touch control screens) Aveva (Wonderware) upgrades		20,000
d. Neuros Variable Frequency Drive VFD spare		25,000
e. Weld shop upgrades, welder/tool boxes		25,000
2. Capital Improvement Projects Budgeted for FY 2022-23		
a. Chemical Storage Discharge Pump	\$	40,000
b. Fire System Isolation Valve Replacement		20,000
3. Capital Improvement Projects Budgeted for FY 2021-22		
a. Hypochlorite Feed Piping		35,000
b. PM Building AHU Replacement		50,000
c. Wemco Grit Pump CCW		35,000
d. Air Relief Valves Plantwide		13,789
	<b>Total</b>	<b>\$ 365,413</b>

**Outfall:**

1. Capital Improvement Projects Budgeted		
a. Cathodic Well Replacement Project additional	\$	53,200
	<b>Total</b>	<b>\$ 53,200</b>

**Reclamation Facilities:**

1. Capital Improvement Projects Budgeted the facility		
a. Filter Building CIP Design (Instrumentation)	\$	30,000
b. Filter Building CIP Design (Mechanical)		75,000
c. LIM Torque Valves		45,000
d. Filter PLC and Controls		132,084
e. Capital Projects to be determined		100,000
	<b>Total</b>	<b>\$ 384,084</b>

**Total District Capital Projects FY 2024-25** \$ **12,207,882**

650-00-000-1130: Estimated Totals: \$ 14,135,000.00 \$ 1,251,090.22 \$ (15,386,090.22) \$ -

**BESP Loan, Escrow Account held at Wilmington Trust**

Date	Description	BESP Loan / (Payments)	Investment Gain/(Loss)	Escrow Draws (Expenses)	Balance	End of Month Balance
Prior actual and projected activity for FY24-25 Budget period						
06/23/22	Pre-loan, beginning balance:				-	
06/24/22	<b>\$14M loan funded to Escrow</b>	\$ 14,135,000.00			14,135,000.00	
06/24/22	Oppenheimer & Co. Inc. paid at closing			Loan Draw #1; Check #1 (40,000.00)	14,095,000.00	
06/24/22	Urban Futures Inc. paid at closing			Loan Draw #1; Check #2 (41,550.00)	14,053,450.00	
06/24/22	Kutak Rock LLP paid at closing			Loan Draw #1; Check #3 (43,534.00)	14,009,916.00	
06/30/22	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$ 3,038.27			14,012,954.27	06/30/22 Balance
07/06/22	<b>GSD Loan draw #2 Check #4</b>			(975,466.17)	13,037,488.10	
07/31/22	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$ 13,904.02			13,051,392.12	07/31/22 Balance
08/15/22	No activity			-	13,051,392.12	
08/31/22	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$ 20,330.69			13,071,722.81	08/31/22 Balance
09/27/22	<b>GSD Loan draw #3 Check #5</b>			(259,406.85)	12,812,315.96	
09/30/22	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$ 22,288.24			12,834,604.20	09/30/22 Balance
10/15/22	No activity			-	12,834,604.20	
10/31/22	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$ 28,375.90			12,862,980.10	10/31/22 Balance
11/15/22	No activity			-	12,862,980.10	
11/30/22	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$ 34,756.89			12,897,736.99	11/30/22 Balance
12/15/22	No activity			-	12,897,736.99	
12/31/22	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$ 40,018.98			12,937,755.97	12/31/22 Balance
01/15/23	No activity			-	12,937,755.97	
01/31/23	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$ 42,660.89			12,980,416.86	01/31/23 Balance
02/23/23	<b>GSD Loan draw #4 Check #6</b>			(244,695.58)	12,735,721.28	
02/28/23	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$ 41,018.13			12,776,739.41	02/28/23 Balance
03/15/23	No activity			-	12,776,739.41	
03/31/23	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$ 46,740.75			12,823,480.16	03/31/23 Balance
04/15/23	No activity			-	12,823,480.16	
04/28/23	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$ 47,485.31			12,870,965.47	04/28/23 Balance
05/15/23	No activity			-	12,870,965.47	
05/31/23	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$ 51,541.80			12,922,507.27	05/31/23 Balance

650-00-000-1130: Estimated Totals: \$ 14,135,000.00 \$ 1,251,090.22 \$ (15,386,090.22) \$ -

**BESP Loan, Escrow Account held at Wilmington Trust**

Date	Description	BESP Loan / (Payments)	Investment Gain/(Loss)	Escrow Draws (Expenses)	Balance	End of Month Balance
06/16/23	<b>GSD Loan draw #5 Check #7</b>			(179,691.94)	12,742,815.33	
06/30/23	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$	50,140.99		12,792,956.32	06/30/23 Balance
07/15/23	No activity			-	12,792,956.32	
07/31/23	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$	52,284.05		12,845,240.37	07/31/23 Balance
08/15/23	No activity			-	12,845,240.37	
08/31/23	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$	54,381.20		12,899,621.57	08/31/23 Balance
09/16/23	No activity			-	12,899,621.57	
09/29/23	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$	53,005.53		12,952,627.10	09/29/23 Balance
10/16/23	No activity			-	12,952,627.10	
10/31/23	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$	54,964.11		13,007,591.21	10/31/23 Balance
11/16/23	No activity			-	13,007,591.21	
11/30/23	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$	53,474.84		13,061,066.05	11/30/23 Balance
12/27/23	<b>GSD Loan draw #6 Check #8</b>			(1,383,219.79)	11,677,846.26	
12/31/23	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$	54,513.07		11,732,359.33	12/31/23 Balance
01/31/24	No activity			-	11,732,359.33	
01/31/24	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$	49,517.56		11,781,876.89	01/31/24 Balance
02/29/24	No activity			-	11,781,876.89	
02/29/24	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$	46,410.36		11,828,287.25	02/29/24 Balance
03/20/24	<b>GSD Loan draw #7 Check #9</b>			(1,150,944.64)	10,677,342.61	
03/31/24	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$	49,044.89		10,726,387.50	03/31/24 Balance
04/15/24	No activity			-	10,726,387.50	
04/30/24	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$	43,726.99		10,770,114.49	04/30/24 Balance
05/15/24	No activity			-	10,770,114.49	
05/31/24	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$	45,376.83		10,815,491.32	05/31/24 Balance
06/05/23	<b>GSD Loan draw #8 Check #10</b>	Estimated:		(882,137.08)	9,933,354.24	
06/30/23	Estimated Interest	\$	40,494.13		9,973,848.37	06/30/23 Balance
07/15/24	<b>GSD Loan draw #9 Check #11</b>	FY23-24 Cost Balance Estimated:		(949,368.92)	9,024,479.45	
07/31/24	Estimated Interest	\$	36,789.02		9,061,268.47	07/31/24 Balance
					9,061,268.47	

650-00-000-1130: Estimated Totals:      \$ 14,135,000.00    \$ 1,251,090.22    \$ (15,386,090.22)    \$ -

**BESP Loan, Escrow Account held at Wilmington Trust**

Date	Description	BESP Loan / (Payments)	Investment Gain/(Loss)	Escrow Draws (Expenses)	Balance	End of Month Balance
08/31/24	Estimated draw:			(800,000.00)	8,261,268.47	
08/31/24	Estimated interest:		\$ 33,677.73		8,294,946.20	
09/30/24	Estimated draw:			(1,000,000.00)	7,294,946.20	
09/30/24	Estimated interest:		\$ 29,738.44		7,324,684.64	
10/31/24	Estimated draw:			(1,000,000.00)	6,324,684.64	
10/31/24	Estimated interest:		\$ 25,783.09		6,350,467.73	
11/30/24	Estimated draw:			(1,000,000.00)	5,350,467.73	
11/30/24	Estimated interest:		\$ 21,811.62		5,372,279.35	
12/31/24	Estimated draw:			(800,000.00)	4,572,279.35	
12/31/24	Estimated interest:		\$ 18,639.27		4,590,918.62	
01/31/25	Estimated draw:			(800,000.00)	3,790,918.62	
01/31/25	Estimated interest:		\$ 15,453.99		3,806,372.60	
02/28/25	Estimated draw:			(800,000.00)	3,006,372.60	
02/28/25	Estimated interest:		\$ 12,255.72		3,018,628.33	
03/31/25	Estimated draw:			(800,000.00)	2,218,628.33	
03/31/25	Estimated interest:		\$ 9,044.42		2,227,672.75	
04/30/25	Estimated draw:			(800,000.00)	1,427,672.75	
04/30/25	Estimated interest:		\$ 5,820.02		1,433,492.77	
05/31/25	Estimated draw:			(800,000.00)	633,492.77	
05/31/25	Estimated interest:		\$ 2,582.48		636,075.25	
06/16/25	Estimated draw:		To balance of \$706,705 or less:	(636,075.25)	-	

# **AGENDA ITEM #2**

**AGENDA ITEM: 2**

**MEETING DATE: June 17, 2024**

**I. NATURE OF ITEM**

Consideration and Adoption of Resolution No. 24-716 Approving Revised Employee Pay Schedule

**II. BACKGROUND INFORMATION**

The current employee pay schedule for the District was adopted by Resolution No. 24-711 on February 5, 2024. On April 15, 2024, the Governing Board approved a cost-of-living adjustment (COLA) of 3.11% for Fiscal Year 2024-25 (FY25) for eligible employees, and that adjustment is reflected in the FY25 Pay Schedule attached as Exhibit A to Resolution No. 24-716.

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

**III. COMMENTS AND RECOMMENDATIONS**

Included in the resolution is the pay schedule exhibit showing the changes as discussed in the review of the draft FY25 Budget. In order to meet the above-referenced requirements associated with the approval of public employee pay schedules, and to reflect the personnel costs to be included in the FY25 Budget, it is recommended that the Board adopt Resolution No. 24-716 approving and adopting a revised employee pay schedule.

**IV. REFERENCE MATERIAL**

Resolution No. 24-716 with Exhibit A

**RESOLUTION NO. 24-716**

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

**WHEREAS**, on June 20, 2023, the Governing Board (the “Board”) of the Goleta Sanitary District (the “District”) adopted Resolution No. 23-703 approving and adopting a revised organization chart and a revised pay schedule relating to the District’s employees; and

**WHEREAS**, on February 5, 2024, the Board of the District adopted Resolution No. 24-711 approving and adopting a revised organization chart (the “Current Organization Chart”) and a revised pay schedule (the “Current Pay Schedule”) relating to the District’s employees for employee retention and succession planning purposes; and

**WHEREAS**, on April 15, 2024, the Board approved a 3.11% cost of living adjustment to the rate of pay of all eligible employees, effective as of July 1, 2024 (the “Approved COLA”); and

**WHEREAS**, on June 17, 2024, the Board adopted the Fiscal Year 2024-25 (FY25) budget that included the Approved COLA; and

**WHEREAS**, the Board desires to revise the Current Pay Schedule to reflect the approved FY25 Budget.

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

**1. Adoption of Revised Pay Schedule.** The Board hereby approves and adopts the revised pay schedule attached hereto as Exhibit “A” and incorporated herein by this reference to reflect the approved COLA (the “2024-25 Pay Schedule”), effective as of July 1, 2024.

**2. Requirements Applicable to Revised Pay Schedule.** The 2024-25 Pay Schedule shall be immediately accessible and available for public review from the District during normal business hours and shall be retained by the District and available for public inspection for not less than five years.

**3. Future Revisions.** Any revisions that are made to the 2024-25 Pay Schedule in the future shall be approved by the Board in accordance with the requirements of applicable public meetings laws, and shall comply in all other respects with Title 2, California Code of Regulations Section 570.5. Further, pursuant to Resolution No. 14-579, (i) any future increases in Board member compensation shall be approved in accordance with Health & Safety Code Section 6489, Chapter 2 of Division 10 of the Water Code, and other applicable provisions of law, and (ii) Board member compensation shall not be subject to Resolution No. 11-522, which sets forth the procedure for calculating cost of living adjustments to the salary scale for employees of the District.



**PASSED AND ADOPTED** this 17th day of June, 2024, by the following vote of the Governing Board of the Goleta Sanitary District:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

**COUNTERSIGNED:**

---

Edward Fuller,  
President of the Governing Board

---

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

## CERTIFICATION

I do hereby certify that the foregoing is a full, true, and correct copy of a resolution duly and regularly adopted at a meeting of the Goleta Sanitary District Governing Board held on June 17, 2024.

ATTEST:

---

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

GOLETA SANITARY DISTRICT

Resolution 24-716

EXHIBIT A

PAY SCHEDULE

Annually / Monthly / Biweekly / Hourly

GSD Board approved COLA 04/15/24:

3.11% Effective 07/01/24

POSITION	RANGE	AA	A	B	C	D	E
Part-time, Hourly Maintenance/Intern; but meet or exceed CA Minimum wage	100	18.00	18.90	19.85	20.84	21.88	22.97
Administrative Assistant	300	54,558	57,283	60,154	63,170	66,331	69,638
		4,547	4,774	5,013	5,264	5,528	5,803
		2,098	2,203	2,314	2,430	2,551	2,678
		26.23	27.54	28.92	30.37	31.89	33.48
Maintenance Worker	320	57,658	60,549	63,586	66,768	70,096	73,605
		4,805	5,046	5,299	5,564	5,841	6,134
		2,218	2,329	2,446	2,568	2,696	2,831
		27.72	29.11	30.57	32.10	33.70	35.39
Collection System Maintenance Technician I	460	64,667	67,891	71,282	74,838	78,582	82,505
		5,389	5,658	5,940	6,237	6,549	6,875
		2,487	2,611	2,742	2,878	3,022	3,173
		31.09	32.64	34.27	35.98	37.78	39.67
Accounting Technician	500	65,354	68,619	72,051	75,650	79,435	83,406
		5,446	5,718	6,004	6,304	6,620	6,951
		2,514	2,639	2,771	2,910	3,055	3,208
		31.42	32.99	34.64	36.37	38.19	40.10
Plant Maintenance Technician I	540	68,453	71,885	75,483	79,248	83,200	87,354
		5,704	5,990	6,290	6,604	6,933	7,280
		2,633	2,765	2,903	3,048	3,200	3,360
		32.91	34.56	36.29	38.10	40.00	42.00
Laboratory Analyst I	560	70,242	73,757	77,438	81,307	85,363	89,627
		5,854	6,146	6,453	6,776	7,114	7,469
		2,702	2,837	2,978	3,127	3,283	3,447
		33.77	35.46	37.23	39.09	41.04	43.09
Operator in Training III	565	70,387	73,902	77,605	81,494	85,571	89,841
		5,866	6,159	6,467	6,791	7,131	7,487
		2,707	2,842	2,985	3,134	3,291	3,455
		33.84	35.53	37.31	39.18	41.14	43.19
Treatment Plant Operator I	570	70,512	74,048	77,750	81,640	85,717	90,012
		5,876	6,171	6,479	6,803	7,143	7,501
		2,712	2,848	2,990	3,140	3,297	3,462
		33.90	35.60	37.38	39.25	41.21	43.28
Collection System Maintenance Technician II	620	74,984	78,728	82,659	86,798	91,146	95,697
		6,249	6,561	6,888	7,233	7,596	7,975
		2,884	3,028	3,179	3,338	3,506	3,681
		36.05	37.85	39.74	41.73	43.82	46.01
Accounting/Administration Specialist	660	75,650	79,435	83,408	87,589	91,978	96,574
		6,304	6,620	6,951	7,299	7,665	8,048
		2,910	3,055	3,208	3,369	3,538	3,714
		36.37	38.19	40.10	42.11	44.22	46.43
Treatment Plant Operator II	690	78,998	82,950	87,090	91,437	96,013	100,822
		6,583	6,913	7,258	7,620	8,001	8,402
		3,038	3,190	3,350	3,517	3,693	3,878
		37.98	39.88	41.87	43.96	46.16	48.47

## GOLETA SANITARY DISTRICT

Resolution 24-716

EXHIBIT A

## PAY SCHEDULE

Annually / Monthly / Biweekly / Hourly

GSD Board approved COLA 04/15/24:

3.11% Effective 07/01/24

POSITION	RANGE	AA	A	B	C	D	E
Plant Maintenance Technician II	700	79,227	83,179	87,339	91,707	96,283	101,100
		6,602	6,932	7,278	7,642	8,024	8,425
		3,047	3,199	3,359	3,527	3,703	3,888
		38.09	39.99	41.99	44.09	46.29	48.61
Safety & Regulatory Compliance Coordinator	740	82,451	86,570	90,896	95,451	100,214	105,219
		6,871	7,214	7,575	7,954	8,351	8,768
		3,171	3,330	3,496	3,671	3,854	4,047
		39.64	41.62	43.70	45.89	48.18	50.59
Collection System Maintenance Technician III	760	82,451	86,570	90,896	95,451	100,214	105,219
		6,871	7,214	7,575	7,954	8,351	8,768
		3,171	3,330	3,496	3,671	3,854	4,047
		39.64	41.62	43.70	45.89	48.18	50.59
Laboratory Analyst II	800	84,094	88,296	92,706	97,344	102,211	107,320
		7,008	7,358	7,726	8,112	8,518	8,943
		3,234	3,396	3,566	3,744	3,931	4,128
		40.43	42.45	44.57	46.80	49.14	51.60
Industrial Waste Control Officer	840	84,926	89,170	93,621	98,301	103,210	108,370
		7,077	7,431	7,802	8,192	8,601	9,031
		3,266	3,430	3,601	3,781	3,970	4,168
		40.83	42.87	45.01	47.26	49.62	52.10
Electrician	860	86,216	90,522	95,056	99,798	104,790	110,022
		7,185	7,544	7,921	8,317	8,733	9,169
		3,316	3,482	3,656	3,838	4,030	4,232
		41.45	43.52	45.70	47.98	50.38	52.90
Plant Maintenance Technician III	900	87,152	91,499	96,075	100,880	105,934	111,224
		7,263	7,625	8,006	8,407	8,828	9,269
		3,352	3,519	3,695	3,880	4,074	4,278
		41.90	43.99	46.19	48.50	50.93	53.47
Treatment Plant Operator III	950	88,317	92,726	97,365	102,232	107,349	112,726
		7,360	7,727	8,114	8,519	8,946	9,394
		3,397	3,566	3,745	3,932	4,129	4,336
		42.46	44.58	46.81	49.15	51.61	54.20
Administrative Supervisor	970	89,648	94,120	98,821	103,771	108,950	114,398
		7,471	7,843	8,235	8,648	9,079	9,533
		3,448	3,620	3,801	3,991	4,190	4,400
		43.10	45.25	47.51	49.89	52.38	55.00
Instrumentation Technician	980	92,997	97,656	102,544	107,661	113,048	118,708
		7,750	8,138	8,545	8,972	9,421	9,892
		3,577	3,756	3,944	4,141	4,348	4,566
		44.71	46.95	49.30	51.76	54.35	57.07
Senior Plant Maintenance Technician	1150	94,994	99,736	104,728	109,970	115,461	121,239
		7,916	8,311	8,727	9,164	9,622	10,103
		3,654	3,836	4,028	4,230	4,441	4,663
		45.67	47.95	50.35	52.87	55.51	58.29
Accounting/Administration Manager	1160	98,821	103,771	108,950	114,400	120,120	126,131
		8,235	8,648	9,079	9,533	10,010	10,511
		3,801	3,991	4,190	4,400	4,620	4,851
		47.51	49.89	52.38	55.00	57.75	60.64

## GOLETA SANITARY DISTRICT

Resolution 24-716

EXHIBIT A

## PAY SCHEDULE

Annually / Monthly / Biweekly / Hourly

GSD Board approved COLA 04/15/24:

3.11% Effective 07/01/24

POSITION	RANGE	AA	A	B	C	D	E
<b>Senior Plant Operator (IV)</b>	1190	99,736	104,728	109,970	115,461	121,243	127,296
		8,311	8,727	9,164	9,622	10,104	10,608
		3,836	4,028	4,230	4,441	4,663	4,896
		47.95	50.35	52.87	55.51	58.29	61.20
<b>Facilities Maintenance Supervisor</b>	1330	105,810	111,093	116,646	122,470	128,586	135,009
		8,818	9,258	9,721	10,206	10,716	11,251
		4,070	4,273	4,486	4,710	4,946	5,193
		50.87	53.41	56.08	58.88	61.82	64.91
<b>Laboratory Supervisor</b>	1360	108,264	113,672	119,350	125,320	131,581	138,160
		9,022	9,473	9,946	10,443	10,965	11,513
		4,164	4,372	4,590	4,820	5,061	5,314
		52.05	54.65	57.38	60.25	63.26	66.42
<b>Communications and Human Resources Manager</b>	1380	111,197	116,750	122,595	128,731	135,158	141,914
		9,266	9,729	10,216	10,728	11,263	11,826
		4,277	4,490	4,715	4,951	5,198	5,458
		53.46	56.13	58.94	61.89	64.98	68.23
<b>Plant Operations Supervisor</b>	1400	111,904	117,499	123,365	129,542	136,011	142,813
		9,325	9,792	10,280	10,795	11,334	11,901
		4,304	4,519	4,745	4,982	5,231	5,493
		53.80	56.49	59.31	62.28	65.39	68.66
<b>Facilities Maintenance Manager</b>	1420	113,173	118,830	124,779	131,019	137,571	144,456
		9,431	9,903	10,398	10,918	11,464	12,038
		4,353	4,570	4,799	5,039	5,291	5,556
		54.41	57.13	59.99	62.99	66.14	69.45
<b>Collection System Manager</b>	1600	113,797	119,496	125,466	131,747	138,341	145,259
		9,483	9,958	10,456	10,979	11,528	12,105
		4,377	4,596	4,826	5,067	5,321	5,587
		54.71	57.45	60.32	63.34	66.51	69.84
<b>Environmental Services Manager</b>	1650	124,010	130,208	136,718	143,562	150,738	158,278
		10,334	10,851	11,393	11,964	12,562	13,190
		4,770	5,008	5,258	5,522	5,798	6,088
		59.62	62.60	65.73	69.02	72.47	76.10
<b>Senior Project Engineer</b>	1700	135,782	142,563	149,698	157,186	165,048	173,291
		11,315	11,880	12,475	13,099	13,754	14,441
		5,222	5,483	5,758	6,046	6,348	6,665
		65.28	68.54	71.97	75.57	79.35	83.31
<b>Plant Operations Manager</b>	1800	142,563	149,698	157,186	165,048	173,306	181,977
		11,880	12,475	13,099	13,754	14,442	15,165
		5,483	5,758	6,046	6,348	6,666	6,999
		68.54	71.97	75.57	79.35	83.32	87.49
<b>Finance Director</b>	2000	171,142	179,691	188,677	198,120	208,021	218,415
		14,262	14,974	15,723	16,510	17,335	18,201
		6,582	6,911	7,257	7,620	8,001	8,401
		82.28	86.39	90.71	95.25	100.01	105.01
<b>Assistant General Manager / Assistant District Engineer</b>	2500	193,253	202,925	213,075	223,725	234,915	246,661
		16,104	16,910	17,756	18,644	19,576	20,555
		7,433	7,805	8,195	8,605	9,035	9,487
		92.91	97.56	102.44	107.56	112.94	118.59

PAY SCHEDULE

Annually / Monthly / Biweekly / Hourly

GSD Board approved COLA 04/15/24:

3.11% Effective 07/01/24

POSITION	RANGE	AA	A	B	C	D	E	
General Manager / District Engineer	GM	General Manager's compensation is set annually by the Board in accordance with an employment contract dated 07/01/2015.					279,911	23,326
Governing Board Members	Governing Board Members are compensated on a per meeting basis, compensation is limited to six meetings per month. The rate of per meeting increased July 1, 2023 to \$236.25.					10,766	134.57	
							236.25	

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

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

# **AGENDA ITEM #3**

**AGENDA ITEM: 3**

**MEETING DATE: June 17, 2024**

**I. NATURE OF ITEM**

Consideration and Approval of Resolution No. 24-717 Electing to Have Sewer Service Charges Collected on the Tax Roll for Fiscal Year 2024-25, Directing the Preparation and Filing of the Report, Fixing Time and Place for Hearing, and Providing for Notice Thereof

**II. BACKGROUND INFORMATION**

In order to provide for the collection of the District's sewer service charges on the Santa Barbara County tax roll for the Fiscal Year 2024-25 (FY25), the Board needs to adopt a resolution formally making that election. The resolution also needs to provide for (i) the preparation and filing of a written report containing a description of each parcel of property receiving service, and the amount of the sewer service charge for each such parcel, (ii) the scheduling of a public hearing on the report, and (iii) the publication of a notice of the hearing.

**III. COMMENTS AND RECOMMENDATIONS**

Staff has prepared a proposed resolution providing for the Board's election to have the District's sewer service charges collected on the tax roll. It is recommended that the Board adopt the proposed resolution setting a public hearing on this matter for July 15, 2024. The adoption of the resolution must be by 2/3 approval, which requires the affirmative vote of four Board members.

**IV. REFERENCE MATERIAL**

Resolution No. 24-717 Electing to have Sewer Service Charges Collected on the Tax Roll for Fiscal Year 2024-25, Directing the Preparation and Filing of the Report, Fixing Time and Place for Hearing, and Providing for Notice Thereof



**RESOLUTION NO. 23-717**

**RESOLUTION OF THE GOVERNING BOARD OF THE GOLETA  
SANITARY DISTRICT ELECTING TO HAVE SEWER SERVICE CHARGES  
COLLECTED ON THE TAX ROLL FOR FISCAL YEAR 2024-25, DIRECTING  
THE PREPARATION AND FILING OF REPORT, FIXING TIME AND PLACE  
FOR HEARING, AND PROVIDING FOR NOTICE THEREOF**

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

**WHEREAS**, pursuant to California Health and Safety Code Section 5473 et seq., the Governing Board desires to have said service charges for Fiscal Year 2024-25 (the “Service Charges”) collected on the Santa Barbara County tax roll with the general taxes.

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

1. Pursuant to Health and Safety Code Section 5473, the election is hereby made to have the Service Charges collected on the Santa Barbara County tax roll in the same manner, by the same persons, at the same time as, together with, and not separately from, the general taxes.
2. District staff is directed to prepare and file with the Secretary of the Board a written report containing a description of each parcel of real property receiving sewer service and the amount of the Service Charges for each such parcel (the “Report”).
3. A hearing on the Report shall be held before this Board on Monday, July 15, 2024, at 6:30 p.m., at One William Moffett Road, Goleta, California.
4. Pursuant to Health and Safety Code Section 5473.1, the Secretary shall cause a notice of the filing of the Report and of the time and place set for the hearing, at which oral or written presentation can be made, to be published pursuant to Government Code Section 6066 once a week for two successive weeks preceding said hearing with at least five (5) days intervening between the respective publication dates, not counting such publication dates, and the first publication date being not less than fourteen (14) days prior to the date set for hearing.
5. The Secretary is hereby authorized and directed to sign and publish said notice on behalf of the Board as ordered above.
6. The above-mentioned notice shall be in the form set forth in Exhibit “A” attached hereto and by this reference made a part hereof.

**PASSED AND ADOPTED** this 17th day of June, 2024, by the following vote of the Governing Board of the Goleta Sanitary District.

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

---

Edward Fuller,  
President of the Governing Board

**COUNTERSIGNED:**

---

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

**EXHIBIT “A”**

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

NOTICE IS HEREBY GIVEN that, pursuant to Section 5473 of the California Health and Safety Code, there has been filed with the Secretary of the Goleta Sanitary District, a report containing: (a) a proposal to have sewer service charges for the Fiscal Year 2024-25 collected on the tax roll, (b) a description of each parcel of real property receiving services and facilities furnished by the Goleta Sanitary District in connection with its wastewater system, and (c) the amount of the sewer service charge to be levied upon each parcel for the Fiscal Year 2024-25, computed in conformity with the charges prescribed by an ordinance duly passed and approved by the Governing Board of the Goleta Sanitary District; and that the time and place for a hearing on said report has been set for Monday, July 15, 2024, at 6:30 p.m., at the office of the Goleta Sanitary District, One William Moffett Place, Goleta, California 93117.

DATED: June 17, 2024

GOLETA SANITARY DISTRICT

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

# **AGENDA ITEM #4**

**AGENDA ITEM: 4**

**MEETING DATE: June 17, 2024**

**I. NATURE OF ITEM**

Presentation on District Workplace Violence Protection Plan

**II. BACKGROUND INFORMATION**

The Goleta Sanitary District is committed to providing a work environment that is free of disruptive, threatening, or violent behavior involving any employee, appointed or elected official, volunteer, contractor, client, and/or visitor. Our policy is to implement and maintain an effective Workplace Violence Protection Plan (WVPP) as required by Senate Bill 553 (SB 533) which becomes effective July 1, 2024.

SB 553 requires the District develop, implement, and maintain a WVPP for the purposes of protecting employees and other personnel from aggressive and violent behavior at the workplace. As a result, the District has recently developed and is now implementing a WVPP to provide a working environment that protects employees and other personnel from aggressive and violent behavior at the District. The District's General Manager, Steve Wagner, will provide an overview of the WVPP and answer any questions regarding the recently developed plan.

**III. COMMENTS AND RECOMMENDATIONS**

This item is for information purposes only. As such, no Board action is required at this time.

**IV. REFERENCE MATERIALS**

GSD Workplace Violence Prevention Plan



**Goleta Sanitary District**

**Workplace Violence Prevention Plan**

**May 2024**

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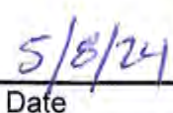
Approval.....2  
Policy .....3  
Access to the Workplace Violence Prevention Plan .....3  
Definitions .....3  
Prohibited Acts.....5  
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**Approval**

The Goleta Sanitary District (GSD) Workplace Violence Prevention Plan (WVPP) is reviewed at least annually and revised as necessary to ensure compliance with applicable regulations. All revisions are documented on Appendix A – Workplace Violence Prevention Plan Review and Certification Log. – Revision Log.

The Workplace Violence Prevention Plan for Goleta Sanitary District has been reviewed and approved by the General Manager;

  
General Manager

  
Date

## Policy

Goleta Sanitary District (GSD) is committed to providing a work environment that is free of disruptive, threatening, or violent behavior involving any employee, appointed or elected official, volunteer, contractor, client, and/or visitor. Our policy is to establish, implement, and maintain an effective plan as required by [SB 553](#). The regulation requires us to establish, implement, and maintain, at all times in all our facilities, a workplace violence prevention plan for the purposes of protecting employees and other personnel from aggressive and violent behavior at the workplace.

## Access to the Workplace Violence Prevention Plan

Our Workplace Violence Prevention Plan (WVPP) is available upon request for examination and copying to our employees, their representatives, and the Chief of Cal/OSHA or his or her designee.

## Definitions

**Act of Violence** - The attempt (coupled with the ability), or actual use of force or violence with the intent to threaten, harass, intimidate, intentionally commit an injury to self or others, or damage or destroy property.

**Credible threat of violence** - Intentionally saying something or acting in a way that would make a reasonable person afraid for his or her safety or the safety of his or her family which includes following / stalking or making harassing calls / sending harassing messages by phone, mail, or e-mail over a period of time (*even a short time*).

**Emergency** - means unanticipated circumstances that can be life threatening or pose a risk of significant injuries to employees or other persons.

**Harassment** - The creation of a hostile work environment through unwelcome words, actions, or physical contact not resulting in physical harm. Verbal harassment may include disparaging or derogatory comments or slurs, unreasonable or excessive criticism, or name calling.

**Intimidate** - To make afraid; to frighten, alarm, or scare. To force a person into, or deter them from, some action by inducing concerns for their safety by means of any physical action and/or verbal comment.

### Examples of Workplace Violence:

Examples of workplace violence include but is not limited to:

- Hitting, shoving, or blocking of an individual.
- Shouting, yelling, or verbal harassment, directly or indirectly.
- Threatening an individual or his/her family, friends, associates, or property with harm.
- The intentional destruction or threat of destruction of GSD property.
- Harassing surveillance or stalking.
- The suggestion or intimidation that violence is appropriate.



- Unauthorized possession or inappropriate use of firearms or weapons.
- Threatening or attempting self-injury or suicide.

**Stalking** - Any person willfully, maliciously and repeatedly harassing another by any means, direct or indirect, that causes a reasonable person to fear for his/her safety or the safety of his/her immediate family.

**Threat** - An action (verbal, written or physical) which is intended to intimidate by expressing the intent to harass, hurt, take the life of another person, or damage or destroy property. This includes threats made in jest but which others could perceive as serious.

**Threat of violence** - Any verbal or written statement, including, but not limited to, texts, electronic messages, social media messages, or other online posts, or any behavioral or physical conduct, that conveys an intent, or that is reasonably perceived to convey an intent, to cause physical harm or to place someone in fear of physical harm, and that serves no legitimate purpose.

**Workplace** – Anywhere a GSD employee is conducting authorized business; enroute to and from (excluding normal commute) a location where business is, will be, or has been conducted; all GSD-owned building or leased spaces, garages, and parking facilities, including space within buildings shared with other agencies or businesses; any work site or workspace occupied by GSD employees, whether or not the space is owned or leased by GSD.

**Workplace violence** - Any act of violence or threat of violence that occurs in a place of employment. That includes, but is not limited to:

1. The threat or use of physical force against an employee that results in, or has a high likelihood of resulting in, injury, psychological trauma, or stress (regardless whether the employee sustains an injury).
2. Incident involving a threat or use of a firearm or other dangerous weapon, including use of common objects as weapons (regardless whether the employee sustains an injury).

Workplace violence includes, but is not limited to, the following:

- (i) The threat or use of physical force against an employee that results in, or has a high likelihood of resulting in, injury, psychological trauma, or stress, regardless of whether the employee sustains an injury.
- (ii) An incident involving a threat or use of a firearm or other dangerous weapon, including the use of common objects as weapons, regardless of whether the employee sustains an injury.
- (iii) The following four workplace violence types:
  - (I) "Type 1 violence," which means workplace violence committed by a person who has no legitimate business at the worksite and includes violent acts by anyone who enters the workplace or approaches workers with the intent to commit a crime.
  - (II) "Type 2 violence," which means workplace violence directed at employees by customers, clients, patients, students, inmates, or visitors.

(III) "Type 3 violence," which means workplace violence against an employee by a present or former employee, supervisor, or manager.

(IV) "Type 4 violence," which means workplace violence committed in the workplace by a person who does not work there but has or is known to have had a personal relationship with an employee.

**Workplace violence does not include lawful acts of self-defense or defense of others.**

## Prohibited Acts

Goleta Sanitary District (GSD) will not ignore, condone, or tolerate *threats of violence* or *workplace violence* by any employee, appointed or elected official, volunteer, contractor, client, or visitor.

- *Threats of violence* include both verbal and non-verbal conduct that causes a person to fear for his or her safety because there is a reasonable possibility he or she might be physically injured and that serves no legitimate work-related purpose.
- *Workplace violence* means any act of violence or threat of violence that occurs at the work site. The term workplace violence shall not include lawful acts of self-defense or defense of others. Workplace violence includes the following:
  - The threat or use of physical force against an employee that results in, or has a high likelihood of resulting in, injury, psychological trauma, or stress, regardless of whether the employee sustains an injury.
  - An incident involving the threat or use of a firearm or other dangerous weapon, including the use of common objects as weapons, regardless of whether or not the employee sustains an injury.

*Workplace violence* can be categorized into four types:

**Type 1:** Workplace violence committed by a person who has no legitimate business at the work site - includes violent acts by anyone who enters the workplace with the intent to commit a crime.

**Type 2:** Workplace violence directed at employees by customers, clients, members of the public, students, volunteers, or visitors.

**Type 3:** Workplace violence against an employee by a present or former employee, supervisor, or manager.

**Type 4:** Workplace violence committed in the workplace by someone who does not work there but has or is known to have had a personal relationship with an employee.

In addition, GSD prohibits all *dangerous weapons* not used for fire suppression, accident and incident response, emergency medical services, the service of law enforcement, or security duties on all GSD property. Any employee or appointed or elected official in possession of prohibited dangerous weapons on GSD property is in violation of this policy and may be subject to disciplinary action up to and including dismissal. Any volunteer, contractor, client, or visitor in possession of prohibited dangerous weapons will be banned from the premises. *Dangerous weapons* include any instrument capable of inflicting death or serious bodily injury.

## Responsibility and Authority

### Workplace Violence Prevention Plan Administrator

The Environmental Services Manager, or an assigned designee, is the designated WVP Plan Administrator (Administrator) and has the authority and responsibility for developing, implementing, and maintaining this plan and conducting or overseeing any investigations of workplace violence reports. The Environmental Services Manager will also be able to answer employee questions concerning this plan.

The Environmental Services Manager, or an assigned designee, shall solicit feedback and input from employees and their authorized representatives in developing and implementing the WVP plan. Active involvement of employees could include, but is not limited to, their participation in identifying, evaluating, and correcting workplace violence hazards; in designing and implementing training; and in reporting and investigating workplace violence incidents.

The Environmental Services Manager, or an assigned designee, shall coordinate implementation of the workplace violence prevention plan with other employers (ex. contracted janitorial staff and other employers on site), when applicable, to ensure those employers and their employees understand their respective roles as provided in the plan. These other employers and their staff shall be provided with training on GSD's WVP plan.

### Managers and Supervisors

Responsibilities include:

- Implementing the plan in their work areas;
- Providing input to the Administrator regarding the plan;
- Participating in investigations of workplace violence reports; and
- Answering employee questions concerning this plan.

### Employees

Responsibilities include:

- Complying with the plan;
- Maintaining a violence-free work environment;

- Attending all training;
- Following all directives, policies, and procedures; and
- Reporting suspicious persons in the area and alerting the proper authorities when necessary.

## Compliance

The Workplace Violence Administrator is responsible for ensuring the plan is clearly communicated and understood by all employees. The following techniques are used to ensure all employees understand and comply with the plan:

- Informing all employees of the plan during new employee safety orientation training and ongoing workplace violence prevention training;
- Ensuring *all* employees, including managers, and supervisors receive training on this plan;
- Providing comprehensive workplace violence prevention training to managers and supervisors concerning their roles and responsibilities for plan implementation;
- Evaluating employees to ensure their compliance with the plan;
- Disciplining employees, appointed or elected officials, and volunteers who engage in threats of violence behaviors up to and including dismissal; and
- Ensuring training of this plan is conducted initially when first hired, when there are changes to the plan and at least annually.

## Communication and Training

Managers and supervisors are responsible for communicating with employees about workplace violence in a form readily understandable by all employees.

Employees are encouraged to inform their supervisors about any threats of violence or workplace violence. Employees may use the Workplace Violent Incident Log (Appendix C) to assist in their reporting of incidents. No employee will be disciplined for reporting any threats of violence or workplace violence.

After the employee has reported their concerns about any threats of violence or workplace violence to their supervisor, the supervisor will report this information to the Administrator who will investigate the incident. The Administrator will then inform the employee of the results of their investigation and any corrective actions to be taken as part of GSD's responsibility in complying with hazard correction measures outlined in the WVP plan.

Any employee who believes he or she has the potential of violent behavior is encouraged to use GSD's confidential Employee Assistance Program:

## **Claremont EAP**

Main Phone Number: 800-834-3773

Website: <https://claremonteap.com>

GSD Contact: Laura Romano

Employee training on workplace violence will include:

- This plan;
- Workplace violence risks that employees may encounter in their jobs;
- How to recognize the potential for violence and escalating behavior;
- Strategies to de-escalate behaviors and to avoid physical harm;
- Goleta Sanitary District's alerts, alarms, or systems that are in place to warn of emergencies;
- How to report incidents to law enforcement; and
- Claremont EAP.

Employees assigned to respond to alerts, alarms, or systems that are in place to warn others will receive additional training that includes:

- General and personal safety measures;
- Aggression and violence predicting factors;
- The assault cycle;
- Characteristics of aggressive and violent persons;
- Verbal intervention and de-escalation techniques and physical maneuvers to defuse and prevent violent behavior;
- Strategies to prevent physical harm;
- Appropriate and inappropriate use of restraining techniques and medications as chemical restraints in accordance with Title 22; and
- An opportunity to practice the taught maneuvers and techniques, including a debriefing session.

Training will occur:

- When the plan is first established;
- At time of hire;

- Annually for employees performing customer/public contact activities and their supervisors;
- Annually for employees assigned to respond to internal alerts, alarms, or systems;
- When new equipment or work practices are introduced; and
- When a new or previously unrecognized workplace violence hazard has been identified.

Employees who receive training in a form other than live will have the opportunity to meet with a person knowledgeable on the plan within one business day of the training for interactive questions to be answered.

## Procedures

### Responding to Actual or Potential Workplace Violence Emergencies

In the event of an actual or potential workplace violence emergency, Steve Wagner, General Manager or designated person will alert employees of the presence, location, and nature of the workplace violence through the following methods:

1. Radio,
2. Intercom,
3. Phone, &
4. Cell phones

When any employee becomes aware of an actual or potential workplace violence emergency, they shall notify Steve Wagner, General Manager.

Employees shall implement the run, hide, fight protocols where appropriate. Evacuation routes and sheltering locations will be communicated to affected staff. If employees are not able to evacuate or shelter in place, they are authorized to take all reasonable actions necessary to fight or subdue an active shooter or assailant.

Employees can obtain help from staff assigned to respond to workplace violence emergencies or call 911 to report the incident and request assistance from law enforcement.

### Emergencies and Reporting a Crime

For immediate assistance in an emergency that is not associated with a service call, contact emergency services or law enforcement by calling 911. For immediate assistance in an emergency associated with a service call in progress, follow internal procedures for requesting immediate back-up assistance by notifying local law enforcement. Employees should also notify their supervisor, manager, and the Administrator as soon as possible.

### Reporting Workplace Violence Concerns

Employees who witness or experience *threats of violence* or *workplace violence* can report the incident through their chain of command or directly to the General Manager. Employees may

report anonymously and without fear of reprisal by submitting the incident in writing through interoffice mail.

## **Restraining Orders**

Employees or other personnel affiliated with the Goleta Sanitary District who have an active restraining order issued against another person that includes the workplace are encouraged to provide a copy of the restraining order to their supervisor and the Administrator. Supervisors who receive notification of a restraining order that includes the workplace will meet with the Administrator to decide what actions, if any, need to be initiated.

## **Hazard Assessment**

Workplace hazard assessments will include:

- An annual review of the past year's workplace violence incidents; and
- Periodic physical security assessments.

The Workplace Violence Prevention Environmental Hazard Assessment & Control Checklist (Appendix D) can be used to assist with the security assessment. Inspections are performed according to the following schedule:

- Once a year;
- When the plan is implemented;
- When new, previously unidentified workplace violence/security hazards are recognized; and
- When workplace violence injuries or threats of injury occur.

## **Hazard Correction**

*Work practice controls* will be used to correct unsafe work conditions, practices, or procedures that threaten the security of employees.

*Work practice controls* are defined as procedures, rules, and staffing that are used to effectively reduce workplace violence hazards. Work practice controls may include, but are not limited to:

- Appropriate staffing levels;
- Provision of dedicated safety personnel (i.e. security guards);
- Employee training on workplace violence prevention methods; and
- Employee training on procedures to follow in the event of a workplace violence incident.

Corrective actions will be implemented in a timely manner based on the severity of the hazard, documented and dated.

## Post Incident Response and Investigation

Managers and supervisors will use the Workplace Violent Incident Log (Attachment C) to assist in documenting incidents and investigations.

These procedures will occur following an incident:

- Provide immediate medical care or first aid;
- Identify all employees involved in the incident;
- Offer staff individual trauma counseling resources;
- Conduct a debriefing with all affected staff;
- Determine if corrective measures developed under this plan were effectively implemented; solicit feedback from all personnel involved in the incident as to the cause of this incident and if injuries occurred, how injury could have been prevented; and
- Record the incident in the Workplace Violent Incident Log.

## Recordkeeping

- Records of workplace violence hazard identification, evaluation, and correction will be maintained for three years in accordance with the recordkeeping requirements of the GSD's Injury and Illness Prevention Program.
- Training for each employee, including the employee's name, training dates, type of training, and training provider will be maintained for a minimum of three years.
- Records of violent incidents (Workplace Violent Incident Log) will be maintained a minimum of five years at the Environmental Services Manager or Safety Coordinator office.

## Program Review and Certification

The Workplace Violence Plan at Goleta Sanitary District (GSD) will be reviewed at least annually and revised as necessary to ensure the program is current with all applicable regulations.

GSD's Workplace Violence Prevention Plan will be reviewed annually and updated as needed considering the following criteria:

- Staffing;
- Sufficiency of security systems;
- Job, equipment, and facility design and risks;
- Modifications or additions to tasks and procedures that affect plan implementation;
- Newly identified hazards;
- Prior year incidents;
- Identified deficiencies; and



- Feedback provided by employees and their authorized representatives.

All revisions are documented on ATTACHMENT A – Program Review and Certification Log.



**Attachment B Workplace Violence Prevention Policy Responsibility  
(post near telephone)**



**WVPP Administration – the authority and responsibility for implementing the WVPP.**

**Name:** Lena Cox                      **Title:** Environmental Services Manager, or designee  
**Phone:** 805-967-4519              **Email:** [lcox@goletasanitary.org](mailto:lcox@goletasanitary.org)

**Overall Responsibility and signature authority – approves the plan and any changes.**

**Name:** Steve Wagner              **Title:** General Manager  
**Phone:** 805-967-4519              **Email:** [swagner@goletasanitary.org](mailto:swagner@goletasanitary.org)

**Responsible for employee involvement and training – organizes safety meetings, updates training materials, and handles any reports of workplace violence.**

**Responsible for emergency response – conducts safety inspections, coordinates emergency response procedures, and communicates regarding emergency response.**

**Name:** Lena Cox                      **Title:** Environmental Services Manager, or designee  
**Phone:** 805-967-4519              **Email:** [lcox@goletasanitary.org](mailto:lcox@goletasanitary.org)

**All managers and supervisors are responsible for implementing and maintaining the WVPP in their work areas and for answering employee questions about the WVPP.**

# Goleta Sanitary District Workplace Violence Prevention Plan

**May 8, 2024**

## Attachment C Workplace Violence Incidence Log

This form must be completed for every record of violence in the workplace

<b>Incident ID #*:</b>	<b>Date and Time of Incident:</b>	<b>Department:</b>
<b>Specific Location of Incident:</b>		

*\* Do not identify employee by name, employee #, or SSI. The Incident ID must not reflect the employee's identity)*

**Describe Incident** (Include additional pages if needed):

**Assailant information:**

<input type="checkbox"/> Patient	<input type="checkbox"/> Client	<input type="checkbox"/> Customer
<input type="checkbox"/> Family or Friend of Patient	<input type="checkbox"/> Family or Friend of Client	<input type="checkbox"/> Family or Friend of Customer
<input type="checkbox"/> Partner/Spouse of Victim	<input type="checkbox"/> Parent/Relative of Victim	<input type="checkbox"/> Co-Worker/Supervisor/Manager
<input type="checkbox"/> Former Partner/Spouse of Victim	<input type="checkbox"/> Animal	<input type="checkbox"/> Person In Custody
<input type="checkbox"/> Robber/Burglar	<input type="checkbox"/> Passenger	<input type="checkbox"/> Stranger
<input type="checkbox"/> Student	<input type="checkbox"/> Other:	

**Circumstances at time of incident:**

<input type="checkbox"/> Employee Performing Normal Duties	<input type="checkbox"/> Poor Lighting	<input type="checkbox"/> Employee Rushed
<input type="checkbox"/> Employee Isolated or Alone	<input type="checkbox"/> High Crime Area	<input type="checkbox"/> Low Staffing Level
<input type="checkbox"/> Unable to Get Help or Assistance	<input type="checkbox"/> Working in a Community Setting	<input type="checkbox"/> Unfamiliar or New Location
<input type="checkbox"/> Other:		

**Location of Incident:**

<input type="checkbox"/> Patient or Client Room	<input type="checkbox"/> Emergency or Urgent Care	<input type="checkbox"/> Hallway
<input type="checkbox"/> Waiting Room	<input type="checkbox"/> Restroom or Bathroom	<input type="checkbox"/> Parking Lot or Outside Building
<input type="checkbox"/> Personal Residence	<input type="checkbox"/> Breakroom	<input type="checkbox"/> Cafeteria
<input type="checkbox"/> Other:		

**Type of Incident (check as many apply):**

<input type="checkbox"/> Robbery	<input type="checkbox"/> Grabbed	<input type="checkbox"/> Pushed
<input type="checkbox"/> Verbal Threat or Harassment	<input type="checkbox"/> Kicked	<input type="checkbox"/> Scratched
<input type="checkbox"/> Sexual Threat, Harassment, or Assault	<input type="checkbox"/> Hit with an Object	<input type="checkbox"/> Bitten
<input type="checkbox"/> Animal Attack	<input type="checkbox"/> Shot (or Attempted)	<input type="checkbox"/> Slapped
<input type="checkbox"/> Threat of Physical Force	<input type="checkbox"/> Bomb Threat	<input type="checkbox"/> Hit with Fist
<input type="checkbox"/> Threat of Use of Weapon or Object	<input type="checkbox"/> Vandalism (of Victim's Property)	<input type="checkbox"/> Knifed (or Attempted)
<input type="checkbox"/> Assault With A Weapon or Object	<input type="checkbox"/> Vandalism (of Employer's Property)	<input type="checkbox"/> Arson
<input type="checkbox"/> Robbery	<input type="checkbox"/> Other:	

# Goleta Sanitary District Workplace Violence Prevention Plan

May 8, 2024

## Consequences of incident:

Medical care provided?  Yes  No      Was law enforcement called?  Yes  No      Security contacted?  Yes  No  
Did anyone provide assistance to conclude the event?  Yes  No      Days lost from work (if any) \_\_\_\_\_  
Actions taken by employer to protect employees from a continuing threat.  Yes  No

## Completed by:

Name:	Title:	Date:
Telephone:	Email:	
Signature:	Telephone:	

# Goleta Sanitary District Workplace Violence Prevention Plan

May 8, 2024

## Attachment D Workplace Violence Prevention Environmental Hazard Assessment & Control Checklist

Assessed by: Lena Cox	Title: Environmental Services Manager
Location(s) Assessed: Goleta Sanitary District WWTP	

This checklist is designed to evaluate the workplace and job tasks to help identify situations that may place employees at risk of workplace violence.

Step 1: Identify risk factors that may increase Goleta Sanitary District's vulnerability to workplace violence events

Step 2: Conduct a workplace assessment to identify physical and process vulnerabilities

Step 3: Develop a corrective action plan with measurable goals and target dates

### STEP 1: IDENTIFY RISK FACTORS

Yes	No	Risk Factors	Comments:
X		Does staff have contact with the public?	Members of the public may come on-site for permit related business or plant tours. Members of the public may come on-site for birding also.
X		Does staff exchange money with the public?	Members of the public may pay permit fees, typically checks.
X		Does staff work alone?	Staff may be alone at times, especially on weekends.
	X	Is the workplace often understaffed?	
	X	Is the workplace or remote site located in an area with a high crime rate?	
	X	Does staff enter areas with high crime rates?	
X		Does staff have mobile workplaces?	The collections crew has a mobile televising van and is often out in the District's service area.
X		Does staff perform public safety functions that might put them in conflict with others?	Staff performs traffic control when they are working out in the District's service areas.
	X	Does staff perform duties that may upset people?	
	X	Does staff work with people known or suspected to have a history of violence?	
	X	Do any employees have a history of threats of violence?	

# Goleta Sanitary District Workplace Violence Prevention Plan

May 8, 2024

## STEP 2: Conduct Assessment

### Building Interior

Yes	No	Building Interior	Comments:
	X	Are employee ID badges required?	
	X	Are employees notified of past workplace violence events?	
	X	Are trained security personnel or staff accessible to employees?	
	X	Are bullet resistant windows or similar barriers used when money is exchanged with the public?	
X		Are areas where money is exchanged visible to others?	Members of the public may pay permit fees, typically checks.
X		Is a limited amount of cash kept on hand with appropriate signage?	Limited petty cash is on-site.
X		Could someone hear an employee who called for help?	Yes, in the administration building. Depends on the work location out in the plant.
X		Do employees have a clear line of sight of visitors in waiting areas?	
X		Do areas used for client or visitor interviews allow co-employees to observe problems?	
	X	Are waiting and work areas free of objects that could be used as weapons?	Yes, in the administration building except for pens and glass awards. Depends on the work location out in the plant, tools etc.
X		Is furniture in waiting and work areas arranged to prevent employee entrapment?	
X		Are clients and visitors clearly informed how to use the department services so they will not become frustrated?	
X		Are private, locked restrooms available for employees?	Not locked during working hours.
X		Do employees have a secure place to store personal belonging?	

# Goleta Sanitary District Workplace Violence Prevention Plan

May 8, 2024

## Building Exterior

Yes	No	Building Exterior	Comments:
X		Do employees feel safe walking to and from the workplace?	
X		Are the entrances to the building clearly visible from the street?	
	X	Is the area surrounding the building free of bushes or other hiding places?	
	X	Are security personnel provided outside the building?	No security personnel at the District.
X		Is video surveillance provided outside the building?	Outside of administration building.
X		Is there enough lighting to see clearly?	
	X	Are all exterior walkways visible to security personnel?	No security personnel at the District but walkways are visible to personnel.

## Parking Area

Yes	No	Parking Area	Comments:
X		Is there a nearby parking lot reserved for staff?	
	X	Is the parking lot attended and secure?	Not attended, front gate is usually closed. Exception during Board meetings.
	X	Is the parking lot free of blind spots and landscape trimmed to prevent hiding places?	
X		Is there enough lighting to see clearly?	
X		Are security escorts available?	Staff can request an escort from other employees so that they are not going to the parking areas alone.



# Goleta Sanitary District Workplace Violence Prevention Plan

May 8, 2024

## Security Measures

Yes	No	Security Measures	Comments:
X		Is there a response plan for workplace violence emergencies?	The Emergency Action Plan has response plans and will be reviewed to incorporate GSD's WVPP.
X		Are there physical barriers? (between staff and clients)	In administration building.
X		Are there security cameras?	Outside of administration building.
	X	Are there panic buttons?	
	X	Are there alarm systems?	
	X	Are there metal detectors?	
	X	Are there X-ray machines?	
X		Do doors lock?	
X		Are vehicles kept locked when parked and not in use?	Vehicles are locked; however, golf carts are not.
X		Are tools, equipment and supplies kept secure and out of sight?	
	X	Does internal telephone system activate emergency assistance?	911 will need to be dialed.
X		Are telephones with an outside line programed for 911?	Emergency services – 911 can be dialed from desk phones or cell phones.
X		Are there two-way radios, pagers, or cell phones?	
	X	Are there security mirrors?	Mirrors for safety to avoid collisions.
X		Is there a secured entry?	
	X	Are there personal alarm devices?	
	X	Are there "drop safes" to limit available cash?	Only petty cash, very small amount on-site.
X		Are valuables, supplies, tools and equipment secured?	
X		Is there a system to alert staff of the presence, location, and nature of a security threat?	Radios and an intercom is available.
X		Is there a system in place for testing security measures?	Emergency response and safety training



# **GENERAL MANAGER'S REPORT**

## **GOLETA SANITARY DISTRICT GENERAL MANAGER'S REPORT**

The following summary report describes the District's activities from June 4, 2024, through June 17, 2024. It provides updated information on significant activities under three major categories: Collection System, Treatment/Reclamation and Disposal Facilities, and General and Administration Items.

### **1. COLLECTION SYSTEM REPORT**

#### **LINES CLEANING**

Staff have been conducting routine lines cleaning in the area of North Kellogg Ave. and Randolph Rd. Staff have also been conducting priority lines cleaning throughout the District.

#### **CCTV INSPECTION**

Staff have been conducting routine Closed-Circuit Television (CCTV) inspections in the area of San Simeon Dr. and Walnut Ln. Staff have also been conducting priority CCTV inspections throughout the District.

#### **REPAIR AND MAINTENANCE**

Staff from the County of Santa Barbara completed their paving project in the area of North Kellogg and Crown Avenues. Staff verified that there is no need to lower or raise manhole frames and covers.

As part of a demo with North Bay Waterworks, staff installed Ladtech High Density Polyethylene (HDPE) manhole adjustment rings while replacing a frame and cover on Windsor Ave. The adjustment rings are built for heavy traffic (H25 traffic rated) and have a number of benefits over using concrete adjustment rings, notably being lightweight, easy to install, and are made from 100% recycled HDPE. We have yet to get pricing on the rings.

Staff replaced two additional frames and covers on Muirfield Dr. due to failing manhole cover risers.

Staff replaced worn roller guide components on the CCTV inspection truck camera reel.

Staff will be replacing the antenna of the SmartCover located on the property of 6021 Hollister Ave., the antenna was damaged during construction work at the property and is currently out of service.

### **2. TREATMENT, RECLAMATION AND DISPOSAL FACILITIES REPORT**

Plant flows for the month of June 2024 have averaged 4.7 million gallons a day. The Reclamation Plant was put online April 4, 2024; there have been no issues to date.

Installation of the new laser flow meter for the influent line continues to be postponed due to high flows. The estimated timeline for installation and calibration is late June 2024.

Construction of the Biosolids and Energy (BESP) Phase 1 project continues. Current

construction activities include the demolition of old electrical duct banks. The Combined Heat and Power unit is expected to arrive onsite by the end of the month. Additionally, the new power and communication lines for Digester # 2, Digester # 3, and the gas blowers at the gas pad have been completed. The power to Digester # 1 has been cut and it is being drained in preparation to be cleaned and permanently taken offline.

The Operations staff is fixing the Secondary Clarifiers and continues Plant clean up. Maintenance staff is continuing work on the preventative maintenance tasks and other miscellaneous repair projects around the Plant.

### 3. **GENERAL AND ADMINISTRATIVE ITEMS**

#### **Financial Report**

The District account balances as of June 17, 2024, shown below, are approximations to the nearest dollar and indicate the overall funds available to the District at this time.

Operating Checking Accounts:	\$ 445,204
Investment Accounts:	<u>\$ 38,029,169</u>
Total District Funds:	\$ 38,474,373

The following transactions are reported herein for the period 06/04/24 – 06/17/24

Regular, Overtime, Cash-outs, and Net Payroll:	\$ 143,432
Claims:	\$ 111,785
Total Expenditures:	\$ 255,217
Total Deposits:	\$ 325,351

Transfers of funds:

LAIF to Community West Bank Operational (CWB):	\$ - 0 -
CWB Operational to CWB Money Market:	\$ - 0 -
CWB Money Market to CWB Operational:	\$ 250,000
CWB Operational to CA-Class Investment Account	\$ - 0 -
CA-Class Investment Account to CWB Operational	\$ - 0 -

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

#### **Local Agency Investment Fund (LAIF)**

LAIF Monthly Statement – May, 2024  
LAIF Quarterly Report – Previously reported.  
PMIA/LAIF Performance – May, 2024  
PMIA Effective Yield – May, 2024

#### **CA-Class Investment Account**

CA-Class Investment Account – May, 2024

**Community West Bank (CWB)**

CWB Money Market and ICS Accounts – May, 2024

**Deferred Compensation Accounts**

CalPERS 457 Deferred Compensation Plan – Previously reported.

Lincoln 457 Deferred Compensation Plan – May, 2024

**Personnel Update**

A verbal update will be provided at the meeting.

California State Treasurer  
**Fiona Ma, CPA**



Local Agency Investment Fund  
P.O. Box 942809  
Sacramento, CA 94209-0001  
(916) 653-3001

June 12, 2024

[LAIF Home](#)  
[PMIA Average Monthly Yields](#)

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GOLETA SANITARY DISTRICT

GENERAL MANAGER  
ONE WILLIAM MOFFETT PLACE  
GOLETA, CA 93117

[Tran Type Definitions](#)

**Account Number:** 70-42-002

May 2024 Statement

**Account Summary**

Total Deposit:	0.00	Beginning Balance:	3,962.54
Total Withdrawal:	0.00	Ending Balance:	3,962.54



# PMIA/LAIF Performance Report as of 6/05/24



## Quarterly Performance Quarter Ended 03/31/24

LAIF Apportionment Rate <sup>(2)</sup> :	4.30
LAIF Earnings Ratio <sup>(2)</sup> :	0.00011755619077389
LAIF Administrative Cost <sup>(1)*</sup> :	0.27
LAIF Fair Value Factor <sup>(1)</sup> :	0.994191267
PMIA Daily <sup>(1)</sup> :	4.22
PMIA Quarter to Date <sup>(1)</sup> :	4.12
PMIA Average Life <sup>(1)</sup> :	226

## PMIA Average Monthly Effective Yields<sup>(1)</sup>

<b>May</b>	<b>4.332</b>
April	4.272
March	4.232
February	4.122
January	4.012
December	3.929

## Pooled Money Investment Account Monthly Portfolio Composition <sup>(1)</sup> 4/30/24 \$171.5 billion

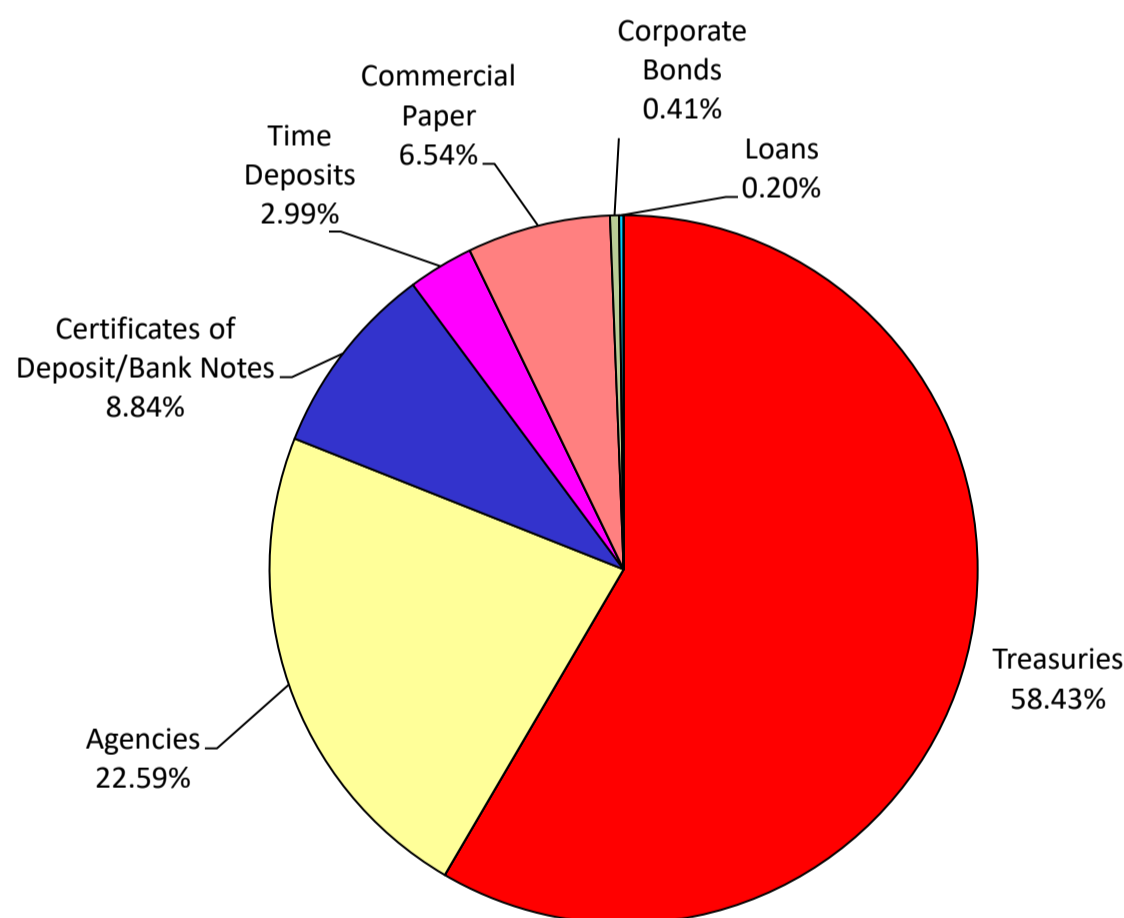


Chart does not include \$1,969,000.00 in mortgages, which equates to 0.001%. Percentages may not total 100% due to rounding.

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

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

\*The percentage of administrative cost equals the total administrative cost divided by the quarterly interest earnings. The law provides that administrative costs are not to exceed 5% of quarterly EARNINGS of the fund. However, if the 13-week Daily Treasury Bill Rate on the last day of the fiscal year is below 1%, then administrative costs shall not exceed 8% of quarterly EARNINGS of the fund for the subsequent fiscal year.

Source:

<sup>(1)</sup> State of California, Office of the Treasurer

<sup>(2)</sup> State of California, Office of the Controller





**POOLED MONEY INVESTMENT ACCOUNT**

**PMIA Average Monthly Effective Yields**

06/12/24

Max: 12.844

Min: 0.203

YEAR	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1982	11.683	12.044	11.835	11.773	12.270	11.994	12.235	11.909	11.151	11.111	10.704	10.401
1983	10.251	9.887	9.688	9.868	9.527	9.600	9.879	10.076	10.202	10.182	10.164	10.227
1984	10.312	10.280	10.382	10.594	10.843	11.119	11.355	11.557	11.597	11.681	11.474	11.024
1985	10.579	10.289	10.118	10.025	10.180	9.743	9.656	9.417	9.572	9.482	9.488	9.371
1986	9.252	9.090	8.958	8.621	8.369	8.225	8.141	7.844	7.512	7.586	7.432	7.439
1987	7.365	7.157	7.205	7.044	7.294	7.289	7.464	7.562	7.712	7.825	8.121	8.071
1988	8.078	8.050	7.945	7.940	7.815	7.929	8.089	8.245	8.341	8.397	8.467	8.563
1989	8.698	8.770	8.870	8.992	9.227	9.204	9.056	8.833	8.801	8.771	8.685	8.645
1990	8.571	8.538	8.506	8.497	8.531	8.538	8.517	8.382	8.333	8.321	8.269	8.279
1991	8.164	8.002	7.775	7.666	7.374	7.169	7.098	7.072	6.859	6.719	6.591	6.318
1992	6.122	5.863	5.680	5.692	5.379	5.323	5.235	4.958	4.760	4.730	4.659	4.647
1993	4.678	4.649	4.624	4.605	4.427	4.554	4.438	4.472	4.430	4.380	4.365	4.384
1994	4.359	4.176	4.248	4.333	4.434	4.623	4.823	4.989	5.106	5.243	5.380	5.528
1995	5.612	5.779	5.934	5.960	6.008	5.997	5.972	5.910	5.832	5.784	5.805	5.748
1996	5.698	5.643	5.557	5.538	5.502	5.548	5.587	5.566	5.601	5.601	5.599	5.574
1997	5.583	5.575	5.580	5.612	5.634	5.667	5.679	5.690	5.707	5.705	5.715	5.744
1998	5.742	5.720	5.680	5.672	5.673	5.671	5.652	5.652	5.639	5.557	5.492	5.374
1999	5.265	5.210	5.136	5.119	5.086	5.095	5.178	5.225	5.274	5.391	5.484	5.639
2000	5.760	5.824	5.851	6.014	6.190	6.349	6.443	6.505	6.502	6.517	6.538	6.535
2001	6.372	6.169	5.976	5.760	5.328	4.958	4.635	4.502	4.288	3.785	3.526	3.261
2002	3.068	2.967	2.861	2.845	2.740	2.687	2.714	2.594	2.604	2.487	2.301	2.201
2003	2.103	1.945	1.904	1.858	1.769	1.697	1.653	1.632	1.635	1.596	1.572	1.545
2004	1.528	1.440	1.474	1.445	1.426	1.469	1.604	1.672	1.771	1.890	2.003	2.134
2005	2.264	2.368	2.542	2.724	2.856	2.967	3.083	3.179	3.324	3.458	3.636	3.808
2006	3.955	4.043	4.142	4.305	4.563	4.700	4.849	4.946	5.023	5.098	5.125	5.129
2007	5.156	5.181	5.214	5.222	5.248	5.250	5.255	5.253	5.231	5.137	4.962	4.801
2008	4.620	4.161	3.777	3.400	3.072	2.894	2.787	2.779	2.774	2.709	2.568	2.353
2009	2.046	1.869	1.822	1.607	1.530	1.377	1.035	0.925	0.750	0.646	0.611	0.569
2010	0.558	0.577	0.547	0.588	0.560	0.528	0.531	0.513	0.500	0.480	0.454	0.462
2011	0.538	0.512	0.500	0.588	0.413	0.448	0.381	0.408	0.378	0.385	0.401	0.382
2012	0.385	0.389	0.383	0.367	0.363	0.358	0.363	0.377	0.348	0.340	0.324	0.326
2013	0.300	0.286	0.285	0.264	0.245	0.244	0.267	0.271	0.257	0.266	0.263	0.264
2014	0.244	0.236	0.236	0.233	0.228	0.228	0.244	0.260	0.246	0.261	0.261	0.267
2015	0.262	0.266	0.278	0.283	0.290	0.299	0.320	0.330	0.337	0.357	0.374	0.400
2016	0.446	0.467	0.506	0.525	0.552	0.576	0.588	0.614	0.634	0.654	0.678	0.719
2017	0.751	0.777	0.821	0.884	0.925	0.978	1.051	1.084	1.111	1.143	1.172	1.239
2018	1.350	1.412	1.524	1.661	1.755	1.854	1.944	1.998	2.063	2.144	2.208	2.291
2019	2.355	2.392	2.436	2.445	2.449	2.428	2.379	2.341	2.280	2.190	2.103	2.043
2020	1.967	1.912	1.787	1.648	1.363	1.217	0.920	0.784	0.685	0.620	0.576	0.540
2021	0.458	0.407	0.357	0.339	0.315	0.262	0.221	0.221	0.206	0.203	0.203	0.212
2022	0.234	0.278	0.365	0.523	0.684	0.861	1.090	1.276	1.513	1.772	2.007	2.173
2023	2.425	2.624	2.831	2.870	2.993	3.167	3.305	3.434	3.534	3.670	3.843	3.929
2024	4.012	4.122	4.232	4.272	4.332							



445 Pine Avenue  
Goleta, CA 93117

## Statement Ending 05/31/2024

GOLETA SANITARY DISTRICT  
Customer Number: XXXXXXXX5554

RETURN SERVICE REQUESTED

GOLETA SANITARY DISTRICT  
MONEY MARKET  
1 WILLIAM MOFFETT PL  
GOLETA CA 93117-3901

### Summary of Accounts

Account Type	Account Number	Ending Balance
PUBLIC AGENCY-MMDA	XXXXXXXX5554	\$250,000.00

### PUBLIC AGENCY-MMDA - XXXXXXXX5554

#### Account Summary

Date	Description	Amount		
05/01/2024	Beginning Balance	\$250,000.00	Average Ledger Balance	\$250,000.00
	2 Credit(s) This Period	\$2,801,109.16		
	2 Debit(s) This Period	\$2,801,109.16		
05/31/2024	Ending Balance	\$250,000.00		

#### Account Activity

Post Date	Description	Debits	Credits	Balance
05/01/2024	Beginning Balance			\$250,000.00
05/01/2024	XFER CREDIT 5/01/24 13:15 113153781 BUSINESS ANALYZ 6505538		\$2,800,000.00	\$3,050,000.00
05/01/2024	TRANSFER TO ICS BUSN MMDA ACCOUNT 6508650	\$2,800,000.00		\$250,000.00
05/31/2024	INTEREST AT 5.2238 %		\$1,109.16	\$251,109.16
05/31/2024	TRANSFER TO ICS BUSN MMDA ACCOUNT 6508650	\$1,109.16		\$250,000.00
05/31/2024	Ending Balance			\$250,000.00

#### Daily Balances

Date	Amount	Date	Amount
05/01/2024	\$250,000.00	05/31/2024	\$250,000.00



Date ▲	Description ⇅	Debit ⇅	Credit ⇅	Balance
● May 01, 2024	TRANSFER FROM PUBLIC AGENCY-MMDA ACCOUNT 6505554		2,800,000.00	32,429,942.47
● May 15, 2024	INTEREST POSTING FOR DDA 6508650		404.25	32,430,346.72
● May 31, 2024	TRANSFER FROM PUBLIC AGENCY-MMDA ACCOUNT 6505554		1,109.16	32,431,455.88
● May 31, 2024	INTEREST POSTING FOR DDA 6508650		136,486.87	32,567,942.75



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**Goleta Sanitary District**  
**1 William Moffett Place**  
**Goleta, CA 93117**

**California CLASS**

**California CLASS**

Average Monthly Yield: 5.3943%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
Goleta Sanitary District	5,432,442.56	0.00	0.00	24,820.71	121,442.77	5,433,243.23	5,457,263.27
<b>TOTAL</b>	<b>5,432,442.56</b>	<b>0.00</b>	<b>0.00</b>	<b>24,820.71</b>	<b>121,442.77</b>	<b>5,433,243.23</b>	<b>5,457,263.27</b>



Goleta Sanitary District

Account Summary

Average Monthly Yield: 5.3943%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	5,432,442.56	0.00	0.00	24,820.71	121,442.77	5,433,243.23	5,457,263.27

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
05/01/2024	Beginning Balance			5,432,442.56	
05/31/2024	Income Dividend Reinvestment	24,820.71			
05/31/2024	Ending Balance			5,457,263.27	



California CLASS

California CLASS

Date	Dividend Rate	Daily Yield
05/01/2024	0.000147486	5.3980%
05/02/2024	0.000147307	5.3914%
05/03/2024	0.000441009	5.3803%
05/04/2024	0.000000000	5.3803%
05/05/2024	0.000000000	5.3803%
05/06/2024	0.000147091	5.3835%
05/07/2024	0.000147043	5.3818%
05/08/2024	0.000146979	5.3794%
05/09/2024	0.000146938	5.3779%
05/10/2024	0.000441057	5.3809%
05/11/2024	0.000000000	5.3809%
05/12/2024	0.000000000	5.3809%
05/13/2024	0.000147426	5.3958%
05/14/2024	0.000147421	5.3956%
05/15/2024	0.000147335	5.3925%
05/16/2024	0.000147512	5.3990%
05/17/2024	0.000442227	5.3952%
05/18/2024	0.000000000	5.3952%
05/19/2024	0.000000000	5.3952%
05/20/2024	0.000147406	5.3951%
05/21/2024	0.000147729	5.4069%
05/22/2024	0.000147676	5.4049%
05/23/2024	0.000147665	5.4045%
05/24/2024	0.000590412	5.4023%
05/25/2024	0.000000000	5.4023%
05/26/2024	0.000000000	5.4023%
05/27/2024	0.000000000	5.4023%
05/28/2024	0.000147711	5.4062%
05/29/2024	0.000147733	5.4070%
05/30/2024	0.000147907	5.4134%
05/31/2024	0.000147907	5.4134%

Performance results are shown net of all fees and expenses and reflect the reinvestment of dividends and other earnings. Many factors affect performance including changes in market conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No assurance can be given that the performance objectives of a given strategy will be achieved. **Past performance is no guarantee of future results. Any financial and/or investment decision may incur losses.**

# Performance Update

MultiFund

Quoted performance data represents past performance. Past performance does not guarantee nor predict future performance. Current performance may be lower or higher than the performance data quoted. Please keep in mind that double-digit returns are highly unusual and cannot be sustained.

Variable products are sold by prospectus. Consider the investment objectives, risks, charges, and expenses of the variable product and its underlying investment options carefully before investing. The prospectus contains this and other information about the variable product and its underlying investment options. Please review the prospectus available online for additional information. Read it carefully before investing.

Investment return and principal value of an investment will fluctuate so that an investor's unit values, when redeemed, may be worth more or less than their original cost.

## Monthly hypothetical performance adjusted for contract fees \*

Investment Options	Inception Date	Change from Previous Day 06/11/2024	YTD as of 06/11/2024	YTD as of 05/31/2024	1 Mo as of 05/31/2024	3 Mo as of 05/31/2024	Average Annual Total Return (%) as of 5/31/2024					
							1 Yr	3 Yr	5 Yr	10 Yr	Since Incep.	
<b>Maximum Capital Appreciation</b>												
DWS Alternative Asset Allocation VIP Portfolio - Class B <sup>1, 2, 3, 4, 5</sup>	MCA	02/02/2009	-0.16	1.59	1.38	2.27	2.60	7.25	0.38	3.69	1.39	3.61
LVIP Baron Growth Opportunities Fund - Service Class <sup>8, 9</sup>	MCA	10/01/1998	-0.04	-3.62	-3.79	1.81	-7.29	5.67	-2.78	7.90	8.22	9.96
LVIP Franklin Templeton Multi-Factor Emerging Markets Equity Fund - Service Class <sup>1, 7, 9</sup>	MCA	06/18/2008	-0.57	5.32	5.89	1.31	3.48	12.94	-2.62	3.09	0.81	1.89
LVIP Macquarie SMID Cap Core Fund - Service Class <sup>8, 9, 17</sup>	MCA	07/12/1991	-0.39	2.86	3.10	4.57	2.43	21.26	2.43	9.49	8.43	8.64
LVIP SSGA Small-Cap Index Fund - Service Class <sup>8, 9, 22</sup>	MCA	04/18/1986	-0.36	-0.24	0.34	4.88	0.76	18.20	-3.24	6.84	5.90	6.28

# Performance Update

MultiFund

## Monthly hypothetical performance adjusted for contract fees \*

Investment Options		Inception Date	Change from Previous Day 06/11/2024	YTD as of 06/11/2024	YTD as of 05/31/2024	1 Mo as of 05/31/2024	3 Mo as of 05/31/2024	Average Annual Total Return (%) as of 5/31/2024				
								1 Yr	3 Yr	5 Yr	10 Yr	Since Incep.
LVIP T. Rowe Price Structured Mid-Cap Growth Fund - Service Class <sup>8,9</sup>	MCA	02/03/1994	0.10	6.22	6.32	1.24	-2.43	19.23	1.17	9.61	9.97	6.61
<b>Long Term Growth</b>												
American Funds Global Growth Fund - Class 2 <sup>1</sup>	LTG	04/30/1997	-0.28	12.86	11.35	4.32	4.15	23.41	2.28	12.19	9.68	8.96
American Funds Growth Fund - Class 2	LTG	02/08/1984	0.12	13.20	11.58	4.27	1.52	31.68	5.60	17.90	14.19	11.97
American Funds International Fund - Class 2 <sup>1</sup>	LTG	05/01/1990	-1.01	7.10	7.48	3.14	5.10	16.07	-3.25	3.94	2.90	6.15
Fidelity® VIP Contrafund® Portfolio - Service Class 2	LTG	01/03/1995	0.36	22.56	19.87	6.59	5.40	37.83	9.86	16.53	11.80	10.61
Fidelity® VIP Growth Portfolio - Service Class 2	LTG	10/09/1986	0.43	20.41	18.46	5.57	3.11	36.35	9.50	18.76	14.71	10.10
LVIP BlackRock Real Estate Fund - Service Class <sup>1, 8, 9, 13, 14</sup>	LTG	04/30/2007	-0.75	-5.09	-6.23	3.92	0.56	8.29	-6.15	0.03	1.27	0.13
LVIP Dimensional U.S. Core Equity 1 Fund - Service Class <sup>9</sup>	LTG	12/28/1981	0.06	9.95	8.64	4.68	3.54	26.67	6.64	13.49	10.19	9.52
LVIP Macquarie Mid Cap Value Fund - Service Class <sup>8, 9, 17</sup>	LTG	12/28/1981	-0.55	3.83	4.20	2.72	2.55	22.70	4.10	9.39	7.36	9.81
LVIP Mondrian International Value Fund - Service Class <sup>1, 9</sup>	LTG	05/01/1991	-0.92	3.72	3.84	3.95	6.83	16.81	2.38	5.20	2.02	5.03
LVIP SSGA International Index Fund - Service Class <sup>1, 9, 22, 23</sup>	LTG	04/30/2008	-0.81	5.86	5.00	5.07	4.79	16.92	1.59	6.61	3.10	1.86
LVIP SSGA S&P 500 Index Fund - Service Class <sup>9, 22, 24</sup>	LTG	05/01/2000	0.27	12.67	10.38	4.83	3.53	26.31	7.95	14.09	11.03	5.90
LVIP Vanguard Domestic Equity ETF Fund - Service Class <sup>3, 4</sup>	LTG	04/29/2011	0.15	10.03	8.15	4.41	2.64	24.38	6.19	13.07	10.21	10.45



# Performance Update

MultiFund

## Monthly hypothetical performance adjusted for contract fees \*

Investment Options		Inception Date	Change from Previous Day 06/11/2024	YTD as of 06/11/2024	YTD as of 05/31/2024	1 Mo as of 05/31/2024	3 Mo as of 05/31/2024	Average Annual Total Return (%) as of 5/31/2024				
								1 Yr	3 Yr	5 Yr	10 Yr	Since Incep.
LVIP Vanguard International Equity ETF Fund - Service Class <sup>1, 3, 4</sup>	LTG	04/29/2011	-0.95	4.06	3.81	3.87	4.24	14.71	-1.34	5.42	2.96	2.90
Macquarie VIP Small Cap Value Series - Service Class <sup>8, 17</sup>	LTG	12/27/1993	-0.49	1.96	2.63	4.93	4.99	22.84	0.87	8.19	6.03	8.68
MFS® VIT Utilities Series - Service Class <sup>13</sup>	LTG	01/03/1995	-0.90	4.13	3.95	8.66	14.20	7.91	3.90	6.13	4.67	9.21
<b>Growth and Income</b>												
American Funds Growth-Income Fund - Class 2	GI	02/08/1984	0.11	12.09	10.16	3.76	2.94	27.36	7.59	12.53	10.41	10.12
Fidelity® VIP Freedom 2020 Portfolio <sup>SM</sup> - Service Class <sup>2, 3, 6</sup>	GI	04/26/2005	-0.08	4.30	3.26	2.87	2.19	10.54	-0.44	5.26	4.56	5.03
Fidelity® VIP Freedom 2025 Portfolio <sup>SM</sup> - Service Class <sup>2, 3, 6</sup>	GI	04/26/2005	-0.07	5.22	4.12	3.07	2.49	12.07	-0.03	6.06	5.08	5.59
Fidelity® VIP Freedom 2030 Portfolio <sup>SM</sup> - Service Class <sup>2, 3, 6</sup>	GI	04/26/2005	-0.13	5.91	4.83	3.25	2.75	13.63	0.47	7.05	5.83	5.92
Fidelity® VIP Freedom 2035 Portfolio <sup>SM</sup> - Service Class <sup>2, 3, 6</sup>	GI	04/08/2009	-0.22	7.33	6.27	3.57	3.20	16.47	1.39	8.68	6.78	10.04
Fidelity® VIP Freedom 2040 Portfolio <sup>SM</sup> - Service Class <sup>2, 3, 6</sup>	GI	04/08/2009	-0.30	9.06	8.04	3.99	3.90	19.86	2.52	10.05	7.42	10.56
Fidelity® VIP Freedom 2045 Portfolio <sup>SM</sup> - Service Class <sup>2, 3, 6</sup>	GI	04/08/2009	-0.33	9.71	8.69	4.17	4.12	20.97	2.86	10.28	7.53	10.71
Fidelity® VIP Freedom 2050 Portfolio <sup>SM</sup> - Service Class <sup>2, 3, 6</sup>	GI	04/08/2009	-0.33	9.70	8.71	4.16	4.12	20.97	2.86	10.28	7.52	10.79
LVIP JPMorgan Retirement Income Fund - Service Class <sup>2, 9, 17</sup>	GI	04/27/1983	0.06	3.31	2.14	2.56	1.50	9.27	-0.41	3.09	2.57	5.98
LVIP Macquarie U.S. REIT Fund - Service Class <sup>8, 9, 13, 14, 17</sup>	GI	05/04/1998	-0.33	-4.22	-7.02	3.90	-2.20	6.60	-1.84	1.36	2.97	6.28

# Performance Update

MultiFund

## Monthly hypothetical performance adjusted for contract fees \*

		Average Annual Total Return (%) as of 5/31/2024										
Investment Options		Inception Date	Change from Previous Day 06/11/2024	YTD as of 06/11/2024	YTD as of 05/31/2024	1 Mo as of 05/31/2024	3 Mo as of 05/31/2024	1 Yr	3 Yr	5 Yr	10 Yr	Since Incep.
LVIP Macquarie Value Fund - Service Class <sup>9, 17</sup>	GI	07/28/1988	-0.57	1.90	1.10	0.41	0.24	12.93	2.17	6.65	6.25	7.33
LVIP Macquarie Wealth Builder Fund - Service Class <sup>2, 9, 17</sup>	GI	08/03/1987	0.10	3.24	1.71	2.96	1.58	10.73	0.60	4.03	3.13	5.43
<b>Income</b>												
LVIP BlackRock Inflation Protected Bond Fund - Service Class <sup>1, 9, 12</sup>	I	04/30/2010	0.12	-0.04	-0.39	0.77	0.69	1.64	-0.08	1.32	0.48	1.15
LVIP Macquarie Bond Fund - Service Class <sup>9, 12, 17</sup>	I	12/28/1981	0.43	-1.48	-3.01	1.79	-0.36	0.38	-4.72	-1.23	0.04	5.57
LVIP Macquarie Diversified Floating Rate Fund - Service Class <sup>9, 12, 17, 18, 19</sup>	I	04/30/2010	0.03	2.35	2.15	0.52	1.28	5.38	1.54	1.13	0.59	0.56
LVIP Macquarie Diversified Income Fund - Service Class <sup>9, 12, 17</sup>	I	05/16/2003	0.41	-1.24	-2.69	1.78	-0.26	1.16	-4.46	-0.75	0.19	2.85
LVIP Macquarie High Yield Fund - Service Class <sup>9, 12, 17, 20</sup>	I	07/28/1988	0.02	1.01	0.32	0.84	0.67	9.54	-0.06	2.62	1.88	4.90
LVIP Mondrian Global Income Fund - Service Class <sup>1, 9, 10, 12</sup>	I	05/04/2009	0.06	-6.14	-6.79	1.13	-2.24	-3.46	-7.95	-3.96	-1.82	0.15
LVIP SSGA Bond Index Fund - Service Class <sup>9, 12, 22</sup>	I	04/30/2008	0.42	-1.52	-2.92	1.58	-0.37	-0.28	-4.61	-1.70	-0.31	0.92
PIMCO VIT Total Return Portfolio - Administrative Class <sup>7, 12</sup>	I	12/31/1997	0.45	-0.34	-1.66	1.78	0.27	1.92	-4.09	-1.01	0.33	3.26
<b>Risk Managed - Asset Allocation</b>												
LVIP Global Conservative Allocation Managed Risk Fund - Service Class <sup>1, 2, 3, 9, 15</sup>	RMAA	05/03/2005	0.14	2.54	1.26	2.68	0.98	8.13	-1.80	2.17	2.10	3.71
LVIP Global Growth Allocation Managed Risk Fund - Service Class <sup>1, 2, 3, 9, 15</sup>	RMAA	05/03/2005	-0.09	4.97	3.83	3.44	2.09	14.34	-0.87	3.90	2.62	3.68

# Performance Update

MultiFund

## Monthly hypothetical performance adjusted for contract fees \*

Investment Options	Inception Date	Change from Previous Day 06/11/2024	YTD as of 06/11/2024	YTD as of 05/31/2024	1 Mo as of 05/31/2024	3 Mo as of 05/31/2024	Average Annual Total Return (%) as of 5/31/2024					Since Incep.
							1 Yr	3 Yr	5 Yr	10 Yr		
LVIP Global Moderate Allocation Managed Risk Fund - Service Class <sup>1, 2, 3, 9, 15</sup>	RMAA	05/03/2005	0.00	4.19	3.02	3.09	1.65	12.01	-1.16	3.24	2.34	3.76
LVIP SSGA Global Tactical Allocation Managed Volatility Fund - Service Class <sup>1, 2, 3, 9, 11</sup>	RMAA	05/03/2005	-0.16	4.85	4.10	3.29	2.56	14.14	0.51	5.17	2.81	3.30
<b>Preservation of Capital</b>												
LVIP Government Money Market Fund - Service Class <sup>9, 16</sup>	PC	01/07/1982	0.01	1.67	1.54	0.32	0.94	3.77	1.50	0.70	0.06	2.48
<b>Asset Allocation</b>												
Fidelity® VIP Freedom 2055 Portfolio <sup>SM</sup> - Service Class <sup>2, 3, 7</sup>	AsA	04/11/2019	-0.29	9.76	8.77	4.17	4.15	21.00	2.88	10.28	N/A	9.28
Fidelity® VIP Freedom 2060 Portfolio <sup>SM</sup> - Service Class <sup>2, 3, 7</sup>	AsA	04/11/2019	-0.37	9.66	8.65	4.23	4.14	21.00	2.88	10.30	N/A	9.30
LVIP BlackRock Global Allocation Fund - Service Class <sup>1, 2, 9</sup>	AsA	04/26/2019	-0.06	5.25	4.52	3.47	2.06	13.41	-0.54	6.26	N/A	5.58
LVIP T. Rowe Price 2020 Fund - Service Class <sup>3, 6, 9</sup>	AsA	05/01/2007	0.03	3.94	2.89	2.76	1.90	11.70	0.04	5.32	3.64	3.41
LVIP T. Rowe Price 2030 Fund - Service Class <sup>3, 6, 9</sup>	AsA	05/01/2007	-0.05	5.28	4.18	3.29	2.45	14.91	0.88	7.07	4.34	3.78
LVIP T. Rowe Price 2040 Fund - Service Class <sup>3, 6, 9</sup>	AsA	05/01/2007	-0.17	7.24	6.16	3.92	3.26	19.31	2.33	8.99	5.18	4.01
LVIP T. Rowe Price 2050 Fund - Service Class <sup>3, 6, 9</sup>	AsA	04/29/2011	-0.21	8.03	6.97	4.14	3.57	21.03	2.91	9.65	5.78	5.28
LVIP T. Rowe Price 2060 Fund - Service Class <sup>3, 6, 9</sup>	AsA	04/30/2020	-0.22	8.07	7.02	4.16	3.61	21.03	2.97	N/A	N/A	12.51
<b>Risk Managed - US Large Cap</b>												

# Performance Update

MultiFund

## Monthly hypothetical performance adjusted for contract fees \*

		Average Annual Total Return (%) as of 5/31/2024										
Investment Options		Inception Date	Change from Previous Day 06/11/2024	YTD as of 06/11/2024	YTD as of 05/31/2024	1 Mo as of 05/31/2024	3 Mo as of 05/31/2024	1 Yr	3 Yr	5 Yr	10 Yr	Since Incep.
LVIP BlackRock Dividend Value Managed Volatility Fund - Service Class <sup>9, 10, 11</sup>	RMUSL	02/03/1994	-0.55	5.55	4.92	2.99	5.08	19.39	4.29	9.31	5.80	6.51
LVIP Blended Large Cap Growth Managed Volatility Fund - Service Class <sup>9, 10, 11</sup>	RMUSL	02/03/1994	0.62	17.96	15.03	6.57	3.26	31.04	8.71	14.41	9.35	7.12
<b>Risk Managed - US Mid Cap</b>												
LVIP Blended Mid Cap Managed Volatility Fund - Service Class <sup>8, 9, 10, 11</sup>	RMUSM	05/01/2001	0.02	6.49	6.61	1.91	-2.19	16.85	0.99	8.06	6.78	4.15
LVIP JPMorgan Select Mid Cap Value Managed Volatility Fund - Service Class <sup>8, 9, 10, 11</sup>	RMUSM	05/01/2001	-0.66	5.06	4.96	2.92	2.54	21.76	3.62	8.71	4.81	5.83
<b>Risk Managed - Global/International</b>												
LVIP Franklin Templeton Global Equity Managed Volatility Fund - Service Class <sup>1, 9, 10, 11</sup>	RMGI	08/01/1985	-0.50	7.62	6.56	3.49	3.37	18.98	3.94	9.31	3.73	6.68
LVIP SSGA International Managed Volatility Fund - Service Class <sup>1, 3, 9, 11</sup>	RMGI	12/31/2013	-0.79	5.79	4.96	4.93	4.60	16.62	0.44	4.07	0.94	1.25
<b>ESG/Socially Conscious</b>												
AB VPS Sustainable Global Thematic Portfolio - Class B <sup>1</sup>	ESC	01/11/1996	-0.43	4.17	3.66	4.71	0.06	14.77	-1.16	10.26	8.30	5.40
LVIP Macquarie Social Awareness Fund - Service Class <sup>9, 17, 21</sup>	ESC	05/02/1988	0.33	10.33	9.07	3.60	1.83	25.82	7.32	13.92	10.24	9.72

\* These returns are measured from the inception date of the fund and predate its availability as an investment option in the variable annuity (separate account). This hypothetical representation depicts how the investment option would have performed had the fund been available in the variable annuity during the time period. It includes deductions for the M&E charge and the contract administrative fee. If selected above, the cost for the i4LIFE® Advantage feature or a death benefit will be reflected. The cost for other riders with quarterly charges is not reflected. No surrender charge and no annual contract charge is reflected.

# Performance Update

**Risk disclosure(s):** The following summarizes some of the risks associated with the underlying funds available for investment. For risks specific to each investment option, please see each fund's prospectus.

**1: International**

Investing internationally involves risks not associated with investing solely in the United States, such as currency fluctuation, political or regulatory risk, currency exchange rate changes, differences in accounting and the limited availability of information.

**2: Asset Allocation Portfolios**

Asset allocation does not ensure a profit, nor protect against loss in a declining market.

**3: Fund of funds**

Each fund is operated as a fund of funds that invests primarily in one or more other funds, rather than in individual securities. A fund of this nature may be more expensive than other investment options because it has additional levels of expenses. From time to time, the Fund's advisor may modify the asset allocation to the underlying funds and may add new funds. A Fund's actual allocation may vary from the target strategic allocation at any point in time. Additionally, the Fund's advisor may directly manage assets of the underlying funds for a variety of purposes.

**4: Exchange-traded funds**

Exchange-traded funds (ETFs) in this lineup are available through collective trusts or mutual funds. Investors cannot invest directly in an ETF.

**5: Alternative Funds**

Certain funds (sometimes called "alternative funds") expect to invest in (or may invest in some) positions that emphasize alternative investment strategies and/or nontraditional asset classes and, as a result, are subject to the risk factors of those asset classes and/or investment strategies. Some of those risks may include general economic risk, geopolitical risk, commodity-price volatility, counterparty and settlement risk, currency risk, derivatives risk, emerging markets risk, foreign securities risk, high-yield bond exposure, index investing risk, exchange-traded notes risk, industry concentration risk, leveraging risk, real estate investment risk, master limited partnership risk, master limited partnership tax risk, energy infrastructure companies risk, sector risk, short sale risk, direct investment risk, hard assets sector risk, active trading and "overlay" risks, event-driven investing risk, global macro strategies risk, temporary defensive positions and large cash positions. If you are considering investing in alternative investment funds, you should ensure that you understand the complex investment strategies sometimes employed and be prepared to tolerate the risks of such asset classes. For a complete list of risks, as well as a discussion of risk and investment strategies, please refer to the fund's prospectus. The fund may invest in derivatives, including futures, options, forwards and swaps. Investments in derivatives may cause the fund's losses to be greater than if it invested only in conventional securities and can cause the fund to be more volatile. Derivatives involve risks different from, or possibly greater than, the risks associated with other investments. The fund's use of derivatives may cause the fund's investment returns to be impacted by the performance of securities the fund does not own and may result in the fund's total investment exposure exceeding the value of its portfolio.

**6: Target-date funds**

The target date is the approximate date when investors plan to retire or start withdrawing their money. Some target-date funds make no changes in asset allocation after the target date is reached; other target-date funds continue to make asset allocation changes following the target date. (See the prospectus for the funds allocation strategy.) The principal value is not guaranteed at any time, including at the target date. An asset allocation strategy does not guarantee performance or protect against investment losses. A "fund of funds" may be more expensive than other types of investment options because it has additional levels of expenses.

# Performance Update

## 7: Emerging Markets

Investing in emerging markets can be riskier than investing in well-established foreign markets. International investing involves special risks not found in domestic investing, including increased political, social and economic instability, all of which are magnified in emerging markets.

## 8: Small & Mid Cap

Funds that invest in small and/or midsize company stocks may be more volatile and involve greater risk, particularly in the short term, than those investing in larger, more established companies.

## 9: Manager of managers funds

Subject to approval of the fund's board, Lincoln Financial Investments Corporation (LFI) has the right to engage or terminate a subadvisor at any time, without a shareholder vote, based on an exemptive order from the Securities and Exchange Commission. LFI is responsible for overseeing all subadvisors for funds relying on this exemptive order.

## 10: Multimanager

For those LVIP funds that employ a multimanager structure, Lincoln Financial Investments Corporation (LFI) is responsible for overseeing the subadvisor(s). While the investment styles employed by the fund's subadvisors are intended to be complementary, they may not, in fact, be complementary, they may not, in fact, be complementary. A multimanager approach may result in more exposure to certain types of securities risks and in higher portfolio turnover.

## 11: Managed Volatility Strategy

The fund's managed volatility strategy is not a guarantee, and the fund's shareholders may experience losses. The fund employs hedging strategies designed to reduce overall portfolio volatility. The use of these hedging strategies may limit the upside participation of the fund in rising equity markets relative to unhedged funds, and the effectiveness of such strategies may be impacted during periods of rapid or extreme market events.

## 12: Bonds

The return of principal in bond funds is not guaranteed. Bond funds have the same interest rate, inflation, credit, duration, prepayment and market risks that are associated with the underlying bonds owned by the fund or account.

## 13: Sector Funds

Funds that target exposure to one region or industry may carry greater risk and higher volatility than more broadly diversified funds.

## 14: REIT

A real estate investment trust (REIT) involves risks such as refinancing, economic conditions in the real estate industry, declines in property values, dependency on real estate management, changes in property taxes, changes in interest rates and other risks associated with a portfolio that concentrates its investments in one sector or geographic region.

## 15: Risk Management Strategy

The fund's risk management strategy is not a guarantee, and the funds shareholders may experience losses. The fund employs hedging strategies designed to provide downside protection during sharp downward movements in equity markets. The use of these hedging strategies may limit the upside participation of the fund in rising equity markets relative to other unhedged funds, and the effectiveness of such strategies may be impacted during periods of rapid or extreme market events.

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# Performance Update

## 16: Money Market Funds

You can lose money by investing in the fund. Although the fund seeks to preserve the value of your investment at \$1.00 per share (or, for the LVIP Government Money Market Fund, at \$10.00 per share), it cannot guarantee it will do so. An investment in the fund is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other government agency. The fund's sponsor has no legal obligation to provide financial support to the fund, and you should not expect that the sponsor will provide financial support to the fund at any time.

## 17: Macquarie Investment Management

Investments in Macquarie VIP Series, Delaware Funds, Ivy Funds, LVIP Macquarie Funds or Lincoln Life accounts managed by Macquarie Investment Management Advisers, a series of Macquarie Investments Management Business Trust, are not and will not be deposits with or liabilities of Macquarie Bank Limited ABN 46008 583 542 and its holding companies, including their subsidiaries or related companies, and are subject to investment risk, including possible delays in prepayment and loss of income and capital invested. No Macquarie Group company guarantees or will guarantee the performance of the series or funds or accounts, the repayment of capital from the series or funds or account, or any particular rate of return.

## 18: Cash Management Funds

An investment in Cash Management Fund is not a bank deposit and is not insured or guaranteed by the FDIC or any other government agency. Although this option seeks to preserve the value of your investment, it is not managed to maintain a stable net asset value of \$1 per share and it is possible to lose money by investing in this investment option.

## 19: Floating rate funds

Floating rate funds should not be considered alternatives to CDs or money market funds and should not be considered as cash alternatives.

## 20: High-yield or mortgage-backed funds

High-yield funds may invest in high-yield or lower rated fixed income securities (junk bonds) or mortgage-backed securities with exposure to subprime mortgages, which may experience higher volatility and increased risk of nonpayment or default.

## 21: ESG

An environmental, social, governance (ESG) standards strategy (also referred to as engagement, green, impact, responsible, social aware, sustainable) generally prohibits investment in certain types of companies, industries and segments of the U.S. economy. Thus this strategy may (i) miss opportunities to invest in companies, industries or segments of the U.S. economy that are providing superior performance relative to the market as a whole and (ii) become invested in companies, industries and segments of the U.S. economy that are providing inferior performance relative to the market as a whole.

## 22: Index

An index is unmanaged, and one cannot invest directly in an index. Indices do not reflect the deduction of any fees.

## 23: MSCI

The fund described herein is indexed to an MSCI® index. It is not sponsored, endorsed, or promoted by MSCI®, and MSCI®; bears no liability with respect to any such fund or to an index on which a fund is based. The prospectus and statement of additional information contain a more detailed description of the limited relationship MSCI®; has with Lincoln Investment Advisors Corporation and any related funds.

## 24: S&P

The Index to which this fund is managed is a product of S&P Dow Jones Indices LLC (SPDJL) and has been licensed for use by one or more of the portfolio's service providers (licensee). Standard & Poor's®, and S&P®, S&P GSCI® and S&P 500® are registered trademarks of S&P Global, Inc. or its affiliates (S&P); Dow Jones® is a registered trademark of Dow Jones Trademark Holdings LLC (Dow Jones). The

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# Performance Update

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## Important Disclosures

Variable products are issued by The Lincoln National Life Insurance Company, Fort Wayne, IN, distributed by Lincoln Financial Distributors, Inc., and offered by broker/dealers with an effective selling agreement. The Lincoln National Life Insurance Company is not authorized nor does it solicit business in the state of New York. **Contractual obligations are backed by the claims-paying ability of The Lincoln National Life Insurance Company.**

Limitations and exclusions may apply.

Lincoln Financial Group is the marketing name for Lincoln National Corporation and its affiliates. Affiliates are separately responsible for their own financial and contractual obligations.

## Asset Categories

MCA	= Maximum Capital Appreciation
LTG	= Long Term Growth
GI	= Growth and Income
I	= Income
RMAA	= Risk Managed - Asset Allocation
PC	= Preservation of Capital
AsA	= Asset Allocation
RMUSL	= Risk Managed - US Large Cap
RMUSM	= Risk Managed - US Mid Cap
RMGI	= Risk Managed - Global/International
ESC	= ESG/Socially Conscious



**DISTRICT  
CORRESPONDENCE**  
**Board Meeting of June 17, 2024**



<b><u>Date:</u></b>	<b><u>Correspondence Sent To:</u></b>
1. 06/06/2024	Peter Riechers Riechers Engineering <b>Subject:</b> Sewer Service Availability Proposed Lot Split at 195 Nogal Drive, Santa Barbara CA 93110 A.P.N. 061-081-022 Owner: Koop Family Trust
2. 06/06/2024	Peter Riechers Riechers Engineering <b>Subject:</b> Sewer Service Availability Proposed Lot Split for 1 new Single-Family Residence A.P.N. 057-030-059 at 3910 Pueblo Drive, Santa Barbara, CA Owner: Daniel Wilson
3. 06/11/2024	Mr. Michael Prochelo, President <b>Subject:</b> Notice of Violation – Problematic Manhole Does Not Meet Standards Ongoing, Time-consuming Nuisance Waste Requires Repair Provide Compliance Confirmation by August 3, 2024
4. 06/12/2024	Stuart Sweeney <b>Subject:</b> Sewer Service Availability Proposed Sanitary Sewer Connection, Santa Barbara, CA 93111 A.P.N. 153-234-017 Owner: Stuart & Laura Sweeney 2012 Trust

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