

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.
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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/84741578483?pwd=z6PSWJZDPnZE7WRuqhd0meDAzbe0y8.1>

Meeting ID: 847 4157 8483

Passcode: 359767

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 16, 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 June 2, 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 DISTRICT’S PROPOSED BUDGET FOR FISCAL YEAR 2025-26
(Board may take action on this item.)
2. CONSIDERATION AND ADOPTION OF RESOLUTION NO. 25-722 APPROVING REVISED EMPLOYEE PAY SCHEDULE AND ORGANIZATIONAL CHART
(Board may take action on this item.)
3. CONSIDERATION AND APPROVAL OF RESOLUTION ELECTING TO HAVE SEWER SERVICE CHARGES COLLECTED ON THE TAX ROLL FOR FISCAL YEAR 2025-26, DIRECTING THE PREPARATION AND FILING OF THE REPORT, FIXING TIME AND PLACE FOR HEARING, AND PROVIDING FOR

NOTICE THEREOF

(Board may take action on this item.)

4. CONSIDERATION OF VOTING TO ELECT A REPRESENTATIVE TO THE CALIFORNIA SPECIAL DISTRICTS ASSOCIATION BOARD OF DIRECTORS FOR SEAT B COASTAL REGION
(Board may take action on this item.)
5. GENERAL MANAGER'S REPORT
6. LEGAL COUNSEL'S REPORT
7. COMMITTEE/DIRECTOR'S REPORTS AND APPROVAL/RATIFICATION OF DIRECTOR'S ACTIVITIES
8. PRESIDENT'S REPORT
9. ITEMS FOR FUTURE MEETINGS
10. CORRESPONDENCE
(The Board will consider correspondence received by and sent by the District since the last Board Meeting.)
11. APPROVAL OF BOARD COMPENSATION AND EXPENSES AND RATIFICATION OF CLAIMS PAID BY THE DISTRICT
(The Board will be asked to ratify claims.)

ADJOURNMENT

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

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

MINUTES

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

June 2, 2025

CALL TO ORDER: President Pro Tem Majoewsky called the meeting to order at 6:30 p.m.

BOARD MEMBERS PRESENT: Steven T. Majoewsky, Dean Nevins, Jonathan Frye, Edward Fuller

BOARD MEMBERS ABSENT: Jerry Smith

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

OTHERS PRESENT: David Linville, Director, Goleta Water District (via Zoom)
Tom Evans, Director, Goleta Water District (via Zoom)
Robert Thomas, Director, Goleta West Sanitary District

APPROVAL OF MINUTES: Director Fuller made a motion, seconded by Director Nevins, to approve the minutes of the Regular Board meeting of 05/19/2025. The motion carried by the following vote:

(25/06/2322)

AYES:	4	Majoewsky, Nevins, Frye, Fuller
NOES:		None
ABSENT:	1	Smith
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 PROPOSED ANNEXATION OF 4750 HOLLISTER AVENUE
A.P.N. 065-040-026

Mr. Wagner gave the staff report.

Director Frye made a motion, seconded by Director Fuller to authorize the General Manager to inform LAFCO that the District does not object to the annexation of 4750 Hollister Avenue, APN 065-040-026 subject to the completion of offsite sewer mainline improvements that meet District standards.

The motion carried by the following vote:

(25/06/2323)

AYES:	4	Majoewsky, Nevins, Frye, Fuller
NOES:		None
ABSENT:	1	Smith
ABSTAIN:		None

2. CONSIDERATION OF DISTRICT'S DRAFT BUDGET FOR FISCAL YEAR 2025-26

Mr. Wagner and Mr. Mangus gave the staff report on the draft Budget presentation. No Board action was taken.

3. GENERAL MANAGER'S REPORT

Mr. Wagner gave the report.

4. LEGAL COUNSEL'S REPORT

Mr. Guiboa reported on two items, State Senate Bill 682 related to PFAS and Federal SB 1092, known as the Wippes Act.

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

Director Fuller – Reported he attended the Finance Committee meeting.

Director Frye – No report

Director Nevins - Reported he attended both the Finance Committee meeting and the Goleta West Sanitary District Board meeting.

Director Majoewsky – No report

6. PRESIDENT'S REPORT

President Smith – No report

7. ITEMS FOR FUTURE MEETINGS

No Board action was taken to return with an item.

8. CORRESPONDENCE

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

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

Director Nevins made a motion, seconded by Director Frye, to ratify and approve the claims, for the period 05/20/2025 to 06/02/2025 as follows:

Running Expense Fund #4640	\$	541,343.02
Capital Reserve Fund #4650	\$	678,027.91
Depreciation Replacement Reserve Fund #4655	\$	12,050.00
Retiree Health Insurance Sinking Fund #4660	\$	20,581.88

The motion carried by the following vote:

(25/06/2324)

AYES:	4	Majoewsky, Nevins, Frye, Fuller
NOES:		None
ABSENT:	1	Smith
ABSTAIN:		None

ADJOURNMENT

There being no further business, the meeting was adjourned at 7:50 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 16, 2025

I. NATURE OF ITEM

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

II. BACKGROUND INFORMATION

On June 2, 2025, the Board received a presentation of the District’s draft budget for Fiscal Year 2025-26 (FY26). After consideration and discussion, the Board directed staff to bring back the proposed FY26 budget for consideration and action. Since that time, further review of the draft budget revealed some minor typos and edits that warranted correction. Other changes to the proposed FY26 budget include updates to the projected year-end expenses and revenues along with changes to some of the proposed capital expenditures associated with the plant and reclamation facility budgets.

As in previous years, the proposed FY26 budget presents the planned expenditures for each of the District’s operating departments, estimates for all revenue sources, and the resulting estimated balance for each of the District’s funds.

The revenue assumptions for FY26 are based on no changes to the District’s Sewer Service Charge (SSC) Rate. The proposed allocation of SSCs to meet current and long-range funding needs is shown below:

SSC Rate Allocation Component	FY25 (\$/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, rounded to the nearest dollar, for FY26 is shown in the following table:

REVENUE SOURCES

Sewer Service Charges	\$9,541,896	40.80%
Other Government Agencies	\$10,868,174	47.63%
Permits, Inspections and Fees	\$28,900	0.12%
Annexation and Connection 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>\$1,638,394</u>	<u>7.18%</u>
	\$23,389,331	100.00%

The total proposed expenditures for FY26 with and without depreciation are \$27,127,308 and \$31,064,066, respectively. A breakdown of the FY25 and proposed FY26 expenditures by category is shown in the following table:

Expenditure Category	FY25 Amount	FY26 Amount	Diff.
Personnel Cost	\$ 6,776,784	\$ 8,067,297	19%
Operating Expenses	\$ 5,824,552	\$ 6,496,215	12%
Sub-Total	\$ 12,601,336	\$ 14,563,512	16%
Capital Outlay	\$ 12,321,308	\$ 12,563,796	2%
Total Expense w/o Depr.	\$ 24,922,644	\$ 27,127,308	9%
Depreciation Expense	\$ 3,936,758	\$ 3,936,758	0%
Total Expense w/ Depr.	\$ 28,859,401	\$31,064,066	8%

As shown above, the overall proposed expenditures with and without depreciation for FY26 increased by 9% and 8%, respectively, over the prior fiscal year's budget.

A copy of the proposed FY26 budget is attached to this report and presented herein for Board consideration.

III. COMMENTS AND RECOMMENDATIONS

The Finance Committee reviewed the draft FY26 budget information and found it to be appropriate 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 they wish to make. The Board reviewed the draft FY26 budget and directed staff to return with a proposed budget incorporating any final revisions and/or corrections as required.

Minor revisions to the draft budget were made as noted, including corrections discovered during the final review. As such, staff recommends the Board adopt the proposed FY26 budget as presented herein.

IV. REFERENCE MATERIAL

Proposed FY26 Budget



GOLETA SANITARY

Water Resource Recovery District

PROPOSED BUDGET

FISCAL YEAR 2025-2026

***Governing Board of Directors
Meeting of June 16, 2025***



GOLETA SANITARY
Water Resource Recovery District

BUDGET
FISCAL YEAR 2025-26

Governing Board of Directors
Meeting of June 16, 2025

**BUDGET
FOR
FISCAL YEAR
2025-2026**

***Approved by the Governing Board
Board Meeting June 16, 2025***

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

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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 39 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:	\$ 27,127,308
Total Anticipated Inflows:	\$ 22,819,229
Total change in Fund cash balance:	-\$ 4,308,079

***Unfunded Actuarial Pension Liabilities**

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

***DISTRICT OPERATING
AND DESIGNATED FUNDS***

DISTRICT FUNDS

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

Running Expense Fund - 4640

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

As noted in the fund balance summary sheet, the Running Expense fund balance is anticipated to be \$11,350,600 as of June 30, 2025 and \$8,840,406 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 \$42,725 (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 \$26,397,795 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 \$4,308,079 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	\$ 11,350,600	\$ 8,840,406	-22.1%	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	\$ 24,221,731	\$ 26,397,795	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	\$ 47,099,937	\$ 42,791,859	-9.1%	

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.

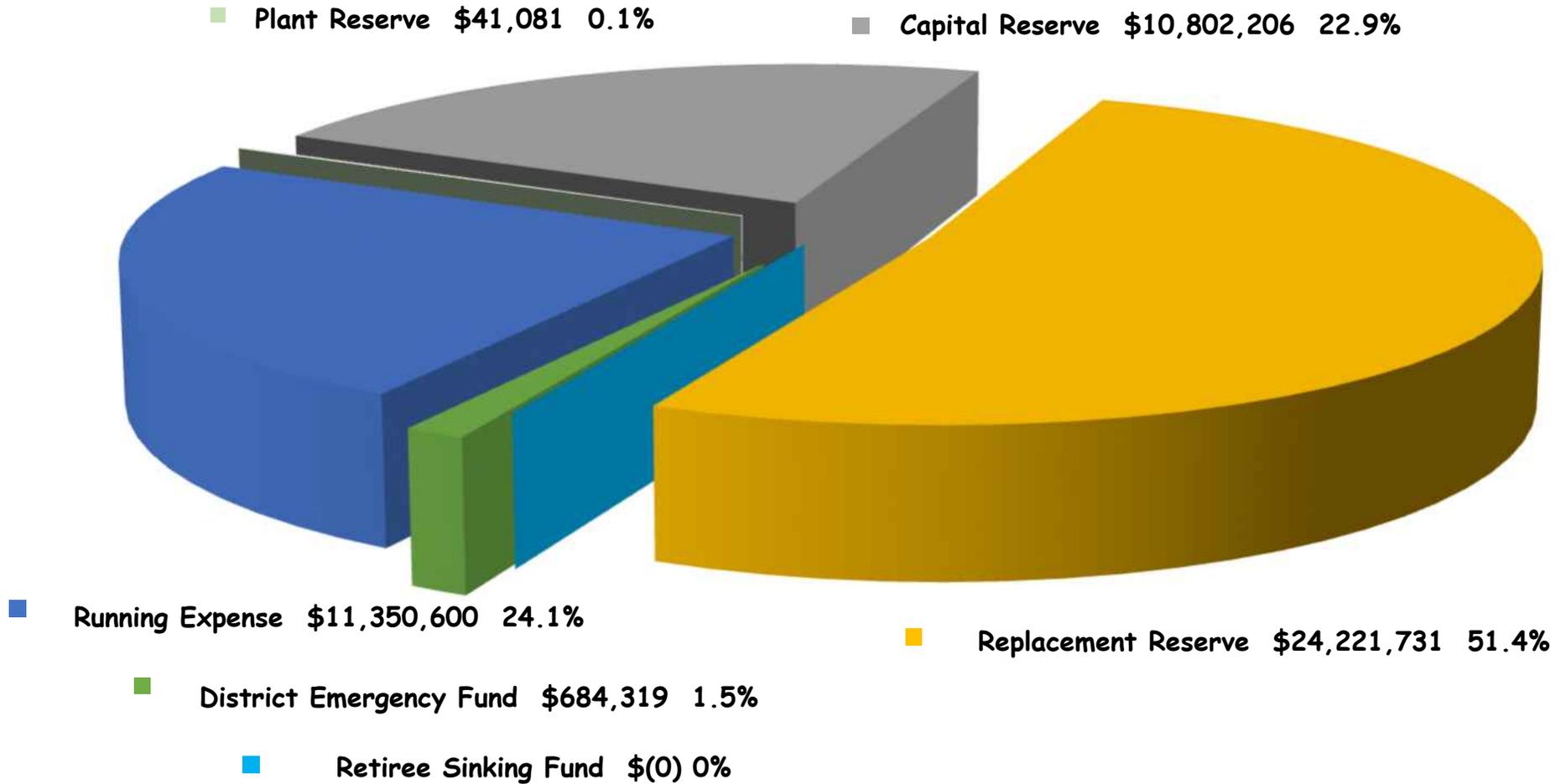
^c Designated for facilities capacity expansion.

^d Designated for facilities replacement projects.

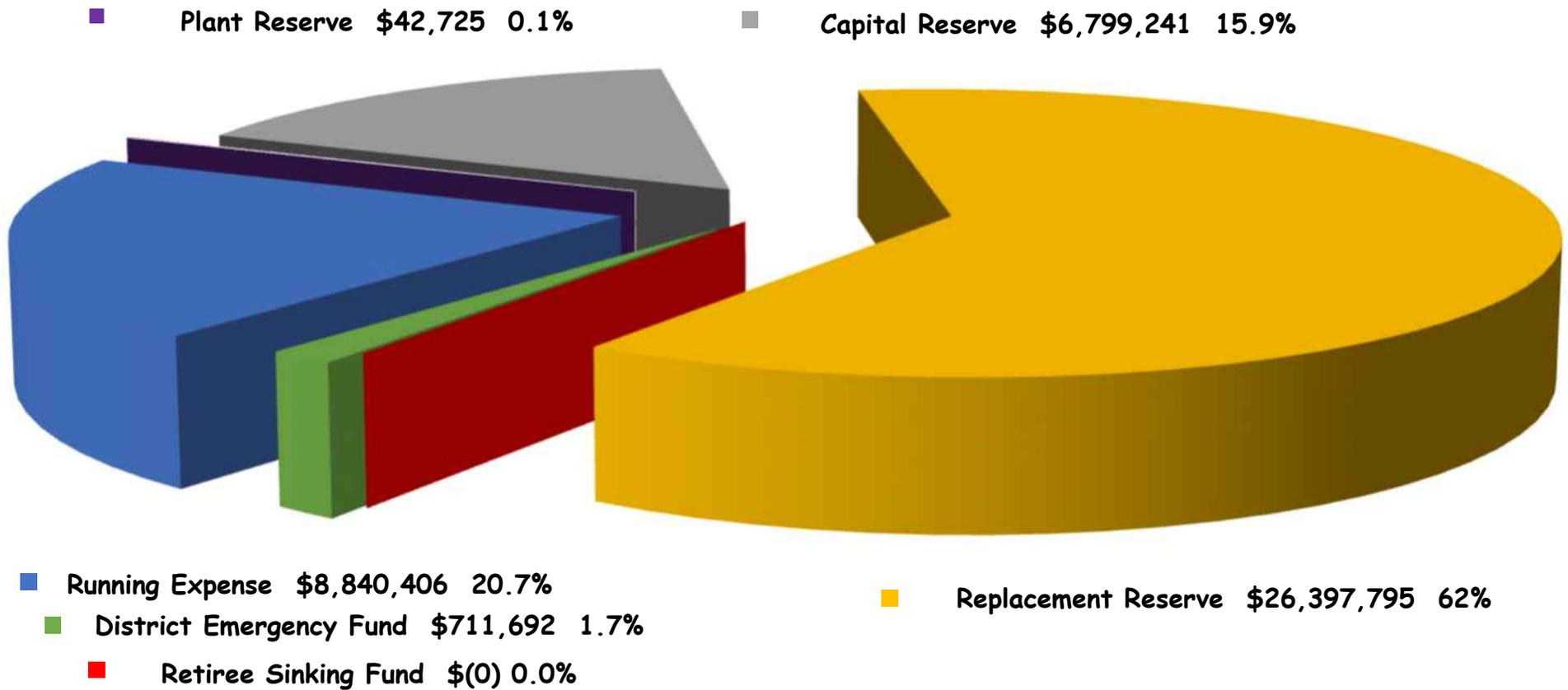
^e Designated for retiree medical insurance, reimbursing retirees and contributions to CERBT, OPEB

^f Designated for costs associated with emergency projects.

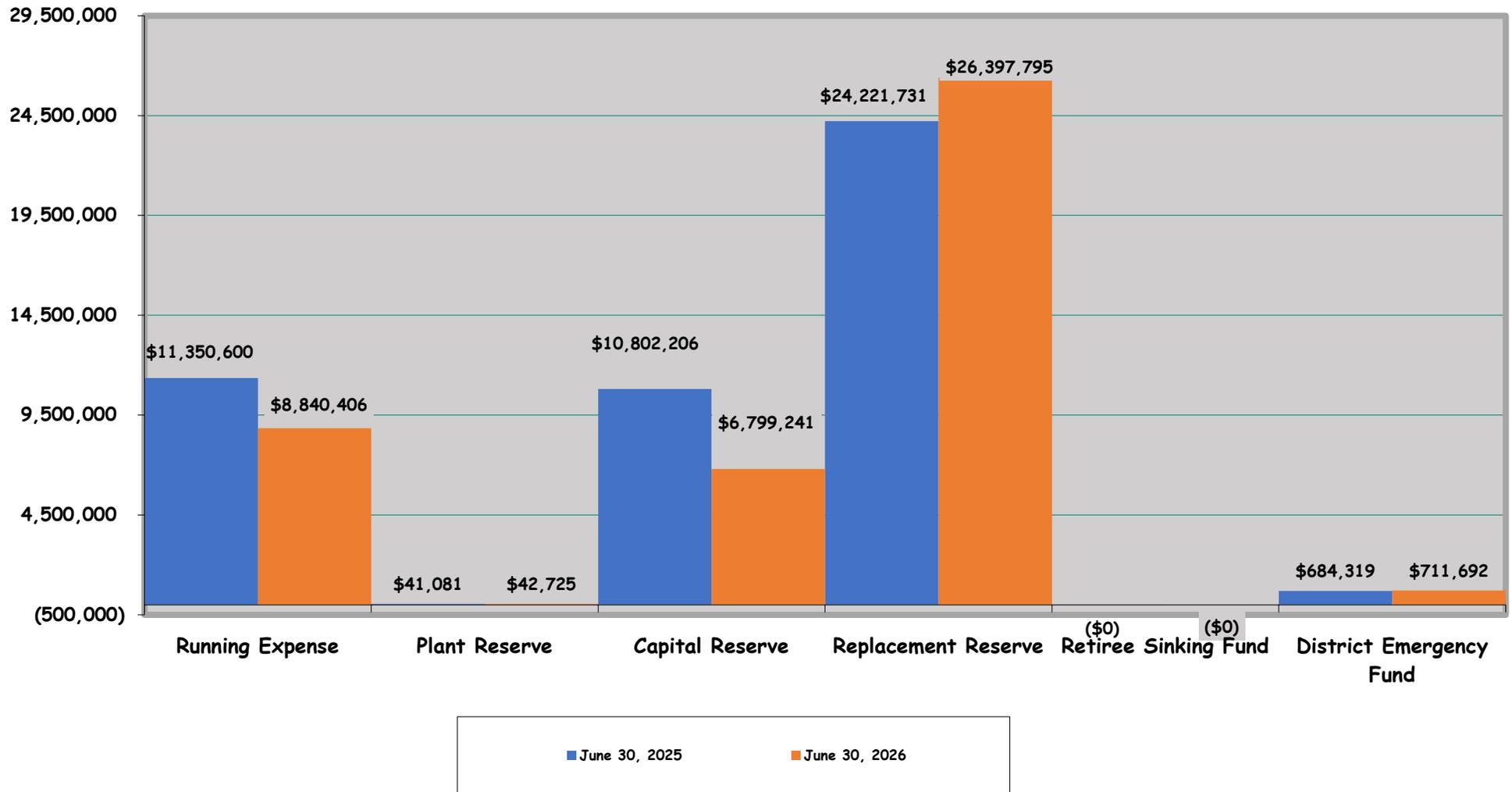
Fund Balance June 30, 2025



Fund Balance June 30, 2026



Fund Balance June 30, 2025 and June 30, 2026



ACTIVITIES OF DISTRICT FUNDS

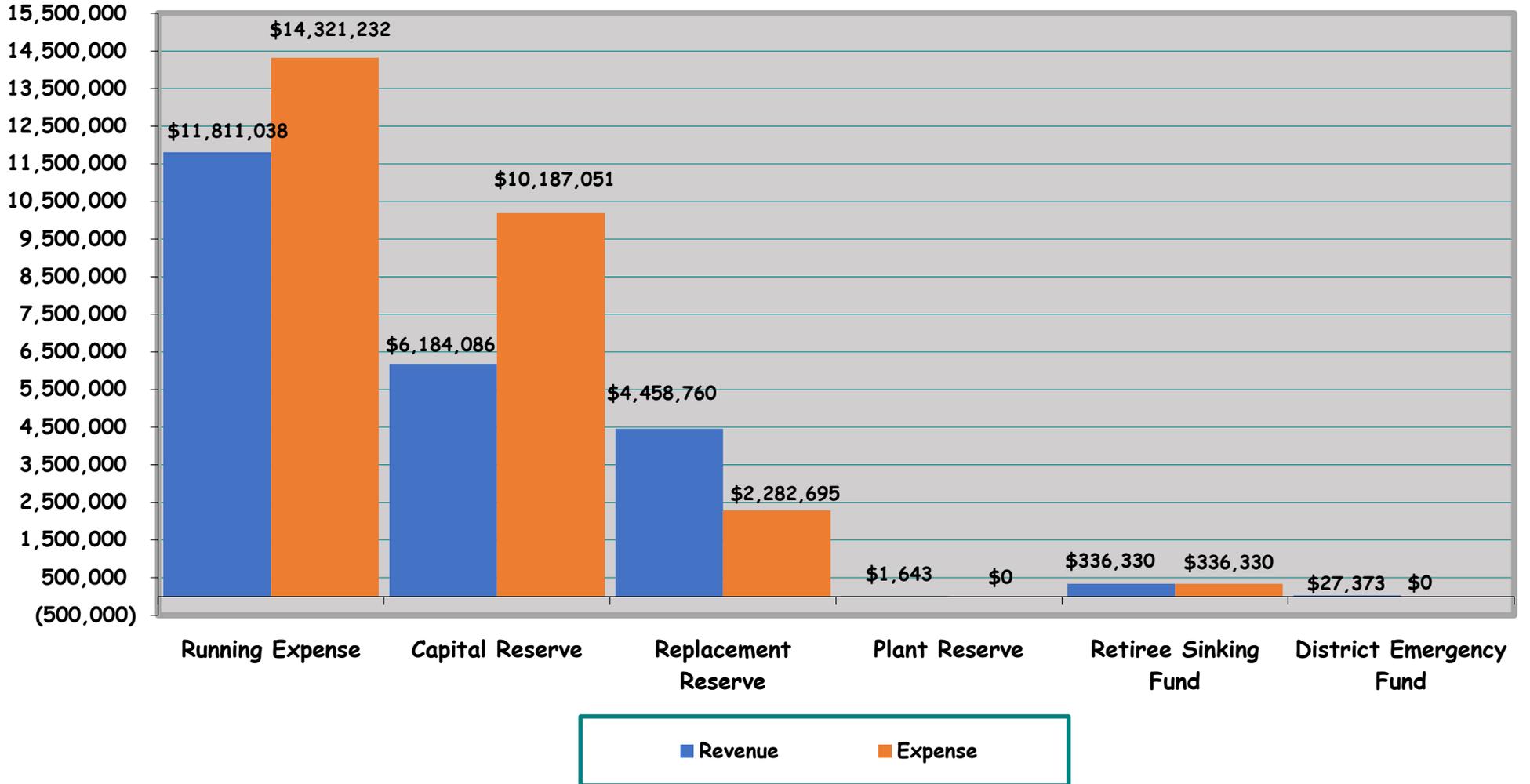
The enclosed fund activity sheet shows the District's fund balances at the beginning and end of the fiscal year, as well as the activity of each fund during the year. Each fund's name and number are shown in the extreme two left columns, followed by the cash balance of the fund at the beginning of the 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 \$47,099,937 at the beginning of the year to \$42,791,859 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	\$11,350,600	Interest \$327,830	O & M Expense \$13,335,038	\$8,840,406
Adjusted 06/30/25 Estimate	<u>\$11,350,600</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		
Subtotal		<u>\$57,289</u>		
		\$11,811,038	\$14,321,232	
645 Plant Reserve	\$41,081	Interest \$1,643	\$0	\$42,725
Subtotal		<u>\$1,643</u>	<u>\$0</u>	
		\$1,643	\$0	
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>\$0</u>	<u>\$10,187,051</u>	
		\$6,184,086	\$10,187,051	
655 Replacement Reserve	\$24,221,731	Interest \$977,335	Collection System Replacements \$1,011,624	\$26,397,795
	<u>\$24,221,731</u>	SSC/Prop. Tax/RFOGA \$3,081,425	Administration, Outfall, WWRec \$434,487	
		Inter-Fund Loan P&I \$400,000	Plant, Lab, IWC Projects \$836,584	
Subtotal		<u>\$0</u>	<u>\$0</u>	
		\$4,458,760	\$2,282,695	
660 Retiree Health Insurance	\$0	Interest \$3,330		\$0
		Revenue \$333,000	\$336,330	
Subtotal		<u>\$336,330</u>	<u>\$336,330</u>	
		\$336,330	\$336,330	
675 District Emergency Fund	\$684,319	Interest \$27,373	\$0	\$711,692
Subtotal		<u>\$27,373</u>	<u>\$0</u>	
		\$27,373	\$0	
TOTALS	<u><u>\$47,099,937</u></u>	<u><u>\$22,819,229</u></u>	<u><u>\$27,127,308</u></u>	<u><u>\$42,791,859</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	10,868,174	47.63%
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>1,638,394</u>	<u>7.18%</u>
	\$ 22,819,229	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 sixth 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.

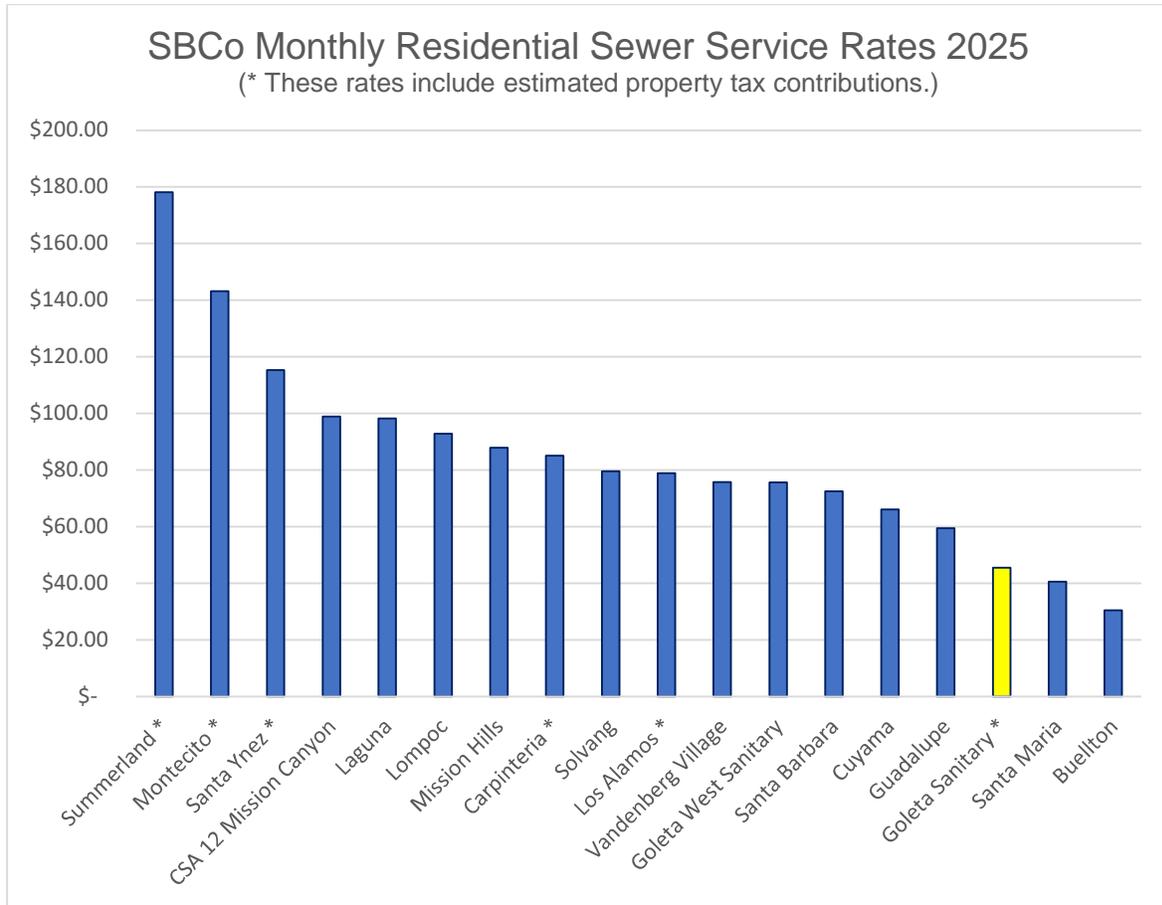
A summary of the District’s SSC rate allocation over the last few years is show in the following table.

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 (46%) than the average of all other local agencies total sewer service rate of **\$84.64** 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 \$11,811,038.

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 a loan draw extension in process.

Total FY25-26 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 \$782,692.

Total FY25-26 Estimated Revenue in the Replacement Reserve Fund with interest and interfund loan payment is \$4,458,760.

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 \$1,603,394.

FY24-25 TOTAL ANTICIPATED DISTRICT REVENUE IS \$22,819,229.

**Fiscal Year 2025-2026
REVENUE**

Fund Name and Number	Acct	Revenue Classification	Budgeted Revenue 2024-25	Revenue to date 6/6/2025	Projected Actual 2024-25	Over(Under) Budget 2024-25	Revenue Projection 2025-26	% Change from FY 2023-24	Change from FY 2024-25
4640	3100	*Sewer Service Charges	\$6,175,383	\$5,583,472	\$6,175,383	\$0	\$6,151,703	0%	-\$23,680
Running Expense	3120	Permits and Inspections	\$28,000	\$46,377	\$47,500	\$19,500	\$28,000	0%	\$0
	3140	Admin Chgs - Treatment	\$218,571	\$164,250	\$197,100	(\$21,471)	\$261,263	20%	\$42,692
	3145	Admin Chgs - Reclamation	\$39,264	\$39,944	\$47,932	\$8,668	\$57,289	46%	\$18,025
	3150	Treatment & Disposal Cost Reimb.	\$3,660,049	\$2,659,643	\$3,333,000	(\$327,049)	\$4,369,263	19%	\$709,214
	3155	GWD WWRec O&M Cost Reimb.	\$392,635	\$399,437	\$479,324	\$86,689	\$572,887	46%	\$180,252
	3160	IWC Analysis Reimbursement	\$500	\$0	\$0	(\$500)	\$500	0%	\$0
	3170	Homeowners Exemption	\$500	\$614	\$500	\$0	\$500	0%	\$0
	3205	Annexation Processing Fee	\$400	\$400	\$400	\$0	\$400	0%	\$0
	3240	**RFOGA - Running Expense	\$9,729	\$7,206	\$8,647	(\$1,082)	\$6,403	-34%	-\$3,326
3260/3301		Other Revenue - Running Exp.	\$35,000	\$13,003	\$14,185	(\$20,815)	\$35,000	0%	\$0
		Subtotal	\$10,560,031	\$8,914,345	\$10,303,971	(\$256,059)	\$11,483,207	9%	\$923,177
4650	3100	*Sewer Service Charges	\$0	\$0	\$0	\$0	\$971,460	+100%	\$971,460
Capital Reserve	3130	Capacity Fees	\$37,545	\$82,179	\$82,179	\$44,634	\$101,073	169%	\$63,528
	3200	Annexation Charges	\$26,030	\$19,353	\$19,353	(\$6,676)	\$27,293	5%	\$1,263
	3260	**RFOGA - Capital Projects Loan Proceeds (draws, see escrow table)	\$3,847,630	\$2,826,019	\$3,726,019	(\$121,611)	\$4,818,378	25%	\$970,748
		Subtotal	\$3,911,204	\$2,927,551	\$3,827,551	(\$83,653)	\$5,918,203	51%	\$2,006,999
4655	3100	*Sewer Service Charges	\$3,028,560	\$2,888,214	\$3,028,560	\$0	\$2,085,733	-31%	-\$942,827
Replacement Reserve	3220	Property Tax Revenue	\$204,500	\$210,890	\$210,890	\$6,390	\$213,000	4%	\$8,500
		Interfund Loan	\$400,000	\$366,667	\$400,000	\$0	\$400,000	0%	\$0
	3260	**RFOGA - Capital Projects	\$845,755	\$102,465	\$150,000	(\$695,755)	\$782,692	-7%	-\$63,062
		Subtotal	\$4,478,814	\$3,568,236	\$3,789,449	(\$689,365)	\$3,481,425	-22%	-\$997,389
4660	3100	*Sewer Service Charges	\$333,000	\$333,000	\$333,000	\$0	\$333,000	0%	\$0
All Funds		Interest Earnings							
4640	3230	Running Expense Fund	\$316,360	\$475,433	\$555,433	\$239,074	\$327,830	4%	\$11,471
4645	3230	Plant Reserve Fund	\$1,381	\$1,751	\$2,036	\$655	\$1,643	19%	\$263
4650	3230	Capital Reserve Fund	\$182,168	\$611,430	\$671,430	\$489,262	\$265,883	46%	\$83,715
4655	3230	Replacement Reserve Fund	\$672,623	\$1,093,273	\$1,283,273	\$610,650	\$977,335	45%	\$304,712
4660	3230	Retiree Health Insurance Fund	\$6,202	\$4,938	\$5,788	(\$414)	\$3,330	-46%	-\$2,872
4670	3230	Plant Upgrading Fund	\$0	\$0	\$0	\$0	\$0	0%	\$0
4675	3230	District Emergency Fund	\$22,994	\$29,165	\$33,965	\$10,971	\$27,373	19%	\$4,378
		Subtotal	\$1,201,727	\$2,215,991	\$2,551,926	\$1,350,198	\$1,603,394	33%	\$401,667
		Total Revenue	\$20,484,776	\$17,959,122	\$20,805,897	\$321,121	\$22,819,229	11%	\$2,334,453

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

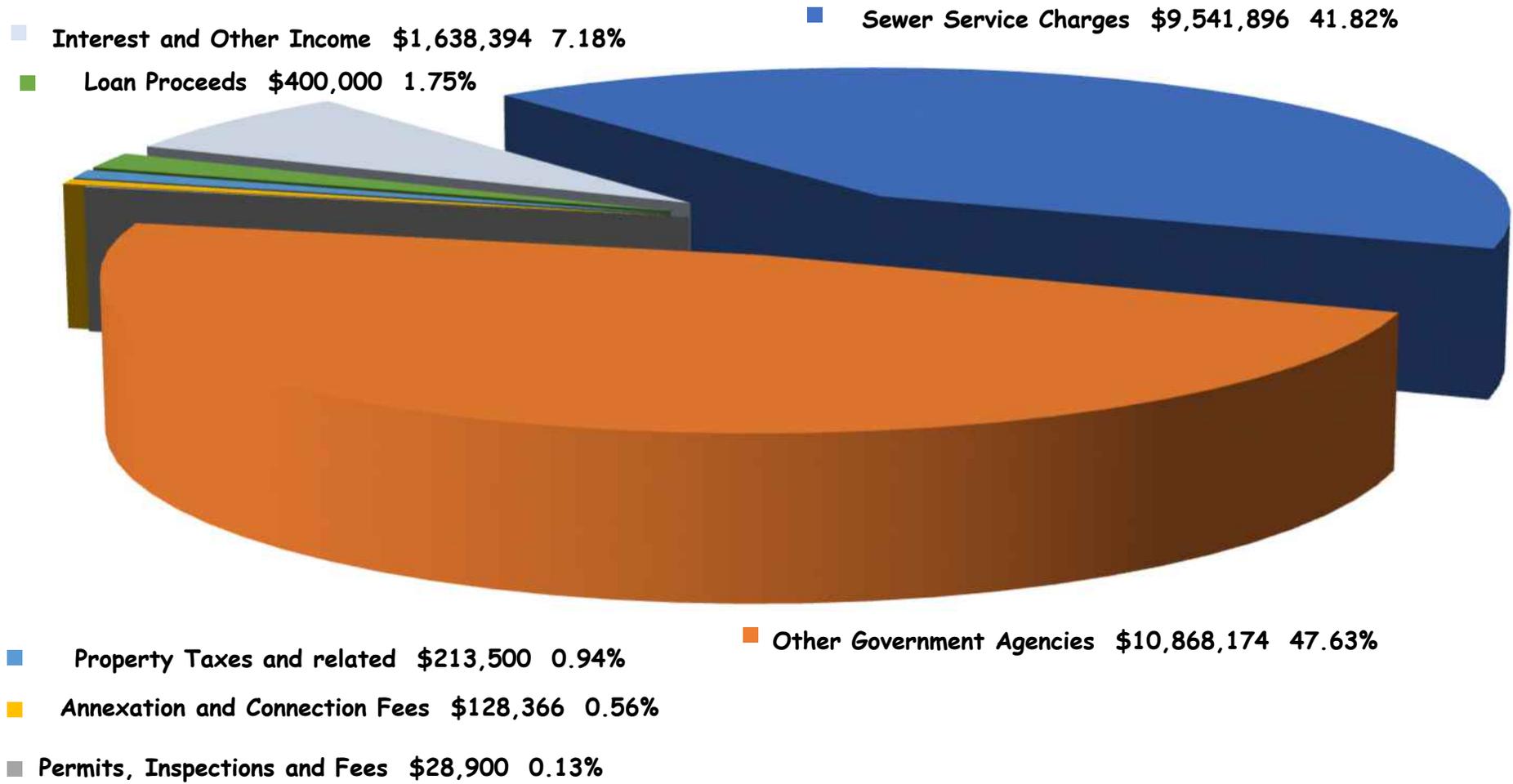
**TBD
\$22,819,229**

*Sewer Service Charges are deposited directly to the respective funds. Values shown under 2025-2026 Revenue Estimate have been pro-rated accordingly.

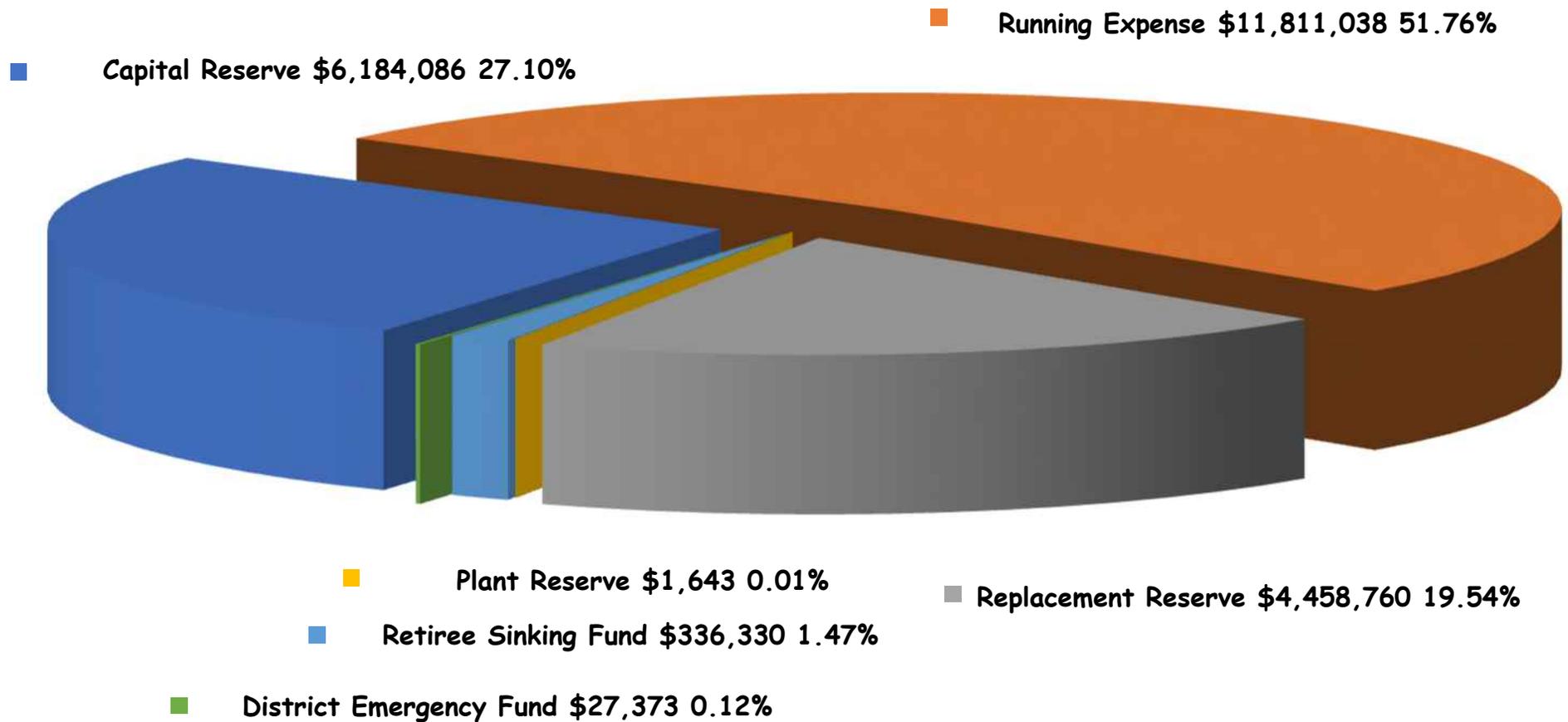
Total Sewer Service Charges: \$9,536,943 \$8,804,686 \$9,536,943 \$9,541,896 0.05% \$4,953

**RFOGA = Revenue From Other Gov't Agencies

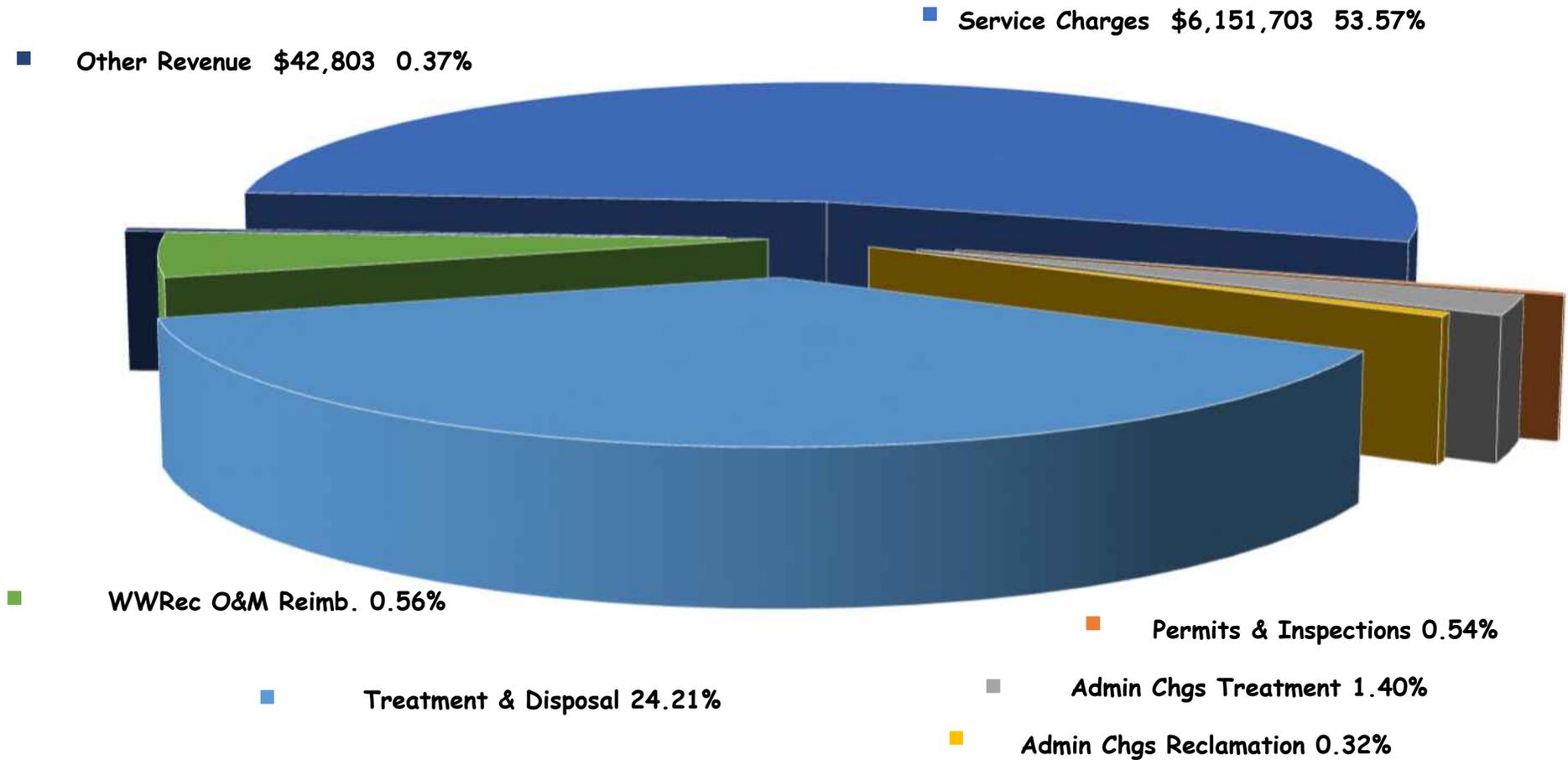
Revenues by Source 2025-26



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 2% 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	30%	26%
Operating Expenses:	\$ 6,496,215	24%	21%
Sub-Total:	\$ 14,563,512	54%	47%
Capital Outlay:	\$ 12,563,796	46%	40%
Total Expenses w/o depreciation:	\$ 27,127,308	100%	87%
Depreciation Expense:	\$ 3,936,758		13%
TOTAL EXPENDITURES:	\$ 31,064,066		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

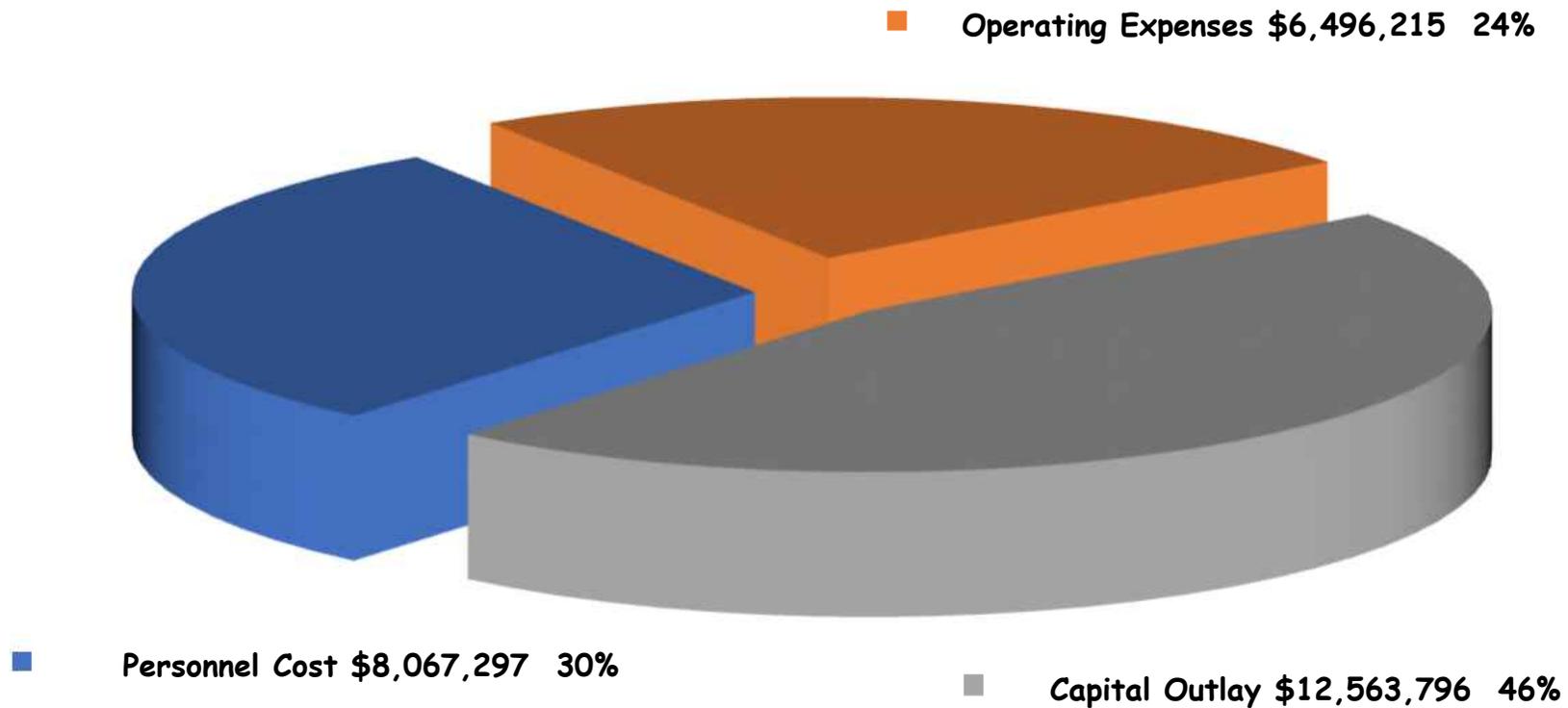
Enclosed in this budget is a graph showing the distribution of the expenditures by each of the service categories described above. Details of each category's proposed expenditures are also included in this budget with a narrative explanation of the purposes of these expenditures.

**Fiscal Year 2025-2026
EXPENDITURES**

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2024-25	6/6/2025	Actual 2024-25	Budget 2024-25	Budget 2025-26	Change from last FY	from FY 2024-25
PERSONNEL							
Basic Salaries	3,841,286	3,654,021	4,222,424	(381,138)	4,687,926	22%	846,641
Overtime	16,800	12,806	14,767	2,033	16,800	0%	0
Temporary	7,664	10,652	12,310	(4,646)	7,116	-7%	(548)
Directors Fees	85,000	31,658	36,582	48,418	85,000	0%	0
Worker's Compensation	80,774	68,624	74,862	5,912	80,976	0%	202
Retirement	1,061,650	978,169	1,060,117	1,533	1,243,170	17%	181,520
Active Employee Insurance-Health/Dental/Vision/Disability	1,057,063	980,934	1,070,111	(13,048)	1,259,385	19%	202,322
Retiree Health Insurance OPEB Funding	336,330	199,303	336,330	0	336,330	0%	0
FICA	229,795	220,442	254,733	(24,938)	277,569	21%	47,775
Medicare	56,053	51,555	59,574	(3,521)	68,322	22%	12,268
Unemployment Insurance	4,369	4,920	5,685	(1,316)	4,703	8%	334
<i>Subtotal</i>	6,776,784	6,213,083	7,147,495	(370,712)	8,067,297	19%	1,290,513
OPERATING EXPENSES							
Public Education	75,000	42,487	50,986	24,014	75,000	0%	0
Janitorial Service & Supplies	49,800	42,704	51,244	(1,444)	49,800	0%	0
Uniforms	17,175	13,562	16,275	900	17,205	0%	30
Licenses & Permits	158,173	124,667	149,284	8,889	179,216	13%	21,043
Freight & Postage	3,465	2,622	3,216	249	3,465	0%	0
Subscriptions	7,900	5,683	6,820	1,080	8,100	3%	200
Vehicle Repairs & Maintenance	75,920	39,973	48,067	27,853	77,415	2%	1,495
Liability & Property Insurance	372,774	378,299	412,689	(39,915)	436,399	17%	63,625
Dues & Memberships	46,694	48,245	50,557	(3,863)	58,623	26%	11,929
Office Supplies	17,195	12,293	14,752	2,443	18,060	5%	865
Analysis & Monitoring	189,858	56,919	68,302	121,556	206,825	9%	16,968
Operating Supplies	1,182,102	830,902	997,357	184,745	1,281,305	8%	99,203
Attorney Fees	75,000	33,629	40,355	34,645	65,000	-13%	(10,000)
Printing & Publications	8,058	1,227	1,572	6,486	5,960	-26%	(2,098)
Repairs and Maintenance	857,592	744,156	817,920	39,672	824,335	-4%	(33,257)
Travel	61,950	38,881	46,275	15,675	67,690	9%	5,740
Seminars, Conferences, Training, Employee Recognition	54,890	34,666	41,599	13,291	57,960	6%	3,070
Utilities	770,798	787,472	944,965	(174,167)	853,797	11%	82,999
Election Expense	12,000	0	0	12,000	12,000	0%	0
Computer Service & Maintenance	213,637	233,282	279,940	(66,303)	242,200	13%	28,563
Lease/Rentals	129,263	13,331	15,998	113,265	129,263	0%	0
Biosolids Hauling	709,104	462,945	398,252	310,852	709,104	0%	0
Professional Services	546,105	246,329	295,315	250,790	589,215	8%	43,110
Interest Expense	166,800	316,922	552,805	(386,005)	504,627	203%	337,827
Other Expense	23,300	13,722	16,466	6,834	23,650	2%	350
<i>Subtotal</i>	5,824,552	4,524,917	5,321,011	503,541	6,496,215	12%	671,662
Total Personnel and Operating Expenses	12,601,336	10,738,000	12,468,506	132,830	14,563,512	16%	1,962,176
DEPRECIATION FUNDING							
Replacement Reserve	3,936,758	4,012,437	3,568,309	368,449	3,936,758	0%	0
<i>Subtotal</i>	3,936,758	4,012,437	3,568,309	368,449	3,936,758	0%	0
CAPITAL OUTLAY							
Machinery and Equipment (Fund 640)	111,150	49,411	63,553	47,597	94,050	-15%	(17,100)
Capital Projects - Replacement Reserve Fund (4655)	1,391,778	424,454	703,060	688,718	2,282,695	64%	890,917
Capital Projects - Capital Reserve Fund (4650)	9,874,331	6,535,384	9,879,073	(4,742)	9,243,003	-6%	(631,328)
Debt Service	944,048	472,024	944,048	0	944,048	0%	0
<i>Subtotal</i>	12,321,307	7,481,273	11,589,735	731,573	12,563,796	2%	242,489
Total Operating & Non-Operating w/o Depreciation	24,922,643	\$ 18,219,274	\$ 24,058,241	\$ 864,402	27,127,308	9%	2,204,665
Total Operating & Non-Operating with Depreciation	28,859,401	\$ 22,231,710	\$ 27,626,550		31,064,066	8%	2,204,665

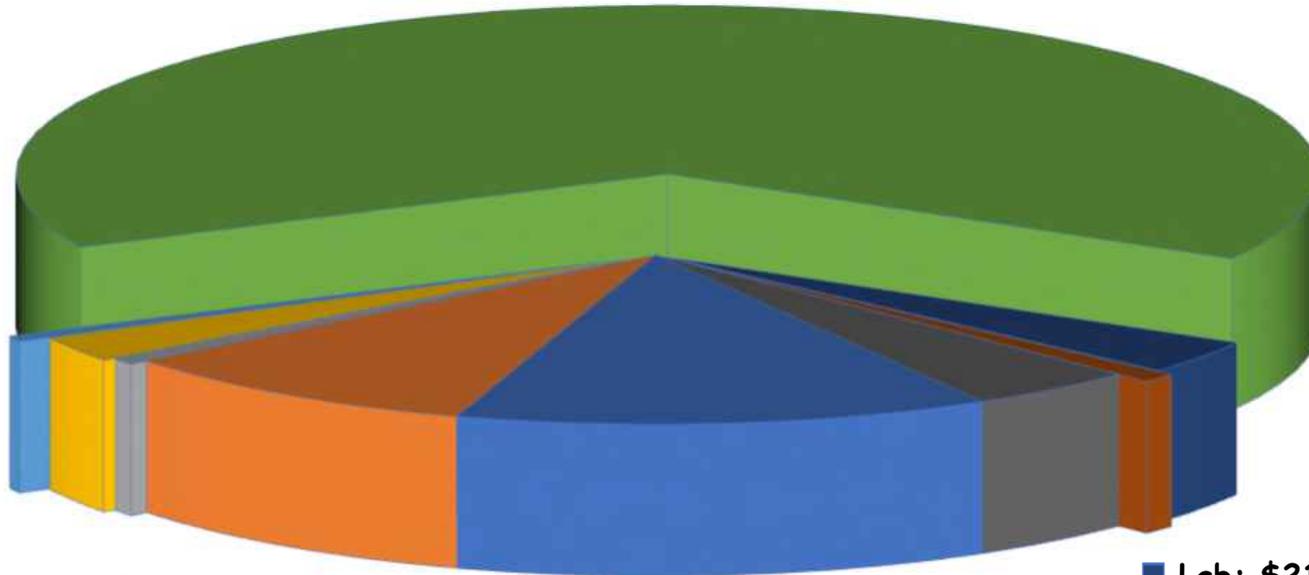
District's Combined Expenditures

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%

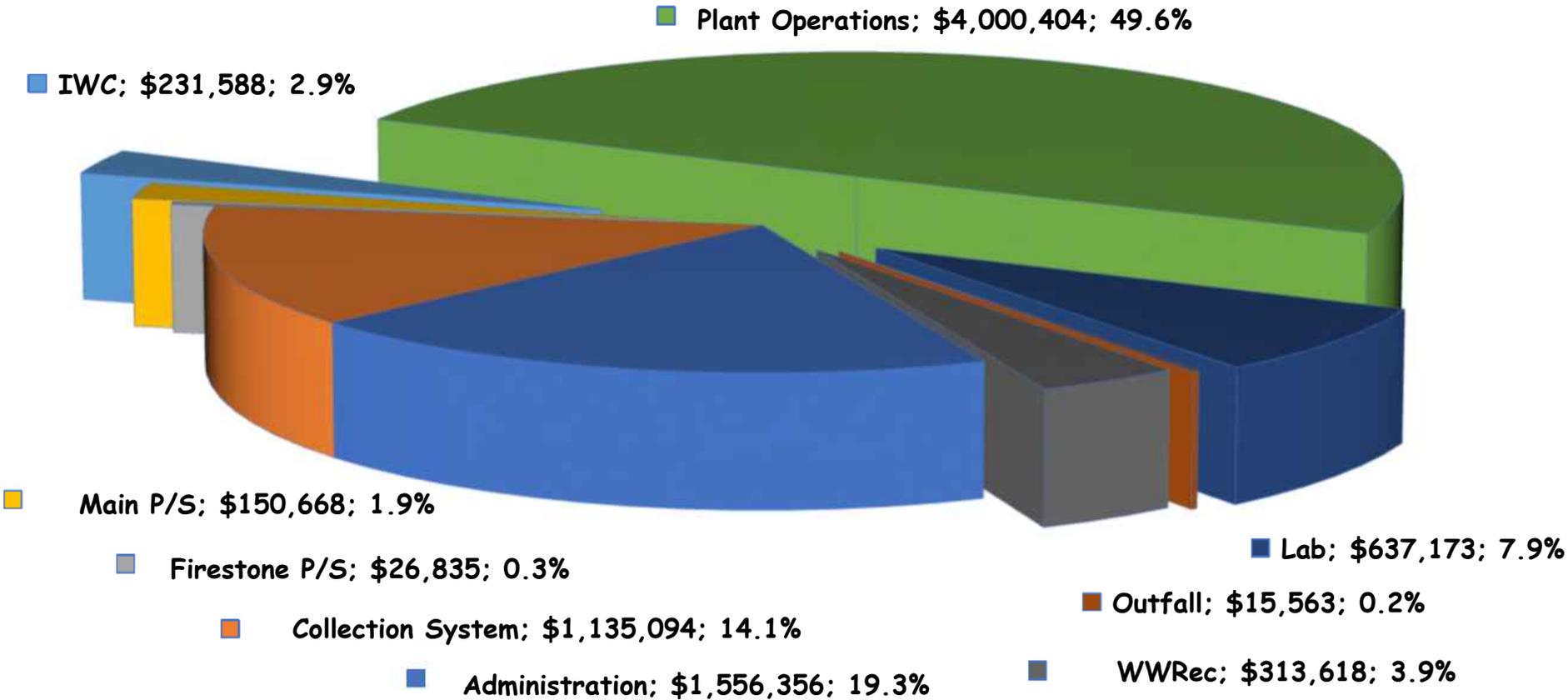
■ Firestone P/S; \$40,405; 0.6%

■ WWRec; \$272,576; 4.2%

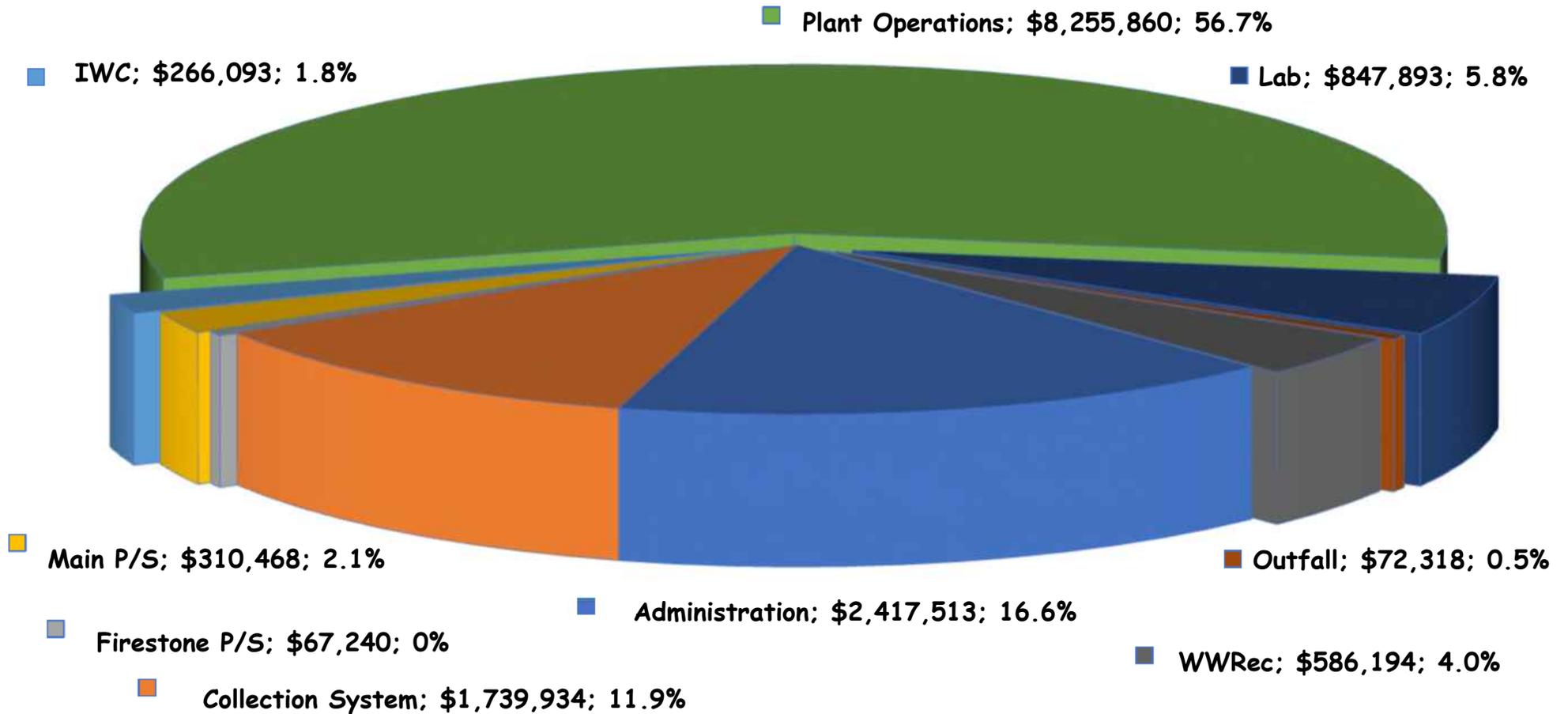
■ Collection System; \$604,840; 9.3%

■ Administration; \$861,157; 13.3%

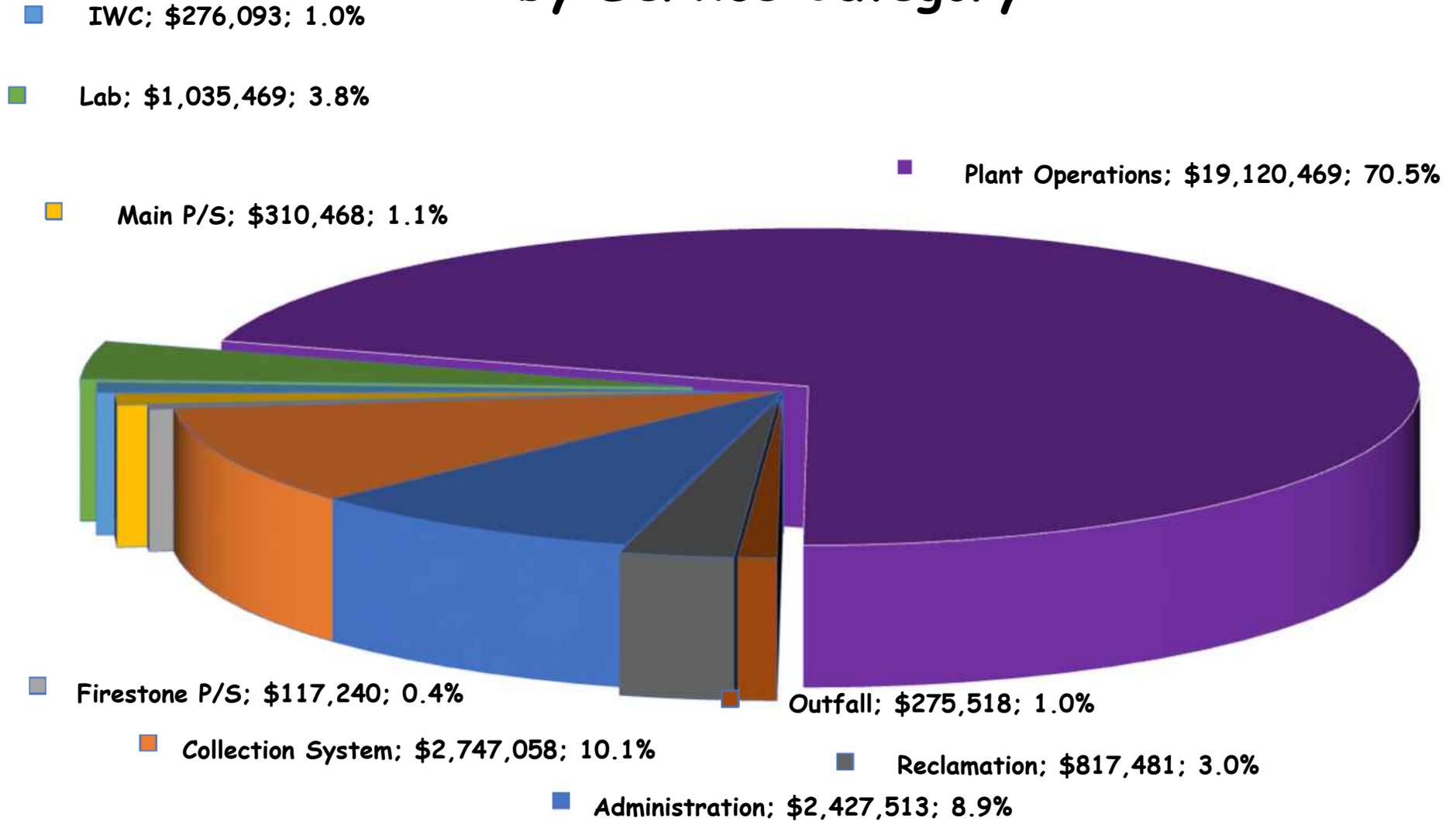
Distribution of Personnel Cost



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 \$11,180,862

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 \$861,463

The total anticipated expenses for the reclamation facilities in FY25-26 are \$817,481

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 \$12,238,459

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

The total anticipated revenue for capital improvements in FY25-26 is \$10,440,575

THE TOTAL PLANNED EXPENDITURES FOR FY25-26

INCLUDING DEPRECIATION ARE \$31,064,066

WITHOUT DEPRECIATION ARE \$27,127,308

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

TOTAL ESTIMATE CASH INFLOW \$22,819,229*

***BESP loan escrow account extension has been requested and pending approval, in which case additional loan draws will be available through the end of the calendar year. If the extension is not approved the escrow balance will paydown principal on the BESP loan.**

**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
		IWC Analysis Reimbursement	500
CalPERS UAL Loan Payment	\$400,000	Homeowners Property Tax Relief	500
		Annexation Processing Fee	400
Running Expense Fund Disbursements	\$13,735,038	Payments from Other Governmental Agencies	6,403
		Other Revenue	35,000
		Interest	327,830
		Total	\$11,180,862
<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)	231,287
Capital Improvement Projects	231,287		
Total	\$817,481	Total	\$861,463
<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	551,405
Pump Station Projects	-	Property Tax Revenue	213,000
Plant, Lab and IWC Projects	836,584	Interest	977,335
Sewer Line Projects	961,624	Interfund Loan	400,000
Outfall Projects	203,200		
Sub-total	\$2,051,408	Sub-total	\$4,227,473
<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	\$12,238,459	Total	\$10,440,575
<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:		TOTAL REVENUE:	
	\$27,127,308		\$22,819,229
TOTAL EXPENSE WITH DEPRECIATION:			
	\$31,064,066		

SERVICE CATEGORY EXPENSE DATA

ADMINISTRATION

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2024-25	6/6/2025	Actual	Budget	Budget	Change	from FY
			2024-25	2024-25	2025-26	from last	from FY
						FY	2024-25
PERSONNEL							
Basic Salaries	671,448	672,358	776,947	(105,499)	845,416	26%	173,969
Overtime	100	0	0	100	100	0%	0
Temporary	1,456	5,495	6,350	(4,894)	4,767	227%	3,311
Directors Compensation	85,000	31,658	36,582	48,418	85,000	0%	0
Workers' Compensation	14,119	11,995	13,086	1,033	14,603	3%	484
Retirement	210,568	184,362	210,568	0	259,381	23%	48,813
Active Employee Insurance-Health/Dental/Vision/Disability	184,772	137,514	150,016	34,756	227,116	23%	42,344
Retiree Health Insurance OPEB Funding	58,790	34,838	58,790	0	60,653	3%	1,864
FICA	36,399	38,522	44,514	(8,115)	46,086	27%	9,687
Medicare	9,759	9,009	10,410	(651)	12,329	26%	2,571
Unemployment Insurance	765	955	1,103	(338)	903	18%	138
<i>Subtotal</i>	1,273,175	1,126,706	1,308,366	(35,190)	1,556,356	22%	283,181
OPERATING EXPENSES							
Public Education	13,875	8,071	9,685	4,190	13,875	0%	0
Janitorial Service & Supplies	6,100	5,609	6,730	(630)	6,100	0%	0
Uniforms	0	179	215	(215)	0	0%	0
Licenses & Permits	0	0	0	0	0	0%	0
Freight & Postage	400	118	142	258	400	0%	0
Subscriptions	900	513	616	284	400	-56%	(500)
Vehicle Repairs & Maintenance	4,000	192	230	3,770	2,500	-38%	(1,500)
Liability & Property Insurance	6,500	7,395	8,067	(1,567)	7,380	14%	880
Dues & Memberships	32,000	37,186	37,186	(5,186)	38,000	19%	6,000
Office Supplies	6,000	4,846	5,816	184	6,000	0%	0
Analysis & Monitoring	0	0	0	0	0	0%	0
Operating Supplies	400	621	400	0	1,000	150%	600
Attorney Fees	48,637	20,090	24,108	24,529	40,000	-18%	(8,637)
Printing & Publications	2,500	457	548	1,952	1,500	-40%	(1,000)
Repairs and Maintenance	7,000	19,997	23,997	(16,997)	7,000	0%	0
Travel	30,000	20,899	25,079	4,921	33,000	10%	3,000
Seminars, Conferences, Training, Employee Recognition	15,000	17,710	21,252	(6,252)	17,000	13%	2,000
Utilities	15,520	19,200	23,040	(7,520)	22,375	44%	6,855
Election Expense	12,000	0	0	12,000	12,000	0%	0
Computer Service & Maintenance	33,000	18,434	22,121	10,879	33,000	0%	0
Lease/Rentals	1,000	527	633	367	1,000	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	89,000	49,832	59,798	29,202	94,000	6%	5,000
Interest Expense	166,800	316,922	552,805	(386,005)	504,627	203%	337,827
Other Expense	20,000	12,368	14,842	5,158	20,000	0%	0
<i>Subtotal</i>	510,632	561,166	837,310	(326,678)	861,157	69%	350,525
Total Personnel and Operating Expenses	1,783,807	1,687,872	2,145,675	(361,868)	2,417,513	36%	633,706
DEPRECIATION FUNDING							
Replacement Reserve	54,300	54,748	54,289	11	54,300	0%	0
<i>Subtotal</i>	54,300	54,748	54,289	11	54,300	0%	
CAPITAL OUTLAY							
Machinery and Equipment	10,000	4,858	10,000	0	10,000	0%	0
Capital Projects - Replacement Reserve Fund (4655)	50,000	119,338	119,337	(69,337)	0	-100%	(50,000)
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	60,000	124,195	129,337	(69,337)	10,000	-83%	(50,000)
Total Operating & Non-Operating w/o Depreciation	1,843,807	1,812,067	2,275,012	(431,205)	2,427,513	32%	583,706
Total Operating & Non-Operating with Depreciation	1,898,107	1,866,815	2,329,301		2,481,813	31%	583,706

ADMINISTRATION

I. **Personnel:**

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

COLLECTION SYSTEM

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2024-25	6/6/2025	Actual 2024-25	Budget 2024-25	Budget 2025-26	Change from last FY	
PERSONNEL							
Basic Salaries	675,370	602,321	696,015	(20,645)	701,069	4%	25,698
Overtime	2,000	380	440	1,560	2,000	0%	0
Temporary	1,226	684	790	436	285	-77%	(942)
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	14,202	12,065	13,162	1,040	12,110	-15%	(2,092)
Retirement	147,538	136,182	147,538	0	127,558	-14%	(19,980)
Active Employee Insurance-Health/Dental/Vision/Disability	185,852	184,247	200,997	(15,145)	188,338	1%	2,487
Retiree Health Insurance OPEB Funding	59,133	35,041	59,133	0	50,297	-15%	(8,836)
FICA	41,383	36,836	42,566	(1,183)	42,547	3%	1,165
Medicare	9,840	8,615	9,955	(115)	10,199	4%	359
Unemployment Insurance	766	789	911	(145)	691	-10%	(75)
<i>Subtotal</i>	1,137,310	1,017,159	1,171,507	(34,198)	1,135,094	0%	(2,216)
OPERATING EXPENSES							
Public Education	12,000	6,797	8,156	3,844	12,000	0%	0
Janitorial Service & Supplies	13,300	10,941	13,129	171	13,300	0%	0
Uniforms	3,675	3,212	3,854	(179)	3,675	0%	0
Licenses & Permits	4,100	67	80	4,020	4,100	0%	0
Freight & Postage	600	1,158	1,390	(790)	600	0%	0
Subscriptions	1,100	1,137	1,365	(265)	1,100	0%	0
Vehicle Repairs & Maintenance	50,000	34,145	40,974	9,026	50,000	0%	0
Liability & Property Insurance	82,510	87,303	95,240	(12,730)	95,830	16%	13,320
Dues & Memberships	2,889	3,347	4,016	(1,127)	3,500	21%	611
Office Supplies	2,700	2,633	3,160	(460)	5,200	93%	2,500
Analysis & Monitoring	1,000	0	0	1,000	1,000	0%	0
Operating Supplies	16,500	8,489	10,187	6,313	16,500	0%	0
Attorney Fees	6,515	6,343	7,611	(1,096)	8,000	23%	1,485
Printing & Publications	800	220	264	536	1,000	25%	200
Repairs and Maintenance	97,500	88,780	85,000	12,500	97,500	0%	0
Travel	10,900	5,810	6,972	3,928	10,600	-3%	(300)
Seminars, Conferences and Training	14,490	4,188	5,026	9,464	12,300	-15%	(2,190)
Utilities	19,200	18,064	21,677	(2,477)	19,450	1%	250
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	52,092	69,477	83,372	(31,280)	66,375	27%	14,283
Lease/Rentals	1,500	974	1,168	332	1,500	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	160,850	102,621	123,145	37,705	180,310	12%	19,460
Interest Expense	0	0	0	0	0	0%	0
Other Expense	1,000	0	0	1,000	1,000	0%	0
<i>Subtotal</i>	555,221	455,706	515,786	39,435	604,840	9%	49,619
Total Personnel and Operating Expenses	1,692,531	1,472,866	1,687,293	5,237	1,739,934	3%	47,403
DEPRECIATION FUNDING							
Replacement Reserve	696,667	767,010	693,032	3,635	696,667	0%	0
<i>Subtotal</i>	696,667	767,010	693,032	3,635	696,667	0%	
CAPITAL OUTLAY							
Machinery and Equipment	65,100	38,105	47,105	17,995	45,500	-30%	(19,600)
Capital Projects - Replacement Reserve Fund (4655)	332,055	40,431	291,624	40,431	961,624	190%	629,569
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	397,155	78,536	338,728	58,427	1,007,124	154%	609,969
Total Operating & Non-Operating w/o Depreciation	2,089,686	1,551,401	2,026,021	63,664	2,747,058	31%	657,372
Total Operating & Non-Operating with Depreciation	2,786,353	2,318,411	2,719,054		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
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Fund 4655 Total **\$ 961,624**

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

FIRESTONE PUMP STATION

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2024-25	6/6/2025	Actual 2024-25	Budget 2024-25	Budget 2025-26	Change from last FY	from FY 2024-25
PERSONNEL							
Basic Salaries	28,105	13,429	15,518	12,587	16,368	-42%	(11,737)
Overtime	100	196	196	(96)	100	0%	0
Temporary	77	80	93	(16)	71	-7%	(5)
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	591	502	548	43	283	-52%	(308)
Retirement	6,390	4,203	4,857	1,533	3,263	-49%	(3,126)
Active Employee Insurance-Health/Dental/Vision/Disability	7,734	7,685	8,384	(650)	4,397	-43%	(3,337)
Retiree Health Insurance OPEB Funding	2,461	1,458	2,461	0	1,174	-52%	(1,287)
FICA	1,684	793	916	768	921	-45%	(763)
Medicare	410	185	214	196	240	-42%	(170)
Unemployment Insurance	32	16	18	14	17	-47%	(15)
<i>Subtotal</i>	47,584	28,547	33,205	14,380	26,835	-44%	(20,750)
OPERATING EXPENSES							
Public Education	750	425	510	240	750	0%	0
Janitorial Service & Supplies	0	0	0	0	0	0%	0
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	500	1,574	1,574	(1,074)	750	50%	250
Freight & Postage	15	0	0	15	15	0%	0
Subscriptions	0	0	0	0	0	0%	0
Vehicle Repairs & Maintenance	600	0	0	600	600	0%	0
Liability & Property Insurance	9,050	8,935	9,747	(697)	10,250	13%	1,200
Dues & Memberships	0	0	0	0	0	0%	0
Office Supplies	0	0	0	0	0	0%	0
Analysis & Monitoring	100	515	618	(518)	100	0%	0
Operating Supplies	1,000	0	0	1,000	1,000	0%	0
Attorney Fees	227	70	84	143	200	-12%	(27)
Printing & Publications	20	0	0	20	20	0%	0
Repairs and Maintenance	20,000	0	0	20,000	20,000	0%	0
Travel	0	0	0	0	0	0%	0
Seminars, Conferences and Training	0	0	0	0	0	0%	0
Utilities	4,599	6,284	7,540	(2,941)	6,620	44%	2,021
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	0	1,400	1,680	(1,680)	0	0%	0
Lease/Rentals	100	30	36	64	100	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	0	1,400	1,400	(1,400)	0	0%	0
Interest Expense	0	0	0	0	0	0%	0
Other Expense	0	0	0	0	0	0%	0
<i>Subtotal</i>	36,961	20,633	23,189	13,772	40,405	9%	3,444
Total Personnel and Operating Expenses	84,545	49,180	56,394	28,151	67,240	-20%	(17,305)
DEPRECIATION FUNDING							
Replacement Reserve	84,546	83,849	83,849	697	84,546	0%	0
<i>Subtotal</i>	84,546	83,849	83,849	697	84,546	0%	
CAPITAL OUTLAY							
Machinery and Equipment	0	0	0	0	0	0%	0
Capital Projects - Replacement Reserve Fund (4655)	50,000	0	0	50,000	50,000	0%	0
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	50,000	0	0	50,000	50,000	0%	0
Total Operating & Non-Operating w/o Depreciation	134,545	49,180	56,394	78,151	117,240	-13%	(17,305)
Total Operating & Non-Operating with Depreciation	219,091	133,029	140,242		201,786	-8%	(17,305)

FIRESTONE PUMP STATION

I. Personnel:

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

II. Operating Expenses:

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

A. Utilities

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

B. Repair and Maintenance

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

III. Replacement Reserve

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

IV. Capital Outlay:

A. Machinery and Equipment

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

B. Capital Projects

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

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

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

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2024-25	6/6/2025	Actual	Budget	Budget	Change	
			2024-25	2024-25	2025-26	from last	from FY
						FY	2024-25
PERSONNEL							
Basic Salaries	67,441	93,122	107,608	(40,167)	85,695	27%	18,254
Overtime	300	43	49	251	300	0%	0
Temporary	77	80	93	(16)	71	-7%	(5)
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	1,418	1,205	1,314	104	1,480	4%	62
Retirement	19,965	24,397	19,965	0	27,660	39%	7,695
Active Employee Insurance-Health/Dental/Vision/Disability	18,559	15,186	16,567	1,992	23,022	24%	4,463
Retiree Health Insurance OPEB Funding	5,905	3,499	5,905	0	6,148	4%	243
FICA	3,998	5,627	6,503	(2,505)	4,958	24%	961
Medicare	983	1,316	1,521	(538)	1,248	27%	265
Unemployment Insurance	76	120	138	(62)	85	12%	9
<i>Subtotal</i>	118,722	144,595	159,663	(40,942)	150,668	27%	31,946
OPERATING EXPENSES							
Public Education	750	425	510	240	750	0%	0
Janitorial Service & Supplies	100	71	85	15	100	0%	0
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	0	0	0	0	0	0%	0
Freight & Postage	100	25	100	0	100	0%	0
Subscriptions	0	0	0	0	0	0%	0
Vehicle Repairs & Maintenance	230	0	0	230	265	15%	35
Liability & Property Insurance	9,390	9,272	10,115	(725)	15,630	66%	6,240
Dues & Memberships	100	0	100	0	115	15%	15
Office Supplies	200	41	49	151	230	15%	30
Analysis & Monitoring	0	0	0	0	0	0%	0
Operating Supplies	1,325	275	330	995	1,500	13%	175
Attorney Fees	303	94	113	190	500	65%	197
Printing & Publications	50	0	0	50	50	0%	0
Repairs and Maintenance	30,000	18,557	22,269	7,731	40,000	33%	10,000
Travel	100	0	0	100	115	15%	15
Seminars, Conferences and Training	0	0	0	0	0	0%	0
Utilities	78,300	82,093	98,512	(20,212)	92,370	18%	14,070
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	6,500	6,587	7,905	(1,405)	6,500	0%	0
Lease/Rentals	250	91	109	141	250	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	1,150	7,135	8,562	(7,412)	1,325	15%	175
Interest Expense	0	0	0	0	0	0%	0
Other Expense	0	0	0	0	0	0%	0
<i>Subtotal</i>	128,848	124,666	148,759	(19,911)	159,800	24%	30,952
Total Personnel and Operating Expenses	247,570	269,261	308,422	(60,853)	310,468	25%	62,898
DEPRECIATION FUNDING							
Replacement Reserve	0	0	0	0	0	0%	0
<i>Subtotal</i>	0	0	0	0	0	0%	0
CAPITAL OUTLAY							
Machinery and Equipment	0	0	0	0	0	0%	0
Capital Projects - Replacement Reserve Fund (4655)	0	7,735	7,735	(7,735)	0	0%	0
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	0	7,735	7,735	(7,735)	0	0%	0
Total Operating & Non-Operating w/o Depreciation	247,570	276,996	316,157	(68,587)	310,468	25%	62,898
Total Operating & Non-Operating with Depreciation	247,570	276,996	316,157		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.

INDUSTRIAL WASTE CONTROL

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2024-25	6/6/2025	Actual	Budget	Budget	Change	
			2024-25	2024-25	2025-26	from last	from FY
						FY	2024-25
PERSONNEL							
Basic Salaries	116,890	102,250	118,155	(1,265)	120,652	3%	3,762
Overtime	200	0	0	200	200	0%	0
Temporary	766	314	363	403	213	-72%	(553)
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	2,458	2,088	2,278	180	2,084	-15%	(374)
Retirement	50,101	41,527	50,101	0	58,090	16%	7,989
Active Employee Insurance-Health/Dental/Vision/Disability	32,166	35,562	38,795	(6,629)	32,413	1%	246
Retiree Health Insurance OPEB Funding	10,235	6,065	10,235	0	8,656	-15%	(1,578)
FICA	7,238	6,309	7,290	(52)	7,402	2%	164
Medicare	1,709	1,475	1,705	4	1,755	3%	47
Unemployment Insurance	141	120	139	2	122	-13%	(19)
<i>Subtotal</i>	221,904	195,710	229,060	(7,156)	231,588	4%	9,684
OPERATING EXPENSES							
Public Education	7,500	4,248	5,098	2,402	7,500	0%	0
Janitorial Service & Supplies	1,100	888	1,066	34	1,100	0%	0
Uniforms	500	496	596	(96)	530	6%	30
Licenses & Permits	0	0	0	0	0	0%	0
Freight & Postage	100	25	30	70	100	0%	0
Subscriptions	450	246	295	155	450	0%	0
Vehicle Repairs & Maintenance	1,000	84	100	900	1,000	0%	0
Liability & Property Insurance	200	474	517	(317)	220	10%	20
Dues & Memberships	690	370	444	246	690	0%	0
Office Supplies	1,265	268	322	943	1,265	0%	0
Analysis & Monitoring	10,350	654	785	9,565	10,350	0%	0
Operating Supplies	1,000	223	268	732	1,000	0%	0
Attorney Fees	2,576	795	954	1,622	2,000	-22%	(576)
Printing & Publications	500	0	100	400	300	-40%	(200)
Repairs and Maintenance	3,000	0	0	3,000	3,000	0%	0
Travel	1,500	1,908	1,908	(408)	1,500	0%	0
Seminars, Conferences and Training	1,400	925	1,110	290	1,400	0%	0
Utilities	1,232	429	514	718	500	-59%	(732)
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	1,000	1,051	1,261	(261)	1,000	0%	0
Lease/Rentals	300	91	109	191	300	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	0	0	0	0	0	0%	0
Interest Expense	0	0	0	0	0	0%	0
Other Expense	150	1,352	1,622	(1,472)	300	100%	150
<i>Subtotal</i>	35,813	14,527	17,099	18,714	34,505	-4%	(1,308)
Total Personnel and Operating Expenses	257,717	210,237	246,159	11,558	266,093	3%	8,376
DEPRECIATION FUNDING							
Replacement Reserve	4,026	4,026	4,026	0	4,026	0%	0
<i>Subtotal</i>	4,026	4,026	4,026	0	4,026	0%	
CAPITAL OUTLAY							
Machinery and Equipment	7,500	0	0	7,500	10,000	33%	2,500
Capital Projects - Replacement Reserve Fund (4655)	0	0	0	0	0	0%	0
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	7,500	0	0	7,500	10,000	33%	2,500
Total Operating & Non-Operating w/o Depreciation	265,217	210,237	246,159	19,058	276,093	4%	10,876
Total Operating & Non-Operating with Depreciation	269,244	214,263	250,186		280,119		10,876

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 this position:

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

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2024-25	6/6/2025	Actual	Budget	Budget	Change	
			2024-25	2024-25	2025-26	from last	from FY
						FY	2024-25
PERSONNEL							
Basic Salaries	378,150	371,102	428,829	(50,679)	368,762	-2%	(9,388)
Overtime	3,000	2,615	3,021	(21)	3,000	0%	0
Temporary	383	80	93	290	71	-81%	(312)
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	7,952	6,756	7,370	582	6,370	-20%	(1,582)
Retirement	124,678	113,078	124,678	0	104,849	-16%	(19,830)
Active Employee Insurance-Health/Dental/Vision/Disability	104,061	127,205	138,769	(34,708)	99,066	-5%	(4,995)
Retiree Health Insurance OPEB Funding	33,110	19,620	33,110	0	26,456	-20%	(6,653)
FICA	23,517	23,096	26,688	(3,171)	22,846	-3%	(672)
Medicare	5,532	5,401	6,242	(710)	5,392	-3%	(141)
Unemployment Insurance	425	685	792	(367)	362	-15%	(63)
<i>Subtotal</i>	680,808	669,638	769,592	(88,784)	637,173	-6%	(43,635)
OPERATING EXPENSES							
Public Education	4,000	2,131	2,558	1,442	4,000	0%	0
Janitorial Service & Supplies	4,000	3,448	4,138	(138)	4,000	0%	0
Uniforms	1,820	1,570	1,884	(64)	1,820	0%	0
Licenses & Permits	16,100	7,016	8,419	7,681	16,150	0%	50
Freight & Postage	950	789	947	3	950	0%	0
Subscriptions	850	672	807	43	850	0%	0
Vehicle Repairs & Maintenance	240	0	0	240	240	0%	0
Liability & Property Insurance	2,060	2,038	2,223	(163)	2,330	13%	270
Dues & Memberships	3,815	1,575	1,890	1,925	2,445	-36%	(1,370)
Office Supplies	800	1,316	1,579	(779)	800	0%	0
Analysis & Monitoring	62,000	26,294	31,552	30,448	62,000	0%	0
Operating Supplies	58,017	56,298	58,250	(233)	58,258	0%	241
Attorney Fees	1,818	564	677	1,141	1,500	-17%	(318)
Printing & Publications	490	300	360	130	450	-8%	(40)
Repairs and Maintenance	6,622	1,726	2,071	4,551	6,622	0%	0
Travel	4,100	1,773	2,128	1,972	4,100	0%	0
Seminars, Conferences and Training	2,800	1,968	2,362	438	2,800	0%	0
Utilities	11,150	10,053	12,064	(914)	11,820	6%	670
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	5,700	8,031	9,637	(3,937)	7,980	40%	2,280
Lease/Rentals	700	453	543	157	700	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	20,705	3,765	4,518	16,187	20,705	0%	0
Interest Expense	0	0	0	0	0	0%	0
Other Expense	200	0	0	200	200	0%	0
<i>Subtotal</i>	208,937	131,779	148,607	60,330	210,720	1%	1,783
Total Personnel and Operating Expenses	889,745	801,417	918,199	(28,454)	847,893	-5%	(41,852)
DEPRECIATION FUNDING							
Replacement Reserve	0	0	0	0	0	0%	0
<i>Subtotal</i>	0	0	0	0	0	0%	0
CAPITAL OUTLAY							
Machinery and Equipment	28,550	0	0	28,550	28,550	0%	0
Capital Projects - Replacement Reserve Fund (4655)	159,026	0	0	159,026	159,026	0%	0
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	187,576	0	0	187,576	187,576	0%	0
Total Operating & Non-Operating w/o Depreciation	1,077,321	801,417	918,199	159,122	1,035,469	-4%	(41,852)
Total Operating & Non-Operating with Depreciation	1,077,321	801,417	918,199		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 four positions are included in this department.

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

II. Operating Expense:

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 Laboratory.

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 Laboratory.

- 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

PLANT

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2024-25	6/6/2025	Actual	Budget	Budget	Change	from FY
			2024-25	2024-25	2025-26	from last	from FY
						FY	2024-25
PERSONNEL							
Basic Salaries	1,791,642	1,619,370	1,871,271	(79,629)	2,355,259	31%	563,617
Overtime	9,000	6,374	7,366	1,634	9,000	0%	0
Temporary	2,912	3,676	4,248	(1,336)	1,423	-51%	(1,489)
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	37,674	32,007	34,917	2,757	40,683	8%	3,009
Retirement	474,179	438,657	474,179	0	614,641	30%	140,463
Active Employee Insurance-Health/Dental/Vision/Disability	493,033	446,802	487,420	5,613	632,727	28%	139,694
Retiree Health Insurance OPEB Funding	156,870	92,958	156,870	0	168,975	8%	12,105
FICA	108,715	98,131	113,396	(4,681)	141,063	30%	32,348
Medicare	26,152	22,950	26,520	(368)	34,302	31%	8,151
Unemployment Insurance	2,028	2,024	2,339	(311)	2,329	15%	301
<i>Subtotal</i>	3,102,205	2,762,950	3,178,526	(76,321)	4,000,404	29%	898,199
OPERATING EXPENSES							
Public Education	29,000	16,142	19,371	9,629	29,000	0%	0
Janitorial Service & Supplies	23,500	20,173	24,207	(707)	23,500	0%	0
Uniforms	11,180	8,105	9,726	1,454	11,180	0%	0
Licenses & Permits	135,973	115,836	139,003	(3,030)	156,716	15%	20,743
Freight & Postage	1,100	449	539	561	1,100	0%	0
Subscriptions	4,600	3,114	3,737	863	5,300	15%	700
Vehicle Repairs & Maintenance	19,650	5,553	6,663	12,987	22,595	15%	2,945
Liability & Property Insurance	205,924	206,476	225,246	(19,322)	239,859	16%	33,935
Dues & Memberships	7,100	5,768	6,921	179	13,773	94%	6,673
Office Supplies	5,900	3,127	3,752	2,148	4,200	-29%	(1,700)
Analysis & Monitoring	104,408	27,320	32,784	71,624	120,175	15%	15,768
Operating Supplies	1,067,710	752,341	902,809	164,901	1,165,872	9%	98,162
Attorney Fees	12,954	5,064	6,076	6,878	11,000	-15%	(1,954)
Printing & Publications	3,500	250	300	3,200	2,500	-29%	(1,000)
Repairs and Maintenance	655,500	593,110	655,500	0	600,425	-8%	(55,075)
Travel	15,000	8,490	10,188	4,812	18,000	20%	3,000
Seminars, Conferences and Training	21,100	9,874	11,849	9,251	24,360	15%	3,260
Utilities	539,400	548,034	657,641	(118,241)	591,972	10%	52,572
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	113,800	124,248	149,098	(35,298)	125,800	11%	12,000
Lease/Rentals	125,000	11,022	13,227	111,773	125,000	0%	0
Biosolids Hauling	709,104	462,945	398,252	310,852	709,104	0%	0
Professional Services	238,300	78,326	93,992	144,308	253,025	6%	14,725
Interest Expense	0	0	0	0	0	0%	0
Other Expense	800	2	2	798	1,000	25%	200
<i>Subtotal</i>	4,050,503	3,005,768	3,370,883	679,620	4,255,456	5%	204,954
Total Personnel and Operating Expenses	7,152,707	5,768,719	6,549,409	603,298	8,255,860	15%	1,103,153
DEPRECIATION FUNDING							
Replacement Reserve	2,569,615	2,627,429	2,262,615	307,000	2,569,615	0%	0
<i>Subtotal</i>	2,569,615	2,627,429	2,262,615	307,000	2,569,615	0%	
CAPITAL OUTLAY							
Machinery and Equipment	0	6,449	6,449	(6,449)	0	0%	0
Capital Projects - Replacement Reserve Fund (4655)	365,413	229,536	229,536	135,877	677,558	85%	312,145
Capital Projects - Capital Reserve Fund (4650)	9,874,331	6,535,384	9,879,073	(4,742)	9,243,003	-6%	(631,328)
Debt Service (P&I)	944,048	472,024	944,048	0	944,048	0%	0
<i>Subtotal</i>	11,183,792	7,243,393	11,059,106	124,686	10,864,609	-3%	(319,183)
Total Operating & Non-Operating w/o Depreciation	18,336,499	13,012,111	17,608,515	727,984	19,120,469	4%	783,970
Total Operating & Non-Operating with Depreciation	20,906,114	15,639,540	19,871,130		21,690,084	4%	783,970

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 meter calibration 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 Capital replacement 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 Capital replacement 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 2025-26 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
Headworks, Operator Interface Pannels (4 each)	25,000

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
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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 **\$ 677,558**

Loan payments \$ 944,049

Total Capital Projects and loan payment **\$ 10,864,609**

OUTFALL

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2024-25	6/6/2025	Actual 2024-25	Budget 2024-25	Budget 2025-26	Change from last FY	from FY 2024-25
PERSONNEL							
Basic Salaries	11,465	6,800	7,857	3,608	9,228	-20%	(2,237)
Overtime	0	0	0	0	0	0%	0
Temporary	153	80	93	60	71	-54%	(82)
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	241	205	223	18	159	-34%	(82)
Retirement	2,713	2,105	2,713	0	2,346	-14%	(366)
Active Employee Insurance-Health/Dental/Vision/Disability	3,155	1,807	1,971	1,184	2,479	-21%	(676)
Retiree Health Insurance OPEB Funding	1,004	595	1,004	0	662	-34%	(342)
FICA	651	368	425	226	472	-27%	(179)
Medicare	168	86	99	69	135	-20%	(34)
Unemployment Insurance	15	7	8	7	10	-33%	(5)
<i>Subtotal</i>	19,565	12,052	14,393	5,173	15,563	-20%	(4,002)
OPERATING EXPENSES							
Public Education	1,125	850	1,020	105	1,125	0%	0
Janitorial Service & Supplies	60	47	56	4	60	0%	0
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	0	0	0	0	0	0%	0
Freight & Postage	50	16	19	31	50	0%	0
Subscriptions	0	0	0	0	0	0%	0
Vehicle Repairs & Maintenance	100	0	0	100	115	15%	15
Liability & Property Insurance	11,040	10,895	11,885	(845)	12,530	13%	1,490
Dues & Memberships	0	0	0	0	0	0%	0
Office Supplies	230	38	46	184	265	15%	35
Analysis & Monitoring	8,000	0	0	8,000	9,200	15%	1,200
Operating Supplies	150	94	113	37	175	17%	25
Attorney Fees	985	305	366	619	800	-19%	(185)
Printing & Publications	48	0	0	48	40	-17%	(8)
Repairs and Maintenance	2,700	0	2,700	0	3,100	15%	400
Travel	150	0	0	150	175	17%	25
Seminars, Conferences and Training	0	0	0	0	0	0%	0
Utilities	657	113	135	522	170	-74%	(487)
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	0	0	0	0	0	0%	0
Lease/Rentals	200	60	73	127	200	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	25,000	0	0	25,000	28,750	15%	3,750
Interest Expense	0	0	0	0	0	0%	0
Other Expense	0	0	0	0	0	0%	0
<i>Subtotal</i>	50,495	12,417	16,413	34,082	56,755	12%	6,260
Total Personnel and Operating Expenses	70,060	24,470	30,806	39,255	72,318	3%	2,258
DEPRECIATION FUNDING							
Replacement Reserve	106,141	49,035	49,035	57,106	106,141	0%	0
<i>Subtotal</i>	106,141	49,035	49,035	57,106	106,141	0%	
CAPITAL OUTLAY							
Machinery and Equipment	0	0	0	0	0	0%	0
Capital Projects - Replacement Reserve Fund (4655)	53,200	0	0	53,200	203,200	282%	150,000
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	53,200	0	0	53,200	203,200	282%	150,000
Total Operating & Non-Operating w/o Depreciation	123,260	24,470	30,806	92,455	275,518	124%	152,258
Total Operating & Non-Operating with Depreciation	229,401	73,505	79,840		381,659	66%	152,258

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

RECLAMATION OPERATIONS

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2024-25	6/6/2025	Actual 2024-25	Budget 2024-25	Budget 2025-26	Change from last FY	from FY 2024-25
PERSONNEL							
Basic Salaries	100,775	173,271	200,224	(99,449)	185,477	84%	84,703
Overtime	2,100	3,198	3,695	(1,595)	2,100	0%	0
Temporary	613	162	187	426	142	-77%	(471)
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	2,119	1,800	1,964	155	3,204	51%	1,085
Retirement	25,519	33,657	25,519	0	45,382	78%	19,863
Active Employee Insurance-Health/Dental/Vision/Disability	27,732	24,926	27,192	540	49,827	80%	22,096
Retiree Health Insurance OPEB Funding	8,823	5,228	8,823	0	13,307	51%	4,483
FICA	6,209	10,761	12,435	(6,226)	11,273	82%	5,063
Medicare	1,501	2,517	2,908	(1,407)	2,722	81%	1,221
Unemployment Insurance	121	205	237	(116)	184	52%	63
<i>Subtotal</i>	175,511	255,725	283,184	(107,673)	313,618	79%	138,106
OPERATING EXPENSES							
Public Education	6,000	3,398	4,078	1,922	6,000	0%	0
Janitorial Service & Supplies	1,640	1,527	1,833	(193)	1,640	0%	0
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	1,500	173	208	1,292	1,500	0%	0
Freight & Postage	150	41	49	101	150	0%	0
Subscriptions	0	0	0	0	0	0%	0
Vehicle Repairs & Maintenance	100	0	100	0	100	0%	0
Liability & Property Insurance	46,100	45,511	49,649	(3,549)	52,370	14%	6,270
Dues & Memberships	100	0	0	100	100	0%	0
Office Supplies	100	23	28	72	100	0%	0
Analysis & Monitoring	4,000	2,136	2,563	1,437	4,000	0%	0
Operating Supplies	36,000	12,562	25,000	11,000	36,000	0%	0
Attorney Fees	985	305	366	619	1,000	2%	15
Printing & Publications	150	0	0	150	100	-33%	(50)
Repairs and Maintenance	35,270	21,986	26,383	8,887	46,688	32%	11,418
Travel	200	0	0	200	200	0%	0
Seminars, Conferences and Training	100	0	0	100	100	0%	0
Utilities	100,740	103,202	123,842	(23,102)	108,520	8%	7,780
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	1,545	4,055	4,866	(3,321)	1,545	0%	0
Lease/Rentals	213	83	100	113	213	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	11,100	3,250	3,900	7,200	11,100	0%	0
Interest Expense	0	0	0	0	0	0%	0
Other Expense	1,150	0	0	1,150	1,150	0%	0
<i>Subtotal</i>	247,143	198,254	242,965	4,178	272,576	10%	25,433
Total Personnel and Operating Expenses	422,655	453,980	526,149	(103,495)	586,194	39%	163,539
DEPRECIATION FUNDING							
Replacement Reserve	421,463	426,341	421,463	0	421,463	0%	0
<i>Subtotal</i>	421,463	426,341	421,463	0	421,463	0%	
CAPITAL OUTLAY							
Machinery and Equipment	0	0	0	0	0	0%	0
Capital Projects - Replacement Reserve Fund (4655)	382,084	27,414	54,829	327,255	231,287	-39%	(150,797)
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	382,084	27,414	54,829	327,255	231,287	-39%	(150,797)
Total Operating & Non-Operating w/o Depreciation	804,739	481,394	580,978	223,760	817,481	2%	12,742
Total Operating & Non-Operating with Depreciation	1,226,201	907,735	1,002,441		1,238,944	1%	12,742

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)	9,390
Filter Building CIP Construction (Mechanical)	26,726

Total Capital Projects **\$ 231,287**

**CAPITAL PROJECTS SUMMARY
FISCAL YEAR 2025-26**

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 Capital replacement 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 Payments 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 2025-26		
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
i. Headworks, Operator Interface Pannels (4 each)		25,000
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	\$	677,558

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)		9,390
f. Filter Building CIP Construction (Mechanical)		26,726
Total	\$	231,287

Total District Capital Projects FY 2025-26 \$ 12,469,746

AGENDA ITEM #2

AGENDA ITEM: 2

MEETING DATE: June 16, 2025

I. NATURE OF ITEM

Consideration and Adoption of Resolution No. 25-722 Approving Revised Employee Pay Schedule and Organizational Chart

II. BACKGROUND INFORMATION

The current employee pay schedule for the District was adopted by Resolution No. 24-716 on June 17, 2024. The current employee Organization Chart for the District was adopted by Resolution No. 24-711 on February 5, 2024. On April 21, 2025, the Governing Board approved a cost-of-living adjustment (COLA) of 3.26% for Fiscal Year 2025-26 (FY26) for eligible employees. That adjustment is reflected in the FY26 Pay Schedule attached as Exhibit A to Resolution No. 25-722 and an updated Organizational Chart is attached as Exhibit B.

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

III. COMMENTS AND RECOMMENDATIONS

Included in Resolution No. 25-722 is the pay schedule exhibit showing the changes as discussed in the review of the draft FY26 Budget. In order to meet the above-referenced requirements associated with the approval of public employee pay schedules, and to reflect the personnel costs to be included in the FY26 Budget, it is recommended that the Board adopt Resolution No. 25-722 approving and adopting a revised employee pay schedule.

IV. REFERENCE MATERIAL

Resolution No. 25-722 with Exhibits A and B

RESOLUTION NO. 25-722

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

WHEREAS, on June 17, 2024, the Governing Board (the “Board”) of the Goleta Sanitary District (the “District”) adopted Resolution No. 24-716 approving and adopting a revised pay schedule (the “Current Pay Schedule”) relating to the District’s employees; and

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

WHEREAS, on April 21, 2025, the Board approved a 3.26% cost of living adjustment to the rate of pay of all eligible employees, effective as of July 1, 2025 (the “Approved COLA”); and

WHEREAS, on June 16, 2025, the Board adopted the Fiscal Year 2025-26 (FY26) budget that included the Approved COLA; and

WHEREAS, the Board desires to revise the Current Pay Schedule to reflect the approved FY26 Budget.

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

1. Adoption of Revised Pay Schedule. The Board hereby approves and adopts the revised pay schedule attached hereto as Exhibit “A” and incorporated herein by this reference to reflect the approved COLA (the “2025-26 Pay Schedule”), effective as of July 1, 2025.

2. Requirements Applicable to Revised Pay Schedule. The 2025-26 Pay Schedule shall be immediately accessible and available for public review from the District during normal business hours and shall be retained by the District and available for public inspection for not less than five years.

3. Future Revisions. Any revisions that are made to the 2025-26 Pay Schedule in the future shall be approved by the Board in accordance with the requirements of applicable public meetings laws, and shall comply in all other respects with Title 2, California Code of Regulations Section 570.5. Further, pursuant to Resolution No. 14-579, (i) any future increases in Board member compensation shall be approved in accordance with Health & Safety Code Section 6489, Chapter 2 of Division 10 of the Water Code, and other applicable provisions of law, and (ii) Board member compensation shall not be subject to Resolution No. 11-522, which sets forth the procedure for calculating cost of living adjustments to the salary scale for employees of the District.

PASSED AND ADOPTED this 16th day of June, 2025, by the following vote of the Governing Board of the Goleta Sanitary District:

AYES:

NOES: None

ABSENT: None

ABSTAIN: None

Jerry D. Smith
President of the Governing Board

COUNTERSIGNED:

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

CERTIFICATION

I do hereby certify that the foregoing is a full, true, and correct copy of a resolution duly and regularly adopted at a meeting of the Goleta Sanitary District Governing Board held on June 16, 2025.

ATTEST:

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

GOLETA SANITARY DISTRICT

Resolution 25-722

EXHIBIT A

PAY SCHEDULE

Annually / Monthly / Biweekly / Hourly

GSD Board approved COLA 04/21/25:

3.26% Effective 07/01/25

POSITION	RANGE	AA	A	B	C	D	E
Part-time, Hourly Maintenance/Intern; but meet or exceed CA Minimum wage	100	18.59	19.52	20.50	21.52	22.60	23.73
Administrative Assistant	300	56,347	59,155	62,109	65,208	68,474	71,908
		4,696	4,930	5,176	5,434	5,706	5,992
		2,167	2,275	2,389	2,508	2,634	2,766
		27.09	28.44	29.86	31.35	32.92	34.57
Maintenance Worker	320	59,550	62,525	65,645	68,931	72,384	76,005
		4,963	5,210	5,470	5,744	6,032	6,334
		2,290	2,405	2,525	2,651	2,784	2,923
		28.63	30.06	31.56	33.14	34.80	36.54
Collection System Maintenance Technician I	460	66,768	70,096	73,590	77,272	81,141	85,195
		5,564	5,841	6,133	6,439	6,762	7,100
		2,568	2,696	2,830	2,972	3,121	3,277
		32.10	33.70	35.38	37.15	39.01	40.96
Accounting Technician	500	67,475	70,845	74,381	78,104	82,014	86,124
		5,623	5,904	6,198	6,509	6,835	7,177
		2,595	2,725	2,861	3,004	3,154	3,312
		32.44	34.06	35.76	37.55	39.43	41.41
Plant Maintenance Technician I	540	70,678	74,214	77,917	81,806	85,904	90,201
		5,890	6,185	6,493	6,817	7,159	7,517
		2,718	2,854	2,997	3,146	3,304	3,469
		33.98	35.68	37.46	39.33	41.30	43.37
Laboratory Analyst I	560	72,530	76,149	79,955	83,949	88,150	92,550
		6,044	6,346	6,663	6,996	7,346	7,713
		2,790	2,929	3,075	3,229	3,390	3,560
		34.87	36.61	38.44	40.36	42.38	44.50
Operator in Training III	565	72,696	76,336	80,142	84,157	88,358	92,770
		6,058	6,361	6,679	7,013	7,363	7,731
		2,796	2,936	3,082	3,237	3,398	3,568
		34.95	36.70	38.53	40.46	42.48	44.60
Treatment Plant Operator I	570	72,821	76,461	80,288	84,302	88,525	92,947
		6,068	6,372	6,691	7,025	7,377	7,746
		2,801	2,941	3,088	3,242	3,405	3,575
		35.01	36.76	38.60	40.53	42.56	44.69
Collection System Maintenance Technician II	620	77,459	81,328	85,384	89,648	94,120	98,817
		6,455	6,777	7,115	7,471	7,843	8,235
		2,979	3,128	3,284	3,448	3,620	3,801
		37.24	39.10	41.05	43.10	45.25	47.51
Accounting/Administration Specialist	660	78,146	82,056	86,154	90,459	94,973	99,724
		6,512	6,838	7,180	7,538	7,914	8,310
		3,006	3,156	3,314	3,479	3,653	3,836
		37.57	39.45	41.42	43.49	45.66	47.94
Treatment Plant Operator II	690	81,578	85,654	89,939	94,432	99,154	104,108
		6,798	7,138	7,495	7,869	8,263	8,676
		3,138	3,294	3,459	3,632	3,814	4,004
		39.22	41.18	43.24	45.40	47.67	50.05

GOLETA SANITARY DISTRICT

Resolution 25-722

EXHIBIT A

PAY SCHEDULE

Annually / Monthly / Biweekly / Hourly

GSD Board approved COLA 04/21/25:

3.26% Effective 07/01/25

POSITION	RANGE	AA	A	B	C	D	E
Plant Maintenance Technician II	700	81,786	85,883	90,168	94,682	99,424	104,397
		6,816	7,157	7,514	7,890	8,285	8,700
		3,146	3,303	3,468	3,642	3,824	4,015
		39.32	41.29	43.35	45.52	47.80	50.19
Safety & Regulatory Compliance Coordinator	740	85,114	89,378	93,850	98,550	103,480	108,649
		7,093	7,448	7,821	8,213	8,623	9,054
		3,274	3,438	3,610	3,790	3,980	4,179
		40.92	42.97	45.12	47.38	49.75	52.24
Collection System Maintenance Technician III	760	85,114	89,378	93,850	98,550	103,480	108,649
		7,093	7,448	7,821	8,213	8,623	9,054
		3,274	3,438	3,610	3,790	3,980	4,179
		40.92	42.97	45.12	47.38	49.75	52.24
Laboratory Analyst II	800	86,819	91,166	95,722	100,506	105,539	110,818
		7,235	7,597	7,977	8,376	8,795	9,235
		3,339	3,506	3,682	3,866	4,059	4,262
		41.74	43.83	46.02	48.32	50.74	53.28
Industrial Waste Control Officer	840	87,693	92,082	96,678	101,504	106,579	111,902
		7,308	7,674	8,057	8,459	8,882	9,325
		3,373	3,542	3,718	3,904	4,099	4,304
		42.16	44.27	46.48	48.80	51.24	53.80
Electrician	860	89,003	93,454	98,134	103,043	108,202	113,608
		7,417	7,788	8,178	8,587	9,017	9,467
		3,423	3,594	3,774	3,963	4,162	4,370
		42.79	44.93	47.18	49.54	52.02	54.62
Plant Maintenance Technician III	900	90,002	94,494	99,216	104,187	109,387	114,849
		7,500	7,875	8,268	8,682	9,116	9,571
		3,462	3,634	3,816	4,007	4,207	4,417
		43.27	45.43	47.70	50.09	52.59	55.22
Treatment Plant Operator III	950	91,208	95,763	100,547	105,581	110,864	116,401
		7,601	7,980	8,379	8,798	9,239	9,700
		3,508	3,683	3,867	4,061	4,264	4,477
		43.85	46.04	48.34	50.76	53.30	55.96
Administrative Supervisor	960	92,560	97,178	102,045	107,141	112,507	118,127
		7,713	8,098	8,504	8,928	9,376	9,844
		3,560	3,738	3,925	4,121	4,327	4,543
		44.50	46.72	49.06	51.51	54.09	56.79
Engineering Assistant	970	94,016	98,717	103,646	108,826	114,275	119,995
		7,835	8,226	8,637	9,069	9,523	10,000
		3,616	3,797	3,986	4,186	4,395	4,615
		45.20	47.46	49.83	52.32	54.94	57.69
Instrumentation Technician	980	96,054	100,859	105,893	111,197	116,750	122,579
		8,005	8,405	8,824	9,266	9,729	10,215
		3,694	3,879	4,073	4,277	4,490	4,715
		46.18	48.49	50.91	53.46	56.13	58.93
Senior Plant Maintenance Technician	1150	98,072	102,981	108,139	113,547	119,226	125,191
		8,173	8,582	9,012	9,462	9,936	10,433
		3,772	3,961	4,159	4,367	4,586	4,815
		47.15	49.51	51.99	54.59	57.32	60.19

PAY SCHEDULE

Annually / Monthly / Biweekly / Hourly

GSD Board approved COLA 04/21/25:

3.26% Effective 07/01/25

POSITION	RANGE	AA	A	B	C	D	E
Accounting/Administration Manager	1160	102,066	107,162	112,528	118,144	124,051	130,243
		8,506	8,930	9,377	9,845	10,338	10,854
		3,926	4,122	4,328	4,544	4,771	5,009
		49.07	51.52	54.10	56.80	59.64	62.62
Senior Plant Operator (IV)	1190	102,981	108,139	113,547	119,226	125,195	131,446
		8,582	9,012	9,462	9,936	10,433	10,954
		3,961	4,159	4,367	4,586	4,815	5,056
		49.51	51.99	54.59	57.32	60.19	63.20
Facilities Maintenance Supervisor	1330	109,221	114,691	120,432	126,443	132,766	139,410
		9,102	9,558	10,036	10,537	11,064	11,618
		4,201	4,411	4,632	4,863	5,106	5,362
		52.51	55.14	57.90	60.79	63.83	67.02
Laboratory Supervisor	1360	111,779	117,374	123,240	129,397	135,866	142,663
		9,315	9,781	10,270	10,783	11,322	11,889
		4,299	4,514	4,740	4,977	5,226	5,487
		53.74	56.43	59.25	62.21	65.32	68.59
Communications and Human Resources Manager	1380	114,816	120,557	126,589	132,912	139,568	146,540
		9,568	10,046	10,549	11,076	11,631	12,212
		4,416	4,637	4,869	5,112	5,368	5,636
		55.20	57.96	60.86	63.90	67.10	70.45
Plant Operations Supervisor	1400	115,523	121,306	127,379	133,744	140,442	147,468
		9,627	10,109	10,615	11,145	11,704	12,289
		4,443	4,666	4,899	5,144	5,402	5,672
		55.54	58.32	61.24	64.30	67.52	70.90
Facilities Maintenance Manager	1420	116,875	122,720	128,856	135,304	142,064	149,165
		9,740	10,227	10,738	11,275	11,839	12,430
		4,495	4,720	4,956	5,204	5,464	5,737
		56.19	59.00	61.95	65.05	68.30	71.71
Collection System Manager	1600	117,520	123,406	129,584	136,053	142,854	149,995
		9,793	10,284	10,799	11,338	11,905	12,500
		4,520	4,746	4,984	5,233	5,494	5,769
		56.50	59.33	62.30	65.41	68.68	72.11
Environmental Services Manager	1650	128,066	134,472	141,190	148,242	155,646	163,438
		10,672	11,206	11,766	12,354	12,971	13,620
		4,926	5,172	5,430	5,702	5,986	6,286
		61.57	64.65	67.88	71.27	74.83	78.58
Finance Manager	1700	136,739	143,582	150,758	158,288	166,213	174,533
		11,395	11,965	12,563	13,191	13,851	14,544
		5,259	5,522	5,798	6,088	6,393	6,713
		65.74	69.03	72.48	76.10	79.91	83.91
Plant Operations Manager	1800	147,222	154,586	162,323	170,435	178,963	187,909
		12,269	12,882	13,527	14,203	14,914	15,659
		5,662	5,946	6,243	6,555	6,883	7,227
		70.78	74.32	78.04	81.94	86.04	90.34
Engineering Manager	1900	161,179	169,229	177,694	186,576	195,894	205,691
		13,432	14,102	14,808	15,548	16,325	17,141
		6,199	6,509	6,834	7,176	7,534	7,911
		77.49	81.36	85.43	89.70	94.18	98.89

PAY SCHEDULE

Annually / Monthly / Biweekly / Hourly

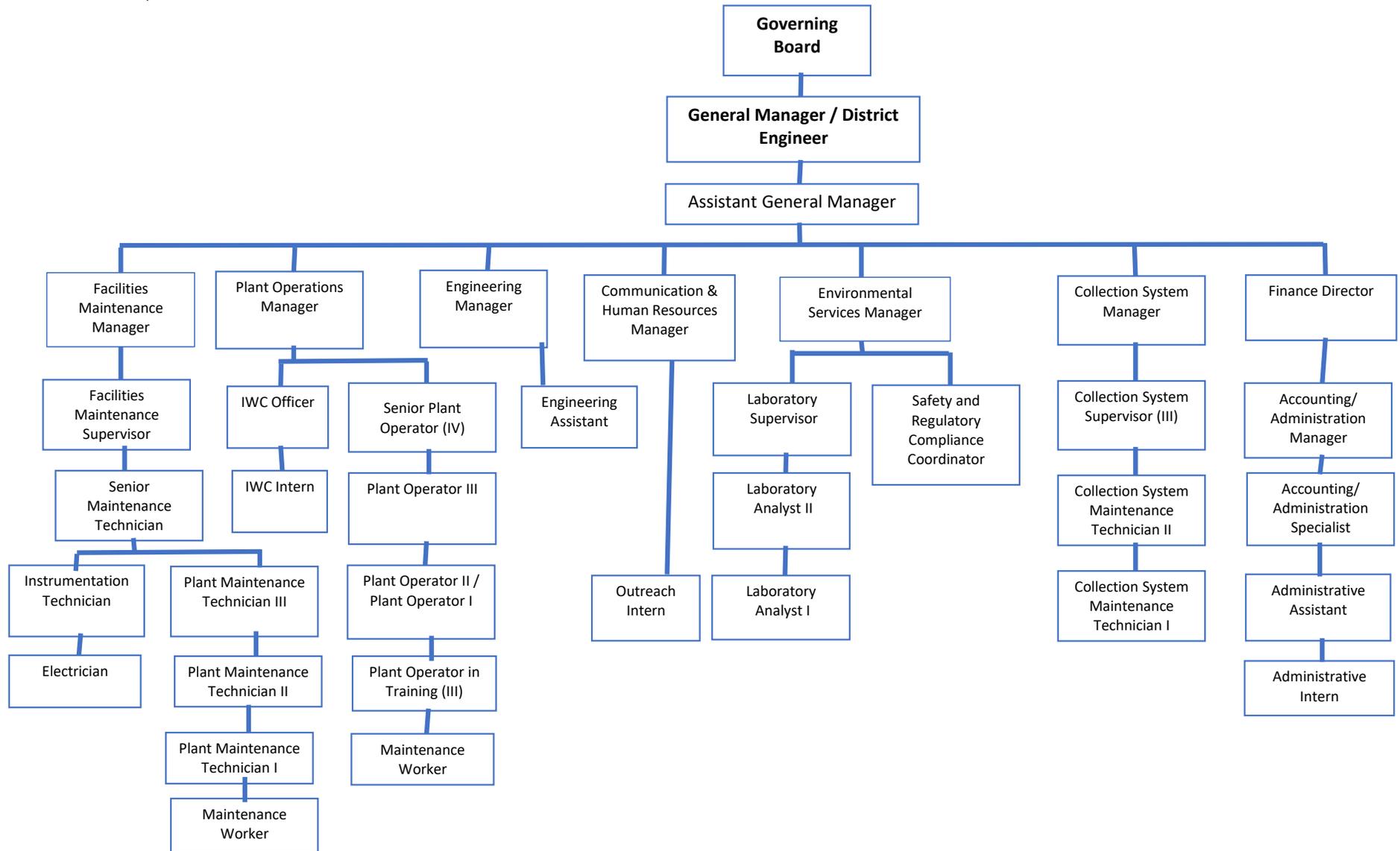
GSD Board approved COLA 04/21/25:

3.26% Effective 07/01/25

POSITION	RANGE	AA	A	B	C	D	E	
Finance Director	2000	176,717	185,557	194,834	204,568	214,802	225,534	
		14,726	15,463	16,236	17,047	17,900	18,795	
		6,797	7,137	7,494	7,868	8,262	8,674	
		84.96	89.21	93.67	98.35	103.27	108.43	
Assistant General Manager / Assistant District Engineer	2500	199,555	209,539	220,022	231,026	242,570	254,702	
		16,630	17,462	18,335	19,252	20,214	21,225	
		7,675	8,059	8,462	8,886	9,330	9,796	
		95.94	100.74	105.78	111.07	116.62	122.45	
General Manager / District Engineer	GM	General Manager's compensation is set annually by the Board in accordance with an employment contract dated 07/01/2015.					289,036	138.96
Governing Board Members	Governing Board Members are compensated on a per meeting basis, compensation is limited to six meetings per month. The rate of per meeting increased July 1, 2023 to \$236.25.						236.25	

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

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



AGENDA ITEM #3

AGENDA ITEM: 3

MEETING DATE: June 16, 2025

I. NATURE OF ITEM

Consideration and Approval of Resolution Electing to Have Sewer Service Charges Collected on the Tax Roll for Fiscal Year 2025-26, Directing the Preparation and Filing of the Report, Fixing Time and Place for Hearing, and Providing for Notice Thereof

II. BACKGROUND INFORMATION

In order to provide for the collection of the District's sewer service charges on the Santa Barbara County tax roll for the Fiscal Year 2025-26 (FY26), the Board needs to adopt a resolution formally making that election. The resolution also needs to provide for (i) the preparation and filing of a written report containing a description of each parcel of property receiving service, and the amount of the service charge for each such parcel, (ii) the scheduling of a public hearing on the report, and (iii) the publication of a notice of the hearing.

III. COMMENTS AND RECOMMENDATIONS

Staff has prepared a proposed resolution providing for the Board's election to have the District's sewer service charges collected on the tax roll for FY26. The adoption of the resolution must be by 2/3 approval, which requires the affirmative vote of four Board members. It is recommended that the Board adopt the proposed resolution.

IV. REFERENCE MATERIALS

Resolution No. 25-723 Electing to Have Sewer Service Charges Collected on the Tax Roll for FY26, Directing the Preparation and Filing of the Report, Fixing Time and Place for Hearing, and Providing for Notice

RESOLUTION NO. 25-723

**RESOLUTION OF THE GOVERNING BOARD OF THE GOLETA
SANITARY DISTRICT ELECTING TO HAVE SEWER SERVICE CHARGES
COLLECTED ON THE TAX ROLL FOR FISCAL YEAR 2025-26, DIRECTING
THE PREPARATION AND FILING OF REPORT, FIXING TIME AND PLACE
FOR HEARING, AND PROVIDING FOR NOTICE THEREOF**

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

WHEREAS, pursuant to California Health and Safety Code Section 5473 et seq., the Governing Board desires to have said service charges for Fiscal Year 2025-26 (the “Service Charges”) collected on the Santa Barbara County tax roll with the general taxes.

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

1. Pursuant to Health and Safety Code Section 5473, the election is hereby made to have the Service Charges collected on the Santa Barbara County tax roll in the same manner, by the same persons, at the same time as, together with, and not separately from, the general taxes.
2. District staff is directed to prepare and file with the Secretary of the Board a written report containing a description of each parcel of real property receiving sewer service and the amount of the Service Charges for each such parcel (the “Report”).
3. A hearing on the Report shall be held before this Board on Monday, July 21, 2025, at 6:30 p.m., at One William Moffett Road, Goleta, California.
4. Pursuant to Health and Safety Code Section 5473.1, the Secretary shall cause a notice of the filing of the Report and of the time and place set for the hearing, at which oral or written presentation can be made, to be published pursuant to Government Code Section 6066 once a week for two successive weeks preceding said hearing with at least five (5) days intervening between the respective publication dates, not counting such publication dates, and the first publication date being not less than fourteen (14) days prior to the date set for hearing.
5. The Secretary is hereby authorized and directed to sign and publish said notice on behalf of the Board as ordered above.
6. The above-mentioned notice shall be in the form set forth in Exhibit “A” attached hereto and by this reference made a part hereof.

PASSED AND ADOPTED this 16th day of June, 2025, by the following vote of the Governing Board of the Goleta Sanitary District.

AYES:

NOES: **None**

ABSENT: **None**

ABSTAIN: **None**

Jerry D. Smith,
President of the Governing Board

COUNTERSIGNED:

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

EXHIBIT “A”

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

NOTICE IS HEREBY GIVEN that, pursuant to Section 5473 of the California Health and Safety Code, there has been filed with the Secretary of the Goleta Sanitary District, a report containing: (a) a proposal to have sewer service charges for the Fiscal Year 2025-26 collected on the tax roll, (b) a description of each parcel of real property receiving services and facilities furnished by the Goleta Sanitary District in connection with its wastewater system, and (c) the amount of the sewer service charge to be levied upon each parcel for the Fiscal Year 2025-26, computed in conformity with the charges prescribed by an ordinance duly passed and approved by the Governing Board of the Goleta Sanitary District; and that the time and place for a hearing on said report has been set for Monday, July 21, 2025, at 6:30 p.m., at the office of the Goleta Sanitary District, One William Moffett Place, Goleta, California 93117.

DATED: June 16, 2025

GOLETA SANITARY DISTRICT

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

AGENDA ITEM #4

AGENDA ITEM: 4

MEETING DATE: June 16, 2025

I. NATURE OF ITEM

Consideration of Voting to Elect a Representative to the California Special Districts Association Board of Directors for Seat B Coastal Region

II. BACKGROUND INFORMATION

The California Special Districts Association (CSDA) is a 501c(6) not-for-profit association that was formed in 1969 to promote good governance and improved core local services through professional development, advocacy, and other services for all types of independent special districts.

The CSDA Board of Directors is the governing body responsible for all policy decisions related to CSDA's member services, legislative advocacy, education, and resources. The CSDA Board of Directors is crucial to the operation of the association and to the representation of the common interests of all California's special districts before the Legislature and the state administration.

CSDA board members are elected from its six geographical regions called networks. Each of the six networks has three seats on the CSDA board with staggered three-year terms. Candidates must be affiliated with an independent special district that is a CSDA regular member located within the geographic region they seek to represent.

The Coastal Region of CSDA includes the Goleta Sanitary District service area. There is currently an election being held via electronic ballot for the CSDA Board of Directors for the Coastal Region, Seat B for 2026-2028. The following candidates are on the ballot:

- Scott Duffield, General Manager, Heritage Ranch Community Services District (Incumbent)
- Brad Imamura, Director, Marina Coast Water District
- J. Brett Marymee, Director, Santa Ynez River Water Conservation District

Copies of the candidates' information is attached to this report. The online ballots are due July 26, 2025.

III. COMMENTS AND RECOMMENDATIONS

Resolution No. 12-532 authorizes the General Manager to sign documents that have been approved by the Board. If the Board approves the election of one of the candidates, the General Manager will submit the online ballot as requested by CSDA. Staff recommends the Board consider the attached information and take action to cast a vote for one of the candidates on the ballot.

IV. REFERENCE MATERIAL

CSDA Network Map

CSDA Board Member Candidate Statements

Resolution No. 12-532

California Special District Association Network Map

What Network is Your District In?

The heart of District Networks consists of special district leaders catalyzing action and collaboration in their own communities. District Networks help special districts connect and take action on any issues that concern your district, locally or statewide.





**California Special
Districts Association**
Districts Stronger Together

2026-2028 TERM CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: Scott Duffield

District/Company: Heritage Ranch Community Services District

Title: General Manager

Elected/Appointed/Staff: Staff

Length of Service with District: Eight years

- 1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):**

I am currently on the CSDA Board of Directors representing one of the three Coastal Network seats. I am also on the Member Services Committee and the Professional Development Committee for 2025. At the local level, I am currently the Vice President of the San Luis Obispo County Chapter of the CSDA.

- 2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):**

I am a registered civil engineer in California and was previously a member of the American Society of Engineers (ASCE). I am a current member of the American Water Works Association (AWWA).

- 3. List local government involvement (such as LAFCo, Association of Governments, etc.):**

I previously served as staff for County government including the County of Riverside for sixteen years and the County of San Luis Obispo for twelve years. During the time as staff for the County of San Luis Obispo, I was involved in numerous advisory committees including the Nacimiento Water Project Commission, the Paso Basin Advisory Committee, and the Water Resources Advisory Committee to name a few (and still involved in the latter in my current role).

- 4. List civic organization involvement:**

I attend and contribute to the community senior citizens organization meetings and events, sharing information and looking for opportunities to further our partnership as they lease, operate and maintain one of our District buildings as their community center.

****Candidate Statement – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. Any statements received in the CSDA office after the nomination deadlines will not be included with the ballot.**

Scott Duffield Candidate Statement for CSDA Board (2026-2028 Term)

I am honored to seek re-election to the CSDA Board of Directors, representing the Coastal Network. With eight years of service as General Manager of Heritage Ranch Community Services District and over two decades of experience in county government, I bring a strong foundation in public service, infrastructure management, and collaborative leadership.

Currently serving on the CSDA Board, as well as the Member Services and Professional Development Committees, I am deeply committed to advancing the mission of CSDA and strengthening resources for special districts across California. In addition, my role as Vice President of the San Luis Obispo County Chapter allows me to engage even more directly with local agencies to promote education, advocacy, and support for public service professionals.

My career as a registered civil engineer and now General Manager, has given me extensive experience in water management, community planning, and intergovernmental partnerships. From participating in statewide associations like the American Water Works Association to serving on advisory committees for key water resource projects, I have consistently worked toward sustainable solutions that benefit local communities.

I am dedicated to ensuring CSDA continues to thrive as an essential advocate for special districts, equipping them with the tools to navigate challenges and drive innovation. I look forward to the opportunity to continue serving and collaborating with fellow leaders in strengthening our collective impact.

My family and I live in the community of Templeton in San Luis Obispo County in this most beautiful Coastal Network.

Thank you for your consideration.

-scott



California Special
Districts Association
Districts Stronger Together

2026-2028 TERM - CSDA BOARD CANDIDATE INFORMATION SHEET

The following information MUST accompany your nomination form and Resolution/minute order:

Name: Brad Imamura

District/Company: Marina Coast Water District

Title: Director

Elected/Appointed/Staff: Elected

Length of Service with District: 2 years 4 months

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

Attended the annual CSDA conference in Monterey.

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

ACWA

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

City of Marina budget workshops.

4. List civic organization involvement:

Monterey County elections office - volunteer poll worker.

****Candidate Statement – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. Any statements received in the CSDA office after the nomination deadlines will not be included with the ballot.**



2026-2028 TERM - CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: J. Brett Mangme

District/Company: Santa Ynez River Water Conservation District & SYCSD

Title: Director

Elected/Appointed/Staff: Elected

Length of Service with District: SYRWCD - 10 1/4 years; SYCSD - 1st term

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

Santa Barbara Chapter & SLDA

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

Urban Water Institute

CAGOP Delegate

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

Santa Barbara County Central Committee

Eastern Management Area Groundwater Sustainability Agency

4. List civic organization involvement:

Santa Ynez Chamber of Commerce

BPOE (EIK's)

****Candidate Statement – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. Any statements received in the CSDA office after the nomination deadlines will not be included with the ballot.**

Brett Marymee Candidate Statement for the Coastal Network CSDA Seat B

I seek to represent the CSDA Coastal Network Seat B, bringing a unique and diverse professional background that combines expertise in aerospace and government.

As an engineering executive, systems engineer, manager, and rocket scientist, I have a strong technical foundation that has equipped me with the problem-solving skills and leadership experience needed to succeed in this role. My career in the aerospace industry has refined my ability to tackle large-scale, high-stakes projects—skills that are essential in effective governance with the CSDA board.

Besides my technical background, I have extensive elected board experience in local and county government. I am currently Vice-President of the Santa Ynez River Water Conservation District (SYRWCD), having been elected to my third four-year term. I served as Chair of the Santa Barbara County Eastern Management Area Groundwater Sustainability Agency (GSA) for six years, where I played a key role in the development and approval of the Groundwater Sustainability Plan (GSP) by the state. Through these roles, I have successfully collaborated with various member agencies, including the City of Solvang and the County of Santa Barbara, to navigate complex, multi-stakeholder processes.

My dedication to public service is evident in my commitment to the governance of water resources and community services in the Santa Ynez Valley. If elected, I will focus on expanding the CSDA's reach, specifically by working to add chapters in Santa Cruz and San Benito counties, ensuring that the needs of these communities are well represented.

I appreciate your consideration and respectfully solicit your vote. With your support, I will bring my experience, leadership, and commitment to public service to the CSDA Board and continue working toward effective and sustainable solutions for California.

Learn more at www.jbrettmarymee.com and LinkedIn: <https://www.linkedin.com/in/j-b-marymee-1101b3101/>

RESOLUTION NO. 12-532

**RESOLUTION OF THE GOVERNING BOARD OF THE GOLETA
SANITARY DISTRICT AUTHORIZING GENERAL MANAGER TO
MAKE PURCHASES, PAY EXPENSES, SIGN DOCUMENTS AND
APPROVE CHANGE ORDERS ON BEHALF OF DISTRICT**

WHEREAS, the Governing Board of the Goleta Sanitary District (the "District") has adopted various ordinances and resolutions in the past which address the authority the District's General Manager to make purchases, pay expenses and sign documents on behalf of the District, including (i) Ordinance No. 66 adopted on December 4, 2006, (ii) Ordinance No. 72 adopted on August 3, 2009, (iii) Resolution No. 95-300 adopted on April 17, 1995, and (iv) Resolution No. 11-514 adopted on March 21, 2011; and

WHEREAS, on even date herewith, the Governing Board adopted Ordinance No. 75 which deleted Section 7 of Article II of Ordinance No. 66 and repealed Ordinance No. 72, Resolution No. 95-300 and Resolution No. 11-514 so that the authority of the General Manager to make purchases, pay expenses and sign documents could be addressed in a single new resolution; and

WHEREAS, in order to (i) expedite the procurement of certain professional services, materials, supplies, furnishings, equipment and other personal property, (ii) avoid delays with respect to the payment of certain District expenses, (iii) facilitate the signing of certain documents in the name of the District, and (iv) allow for the timely processing of change order requests relating to public works projects undertaken by the District, it is deemed to be in the best interests of the District to authorize the District's General Manager to take the actions described herein without the prior approval of the Governing Board.

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

1. Purchases by General Manger. Without the prior approval of the Governing Board, the District's General Manager shall have the authority to make purchases of (i) \$25,000 or less for items that are not specifically identified in the final budget approved by the Governing Board, and (ii) \$50,000 or less for items that are specifically identified in the final budget approved by the Governing Board. Said authorization applies to all expenditures by the General Manager on behalf of the District, including purchases of materials, supplies, furnishings, equipment and other personal property, expenditures for professional and other services required by the District, and lease transactions where the total expenditures payable during the term of the lease, not including interest and finance charges, do not exceed the limits set forth above in this section.

2. Payment of Expenses by General Manager. Pursuant to Health and Safety Code Section 6487, the Governing Board hereby authorizes the District's General Manager to sign warrants on behalf of the District for the payment of the following expenses without the prior approval by the Governing Board:

- a. Expenses for capital projects where the contract for such project has been approved by formal action of the Governing Board.
- b. Expenses for maintenance and/or repair projects where the contract for such project has been approved by formal action of the Governing Board.
- c. Expenses for professional and other services provided to the District where the contract for such services has been approved by formal action of the Governing Board.
- d. Expenses for the acquisition of materials, supplies, furnishings, equipment and other personal property (including lease transactions) where the contract for such property has been approved by formal action of the Governing Board.
- e. Payroll expenses for District employees.
- f. Utility expenses.
- g. Insurance premiums.
- h. Permit and regulatory fees relating to ongoing District operations.
- i. Travel expense reimbursement payments for members of the Governing Board, subject to the requirements of Resolution No. 10-511, as said Resolution may be amended, replaced or superseded in the future.
- j. Emergency expenditures where (i) the expenditure is required as a result of a great public calamity, such as an extraordinary fire, flood, storm, epidemic, or other disaster, or it is necessary to do emergency work to prepare for national or local defense, and (ii) it is not feasible for the Governing Board to respond to the emergency in a timely manner by passing a resolution by a four-fifths vote of its members declaring that the public interest and necessity demand the immediate expenditure of District funds to safeguard life, health, or property. The Governing Board shall, as soon as reasonably feasible, review and, as appropriate, ratify the action of the General Manager through adoption of a resolution declaring that the public interest and necessity required the immediate expenditure of District funds to safeguard life, health, or property.
- k. Expenditures made by the General Manager pursuant to Section 1 above for purchases of materials, supplies, furnishings, equipment and other personal property, professional and other services, and lease transactions.

3. **Signing Documents.** Pursuant to Health and Safety Code Section 6487, the Governing Board hereby authorizes the District's General Manager to sign contracts, releases, receipts, and similar documents in the name of the District under the following circumstances:

- a. The document has been approved by formal action of the District's Governing Board;
- b. The document relates to expenditures made by the General Manager pursuant to Section 1 above for purchases of materials, supplies, furnishings, equipment and other personal property, professional and other services, or lease transactions; or
- c. The document relates to operational matters that do not (i) involve the expenditure of any money by the District, (ii) require the District to incur any financial obligations, or (iii) subject the District to any material liabilities.

4. **Approval of Change Orders.** In connection with public works projects undertaken by the District, the General Manager shall have the authority to approve change orders relating to additions, deletions or revisions in the work which result in an increase to the contract price, provided that the total increase in the contract price attributable to all change orders approved by the General Manager shall not exceed \$100,000, not including change orders which have been previously reported to and ratified by the Governing Board.

5. **Ratification by Board.** All purchases and other expenditures made, all expenses paid and all change orders approved by the General Manager as provided in this Resolution shall be reported to and ratified by the Governing Board at a subsequent meeting of the Board.

6. **Inconsistent Provisions Superseded.** This Resolution supersedes the provisions of all prior ordinances, resolutions, policies and procedures of the District to the extent such provisions are inconsistent with the provisions set forth herein.

PASSED AND ADOPTED this 6th day of February, 2012, by the following vote of the Governing Board of the Goleta Sanitary District:

AYES: Emerson, Smith, Fox, Carter, Majoewsky
 NOES: None
 ABSENT: None
 ABSTAIN: None

COPY

 George W. Emerson
 Governing Board President

COUNTERSIGNED:
COPY

 Kamil S. Azoury
 Governing Board Secretary

GENERAL MANAGER'S REPORT

GOLETA SANITARY DISTRICT GENERAL MANAGER'S REPORT

The following summary report describes the District's activities from June 3, 2025, through June 16, 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. This is the same area as reported in the previous report. Staff was assigned work in other locations, which did not allow them to finish the routine lines cleaning in said area. 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 Cathedral Oaks Road and Cambridge Drive. Staff has also been conducting priority CCTV inspections throughout the District.

REPAIR AND MAINTENANCE

Cal Portland Construction (Cal Portland) started work on Monday, June 2, 2025, for the County of Santa Barbara's Fiscal Year 24-25 Pavement Rehabilitation Project. Cal Portland is 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 the County of Santa Barbara and Cal Portland staff. Staff has disposed of 20 frames and covers that were identified for replacement and removed by Cal Portland staff. Staff is providing replacement frames and covers.

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.

As part of a no-cost trial, Consibio, along with their vendor, West Coast Equipment and Safety Supply installed a combined water level and hydrogen sulfide remote monitoring device in a manhole on Cuesta Verde. The Consibio monitor provides real-time data that is accessible through computers and mobile devices. In addition to the hydrogen sulfide data provided by the monitor for this odor issue, staff will be assessing the level monitoring features of the device to determine if this device should be recommended for purchase by the District.

LINES CLEANING TRUCK

Due to an unidentified issue, staff was unable to start the Vactor RamJet hydro jetting truck on Friday, June 6, 2025. On Tuesday, June 10, 2025, J. Hayes Mobile Equipment Repair attempted to determine the cause, but was unable to. The truck was towed to the

Gibbs Truck Centers location in Oxnard on Thursday, June 12, 2025. The truck is still under the manufacturer's base coverage warranty. The Vactor combination sewer cleaning truck remains fully operational and is in use by staff.

SMART COVER RELOCATION

Staff relocated a SmartCover level monitor to the south end of South San Marcos Road. The relocation will provide flow information for capacity assessment of the District's pipes downstream of the proposed San Marcos Ranch and Tatum property developments. An additional SmartCover level and flow monitor was recently relocated further downstream along the 24-inch Atascadero trunk sewer line for the same purpose.

2. TREATMENT, RECLAMATION AND DISPOSAL FACILITIES REPORT

Plant flows for the month of June 2025 averaged 5.9 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 of the 24-inch Primary Effluent pipe to Biofilter #1. The interior of Digester #4 is being coated.

Operations staff is in the process of putting the dredge back into Lagoon #2. The power cord has been replaced and the yearly service has been completed by Maintenance staff. Staff is working on getting the drains fixed in Secondary Clarifiers #1 and #2.

3. GENERAL AND ADMINISTRATIVE ITEMS

Financial Report

The District account balances as of June 16, 2025, shown below, are approximations to the nearest dollar and indicate the overall funds available to the District at this time.

Operating Checking Accounts:	\$ 532,064
Investment Accounts (including interest earned):	<u>\$ 44,814,115</u>
Total District Funds:	\$ 45,346,179

The following transactions are reported herein for the period 06/03/2025 – 06/16/2025

Regular, Overtime, Cash-outs, and Net Payroll:	\$ 150,398
Claims:	\$ 806,084
Total Expenditures:	\$ 946,482
Total Deposits:	\$ 1,017,329

Transfers of funds:

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

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

Local Agency Investment Fund (LAIF)

LAIF Monthly Statement – May, 2025

LAIF Quarterly Report – Previously reported

PMIA/LAIF Performance – May, 2025

PMIA Effective Yield – May, 2025

Community West Bank (CWB)

CWB Money Market and ICS Accounts – May, 2025

CA-Class Investment Account

CA-Class Investment Account – May, 2025

Deferred Compensation Accounts

CalPERS 457 Deferred Compensation Plan – Previously reported

Lincoln 457 Deferred Compensation Plan – May, 2025

Personnel

A verbal personnel update will be provided at the meeting.

California State Treasurer *Fiona Ma, CPA*



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

June 02, 2025

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

GOLETA SANITARY DISTRICT

GENERAL MANAGER
ONE WILLIAM MOFFETT PLACE
GOLETA, CA 93117

[Tran Type Definitions](#)

Account Number: 70-42-002

May 2025 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	4,147.13
Total Withdrawal:	0.00	Ending Balance:	4,147.13



PMIA/LAIF Performance Report as of 06/11/25



Quarterly Performance Quarter Ended 3/31/25

LAIF Apportionment Rate ⁽²⁾ :	4.48
LAIF Earnings Ratio ⁽²⁾ :	0.00012266258268207
LAIF Administrative Cost ^{(1)*} :	0.26
LAIF Fair Value Factor ⁽¹⁾ :	1.000849191
PMIA Daily ⁽¹⁾ :	4.30
PMIA Quarter to Date ⁽¹⁾ :	4.34
PMIA Average Life ⁽¹⁾ :	244

PMIA Average Monthly Effective Yields⁽¹⁾

May	4.272
April	4.281
March	4.313
February	4.333
January	4.366
December	4.434

Pooled Money Investment Account Monthly Portfolio Composition ⁽¹⁾ 5/31/25 \$166.7 billion

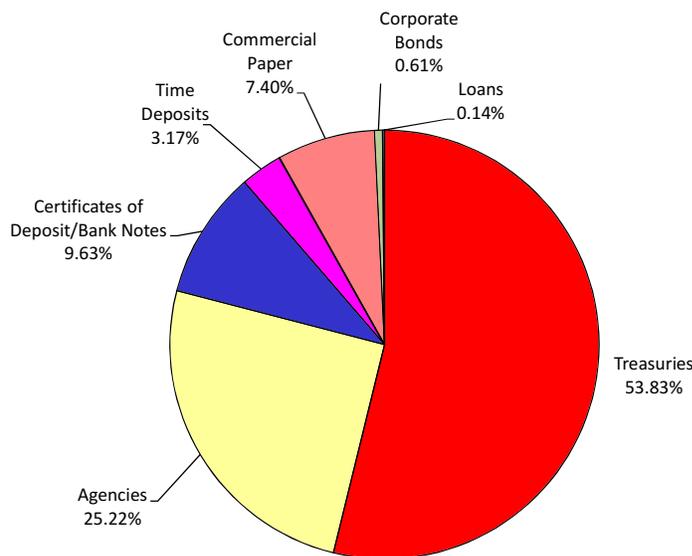


Chart does not include \$1,087,000.00 in mortgages, which equates to 0.001%. Percentages may not total 100% due to rounding.

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

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

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

Source:

⁽¹⁾ State of California, Office of the Treasurer

⁽²⁾ State of California, Office of the Controller



POOLED MONEY INVESTMENT ACCOUNT

PMIA Average Monthly Effective Yields

06/12/25

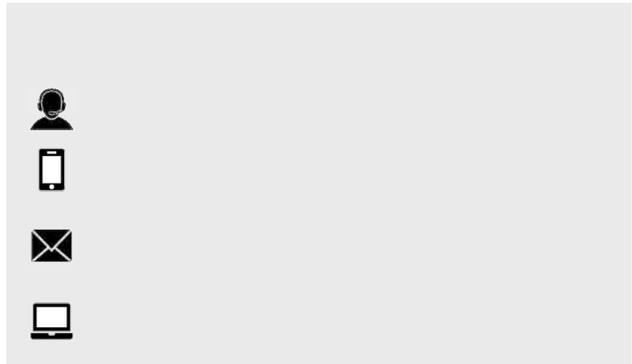
Max: 12.844

Min: 0.203

YEAR	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1990	8.571	8.538	8.506	8.497	8.531	8.538	8.517	8.382	8.333	8.321	8.269	8.279
1991	8.164	8.002	7.775	7.666	7.374	7.169	7.098	7.072	6.859	6.719	6.591	6.318
1992	6.122	5.863	5.680	5.692	5.379	5.323	5.235	4.958	4.760	4.730	4.659	4.647
1993	4.678	4.649	4.624	4.605	4.427	4.554	4.438	4.472	4.430	4.380	4.365	4.384
1994	4.359	4.176	4.248	4.333	4.434	4.623	4.823	4.989	5.106	5.243	5.380	5.528
1995	5.612	5.779	5.934	5.960	6.008	5.997	5.972	5.910	5.832	5.784	5.805	5.748
1996	5.698	5.643	5.557	5.538	5.502	5.548	5.587	5.566	5.601	5.601	5.599	5.574
1997	5.583	5.575	5.580	5.612	5.634	5.667	5.679	5.690	5.707	5.705	5.715	5.744
1998	5.742	5.720	5.680	5.672	5.673	5.671	5.652	5.652	5.639	5.557	5.492	5.374
1999	5.265	5.210	5.136	5.119	5.086	5.095	5.178	5.225	5.274	5.391	5.484	5.639
2000	5.760	5.824	5.851	6.014	6.190	6.349	6.443	6.505	6.502	6.517	6.538	6.535
2001	6.372	6.169	5.976	5.760	5.328	4.958	4.635	4.502	4.288	3.785	3.526	3.261
2002	3.068	2.967	2.861	2.845	2.740	2.687	2.714	2.594	2.604	2.487	2.301	2.201
2003	2.103	1.945	1.904	1.858	1.769	1.697	1.653	1.632	1.635	1.596	1.572	1.545
2004	1.528	1.440	1.474	1.445	1.426	1.469	1.604	1.672	1.771	1.890	2.003	2.134
2005	2.264	2.368	2.542	2.724	2.856	2.967	3.083	3.179	3.324	3.458	3.636	3.808
2006	3.955	4.043	4.142	4.305	4.563	4.700	4.849	4.946	5.023	5.098	5.125	5.129
2007	5.156	5.181	5.214	5.222	5.248	5.250	5.255	5.253	5.231	5.137	4.962	4.801
2008	4.620	4.161	3.777	3.400	3.072	2.894	2.787	2.779	2.774	2.709	2.568	2.353
2009	2.046	1.869	1.822	1.607	1.530	1.377	1.035	0.925	0.750	0.646	0.611	0.569
2010	0.558	0.577	0.547	0.588	0.560	0.528	0.531	0.513	0.500	0.480	0.454	0.462
2011	0.538	0.512	0.500	0.588	0.413	0.448	0.381	0.408	0.378	0.385	0.401	0.382
2012	0.385	0.389	0.383	0.367	0.363	0.358	0.363	0.377	0.348	0.340	0.324	0.326
2013	0.300	0.286	0.285	0.264	0.245	0.244	0.267	0.271	0.257	0.266	0.263	0.264
2014	0.244	0.236	0.236	0.233	0.228	0.228	0.244	0.260	0.246	0.261	0.261	0.267
2015	0.262	0.266	0.278	0.283	0.290	0.299	0.320	0.330	0.337	0.357	0.374	0.400
2016	0.446	0.467	0.506	0.525	0.552	0.576	0.588	0.614	0.634	0.654	0.678	0.719
2017	0.751	0.777	0.821	0.884	0.925	0.978	1.051	1.084	1.111	1.143	1.172	1.239
2018	1.350	1.412	1.524	1.661	1.755	1.854	1.944	1.998	2.063	2.144	2.208	2.291
2019	2.355	2.392	2.436	2.445	2.449	2.428	2.379	2.341	2.280	2.190	2.103	2.043
2020	1.967	1.912	1.787	1.648	1.363	1.217	0.920	0.784	0.685	0.620	0.576	0.540
2021	0.458	0.407	0.357	0.339	0.315	0.262	0.221	0.221	0.206	0.203	0.203	0.212
2022	0.234	0.278	0.365	0.523	0.684	0.861	1.090	1.276	1.513	1.772	2.007	2.173
2023	2.425	2.624	2.831	2.870	2.993	3.167	3.305	3.434	3.534	3.670	3.843	3.929
2024	4.012	4.122	4.232	4.272	4.332	4.480	4.516	4.579	4.575	4.518	4.477	4.443
2025	4.336	4.333	4.313	4.281	4.272							

7100 N. Financial Dr. STE 101
Fresno, CA 93720

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



In recognition of National Small Business Month

We are offering Special Rates on Loans & Lines

It's our way of saying "Thank you" for all you do for our local communities.
Call your local CWB Banker for more information on these loans and lines designed for Small Businesses.

Summary of Accounts

Account Type	Account Number	Ending Balance
PUBLIC MONEY MARKET	XXXXXXXXXXXX554	\$250,000.00

PUBLIC MONEY MARKET - XXXXXXXXXXXXX554

Account Summary

Date	Description	Amount
05/01/2025	Beginning Balance	\$250,000.00
	3 Credit(s) This Period	\$5,001,073.38
	3 Debit(s) This Period	\$5,001,073.38
05/30/2025	Ending Balance	\$250,000.00

Interest Summary

Description	Amount
Interest Earned From 05/01/2025 Through 05/30/2025	
Annual Percentage Yield Earned	5.35%
Interest Days	30
Interest Earned	\$1,073.38
Interest Paid This Period	\$1,073.38
Interest Paid Year-to-Date	\$5,366.90
Minimum Balance	\$250,000.00
Average Ledger Balance	\$250,000.00

Other Credits

Date	Description	Amount
05/01/2025	Internet Transfer from xxx5538	\$4,000,000.00
05/30/2025	INTEREST	\$1,073.38
05/30/2025	TRANSFER FROM ICS SHADOW MMA ACCOUNT XXXXXXXXXXXXX8650	\$1,000,000.00
		3 item(s) totaling \$5,001,073.38

Other Debits

Date	Description	Amount
05/01/2025	TRANSFER TO ICS SHADOW MMA ACCOUNT XXXXXXXXXXXXX8650	\$4,000,000.00
05/30/2025	WITHDRAWAL	\$1,000,000.00



PUBLIC MONEY MARKET - XXXXXXXXXXXXXXX554 (continued)

Other Debits (continued)

Date	Description	Amount
05/30/2025	TRANSFER TO ICS SHADOW MMA ACCOUNT XXXXXXXXXXXXXXX8650	\$1,073.38
3 item(s) totaling \$5,001,073.38		

Overdraft and Returned Item Fees

	Total for this period	Total year-to-date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

DDA/SAV/SAFE DEPOSIT DEBIT TRANSACTION FORM

ACCOUNT NAME: *Calata Sanitary* BRANCH: *58/36* DATE: *5/30/25*
CUSTOMER SIGNATURE: *[Signature]* PREPARED BY: *[Signature]*
APPROVED BY: *[Signature]*

DDA TRANSACTIONS:
002 WITHDRAWAL
001 CLOSING WITHDRAWAL
040 DEPOSIT CORRECTION

SAVINGS TRANSACTIONS:
148 WITHDRAWAL
151 CLOSING WITHDRAWAL
146 DEPOSIT CORRECTION

SAFE DEPOSIT BOX:
002 KEY CORRECT RETURN

DL TRANSACTION:
002 DEBIT

DESCRIPTION: *Transfer to 6505538*

\$ 1,000,000.00

042
6505554

Refer to the RCM Tran Code Listing for additional codes

#0000 05/30/2025 \$1,000,000.00

Community West Bank
7100 N Financial Dr Ste 101
Fresno, CA 93720



RETURN SERVICE REQUESTED



133950-30A
Goleta Sanitary District
One William Moffett Place
Goleta, CA 93117



Account
Goleta Sanitary District

Date
05/31/2025

Page
1 of 6

IntraFi Cash ServiceSM, or ICS[®], Monthly Statement

The following information is a summary of activity in your account(s) for the month of May 2025 and the list of FDIC-insured institution(s) that hold your deposits as of the date indicated. These deposits have been placed by us, as your agent and custodian, in deposit accounts through IntraFi Cash Service. Funds in your deposit accounts at the FDIC-insured institutions at which your funds have been placed will be "deposits," as defined by federal law. Certain conditions must be satisfied for "pass-through" FDIC deposit insurance coverage to apply. To meet the conditions for pass-through FDIC deposit insurance, deposit accounts at FDIC-insured banks in IntraFi's network that hold deposits placed using an IntraFi service are titled, and deposit account records are maintained, in accordance with FDIC regulations for pass-through coverage.

Summary of Accounts

Account ID	Deposit Option	Interest Rate	Opening Balance	Ending Balance
*****554	Demand	4.9738%	\$35,853,717.62	\$40,022,947.00
TOTAL			\$35,853,717.62	\$40,022,947.00

DETAILED ACCOUNT OVERVIEW

Account ID: *****554
Account Title: Goleta Sanitary District



Account Summary - Demand

Statement Period	5/1-5/31/2025	Average Daily Balance	\$39,731,183.13
Previous Period Ending Balance	\$35,853,717.62	Interest Rate at End of Statement Period	4.9738%
Total Program Deposits	4,001,073.38	Annual Percentage Yield Earned	5.10%
Total Program Withdrawals	(0.00)	YTD Interest Paid	745,967.20
Interest Capitalized	168,156.00		
Current Period Ending Balance	\$40,022,947.00		

Account Transaction Detail

Date	Activity Type	Amount	Balance
05/01/2025	Deposit	\$1,073.38	\$35,854,791.00
05/02/2025	Deposit	4,000,000.00	39,854,791.00
05/30/2025	Interest Capitalization	168,156.00	40,022,947.00

Summary of Balances as of May 31, 2025

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Alerus Financial, N.A.	Grand Forks, ND	3931	\$248,045.54
Amerant Bank, N.A.	Coral Gables, FL	22953	248,045.54
Ameris Bank	Atlanta, GA	20504	248,045.54
Anderson Brothers Bank	Mullins, SC	9923	248,011.74
Apple Bank	New York, NY	16068	248,045.53
Associated Bank, N.A.	Green Bay, WI	5296	248,045.54
Atlantic Union Bank	Glen Allen, VA	34589	248,045.54
Axos Bank	San Diego, CA	35546	248,045.54
BOKF, National Association	Tulsa, OK	4214	248,045.54
Banc of California	Los Angeles, CA	24045	248,045.54
Bangor Savings Bank	Bangor, ME	18408	248,045.54
Bank OZK	Little Rock, AR	110	248,045.54
Bank of Baroda	New York, NY	33681	248,011.74
Bank of India	New York, NY	33648	248,045.53
Bank of New Hampshire	Laconia, NH	18012	248,045.54
Bank of the Bluegrass and Trust Co.	Lexington, KY	21161	248,045.54
Bankers Trust Company	Des Moines, IA	953	247,893.17
Banner Bank	Walla Walla, WA	28489	248,045.54
Bar Harbor Bank & Trust	Bar Harbor, ME	11971	248,045.54
Barclays Bank Delaware	Wilmington, DE	57203	248,011.74
Bell Bank	Fargo, ND	19581	248,045.54
Benchmark Community Bank	Kenbridge, VA	20484	248,045.54
Bradesco Bank	Coral Gables, FL	21265	247,697.86
Bridgewater Bank	Saint Louis Park, MN	58210	248,011.74

DETAILED ACCOUNT OVERVIEW

Account ID: *****554

Account Title: Goleta Sanitary District

Summary of Balances as of May 31, 2025

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Busey Bank	Champaign, IL	16450	248,045.54
CIBC Bank USA	Chicago, IL	33306	248,045.54
Cadence Bank	Tupelo, MS	11813	248,011.74
California Bank of Commerce, N.A.	San Diego, CA	57044	248,045.54
Cathay Bank	Los Angeles, CA	18503	248,045.53
Cedar Rapids Bank and Trust Company	Cedar Rapids, IA	57244	248,045.54
Central National Bank	Waco, TX	22396	248,045.54
Choice Financial Group	Grafton, ND	9423	248,045.54
Citizens Bank, National Association	Providence, RI	57957	248,045.54
City National Bank of Florida	Miami, FL	20234	248,045.54
Coastal Carolina National Bank	Myrtle Beach, SC	58864	248,045.54
Coastal Community Bank	Everett, WA	34403	248,045.54
Colony Bank	Fitzgerald, GA	22257	248,045.54
Columbia Bank	Fair Lawn, NJ	28834	248,045.54
Column National Association	Chico, CA	58224	248,045.54
Comerica Bank	Dallas, TX	983	248,045.53
Community State Bank	Ankeny, IA	18272	248,045.54
Country Club Bank	Kansas City, MO	8888	248,045.54
Cross River Bank	Teaneck, NJ	58410	248,045.53
CrossFirst Bank	Leawood, KS	58648	248,045.54
Customers Bank	Malvern, PA	34444	248,045.54
Dime Community Bank	Hauppauge, NY	6976	248,045.54
East West Bank	Pasadena, CA	31628	248,017.18
Eastern Bank	Boston, MA	32773	248,011.74
Encore Bank	Little Rock, AR	34562	248,045.54
Equity Bank	Andover, KS	25858	248,045.54
F&M Bank of Central CA	Lodi, CA	1331	248,011.74
Farmers National Bank of Danville	Danville, KY	2740	248,045.54
First Bank	Creve Coeur, MO	12229	248,045.54
First Bank Chicago	Highland Park, IL	17470	248,045.54
First Bank of Owasso	Owasso, OK	18592	248,011.74
First Commonwealth Bank	Indiana, PA	7468	248,045.54
First Foundation Bank	Irvine, CA	58647	248,045.54
First Guaranty Bank	Hammond, LA	14028	248,045.54
First Horizon Bank	MEMPHIS, TN	4977	248,045.54
First Internet Bank of Indiana	Fishers, IN	34607	248,045.54
First Interstate Bank	Billings, MT	1105	248,045.54
First Merchants Bank	Muncie, IN	4365	248,045.54
First National Bank of Michigan	Kalamazoo, MI	58259	248,045.54

DETAILED ACCOUNT OVERVIEW

Account ID: *****554
Account Title: Goleta Sanitary District



Summary of Balances as of May 31, 2025

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
First National Bank of Oklahoma	Oklahoma City, OK	4211	248,011.74
First National Bank of Pennsylvania	Greenville, PA	7888	248,023.81
First State Community Bank	Farmington, MO	17323	248,045.54
First United Bank and Trust Company	Durant, OK	4239	248,045.54
First Utah Bank	Salt Lake City, UT	22738	248,045.54
First-Citizens Bank & Trust Company	Raleigh, NC	11063	248,045.54
Firststar Bank	Sallisaw, OK	19288	248,045.54
Flagstar Bank, N.A.	Hicksville, NY	32541	248,045.54
Fulton Bank, N.A.	Lancaster, PA	7551	248,045.54
Great Southern Bank	Reeds Spring, MO	29546	248,045.54
Guaranty Bank	Springfield, MO	58892	248,045.54
Gulf Coast Bank and Trust Company	New Orleans, LA	32974	248,045.54
Hanover Community Bank	Mineola, NY	58675	248,045.54
HomeStreet Bank	Seattle, WA	32489	248,045.54
INB	Springfield, IL	3664	248,045.54
INTRUST Bank NA	Wichita, KS	4799	248,045.54
Independent Bank	Ionia, MI	27811	248,045.54
Inwood National Bank	Dallas, TX	19080	248,045.54
Israel Discount Bank of New York	New York City, NY	19977	248,045.54
Johnson Bank	Racine, WI	20296	88,793.15
KeyBank National Association	Cleveland, OH	17534	248,045.54
Lake Forest Bank & Trust Co.,N.A.	Lake Forest, IL	27589	248,045.54
Lead Bank	Kansas City, MO	8283	248,011.74
Liberty National Bank	Lawton, OK	11522	248,045.54
Live Oak Banking Company	Wilmington, NC	58665	248,011.73
MVB Bank, Inc	Fairmont, WV	34603	248,045.54
Mascoma Bank	Lebanon, NH	18013	248,045.54
Mercantile Bank	Grand Rapids, MI	34598	248,035.50
Merchants National Bank	Hillsboro, OH	6605	248,045.54
MidFirst Bank	Oklahoma City, OK	4063	248,045.54
Middletown Valley Bank	Middletown, MD	14017	248,045.54
Midland States Bank	Effingham, IL	1040	248,045.54
Modern Bank, National Association	New York, NY	22398	248,045.54
Morton Community Bank	Morton, IL	18429	248,045.54
NBH Bank	Greenwood Village, CO	59052	248,045.54
Northeast Bank	Lewiston, ME	19690	248,045.54
Northwest Bank	Warren, PA	28178	248,045.54
Oakstar Bank	Springfield, MO	58115	248,045.54
Old National Bank	Evansville, IN	3832	248,045.53

DETAILED ACCOUNT OVERVIEW

Account ID: *****554
Account Title: Goleta Sanitary District

Summary of Balances as of May 31, 2025

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Origin Bank	Ruston, LA	12614	248,045.54
Outdoor Bank	Manhattan, KS	17685	248,045.54
Parkway Bank and Trust Company	Harwood Heights, IL	19008	248,045.54
Peoples National Bank, N.A.	Mt. Vernon, IL	3809	248,045.54
Peoples Trust Company of St. Albans	St. Albans, VT	14168	248,000.06
Pinnacle Bank	Nashville, TN	35583	248,045.54
Pinnacle Bank	Omaha, NE	10634	248,045.54
Pinnacle Bank	Keene, TX	20231	248,045.54
PlainsCapital Bank	Lubbock, TX	17491	248,045.54
Planters Bank, Inc.	Hopkinsville, KY	34254	248,045.54
Preferred Bank	Los Angeles, CA	33539	248,045.54
Primis Bank	Mclean, VA	57968	248,045.54
Provident Bank	Jersey City, NJ	12010	248,045.54
Raymond James Bank	St. Petersburg, FL	33893	248,045.54
Regent Bank	Nowata, OK	4160	248,045.54
River City Bank	Sacramento, CA	18983	248,045.54
Seacoast National Bank	Stuart, FL	131	248,045.54
Security First Bank	Rapid City, SD	5415	248,045.54
Shore United Bank, N.A.	Easton, MD	4832	248,045.54
Simmons Bank	Pine Bluff, AR	3890	248,045.54
South State Bank, N.A.	Winter Haven, FL	33555	248,045.54
SouthEast Bank	Farragut, TN	57348	248,045.54
Southern Bank	Poplar Bluff, MO	28332	248,045.54
Southside Bank	Tyler, TX	18297	248,045.52
State Bank of India	New York City, NY	33682	248,011.74
Stifel Bank	St. Louis, MO	57358	248,045.54
Summit State Bank	Santa Rosa, CA	32203	248,045.54
Sunflower Bank NA	Salina, KS	4767	248,045.54
Susser Bank	Arlington, TX	34885	248,045.54
Synovus Bank	Columbus, GA	873	248,045.53
Texas Capital Bank	Dallas, TX	34383	248,045.54
Texas Partners Bank	San Antonio, TX	58581	248,045.54
The Camden National Bank	Camden, ME	4255	248,045.54
The Farmers & Merchants State Bank	Archbold, OH	5969	248,045.54
The First National Bank of Carmi	Carmi, IL	3777	248,045.54
The Huntington National Bank	Columbus, OH	6560	248,045.54
The Middlefield Banking Company	Middlefield, OH	13716	248,045.54
Town Bank, N.A.	Hartland, WI	34717	248,045.54
Tradition Capital Bank	Edina, MN	58057	248,045.54

DETAILED ACCOUNT OVERVIEW

Account ID: *****554
Account Title: Goleta Sanitary District



Summary of Balances as of May 31, 2025

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Traditional Bank, Inc.	Mount Sterling, KY	2711	248,011.74
Tri Counties Bank	Chico, CA	21943	248,045.54
TriState Capital Bank	Pittsburgh, PA	58457	248,045.54
Truist Bank	Charlotte, NC	9846	248,045.54
UMB Bank, National Association	Kansas City, MO	8273	248,045.54
Umpqua Bank	Roseburg, OR	17266	248,045.54
UniBank for Savings	Whitinsville, MA	90290	248,045.54
Union Bank & Trust	Lincoln, NE	13421	248,045.54
United Bank	Fairfax, VA	22858	248,045.54
United Bank of Union	Union, MO	14334	247,946.41
United Community Bank	Greenville, SC	16889	248,045.54
United Fidelity Bank, fsb	Evansville, IN	29566	248,045.54
Valley National Bank	Morristown, NJ	9396	248,045.54
Washington Federal Bank	Seattle, WA	28088	248,045.54
Webster Bank, National Association	Waterbury, CT	18221	248,045.54
WesBanco Bank, Inc.	Wheeling, WV	803	248,045.54
West Bank	West Des Moines, IA	15614	248,045.54
Western Alliance Bank	Phoenix, AZ	57512	248,045.54
Wilmington Savings Fund Society, FSB	Wilmington, DE	17838	248,045.54
Woodforest Natl Bank	The Woodlands, TX	23220	248,011.74
Zions Bancorporation, N. A.	Salt Lake City, UT	2270	248,045.54



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Goleta Sanitary District
1 William Moffett Place
Goleta, CA 93117

California CLASS

California CLASS

Average Monthly Yield: 4.3524%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
Goleta Sanitary District	5,705,176.58	0.00	0.00	21,089.79	102,999.30	5,706,537.21	5,726,266.37
TOTAL	5,705,176.58	0.00	0.00	21,089.79	102,999.30	5,706,537.21	5,726,266.37



Goleta Sanitary District

Account Summary

Average Monthly Yield: 4.3524%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	5,705,176.58	0.00	0.00	21,089.79	102,999.30	5,706,537.21	5,726,266.37

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
05/01/2025	Beginning Balance			5,705,176.58	
05/31/2025	Income Dividend Reinvestment	21,089.79			
05/31/2025	Ending Balance			5,726,266.37	



California CLASS

California CLASS

Date	Dividend Rate	Daily Yield
05/01/2025	0.000120884	4.4123%
05/02/2025	0.000361794	4.4018%
05/03/2025	0.000000000	4.4018%
05/04/2025	0.000000000	4.4018%
05/05/2025	0.000120209	4.3876%
05/06/2025	0.000119850	4.3734%
05/07/2025	0.000119586	4.3649%
05/08/2025	0.000119276	4.3536%
05/09/2025	0.000356805	4.3411%
05/10/2025	0.000000000	4.3411%
05/11/2025	0.000000000	4.3411%
05/12/2025	0.000118205	4.3145%
05/13/2025	0.000118663	4.3312%
05/14/2025	0.000118750	4.3344%
05/15/2025	0.000118752	4.3345%
05/16/2025	0.000356895	4.3417%
05/17/2025	0.000000000	4.3422%
05/18/2025	0.000000000	4.3422%
05/19/2025	0.000119072	4.3461%
05/20/2025	0.000119123	4.3480%
05/21/2025	0.000118831	4.3373%
05/22/2025	0.000118570	4.3278%
05/23/2025	0.000473924	4.3246%
05/24/2025	0.000000000	4.3246%
05/25/2025	0.000000000	4.3246%
05/26/2025	0.000000000	4.3246%
05/27/2025	0.000118643	4.3305%
05/28/2025	0.000119428	4.3591%
05/29/2025	0.000119724	4.3699%
05/30/2025	0.000239622	4.3731%
05/31/2025	0.000000000	4.3731%

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



Multi-Fund[®] Select

Performance Update

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

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

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

Monthly hypothetical performance adjusted for contract fees *

INVESTMENT OPTIONS	ASSET CLASS	INCEP. DATE	CHANGE FROM PREVIOUS DAY 06/09/2025	YTD AS OF 06/09/2025	YTD AS OF 05/30/2025	1 MO. AS OF 05/30/2025	3 MO. AS OF 05/30/2025	AVERAGE ANNUAL TOTAL RETURN (%) AS OF 5/30/2025				
								1 YR.	3 YR.	5 YR.	10 YR.	SINCE INCEP.
MAXIMUM CAPITAL APPRECIATION MCA												
DWS Alternative Asset Allocation VIP Portfolio - Class B ¹ , 2, 3, 4, 5	Maximum Capital Appreciation	02/02/2009	-0.09	3.95	3.26	0.85	0.63	5.51	1.74	5.53	2.12	3.72
LVIP Baron Growth Opportunities Fund - Service Class ^{8, 9}	Maximum Capital Appreciation	10/01/1998	-0.73	-4.69	-5.47	5.07	-4.07	2.11	4.22	6.46	7.40	9.66
LVIP Franklin Templeton Multi-Factor Emerging Markets Equity Fund - Service Class ^{1, 7, 9}	Maximum Capital Appreciation	06/18/2008	0.71	12.28	8.40	4.24	6.50	11.64	4.80	9.02	1.68	2.44
LVIP Macquarie SMID Cap Core Fund - Service Class ^{8, 9, 12}	Maximum Capital Appreciation	07/12/1991	0.26	-2.28	-4.83	5.05	-3.55	2.65	6.18	10.68	6.73	8.46
LVIP SSGA Small-Cap Index Fund - Service Class ^{8, 9, 22}	Maximum Capital Appreciation	04/18/1986	0.56	-3.92	-7.42	5.20	-4.46	-0.40	3.35	7.90	4.89	6.11
LVIP T. Rowe Price Structured Mid-Cap Growth Fund - Service Class ^{8, 9}	Maximum Capital Appreciation	02/03/1994	-0.54	6.56	4.83	9.15	4.73	21.15	14.60	10.97	10.38	7.05
LONG TERM GROWTH LTG												
American Funds Global Growth Fund - Class 2 ¹	Long Term Growth	04/30/1997	0.17	7.19	4.62	6.23	2.73	5.72	11.18	9.82	9.12	8.85
American Funds Growth Fund - Class 2	Long Term Growth	02/08/1984	0.04	4.94	2.82	8.85	2.31	20.72	17.97	16.85	14.94	12.17
American Funds International Fund - Class 2 ¹	Long Term Growth	05/01/1990	0.46	8.90	7.05	6.15	3.94	1.29	4.98	5.02	2.91	6.01
Fidelity [®] VIP Contrafund [®] Portfolio - Service Class 2	Long Term Growth	01/03/1995	-0.10	5.63	2.99	8.02	1.26	14.36	18.23	15.15	12.07	10.73
Fidelity [®] VIP Growth Portfolio - Service Class 2	Long Term Growth	10/09/1986	0.00	2.13	-0.60	8.38	0.42	9.86	16.45	15.73	14.54	10.09
LVIP BlackRock Real Estate Fund - Service Class ^{1, 8, 9, 14, 15}	Long Term Growth	04/30/2007	0.19	5.20	4.45	2.86	0.61	8.99	-0.87	4.24	1.82	0.60
LVIP Dimensional U.S. Core Equity 1 Fund - Service Class ⁹	Long Term Growth	12/28/1981	0.05	0.99	-0.83	5.91	-1.78	7.90	10.57	13.93	9.94	9.49
LVIP Macquarie Mid Cap Value Fund - Service Class ^{8, 9, 12}	Long Term Growth	12/28/1981	-0.04	0.03	-1.43	5.49	-0.77	5.22	5.04	13.51	7.22	9.70
LVIP Mondrian International Value Fund - Service Class ^{1, 9}	Long Term Growth	05/01/1991	-0.01	21.08	20.90	2.78	11.86	18.41	10.55	11.92	4.01	5.40
LVIP SSGA International Index Fund - Service Class ^{1, 9, 22, 23}	Long Term Growth	04/30/2008	0.06	18.02	16.85	4.88	8.38	11.32	9.86	9.89	4.42	2.39
LVIP SSGA S&P 500 Index Fund - Service Class ^{9, 22, 24}	Long Term Growth	05/01/2000	0.09	2.05	0.44	6.16	-0.74	11.85	12.72	14.24	11.20	6.13
LVIP Vanguard Domestic Equity ETF Fund - Service Class ^{3, 4}	Long Term Growth	04/29/2011	0.10	1.66	-0.13	6.11	-1.14	10.89	11.67	13.29	10.36	10.48
LVIP Vanguard International Equity ETF Fund - Service Class ^{1, 3, 4}	Long Term Growth	04/29/2011	0.21	15.13	13.11	4.32	7.78	10.50	7.20	8.36	4.05	3.42
Macquarie VIP Small Cap Value Series - Service Class ^{8, 12}	Long Term Growth	12/27/1993	0.49	-2.04	-4.31	5.09	-3.79	-0.05	2.02	11.81	5.60	8.39
MFS [®] VIT Utilities Series - Service Class ¹⁴	Long Term Growth	01/03/1995	-0.94	4.06	6.11	3.76	5.43	8.80	3.17	7.77	5.26	9.20
GROWTH AND INCOME GI												

INVESTMENT OPTIONS	ASSET CLASS	INCEP. DATE	CHANGE FROM PREVIOUS DAY 06/09/2025	YTD AS OF 06/09/2025	YTD AS OF 05/30/2025	1 MO. AS OF 05/30/2025	3 MO. AS OF 05/30/2025	AVERAGE ANNUAL TOTAL RETURN (%) AS OF 5/30/2025				
								1 YR.	3 YR.	5 YR.	10 YR.	SINCE INCEP.
American Funds Growth-Income Fund - Class 2	Growth and Income	02/08/1984	0.08	4.04	1.79	6.66	0.06	13.57	14.00	13.65	10.78	10.20
Fidelity VIP Freedom 2020 Portfolio - Service Class 23, 6	Growth and Income	04/26/2005	0.07	5.07	4.35	2.13	1.21	6.86	5.04	5.33	4.76	5.12
Fidelity VIP Freedom 2025 Portfolio - Service Class 23, 6	Growth and Income	04/26/2005	0.12	5.65	4.70	2.67	1.39	7.25	5.73	6.17	5.27	5.67
Fidelity VIP Freedom 2030 Portfolio - Service Class 23, 6	Growth and Income	04/26/2005	0.05	6.00	4.94	3.06	1.55	7.63	6.46	7.19	5.98	6.00
Fidelity VIP Freedom 2035 Portfolio - Service Class 23, 6	Growth and Income	04/08/2009	0.06	6.59	5.24	3.60	1.78	8.13	7.71	9.02	6.94	9.92
Fidelity VIP Freedom 2040 Portfolio - Service Class 23, 6	Growth and Income	04/08/2009	0.07	7.50	5.79	4.59	2.26	8.92	9.17	10.64	7.66	10.46
Fidelity VIP Freedom 2045 Portfolio - Service Class 23, 6	Growth and Income	04/08/2009	0.06	8.00	6.13	5.09	2.55	9.31	9.69	10.95	7.81	10.63
Fidelity VIP Freedom 2050 Portfolio - Service Class 23, 6	Growth and Income	04/08/2009	0.07	7.98	6.08	5.09	2.52	9.30	9.69	10.94	7.80	10.70
LVIP BlackRock Equity Dividend Fund - Service Class 9, 12	Growth and Income	07/28/1988	-0.03	-0.39	-1.75	3.07	-4.28	0.53	1.52	7.28	5.26	7.14
LVIP JPMorgan Retirement Income Fund - Service Class 2, 9, 12	Growth and Income	04/27/1983	0.13	3.51	2.92	2.05	0.43	6.77	4.79	3.90	2.98	6.00
LVIP Macquarie U.S. REIT Fund - Service Class 8, 9, 12, 14, 15	Growth and Income	05/04/1998	0.14	-0.55	-0.88	2.07	-4.55	10.01	0.98	6.35	3.09	6.42
LVIP Macquarie Wealth Builder Fund - Service Class 2, 9, 12	Growth and Income	08/03/1987	0.14	1.52	0.62	2.27	-1.48	4.57	3.66	4.58	3.20	5.40
INCOME I												
LVIP BlackRock Inflation Protected Bond Fund - Service Class 1, 9, 13	Income	04/30/2010	0.12	2.27	2.58	-0.22	0.78	3.94	1.03	1.66	1.08	1.33
LVIP Fidelity Institutional AM Total Bond Fund - Service Class 9, 12, 13	Income	05/16/2003	0.14	0.96	1.22	-0.77	-1.23	3.90	0.46	-1.33	0.46	2.90
LVIP Macquarie Bond Fund - Service Class 9, 12, 13	Income	12/28/1981	0.19	1.45	1.65	-0.69	-0.82	4.20	0.37	-1.89	0.30	5.54
LVIP Macquarie Diversified Floating Rate Fund - Service Class 9, 12, 13, 18, 19	Income	04/30/2010	0.05	1.20	1.07	0.55	0.47	3.55	3.61	1.90	1.04	0.76
LVIP Macquarie High Yield Fund - Service Class 9, 12, 13, 20	Income	07/28/1988	0.08	3.05	2.61	1.98	0.79	7.38	4.68	3.80	2.80	4.97
LVIP Mondrian Global Income Fund - Service Class 1, 9, 10, 13	Income	05/04/2009	0.09	4.89	4.86	-0.62	2.22	4.70	-1.87	-3.91	-1.16	0.43
LVIP SSGA Bond Index Fund - Service Class 9, 13, 22	Income	04/30/2008	0.15	1.49	1.79	-0.86	-0.70	3.83	-0.06	-2.46	-0.09	1.09
PIMCO VIT Total Return Portfolio - Administrative Class 7, 13	Income	12/31/1997	0.11	1.91	2.29	-0.80	-0.72	4.85	0.84	-1.45	0.67	3.32
PRESERVATION OF CAPITAL PC												
LVIP Government Money Market Fund - Service Class 7-Day Current (Net/Gross) Yield as of 04/30/2025: 3.75%/4.38% 17	Preservation of Capital	01/07/1982	0.02	1.21	1.15	0.23	0.69	3.21	2.92	1.34	0.47	2.49
RISK MANAGED - ASSET ALLOCATION RMAA												
LVIP Global Conservative Allocation Managed Risk Fund - Service Class 1, 2, 3, 9, 16	Risk Managed - Asset Allocation	05/03/2005	0.12	1.38	0.84	1.84	-1.34	5.10	3.26	2.67	2.25	3.77
LVIP Global Growth Allocation Managed Risk Fund - Service Class 1, 2, 3, 9, 16	Risk Managed - Asset Allocation	05/03/2005	0.13	2.71	1.59	3.59	-0.77	6.54	5.23	4.70	3.04	3.82
LVIP Global Moderate Allocation Managed Risk Fund - Service Class 1, 2, 3, 9, 16	Risk Managed - Asset Allocation	05/03/2005	0.12	1.52	0.58	3.00	-1.63	5.48	4.24	3.76	2.61	3.84
LVIP SSGA Global Tactical Allocation Managed Volatility Fund - Service Class 1, 2, 3, 9, 11	Risk Managed - Asset Allocation	05/03/2005	0.17	3.07	2.16	2.55	-0.49	5.83	5.21	6.50	3.24	3.43
ASSET ALLOCATION ASA												
Fidelity VIP Freedom 2055 Portfolio - Service Class 23, 7	Asset Allocation	04/11/2019	0.06	8.01	6.06	5.02	2.53	9.29	9.70	10.95	N/A	9.29
Fidelity VIP Freedom 2060 Portfolio - Service Class 23, 7	Asset Allocation	04/11/2019	0.06	8.02	6.11	5.05	2.52	9.29	9.69	10.96	N/A	9.31
LVIP BlackRock Global Allocation Fund - Service Class 1, 2, 9	Asset Allocation	04/26/2019	0.05	6.87	5.64	3.73	3.03	9.05	6.52	6.55	N/A	6.14
LVIP T. Rowe Price 2020 Fund - Service Class 3, 6, 9	Asset Allocation	05/01/2007	0.11	3.66	2.91	2.22	0.35	6.78	5.29	5.67	4.07	3.59
LVIP T. Rowe Price 2030 Fund - Service Class 3, 6, 9	Asset Allocation	05/01/2007	0.12	4.22	3.19	3.01	0.47	7.25	6.59	7.53	4.81	3.97
LVIP T. Rowe Price 2040 Fund - Service Class 3, 6, 9	Asset Allocation	05/01/2007	0.12	5.15	3.67	4.26	0.82	8.22	8.49	9.69	5.79	4.24
LVIP T. Rowe Price 2050 Fund - Service Class 3, 6, 9	Asset Allocation	04/29/2011	0.13	5.62	3.95	4.82	1.05	8.79	9.29	10.53	6.37	5.53
LVIP T. Rowe Price 2060 Fund - Service Class 3, 6, 9	Asset Allocation	04/30/2020	0.13	5.67	3.99	4.85	1.09	8.82	9.34	10.94	N/A	11.78
RISK MANAGED - US LARGE CAP RMUSL												
LVIP BlackRock Dividend Value Managed Volatility Fund - Service Class 9, 10, 11	Risk Managed - US Large Cap	02/03/1994	0.08	-0.06	-1.52	2.07	-6.74	0.93	4.05	9.99	5.95	6.33

INVESTMENT OPTIONS	ASSET CLASS	INCEP. DATE	CHANGE FROM PREVIOUS DAY 06/09/2025	YTD AS OF 06/09/2025	YTD AS OF 05/30/2025	1 MO. AS OF 05/30/2025	3 MO. AS OF 05/30/2025	AVERAGE ANNUAL TOTAL RETURN (%) AS OF 5/30/2025				
								1 YR.	3 YR.	5 YR.	10 YR.	SINCE INCEP.
LVIP Blended Large Cap Growth Managed Volatility Fund - Service Class9, 10, 11	Risk Managed - US Large Cap	02/03/1994	-0.05	-6.55	-8.24	5.66	-6.30	3.92	13.70	12.28	9.20	7.02
RISK MANAGED - US MID CAP RMUSM												
LVIP Blended Mid Cap Managed Volatility Fund - Service Class8, 9, 10, 11	Risk Managed - US Mid Cap	05/01/2001	-0.60	1.15	-0.52	5.02	-0.68	10.52	10.27	7.55	7.00	4.41
LVIP JPMorgan Select Mid Cap Value Managed Volatility Fund - Service Class8, 9, 10, 11	Risk Managed - US Mid Cap	05/01/2001	-0.08	-5.66	-6.51	1.51	-8.01	-0.50	4.33	10.27	4.21	5.56
RISK MANAGED - GLOBAL/INTERNATIONAL RMGI												
LVIP Franklin Templeton Global Equity Managed Volatility Fund - Service Class1, 9, 10, 11	Risk Managed - Global/International	08/01/1985	0.07	0.77	-0.98	3.86	-4.33	2.26	7.12	9.26	4.24	6.56
LVIP SSGA International Managed Volatility Fund - Service Class1, 3, 9, 11	Risk Managed - Global/International	12/31/2013	0.08	12.43	11.31	4.57	3.35	5.68	7.72	7.54	2.00	1.63
ESG/SOCIALLY CONSCIOUS ESC												
AB VPS Sustainable Global Thematic Portfolio - Class B1	ESG/Socially Conscious	01/11/1996	0.14	2.81	1.07	6.68	2.61	2.23	4.14	7.51	7.60	5.29
LVIP Macquarie Social Awareness Fund - Service Class9, 12, 21	ESG/Socially Conscious	05/02/1988	0.00	1.27	-0.96	7.10	-0.50	8.78	12.38	13.39	9.93	9.69

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

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

- 1: International:** Investing internationally involves risks not associated with investing solely in the United States, such as currency fluctuation, political or regulatory risk, currency exchange rate changes, differences in accounting and the limited availability of information.
- 2: Asset Allocation Portfolios:** Asset allocation does not ensure a profit, nor protect against loss in a declining market.
- 3: Fund of funds:** Each fund is operated as a fund of funds that invests primarily in one or more other funds, rather than in individual securities. A fund of this nature may be more expensive than other investment options because it has additional levels of expenses. From time to time, the Fund's advisor may modify the asset allocation to the underlying funds and may add new funds. A Fund's actual allocation may vary from the target strategic allocation at any point in time. Additionally, the Fund's advisor may directly manage assets of the underlying funds for a variety of purposes.
- 4: Exchange-traded funds:** Exchange-traded funds (ETFs) in this lineup are available through collective trusts or mutual funds. Investors cannot invest directly in an ETF.
- 5: Alternative Funds:** Certain funds (sometimes called "alternative funds") expect to invest in (or may invest in some) positions that emphasize alternative investment strategies and/or nontraditional asset classes and, as a result, are subject to the risk factors of those asset classes and/or investment strategies. Some of those risks may include general economic risk, geopolitical risk, commodity-price volatility, counterparty and settlement risk, currency risk, derivatives risk, emerging markets risk, foreign securities risk, high-yield bond exposure, index investing risk, exchange-traded notes risk, industry concentration risk, leveraging risk, real estate investment risk, master limited partnership risk, master limited partnership tax risk, energy infrastructure companies risk, sector risk, short sale risk, direct investment risk, hard assets sector risk, active trading and "overlay" risks, event-driven investing risk, global macro strategies risk, temporary defensive positions and large cash positions. If you are considering investing in alternative investment funds, you should ensure that you understand the complex investment strategies sometimes employed and be prepared to tolerate the risks of such asset classes. For a complete list of risks, as well as a discussion of risk and investment strategies, please refer to the fund's prospectus. The fund may invest in derivatives, including futures, options, forwards and swaps. Investments in derivatives may cause the fund's losses to be greater than if it invested only in conventional securities and can cause the fund to be more volatile. Derivatives involve risks different from, or possibly greater than, the risks associated with other investments. The fund's use of derivatives may cause the fund's investment returns to be impacted by the performance of securities the fund does not own and may result in the fund's total investment exposure exceeding the value of its portfolio.
- 6: Target-date funds:** The target date is the approximate date when investors plan to retire or start withdrawing their money. Some target-date funds make no changes in asset allocation after the target date is reached; other target-date funds continue to make asset allocation changes following the target date. (See the prospectus for the funds allocation strategy.) The principal value is not guaranteed at any time, including at the target date. An asset allocation strategy does not guarantee performance or protect against investment losses. A "fund of funds" may be more expensive than other types of investment options because it has additional levels of expenses.
- 7: Emerging Markets:** Investing in emerging markets can be riskier than investing in well-established foreign markets. International investing involves special risks not found in domestic investing, including increased political, social and economic instability, all of which are magnified in emerging markets.
- 8: Small & Mid Cap:** Funds that invest in small and/or midsize company stocks may be more volatile and involve greater risk, particularly in the short term, than those investing in larger, more established companies.
- 9: Manager of managers funds:** Subject to approval of the fund's board, Lincoln Financial Investments Corporation (LFI) has the right to engage or terminate a subadvisor at any time, without a shareholder vote, based on an exemptive order from the Securities and Exchange Commission. LFI is responsible for overseeing all subadvisors for funds relying on this exemptive order.

- 10: Multimanager:** For those LVIP funds that employ a multimanager structure, Lincoln Financial Investments Corporation (LFI) is responsible for overseeing the subadvisor(s). While the investment styles employed by the fund's subadvisors are intended to be complementary, they may not, in fact, be complementary, they may not, in fact, be complementary. A multimanager approach may result in more exposure to certain types of securities risks and in higher portfolio turnover.
- 11: Managed Volatility Strategy:** The fund's managed volatility strategy is not a guarantee, and the fund's shareholders may experience losses. The fund employs hedging strategies designed to reduce overall portfolio volatility. The use of these hedging strategies may limit the upside participation of the fund in rising equity markets relative to unhedged funds, and the effectiveness of such strategies may be impacted during periods of rapid or extreme market events.
- 12: Macquarie Investment Management:** Investments in Macquarie VIP Series, Delaware Funds, Ivy Funds, LVIP Macquarie Funds or Lincoln Life accounts managed by Macquarie Investment Management Advisers, a series of Macquarie Investments Management Business Trust, are not and will not be deposits with or liabilities of Macquarie Bank Limited ABN 46008 583 542 and its holding companies, including their subsidiaries or related companies, and are subject to investment risk, including possible delays in prepayment and loss of income and capital invested. No Macquarie Group company guarantees or will guarantee the performance of the series or funds or accounts, the repayment of capital from the series or funds or account, or any particular rate of return.
- 13: Bonds:** The return of principal in bond funds is not guaranteed. Bond funds have the same interest rate, inflation, credit, duration, prepayment and market risks that are associated with the underlying bonds owned by the fund or account.
- 14: Sector Funds:** Funds that target exposure to one region or industry may carry greater risk and higher volatility than more broadly diversified funds.
- 15: REIT:** A real estate investment trust (REIT) involves risks such as refinancing, economic conditions in the real estate industry, declines in property values, dependency on real estate management, changes in property taxes, changes in interest rates and other risks associated with a portfolio that concentrates its investments in one sector or geographic region.
- 16: Risk Management Strategy:** The fund's risk management strategy is not a guarantee, and the fund's shareholders may experience losses. The fund employs hedging strategies designed to provide downside protection during sharp downward movements in equity markets. The use of these hedging strategies may limit the upside participation of the fund in rising equity markets relative to other unhedged funds, and the effectiveness of such strategies may be impacted during periods of rapid or extreme market events.
- 17: LVIP Government Money Market Fund:** You could lose money by investing in the Fund. Although the Fund seeks to preserve the value of your investment at \$10.00 per share for LVIP Government Money Market Fund, it cannot guarantee it will do so. An investment in the Fund is not a bank account and is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other government agency. The Fund's sponsor is not required to reimburse the Fund for losses, and you should not expect that the sponsor will provide financial support to the Fund at any time, including during periods of market stress.

The 7-day yield quotation more closely reflects the current earnings of the money market fund than the total return quotation.

- 18: Ultra Short Bond Funds:** During periods of extremely low short-term interest rates, the fund may not be able to maintain a positive yield and, given a historically low interest rate environment, may experience risks associated with rising rates.
- 19: Floating rate funds:** Floating rate funds should not be considered alternatives to CDs or money market funds and should not be considered as cash alternatives.
- 20: High-yield or mortgage-backed funds:** High-yield funds may invest in high-yield or lower rated fixed income securities (junk bonds) or mortgage-backed securities with exposure to subprime mortgages, which may experience higher volatility and increased risk of nonpayment or default.
- 21: ESG:** An environmental, social, governance (ESG) standards strategy (also referred to as engagement, green, impact, responsible, social aware, sustainable) generally prohibits investment in certain types of companies, industries and segments of the U.S. economy. Thus this strategy may (i) miss opportunities to invest in companies, industries or segments of the U.S. economy that are providing superior performance relative to the market as a whole and (ii) become invested in companies, industries and segments of the U.S. economy that are providing inferior performance relative to the market as a whole.
- 22: Index:** An index is unmanaged, and one cannot invest directly in an index. Indices do not reflect the deduction of any fees.
- 23: MSCI:** The fund described herein is indexed to an MSCI® index. It is not sponsored, endorsed, or promoted by MSCI®, and MSCI®; bears no liability with respect to any such fund or to an index on which a fund is based. The prospectus and statement of additional information contain a more detailed description of the limited relationship MSCI®; has with Lincoln Investment Advisors Corporation and any related funds.
- 24: S&P:** The Index to which this fund is managed is a product of S&P Dow Jones Indices LLC (SPDJI) and has been licensed for use by one or more of the portfolio's service providers (licensee). Standard & Poor's®; and S&P®, S&P GSCI® and S&P 500® are registered trademarks of S&P Global, Inc. or its affiliates (S&P); Dow Jones® is a registered trademark of Dow Jones Trademark Holdings LLC (Dow Jones). The trademarks have been licensed for use by SPDJI and sublicensed for certain purposes by the licensee. The licensee's products are not sponsored, endorsed, sold or promoted by SPDJI, Dow Jones, S&P, their respective affiliates, or their third party licensors, and none of these parties or their respective affiliates or third party licensors make any representation regarding the advisability of investing in such products, nor do they have liability for any errors, omissions, or interruptions of the Index.

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Limitations and exclusions may apply.

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**DISTRICT
CORRESPONDENCE**
Board Meeting of June 16, 2025



Date:

Correspondence Sent To:

1. 06/03/2025

Alpha Resource Center of Santa Barbara

Subject: Goleta Sanitary District Sewer Service Charge Fiscal Year ending June 30, 2025

Letters also sent to:

- Goleta Water District
- Goleta Union School District
- Hope School District
- Santa Barbara Unified School District
- St. Rafael School
- United Boys & Girls Clubs of Santa Barbara County

2. 06/04/2025

Kirk Lagerquist, General Services Director
County of Santa Barbara

Subject: Sewer Service Charge Fiscal Year ending June 30, 2025

3. 06/06/2025

Nicole Biergiel

SEPPS Land Use Consulting

Subject: Sewer Service Availability

Proposed Commercial Condo Subdivision

APN 071-140-086 at 5385 Hollister Avenue, Goleta CA 93117

Owner: Patterson Associates, LLC

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