

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/88399127888?pwd=0IG9qVmcFr4RyqEipEmgtdkT4yI3WZ.1>

Meeting ID: 883 9912 7888

Passcode: 912929

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 2, 2025

CALL TO ORDER: 6:30 p.m.

ROLL CALL OF MEMBERS

BOARD MEMBERS: Jerry D. Smith
Steven T. Majoewsky
Dean Nevins
Jonathan Frye
Edward Fuller

CONSIDERATION OF THE MINUTES OF THE BOARD MEETING

The Board will consider approval of the Minutes of the Regular Meeting of May 19, 2025.

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 PROPOSED ANNEXATION OF 4750 HOLLISTER AVENUE A.P.N. 065-040-026
(Board may take action on this item.)
2. CONSIDERATION OF DISTRICT’S DRAFT BUDGET FOR FISCAL YEAR 2025-26
(Board may take action on this item.)
3. GENERAL MANAGER’S REPORT
4. LEGAL COUNSEL’S REPORT

5. COMMITTEE/DIRECTOR'S REPORTS AND APPROVAL/RATIFICATION OF DIRECTOR'S ACTIVITIES
6. PRESIDENT'S REPORT
7. ITEMS FOR FUTURE MEETINGS
8. CORRESPONDENCE
(The Board will consider correspondence received by and sent by the District since the last Board Meeting.)
9. 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.

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

May 19, 2025

- CALL TO ORDER:** Director Nevins called the meeting to order at 6:32 p.m.
- BOARD MEMBERS PRESENT:** Dean Nevins, Jonathan Frye, Edward Fuller
- BOARD MEMBERS ABSENT:** Jerry Smith, Steven T. Majoewsky
- STAFF MEMBERS PRESENT:** Steve Wagner, General Manager/District Engineer, Rob Mangus, Finance Director/Board Secretary, and Jeff Ferre, General Counsel (via Zoom)
- OTHERS PRESENT:** David Linville, Director, Goleta Water District (via Zoom)
Tom Evans, Director, Goleta Water District (via Zoom)
Craig Geyer, Director, Goleta West Sanitary District (via Zoom)
- APPROVAL OF MINUTES:** Director Fuller made a motion, seconded by Director Frye, to approve the minutes of the Regular Board meeting of 05/05/2025. The motion carried by the following vote:
- (25/05/2317)
- | | | |
|----------|---|----------------------|
| AYES: | 3 | Nevins, Frye, Fuller |
| NOES: | | None |
| ABSENT: | 2 | Smith, Majoewsky |
| 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 OF 2025 BULK CHEMICAL BIDS AND AWARD OF BULK CHEMICAL CONTRACTS**
Mr. Wagner gave the staff report.

Director Frye made a motion, seconded by Director Fuller to accept the lowest bids as presented in the bid table and authorize the General Manager to execute a purchase order with each vendor based upon bid price and expected quantity of each chemical required for FY26.

The motion carried by the following vote:

(25/05/2318)

AYES:	3	Nevins, Frye, Fuller
NOES:		None
ABSENT:	2	Smith, Majoewsky
ABSTAIN:		None

2. CONSIDERATION OF APPROVAL OF UPDATED CALIFORNIA ENVIRONMENTAL QUALITY ACT GUIDELINES

Mr. Wagner gave the staff report.

Director Nevins made a motion, seconded by Director Fuller to approve and adopt Resolution No. 25-271 amending and adopting local guidelines for implementing the California Environmental Quality Act (Public Resources Code Regs, §§ 21000 et seq.)

The motion carried by the following vote:

(25/05/2319)

AYES:	3	Nevins, Frye, Fuller
NOES:		None
ABSENT:	2	Smith, Majoewsky
ABSTAIN:		None

3. CONSIDERATION OF CASA FUNDING SUPPORT REQUEST FOR NUTRIENT MANAGEMENT MODELING AND ANALYSIS

Mr. Wagner gave the staff report.

Director Fuller made a motion, seconded by Director Frye to authorize the financial support as requested by CASA and direct staff to include \$15,000 in the FY26 Budget for these efforts.

The motion carried by the following vote:

(25/05/2320)

AYES:	3	Nevins, Frye, Fuller
NOES:		None
ABSENT:	2	Smith, Majoewsky

ABSTAIN: None

4. GENERAL MANAGER'S REPORT

Mr. Wagner gave the report.

5. LEGAL COUNSEL'S REPORT

Mr. Ferre reported on the CASA attorney group meeting held 05/09/25. Topics included an extension of AB2449, EPA guidance on PFOS and Prop 218 tiered rate issues.

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

Director Fuller – No report

Director Frye – No report

Director Nevins – Reported on the Goleta West Sanitary District meeting he attended.

Director Majoewsky – No report (absent)

7. PRESIDENT'S REPORT

President Smith – No report (absent)

8. ITEMS FOR FUTURE MEETINGS

No Board action was taken to return with an item.

9. CORRESPONDENCE

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

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

Director Fuller made a motion, seconded by Director Frye, to ratify and approve the claims, for the period 05/06/2025 to 05/19/2025 as follows:

Running Expense Fund #4640	\$	606,418.21
Capital Reserve Fund #4650	\$	194,998.19
Depreciation Replacement Reserve Fund #4655	\$	9,999.99
Retiree Health Insurance Sinking Fund #4660	\$	20,581.88

The motion carried by the following vote:

(25/05/2321)

AYES:	3	Nevins, Frye, Fuller
NOES:		None
ABSENT:	2	Smith, Majoewsky
ABSTAIN:		None

ADJOURNMENT

There being no further business, the meeting was adjourned at 7:04 p.m.

ATTEST

Jerry D. Smith
Governing Board President

Robert O. Mangus, Jr.
Governing Board Secretary

AGENDA ITEM #1

AGENDA ITEM: 1

MEETING DATE: June 2, 2025

I. NATURE OF ITEM

Consideration of Proposed Annexation of 4750 Hollister Avenue A.P.N. 065-040-026

II. BACKGROUND INFORMATION

Karla Castillo of CCE Design Associates requested a revised Sewer Service Availability (SSA) letter for 4750 Hollister Avenue on February 25, 2025. The letter was requested on behalf of the developer, Red Tail Multifamily Land Development, LLC, and the owner, Santa Barbara High School District. The SSA letter was issued on February 26, 2025. 4750 Hollister Avenue, also known as the Tatum property, is currently vacant. The proposed housing development consists of 517 new units on the property. The proximity of existing District sewer facilities to the properties, along South San Marcos Road, has made annexation to the District the most viable option. Even so, extension and improvement of existing sewer mains by the developer will be necessary to mitigate the impact of the development on the District's collection system.

The proposed annexation of approximately 22.8 acres is located at the eastern end of San Simeon Drive, adjacent to El Camino School and Highway 101. The parcel is considered infill and is within the District's service area (sphere of influence). An application for annexation was filed with LAFCO on May 12, 2025. Staff received a letter from LAFCO on May 13, 2025, requesting District review of the proposed annexation and comments to be submitted by July 12, 2025. A copy of the letter is attached to this report and is presented herein for Board consideration.

Red Tail Multifamily Land Development, LLC proposes to construct 517 affordable and market rate apartments and townhomes. This development was included in the presentation to the Board at its meeting on May 5, 2025, as part of the consideration of proposed annexation of 4960 Hollister Avenue A.P.N. 065-040-041 and 125 South San Marcos Road A.P.N. 065-030-012. At the direction of District staff, the developer performed a sewer area study quantifying the existing conditions and potential impacts of the three developments, including the Tatum property, on the existing sewer infrastructure. The findings of this area study were presented to the Board on May 5, 2025. The development of 957 units at 4960 Hollister Avenue and 125 South San Marcos Road, combined with the 517 units proposed for 4750 Hollister Avenue would require a minimum 15-inch sewer main to handle combined generation rates. The sewer improvements would require the up-sizing of roughly 4,000 feet of existing 8-inch and 10-inch gravity sewer pipe to a 15-inch diameter pipe, spanning 19

manholes, to connect to the District's 24-inch trunk line running along Atascadero Creek.

III. COMMENTS AND RECOMMENDATIONS

It is the District's understanding that Red Tail Multifamily Land Development, LLC staff have prepared the LAFCO submittals required for the annexation to bring the property into the District boundary and jurisdiction.

This is a straightforward annexation boundary adjustment proposal; however, the issuance of any future connection permit will be contingent upon the completion of offsite sewer mainline improvements that meet District standards. Staff recommends the Board authorize the General Manager to inform LAFCO that the District does not object to the proposed annexation subject to this requirement.

IV. REFERENCE MATERIAL

LAFCO Letter Received May 13, 2025

Map of 4750 Hollister Avenue

LAFCO

Santa Barbara Local Agency Formation Commission

105 East Anapamu Street ♦ Santa Barbara CA 93101

805/568-3391 ♦ FAX 805/568-2249

www.sblafco.org ♦ lafco@sblafco.org

March 13, 2025

Steve Wagner, General Manager
Goleta Sanitary District
One William Moffett Place
Goleta, CA 93117

Subject: 4750 Hollister Ave – Annexation to the Goleta Sanitary District (LAFCO № 25-03)

Dear Steve Wagner:

A petition has been submitted to the Santa Barbara County Local Agency Formation Commission (LAFCO) proposing annexation of territory to the Goleta Sanitary District. A copy of the proposal is attached to this letter for LAFCO Proceeding № 25-03. This proposal will annex land to your district.

The above-titled application has been filed with LAFCO on May 12, 2025. This notice is pursuant to Government Code Sections 56658 (b) and 56662 (c). The Proposed Project includes annexation of approximately 23 acres of property into the Goleta Sanitary District for sewer service. The property is within the sphere of influence, and is located at 4750 Hollister Ave.

We request that you review these documents and notify us of any questions, comments, concerns or conditions you have. If you identify conditions for this project, please explain why they are necessary. We also welcome any additional comments you wish to make concerning this proposal.

By state law your district has 60 days in which to request termination of these proceeding pursuant to Government Code Sections 56857. Please respond with your comments before July 12, 2025. Your input will be considered in the preparation of the staff report that will be presented to LAFCO.

This proposal was on LAFCO's June 5, 2025 agenda for information purposes only. You will be notified in advance before LAFCO considers the merits of the proposal.



Mike Prater
Executive Officer

Attachments:
Petition, Questionnaires, Map and Legal

TO:

Local Agency Formation Commission
County of Santa Barbara
105 East Anapamu Street, Rm 407
Santa Barbara, CA 93101

To be filled in by LAFCO

File No: _____
Date Presented: _____
Officially Filed: _____
Designated as: _____

LAFCO Action: _____
Date: _____

PETITION FOR

Red Tail Tatum Residential Development

(Name of Proposal)

The undersigned by their signature hereon DO HEREBY REPRESENT REQUEST AND PETITION as follows:

1. The proposal is made pursuant to Part 3, Division 3, and Title 5 of the California Government Code (commencing with Section 56000, Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000).
2. The nature of the proposed change of organization (i.e., annexation, detachment, Reorganization, etc.) is/are:

Annexation into the Goleta Sanitary District.

3. The name or names of all districts and/or cities for which any such change or organization is proposed is as follows:

Goleta Sanitary District

4. The names of all other affected counties, cities and districts are:

N/A

5. The territory(ies) proposed for Annexation into the Goleta Sanitary District.

is/are: undeveloped/uninhabited.

(**uninhabited** (less than 12 people) or **inhabited** (12 or more people))

6. This proposal is / **is not** within the sphere of influence of the affected city and/or district.

(Circle one)

7. Complete description of the exterior boundaries of the territory proposed for annexation.
Please attach legal description to this petition. Included in application package

8. Do the boundaries of the districts or cities listed above overlap or conflict with the boundaries of the proposed annexation? _____ Yes X No

If yes, justify the need for overlapping or conflicting boundaries:

9. List any of the districts or cities, as above-listed, which possess authority to perform the same or similar function as requested herein.

N/A

(Name of public agency or agencies)

10. Do the boundaries of the territory proposed split lines of assessment?
_____ Yes X No

11. Do the boundaries of the territory proposed create an island or corridor of unincorporated territory or a strip? _____ Yes X No

If yes, justify the necessity for the island corridor or strip:

12. If the proposed boundary follows a street or highway, does it follow the center of the street or highway? _____ Yes X No

13. It is desired that this proposal provide for and be made subject to the following terms and conditions:

A. _____

B. _____

14. The reasons for this proposal are:

A. _____

B. _____

15. The persons signing this petition have signed as _____ registered voters **OR** owners of land.

16. If the formation of a new district is included in the proposal:

A. The principal act(s) under which said district(s) is/are proposed to be formed is/are: _____
N/A

B. The proposed name(s) of the new district(s) is/are: N/A _____

C. The boundaries of the proposed new district(s) are as described in Exhibit(s) N/A, _____, heretofore incorporated herein.

17. If an incorporation or formation of a district is in the proposal: N/A

A. The proposed name of the new city/district is: _____

B. Provisions are requested for appointment of:

i. City/District Manager _____ Yes _____ No

ii. City Clerk & City Treasurer _____ Yes _____ No
(City only)

C. Number of members proposed for initial Board of Directors/City Council, pursuant to Chapter Three commencing with §61120. (Please check one, below.)

_____ 3 (Three) _____ 5 (Five)

18. If the proposal includes the consolidation of special districts, the proposed name of the consolidated district(s) is/are: N/A _____

19. How will the new district be financed?

N/A _____

20. Proponents of this proposal: (Names of Chief Petitioners, not to exceed three (3), who hereby request that proceedings be taken in accordance with the provisions of Section 56000, et. seq. of the Government Code and herewith affix signatures) as follows:

Please sign on the top line and print on the line below.

Name	Mailing Address
1. Ron Wu	2082 Michelson Dr., 3rd Floor, Irvine, CA 92612
2.	
3.	

When a form is completed and the requisite number of qualified signatures has been obtained (after circulation), the petition is to be filed with the Executive Officer.

The petition and signature sheets must be left intact. Removal of the signature sheets from one counterpart to another counterpart will invalidate the entire petition.

NOTE: THIS PAGE MUST BE COMPLETED AND ATTACHED TO EACH PETITION.

According to Election Code, Section 104, whenever any petition is submitted to the elections official, each section of the petition shall have attached to it a declaration signed by the Circulator of the petition, setting forth, in the Circulator's own hand, the following:

PRINTED NAME OF CIRCULATOR (including given name, middle name or initial and last name):

Tyler White

RESIDENCE ADDRESS OF CIRCULATOR:

2082 Michelson Dr., 3rd Floor, Irvine, CA 92612

DATES ON WHICH ALL SIGNATURES TO THE PETITION WERE OBTAINED:

Starting date: 5/7/25

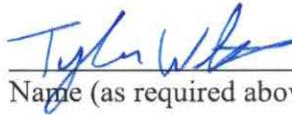
Ending date: 5/7/25

The Circulator, by affixing his/her signature below, hereby certifies:

1. That the Circulator circulated the attached petition and witnessed the appended signatures being written;
2. That, according to the best information and belief of the Circulator, each signature is the genuine signature of the person whose name it purports to be;
3. That the Circulator shall certify to the content of the declaration as to its truth and correctness, under penalty or perjury under the laws of the State of California, with the signature of his or her name at length, including given name, middle name or initial, and last name.

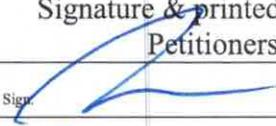
5/7/25

Date


Name (as required above)

As a signer of this Petition, I hereby certify that I have read the content of the Petition and request that proceedings be taken for the proposal as provided by said Petition.

PLEASE SIGN NAME ON THE TOP LINE
PRINT NAME ON THE SECOND LINE

Date signed	Signature & printed name of Petitioners	Residential Address of Petitioners	Official Use Only
5/7/25	Sign:  Print: Ron Wu	2082 Michelson Dr, 3rd Floor	
	Print: Ron Wu	Irvine, CA 92612	
	Sign:		
	Print:		
	Sign:		
	Print:		
	Sign:		
	Print:		
	Sign:		
	Print:		
	Sign:		
	Print:		
	Sign:		
	Print:		
	Sign:		
	Print:		
	Sign:		
	Print:		
	Sign:		
	Print:		

SANTA BARBARA LOCAL AGENCY FORMATION COMMISSION

**Proposal Justification Questionnaire for Annexations,
Detachments and Reorganizations**

(Attach additional sheets as necessary)

1. Name of Application: Red Tail Tatum Residential Development

2. Describe the acreage and general location; include street addresses if known: A single parcel of approximately 22.86 acres at the NE corner of San Simeon Dr. and San Marcos Rd intersection.

3. List the Assessor's Parcels within the proposal area: APN: 065-040-026

4. Purpose of proposal: Annexation into the Goleta Sanitary District.

5. Land Use and Zoning - Present and Future
 - A. Describe the existing land uses within the proposal area. Be specific. Land is currently fallow/undeveloped.

 - B. Describe any changes in land uses that would result from or be facilitated by this proposed boundary change. N/A

 - C. Describe the existing zoning designations within the proposal area. DR-20/30; Medium to High Residential Development.

 - D. Describe any proposed change in zoning for the proposal area. Do the existing and proposed uses conform with this zoning? No proposed change in zoning, the existing and proposed uses are in conformity.

 - E. (For City Annexations) Describe the rezoning that will apply to the proposal area upon annexation. Do the proposed uses conform with this rezoning? N/A

 - F. List all known entitlement applications pending for the property (i.e., zone change, land division or other entitlements). Zoning Clearance

Proposal Justification Questionnaire – Annexations, detachments, reorganizations (10-4-01)
This form can be downloaded from www.sblafco.org

6. Describe the area surrounding the proposal

Using Table A, describe existing land uses, general plans and zoning designations for lands adjacent to and surrounding the proposal area. The application is incomplete without this table.

7. Conformity with Spheres of influence

A. Is the proposal area within the sphere of influence of the annexing agency? **Yes**

B. If not, include a proposal to revise the sphere of influence.

8. Conformity with County and City General Plans

A. Describe the existing County General Plan designation for the proposal area. **Res-20/30 Medium to High Residential Development.**

B. (For City Annexations) Describe the City general plan designation for the area. **N/A**

C. Do the proposed uses conform with these plans? **Yes** If not, please explain.

9. Topography and Natural Features

A. Describe the general topography of the proposal area and any significant natural features that may affect the proposal. **The existing topography contains various undulations, with the highest point being the NE corner and gently sloping toward the south and west.**

B. Describe the general topography of the area surrounding the proposal. **The general area is relatively flat, with elevations decreasing to the south.**

10. Impact on Agriculture

A. Does the affected property currently produce a commercial agricultural commodity? **No**

B. Is the affected property fallow land under a crop rotational program or is it enrolled in an agricultural subsidy or set-aside program? **No**

D. Is the affected property Prime Agricultural Land as defined in Government Code §56064? **No**

E. Is any portion of the proposal area within a Land Conservation (Williamson) Act contract? **No**

1) If “yes,” provide the contract number and the date the contract was executed.

2) If “yes”, has a notice of non-renewal be filed? If so, when?

- 3) If this proposal is an annexation to a city, provide a copy of any protest filed by the annexing city against the contract when it was approved.

11. Impact on Open Space

Is the affected property Open Space land as defined in Government Code Section 65560? **No**

12. Relationship to Regional Housing Goals and Policies (City annexations only)

If this proposal will result in or facilitate an increase in the number of housing units, describe the extent to which the proposal will assist the annexing city in achieving its fair share of regional housing needs as determined by SBCAG. **N/A**

13. Population

A. Describe the number and type of existing dwelling units within the proposal area. **There are no existing DUs onsite.**

B. How many new dwelling units could result from or be facilitated by the proposal?

Single-family _____ Multi-family 517

14. Government Services and Controls – Plan for Providing Services (per §56653)

A. Describe the services to be extended to the affected territory by this proposal. **This annexation request will provide for the extension of Goleta Sanitary District’s sewer main for service connection to this proposed development.**

B. Describe the level and range of the proposed services. **Sewer service/connection.**

C. Indicate when the services can feasibly be provided to the proposal area. **Within six months of annexation.**

D. Indicate any improvements or upgrading of structures, roads, sewers or water facilities or other conditions that will be required as a result of the proposal. **It is likely that some portion of GSD’s conveyance system will require upsizing to accommodate this and the adjacent development’s sewer services.**

E. Identify how these services will be financed. Include both capital improvements and ongoing maintenance and operation. **Unknown at this time.**

F. Identify any alternatives for providing the services listed in Section (A) and how these alternatives would affect the cost and adequacy of services. **No known alternatives that would feasibly accommodate the development as proposed.**

15. Ability of the annexing agency to provide services

Attach a statement from the annexing agency describing its ability to provide the services that are the subject of the application, including the sufficiency of revenues (per Gov't Code §56668j). **Please see included Sewer Service Availability Letter from Goleta Sanitary District, dated February 26, 2025.**

16. Dependability of Water Supply for Projected Needs (as per §56653)

If the proposal will result in or facilitate an increase in water usage, attach a statement from the retail water purveyor that describes the timely availability of water supplies that will be adequate for the projected needs. **Please see included Preliminary Water Service Determination from Goleta Water District, dated February 26, 2025.**

17. Bonded indebtedness and zones – These questions pertain to long term debt that applies or will be applied to the affected property.

- A. Do agencies whose boundaries are being changed have existing bonded debt? No
If so, please describe.

- B. Will the proposal area be liable for payment of its share of this existing debt? N/A
If yes, how will this indebtedness be repaid (property taxes, assessments, water sales, etc.)

- C. Should the proposal area be included within any 'Division or Zone for debt repayment?
If yes, please describe. N/A

- D. (For detachments) Does the detaching agency propose that the subject territory continue to be liable for existing bonded debt? N/A . If yes, please describe.

18. Environmental Impact of the Proposal

- A. Who is the "lead agency" for this proposal? **County of Santa Barbara**

- B. What type of environmental document has been prepared?

None, Categorically Exempt -- Class _____

EIR X Negative Declaration _____ Mitigated ND _____

Subsequent Use of Previous EIR _____ Identify the prior report. _____

- C. If an EIR has been prepared, attach the lead agency’s resolution listing significant impacts anticipated from the project, mitigation measures adopted to reduce or avoid significant impacts and, if adopted, a "Statement of Overriding Considerations." **The EIR has been included with this annexation application package.**

19. Boundaries

- A. Why are these particular boundaries being used? Ideally, what other properties should be included in the proposal? **N/A**
- B. If any landowners have included only part of the contiguous land under their ownership, explain why the additional property is not included. **N/A**

20. Final Comments

- A. Describe any conditions that should be included in LAFCO's resolution of approval.
- B. Provide any other comments or justifications regarding the proposal. **The Project is an important site to help the County meet its Regional Housing Needs, and is an integral part of Santa Barbara Unified School District’s goal of providing affordable housing to District employees.**
- C. Enclose all pertinent staff reports and supporting documentation related to this proposal. Note any changes in the approved project that are not reflected in these materials.

21. Notices and Staff Reports

List up to three persons to receive copies of the LAFCO notice of hearing and staff report.

	<u>Name</u>	<u>Address</u>	<u>Email</u>
A.	Jaren Nuzman	2082 Michelson Dr, 4th Floor, Irvine, CA 92612	jnuzman@tkcteam.com
B.	Brent Little	2082 Michelson Dr, 4th Floor, Irvine, CA 92612	brent@urban-ab.com
C.	Ron Wu	2082 Michelson Dr, 3rd Floor, Irvine, CA 92612	rwu@rtacq.com

Who should be contacted if there are questions about this application?

<u>Name</u>	<u>Address</u>	<u>Email</u>	<u>Phone</u>
Jaren Nuzman	2082 Michelson Dr, 4th Floor, Irvine, CA 92612	jnuzman@tkcteam.com	949-285-7730

Signature Jaren Nuzman

Date 5/7/25

TABLE A

Information regarding the areas surrounding the proposal area

	Existing Land Use	General Plan Designation	Zoning Designation
East	Residential	Res-20, Res 12.3	DR-20, DR-12.3
West	Public (School)	Res-4.6/Educational Facility, Res-30/40	DR-4.6, DR-30/40
North	Residential	Res-4.6	DR-4.6
South	Commercial/Industrial (Future Residential)	Res-20/30	DR-20/30

Other comments or notations:

EXHIBIT 1



CCE DESIGN ASSOCIATES, INC.

771 E. Daily Dr. Suite 120
Camarillo, CA 93010
P:805.738.5434
www.ccedesignassociates.com



Scale 1" = 200 ft

EXHIBIT 2



CCE DESIGN ASSOCIATES, INC.

771 E. Daily Dr. Suite 120
Camarillo, CA 93010
P:805.738.5434
www.ccedesignassociates.com



Scale 1" = 200 ft

EXHIBIT 2



CCE DESIGN ASSOCIATES, INC.

771 E. Daily Dr. Suite 120
Camarillo, CA 93010
P:805.738.5434
www.ccedesignassociates.com



Scale 1" = 200 ft

EXHIBIT 2



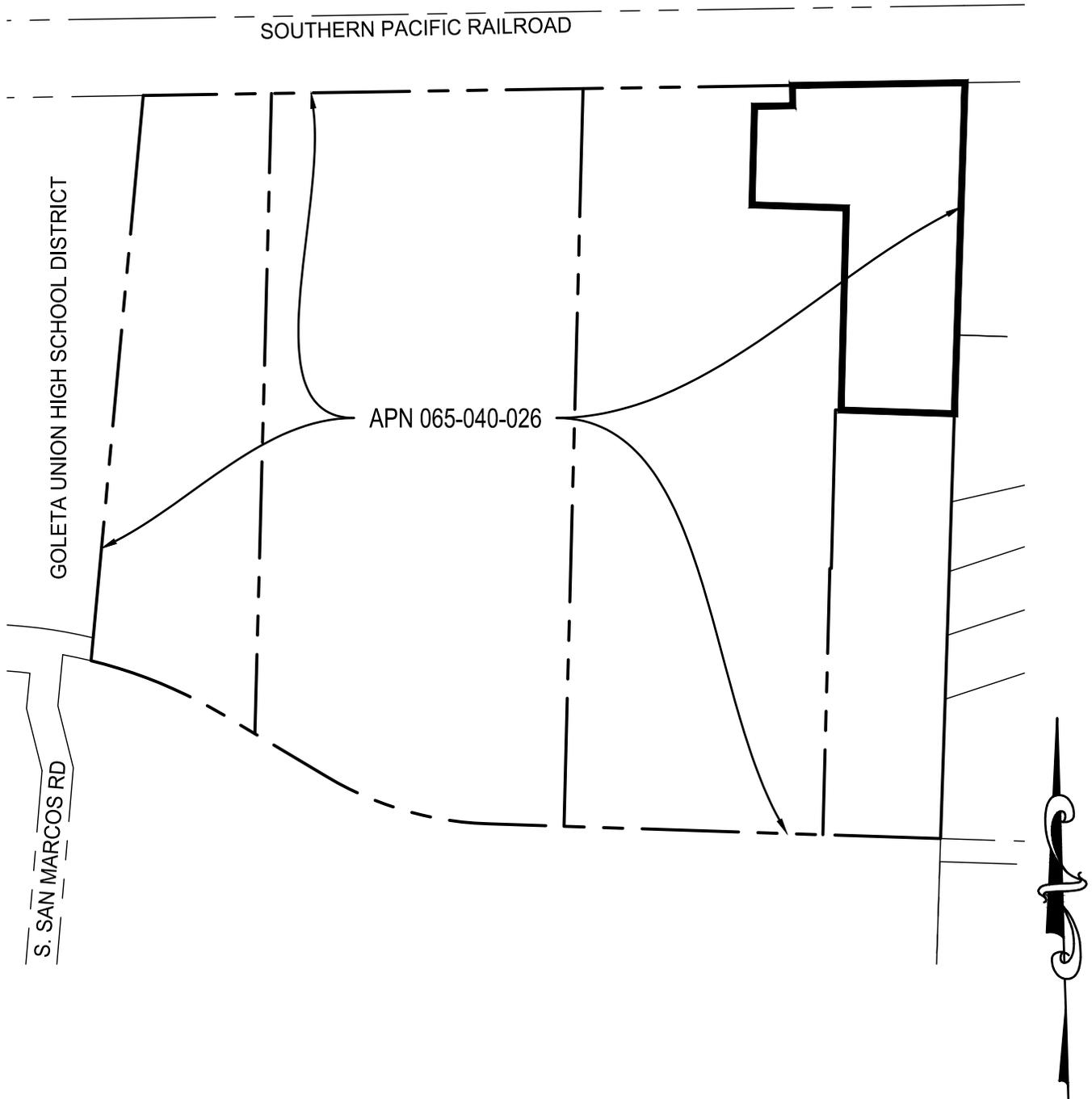
CCE DESIGN ASSOCIATES, INC.

771 E. Daily Dr. Suite 120
Camarillo, CA 93010
P:805.738.5434
www.ccedesignassociates.com



Scale 1" = 200 ft

EXHIBIT 2



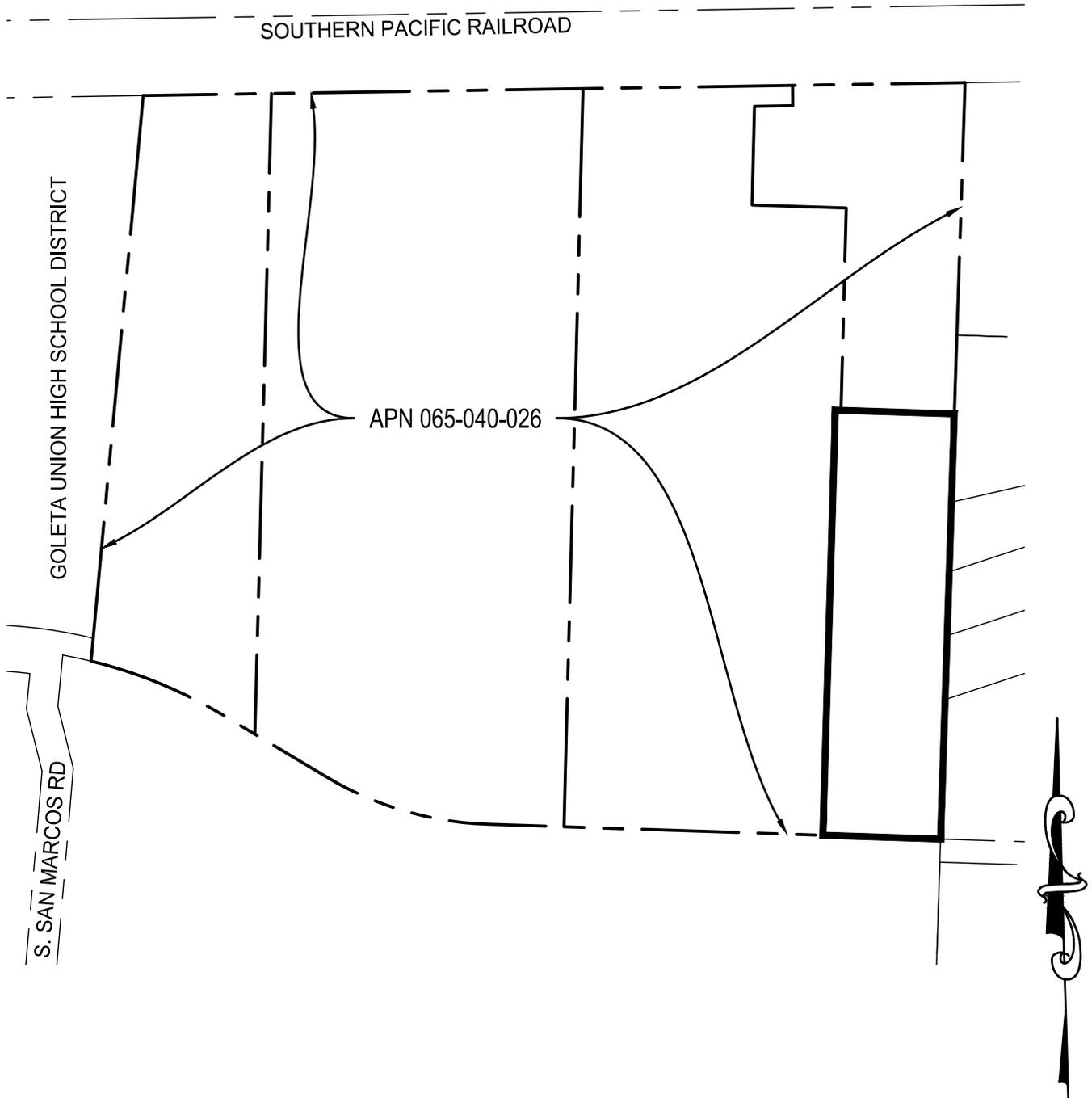
CCE DESIGN ASSOCIATES, INC.

771 E. Daily Dr. Suite 120
Camarillo, CA 93010
P:805.738.5434
www.ccedesignassociates.com



Scale 1" = 200 ft

EXHIBIT 2



CCE DESIGN ASSOCIATES, INC.

771 E. Daily Dr. Suite 120
Camarillo, CA 93010
P:805.738.5434
www.ccedesignassociates.com

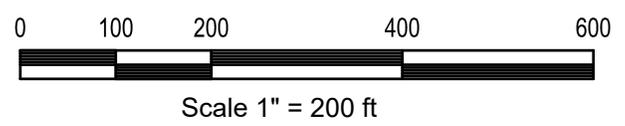


EXHIBIT A

Legal Description

Being a portion of La Goleta Rancho in the County of Santa Barbara, State of California, described as follows:

Beginning at the Northeast corner of the tract of land described in the deed from Nelson W. Willard to Donn B. Tatum, recorded March 8, 1961, in Book 1832, Page 966 of Official Records of said County, being the Northwest corner of a 17.57-acre parcel of land shown on a map of a portion of Rancho La Goleta, filed in Book 66, Page 77, Record of Surveys of said County, and also being a point on the Southerly right-of-way line of the Southern Pacific Railroad Company;

Thence, along said Southerly right-of-way line, North 88°10'00" East, 166.22 feet;

Thence, leaving said Southerly right-of-way line, South 00°32'33" East, 830.91 feet to a point on the Southerly boundary of the land being described;

Thence, along said Southerly boundary, North 60°01'43" West, 46.44 feet to the beginning of a curve to the left, said curve having a delta of 17°10'00", a radius of 625.00 feet;

Thence, Westerly along the arc of said curve, 187.26 feet to the Southwest corner of the land being described;

Thence, North 04°20'09" East, 736.42 feet along the Westerly line to the Point of Beginning.

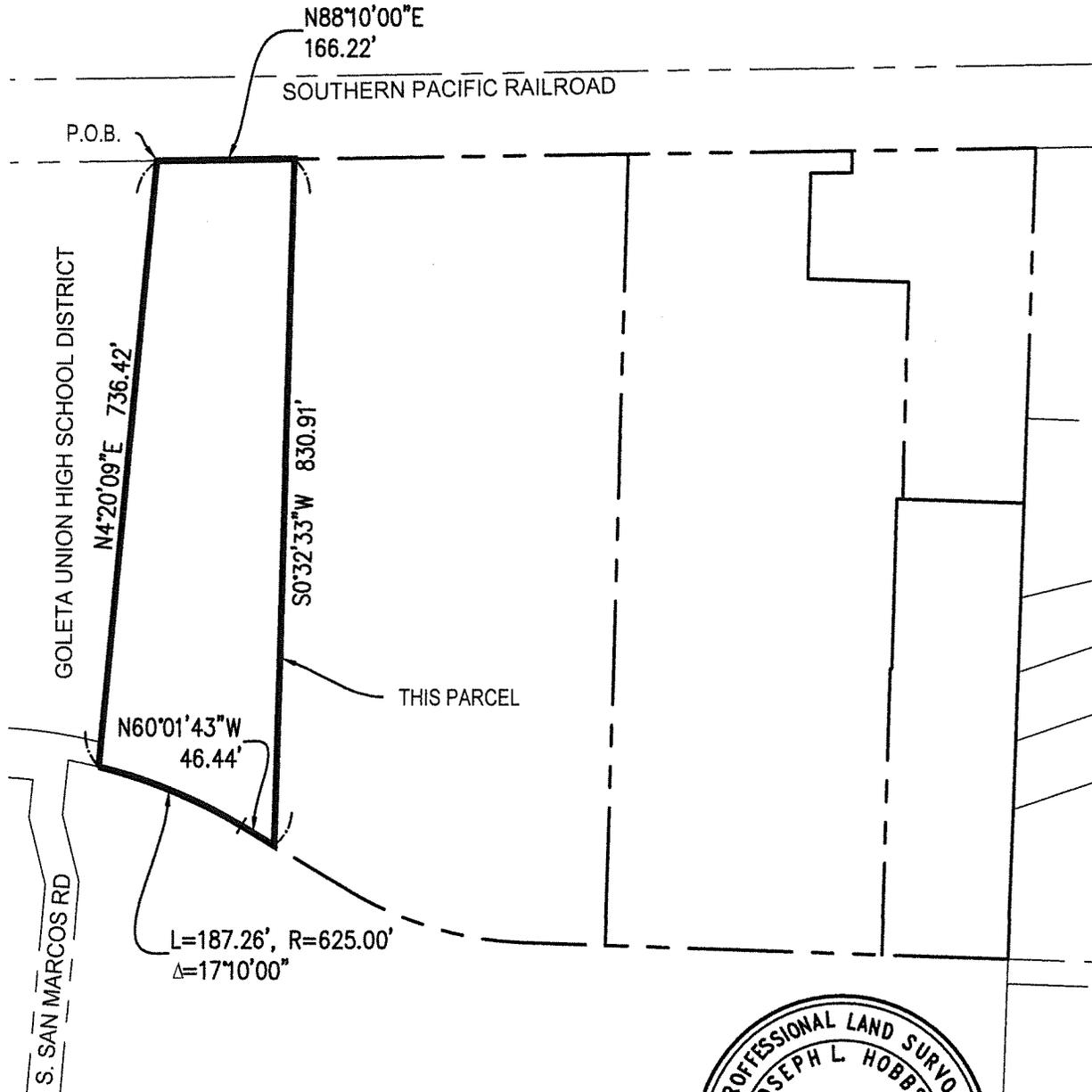
Containing approximately 148,565 Sq. Ft., or 3.41 acres.

Joseph L. Hobbs 4/8/25

JOSEPH L. HOBBS, DATE
P.L.S. 4219



EXHIBIT B



Joseph L. Hobbs 4/8/25
 JOSEPH L. HOBBS, DATE
 P.L.S. 4219



CCE DESIGN ASSOCIATES, INC.

771 E. Daily Dr. Suite 120
 Camarillo, CA 93010
 P:805.738.5434
 www.ccedesignassociates.com

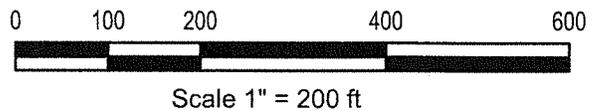


EXHIBIT A

Legal Description

Being a portion of La Goleta Rancho in the County of Santa Barbara, State of California, described as follows:

Commencing at the Northeast corner (P.O.C.) of the tract of land described in the deed from Nelson W. Willard to Donn B. Tatum, recorded March 8, 1961, in Book 1832, Page 966 of Official Records of said County, being the Northwest corner of a 17.57-acre parcel of land shown on a map of a portion of Rancho La Goleta, filed in Book 66, Page 77, Record of Surveys of said County, and also being a point on the Southerly right-of-way line of the Southern Pacific Railroad Company;

Thence, Easterly along said Southerly right-of-way line, North 88°10'00" East, 166.22 feet to the **True Point of Beginning**;

Thence, continuing along said Southerly right-of-way line, North 88°10'00" East, 403.85 feet;

Thence, leaving said Southerly right-of-way line, South 00°32'33" West, 957.35 feet to a point on the Southerly boundary of the land being described;

Thence, along said Southerly boundary, North 89°04'03" West, 98.94 feet to the beginning of a curve to the right, said curve having a delta angle of 29°02'21" and a radius of 435.00 feet;

Thence, Westerly along the arc of said curve, 220.47 feet to a point;

Thence, Westerly along said Southerly boundary, North 60°01'43" West, 107.68 feet;

Thence, leaving said Southerly boundary, North 0°32'33" East, 830.91 to the **True Point of Beginning**.

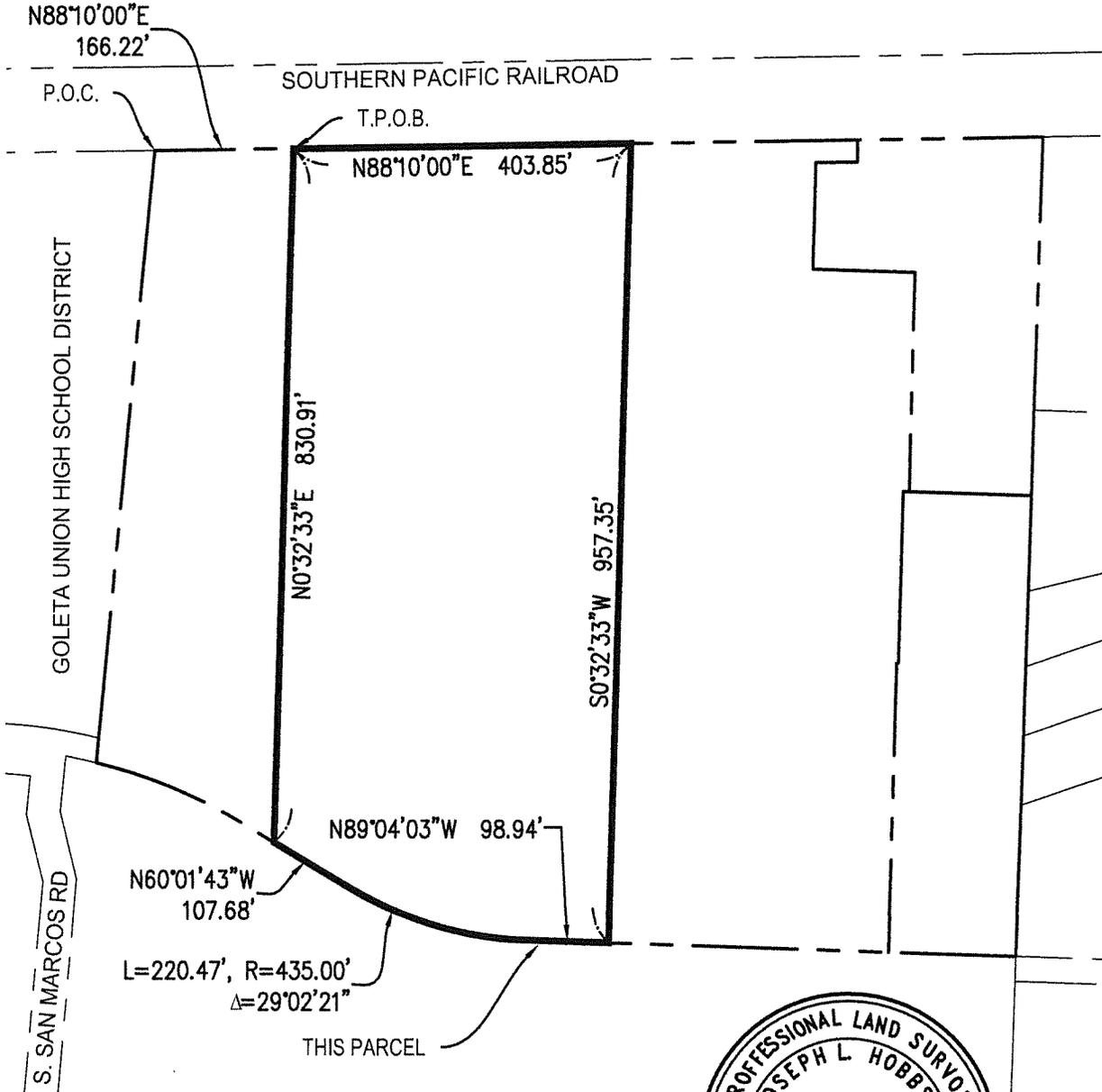
Containing approximately 371,043 Sq. Ft., or 8.52 acres.

Joseph L. Hobbs 4/8/25

JOSEPH L. HOBBS, DATE
P.L.S. 4219



EXHIBIT B



Joseph L. Hobbs 4/6/25
 JOSEPH L. HOBBS, DATE
 P.L.S. 4219



CCE DESIGN ASSOCIATES, INC.
 771 E. Daily Dr. Suite 120
 Camarillo, CA 93010
 P:805.738.5434
 www.ccedesignassociates.com

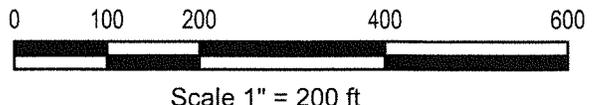


EXHIBIT A

Legal Description

Being a portion of La Goleta Rancho in the County of Santa Barbara, State of California, described as follows:

Commencing at the Northeast corner (P.O.C.) of the tract of land described in the deed from Nelson W. Willard to Donn B. Tatum, recorded March 8, 1961, in Book 1832, Page 966 of Official Records of said County, being the Northwest corner of a 17.57-acre parcel of land shown on a map of a portion of Rancho La Goleta, filed in Book 66, Page 77, Record of Surveys of said County, and also being a point on the Southerly right-of-way line of the Southern Pacific Railroad Company;

Thence, Easterly along said Southerly right-of-way line, North 88°10'00" East, 570.06 feet to the **True Point of Beginning**;

Thence, continuing along said Southerly right-of-way line, North 88°10'00" East, 271.45 feet;

Thence, leaving said Southerly right-of-way line, South 01°49'14" East, 26.34' feet;

Thence, South 88°09'02" West, 49.60 feet;

Thence, South 0°32'33" West, 127.98 feet;

Thence, South 89°04'58" East; 122.28 feet;

Thence, South 0°32'33" West; 262.25 feet;

Thence, North 89°04'58" West; 7.29 feet;

Thence, South 0°44'59" West 551.52 feet to a point on the Southerly boundary of the land being described;

Thence, along said Southerly boundary, North 89°04'03" West, 335.76 feet;

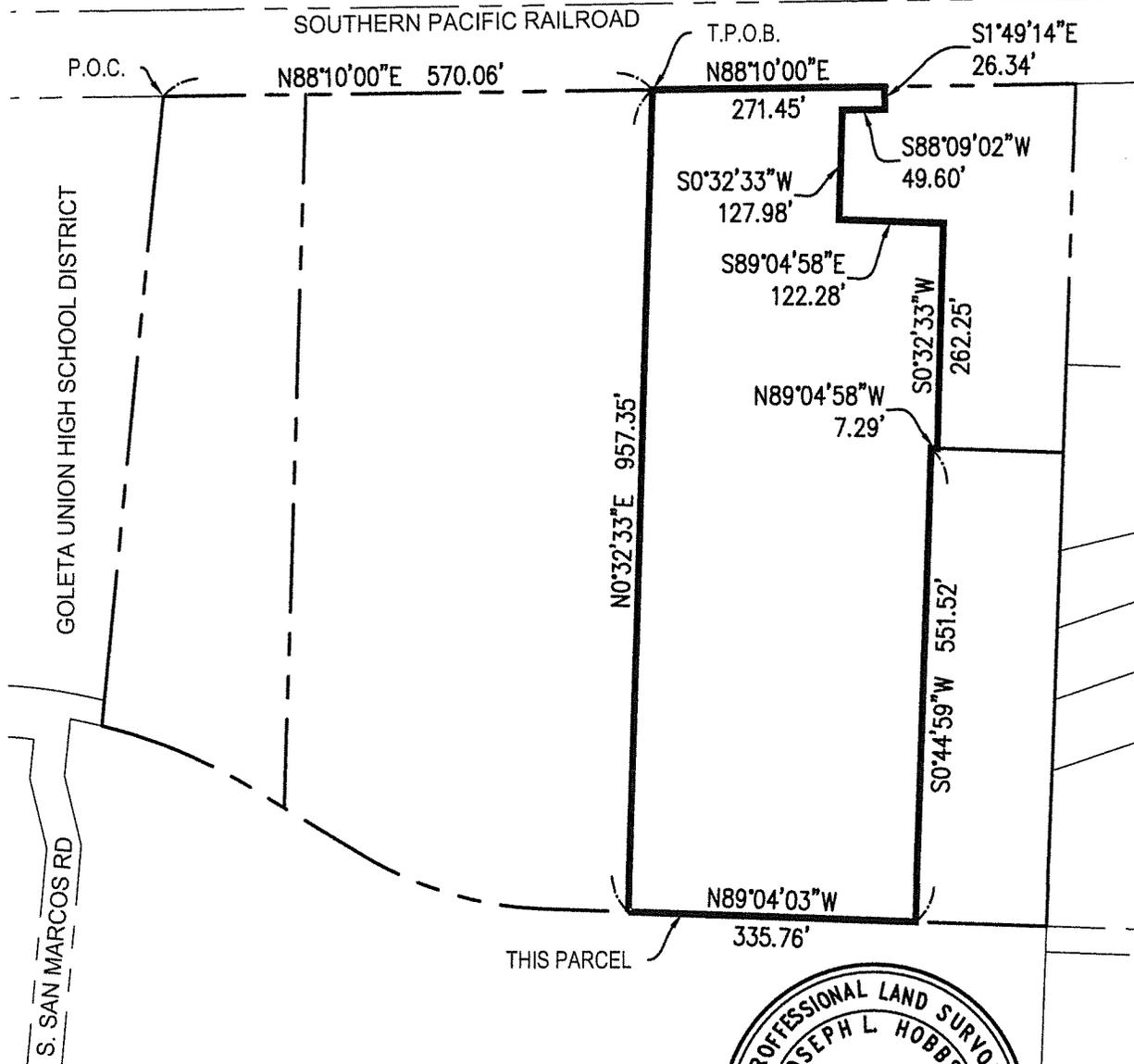
Thence, leaving said Southerly boundary, North 0°32'33" East, 957.35 to the **True Point of Beginning**.

Containing approximately 310,680 Sq. Ft., or 7.13 acres.

Joseph L. Hobbs 4/9/25
JOSEPH L. HOBBS, DATE
P.L.S. 4219



EXHIBIT B



Joseph L. Hobbs 4/8/25
 JOSEPH L. HOBBS, DATE
 P.L.S. 4219



CCE DESIGN ASSOCIATES, INC.
 771 E. Daily Dr. Suite 120
 Camarillo, CA 93010
 P:805.738.5434
 www.ccedesignassociates.com

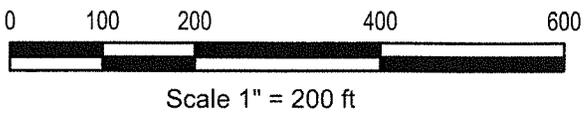


EXHIBIT A

Legal Description

Being a portion of La Goleta Rancho in the County of Santa Barbara, State of California, described as follows:

Commencing at the Northeast corner (P.O.C.) of the tract of land described in the deed from Nelson W. Willard to Donn B. Tatum, recorded March 8, 1961, in Book 1832, Page 966 of Official Records of said County, being the Northwest corner of a 17.57-acre parcel of land shown on a map of a portion of Rancho La Goleta, filed in Book 66, Page 77, Record of Surveys of said County, and also being a point on the Southerly right-of-way line of the Southern Pacific Railroad Company;

Thence, Easterly along said Southerly right-of-way line, North 88°10'00" East, 841.52 feet to the **True Point of Beginning**;

Thence, continuing along said Southerly right-of-way line, North 88°10'00" East, 223.78 feet to the Northeast corner of the land being described;

Thence, along the Easterly boundary, South 00°55'02" West, 429.66 feet;

Thence, leaving said Easterly boundary, North 89°04'58" West, 146.97 feet;

Thence, North 00°32'33" East, 262.25 feet;

Thence, North 89°04'58" West, 122.28 feet;

Thence, North 00°32'33" East, 127.98 feet;

Thence, North 88°09'02" East, 49.60 feet;

Thence, North 01°49'14" West, 26.34 feet to the **True Point of Beginning**.

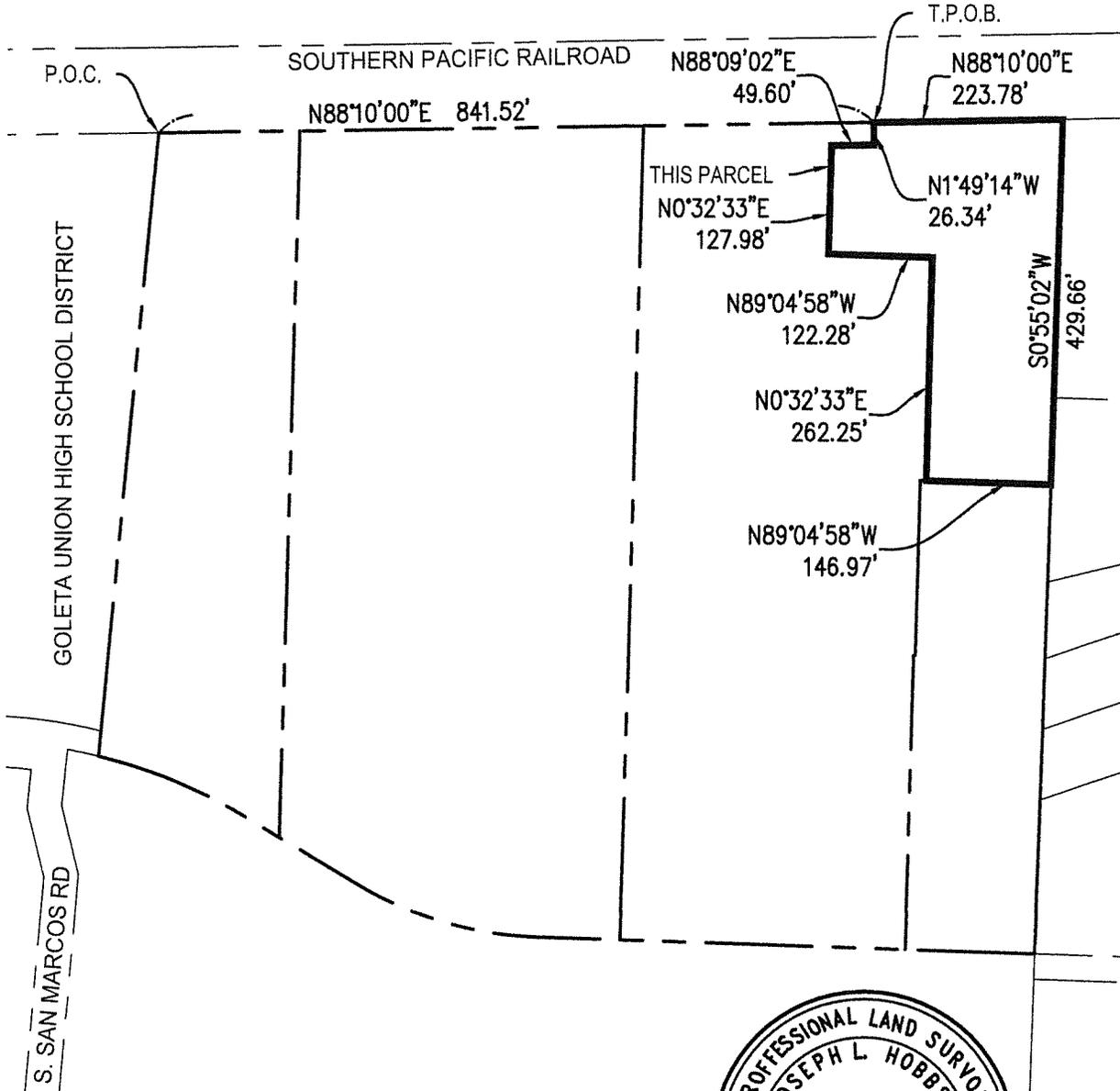
Containing approximately 81,153 Sq. Ft., or 1.86 acres.

Joseph L. Hobbs 4/8/25

JOSEPH L. HOBBS, DATE
P.L.S. 4219



EXHIBIT B



Joseph L. Hobbs 4/8/25
 JOSEPH L. HOBBS, DATE
 P.L.S. 4219



CCE DESIGN ASSOCIATES, INC.
 771 E. Daily Dr. Suite 120
 Camarillo, CA 93010
 P:805.738.5434
 www.ccedesignassociates.com

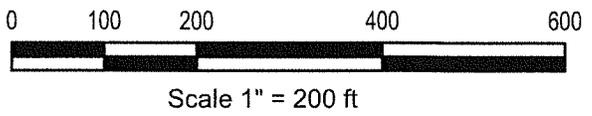


EXHIBIT A

Legal Description

Being a portion of La Goleta Rancho in the County of Santa Barbara, State of California, described as follows:

Commencing at the Northeast corner (P.O.C.) of the tract of land described in the deed from Nelson W. Willard to Donn B. Tatum, recorded March 8, 1961, in Book 1832, Page 966 of Official Records of said County, being the Northwest corner of a 17.57-acre parcel of land shown on a map of a portion of Rancho La Goleta, filed in Book 66, Page 77, Record of Surveys of said County, and also being a point on the Southerly right-of-way line of the Southern Pacific Railroad Company;

Thence, Easterly along said Southerly right-of-way line, North 88°10'00" East, 1065.29 feet to a point on the Easterly boundary of the land being described;

Thence, Southerly along the Easterly boundary, South 00°55'02" West, 429.66 feet to the **True Point of Beginning**;

Thence, continuing along the Easterly boundary, South 00°55'02" West, 551.56 feet to the Southeast corner of the land being described;

Thence, Westerly along the Southerly boundary, North 89°04'03" West, 152.64 feet;

Thence, leaving said Southerly boundary, North 00°44'59" West, 551.52 feet;

Thence, South 89°04'58" East, 154.26 feet to the **True Point of Beginning**.

Containing approximately 84,634 Sq. Ft., or 1.94 acres.

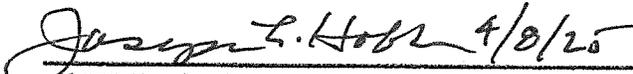
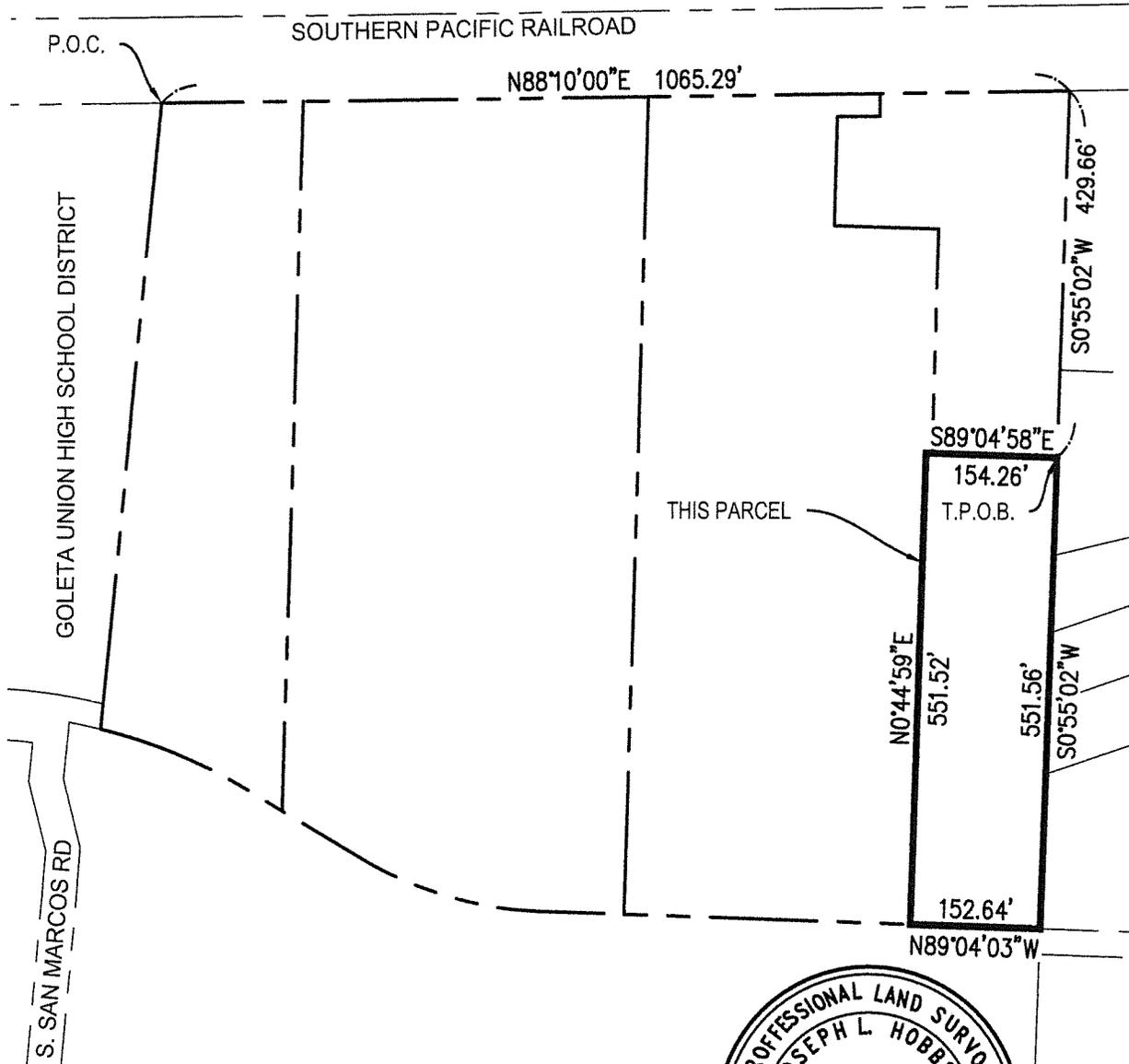

JOSEPH L. HOBBS, DATE
P.L.S. 4219



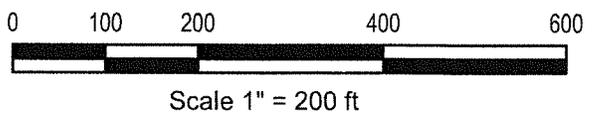
EXHIBIT B



Joseph L. Hobbs 4/8/25
 JOSEPH L. HOBBS, DATE
 P.L.S. 4219



CCE DESIGN ASSOCIATES, INC.
 771 E. Daily Dr. Suite 120
 Camarillo, CA 93010
 P:805.738.5434
 www.ccedesignassociates.com



Goleta Sanitary District



5/28/2025, 10:32:05 AM

1:4,514

Structures

Goleta Sanitary District Boundary

0 0.03 0.06 0.12 mi

MH

Parcels

0 0.05 0.1 0.2 km

Sewer Pipe

Street Labels

SANITARY SEWER

Sources: Esri, TomTom, Garmin, FAO, NOAA, USGS, © OpenStreetMap contributors, and the GIS User Community, Sources: Esri, Maxar, Airbus DS, USGS, NGA, NASA, CGIAR, N Robinson, NCEAS, NLS, OS, NMA, Geodastatyselsen, Rijkswaterstaat, GSA, Geoland, FEMA, Intermap, and the GIS user community

AGENDA ITEM #2

AGENDA ITEM: 2

MEETING DATE: June 2, 2025

I. NATURE OF ITEM

Consideration of District’s Draft Budget for Fiscal Year 2025-26

II. BACKGROUND INFORMATION

The District’s draft budget for the Fiscal Year ending June 2026 (FY26) is in the same format and presentation as previous years’ budgets. It is an incremental budget where current expenditure levels and trends are used to estimate the required expenditure levels for the upcoming fiscal year. Similar to previous years, the budget report presents the proposed 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 FY26 are based on no change to the District’s Sewer Service Charge (SSC) Rates. The allocation of SSC revenue per equivalent residential unit (ERU) for FY26 has been slightly modified to meet current funding needs as shown below:

SSC Rate Allocation Component	(\$/Mo/ERU)
Capital Reserve	\$ 4.50
Replacement Reserve	\$ 9.66
Operations & Maintenance	\$30.04
Total SSC Rate (\$/Mo/ERU)	\$44.20

A summary of the estimated revenue sources for FY26 is shown in the following table.

Estimated Revenue Sources		
Sewer Service Charges	\$9,541,896	40.80%
Other Government Agencies	\$11,465,095	49.02%
Permits, Inspections and Fees	\$28,900	0.12%
Annexation and Connection Fees	\$128,366	0.55%
Property Taxes and related	\$213,500	0.91%
UAL Interfund Loan Payments	\$400,000	1.71%
Interest and Other Income	\$1,611,574	6.89%
Total:	\$23,389,331	100.00%

The total proposed expenditures for FY26 with and without depreciation are \$27,712,262 and \$31,649,020, respectively. A breakdown of the proposed

expenditures for FY26 by category in comparison to the prior fiscal year is shown in the following table.

Expenditure Category	FY25	FY26	Diff.
Personnel Cost	\$6,776,784	\$8,067,297	19.0%
Operating Expenses	\$5,824,552	\$6,496,215	11.5%
Sub-Total	\$12,601,336	\$14,563,512	15.6%
Capital Outlay	\$12,321,307	\$13,148,750	6.7%
Total Expense w/o Depr.	\$24,922,643	\$27,712,262	11.2%
Depreciation Expense	\$3,936,758	\$3,936,758	0.0%
Total Expense w/ Depr.	\$28,859,401	\$31,649,020	9.7%

As shown above, the overall proposed expenditures (without depreciation) for FY26 increase by 11.2% over the prior year's budget. The expenditure categories with the highest percentage increases in comparison to last year's budget are personnel (19.0%) and operating expenses (11.5%).

The increase in personnel costs is due to the filling of vacant positions and the addition of new and retitled positions as described below.

1. Hiring an Assistant General Manager (new position) as part of the succession plan for the General Manager position.
2. Reclassification of Senior Project Engineer position to Engineering Manager. This reclassification better reflects the evolving duties and responsibilities of this position and will facilitate future succession planning efforts.
3. Hiring an Engineering Assistant (new position) to assist the Engineering Manager position with asset management program, sewer service charge billing efforts, processing development permits, and conducting plan reviews.

III. COMMENTS AND RECOMMENDATIONS

The Governing Board Finance Committee reviewed the Draft FY26 Budget and found that it appropriately presents the planned revenues and expenditures for the District's operations in the coming year. The Committee recommended that the Draft FY26 Budget be presented to the Board for consideration and adoption, subject to any revisions the Board wishes to make.

The Board may either elect to adopt the draft budget as-is, if no substantive changes are needed, or direct staff to make changes and bring a revised budget back to the Board at the June 16, 2025, meeting for further consideration and action.

Staff will also bring a resolution adopting the revised FY26 pay schedule and organization chart to the June 16, 2025, board meeting for consideration and action as appropriate.

IV. REFERENCE MATERIAL

Goleta Sanitary District Draft FY26 Budget



GOLETA SANITARY
Water Resource Recovery District

DRAFT BUDGET
FISCAL YEAR 2025-26

Governing Board of Directors
Meeting of June 2, 2025

**GOLETA SANITARY DISTRICT
BUDGET
FISCAL YEAR 2025-26**

TABLE OF CONTENTS

<u>Description</u>	<u>Page No</u>
Introduction	1
District Governance.....	1
District Staff and Operating Departments.....	1
District Capital Improvements and Operating Budget.....	2
District Operating and Designated Funds.....	3
District Designated Fund Balance Summary.....	7
Activities of Designated Funds	11
Revenues Fiscal Year 2025-26	14
Expenditures Fiscal Year 2025-26	25
Comparison Summary of Expenses and Revenues.....	34
Service Department Expense Data	38
Administration.....	40
Collection System.....	43
Firestone Pump Station	47
Main Pump Station	49
Industrial Waste Control	51
Laboratory	54
Treatment Facilities	57
Outfall.....	62
Reclamation Operations	64
Capital Projects Summary	66

GOLETA SANITARY DISTRICT

Budget for Fiscal Year 2025-26

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 37 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 FY25-26. Withdrawals from the District's designated funds for capital improvement projects are shown separately.

Estimated Expenditures without depreciation:	\$ 27,712,262
Total Anticipated Inflows:	\$ 23,389,331
Total change in Fund cash balance:	-\$ 4,322,931

***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 \$10,661,055 as of June 30, 2025 and \$8,123,279 as of June 30, 2026. The District will periodically review the balance of this fund to ensure the balance is adequate to cover the period between July 2025 and December 2025.

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, 2025 is estimated to be \$41,081 which includes accrued interest for the past several years. The anticipated value by June 30, 2026 is \$42,275 (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 2026 is \$6,799,241 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 2026 is \$26,420,109 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 FY25-26 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, 2026 is \$711,692 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 FY25-26. The total value of the District’s funds cash balances are expected to decrease by \$4,322,931 by the end of FY25-26.

**DESIGNATED FUND BALANCE
SUMMARY**

Fund No. and Name	Estimated Cash Balance		Percent Change
	6/30/2025	6/30/2026	
4640 Running Expense	\$ 10,661,055	\$ 8,123,279	-23.8% ^a
4645 Plant Reserve	\$ 41,081	\$ 42,725	4.0% ^b
4650 Capital Reserve	\$ 10,802,206	\$ 6,799,241	-37.1% ^c
4655 Replacement Reserve	\$ 24,231,315	\$ 26,420,109	9.0% ^d
4660 Retiree Health Insurance Fund	\$ (0)	\$ (0)	0.0% ^e
4675 District Emergency Fund	\$ 684,319	\$ 711,692	4.0% ^f
TOTALS	\$ 46,419,976	\$ 42,097,045	-9.3%

NOTES:

^b Designated to meet the dry period for operations and maintenance costs for FY 2025-25,

the period between end of year and first Sewer Service Charge installment from the County.

^b Designated for emergency repairs.

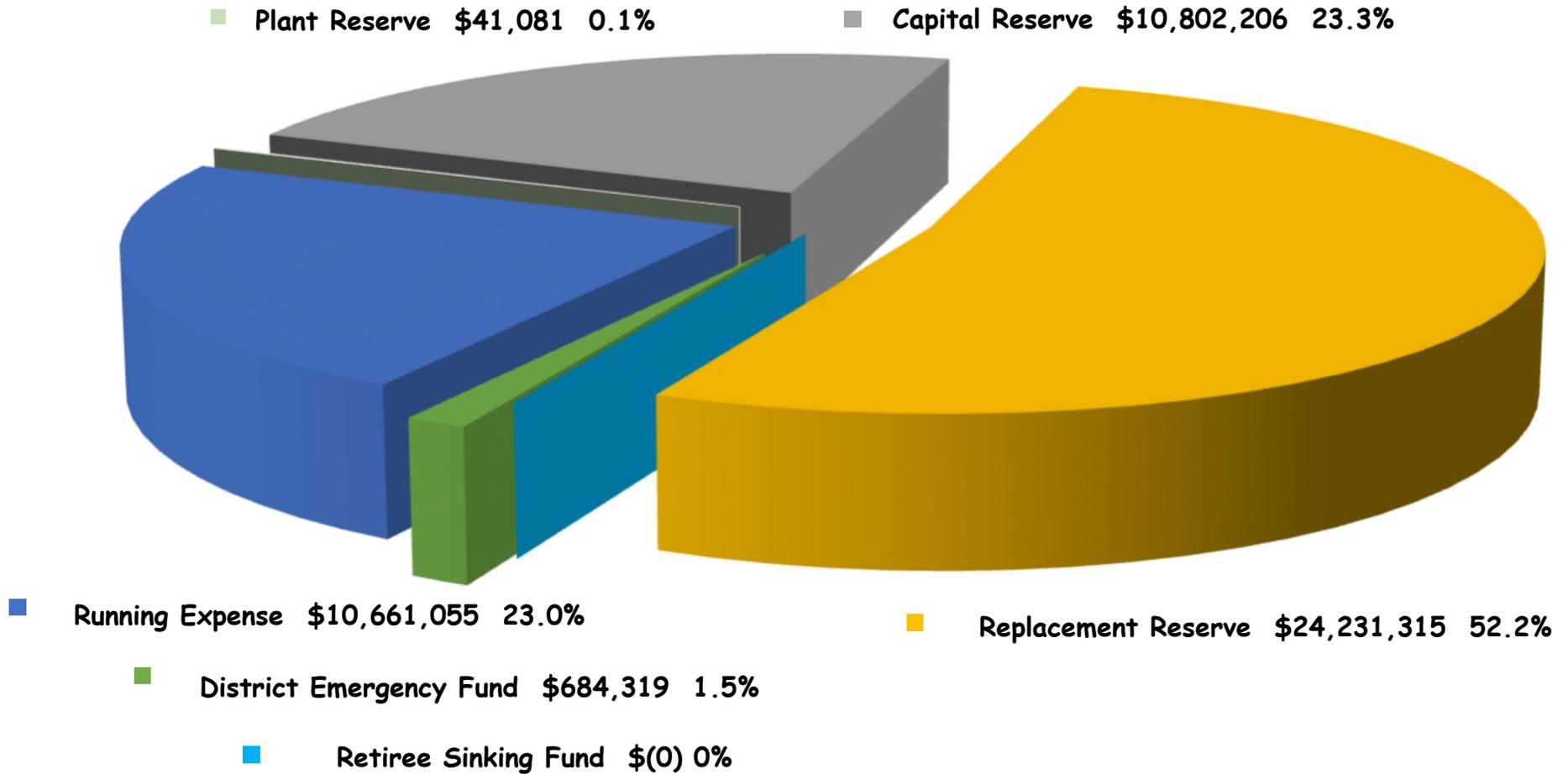
^c Designated for facilities capacity expansion.

^d Designated for facilities replacement projects.

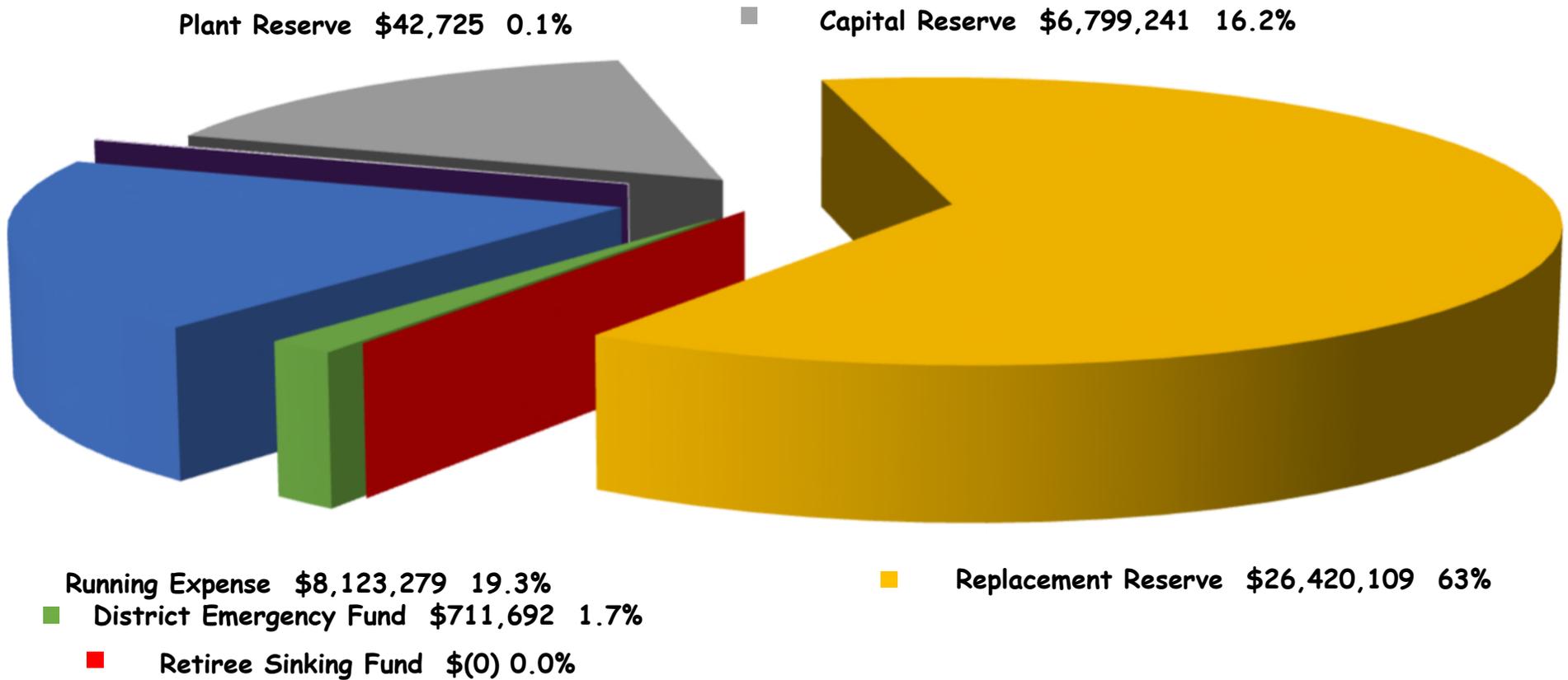
^e Designated for retiree medical insurance, reimbursing retirees and contributions to CERBT, OPEB

^f Designated for costs associated with emergency projects.

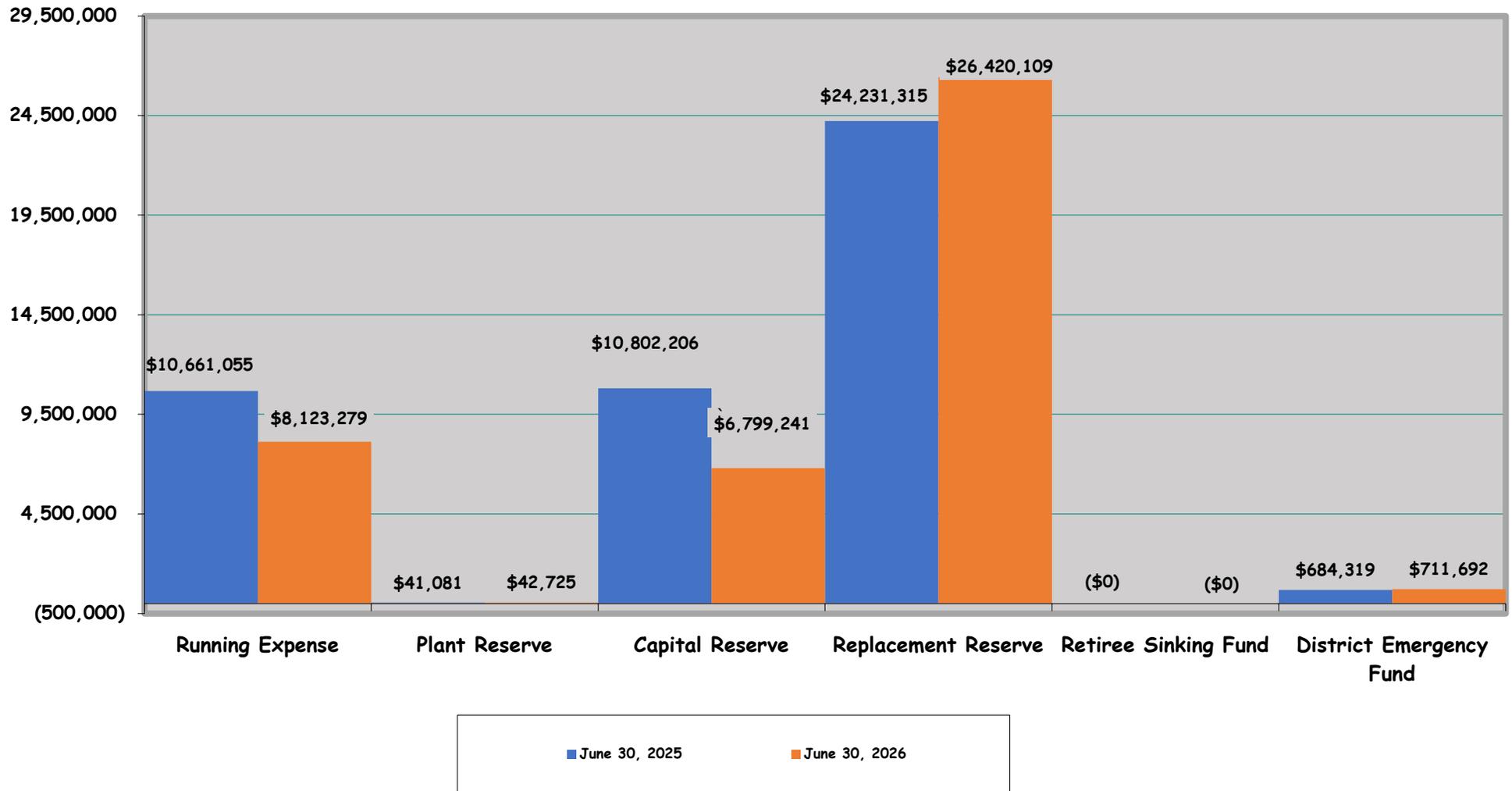
Fund Balance June 30, 2025



Fund Balance June 30, 2026



Fund Balance June 30, 2025 and June 30, 2026



ACTIVITIES OF DISTRICT FUNDS

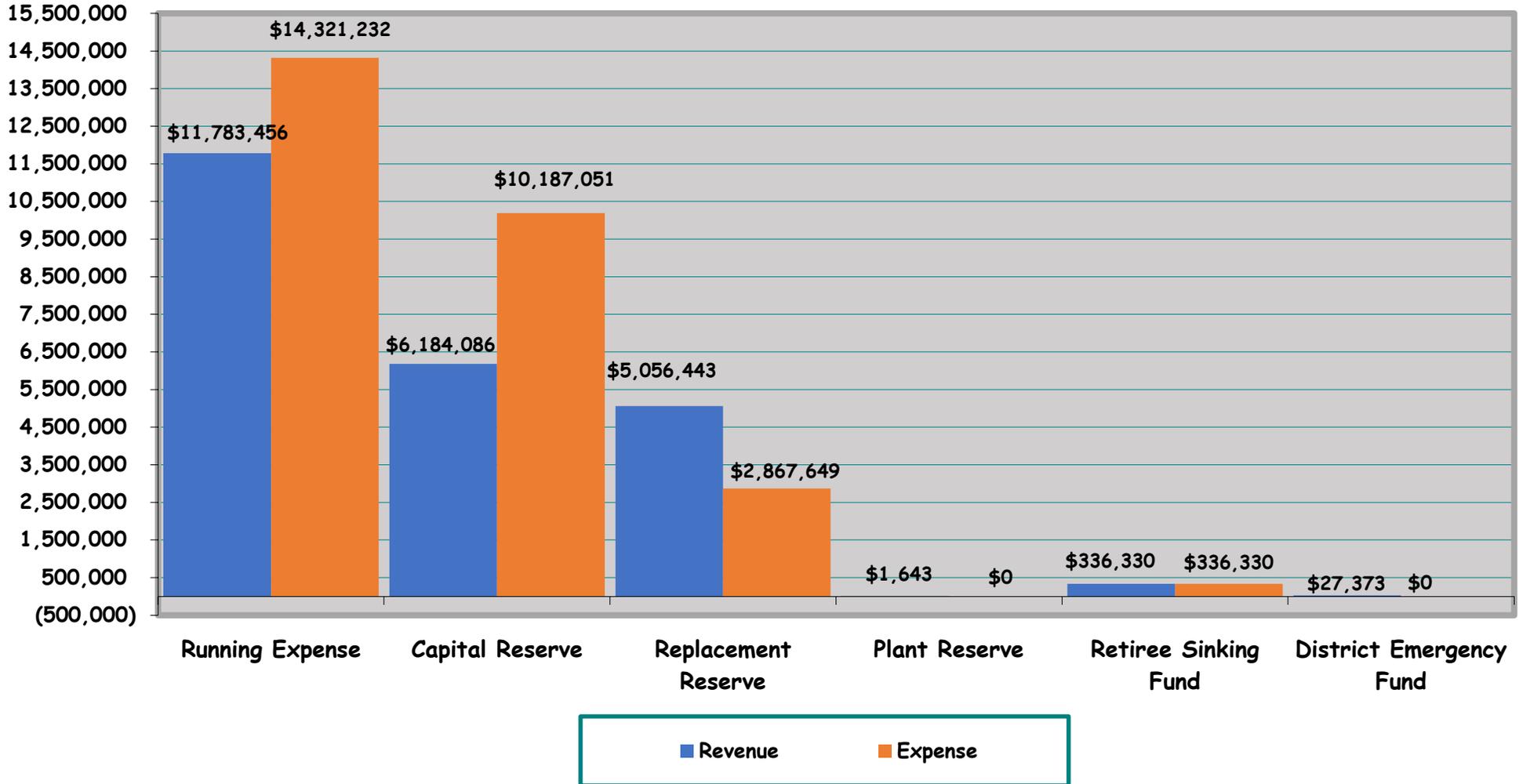
The enclosed fund activity sheet shows the District's fund balances at the beginning and end of the fiscal year, as well as the activity of each fund during the year. Each fund's name and number are shown in the extreme two left columns, followed by the cash balance of the fund at the beginning of the 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 FY25-26, the District anticipates a decrease from \$46,419,976 at the beginning of the year to \$42,097,045 at the end of the year based on the projected revenues and planned expenditures and the balance of the BESP loan escrow. 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 FY25-26.

FUND CASH ACTIVITY

Fund No. and Name	Estimated Cash Balance 6/30/2025	Estimated Cash In-flow 2025-2026	Estimated Cash Out-flow 2025-2026	Estimated Cash Balance 6/30/2026
640 Running Expense	\$10,661,055	Interest \$300,248	O & M Expense \$13,335,038	\$8,123,279
Adjusted 06/30/25 Estimate	<u>\$10,661,055</u>	SSC Revenue \$6,222,506	WWRec O & M Expense \$586,194	
		RFOGA \$4,630,526	Inter-Fund Loan P&I \$400,000	
		GWD WWRec O&M \$572,887		
		Admin Chg: WWRec \$57,289		
Subtotal		<u>\$11,783,456</u>	<u>\$14,321,232</u>	
645 Plant Reserve	\$41,081	Interest \$1,643		\$42,725
Subtotal		<u>\$1,643</u>	<u>\$0</u>	
650 Capital Reserve	\$10,802,206	Interest \$265,883	Plant Projects (non-BESP) \$625,000	\$6,799,241
		SSC Connection/Annex/RFOGA \$5,918,203	Loan P&I installment \$944,048	
		BESP Loan Proceeds: \$0	BESP Project \$8,618,003	
Subtotal		<u>\$6,184,086</u>	<u>\$10,187,051</u>	
655 Replacement Reserve	\$24,231,315	Interest \$978,097	Collection System Replacements \$1,011,624	\$26,420,109
	<u>\$24,231,315</u>	SSC/Prop. Tax/RFOGA \$3,678,347	Administration, Outfall, WWRec \$1,044,441	
		Inter-Fund Loan P&I \$400,000	Plant, Lab, IWC Projects \$811,584	
			Main Pump Station Project \$0	
Subtotal		<u>\$5,056,443</u>	<u>\$2,867,649</u>	
660 Retiree Health Insurance	\$0	Interest \$3,330		\$0
		Revenue \$333,000		
Subtotal		<u>\$336,330</u>	<u>\$336,330</u>	
675 District Emergency Fund	\$684,319	Interest \$27,373		\$711,692
Subtotal		<u>\$27,373</u>	<u>\$0</u>	
TOTALS	<u><u>\$46,419,976</u></u>	<u><u>\$23,389,331</u></u>	<u><u>\$27,712,262</u></u>	<u><u>\$42,097,045</u></u>

Fund Activity June 2025-June 2026



REVENUES
FISCAL YEAR 2025-26

DISTRICT REVENUES FOR FISCAL YEAR 2025-26

The District estimates FY 2025-26 revenues from several sources as outlined in the following table:

REVENUE SOURCES		
Sewer Service Charges	\$ 9,541,896	40.80%
From Other Government Agencies	11,465,095	49.02%
Permit, Inspections and Fees	28,900	0.12%
Annexation and Capacity Fees	128,366	0.55%
Property Taxes and related	213,500	0.91%
Interfund Loan Proceeds	400,000	1.71%
Interest and Other Income	<u>1,611,574</u>	<u>6.89%</u>
	\$ 23,389,331	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 proposed for FY25-26. This is the fifth 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, current inflationary pressures may require a rate increase for FY26-27.

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 currently underway. The flow and loadings study had been delayed due COVID-19 and has now restarted and is expected to be released very soon.

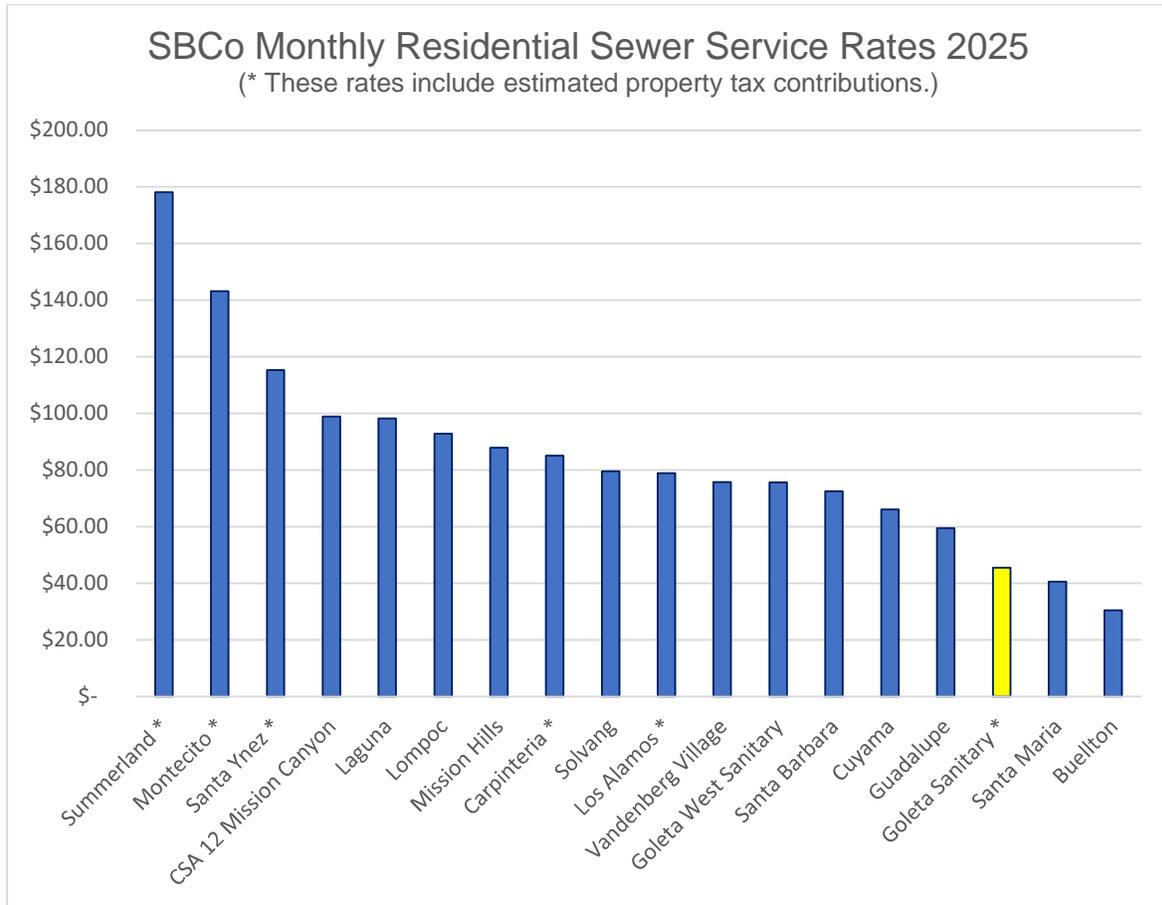
A summary of the District’s SSC rate allocation over the last few years is show in the following table.

SSC Rate Component Allocation	FY21-22 (\$/Mo/ERU)	FY22-23 (\$/Mo/ERU)	FY23-24 (\$/Mo/ERU)	FY24-25 (\$/Mo/ERU)	FY25-26 (\$/Mo/ERU)
Capital Reserve Fund	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 4.50
Replacement Reserve Fund	\$ 9.24	\$ 9.11	\$ 9.04	\$ 9.55	\$ 9.66
Operations & Maintenance Cost	\$ 29.96	\$ 30.09	\$ 30.16	\$ 29.65	\$ 30.04
Total SSC Rate	\$ 44.20				

This year a reallocation in the rate structure is proposed to cover the District’s full share of Depreciation and increased O&M costs.

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 FY25-26 Estimated Running Expense Fund Revenue with interest is \$11,783,456.

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 FY25-26.

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 \$2,546 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 \$2,400,000. Currently not in the values presented, pending loan draw extension.

Total FY22-23 Estimated Revenue in the Capital Reserve Fund with interest is \$6,184,086.

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 FY25-26, \$9.66, which amounts to \$2,085,401 in total revenue, will be deposited into the Replacement Reserve Fund 4655, the District's portion of the annual depreciation value estimated to be \$2,085,401 in FY25-26.

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 \$213,000 in FY25-26.

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 FY25-26 is \$1,322,201.

Total FY25-26 Estimated Revenue in the Replacement Reserve Fund with interest and interfund loan payment is \$5,056,443.

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

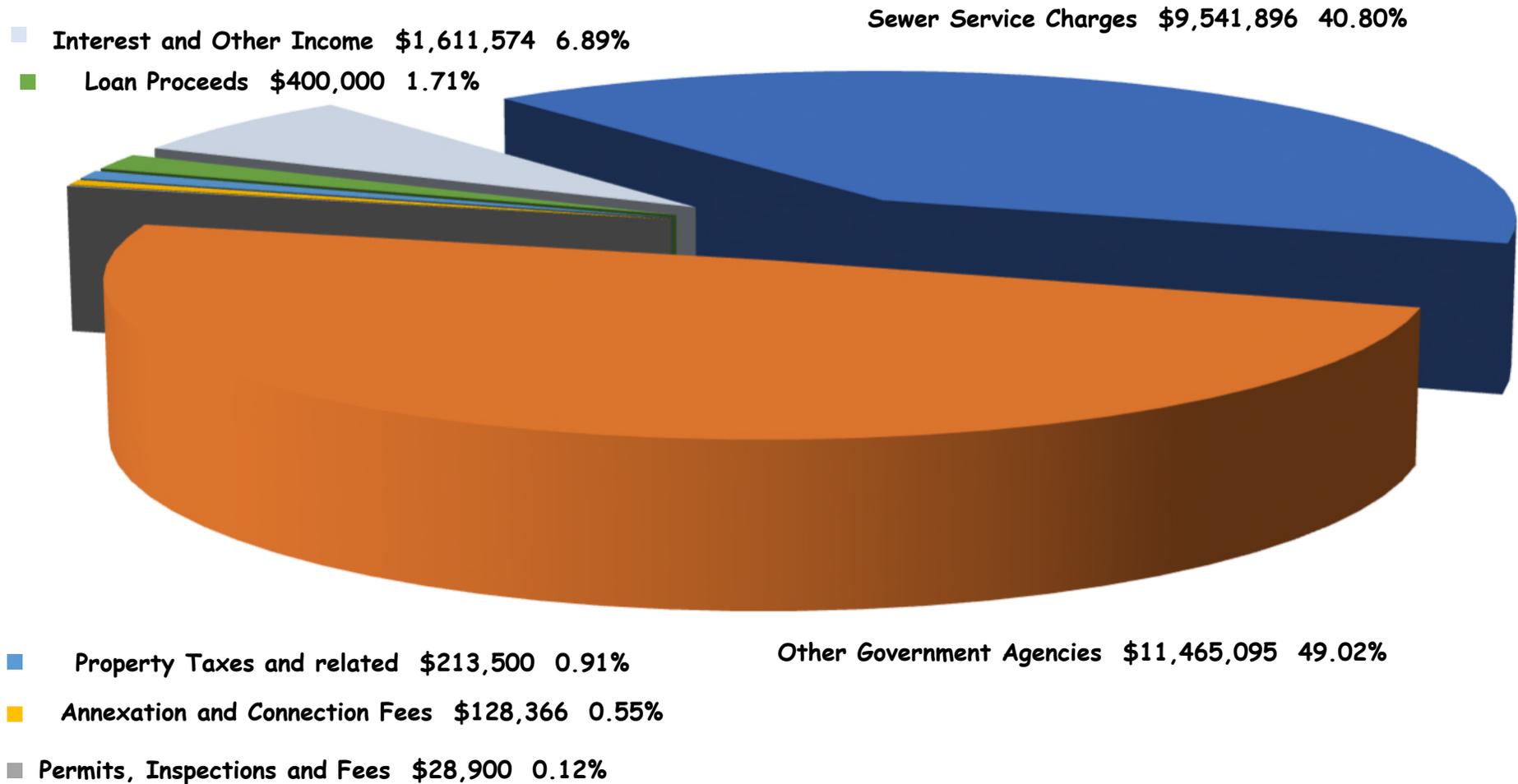
Each of the District funds has an Interest Earning account and interest is accrued per fund based upon balances in the interest-bearing account. The interest calculation for each fund for this year is calculated based on an annual percentage of 4.00%.

Total FY24-25 Estimated Interest Revenue is \$1,576,574.

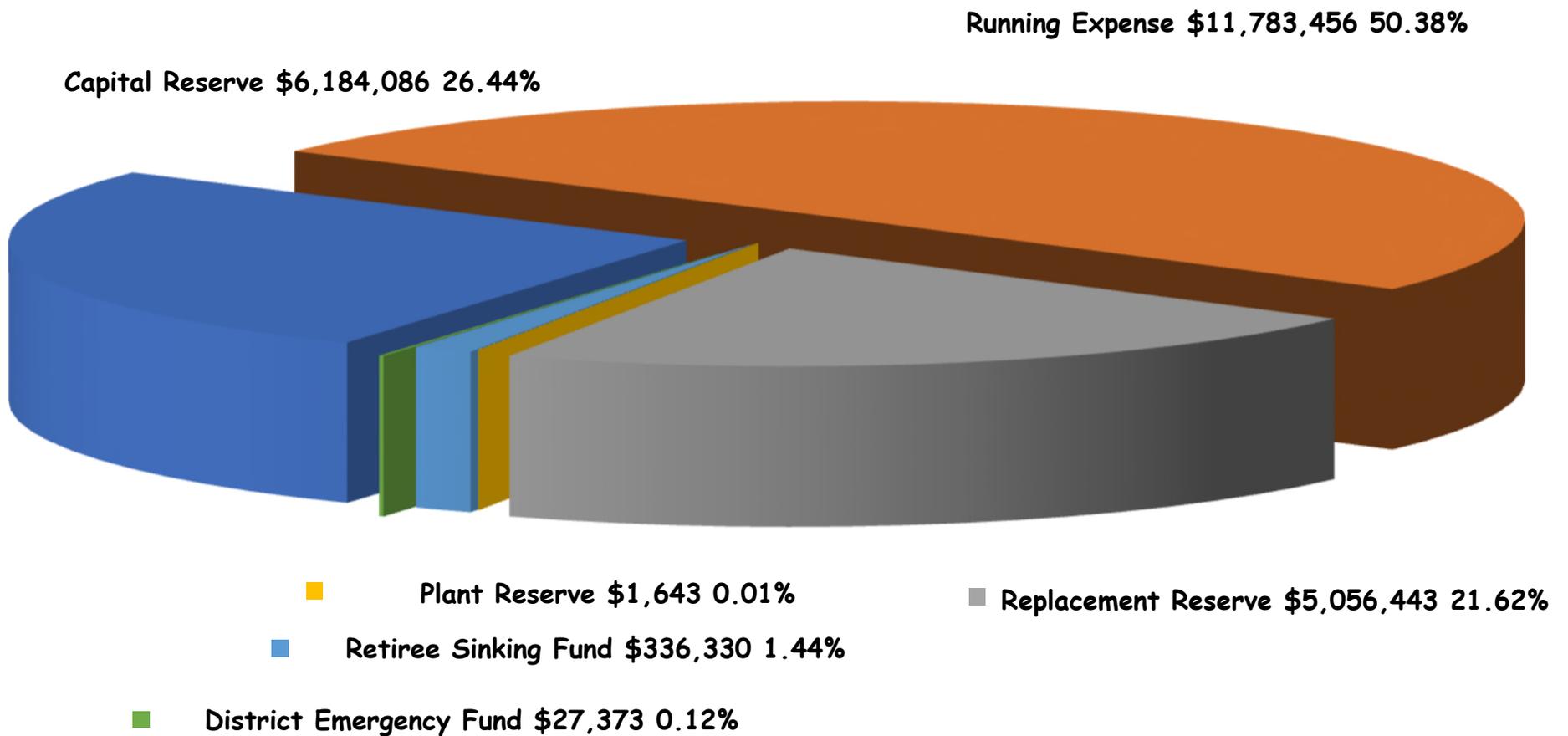
FY24-25 TOTAL ANTICIPATED DISTRICT REVENUE IS \$23,389,331.

	A	B	C	D	E	F	G	H	I	J
1	Fiscal Year 2025-2026									
2	REVENUE									
3										
4										
5	Fund			Budgeted	Revenue	Projected	Over(Under)	Revenue	%	Change
6	Name and			Revenue	to date	Actual	Budget	Projection	Change	from FY
7	Number	Acct	Revenue Classification	2024-25	4/17/2025	2024-25	2024-25	2025-26	from FY	Change
8									2023-24	from FY
9	4640	3100	*Sewer Service Charges	\$6,175,383	\$5,583,400	\$6,175,383	\$0	\$6,151,703	0%	-\$23,680
10	Running	3120	Permits and Inspections	\$28,000	\$44,039	\$40,000	\$12,000	\$28,000	0%	\$0
11	Expense	3140	Admin Chgs - Treatment	\$218,571	\$147,630	\$177,157	(\$41,414)	\$261,263	20%	\$42,692
12		3145	Admin Chgs - Reclamation	\$39,264	\$35,920	\$43,104	\$3,840	\$57,289	46%	\$18,025
13		3150	Treatment & Disposal Cost Reimb.	\$3,660,049	\$2,382,656	\$2,859,187	(\$800,862)	\$4,369,263	19%	\$709,214
14		3155	GWD WWRec O&M Cost Reimb.	\$392,635	\$359,202	\$431,042	\$38,407	\$572,887	46%	\$180,252
15		3160	IWC Analysis Reimbursement	\$500	\$0	\$0	(\$500)	\$500	0%	\$0
16		3170	Homeowners Exemption	\$500	\$361	\$500	\$0	\$500	0%	\$0
17		3205	Annexation Processing Fee	\$400	\$400	\$400	\$0	\$400	0%	\$0
18		3240	**RFOGA - Running Expense	\$9,729	\$6,665	\$7,999	(\$1,730)	\$6,403	-34%	-\$3,326
19	3260/3301		Other Revenue - Running Exp.	\$35,000	\$11,287	\$12,313	(\$22,687)	\$35,000	0%	\$0
20			Subtotal	\$10,560,031	\$8,571,562	\$9,747,085	(\$812,945)	\$11,483,207	9%	\$923,177
21										
22	4650	3100	*Sewer Service Charges	\$0	\$0	\$0	\$0	\$971,460	+100%	\$971,460
23	Capital	3130	Capacity Fees	\$37,545	\$74,989	\$74,989	\$37,444	\$101,073	169%	\$63,528
24	Reserve	3200	Annexation Charges	\$26,030	\$16,887	\$16,887	(\$9,142)	\$27,293	5%	\$1,263
25		3260	**RFOGA - Capital Projects	\$3,847,630	\$2,788,766	\$3,688,766	(\$158,863)	\$4,818,378	25%	\$970,748
26			Loan Proceeds (draws, see escrow table)							
27			Subtotal	\$3,911,204	\$2,880,643	\$3,780,643	(\$130,562)	\$5,918,203	51%	\$2,006,999
28										
29	4655	3100	*Sewer Service Charges	\$3,028,560	\$2,888,214	\$3,028,560	\$0	\$2,085,733	-31%	-\$942,827
30	Replacement	3220	Property Tax Revenue	\$204,500	\$210,890	\$210,890	\$6,390	\$213,000	4%	\$8,500
31	Reserve		Interfund Loan	\$400,000	\$366,667	\$400,000	\$0	\$400,000	0%	\$0
32		3260	**RFOGA - Capital Projects	\$845,755	\$92,881	\$150,000	(\$695,755)	\$1,379,614	63%	\$533,859
33			Subtotal	\$4,478,814	\$3,558,651	\$3,789,449	(\$689,365)	\$4,078,347	-9%	-\$400,468
34										
35	4660	3100	*Sewer Service Charges	\$333,000	\$333,000	\$333,000	\$0	\$333,000	0%	\$0
46	All Funds		Interest Earnings							
47	4640	3230	Running Expense Fund	\$316,360	\$426,917	\$506,917	\$190,557	\$300,248	-5%	-\$16,111
48	4645	3230	Plant Reserve Fund	\$1,381	\$1,600	\$1,885	\$505	\$1,643	19%	\$263
49	4650	3230	Capital Reserve Fund	\$182,168	\$561,003	\$621,003	\$438,835	\$265,883	46%	\$83,715
50	4655	3230	Replacement Reserve Fund	\$672,623	\$983,855	\$1,173,855	\$501,232	\$978,097	45%	\$305,474
51	4660	3230	Retiree Health Insurance Fund	\$6,202	\$4,265	\$5,115	(\$1,088)	\$3,330	-46%	-\$2,872
52	4670	3230	Plant Upgrading Fund	\$0	\$0	\$0	\$0	\$0	0%	\$0
53	4675	3230	District Emergency Fund	\$22,994	\$26,653	\$31,453	\$8,458	\$27,373	19%	\$4,378
54			Subtotal	\$1,201,727	\$2,004,292	\$2,340,227	\$1,138,500	\$1,576,574	31%	\$374,847
55										
56			Total Revenue	\$20,484,776	\$17,348,148	\$19,990,404	(\$494,372)	\$23,389,331	14%	\$2,904,555
57										
58			Anticipated BESP Loan Draws:							
59			Total Estimated Cash Inflow:					\$23,389,331		
60			*Sewer Service Charges are deposited directly to the respective funds.							
61			Values shown under 2025-2026 Revenue Estimate have been pro-rated							
62			accordingly.							
63			Total Sewer Service Charges:	\$9,536,943	\$8,804,615	\$9,536,943		\$9,541,896	0.05%	\$4,953
64			**RFOGA = Revenue From Other Gov't Agencies							
65										

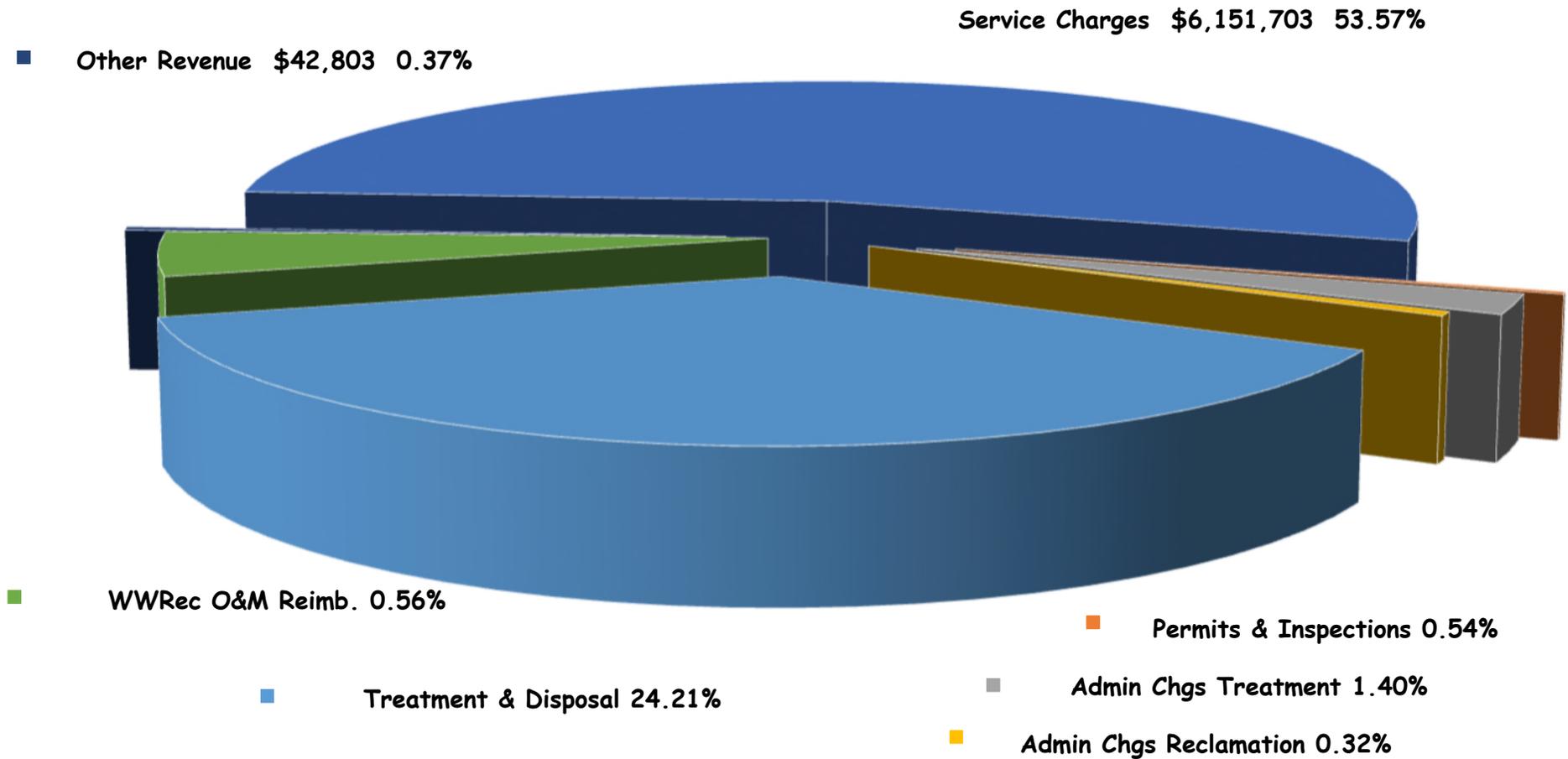
Revenues by Source 2025-26



Revenues by Fund 2025-26



Running Expense Revenues 2025-26



EXPENDITURES
FISCAL YEAR 2025-26

DISTRICT COMBINED EXPENDITURES IN FY25-26

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 FY25-26 are anticipated to be above last year’s budget by 16%. The capital outlay projects are anticipated to be about 7% more than last year’s expenditures.

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

<u>DESCRIPTION</u>	<u>EXPENDITURES</u>	<u>% w/o Depr</u>	<u>% with Depr</u>
Personnel Cost:	\$ 8,067,297	29%	25%
Operating Expenses:	\$ 6,496,215	23%	21%
Sub-Total:	\$ 14,563,512	53%	46%
Capital Outlay:	\$ 13,148,750	47%	42%
Total Expenses w/o depreciation:	\$ 27,712,262	100%	88%
Depreciation Expense:	\$ 3,936,758		12%
TOTAL EXPENDITURES:	\$ 31,649,020		100%

The enclosed graph shows the above distribution of expenditures for FY25-26.

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.

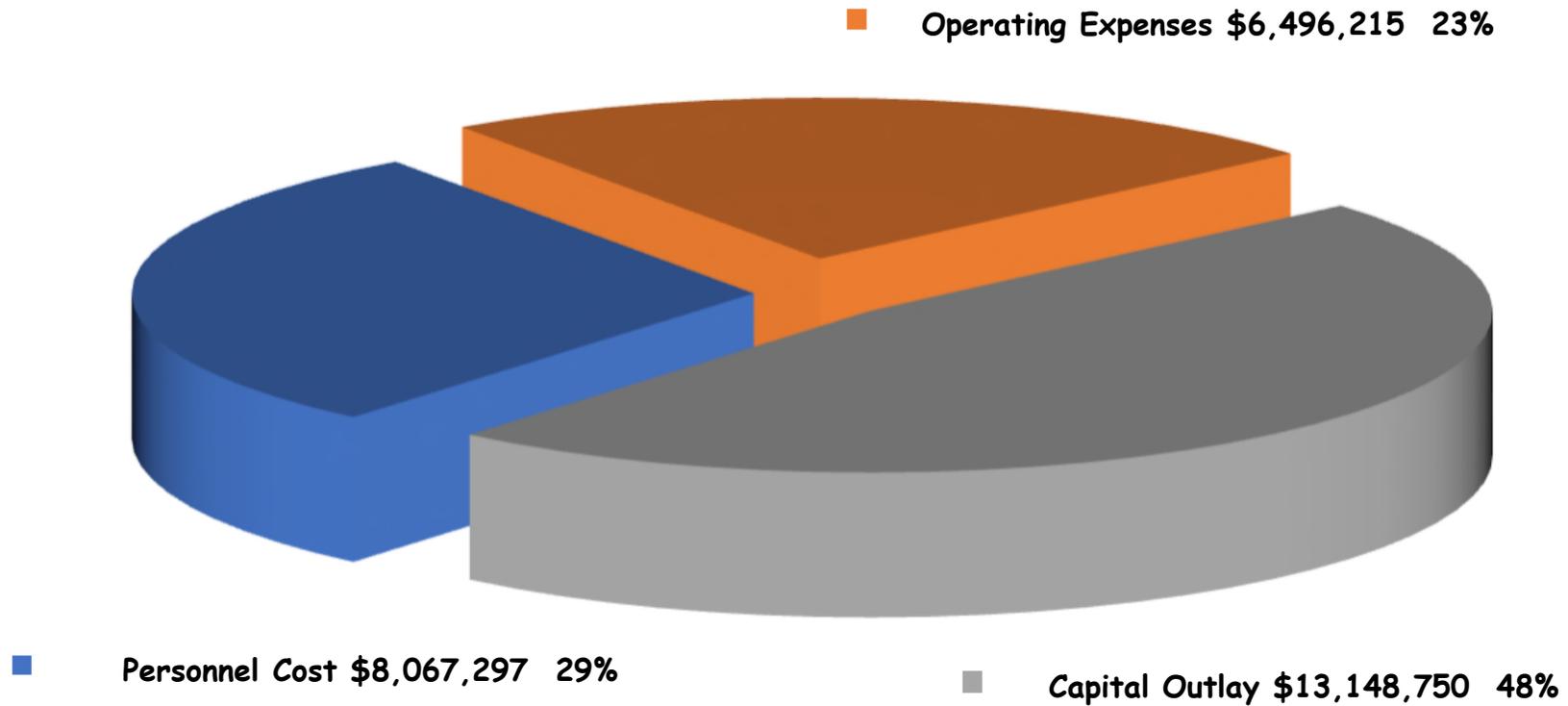
Summary

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.

	A	B	C	D	E	F	G	H
1	Fiscal Year 2025-2026							
2	EXPENDITURES							
3								
4								
5		Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
6	Description	2024-25	5/14/2025	Actual	Budget	Budget	Change	from FY
7	PERSONNEL						from last	2024-25
8	Basic Salaries	3,841,286	3,504,076	4,049,155	(207,869)	4,687,926	22%	846,641
9	Overtime	16,800	11,706	13,495	3,305	16,800	0%	0
10	Temporary	7,664	10,261	11,857	(4,193)	7,116	-7%	(548)
11	Directors Fees	85,000	29,768	34,398	50,602	85,000	0%	0
12	Worker's Compensation	80,774	62,905	68,623	12,151	80,976	0%	202
13	Retirement	1,061,650	915,109	1,059,749	1,901	1,243,170	17%	181,520
14	Active Employee Insurance-Health/Dental/Vision/Disability	1,057,063	901,872	983,860	73,203	1,259,385	19%	202,322
15	Retiree Health Insurance OPEB Funding	336,330	178,777	336,330	0	336,330	0%	0
16	FICA	229,795	211,069	243,901	(14,106)	277,569	21%	47,775
17	Medicare	56,053	49,363	57,042	(989)	68,322	22%	12,268
18	Unemployment Insurance	4,369	4,913	5,679	(1,310)	4,703	8%	334
19								
20	<i>Subtotal</i>	6,776,784	5,879,818	6,864,089	(87,306)	8,067,297	19%	1,290,513
21								
22	OPERATING EXPENSES							
23	Public Education	75,000	42,369	50,841	24,159	75,000	0%	0
24	Janitorial Service & Supplies	49,800	42,204	50,644	(844)	49,800	0%	0
25	Uniforms	17,175	12,478	14,974	2,201	17,205	0%	30
26	Licenses & Permits	158,173	122,442	146,615	11,558	179,216	13%	21,043
27	Freight & Postage	3,465	2,584	3,171	294	3,465	0%	0
28	Subscriptions	7,900	5,683	6,820	1,080	8,100	3%	200
29	Vehicle Repairs & Maintenance	75,920	38,853	46,723	29,197	77,415	2%	1,495
30	Liability & Property Insurance	372,774	345,245	376,632	(3,858)	436,399	17%	63,625
31	Dues & Memberships	46,694	48,139	50,430	(3,736)	58,623	26%	11,929
32	Office Supplies	17,195	12,211	14,653	2,542	18,060	5%	865
33	Analysis & Monitoring	189,858	56,919	68,302	121,556	206,825	9%	16,968
34	Operating Supplies	1,182,102	793,685	955,634	226,468	1,281,305	8%	99,203
35	Attorney Fees	75,000	34,629	41,555	33,445	65,000	-13%	(10,000)
36	Printing & Publications	8,058	1,152	1,482	6,576	5,960	-26%	(2,098)
37	Repairs and Maintenance	857,592	627,663	810,190	47,402	824,335	-4%	(33,257)
38	Travel	61,950	38,244	45,511	16,439	67,690	9%	5,740
39	Seminars, Conferences, Training, Employee Recognition	54,890	34,666	41,599	13,291	57,960	6%	3,070
40	Utilities	770,798	714,026	856,831	(86,033)	853,797	11%	82,999
41	Election Expense	12,000	0	0	12,000	12,000	0%	0
42	Computer Service & Maintenance	213,637	214,089	256,907	(43,270)	242,200	13%	28,563
43	Lease/Rentals	129,263	13,331	15,998	113,265	129,263	0%	0
44	Biosolids Hauling	709,104	406,653	398,252	310,852	709,104	0%	0
45	Professional Services	546,105	234,929	281,636	264,469	589,215	8%	43,110
46	Interest Expense	166,800	307,251	543,134	(376,334)	504,627	203%	337,827
47	Other Expense	23,300	13,626	16,350	6,950	23,650	2%	350
48								
49	<i>Subtotal</i>	5,824,552	4,163,069	5,094,884	729,668	6,496,215	12%	671,662
50								
51	Total Personnel and Operating Expenses	12,601,336	10,042,887	11,958,973	642,363	14,563,512	16%	1,962,176
52								
53	DEPRECIATION FUNDING							
54	Replacement Reserve	3,936,758	3,677,555	3,557,235	379,523	3,936,758	0%	0
55								
56	<i>Subtotal</i>	3,936,758	3,677,555	3,557,235	379,523	3,936,758	0%	
57								
58	CAPITAL OUTLAY							
59	Machinery and Equipment (Fund 640)	111,150	47,828	63,553	47,597	94,050	-15%	(17,100)
60	Capital Projects - Replacement Reserve Fund (4655)	1,391,778	424,454	703,060	688,718	2,867,649	106%	1,475,871
61	Capital Projects - Capital Reserve Fund (4650)	9,874,331	6,535,384	9,879,073	(4,742)	9,243,003	-6%	(631,328)
62	Debt Service	944,048	472,024	944,048	0	944,048	0%	0
63	<i>Subtotal</i>	12,321,307	7,479,690	11,589,735	731,573	13,148,750	7%	827,443
64								
65	Total Operating & Non-Operating w/o Depreciation	24,922,643	\$ 17,522,577	\$ 23,548,708	\$ 1,373,935	27,712,262	11%	2,789,619
66								
67	Total Operating & Non-Operating with Depreciation	28,859,401	\$ 21,200,132	\$ 27,105,943		31,649,020	10%	2,789,619

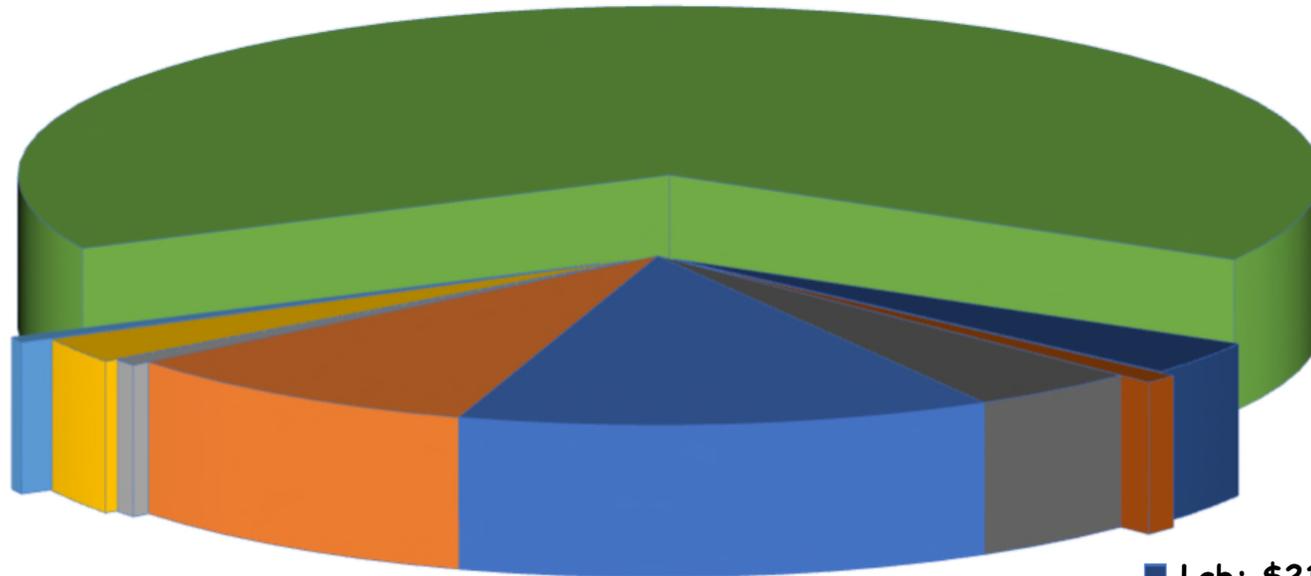
District's Combined Expenditures

Without Depreciation



Distribution of Operating Costs

■ Plant Operations; \$4,255,456; 65.5%



■ IWC; \$34,505; 0.5%

■ Lab; \$210,720; 3.2%

■ Main P/S; \$159,800; 2.5%

■ Outfall; \$56,755; 0.9%

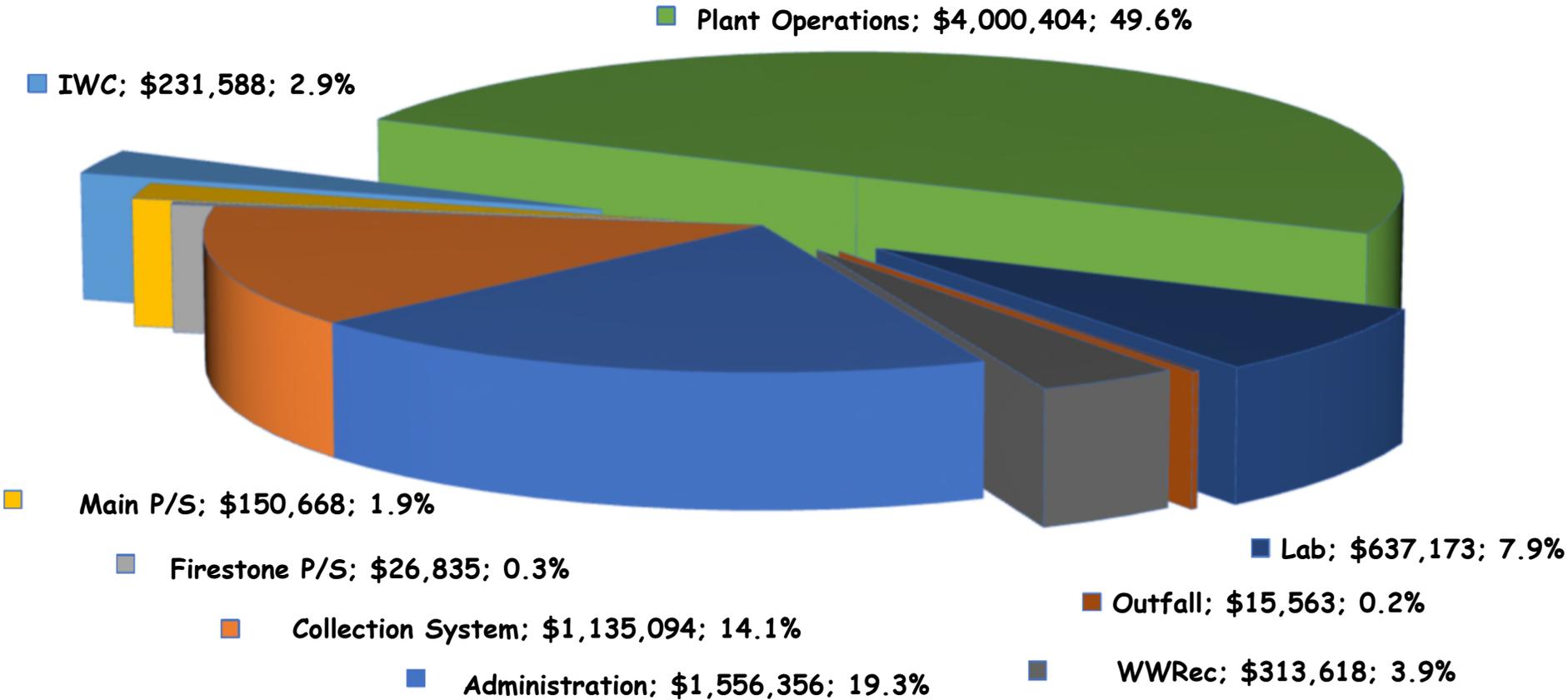
■ Firestone P/S; \$40,405; 0.6%

■ WWRec; \$272,576; 4.2%

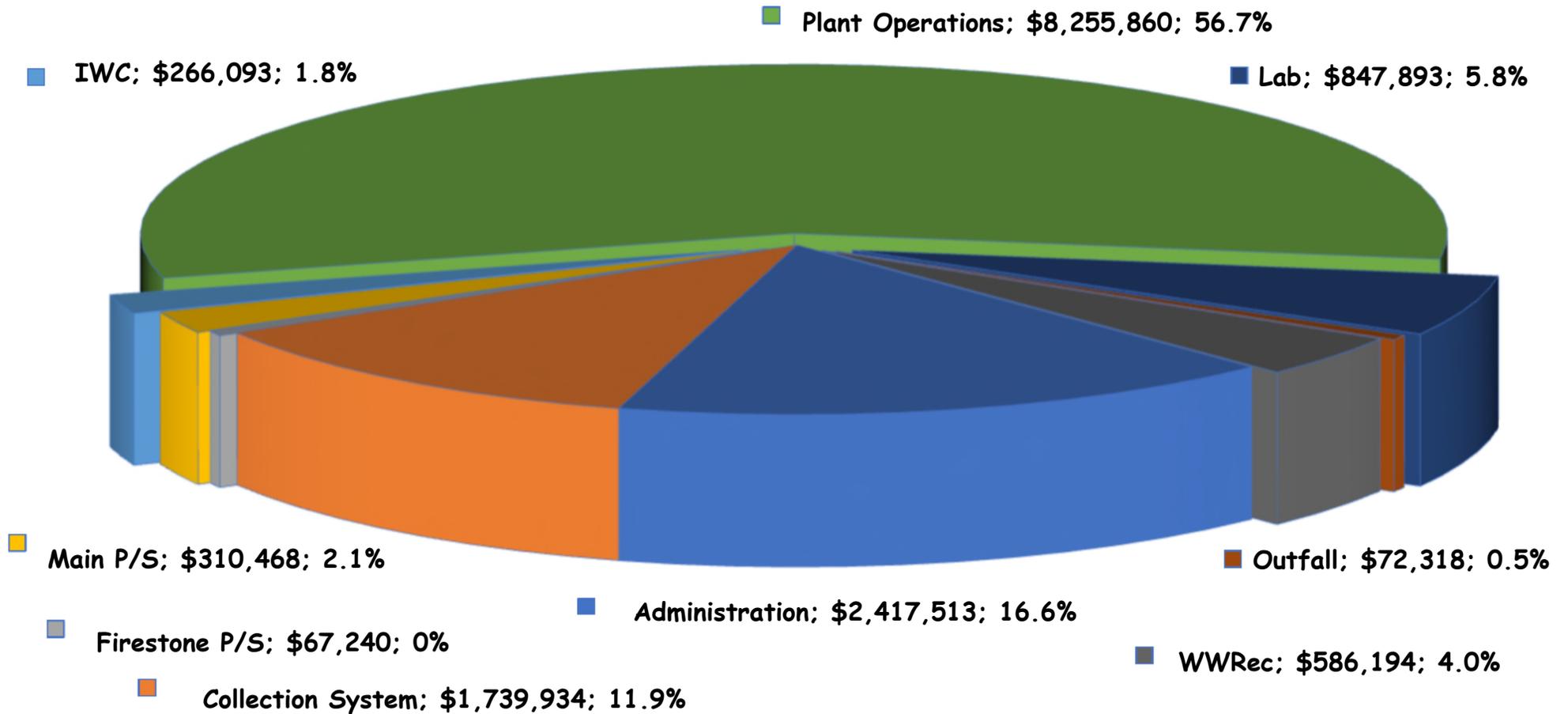
■ Collection System; \$604,840; 9.3%

■ Administration; \$861,157; 13.3%

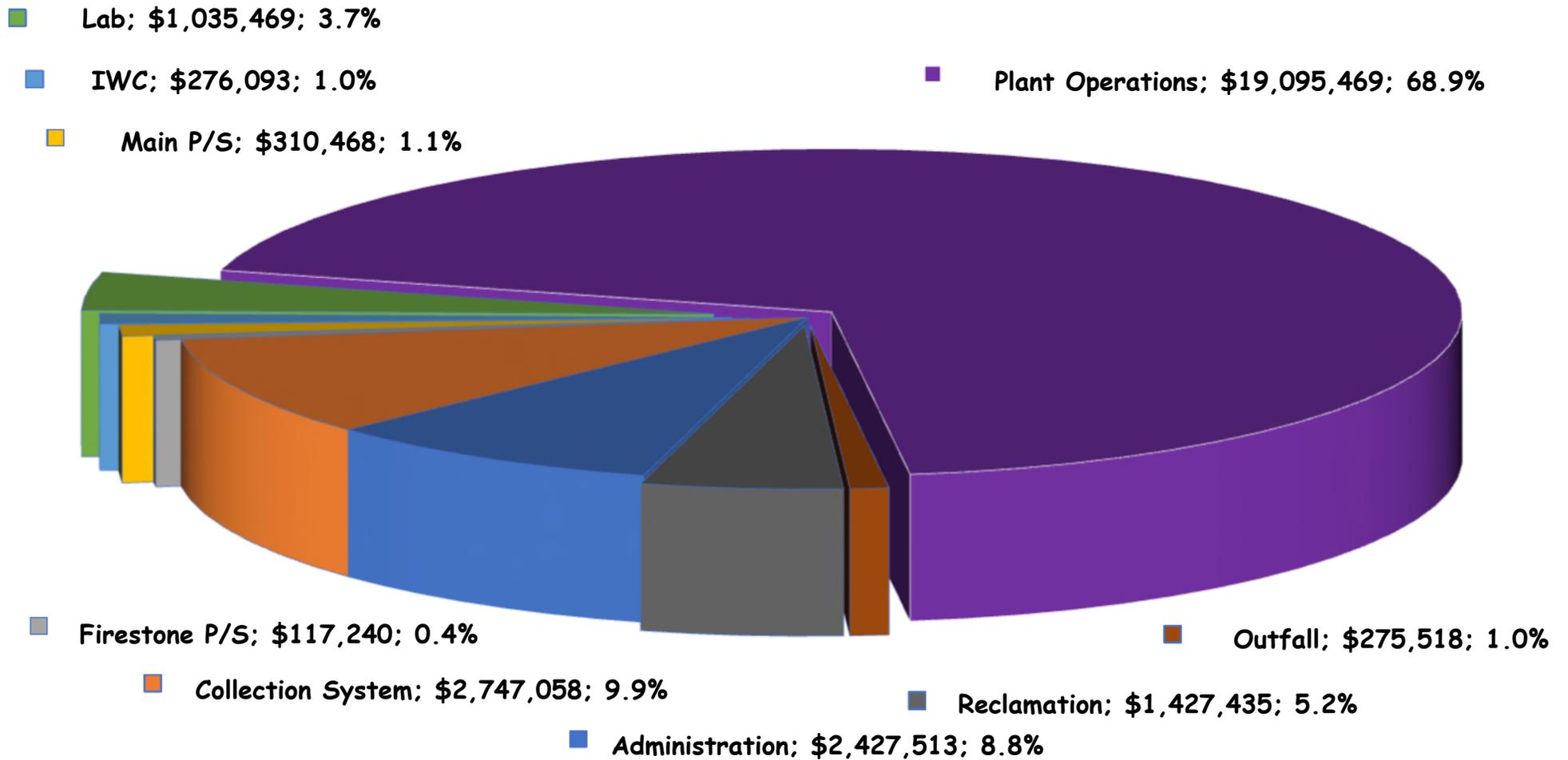
Distribution of Personnel Cost



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 FY25-26. 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 FY25-26 are \$13,735,038

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 FY25-26 are \$11,153,280

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 FY25-26 are \$1,471,417

The total anticipated expenses for the reclamation facilities in FY25-26 are \$1,427,435

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 FY25-26 consists of two payments of \$472,024, one in July, 2025 and one in January, 2026.

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 FY25-26 are \$12,213,459

The total anticipated depreciation expenses in FY25-26 are \$3,936,758

The total anticipated revenue for capital improvements in FY25-26 is \$10,428,304

THE TOTAL PLANNED EXPENDITURES FOR FY25-26

INCLUDING DEPRECIATION ARE \$31,649,020

WITHOUT DEPRECIATION ARE \$27,712,262

THE TOTAL ESTIMATED REVENUE FOR FY25-25 IS \$23,389,331

TOTAL ESTIMATE LOAN DRAWS OF \$.....

TOTAL ESTIMATE CASH INFLOW \$23,389,331

**COMPARISON SUMMARY OF
EXPENSES AND REVENUES
Fiscal Year 2025-2026**

EXPENDITURES		REVENUES	
<u>RUNNING EXPENSE (4640)</u>		<u>RUNNING EXPENSE (4640)</u>	
Personnel	\$7,017,349	Sewer Service Charges	\$6,151,703
Operating Expense	6,223,638	Permit and Inspection Fees	28,000
Machinery and Equipment	94,050	Administration Charges - Treatment	261,263
Sub-Total	\$13,335,038	RFOGA - Treatment and Disposal	4,369,263
CalPERS UAL Loan Payment	\$400,000	IWC Analysis Reimbursement	500
Running Expense Fund Disbursements	\$13,735,038	Homeowners Property Tax Relief	500
		Annexation Processing Fee	400
		Payments from Other Governmental Agencies	6,403
		Other Revenue	35,000
		Interest	300,248
		Total	\$11,153,280
<u>RECLAMATION FACILITIES (4640 Dept. 47)</u>		<u>RECLAMATION FACILITIES (4640 Dept. 47)</u>	
Personnel	\$313,618	GWD Reimbursement of O&M Expenses	\$572,887
Operating Expense	272,576	Administration Charges - Reclamation	57,289
Machinery and Equipment	0	RFOGA - Capital Projects (4655)	841,241
Capital Improvement Projects	841,241		
Total	\$1,427,435	Total	\$1,471,417
<u>CAPITAL IMPROVEMENT</u>		<u>CAPITAL IMPROVEMENT</u>	
<u>Capacity Reserve Fund (4650)</u>		<u>Capacity Reserve Fund (4650)</u>	
Other Capital Projects	\$625,000	Sewer Service Charges	\$971,460
BESP Plant Projects	\$8,618,003	Connection/Annexation/RFOGA	\$4,946,743
Debt Service	944,048	Interest	\$265,883
Sub-total	\$10,187,051	Sub-total	\$6,184,086
<u>Replacement Reserve Fund (4655):</u>		<u>Replacement Reserve Fund (4655)</u>	
Administration	\$0	Sewer Service Charges (\$/ERU+GSD Depr)	\$2,085,733
Firestone Pump Station	50,000	RFOGA - Capital Projects	538,373
Pump Station Projects	-	Property Tax Revenue	213,000
Plant, Lab and IWC Projects	811,584	Interest	978,097
Sewer Line Projects	961,624	Interfund Loan	400,000
Outfall Projects	203,200	Sub-total	\$4,215,202
Sub-total	\$2,026,408		
<u>District Plant Reserve Fund (4645)</u>		<u>District Plant Reserve Fund (4645)</u>	
	\$0	Interest	\$1,643
Sub-total	\$0	Sub-total	\$1,643
<u>District Emergency Fund (4675)</u>		<u>District Emergency Fund (4675)</u>	
	\$0	Interest	\$27,373
Sub-total	\$0	Sub-total	\$27,373
Total	\$12,213,459	Total	\$10,428,304
<u>Depreciation</u>			
Depreciation Expense	\$3,936,758		
<u>Retiree Medical Insurance Retirement Fund (660)</u>		<u>Retiree Medical Insurance Retirement Fund (660)</u>	
Disbursements Directly to CERBT	\$251,441	Sewer Service Charges	\$333,000
Disbursements District Retirees and/or PERS	\$84,889	Interest	\$3,330
Total	\$336,330	Total	\$336,330
TOTAL EXPENSE WITHOUT DEPRECIATION:	\$27,712,262	TOTAL REVENUE:	\$23,389,331
TOTAL EXPENSE WITH DEPRECIATION:	\$31,649,020		

SERVICE CATEGORY EXPENSE DATA

	A	B	C	D	E	F	G	H
1								
2		ADMINISTRATION						
3								
4								
5								
6	Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
7		2024-25	5/14/2025	Actual	Budget	Budget	Change	from FY
8				2024-25	2024-25	2025-26	from last	2024-25
9							FY	
10								
11	PERSONNEL							
12	Basic Salaries	671,448	644,951	745,277	(73,829)	845,416	26%	173,969
13	Overtime	100	0	0	100	100	0%	0
14	Temporary	1,456	5,234	6,048	(4,592)	4,767	227%	3,311
15	Directors Compensation	85,000	29,768	34,398	50,602	85,000	0%	0
16	Workers' Compensation	14,119	10,996	11,995	2,124	14,603	3%	484
17	Retirement	210,568	172,098	210,568	0	259,381	23%	48,813
18	Active Employee Insurance-Health/Dental/Vision/Disability	184,772	125,910	137,357	47,415	227,116	23%	42,344
19	Retiree Health Insurance OPEB Funding	58,790	31,250	58,790	0	60,653	3%	1,864
20	FICA	36,399	36,756	42,473	(6,074)	46,086	27%	9,687
21	Medicare	9,759	8,596	9,933	(174)	12,329	26%	2,571
22	Unemployment Insurance	765	951	1,098	(333)	903	18%	138
23	<i>Subtotal</i>	1,273,175	1,066,508	1,257,937	15,239	1,556,356	22%	283,181
24	OPERATING EXPENSES							
25	Public Education	13,875	8,049	9,658	4,217	13,875	0%	0
26	Janitorial Service & Supplies	6,100	5,524	6,628	(528)	6,100	0%	0
27	Uniforms	0	179	215	(215)	0	0%	0
28	Licenses & Permits	0	0	0	0	0	0%	0
29	Freight & Postage	400	118	142	258	400	0%	0
30	Subscriptions	900	513	616	284	400	-56%	(500)
31	Vehicle Repairs & Maintenance	4,000	192	230	3,770	2,500	-38%	(1,500)
32	Liability & Property Insurance	6,500	6,768	7,383	(883)	7,380	14%	880
33	Dues & Memberships	32,000	37,186	37,186	(5,186)	38,000	19%	6,000
34	Office Supplies	6,000	4,846	5,816	184	6,000	0%	0
35	Analysis & Monitoring	0	0	0	0	0	0%	0
36	Operating Supplies	400	677	400	0	1,000	150%	600
37	Attorney Fees	48,637	20,090	24,108	24,529	40,000	-18%	(8,637)
38	Printing & Publications	2,500	382	458	2,042	1,500	-40%	(1,000)
39	Repairs and Maintenance	7,000	20,080	24,096	(17,096)	7,000	0%	0
40	Travel	30,000	21,697	26,036	3,964	33,000	10%	3,000
41	Seminars, Conferences, Training, Employee Recognition	15,000	17,710	21,252	(6,252)	17,000	13%	2,000
42	Utilities	15,520	18,830	22,596	(7,076)	22,375	44%	6,855
43	Election Expense	12,000	0	0	12,000	12,000	0%	0
44	Computer Service & Maintenance	33,000	16,512	19,814	13,186	33,000	0%	0
45	Lease/Rentals	1,000	527	633	367	1,000	0%	0
46	Biosolids Hauling	0	0	0	0	0	0%	0
47	Professional Services	89,000	47,754	57,305	31,695	94,000	6%	5,000
48	Interest Expense	166,800	307,251	543,134	(376,334)	504,627	203%	337,827
49	Other Expense	20,000	12,687	15,224	4,776	20,000	0%	0
50	<i>Subtotal</i>	510,632	547,571	822,930	(312,298)	861,157	69%	350,525
51	Total Personnel and Operating Expenses	1,783,807	1,614,079	2,080,866	(297,059)	2,417,513	36%	633,706
52								
53	DEPRECIATION FUNDING							
54	Replacement Reserve	54,300	50,185	54,289	11	54,300	0%	0
55	<i>Subtotal</i>	54,300	50,185	54,289	11	54,300	0%	
56								
57	CAPITAL OUTLAY							
58	Machinery and Equipment	10,000	3,275	10,000	0	10,000	0%	0
59	Capital Projects - Replacement Reserve Fund (4655)	50,000	119,338	119,337	(69,337)	0	-100%	(50,000)
60	Capital Projects - Capital Reserve Fund (4650)	0		0	0	0	0%	0
61	Debt Service	0		0	0	0	0%	0
62	<i>Subtotal</i>	60,000	122,612	129,337	(69,337)	10,000	-83%	(50,000)
63								
64	Total Operating & Non-Operating w/o Depreciation	1,843,807	1,736,691	2,210,203	(366,396)	2,427,513	32%	583,706
65								
66	Total Operating & Non-Operating with Depreciation	1,898,107	1,786,877	2,264,492		2,481,813	31%	583,706
67								

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
- 1 – Assistant General Manager/Assistant District Engineer
- 1 – Finance Director
- 1 – Communications and Human Resources Manager
- 1 – Accounting/Admin Manager
- 2 – Accounting Technicians
- 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.

	A	B	C	D	E	F	G	H
1	COLLECTION SYSTEM							
2								
3								
4								
5								
6	Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
7		2024-25	5/14/2025	Actual	Budget	Budget	Change	from FY
8				2024-25	2024-25	2025-26	from last	from FY
9							FY	2024-25
10	PERSONNEL							
11	Basic Salaries	675,370	580,290	670,558	4,812	701,069	4%	25,698
12	Overtime	2,000	276	319	1,681	2,000	0%	0
13	Temporary	1,226	668	772	454	285	-77%	(942)
14	Directors Compensation	0	0	0	0	0	0%	0
15	Workers' Compensation	14,202	11,060	12,065	2,137	12,110	-15%	(2,092)
16	Retirement	147,538	127,788	147,538	0	127,558	-14%	(19,980)
17	Active Employee Insurance-Health/Dental/Vision/Disability	185,852	169,275	184,663	1,189	188,338	1%	2,487
18	Retiree Health Insurance OPEB Funding	59,133	31,432	59,133	0	50,297	-15%	(8,836)
19	FICA	41,383	35,475	40,993	390	42,547	3%	1,165
20	Medicare	9,840	8,297	9,587	253	10,199	4%	359
21	Unemployment Insurance	766	788	911	(145)	691	-10%	(75)
22	<i>Subtotal</i>	1,137,310	965,349	1,126,539	10,770	1,135,094	0%	(2,216)
23	OPERATING EXPENSES							
24	Public Education	12,000	6,778	8,133	3,867	12,000	0%	0
25	Janitorial Service & Supplies	13,300	10,856	13,027	273	13,300	0%	0
26	Uniforms	3,675	2,912	3,495	180	3,675	0%	0
27	Licenses & Permits	4,100	67	80	4,020	4,100	0%	0
28	Freight & Postage	600	1,121	1,345	(745)	600	0%	0
29	Subscriptions	1,100	1,137	1,365	(265)	1,100	0%	0
30	Vehicle Repairs & Maintenance	50,000	33,213	39,856	10,144	50,000	0%	0
31	Liability & Property Insurance	82,510	79,786	87,039	(4,529)	95,830	16%	13,320
32	Dues & Memberships	2,889	3,347	4,016	(1,127)	3,500	21%	611
33	Office Supplies	2,700	2,633	3,160	(460)	5,200	93%	2,500
34	Analysis & Monitoring	1,000	0	0	1,000	1,000	0%	0
35	Operating Supplies	16,500	7,942	9,530	6,970	16,500	0%	0
36	Attorney Fees	6,515	7,343	8,811	(2,296)	8,000	23%	1,485
37	Printing & Publications	800	220	264	536	1,000	25%	200
38	Repairs and Maintenance	97,500	61,840	85,000	12,500	97,500	0%	0
39	Travel	10,900	5,810	6,972	3,928	10,600	-3%	(300)
40	Seminars, Conferences and Training	14,490	4,188	5,026	9,464	12,300	-15%	(2,190)
41	Utilities	19,200	16,239	19,487	(287)	19,450	1%	250
42	Election Expense	0	0	0	0	0	0%	0
43	Computer Service & Maintenance	52,092	65,597	78,716	(26,624)	66,375	27%	14,283
44	Lease/Rentals	1,500	974	1,168	332	1,500	0%	0
45	Biosolids Hauling	0	0	0	0	0	0%	0
46	Professional Services	160,850	100,680	120,817	40,033	180,310	12%	19,460
47	Interest Expense	0	0	0	0	0	0%	0
48	Other Expense	1,000	0	0	1,000	1,000	0%	0
49	<i>Subtotal</i>	555,221	412,683	497,307	57,914	604,840	9%	49,619
50	Total Personnel and Operating Expenses	1,692,531	1,378,032	1,623,846	68,684	1,739,934	3%	47,403
51								
52								
53	DEPRECIATION FUNDING							
54	Replacement Reserve	696,667	702,580	693,032	3,635	696,667	0%	0
55	<i>Subtotal</i>	696,667	702,580	693,032	3,635	696,667	0%	0
56								
57								
58	CAPITAL OUTLAY							
59	Machinery and Equipment	65,100	38,105	47,105	17,995	45,500	-30%	(19,600)
60	Capital Projects - Replacement Reserve Fund (4655)	332,055	40,431	291,624	40,431	961,624	190%	629,569
61	Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
62	Debt Service	0	0	0	0	0	0%	0
63	<i>Subtotal</i>	397,155	78,536	338,728	58,427	1,007,124	154%	609,969
64								
65	Total Operating & Non-Operating w/o Depreciation	2,089,686	1,456,567	1,962,574	127,111	2,747,058	31%	657,372
66								
67	Total Operating & Non-Operating with Depreciation	2,786,353	2,159,148	2,655,607		3,443,725	24%	657,372

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)
- 1 - Collections Maintenance Technician II
- 4 - Collections Maintenance Technician I

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

II. **Operating Expenses:**

A. Public Education

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

B. Vehicle Repairs and Maintenance

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

C. Liability & Property Insurance

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

D. Dues and Memberships

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

E. Office Supplies

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

F. Operating Supplies

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

G. Attorney Fees

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

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 2025-26 and funded from replacement reserve fund #4655.

a. Manhole Raising Program, additional	\$ 40,000
b. GSD 2025-26 CIP Lines project design, additional	30,000
c. Manhole Inspection Program	100,000
d. GSD 2025-26 CIP Projects	500,000

2. The following projects were 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

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

a. GSD 2021 Lines CIP projects	\$ 141,624
--------------------------------	------------

Fund 4655 Total **\$ 961,624**

Total Capital Projects **\$ 1,007,124**

	A	B	C	D	E	F	G	H
1	FIRESTONE PUMP STATION							
2								
3								
4								
5								
6	Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
7		2024-25	5/14/2025	Actual	Budget	Budget	Change	from FY
8				2024-25	2024-25	2025-26	from last	2024-25
9							FY	
10								
11	PERSONNEL							
12	Basic Salaries	28,105	12,864	14,865	13,240	16,368	-42%	(11,737)
13	Overtime	100	196	196	(96)	100	0%	0
14	Temporary	77	76	88	(11)	71	-7%	(5)
15	Directors Compensation	0	0	0	0	0	0%	0
16	Workers' Compensation	591	460	502	89	283	-52%	(308)
17	Retirement	6,390	3,885	4,489	1,901	3,263	-49%	(3,126)
18	Active Employee Insurance-Health/Dental/Vision/Disability	7,734	7,033	7,672	62	4,397	-43%	(3,337)
19	Retiree Health Insurance OPEB Funding	2,461	1,308	2,461	0	1,174	-52%	(1,287)
20	FICA	1,684	758	876	808	921	-45%	(763)
21	Medicare	410	177	205	205	240	-42%	(170)
22	Unemployment Insurance	32	15	18	14	17	-47%	(15)
23	<i>Subtotal</i>	47,584	26,772	31,372	16,213	26,835	-44%	(20,750)
24	OPERATING EXPENSES							
25	Public Education	750	424	508	242	750	0%	0
26	Janitorial Service & Supplies	0	0	0	0	0	0%	0
27	Uniforms	0	0	0	0	0	0%	0
28	Licenses & Permits	500	1,574	1,574	(1,074)	750	50%	250
29	Freight & Postage	15	0	0	15	15	0%	0
30	Subscriptions	0	0	0	0	0	0%	0
31	Vehicle Repairs & Maintenance	600	0	0	600	600	0%	0
32	Liability & Property Insurance	9,050	8,150	8,891	159	10,250	13%	1,200
33	Dues & Memberships	0	0	0	0	0	0%	0
34	Office Supplies	0	0	0	0	0	0%	0
35	Analysis & Monitoring	100	515	618	(518)	100	0%	0
36	Operating Supplies	1,000	0	0	1,000	1,000	0%	0
37	Attorney Fees	227	70	84	143	200	-12%	(27)
38	Printing & Publications	20	0	0	20	20	0%	0
39	Repairs and Maintenance	20,000	0	0	20,000	20,000	0%	0
40	Travel	0	0	0	0	0	0%	0
41	Seminars, Conferences and Training	0	0	0	0	0	0%	0
42	Utilities	4,599	5,606	6,727	(2,128)	6,620	44%	2,021
43	Election Expense	0	0	0	0	0	0%	0
44	Computer Service & Maintenance	0	1,400	1,680	(1,680)	0	0%	0
45	Lease/Rentals	100	30	36	64	100	0%	0
46	Biosolids Hauling	0	0	0	0	0	0%	0
47	Professional Services	0	1,400	1,400	(1,400)	0	0%	0
48	Interest Expense	0	0	0	0	0	0%	0
49	Other Expense	0	0	0	0	0	0%	0
50	<i>Subtotal</i>	36,961	19,169	21,518	15,443	40,405	9%	3,444
51	Total Personnel and Operating Expenses	84,545	45,941	52,890	31,655	67,240	-20%	(17,305)
52								
53	DEPRECIATION FUNDING							
54	Replacement Reserve	84,546	76,861	76,861	7,685	84,546	0%	0
55	<i>Subtotal</i>	84,546	76,861	76,861	7,685	84,546	0%	
56								
57	CAPITAL OUTLAY							
58	Machinery and Equipment	0	0	0	0	0	0%	0
59	Capital Projects - Replacement Reserve Fund (4655)	50,000	0	0	50,000	50,000	0%	0
60	Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
61	Debt Service	0	0	0	0	0	0%	0
62	<i>Subtotal</i>	50,000	0	0	50,000	50,000	0%	0
63								
64	Total Operating & Non-Operating w/o Depreciation	134,545	45,941	52,890	81,655	117,240	-13%	(17,305)
65								
66	Total Operating & Non-Operating with Depreciation	219,091	122,803	129,751		201,786	-8%	(17,305)
67								

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
--------------------------------	-----------

Total 655 Fund Capital Projects	\$ 50,000
--	------------------

	A	B	C	D	E	F	G	H
1	MAIN PUMP STATION							
2								
3								
4								
5								
6	Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
7		2024-25	5/14/2025	Actual	Budget	Budget	Change	from FY
8				2024-25	2024-25	2025-26	from last	2024-25
9							FY	
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	<i>Subtotal</i>	118,722	138,590	154,699	(35,978)	150,668	27%	31,946
21								
22	OPERATING EXPENSES							
23	Public Education	750	424	508	242	750	0%	0
24	Janitorial Service & Supplies	100	71	85	15	100	0%	0
25	Uniforms	0	0	0	0	0	0%	0
26	Licenses & Permits	0	0	0	0	0	0%	0
27	Freight & Postage	100	25	100	0	100	0%	0
28	Subscriptions	0	0	0	0	0	0%	0
29	Vehicle Repairs & Maintenance	230	0	0	230	265	15%	35
30	Liability & Property Insurance	9,390	8,457	9,226	164	15,630	66%	6,240
31	Dues & Memberships	100	0	100	0	115	15%	15
32	Office Supplies	200	41	49	151	230	15%	30
33	Analysis & Monitoring	0	0	0	0	0	0%	0
34	Operating Supplies	1,325	275	330	995	1,500	13%	175
35	Attorney Fees	303	94	113	190	500	65%	197
36	Printing & Publications	50	0	0	50	50	0%	0
37	Repairs and Maintenance	30,000	12,054	14,464	15,536	40,000	33%	10,000
38	Travel	100	0	0	100	115	15%	15
39	Seminars, Conferences and Training	0	0	0	0	0	0%	0
40	Utilities	78,300	75,072	90,086	(11,786)	92,370	18%	14,070
41	Election Expense	0	0	0	0	0	0%	0
42	Computer Service & Maintenance	6,500	6,171	7,405	(905)	6,500	0%	0
43	Lease/Rentals	250	91	109	141	250	0%	0
44	Biosolids Hauling	0	0	0	0	0	0%	0
45	Professional Services	1,150	7,135	8,562	(7,412)	1,325	15%	175
46	Interest Expense	0	0	0	0	0	0%	0
47	Other Expense	0	0	0	0	0	0%	0
48								
49	<i>Subtotal</i>	128,848	109,909	131,137	(2,289)	159,800	24%	30,952
50								
51	Total Personnel and Operating Expenses	247,570	248,499	285,836	(38,267)	310,468	25%	62,898
52								
53	DEPRECIATION FUNDING							
54	Replacement Reserve	0	0	0	0	0	0%	0
55								
56	<i>Subtotal</i>	0	0	0	0	0	0%	
57								
58	CAPITAL OUTLAY							
59	Machinery and Equipment	0	0	0	0	0	0%	0
60	Capital Projects - Replacement Reserve Fund (4655)	0	7,735	7,735	(7,735)	0	0%	0
61	Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
62	Debt Service	0	0	0	0	0	0%	0
63	<i>Subtotal</i>	0	7,735	7,735	(7,735)	0	0%	0
64								
65	Total Operating & Non-Operating w/o Depreciation	247,570	256,234	293,571	(46,001)	310,468	25%	62,898
66								
67	Total Operating & Non-Operating with Depreciation	247,570	256,234	293,571		310,468	25%	62,898

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.

	A	B	C	D	E	F	G	H
1	INDUSTRIAL WASTE CONTROL							
2								
3								
4								
5								
6	Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
7		2024-25	5/14/2025	Actual	Budget	Budget	Change	from FY
8				2024-25	2024-25	2025-26	from last	2024-25
9							FY	
10								
11	PERSONNEL							
12	Basic Salaries	116,890	97,880	113,105	3,785	120,652	3%	3,762
13	Overtime	200	0	0	200	200	0%	0
14	Temporary	766	302	349	417	213	-72%	(553)
15	Directors Compensation	0	0	0	0	0	0%	0
16	Workers' Compensation	2,458	1,914	2,088	370	2,084	-15%	(374)
17	Retirement	50,101	38,707	50,101	0	58,090	16%	7,989
18	Active Employee Insurance-Health/Dental/Vision/Disability	32,166	32,606	35,570	(3,404)	32,413	1%	246
19	Retiree Health Insurance OPEB Funding	10,235	5,440	10,235	0	8,656	-15%	(1,578)
20	FICA	7,238	6,038	6,977	261	7,402	2%	164
21	Medicare	1,709	1,412	1,632	77	1,755	3%	47
22	Unemployment Insurance	141	120	139	2	122	-13%	(19)
23	<i>Subtotal</i>	221,904	184,419	220,195	1,709	231,588	4%	9,684
24	OPERATING EXPENSES							
25	Public Education	7,500	4,236	5,083	2,417	7,500	0%	0
26	Janitorial Service & Supplies	1,100	881	1,057	43	1,100	0%	0
27	Uniforms	500	463	556	(56)	530	6%	30
28	Licenses & Permits	0	0	0	0	0	0%	0
29	Freight & Postage	100	25	30	70	100	0%	0
30	Subscriptions	450	246	295	155	450	0%	0
31	Vehicle Repairs & Maintenance	1,000	84	100	900	1,000	0%	0
32	Liability & Property Insurance	200	434	473	(273)	220	10%	20
33	Dues & Memberships	690	370	444	246	690	0%	0
34	Office Supplies	1,265	268	322	943	1,265	0%	0
35	Analysis & Monitoring	10,350	654	785	9,565	10,350	0%	0
36	Operating Supplies	1,000	214	256	744	1,000	0%	0
37	Attorney Fees	2,576	795	954	1,622	2,000	-22%	(576)
38	Printing & Publications	500	0	100	400	300	-40%	(200)
39	Repairs and Maintenance	3,000	0	0	3,000	3,000	0%	0
40	Travel	1,500	1,908	1,908	(408)	1,500	0%	0
41	Seminars, Conferences and Training	1,400	925	1,110	290	1,400	0%	0
42	Utilities	1,232	389	467	765	500	-59%	(732)
43	Election Expense	0	0	0	0	0	0%	0
44	Computer Service & Maintenance	1,000	987	1,184	(184)	1,000	0%	0
45	Lease/Rentals	300	91	109	191	300	0%	0
46	Biosolids Hauling	0	0	0	0	0	0%	0
47	Professional Services	0	0	0	0	0	0%	0
48	Interest Expense	0	0	0	0	0	0%	0
49	Other Expense	150	937	1,124	(974)	300	100%	150
50	<i>Subtotal</i>	35,813	13,905	16,357	19,456	34,505	-4%	(1,308)
51	Total Personnel and Operating Expenses	257,717	198,325	236,552	21,165	266,093	3%	8,376
52								
53	DEPRECIATION FUNDING							
54	Replacement Reserve	4,026	3,691	4,026	0	4,026	0%	0
55	<i>Subtotal</i>	4,026	3,691	4,026	0	4,026	0%	
56								
57	CAPITAL OUTLAY							
58	Machinery and Equipment	7,500	0	0	7,500	10,000	33%	2,500
59	Capital Projects - Replacement Reserve Fund (4655)	0	0	0	0	0	0%	0
60	Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
61	Debt Service	0	0	0	0	0	0%	0
62	<i>Subtotal</i>	7,500	0	0	7,500	10,000	33%	2,500
63								
64	Total Operating & Non-Operating w/o Depreciation	265,217	198,325	236,552	28,665	276,093	4%	10,876
65								
66	Total Operating & Non-Operating with Depreciation	269,244	202,015	240,579		280,119		10,876
67								

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

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 project was previously budgeted and funded from replacement reserve fund #4655

a. Replacement Sampler (increased by \$2,500)	\$ 10,000
---	-----------

TOTAL 655 Fund Capital Projects:	\$ 10,000
---	------------------

	A	B	C	D	E	F	G	H
1								
2		LABORATORY						
3								
4								
5		Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
6	Description	2024-25	5/14/2025	Actual	Budget	Budget	Change	from FY
7				2024-25	2024-25	2025-26	from last	2024-25
8	PERSONNEL							
8	Basic Salaries	378,150	358,043	413,738	(35,588)	368,762	-2%	(9,388)
9	Overtime	3,000	2,615	3,021	(21)	3,000	0%	0
10	Temporary	383	76	88	295	71	-81%	(312)
11	Directors Compensation	0	0	0	0	0	0%	0
12	Workers' Compensation	7,952	6,193	6,756	1,196	6,370	-20%	(1,582)
13	Retirement	124,678	106,323	124,678	0	104,849	-16%	(19,830)
14	Active Employee Insurance-Health/Dental/Vision/Disability	104,061	118,162	128,904	(24,843)	99,066	-5%	(4,995)
15	Retiree Health Insurance OPEB Funding	33,110	17,600	33,110	0	26,456	-20%	(6,653)
16	FICA	23,517	22,286	25,753	(2,236)	22,846	-3%	(672)
17	Medicare	5,532	5,212	6,023	(491)	5,392	-3%	(141)
18	Unemployment Insurance	425	685	792	(367)	362	-15%	(63)
20	<i>Subtotal</i>	680,808	637,195	742,863	(62,055)	637,173	-6%	(43,635)
22	OPERATING EXPENSES							
23	Public Education	4,000	2,125	2,550	1,450	4,000	0%	0
24	Janitorial Service & Supplies	4,000	3,403	4,084	(84)	4,000	0%	0
25	Uniforms	1,820	1,469	1,762	58	1,820	0%	0
26	Licenses & Permits	16,100	7,016	8,419	7,681	16,150	0%	50
27	Freight & Postage	950	789	947	3	950	0%	0
28	Subscriptions	850	672	807	43	850	0%	0
29	Vehicle Repairs & Maintenance	240	0	0	240	240	0%	0
30	Liability & Property Insurance	2,060	1,859	2,028	32	2,330	13%	270
31	Dues & Memberships	3,815	1,469	1,763	2,052	2,445	-36%	(1,370)
32	Office Supplies	800	1,211	1,453	(653)	800	0%	0
33	Analysis & Monitoring	62,000	26,294	31,552	30,448	62,000	0%	0
34	Operating Supplies	58,017	53,792	58,250	(233)	58,258	0%	241
35	Attorney Fees	1,818	564	677	1,141	1,500	-17%	(318)
36	Printing & Publications	490	300	360	130	450	-8%	(40)
37	Repairs and Maintenance	6,622	1,726	2,071	4,551	6,622	0%	0
38	Travel	4,100	339	407	3,693	4,100	0%	0
39	Seminars, Conferences and Training	2,800	1,968	2,362	438	2,800	0%	0
40	Utilities	11,150	9,382	11,259	(109)	11,820	6%	670
41	Election Expense	0	0	0	0	0	0%	0
42	Computer Service & Maintenance	5,700	7,607	9,128	(3,428)	7,980	40%	2,280
43	Lease/Rentals	700	453	543	157	700	0%	0
44	Biosolids Hauling	0	0	0	0	0	0%	0
45	Professional Services	20,705	2,379	2,855	17,850	20,705	0%	0
46	Interest Expense	0	0	0	0	0	0%	0
47	Other Expense	200	0	0	200	200	0%	0
49	<i>Subtotal</i>	208,937	124,817	143,277	65,660	210,720	1%	1,783
51	Total Personnel and Operating Expenses	889,745	762,011	886,140	3,605	847,893	-5%	(41,852)
53	DEPRECIATION FUNDING							
54	Replacement Reserve	0	0	0	0	0	0%	0
56	<i>Subtotal</i>	0	0	0	0	0	0%	
58	CAPITAL OUTLAY							
59	Machinery and Equipment	28,550	0	0	28,550	28,550	0%	0
60	Capital Projects - Replacement Reserve Fund (4655)	159,026	0	0	159,026	159,026	0%	0
61	Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
62	Debt Service	0	0	0	0	0	0%	0
63	<i>Subtotal</i>	187,576	0	0	187,576	187,576	0%	0
65	Total Operating & Non-Operating w/o Depreciation	1,077,321	762,011	886,140	191,181	1,035,469	-4%	(41,852)
67	Total Operating & Non-Operating with Depreciation	1,077,321	762,011	886,140		1,035,469	-4%	(41,852)

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
- 0 – 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
Total Analysis & Monitoring	\$ 62,000

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	10,958
Total Operating Supplies	\$ 58,258

- 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
Total Machinery and Equipment	\$ 28,500

- 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
Total Capital Projects	\$ 159,026

	A	B	C	D	E	F	G	H
1								
2		PLANT						
3								
4								
5								
6	Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
7		2024-25	5/14/2025	Actual	Budget	Budget	Change	from FY
8				2024-25	2024-25	2025-26	from last	2024-25
9							FY	
10	PERSONNEL							
11	Basic Salaries	1,791,642	1,546,976	1,787,617	4,025	2,355,259	31%	563,617
12	Overtime	9,000	5,378	6,215	2,785	9,000	0%	0
13	Temporary	2,912	3,598	4,158	(1,246)	1,423	-51%	(1,489)
14	Directors Compensation	0	0	0	0	0	0%	0
15	Workers' Compensation	37,674	29,340	32,007	5,667	40,683	8%	3,009
16	Retirement	474,179	409,413	474,179	0	614,641	30%	140,463
17	Active Employee Insurance-Health/Dental/Vision/Disability	493,033	410,398	447,707	45,326	632,727	28%	139,694
18	Retiree Health Insurance OPEB Funding	156,870	83,384	156,870	0	168,975	8%	12,105
19	FICA	108,715	93,619	108,182	533	141,063	30%	32,348
20	Medicare	26,152	21,895	25,301	851	34,302	31%	8,151
21	Unemployment Insurance	2,028	2,023	2,338	(310)	2,329	15%	301
22	<i>Subtotal</i>	3,102,205	2,606,025	3,044,574	57,631	4,000,404	29%	898,199
23	OPERATING EXPENSES							
24	Public Education	29,000	16,097	19,317	9,683	29,000	0%	0
25	Janitorial Service & Supplies	23,500	19,925	23,910	(410)	23,500	0%	0
26	Uniforms	11,180	7,455	8,946	2,234	11,180	0%	0
27	Licenses & Permits	135,973	113,611	136,334	(361)	156,716	15%	20,743
28	Freight & Postage	1,100	449	539	561	1,100	0%	0
29	Subscriptions	4,600	3,114	3,737	863	5,300	15%	700
30	Vehicle Repairs & Maintenance	19,650	5,364	6,437	13,213	22,595	15%	2,945
31	Liability & Property Insurance	205,924	188,343	205,465	459	239,859	16%	33,935
32	Dues & Memberships	7,100	5,768	6,921	179	13,773	94%	6,673
33	Office Supplies	5,900	3,150	3,779	2,121	4,200	-29%	(1,700)
34	Analysis & Monitoring	104,408	27,320	32,784	71,624	120,175	15%	15,768
35	Operating Supplies	1,067,710	718,129	861,755	205,955	1,165,872	9%	98,162
36	Attorney Fees	12,954	5,064	6,076	6,878	11,000	-15%	(1,954)
37	Printing & Publications	3,500	250	300	3,200	2,500	-29%	(1,000)
38	Repairs and Maintenance	655,500	509,998	655,500	0	600,425	-8%	(55,075)
39	Travel	15,000	8,490	10,188	4,812	18,000	20%	3,000
40	Seminars, Conferences and Training	21,100	9,874	11,849	9,251	24,360	15%	3,260
41	Utilities	539,400	494,283	593,140	(53,740)	591,972	10%	52,572
42	Election Expense	0	0	0	0	0	0%	0
43	Computer Service & Maintenance	113,800	111,861	134,233	(20,433)	125,800	11%	12,000
44	Lease/Rentals	125,000	11,022	13,227	111,773	125,000	0%	0
45	Biosolids Hauling	709,104	406,653	398,252	310,852	709,104	0%	0
46	Professional Services	238,300	72,330	86,797	151,503	253,025	6%	14,725
47	Interest Expense	0	0	0	0	0	0%	0
48	Other Expense	800	2	2	798	1,000	25%	200
49	<i>Subtotal</i>	4,050,503	2,738,554	3,219,488	831,015	4,255,456	5%	204,954
50								
51	Total Personnel and Operating Expenses	7,152,707	5,344,579	6,264,062	888,645	8,255,860	15%	1,103,153
52								
53	DEPRECIATION FUNDING							
54	Replacement Reserve	2,569,615	2,408,476	2,262,615	307,000	2,569,615	0%	0
55	<i>Subtotal</i>	2,569,615	2,408,476	2,262,615	307,000	2,569,615	0%	
56								
57								
58	CAPITAL OUTLAY							
59	Machinery and Equipment	0	6,449	6,449	(6,449)	0	0%	0
60	Capital Projects - Replacement Reserve Fund (4655)	365,413	229,536	229,536	135,877	652,558	79%	287,145
61	Capital Projects - Capital Reserve Fund (4650)	9,874,331	6,535,384	9,879,073	(4,742)	9,243,003	-6%	(631,328)
62	Debt Service (P&I)	944,048	472,024	944,048	0	944,048	0%	0
63	<i>Subtotal</i>	11,183,792	7,243,393	11,059,106	124,686	10,839,609	-3%	(344,183)
64								
65	Total Operating & Non-Operating w/o Depreciation	18,336,499	12,587,971	17,323,168	1,013,331	19,095,469	4%	758,970
66								
67	Total Operating & Non-Operating with Depreciation	20,906,114	14,996,448	19,585,783		21,665,084	4%	758,970

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 21 personnel are budgeted this area.

- 1 - Plant Operations Manager
- 1 - Treatment Plant Operations Supervisor
- 1 - Senior Operator (Grade IV)
- 1 – Engineering Manager
- 4 - Treatment Plant Operator Grade III
- 0 - Treatment Plant Operator Grade II
- 3 - Treatment Plant Operator Grade I
- 1 - Treatment Plant Operator in Training (OIT-III)
- 1 - Engineering Assistant
- 1 - Facility Maintenance Manager
- 0 - Instrumentation Technician
- 1 - Facilities Maintenance Manager
- 2 - Electrician
- 1 - Maintenance Technician II
- 2 - 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	\$ 16,200
Investigation Analysis and outside labs	92,000
APCD Annual Source Testing / Certification	11,975

Total Analysis & Monitoring **\$ 120,175**

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	\$ 310,000
Sodium Bisulfite	100,000
Ferric Chloride	300,000
Polymer for Sludge Dewatering and thickening	265,000
Ammonium Sulfate for disinfection	8,000
Lystek System Sodium Hydroxide and Propane	36,000
Grease, Oils, Lubrication	9,200
Generator/Tractor Diesel Fuel	64,000
Herbicides/Lawn Products	2,875
Solvents/Degreasers/Make-up Water Inhibitors	1,725
Boiler Chemical Inhibitors	5,200
Boiler water softener tanks	5,750
Safety Boot Allowance	5,442
Safety Equipment and fall protection	20,000
Welding Gases and supplies	4,430
H2S Gas Detector Tubes (Draeger Tubes)	5,750
Fuel/Oil/Propane	12,500
I.T.	10,000

Total Operating Supplies \$ 1,165,872

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	\$ 5,750
Pipe and Fittings	57,500
Flow Meter Parts	11,500
Paint Supplies	23,000
Mower Parts	5,750
Miscellaneous Parts and tools	29,000
Electrical Parts/Equipment	17,250
Safety Equipment Repairs	9,200
O&M Cleaning supplies	1,725
Waste Oil	400
Landscape Supplies	5,850
Heavy Equip. Repair (Tractors/Loaders)	23,000
Repair Services/Machine Shop	17,250
Misc. Pumps, Process Equip. Mechanical Parts	57,500
Dredge Repairs	5,750
Outside Contractor Repairs	23,000
Tree removal & chipping	10,000
Flygt Parts for RAS Station	25,000
Vogelsang WSS Pump Spare wear parts	2,500
Huber Headworks and Solids Parts	105,000
Primary ODS Pumps & Parts	10,000

Plant Compressors Spare and Wear parts	5,000
Headworks Grit dumpster and drain line parts	50,000
Road leak repair (near Chem. Storage)	30,000
Vehicle Storage Garage Repairs	34,500
Generac Generator Spare Parts; Cat Load Testing	35,000

Total Repairs and Maintenance: \$ 600,425

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 \$1,230,075 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 2025-26 and funded from replacement reserve fund #4650.

Biosolids & Energy Strategic Plan (BESP) project continuation	\$ 5,038,096
BESP Solids-Handling-Improvement-Project continuation	2,500,000
Energy Storage Project (ESP) design	415,000
Lystek Purchase and Rehab	177,632

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

Biosolids & Energy Strategic Plan (BESP) project continuation	\$ 728,794
BESP Solids-Handling-Improvement-Project continuation	351,113
Lystek Purchase and Rehab	32,368

Fund 4650 Total **\$ 9,243,003**

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

Conex Boxes	\$ 15,000
Trailer Jetter	65,000
Digester #2 and #3 Gas System Rehab	215,000
Secondary Clarifier #3 and #4 housing bearings	50,000
Replacement Carts for Maintenance	35,000
Elevator Smoke Controller	25,000
Main Switchboard Breaker	50,000
Main MCC Breaker	40,000

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

PM Building AHU Replacement additional	\$ 50,000
Neuros Variable Frequency Drive VFD spare	25,000

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

Chemical Storage Discharge Pump	\$ 12,558
---------------------------------	-----------

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

Hypochlorite Feed Piping	\$ 35,000
Wemco Grit Pump CCW	35,000

Fund 4655 Total **\$ 652,558**

Loan payments \$ 944,049

Total Capital Projects and loan payment **\$ 10,839,610**

	A	B	C	D	E	F	G	H
1	OUTFALL							
2								
3								
4								
5								
6	Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
7		2024-25	5/14/2025	Actual	Budget	Budget	Change	from FY
8				2024-25	2024-25	2025-26	from last	2024-25
9							FY	
10								
11	PERSONNEL							
12	Basic Salaries	11,465	6,529	7,544	3,921	9,228	-20%	(2,237)
13	Overtime	0	0	0	0	0	0%	0
14	Temporary	153	76	88	65	71	-54%	(82)
15	Directors Compensation	0	0	0	0	0	0%	0
16	Workers' Compensation	241	188	205	36	159	-34%	(82)
17	Retirement	2,713	1,954	2,713	0	2,346	-14%	(366)
18	Active Employee Insurance-Health/Dental/Vision/Disability	3,155	1,640	1,789	1,366	2,479	-21%	(676)
19	Retiree Health Insurance OPEB Funding	1,004	534	1,004	0	662	-34%	(342)
20	FICA	651	351	405	246	472	-27%	(179)
21	Medicare	168	82	95	73	135	-20%	(34)
22	Unemployment Insurance	15	7	8	7	10	-33%	(5)
23	<i>Subtotal</i>	19,565	11,360	13,851	5,715	15,563	-20%	(4,002)
24	OPERATING EXPENSES							
25	Public Education	1,125	847	1,017	108	1,125	0%	0
26	Janitorial Service & Supplies	60	47	56	4	60	0%	0
27	Uniforms	0	0	0	0	0	0%	0
28	Licenses & Permits	0	0	0	0	0	0%	0
29	Freight & Postage	50	16	19	31	50	0%	0
30	Subscriptions	0	0	0	0	0	0%	0
31	Vehicle Repairs & Maintenance	100	0	0	100	115	15%	15
32	Liability & Property Insurance	11,040	9,937	10,841	199	12,530	13%	1,490
33	Dues & Memberships	0	0	0	0	0	0%	0
34	Office Supplies	230	38	46	184	265	15%	35
35	Analysis & Monitoring	8,000	0	0	8,000	9,200	15%	1,200
36	Operating Supplies	150	94	113	37	175	17%	25
37	Attorney Fees	985	305	366	619	800	-19%	(185)
38	Printing & Publications	48	0	0	48	40	-17%	(8)
39	Repairs and Maintenance	2,700	0	2,700	0	3,100	15%	400
40	Travel	150	0	0	150	175	17%	25
41	Seminars, Conferences and Training	0	0	0	0	0	0%	0
42	Utilities	657	102	123	534	170	-74%	(487)
43	Election Expense	0	0	0	0	0	0%	0
44	Computer Service & Maintenance	0	0	0	0	0	0%	0
45	Lease/Rentals	200	60	73	127	200	0%	0
46	Biosolids Hauling	0	0	0	0	0	0%	0
47	Professional Services	25,000	0	0	25,000	28,750	15%	3,750
48	Interest Expense	0	0	0	0	0	0%	0
49	Other Expense	0	0	0	0	0	0%	0
50	<i>Subtotal</i>	50,495	11,447	15,354	35,141	56,755	12%	6,260
51	Total Personnel and Operating Expenses	70,060	22,807	29,205	40,856	72,318	3%	2,258
52								
53	DEPRECIATION FUNDING							
54	Replacement Reserve	106,141	44,949	44,949	61,192	106,141	0%	0
55	<i>Subtotal</i>	106,141	44,949	44,949	61,192	106,141	0%	
56								
57	CAPITAL OUTLAY							
58	Machinery and Equipment	0	0	0	0	0	0%	0
59	Capital Projects - Replacement Reserve Fund (4655)	53,200	0	0	53,200	203,200	282%	150,000
60	Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
61	Debt Service	0	0	0	0	0	0%	0
62	<i>Subtotal</i>	53,200	0	0	53,200	203,200	282%	150,000
63								
64	Total Operating & Non-Operating w/o Depreciation	123,260	22,807	29,205	94,056	275,518	124%	152,258
65								
66	Total Operating & Non-Operating with Depreciation	229,401	67,756	74,153		381,659	66%	152,258
67								

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 \$59,237 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
Outfall line inspection for possible rehabilitation:	150,000
Total Capital Projects	\$ 203,200

	A	B	C	D	E	F	G	H
1	RECLAMATION OPERATIONS							
2								
3								
4								
5								
6	Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
7		2024-25	5/14/2025	Actual	Budget	Budget	Change	from FY
8				2024-25	2024-25	2025-26	from last	2024-25
9							FY	
10								
11	PERSONNEL							
12	Basic Salaries	100,775	166,181	192,031	(91,256)	185,477	84%	84,703
13	Overtime	2,100	3,198	3,695	(1,595)	2,100	0%	0
14	Temporary	613	154	178	435	142	-77%	(471)
15	Directors Compensation	0	0	0	0	0	0%	0
16	Workers' Compensation	2,119	1,650	1,800	319	3,204	51%	1,085
17	Retirement	25,519	31,815	25,519	0	45,382	78%	19,863
18	Active Employee Insurance-Health/Dental/Vision/Disability	27,732	22,963	25,050	2,682	49,827	80%	22,096
19	Retiree Health Insurance OPEB Funding	8,823	4,690	8,823	0	13,307	51%	4,483
20	FICA	6,209	10,329	11,936	(5,727)	11,273	82%	5,063
21	Medicare	1,501	2,416	2,791	(1,290)	2,722	81%	1,221
22	Unemployment Insurance	121	205	237	(116)	184	52%	63
23	<i>Subtotal</i>	175,511	243,600	272,060	(96,549)	313,618	79%	138,106
24	OPERATING EXPENSES							
25	Public Education	6,000	3,389	4,067	1,933	6,000	0%	0
26	Janitorial Service & Supplies	1,640	1,497	1,797	(157)	1,640	0%	0
27	Uniforms	0	0	0	0	0	0%	0
28	Licenses & Permits	1,500	173	208	1,292	1,500	0%	0
29	Freight & Postage	150	41	49	101	150	0%	0
30	Subscriptions	0	0	0	0	0	0%	0
31	Vehicle Repairs & Maintenance	100	0	100	0	100	0%	0
32	Liability & Property Insurance	46,100	41,512	45,286	814	52,370	14%	6,270
33	Dues & Memberships	100	0	0	100	100	0%	0
34	Office Supplies	100	23	28	72	100	0%	0
35	Analysis & Monitoring	4,000	2,136	2,563	1,437	4,000	0%	0
36	Operating Supplies	36,000	12,562	25,000	11,000	36,000	0%	0
37	Attorney Fees	985	305	366	619	1,000	2%	15
38	Printing & Publications	150	0	0	150	100	-33%	(50)
39	Repairs and Maintenance	35,270	21,966	26,359	8,911	46,688	32%	11,418
40	Travel	200	0	0	200	200	0%	0
41	Seminars, Conferences and Training	100	0	0	100	100	0%	0
42	Utilities	100,740	94,122	112,946	(12,206)	108,520	8%	7,780
43	Election Expense	0	0	0	0	0	0%	0
44	Computer Service & Maintenance	1,545	3,956	4,747	(3,202)	1,545	0%	0
45	Lease/Rentals	213	83	100	113	213	0%	0
46	Biosolids Hauling	0	0	0	0	0	0%	0
47	Professional Services	11,100	3,250	3,900	7,200	11,100	0%	0
48	Interest Expense	0	0	0	0	0	0%	0
49	Other Expense	1,150	0	0	1,150	1,150	0%	0
50	<i>Subtotal</i>	247,143	185,015	227,516	19,627	272,576	10%	25,433
51	Total Personnel and Operating Expenses	422,655	428,615	499,576	(76,922)	586,194	39%	163,539
52								
53	DEPRECIATION FUNDING							
54	Replacement Reserve	421,463	390,812	421,463	0	421,463	0%	0
55	<i>Subtotal</i>	421,463	390,812	421,463	0	421,463	0%	
56								
57	CAPITAL OUTLAY							
58	Machinery and Equipment	0	0	0	0	0	0%	0
59	Capital Projects - Replacement Reserve Fund (4655)	382,084	27,414	54,829	327,255	841,241	120%	459,157
60	Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
61	Debt Service	0	0	0	0	0	0%	0
62	<i>Subtotal</i>	382,084	27,414	54,829	327,255	841,241	120%	459,157
63								
64	Total Operating & Non-Operating w/o Depreciation	804,739	456,030	554,405	250,333	1,427,435	77%	622,696
65								
66	Total Operating & Non-Operating with Depreciation	1,226,201	846,842	975,868		1,848,898	51%	622,696
67								

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)	
Total	\$ 36,000

B. Repair and Maintenance

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

Electrical Parts/Circuit Boards	\$ 23,210
Mechanical Parts	20,978
Lubricants & Misc.	800
Paint	700
Miscellaneous	<u>1,000</u>
Total	\$ 46,688

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	45,171
Chlorine pump skid	45,000
Filter Building CIP Construction (Instrumentation)	167,978
Filter Building CIP Construction (Mechanical)	478,092

Total Capital Projects **\$ 841,241**

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

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

Collection System:

1. Capital Improvement Projects Budgeted for FY 2025-26		
a. Manhole raising program additional	\$	40,000
b. GSD 2025-26 CIP Lines project design, additional		30,000
c. Manhole Inspection Program		100,000
d. GSD 2025-26 CIP Lines projects		500,000
2. Capital Improvement Projects Budgeted for FY 2021-22		
a. Manhole raising program	\$	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	\$	141,624
Total	\$	961,624

Firestone Lift Station:

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

Laboratory:

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

Wastewater Treatment Facilities:

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

1. Capital Improvement Projects Budgeted for FY 2025-26		
a. Biosolids & Energy Strategic Plan (BESP) continuation	\$	5,038,096
b. BESP Solids-Handling-Improvement-Project continuation		2,500,000
c. Energy Storage Project (ESP) design		415,000
d. Lystek Purchase and Rehab		177,632
2. Capital Improvement Projects Budgeted for FY 2023-24		
a. Biosolids & Energy Strategic Plan (BESP) continuation	\$	728,794
b. BESP Solids-Handling-Improvement-Project continuation		351,113
c. Lystek Purchase and Rehab, additional		32,368
Total	\$	9,243,003

Additionally, a BESP Loan Payment will be made in FY 2025-26 of \$ 944,049

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

Plant:

1. Capital Improvement Projects Budgeted for FY 2023-24		
a. Conex Boxes	\$	15,000
b. Trailer Jetter		65,000
c. Digester #2 and #3 Gas System Rehabilitation		215,000
d. Secondary Clarifier #3 and #4 housing bearings		50,000
e. Replacement Carts for Maintenance		35,000
f. Elevator Smoke Controller		25,000
g. Main Switchboard Breaker		50,000
h. Main MCC Breaker		40,000
2. Capital Improvement Projects Budgeted for FY 2023-24		
a. PM Building AHU Replacement additional	\$	50,000
b. Neuros Variable Frequency Drive VFD spare		25,000
3. Capital Improvement Projects Budgeted for FY 2022-23		
a. Chemical Storage Discharge Pump	\$	12,558
4. Capital Improvement Projects Budgeted for FY 2021-22		
a. Hypochlorite Feed Piping	\$	35,000
b. Wemco Grit Pump CCW		35,000
Total	\$	652,558

Outfall:

1. Capital Improvement Projects Budgeted		
a. Cathodic Well Replacement Project additional	\$	53,200
b. Outfall line inspection and possible rehabilitation		150,000
Total	\$	203,200

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		45,171
d. Chlorine pump skid		45,000
e. Filter Building CIP Construction (Instrumentation)		167,978
f. Filter Building CIP Construction (Mechanical)		478,092
Total	\$	841,241

Total District Capital Projects FY 2025-26 \$ 13,054,700

GENERAL MANAGER'S REPORT

GOLETA SANITARY DISTRICT GENERAL MANAGER'S REPORT

The following summary report describes the District's activities from May 20, 2025, through June 2, 2025. 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 has been conducting routine lines cleaning in the area of North Kellogg Avenue and Camino Campana. Staff has also been conducting priority lines cleaning throughout the District.

CCTV INSPECTION

Staff has been conducting routine Closed-Circuit Television (CCTV) inspections in the area of Las Perlas Drive and Tree Farm Lane. Staff has also been conducting priority CCTV inspections throughout the District.

REPAIR AND MAINTENANCE

Staff replaced the pigtail connector on the CCTV Inspection van equipment. The pigtail connector links the camera transporter to the camera inspection cable. The pigtail is considered a wear item requiring replacement following routine use. Typical life expectancy of this item can range from six months to one year depending on frequency of use. Staff last replaced the pigtail approximately 10 months ago. The replacement process typically takes experienced staff two-three hours.

Staff performed routine oil changes on two of the department's pickup trucks and the CCTV Inspection van generator.

County of Santa Barbara staff recently paved Camino Campana. The District's manholes and cleanouts did not need to be adjusted for this work, but a significant amount of excess asphalt was left on top of the manhole and clean-out covers. Two staff members spent approximately a half day removing the asphalt.

Cal Portland Construction is scheduled to begin work on Monday, June 2, 2025, for the County of Santa Barbara's Fiscal Year 24-25 Pavement Rehabilitation Project. Cal Portland will be adjusting approximately 30 of the District's manhole and cleanout frames and covers as part of this paving project. Staff is coordinating the work with County of Santa Barbara and Cal Portland staff. Staff will be providing replacement frames and covers as needed.

CUESTA VERDE ODOR ISSUE

Staff continues to collect gas monitor readings on Cuesta Verde in response to an ongoing odor issue associated with the force main lateral from the Santa Barbara Wildlife Care Network effluent pumpstation.

2. TREATMENT, RECLAMATION AND DISPOSAL FACILITIES REPORT

Plant flows for the month of May 2025 averaged 5.6 million gallons a day. The Reclamation Plant is online.

Construction of the Biosolids and Energy (BESP) Phase 1 project continues. The excavation around Digester #4 has been backfilled, and the surrounding utility work has resumed, including the construction of a new duct bank and the replacement 24-inch Primary Effluent pipe to Biofilter #1. The interior of Digester #4 is being sandblasted in preparation for coating.

Operations staff has pulled the dredge out of the lagoon and is in the process of changing out the power cable.

3. GENERAL AND ADMINISTRATIVE ITEMS

Financial Report

The District account balances as of June 2, 2025, shown below, are approximations to the nearest dollar and indicate the overall funds available to the District at this time.

Operating Checking Accounts:	\$ 471,217
Investment Accounts (including interest earned):	<u>\$ 44,814,115</u>
Total District Funds:	\$ 45,285,332

The following transactions are reported herein for the period 05/20/2025 – 06/02/2025

Regular, Overtime, Cash-outs, and Net Payroll:	\$ 150,918
Claims:	\$ 1,101,085
Total Expenditures:	\$ 1,252,003
Total Deposits:	\$ 354,899

Transfers of funds:

LAIF to Community West Bank Operational (CWB):	\$ - 0 -
CWB Operational to CWB Money Market:	\$ - 0 -
CWB Money Market to CWB Operational:	\$ 1,000,000
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 – Previously reported

LAIF Quarterly Report – Previously reported

PMIA/LAIF Performance – Previously reported

PMIA Effective Yield – Previously reported

Community West Bank (CWB)

CWB Money Market and ICS Accounts – Previously reported

CA-Class Investment Account

CA-Class Investment Account – Previously reported

Deferred Compensation Accounts

CalPERS 457 Deferred Compensation Plan – Previously reported

Lincoln 457 Deferred Compensation Plan – Previously reported

Personnel

A verbal personnel update will be provided at the meeting.

**DISTRICT
CORRESPONDENCE**
Board Meeting of June 2, 2025



Date:

Correspondence Sent To:

1. 05/28/2025

Arlene Ramirez

Subject: Sewer Service Availability for One Single-Family Residence
APN 067-050-011 at 5112 Cathedral Oaks Rd., Santa Barbara

Owner: Ramirez Family Limited Partnership

2. 05/28/2025

Arlene Ramirez

Subject: Sewer Service Availability for One Single-Family Residence
APN 067-050-019 at 5118 Cathedral Oaks Rd., Santa Barbara

Owner: Arlene Ramirez

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