

AGENDA

REMOTE MEETING NOTICE

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

INSTRUCTIONS FOR USING ZOOM

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

TO SPEAK DURING PUBLIC COMMENT USING ZOOM

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

TO SPEAK ON AN ITEM USING ZOOM

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

FOR OPEN SESSION PARTICIPATION

Join Meeting Electronically at:

Join Zoom Meeting

<https://us02web.zoom.us/j/81336393062?pwd=Bn3WXcivdtYQ1ITkdSu9BLOkYW88Wo.1>

Meeting ID: 813 3639 3062

Passcode: 320169

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

November 17, 2025

CALL TO ORDER: 6:30 p.m.

ROLL CALL OF MEMBERS

BOARD MEMBERS: Steven T. Majoevsky
Dean Nevins
Jonathan Frye
Edward Fuller
Joseph Glancy

CONSIDERATION OF THE MINUTES OF THE BOARD MEETING

The Board will consider approval of the Minutes of the Regular Meeting of November 03, 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. REVIEW OF FISCAL YEAR 2025-26 FIRST QUARTER BUDGET TO ACTUAL REPORT
2. CONSIDERATION OF SANTA BARBARA LOCAL AREA FORMATION COMMISSION'S MUNICIPAL SERVICE REVIEW PROCESS FOR THE GOLETA SANITARY DISTRICT
3. STATUS REPORT ON SUCCESSION PLANNING EFFORTS
4. GENERAL MANAGER'S REPORT
5. LEGAL COUNSEL'S REPORT

6. COMMITTEE/DIRECTOR'S REPORTS AND APPROVAL/RATIFICATION OF DIRECTOR'S ACTIVITIES
7. PRESIDENT'S REPORT
8. ITEMS FOR FUTURE MEETINGS
9. CORRESPONDENCE
(The Board will consider correspondence received by and sent by the District since the last Board Meeting.)
10. 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

November 3, 2025

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

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

BOARD MEMBERS ABSENT: None

STAFF MEMBERS PRESENT: Steve Wagner, General Manager/District Engineer, Rob Mangus, Finance Director/Board Secretary, Reese Wilson, Engineering Manager, Guisel Razo, Interim Finance Manager (via Zoom), Dylan Kitao, Engineering Assistant and Ryan Guiboa, General Counsel (via Zoom)

OTHERS PRESENT: David Linville, Director, Goleta Water District (via Zoom)
Craig Geyer, Director, Goleta West Sanitary District (via Zoom)

APPROVAL OF MINUTES: Director Nevins made a motion, seconded by Director Fuller, to approve the minutes of the Regular Board meeting of 10/20/2025. The motion carried by the following vote:

(25/11/2062)

AYES: 5 Majoewsky, Nevins, Frye, Fuller, Glancy
NOES: None
ABSENT: None
ABSTAIN: None

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

PUBLIC COMMENTS: None

BUSINESS:

1. **CONSIDERATION AND DISCUSSION OF THE CURRENT CLAIMS APPROVAL PROCESS**

Mr. Wagner and Mr. Mangus gave the staff report on this discussion item. Board consensus was to direct staff to return with some alternative report examples, including a threshold level reporting.

2. **UPDATE ON THE ENERGY STORAGE PROJECT CONTRACT**

Mr. Wagner and Mr. Wilson gave the staff report on this update item. No Board action was taken.

3. **UPDATE ON THE DISTRICT'S FEE AND SEWER RATE STUDY**

Mr. Wagner gave the staff report on this update item. No Board action was taken.

4. **GENERAL MANAGER'S REPORT**

Mr. Wagner gave the report.

5. **LEGAL COUNSEL'S REPORT**

Mr. Guiboa reported on SB 827 a bill recently signed by the Governor. This bill expands the requirements under AB 1234 with respect to Ethics Training and includes a requirement for Fiscal and Financial training on a bi-annual basis as well effective January 1, 2026.

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

Director Fuller – No report.

Director Frye – Reported on the CASA Innovative Technology Seminar he attended.

Director Nevins – Also on the CASA Innovative Technology Seminar he attended.

Director Glancy – No report.

7. **PRESIDENT'S REPORT**

President Majoewsky – Also reported on the CASA Innovative Technology Seminar he attended.

8. **ITEMS FOR FUTURE MEETINGS**

No Board action was taken to return with an item.

9. **CORRESPONDENCE**

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

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

Director Nevins made a motion, seconded by Director Fuller, to ratify and approve the claims, for the period 10/21/2025 to 11/03/2025 as follows:

Running Expense Fund #4640	\$ 332,961.94
Capital Reserve Fund #4650	\$ 104.96

The motion carried by the following vote:

(25/11/2063)

AYES:	5	Majoewsky, Nevins, Frye, Fuller, Glancy
NOES:		None
ABSENT:		None
ABSTAIN:		None

ADJOURNMENT

There being no further business, the meeting was adjourned at 7:25 p.m.

ATTEST

Steven T. Majoewsky
Governing Board President

Robert O. Mangus, Jr.
Governing Board Secretary

AGENDA ITEM #1

AGENDA ITEM: 1**MEETING DATE: November 17, 2025****I. NATURE OF ITEM**

Review of Fiscal Year 2025-26 First Quarter Budget to Actual Report

II. BACKGROUND INFORMATION

On June 16, 2025, the Governing Board adopted the District's Fiscal Year 2025-26 (FY26) budget. In order to ensure the adopted budget is followed, staff monitors expenditures on a monthly basis. This monthly review provides the opportunity to correct any entries that may have been misclassified in error. A quarterly review of expenditures is typically completed every three months of the fiscal year. With the passage of the first quarter of this fiscal year, a quarterly expenditure report has been prepared and is presented herein for the Board's consideration.

III. COMMENTS AND RECOMMENDATIONS

A review of first quarter expenditures can provide a quick check to determine if the actual expenses are tracking with the approved budget. However, since many types of expenses are neither frequent nor uniform, certain line-item accounts can be ahead of or behind budget at the end of the first quarter.

The attached expenditure report includes a roll up summary of line-item expenses across all departments, along with the breakdown of expenses for individual departments. The column on the right side of the report shows the percentage of budget remaining for the various line items. Since this report is for the first three months of the fiscal year, there are nine months remaining, the target percentage remaining for the first quarter report is 75% (9/12).

Overall, the total amount of expenditures at the end of the first quarter, \$3,828,691 is tracking close to budget with 69% remaining. However, this includes \$1,886,076 in encumbrances for expenses reflected in purchase orders (P.O.s), including blanket P.O.s not yet paid. When you deduct the additional amount encumbered for future payments the actual remaining budget is 79%. While the remaining budget varies from 0% to 100% on individual line items, total expenditures are in line with the approved budget and no budget adjustments are recommended currently.

This report is for information purposes only; as such, no formal Board action is required currently.

IV. REFERENCE MATERIALS

FY26 First Quarter Budget Expenditure Report

GOLETA SANITARY DISTRICT
FY25-26 QUARTER 1, BUDGET TO ACTUAL

		Budget	Period	YTD	Encumbered	Available	Percent
	<i>Personnel Costs:</i>	\$ 8,067,297	\$ 1,674,867	\$ 1,674,867	\$ -	\$ 6,392,430	79%
4140	Public Education	\$ 75,000	\$ 9,760	\$ 9,760	\$ -	\$ 65,240	87%
4150	Janitorial	\$ 49,800	\$ 11,577	\$ 11,577	\$ -	\$ 38,223	77%
4160	Uniforms	\$ 17,205	\$ 3,825	\$ 3,825	\$ -	\$ 13,380	78%
4170	Licenses & Permits	\$ 179,216	\$ 12,776	\$ 12,776	\$ 3,326	\$ 163,114	91%
4180	Postage/Courier	\$ 3,465	\$ -	\$ -	\$ -	\$ 3,465	100%
4190	Subscriptions	\$ 8,100	\$ 470	\$ 470	\$ 5,190	\$ 2,440	30%
4200	Vehicle Repairs & Maintenance	\$ 77,415	\$ 6,549	\$ 6,549	\$ 28,060	\$ 42,806	55%
4210	Liability & Property Insurance	\$ 436,399	\$ 97,618	\$ 97,618	\$ -	\$ 338,781	78%
4220	Dues & Memberships	\$ 58,623	\$ 10,948	\$ 10,948	\$ -	\$ 47,675	81%
4230	Office Supplies	\$ 18,060	\$ 7,537	\$ 7,537	\$ -	\$ 10,523	58%
4235	Analysis & Monitoring	\$ 206,825	\$ 23,975	\$ 23,975	\$ 28,061	\$ 154,789	75%
4240	Operating Supplies	\$ 1,281,305	\$ 245,553	\$ 245,553	\$ 855,915	\$ 179,838	14%
4250	Attorney Fees	\$ 65,000	\$ 14,916	\$ 14,916	\$ -	\$ 50,084	77%
4260	Printing & Publications	\$ 5,960	\$ 5,118	\$ 5,118	\$ -	\$ 842	14%
4270	Repairs & Maintenance	\$ 824,335	\$ 223,883	\$ 223,883	\$ 57,632	\$ 542,820	66%
4280	Travel	\$ 67,690	\$ 34,000	\$ 34,000	\$ -	\$ 33,690	50%
4290	Seminar & Conference Registrat	\$ 57,960	\$ 16,003	\$ 16,003	\$ -	\$ 41,957	72%
4300	Utilities	\$ 853,797	\$ 110,496	\$ 110,496	\$ -	\$ 743,301	87%
4310	Election Expense	\$ 12,000	\$ -	\$ -	\$ -	\$ 12,000	100%
4320	Depreciation	\$ 3,936,758	\$ 980,889	\$ 980,889	\$ -	\$ 2,955,869	75%
4330	Computer Service & Maintenance	\$ 242,200	\$ 94,013	\$ 94,013	\$ 25,123	\$ 123,064	51%
4340	Lease/Rentals	\$ 129,263	\$ 1,702	\$ 1,702	\$ -	\$ 127,561	99%
4360	Biosolids Hauling	\$ 709,104	\$ 116,384	\$ 116,384	\$ 592,720	\$ -	0%
4370	Other Professional Services	\$ 589,215	\$ 89,722	\$ 89,722	\$ 290,048	\$ 209,445	36%
4380	Interest Expense	\$ 504,627	\$ 27,987	\$ 27,987	\$ -	\$ 476,640	94%
4390	Other Expense	\$ 23,650	\$ 47	\$ 47	\$ -	\$ 23,603	100%
4390	Other OPEB Expense	\$ -	\$ 92	\$ 92	\$ -	\$ (92)	0%
4400	Budgeted Machinery & Equip	\$ 94,050	\$ 7,986	\$ 7,986	\$ -	\$ 86,064	92%
	TOTAL:	\$ 18,594,319	\$ 3,828,691	\$ 3,828,691	\$ 1,886,076	\$ 12,879,553	69%

		Budget	Period	Year to Date	Encumbered	Available	Percent
	Personnel	\$ 8,067,297	\$ 1,674,867	\$ 1,674,867	\$ -	\$ 6,392,430	79%
	Operating Expenses	\$ 6,496,215	\$ 1,164,857	\$ 1,164,857	\$ 1,886,076	\$ 3,445,281	53%
	Depreciation	\$ 3,936,758	\$ 980,889	\$ 980,889	\$ -	\$ 2,955,869	75%
	Machinery & Equipment	\$ 94,050	\$ 7,986	\$ 7,986	\$ -	\$ 86,064	92%
		\$ 18,594,319	\$ 3,828,599	\$ 3,828,599	\$ 1,886,076	\$ 12,879,645	69%
4315	OPEB Expense	\$ 336,330	\$ 62,792	\$ 62,792	\$ -	\$ 273,538	81%
	Reconciles to Dept. Detail:	\$ 18,257,989	\$ 3,765,807	\$ 3,765,807	\$ 1,886,076	\$ 12,606,107	69%
	Departmental Report sum:	\$ 18,257,989	\$ 3,765,807	\$ 3,765,807	\$ 1,886,076	\$ 12,606,107	
	Unencumbered:						79%

General Ledger

Expense vs Budget

Printed: 10/22/2025 - 02:30 pm

Period: 01 to 03, 2026

Fiscal Year: 2026



Dept	Description	Budgeted	Period	YTD	YTD Var	Encumbered	Available	%
41	COLLECTION SYSTEM							
	Manager Salary	52,004.88	9,948.01	9,948.01	42,056.87	0.00	42,056.87	80.87
	Operator Salary	649,063.94	131,816.56	131,816.56	517,247.38	0.00	517,247.38	79.69
	Overtime	2,000.00	1,336.26	1,336.26	663.74	0.00	663.74	33.19
	Admin Salary	0.00	1,222.17	1,222.17	-1,222.17	0.00	-1,222.17	0.00
	Temp Salary	284.63	2,853.25	2,853.25	-2,568.62	0.00	-2,568.62	-902.44
	PERS	127,557.77	32,237.15	32,237.15	95,320.62	0.00	95,320.62	74.73
	Health Reimb Arrangement Exp.	149,675.37	36,098.95	36,098.95	113,576.42	0.00	113,576.42	75.88
	Health/Life Insurance	38,662.87	10,843.96	10,843.96	27,818.91	0.00	27,818.91	71.95
	W/C Insurance	12,109.78	2,887.44	2,887.44	9,222.34	0.00	9,222.34	76.16
	FICA/Medicare	52,746.08	11,127.40	11,127.40	41,618.68	0.00	41,618.68	78.90
	SUI/ETT	691.00	56.85	56.85	634.15	0.00	634.15	91.77
	Public Education	12,000.00	1,561.55	1,561.55	10,438.45	0.00	10,438.45	86.99
	Janitorial	13,300.00	3,015.62	3,015.62	10,284.38	0.00	10,284.38	77.33
	Uniforms	3,675.00	866.79	866.79	2,808.21	0.00	2,808.21	76.41
	Licenses & Permits	4,100.00	0.00	0.00	4,100.00	0.00	4,100.00	100.00
	Postage/Courier	600.00	0.00	0.00	600.00	0.00	600.00	100.00
	Subscriptions	1,100.00	56.40	56.40	1,043.60	1,216.80	-173.20	-15.75
	Vehicle Repairs & Maintenance	50,000.00	5,698.73	5,698.73	44,301.27	18,810.03	25,491.24	50.98
	Liability & Property Insurance	95,830.00	22,186.62	22,186.62	73,643.38	0.00	73,643.38	76.85
	Dues & Memberships	3,500.00	3,200.01	3,200.01	299.99	0.00	299.99	8.57
	Office Supplies	5,200.00	459.00	459.00	4,741.00	0.00	4,741.00	91.17
	Analysis & Monitoring	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	Operating Supplies	16,500.00	317.14	317.14	16,182.86	0.00	16,182.86	98.08
	Attorney Fees	8,000.00	1,696.50	1,696.50	6,303.50	0.00	6,303.50	78.79
	Printing & Publications	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	Repairs & Maintenance	97,500.00	3,359.70	3,359.70	94,140.30	13,000.00	81,140.30	83.22
	Travel	10,600.00	879.58	879.58	9,720.42	0.00	9,720.42	91.70
	Seminar & Conference Registrat	12,300.00	1,024.00	1,024.00	11,276.00	0.00	11,276.00	91.67
	Utilities	19,450.00	4,055.50	4,055.50	15,394.50	0.00	15,394.50	79.15
	Depreciation	696,667.00	188,627.34	188,627.34	508,039.66	0.00	508,039.66	72.92
	Computer Service & Maintenance	66,375.00	22,669.42	22,669.42	43,705.58	0.00	43,705.58	65.85
	Lease/Rentals	1,500.00	377.38	377.38	1,122.62	0.00	1,122.62	74.84
	Other Professional Services	180,310.00	34,744.58	34,744.58	145,565.42	28,019.04	117,546.38	65.19
	Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other Expense	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	Budgeted Machinery & Equip	45,500.00	0.00	0.00	45,500.00	0.00	45,500.00	100.00
41	COLLECTION SYSTEM	2,431,803.32	535,223.86	535,223.86	1,896,579.46	61,045.87	1,835,533.59	75.48

General Ledger

Expense vs Budget

Printed: 10/22/2025 - 02:30 pm

Period: 01 to 03, 2026

Fiscal Year: 2026



Dept	Description	Budgeted	Period	YTD	YTD Var	Encumbered	Available	%
42	TREATMENT FACILITIES							
	Manager Salary	234,021.96	59,688.19	59,688.19	174,333.77	0.00	174,333.77	74.49
	Operator Salary	2,121,236.67	402,104.84	402,104.84	1,719,131.83	0.00	1,719,131.83	81.04
	Overtime	9,000.00	2,264.53	2,264.53	6,735.47	0.00	6,735.47	74.84
	Admin Salary	0.00	8,555.22	8,555.22	-8,555.22	0.00	-8,555.22	0.00
	Temp Salary	1,423.13	0.00	0.00	1,423.13	0.00	1,423.13	100.00
	PERS	614,641.47	141,789.62	141,789.62	472,851.85	0.00	472,851.85	76.93
	Health Reimb Arrangement Exp.	502,838.24	104,400.17	104,400.17	398,438.07	0.00	398,438.07	79.24
	Health/Life Insurance	129,888.89	29,310.28	29,310.28	100,578.61	0.00	100,578.61	77.43
	W/C Insurance	40,683.11	9,700.38	9,700.38	30,982.73	0.00	30,982.73	76.16
	FICA/Medicare	175,365.84	35,096.89	35,096.89	140,268.95	0.00	140,268.95	79.99
	SUI/ETT	2,329.00	127.54	127.54	2,201.46	0.00	2,201.46	94.52
	Public Education	29,000.00	3,708.67	3,708.67	25,291.33	0.00	25,291.33	87.21
	Janitorial	23,500.00	5,380.09	5,380.09	18,119.91	0.00	18,119.91	77.11
	Uniforms	11,180.00	2,381.52	2,381.52	8,798.48	0.00	8,798.48	78.70
	Licenses & Permits	156,716.00	7,251.21	7,251.21	149,464.79	3,325.72	146,139.07	93.25
	Postage/Courier	1,100.00	0.00	0.00	1,100.00	0.00	1,100.00	100.00
	Subscriptions	5,300.00	300.80	300.80	4,999.20	3,321.60	1,677.60	31.65
	Vehicle Repairs & Maintenance	22,595.00	723.05	723.05	21,871.95	9,250.00	12,621.95	55.86
	Liability & Property Insurance	239,859.00	53,192.22	53,192.22	186,666.78	0.00	186,666.78	77.82
	Dues & Memberships	13,773.00	1,777.95	1,777.95	11,995.05	0.00	11,995.05	87.09
	Office Supplies	4,200.00	850.52	850.52	3,349.48	0.00	3,349.48	79.75
	Analysis & Monitoring	120,175.00	22,875.00	22,875.00	97,300.00	0.00	97,300.00	80.97
	Operating Supplies	1,165,872.14	200,871.22	200,871.22	965,000.92	805,397.96	159,602.96	13.69
	Attorney Fees	11,000.00	8,053.60	8,053.60	2,946.40	0.00	2,946.40	26.79
	Printing & Publications	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
	Repairs & Maintenance	600,425.00	209,425.98	209,425.98	390,999.02	35,333.33	355,665.69	59.24
	Travel	18,000.00	7,289.93	7,289.93	10,710.07	0.00	10,710.07	59.50
	Seminar & Conference Registrat	24,360.00	4,417.00	4,417.00	19,943.00	0.00	19,943.00	81.87
	Utilities	591,972.00	72,385.79	72,385.79	519,586.21	0.00	519,586.21	87.77
	Depreciation	2,569,615.00	648,479.79	648,479.79	1,921,135.21	0.00	1,921,135.21	74.76
	Computer Service & Maintenance	125,800.00	58,937.96	58,937.96	66,862.04	25,123.46	41,738.58	33.18
	Lease/Rentals	125,000.00	864.39	864.39	124,135.61	0.00	124,135.61	99.31
	Biosolids Hauling	709,104.00	116,383.87	116,383.87	592,720.13	592,720.13	0.00	0.00
	Other Professional Services	253,025.00	29,061.45	29,061.45	223,963.55	187,514.25	36,449.30	14.41
	Other Expense	1,000.00	34.91	34.91	965.09	0.00	965.09	96.51
	Budgeted Machinery & Equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42	TREATMENT FACILITIES	10,656,499.45	2,247,684.58	2,247,684.58	8,408,814.87	1,661,986.45	6,746,828.42	63.31

General Ledger

Expense vs Budget

Printed: 10/22/2025 - 02:30 pm

Period: 01 to 03, 2026

Fiscal Year: 2026



Dept	Description	Budgeted	Period	YTD	YTD Var	Encumbered	Available	%
43	PUMP STATION							
	Manager Salary	15,601.46	2,984.42	2,984.42	12,617.04	0.00	12,617.04	80.87
	Operator Salary	70,093.61	20,839.17	20,839.17	49,254.44	0.00	49,254.44	70.27
	Overtime	300.00	0.00	0.00	300.00	0.00	300.00	100.00
	Admin Salary	0.00	611.09	611.09	-611.09	0.00	-611.09	0.00
	Temp Salary	71.16	0.00	0.00	71.16	0.00	71.16	100.00
	PERS	27,660.28	6,935.80	6,935.80	20,724.48	0.00	20,724.48	74.93
	Health Reimb Arrangement Exp.	18,295.55	3,779.31	3,779.31	14,516.24	0.00	14,516.24	79.34
	Health/Life Insurance	4,725.95	1,130.20	1,130.20	3,595.75	0.00	3,595.75	76.09
	W/C Insurance	1,480.24	352.95	352.95	1,127.29	0.00	1,127.29	76.16
	FICA/Medicare	6,206.20	1,816.78	1,816.78	4,389.42	0.00	4,389.42	70.73
	SUI/ETT	85.00	3.36	3.36	81.64	0.00	81.64	96.05
	Public Education	750.00	97.60	97.60	652.40	0.00	652.40	86.99
	Janitorial	100.00	19.01	19.01	80.99	0.00	80.99	80.99
	Postage/Courier	100.00	0.00	0.00	100.00	0.00	100.00	100.00
	Vehicle Repairs & Maintenance	265.00	0.00	0.00	265.00	0.00	265.00	100.00
	Liability & Property Insurance	15,630.00	3,406.77	3,406.77	12,223.23	0.00	12,223.23	78.20
	Dues & Memberships	115.00	0.00	0.00	115.00	0.00	115.00	100.00
	Office Supplies	230.00	6.10	6.10	223.90	0.00	223.90	97.35
	Operating Supplies	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
	Attorney Fees	500.00	48.00	48.00	452.00	0.00	452.00	90.40
	Printing & Publications	50.00	0.00	0.00	50.00	0.00	50.00	100.00
	Repairs & Maintenance	40,000.00	330.87	330.87	39,669.13	595.04	39,074.09	97.69
	Travel	115.00	0.00	0.00	115.00	0.00	115.00	100.00
	Utilities	92,370.00	10,646.55	10,646.55	81,723.45	0.00	81,723.45	88.47
	Computer Service & Maintenance	6,500.00	1,222.19	1,222.19	5,277.81	0.00	5,277.81	81.20
	Lease/Rentals	250.00	32.58	32.58	217.42	0.00	217.42	86.97
	Other Professional Services	1,325.00	0.00	0.00	1,325.00	0.00	1,325.00	100.00
	Other Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Budgeted Machinery & Equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43	PUMP STATION	304,319.45	54,262.75	54,262.75	250,056.70	595.04	249,461.66	81.97

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Dept 44	Description OUTFALL	Budgeted	Period	YTD	YTD Var	Encumbered	Available	%
	Manager Salary	5,200.49	994.81	994.81	4,205.68	0.00	4,205.68	80.87
	Operator Salary	4,027.27	556.40	556.40	3,470.87	0.00	3,470.87	86.18
	Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Admin Salary	0.00	305.55	305.55	-305.55	0.00	-305.55	0.00
	Temp Salary	71.16	0.00	0.00	71.16	0.00	71.16	100.00
	PERS	2,346.45	560.21	560.21	1,786.24	0.00	1,786.24	76.13
	Health Reimb Arrangement Exp.	1,970.09	222.90	222.90	1,747.19	0.00	1,747.19	88.69
	Health/Life Insurance	508.90	71.36	71.36	437.54	0.00	437.54	85.98
	W/C Insurance	159.39	38.01	38.01	121.38	0.00	121.38	76.15
	FICA/Medicare	607.30	122.68	122.68	484.62	0.00	484.62	79.80
	SUI/ETT	10.00	1.12	1.12	8.88	0.00	8.88	88.80
	Public Education	1,125.00	195.19	195.19	929.81	0.00	929.81	82.65
	Janitorial	60.00	13.01	13.01	46.99	0.00	46.99	78.32
	Licenses & Permits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Postage/Courier	50.00	0.00	0.00	50.00	0.00	50.00	100.00
	Vehicle Repairs & Maintenance	115.00	0.00	0.00	115.00	0.00	115.00	100.00
	Liability & Property Insurance	12,530.00	2,731.08	2,731.08	9,798.92	0.00	9,798.92	78.20
	Dues & Memberships	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Office Supplies	265.00	3.12	3.12	261.88	0.00	261.88	98.82
	Analysis & Monitoring	9,200.00	0.00	0.00	9,200.00	0.00	9,200.00	100.00
	Operating Supplies	175.00	0.00	0.00	175.00	0.00	175.00	100.00
	Attorney Fees	800.00	78.00	78.00	722.00	0.00	722.00	90.25
	Printing & Publications	40.00	0.00	0.00	40.00	0.00	40.00	100.00
	Repairs & Maintenance	3,100.00	0.00	0.00	3,100.00	0.00	3,100.00	100.00
	Travel	175.00	0.00	0.00	175.00	0.00	175.00	100.00
	Utilities	170.00	30.96	30.96	139.04	0.00	139.04	81.79
	Depreciation	106,141.00	4,078.83	4,078.83	102,062.17	0.00	102,062.17	96.16
	Computer Service & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Lease/Rentals	200.00	21.73	21.73	178.27	0.00	178.27	89.14
	Other Professional Services	28,750.00	0.00	0.00	28,750.00	0.00	28,750.00	100.00
	Other Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Budgeted Machinery & Equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44	OUTFALL	177,797.05	10,024.96	10,024.96	167,772.09	0.00	167,772.09	94.36

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45	ADMINISTRATION							
	Manager Salary	176,816.59	18,901.26	18,901.26	157,915.33	0.00	157,915.33	89.31
	Operator Salary	0.00	91.56	91.56	-91.56	0.00	-91.56	0.00
	Overtime	100.00	0.00	0.00	100.00	0.00	100.00	100.00
	Admin Salary	661,099.83	143,751.01	143,751.01	517,348.82	0.00	517,348.82	78.26
	Temp Salary	4,767.48	0.00	0.00	4,767.48	0.00	4,767.48	100.00
	Director's Fees	85,000.00	9,213.75	9,213.75	75,786.25	0.00	75,786.25	89.16
	PERS	259,380.59	55,758.16	55,758.16	203,622.43	0.00	203,622.43	78.50
	Health Reimb Arrangement Exp.	180,493.00	27,525.70	27,525.70	152,967.30	0.00	152,967.30	84.75
	Employee Recognition Prog. Exp	7,500.00	805.66	805.66	6,694.34	0.00	6,694.34	89.26
	Health/Life Insurance	46,623.41	8,642.44	8,642.44	37,980.97	0.00	37,980.97	81.46
	W/C Insurance	14,603.14	3,481.95	3,481.95	11,121.19	0.00	11,121.19	76.16
	FICA/Medicare	58,415.38	12,741.72	12,741.72	45,673.66	0.00	45,673.66	78.19
	SUI/ETT	903.00	21.28	21.28	881.72	0.00	881.72	97.64
	Public Education	13,875.00	1,854.33	1,854.33	12,020.67	0.00	12,020.67	86.64
	Janitorial	6,100.00	1,572.23	1,572.23	4,527.77	0.00	4,527.77	74.23
	Licenses & Permits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Postage/Courier	400.00	0.00	0.00	400.00	0.00	400.00	100.00
	Subscriptions	400.00	0.00	0.00	400.00	0.00	400.00	100.00
	Vehicle Repairs & Maintenance	2,500.00	126.94	126.94	2,373.06	0.00	2,373.06	94.92
	Liability & Property Insurance	7,380.00	1,814.19	1,814.19	5,565.81	0.00	5,565.81	75.42
	Dues & Memberships	38,000.00	5,122.06	5,122.06	32,877.94	0.00	32,877.94	86.52
	Office Supplies	6,000.00	5,508.77	5,508.77	491.23	0.00	491.23	8.19
	Safety Supplies to distribute	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	Attorney Fees	40,000.00	4,585.00	4,585.00	35,415.00	0.00	35,415.00	88.54
	Printing & Publications	1,500.00	5,117.64	5,117.64	-3,617.64	0.00	-3,617.64	-241.18
	Repairs & Maintenance	7,000.00	9,235.00	9,235.00	-2,235.00	0.00	-2,235.00	-31.93
	Travel	33,000.00	23,173.33	23,173.33	9,826.67	0.00	9,826.67	29.78
	Seminar & Conference Registrat	17,000.00	8,370.00	8,370.00	8,630.00	0.00	8,630.00	50.76
	Utilities	22,375.00	5,581.01	5,581.01	16,793.99	0.00	16,793.99	75.06
	Election Expense	12,000.00	0.00	0.00	12,000.00	0.00	12,000.00	100.00
	Depreciation	54,300.00	14,681.37	14,681.37	39,618.63	0.00	39,618.63	72.96
	Computer Service & Maintenance	33,000.00	6,456.20	6,456.20	26,543.80	0.00	26,543.80	80.44
	Lease/Rentals	1,000.00	211.59	211.59	788.41	0.00	788.41	78.84
	Other Professional Services	94,000.00	25,916.20	25,916.20	68,083.80	74,089.64	-6,005.84	-6.39
	Interest Expense	504,627.00	27,986.81	27,986.81	476,640.19	0.00	476,640.19	94.45
	Other Expense	20,000.00	11.64	11.64	19,988.36	0.00	19,988.36	99.94
	Budgeted Machinery & Equip	10,000.00	7,985.82	7,985.82	2,014.18	0.00	2,014.18	20.14
45	ADMINISTRATION	2,421,159.42	436,244.62	436,244.62	1,984,914.80	74,089.64	1,910,825.16	78.92

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46	LABORATORY							
	Manager Salary	10,400.98	1,989.61	1,989.61	8,411.37	0.00	8,411.37	80.87
	Operator Salary	358,360.94	71,708.04	71,708.04	286,652.90	0.00	286,652.90	79.99
	Overtime	3,000.00	835.21	835.21	2,164.79	0.00	2,164.79	72.16
	Admin Salary	0.00	305.55	305.55	-305.55	0.00	-305.55	0.00
	Temp Salary	71.16	0.00	0.00	71.16	0.00	71.16	100.00
	PERS	104,848.52	23,421.12	23,421.12	81,427.40	0.00	81,427.40	77.66
	Health Reimb Arrangement Exp.	78,729.18	23,254.90	23,254.90	55,474.28	0.00	55,474.28	70.46
	Health/Life Insurance	20,336.65	5,588.34	5,588.34	14,748.31	0.00	14,748.31	72.52
	W/C Insurance	6,369.74	1,518.78	1,518.78	4,850.96	0.00	4,850.96	76.16
	FICA/Medicare	28,237.10	5,749.14	5,749.14	22,487.96	0.00	22,487.96	79.64
	SUI/ETT	362.00	2.24	2.24	359.76	0.00	359.76	99.38
	Public Education	4,000.00	487.98	487.98	3,512.02	0.00	3,512.02	87.80
	Janitorial	4,000.00	924.79	924.79	3,075.21	0.00	3,075.21	76.88
	Uniforms	1,820.00	456.85	456.85	1,363.15	0.00	1,363.15	74.90
	Licenses & Permits	16,150.00	5,525.00	5,525.00	10,625.00	0.00	10,625.00	65.79
	Postage/Courier	950.00	0.00	0.00	950.00	0.00	950.00	100.00
	Subscriptions	850.00	98.70	98.70	751.30	495.90	255.40	30.05
	Vehicle Repairs & Maintenance	240.00	0.00	0.00	240.00	0.00	240.00	100.00
	Liability & Property Insurance	2,330.00	507.84	507.84	1,822.16	0.00	1,822.16	78.20
	Dues & Memberships	2,445.00	677.64	677.64	1,767.36	0.00	1,767.36	72.28
	Office Supplies	800.00	651.39	651.39	148.61	0.00	148.61	18.58
	Analysis & Monitoring	62,000.00	1,100.00	1,100.00	60,900.00	26,371.00	34,529.00	55.69
	Operating Supplies	58,258.24	24,247.45	24,247.45	34,010.79	3,584.24	30,426.55	52.23
	Attorney Fees	1,500.00	145.00	145.00	1,355.00	0.00	1,355.00	90.33
	Printing & Publications	450.00	0.00	0.00	450.00	0.00	450.00	100.00
	Repairs & Maintenance	6,622.00	873.13	873.13	5,748.87	0.00	5,748.87	86.81
	Travel	4,100.00	1,666.13	1,666.13	2,433.87	0.00	2,433.87	59.36
	Seminar & Conference Registrat	2,800.00	2,093.10	2,093.10	706.90	0.00	706.90	25.25
	Utilities	11,820.00	2,003.82	2,003.82	9,816.18	0.00	9,816.18	83.05
	Computer Service & Maintenance	7,980.00	3,080.51	3,080.51	4,899.49	0.00	4,899.49	61.40
	Lease/Rentals	700.00	128.88	128.88	571.12	0.00	571.12	81.59
	Other Professional Services	20,705.00	0.00	0.00	20,705.00	336.38	20,368.62	98.38
	Other Expense	200.00	0.00	0.00	200.00	0.00	200.00	100.00
	Budgeted Machinery & Equip	28,550.00	0.00	0.00	28,550.00	0.00	28,550.00	100.00
46	LABORATORY	849,986.51	179,041.14	179,041.14	670,945.37	30,787.52	640,157.85	75.31

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47	RECLAMATION							
	Manager Salary	15,601.46	2,984.42	2,984.42	12,617.04	0.00	12,617.04	80.87
	Operator Salary	169,875.82	38,051.18	38,051.18	131,824.64	0.00	131,824.64	77.60
	Overtime	2,100.00	625.90	625.90	1,474.10	0.00	1,474.10	70.20
	Admin Salary	0.00	611.09	611.09	-611.09	0.00	-611.09	0.00
	Temp Salary	142.31	0.00	0.00	142.31	0.00	142.31	100.00
	PERS	45,381.72	11,407.15	11,407.15	33,974.57	0.00	33,974.57	74.86
	Health Reimb Arrangement Exp.	39,598.65	8,584.60	8,584.60	31,014.05	0.00	31,014.05	78.32
	Health/Life Insurance	10,228.79	2,301.83	2,301.83	7,926.96	0.00	7,926.96	77.50
	W/C Insurance	3,203.81	763.92	763.92	2,439.89	0.00	2,439.89	76.16
	FICA/Medicare	13,994.44	3,185.41	3,185.41	10,809.03	0.00	10,809.03	77.24
	SUI/ETT	184.00	3.36	3.36	180.64	0.00	180.64	98.17
	Public Education	6,000.00	780.77	780.77	5,219.23	0.00	5,219.23	86.99
	Janitorial	1,640.00	412.89	412.89	1,227.11	0.00	1,227.11	74.82
	Licenses & Permits	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
	Postage/Courier	150.00	0.00	0.00	150.00	0.00	150.00	100.00
	Vehicle Repairs & Maintenance	100.00	0.00	0.00	100.00	0.00	100.00	100.00
	Liability & Property Insurance	52,370.00	11,414.70	11,414.70	40,955.30	0.00	40,955.30	78.20
	Dues & Memberships	100.00	0.00	0.00	100.00	0.00	100.00	100.00
	Office Supplies	100.00	3.60	3.60	96.40	0.00	96.40	96.40
	Analysis & Monitoring	4,000.00	0.00	0.00	4,000.00	1,690.00	2,310.00	57.75
	Operating Supplies	36,000.00	19,981.32	19,981.32	16,018.68	46,932.91	-30,914.23	-85.87
	Attorney Fees	1,000.00	97.00	97.00	903.00	0.00	903.00	90.30
	Printing & Publications	100.00	0.00	0.00	100.00	0.00	100.00	100.00
	Repairs & Maintenance	46,687.82	658.19	658.19	46,029.63	8,704.05	37,325.58	79.95
	Travel	200.00	0.00	0.00	200.00	0.00	200.00	100.00
	Seminar & Conference Registrat	100.00	0.00	0.00	100.00	0.00	100.00	100.00
	Utilities	108,520.00	14,893.29	14,893.29	93,626.71	0.00	93,626.71	86.28
	Depreciation	421,462.64	103,087.92	103,087.92	318,374.72	0.00	318,374.72	75.54
	Computer Service & Maintenance	1,545.36	291.00	291.00	1,254.36	0.00	1,254.36	81.17
	Lease/Rentals	213.00	21.73	21.73	191.27	0.00	191.27	89.80
	Other Professional Services	11,100.00	0.00	0.00	11,100.00	0.00	11,100.00	100.00
	Other Expense	1,150.00	0.00	0.00	1,150.00	0.00	1,150.00	100.00
	Budgeted Machinery & Equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47	RECLAMATION	994,349.82	220,161.27	220,161.27	774,188.55	57,326.96	716,861.59	72.09

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48	IWC							
	Manager Salary	5,200.49	994.80	994.80	4,205.69	0.00	4,205.69	80.87
	Operator Salary	115,451.92	23,236.89	23,236.89	92,215.03	0.00	92,215.03	79.87
	Overtime	200.00	0.00	0.00	200.00	0.00	200.00	100.00
	Admin Salary	0.00	305.55	305.55	-305.55	0.00	-305.55	0.00
	Temp Salary	213.47	0.00	0.00	213.47	0.00	213.47	100.00
	PERS	58,089.87	11,873.29	11,873.29	46,216.58	0.00	46,216.58	79.56
	Health Reimb Arrangement Exp.	25,758.80	7,259.81	7,259.81	18,498.99	0.00	18,498.99	71.82
	Health/Life Insurance	6,653.79	1,955.60	1,955.60	4,698.19	0.00	4,698.19	70.61
	W/C Insurance	2,084.07	496.92	496.92	1,587.15	0.00	1,587.15	76.16
	FICA/Medicare	9,157.47	1,878.07	1,878.07	7,279.40	0.00	7,279.40	79.49
	SUI/ETT	122.00	1.12	1.12	120.88	0.00	120.88	99.08
	Public Education	7,500.00	975.97	975.97	6,524.03	0.00	6,524.03	86.99
	Janitorial	1,100.00	239.49	239.49	860.51	0.00	860.51	78.23
	Uniforms	530.00	119.38	119.38	410.62	0.00	410.62	77.48
	Postage/Courier	100.00	0.00	0.00	100.00	0.00	100.00	100.00
	Subscriptions	450.00	14.10	14.10	435.90	155.70	280.20	62.27
	Vehicle Repairs & Maintenance	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
	Liability & Property Insurance	220.00	130.44	130.44	89.56	0.00	89.56	40.71
	Dues & Memberships	690.00	170.14	170.14	519.86	0.00	519.86	75.34
	Office Supplies	1,265.00	54.41	54.41	1,210.59	0.00	1,210.59	95.70
	Analysis & Monitoring	10,350.00	0.00	0.00	10,350.00	0.00	10,350.00	100.00
	Operating Supplies	1,000.00	135.61	135.61	864.39	0.00	864.39	86.44
	Attorney Fees	2,000.00	194.00	194.00	1,806.00	0.00	1,806.00	90.30
	Printing & Publications	300.00	0.00	0.00	300.00	0.00	300.00	100.00
	Repairs & Maintenance	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
	Travel	1,500.00	991.28	991.28	508.72	0.00	508.72	33.91
	Seminar & Conference Registrat	1,400.00	99.00	99.00	1,301.00	0.00	1,301.00	92.93
	Utilities	500.00	101.55	101.55	398.45	0.00	398.45	79.69
	Depreciation	4,026.15	1,006.53	1,006.53	3,019.62	0.00	3,019.62	75.00
	Computer Service & Maintenance	1,000.00	1,355.75	1,355.75	-355.75	0.00	-355.75	-35.58
	Lease/Rentals	300.00	32.58	32.58	267.42	0.00	267.42	89.14
	Other Professional Services	0.00	0.00	0.00	0.00	88.70	-88.70	0.00
	Other Expense	300.00	0.00	0.00	300.00	0.00	300.00	100.00
	Budgeted Machinery & Equip	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
48	IWC	271,463.03	53,622.28	53,622.28	217,840.75	244.40	217,596.35	80.16

General Ledger

Expense vs Budget

Printed: 10/22/2025 - 02:30 pm

Period: 01 to 03, 2026

Fiscal Year: 2026



Dept	Description	Budgeted	Period	YTD	YTD Var	Encumbered	Available	%
49	FIRESTONE LIFT STATION							
Manager Salary								
		5,200.49	994.81	994.81	4,205.68	0.00	4,205.68	80.87
Operator Salary								
		11,167.56	2,341.68	2,341.68	8,825.88	0.00	8,825.88	79.03
Overtime								
		100.00	0.00	0.00	100.00	0.00	100.00	100.00
Admin Salary								
		0.00	305.55	305.55	-305.55	0.00	-305.55	0.00
Temp Salary								
		71.16	0.00	0.00	71.16	0.00	71.16	100.00
PERS								
		3,263.08	817.10	817.10	2,445.98	0.00	2,445.98	74.96
Health Reimb Arrangement Exp.								
		3,494.51	506.83	506.83	2,987.68	0.00	2,987.68	85.50
Health/Life Insurance								
		902.67	160.38	160.38	742.29	0.00	742.29	82.23
W/C Insurance								
		282.73	67.41	67.41	215.32	0.00	215.32	76.16
FICA/Medicare								
		1,161.18	259.53	259.53	901.65	0.00	901.65	77.65
SUI/ETT								
		17.00	1.12	1.12	15.88	0.00	15.88	93.41
Public Education								
		750.00	97.60	97.60	652.40	0.00	652.40	86.99
Licenses & Permits								
		750.00	0.00	0.00	750.00	0.00	750.00	100.00
Postage/Courier								
		15.00	0.00	0.00	15.00	0.00	15.00	100.00
Vehicle Repairs & Maintenance								
		600.00	0.00	0.00	600.00	0.00	600.00	100.00
Liability & Property Insurance								
		10,250.00	2,234.13	2,234.13	8,015.87	0.00	8,015.87	78.20
Dues & Memberships								
		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office Supplies								
		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Analysis & Monitoring								
		100.00	0.00	0.00	100.00	0.00	100.00	100.00
Operating Supplies								
		1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
Attorney Fees								
		200.00	19.00	19.00	181.00	0.00	181.00	90.50
Printing & Publications								
		20.00	0.00	0.00	20.00	0.00	20.00	100.00
Repairs & Maintenance								
		20,000.00	0.00	0.00	20,000.00	0.00	20,000.00	100.00
Utilities								
		6,620.00	797.95	797.95	5,822.05	0.00	5,822.05	87.95
Depreciation								
		84,546.00	20,927.34	20,927.34	63,618.66	0.00	63,618.66	75.25
Computer Service & Maintenance								
		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease/Rentals								
		100.00	10.85	10.85	89.15	0.00	89.15	89.15
Other Professional Services								
		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Budgeted Machinery & Equip								
		0.00	0.00	0.00	0.00	0.00	0.00	0.00
49	FIRESTONE LIFT STATION	150,611.38	29,541.28	29,541.28	121,070.10	0.00	121,070.10	80.39
Report Totals:								
		18,257,989.43	3,765,806.74	3,765,806.74	14,492,182.69	1,886,075.88	12,606,106.81	69.04

AGENDA ITEM #2

AGENDA ITEM: 2

MEETING DATE: November 17, 2025

I. NATURE OF ITEM

Consideration of Santa Barbara Local Area Formation Commission's Municipal Service Review Process for the Goleta Sanitary District

II. BACKGROUND INFORMATION

Local Agency Formation Commissions (LAFCO) in California carry out municipal services reviews to evaluate how local government services are provided and to inform decisions about boundaries, spheres of influence (SOIs), and possible reorganizations of local agencies. In Santa Barbara County, LAFCO uses Municipal Service Reviews (MSRs) as the foundational, evidence-based assessment that supports both routine planning and more formal actions (such as sphere updates, annexations, consolidations, or reorganizations).

The requirement for MSRs arises from the Cortese-Knox-Hertzberg Local Government Reorganization Act in the California Government Code. The state requires LAFCO to conduct MSRs as part of the process of preparing or updating spheres of influence; MSRs must analyze specific factors defined by statute (infrastructure, growth projections, financing, shared facilities/costs, governance, etc.). California LAFCO guidance and many county MSR documents reference Government Code §56430 and §56425 in shaping the MSR content and the determinations that must be made.

An MSR serves several distinct but related purposes:

1. Assess service adequacy and needs: Evaluate current service levels, infrastructure condition, capacity, and foreseeable deficiencies for services such as water, sewer, fire protection, parks, recreation, solid waste, and others.
2. Inform sphere of influence (SOI) decisions: Provide the factual base required before updating or establishing an agency's SOI. Government Code requires LAFCO to do MSRs prior to or in conjunction with SOI updates.
3. Evaluate fiscal and governance capacity: Examine agencies' finances, funding mechanisms, audit practices, long-term liabilities, and governance structures to determine whether agencies can sustainably provide their services.

4. Identify coordination and consolidation opportunities: Highlight where shared services, joint facilities, annexations, consolidations, or other reorganizations could improve efficiency or reduce costs.
5. Provide transparency and community information: Produce an accessible, public record of findings that residents, policymakers, and service providers can use for planning, budgeting, and advocacy.

Santa Barbara LAFCO's MSR process typically follows these steps: scoping and work program, data collection from agencies (budgets, plans, audits, maps), public and stakeholder outreach, staff analysis and draft report preparation, public review and comment period, final determinations by the Commission, and follow-up actions (including SOI changes or referrals). LAFCO often conducts MSRs on a countywide, service-by-service basis (for efficiency and comparability across jurisdictions).

The last LAFCO MSR for the District was completed in 2022. This was a combined MSR that included all water and wastewater agencies in Santa Barbara County and a much more detailed analysis than previous MSRs as part of a new report format that was developed by LAFCO. The final adopted MSR is over 1,000 pages and can be found on the SB LAFCO website at: sblafco.org/files/fb2a29670/Final+Adopted+WATER+SEWER+MSR.pdf. A copy of the executive summary of the 2022 MSR is attached to this report.

Goleta Sanitary District's (the District) Sphere of Influence is the planning area adjacent and/or beyond the District's service boundary that could receive sewer service from the District at some point in the future. The District's SOI must be reviewed and updated as appropriate every five years. These reviews/updates are completed by the Santa Barbara Local Agency Formation Commission (LAFCO) as part of their Municipal Service Review (MSR) process.

Prior to 2022, the District's SOI was coterminous with its service boundary. This means that whenever someone outside the District's service boundary wanted to connect to the District's collection system and receive wastewater services, they had to process both an annexation and SOI boundary change through LAFCO.

The 2022 MSR recommended several modifications to the District's SOI, including but not limited to the inclusion all open "island" areas within the District's service boundary along with some adjacent gap areas along its exterior boundaries.

One additional area that the District requested be included in its SOI was the western portion of Hope Ranch. LAFCO staff acknowledged the request and recommended that a detailed study of this area be completed. A copy of the District's boundary and SOI as recommended in the 2022 MSR is attached to this report.

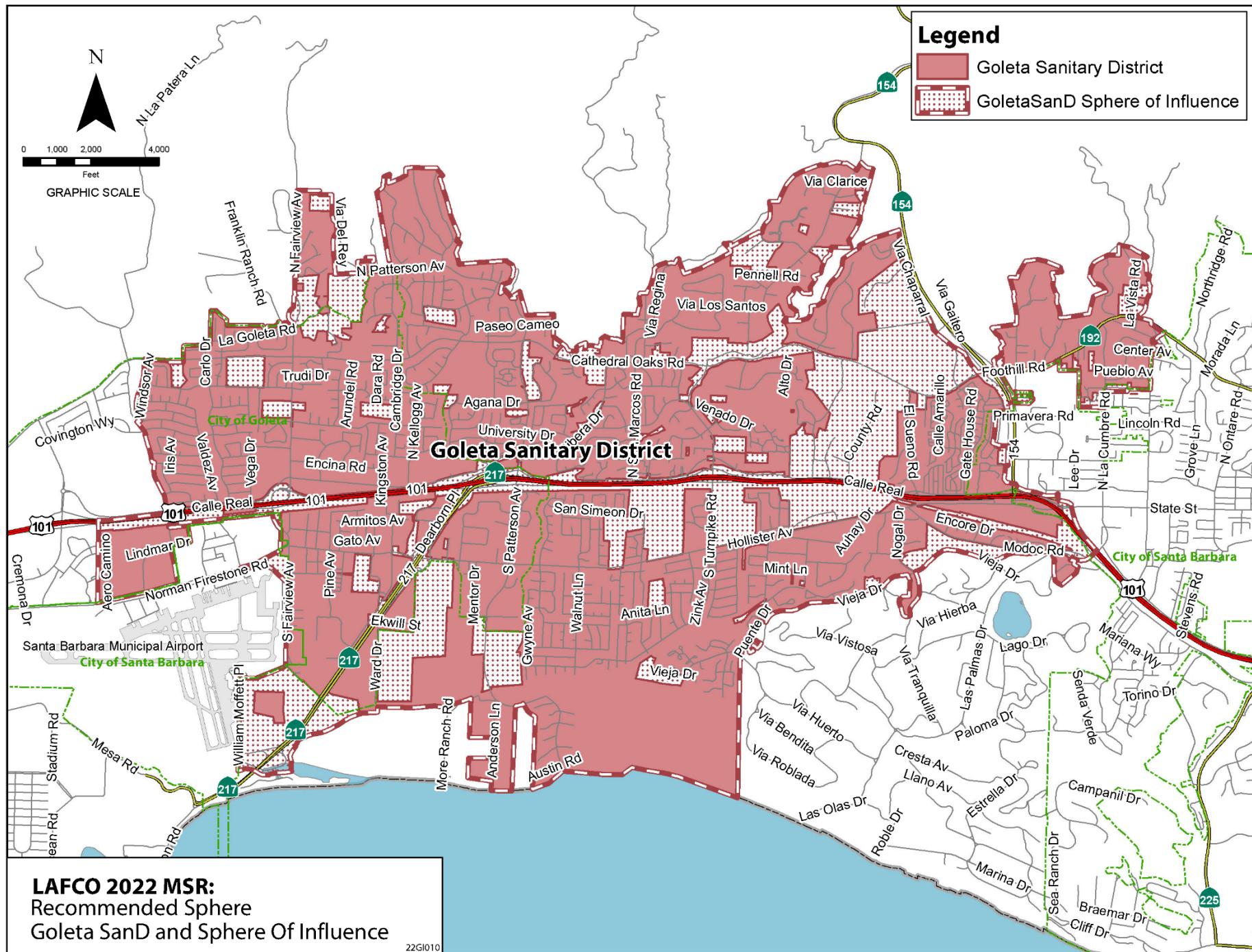
III. COMMENTS AND RECOMMENDATIONS

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

IV. REFERENCE MATERIALS

2022 LAFCO MSR Recommended GSD Boundary and SOI Map

Executive Summary of the 2022 LAFCO MSR for Water and Sewer Goleta Sanitary District



Final

2022 Municipal Service Review and Sphere of Influence Update:



Agencies Providing Water,
Wastewater, Recycled Water, and
Stormwater Services
In Santa Barbara County

Adopted by the Commission on May 4, 2023

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City of Carpinteria	830
City of Goleta	854
City of Guadalupe	882
City of Lompoc	912
City of Santa Barbara	946
City of Santa Maria	994
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EXECUTIVE SUMMARY

INTRODUCTION

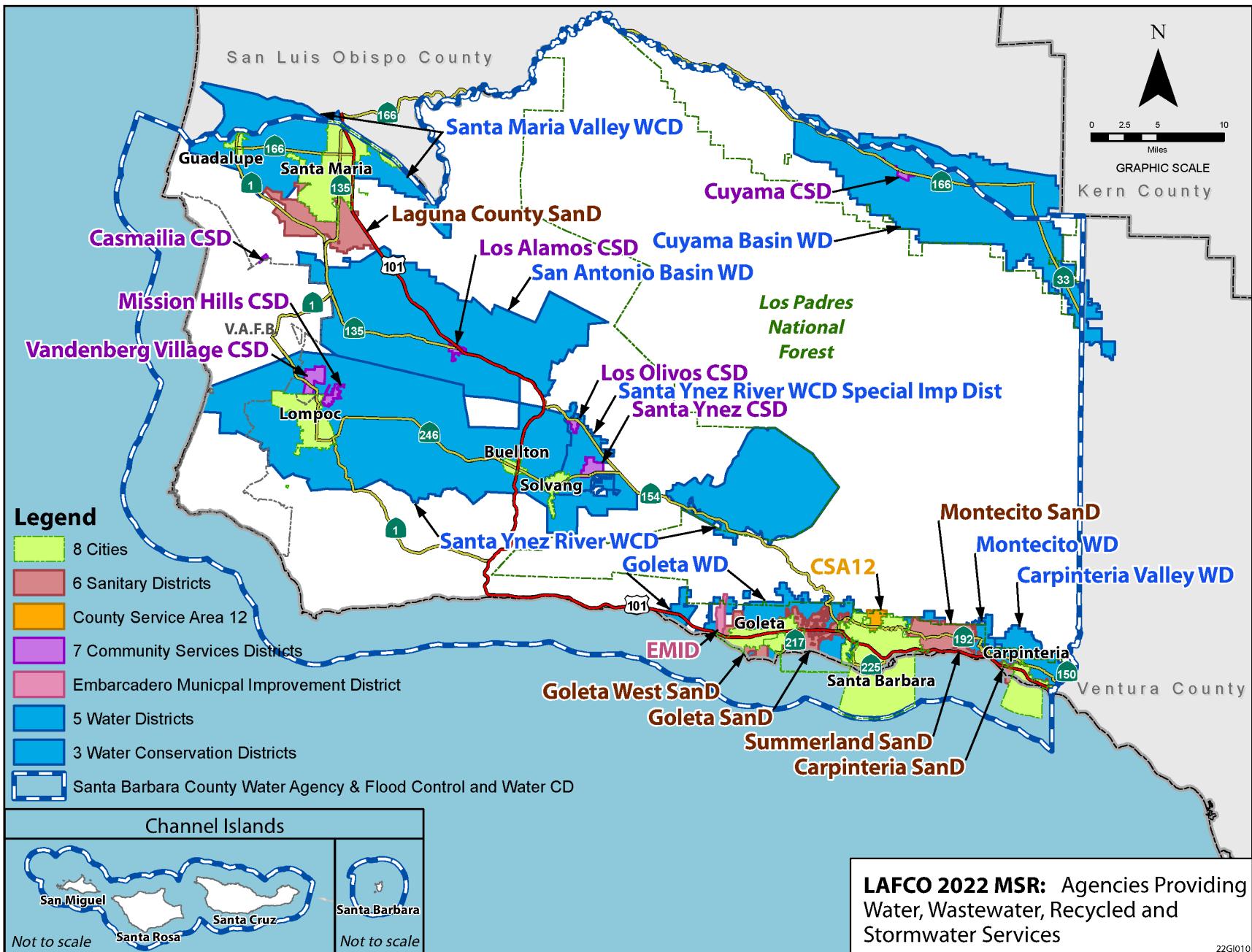
This report provides information about the services and boundaries of Cities and Special Districts providing water, wastewater, recycled water and stormwater services in Santa Barbara County. The report is for use by the Local Agency Formation Commission in conducting a statutorily required review and update process. Of the 33 agencies reviewed in this report, ten are Water Districts, two being Countywide Districts, seven Community Services Districts (CSD), six Sanitary Districts, one County Service Area, one Municipal Improvement District, and eight Cities that have Water and Wastewater Departments. While the report discusses the services and boundaries of all of these agencies, formal boundary updates are recommended only for the six Sanitary Districts, nine Water Districts, three CSD Districts, and one CSA. The other fourteen agencies provide multiple types of services; their Spheres of Influence will be updated as part of future municipal service reviews for those agencies.

Water, Wastewater, and Stormwater Services are among the most critical services provided by governments. In Santa Barbara County, these services are provided by a network of private and public local agencies. Map ES-1 and ES-2, on the next two pages, illustrates the boundaries of local water, wastewater and stormwater agencies and the responsibility areas of mutual and private water providers.

More than sixty-eight percent of Santa Barbara County residents live within the boundaries of a City. However, when you factor in Special Districts providing water, wastewater, recycled water and stormwater services the majority of the residents in the County receive services. Other City services and boundaries will be reviewed by LAFCO within each of the MSR volumes covering the various services and resources they provide. This report focuses on the crucial role of delivering water, wastewater, recycled water and stormwater services throughout Santa Barbara County. More than 430,000 people receive water, wastewater, recycled water and stormwater services from one of these agencies, including 91 percent of all unincorporated residents. Special Districts providing water, wastewater, recycled water and stormwater services cover 1,006 square miles, greater than thirty-six percent of the land area of Santa Barbara County. Many of these districts have no Spheres of Influence that extend beyond their boundaries. Cities make up 69.6 square miles, less than three percent of the land area, plus another 17.67 square miles in Spheres of Influence. All 444,229 County residents benefit from the County Water Agency and Flood Control and Conservation District that provides Countywide support for water supply and stormwater management to other agencies. As a group, Special Districts and Cities receive approximately \$1.04 billion a year to provide water, wastewater, recycled water and stormwater services in Santa Barbara County. Agency comparisons are provided in Table ES-2 (page 26), Table ES-3 (page 27) and Table ES-4 (page 28).

The Cortese-Knox-Hertzberg Act requires that the Commission conduct periodic reviews and updates of the Spheres of Influence of all Cities and Districts in Santa Barbara County (Government Code section 56425(e)). It also requires LAFCO to conduct a service review of municipal services before adopting Sphere updates (Government Code section 56430). This report complies with State law.

Countywide Sphere and Service Review of 33 Agencies



Mutual Water and Private Water Providers



REPORT OVERVIEW AND ORGANIZATION

This report is composed of three chapters and an appendix. The *Combined Municipal Service Review and Sphere of Influence Study* focuses on the 33 agencies (eight Cities, and twenty-five Special Districts) that provide water, wastewater, recycled water and stormwater services within Santa Barbara County (County). California state law authorizes Local Agency Formation Commissions (LAFCOs) within each County to establish boundaries and Spheres of Influence (SOIs) for Cities and Special Districts under their purview and to authorize the provision of services within the approved service areas. The 33 Special Districts and Cities considered in this Municipal Service Review (MSR) are listed in Table ES-1, below:

Table ES-1, Agency List

AGENCIES	WATER SERVICES	SEWER SERVICES	RECYCLED WATER	STORMWATER SERVICES	WATER MANAGEMENT
<i>Special Districts</i>					
Carpinteria Sanitary District		✓			
Goleta Sanitary District		✓	✓		
Goleta West Sanitary District		✓			
Laguna County Sanitation District		✓	✓		
Montecito Sanitary District		✓			
Summerland Sanitary District		✓			
Embarcadero Municipal Improvement District (EMID)		✓			
Carpinteria Valley Water District	✓				✓
Cuyama Basin Water District					✓
Goleta Water District	✓		✓		✓
Montecito Water District	✓				✓
San Antonio Basin Water District					✓
Santa Maria Valley Water Conservation District				✓	✓
Santa Ynez River Water Conservation District					✓
Santa Ynez River Water Conservation District Improvement District No. 1	✓				✓
Santa Barbara County Water Agency					✓
Santa Barbara County Flood Control & Water Conservation				✓	

AGENCIES	WATER SERVICES	SEWER SERVICES	RECYCLED WATER	STORMWATER SERVICES	WATER MANAGEMENT
<i>Special Districts Cont.</i>					
County Service Area 12 (Mission Canyon)		✓			
Casmalia Community Services District	✓				
Cuyama Community Services District	✓	✓			✓
Los Alamos Community Services District	✓	✓			✓
Los Olivos Community Services District		✓			
Mission Hills Community Services District	✓	✓			✓
Santa Ynez Community Services District		✓			
Vandenberg Village Community Services District	✓	✓			✓
<i>Cities</i>					
City of Buellton	✓	✓		✓	✓
City of Carpinteria				✓	✓
City of Goleta				✓	
City of Guadalupe	✓	✓		✓	✓
City of Lompoc	✓	✓	✓	✓	✓
City of Santa Barbara	✓	✓	✓	✓	✓
City of Santa Maria	✓	✓	✓	✓	✓
City of Solvang	✓	✓		✓	✓

Chapter One is a combined review of water, wastewater, recycled water and stormwater services provided by 33 agencies. The agencies include six Water Districts, four Water Conservation District, two being Countywide Districts, seven Community Services Districts (CSD), six Sanitary Districts, one County Service Area, one Municipal Improvement District, and eight Cities. The chapter is organized by seven statutory determinations that need to be made for municipal service reviews.

Chapter Two is a combined review of the Spheres of Influence of the County's five Sanitary/Sanitation Districts, five Water Districts, three Water Conservation Districts, two Countywide (Water Agency & Flood Control), Municipal Improvement District, County Service Area, and seven Community Service Districts along with all eight Cities. The chapter is organized by five statutory determinations that need to be made for Sphere of Influence updates. No Sphere changes are necessary or recommended for two of the Sanitary Districts, two Water Districts, four Water Conservation Districts and County Water Agency, County Service Area, and four Community Service Districts; the recommended action is to simply affirm their existing Spheres of Influence, which many are coterminous. A Sphere change is recommended for Carpinteria Sanitary, Laguna County Sanitation, Montecito Sanitary, Summerland Sanitary, Goleta Water, Montecito Water, and Carpinteria Valley Water. Amendments are recommended for the Sphere of Influence of Santa Ynez Community Services District, and Cities of Santa Barbara. These would change once future MSR's are completed. The Sphere of Influence additions are outlined in Chapter Two and discussed in each agencies chapter profile.

Boundaries are discussed, but no Sphere updates are provided, for the Goleta West Sanitary, Embarcadero Municipal Improvement District, Cuyama Community Services District, Mission Hills Community Services District and Cities of Buellton, Carpinteria, Goleta, Guadalupe, Lompoc, and Solvang that provide water, wastewater, recycled water and/or stormwater services. These SOI updates will be done as part of future reviews.

Chapter Three contains individual profiles for all 33 agencies that provide water, wastewater, recycled water and stormwater services. These profiles provide a "snapshot" of operations and boundaries.

The **Appendix** contains acknowledgements, information about the network of service providers, data sources, and a description of how this report relates to other municipal service reviews.

RECOMMENDED ACTIONS

The Executive Officer recommends that LAFCO consider and adopt a resolution:

- 1 Finding that the action is exempt from provisions of the California Environmental Quality Act (CEQA) as "information collection" under Section 15306 of the State CEQA Guidelines and based on the determination that this action does not have the

potential for causing a significant effect on the environment (Section 15061(b)(3)). Find that Sections 15301, 15319, and 15320 of the State CEQA Guidelines are applicable;

2. Adopting the 2022 Municipal Service Review for all 33 Special Districts and Cities providing Water, Wastewater, Recycled Water and Stormwater Services in Santa Barbara County;
3. Affirming the currently adopted Spheres of Influence of the Cuyama Basin Water District, San Antonio Basin Water District, Santa Maria Valley Water Conservation District, Santa Ynez River Water Conservation District, Santa Ynez River Water Conservation District Improvement District No. 1, Santa Barbara County Water Agency, Santa Barbara County Flood Control & Water Conservation, County Service Area 12 (Mission Canyon Sewer District), Casmalia Community Services District, Los Olivos Community Services District, and Vandenberg Village Community Services District, as shown on the map on pages 73, 76, 77, 78, 79, 80, 81, 82, 83, 84 & 85, and;
4. Amending the Spheres of Influence of the Carpinteria Sanitary District, Goleta Sanitary District, Laguna County Sanitation District, Montecito Sanitary District, Summerland Sanitary District, Goleta Water District, Montecito Water District, and Carpinteria Valley Water District, as shown on the maps on pages 67, 68, 69, 70, 71, 74, 75, & 72.

The Executive Officer commends and encourages the ongoing work and accomplishments by local water, wastewater, recycled water and stormwater services providers to cooperatively provide efficient and effective services. Cooperative arrangements will likely continue to take many forms in the future, including exchange agreements, joint power authorities for services, and possibly the functional and/or boundary consolidation of some agencies. Agencies will also continue to explore and implement strategies to maximize revenue and control costs, such as new staffing patterns, increased technology, enhancements towards recycled water opportunities, and assessments in cost measures.

LAFCO commends the agencies reviewed in this report that maintain up-to-date fiscal and operational information. State law¹ requires that each agency file an audit with the State Controller, County Auditor, and LAFCO within 12 months of the end of the fiscal year or years under examination. All agencies were able to provide LAFCO with an audit, although some arrived late or was not posted on their website. LAFCO encourages all agencies to continue to meet their responsibilities for fiscal disclosure.

¹Government Code section 26909(a)(2).

Thirty-one of the thirty-three agencies surveyed maintained websites which provide basic information on the composition of their board of directors or City Council members and post agendas for upcoming meetings. These agencies are providing the public with needed information. Some agencies also post additional useful information about their operations and finances. CSA 12, County Water Agency, and County Flood Control & Conservation District are managed by the County and operates under the Public Works's Department which maintains a separate website and provides some useful links to important public information, with CSA 12 having the least information available. Casmalia Community Service District is the only agency that does not maintain a website.

LAFCO encourages agencies without websites to establish one to improve public accessibility. All agencies are encouraged to maintain up-to-date websites that include, at a minimum, a listing of district directors, or City Council members and their terms, announcements of upcoming meetings, meeting agendas and minutes, annual budgets, performance data, and current audits. This information is useful to promote transparency and accountability, as well as allowing public oversight of agency activities.

KEY FINDINGS

Following are the key findings of this report:

1. Spheres of Influence and Agency Boundaries

State law² defines a "Sphere of Influence" as the plan representing LAFCO's determination for the probable physical boundaries and service area of a local agency. Ninety-seven percent of the County's residents live within the boundaries of a City or Special District providing water, wastewater, recycled water and stormwater services. Map ES-1 (page 2) shows the boundaries of local service providers. The Santa Barbara County Water Agency and Flood Control and Conservation District both cover the entire unincorporated and incorporated areas. They also contract with some State agencies to bring non-local water supplies and assist with State managed stormwater areas. Map ES-2 (page 3) also shows the location of Mutual and Private Water Providers. Table ES-2 (page 26) lists the estimated area, population, and water/wastewater capacities for each agency.

One of the Sanitary Districts (Summerland), all five Water Districts, and two of the three Water Conservation District (SMVWCD & SYRWCD ID#1), both Countywide Water Agency and Flood Control, County Service Area 12, and four Community Service Districts (Casmalia, Cuyama, Los Alamos, & Los Olivos) have a Sphere of Influence that match their district boundaries. Five Cities have Spheres of Influence that extend beyond their service boundaries: Carpinteria, Lompoc, Santa Barbara, Santa Maria and Solvang. The Cities of Buellton, Goleta, and Guadalupe have a coterminous Sphere with their service boundaries; however, water and wastewater are provided by other agencies for Goleta and Carpinteria. A total of 42 Study Areas were evaluated with 15 overall being recommended to be added with two areas recommended to be detached from Montecito Water District's Sphere.

No Sphere of Influence change, or designation of a Future Study Area, is necessary or recommended for Cuyama Basin Water District, San Antonio Basin Water District, Santa Maria Valley Water Conservation District, Santa Ynez River Water Conservation District, Santa Ynez River Water Conservation District Improvement District No. 1, Santa Barbara County Water Agency, Santa Barbara County Flood Control & Water Conservation, County Service Area 12 (Mission Canyon Sewer District), Casmalia Community Services District, Los Olivos Community Services District, and Vandenberg Village Community Services District. Their Spheres of Influence already well define their probable service areas. The recommended action for these districts is to simply affirm their existing Spheres of Influence. A future study is recommended for the Goleta Sanitary District along with an addition. Future consolidation feasibility study is also recommended for community of Montecito service providers that may affect their boundaries.

²Government Code section 56076.

Sphere expansions are recommended for Carpinteria Sanitary District, Goleta Sanitary District, Laguna County Sanitation District, Montecito Sanitary District, Summerland Sanitary District, Goleta Water District, Montecito Water District, and Carpinteria Valley Water District. The Study Areas may benefit from local services. These districts support this recommendation and anticipate future annexation applications to extend services to the expansion areas. Maps on pages 67, 68, 69, 70, 71, 74, 75, & 72 show the recommended Sphere amendments for each of these agencies.

This Study covers approximately 2,737 acres containing lands that are serviced Water, Wastewater, Recycled Water and Stormwater Services from 33 agencies. The Study areas also look at portions with overlapping services between agencies and new service needs for some agencies. The Study Areas indicates that some areas may warrant inclusion/exclusion into their Sphere of Influence. The locations of the Study Areas are identified in a map within the agency's profile. The recommended Sphere of Influence expansion would add approximately 1,666 acres across seven (8) agencies. In addition, an additional 394.63 acres are recommended for expansion across two (2) agencies (SYCSD, and City of Santa Barbara) once future service reviews are completed.

This report primarily discusses the water, wastewater, recycled water and stormwater services delivered by public agencies. Because the report does not address other services provided by the multi-service districts or Cities, no formal recommendations for Sphere of Influence updates are provided at this time. Sphere updates will be done once all future service review of the services and boundaries of the agencies have been completed. These include the Goleta West Sanitary District, Embarcadero Municipal Improvement District, Cuyama Community Services District, Los Alamos Community Services District, Mission Hills Community Services District, and Santa Ynez Community Services District. In addition, eight Cities provide water, wastewater and stormwater services directly or are provided by other agencies, so their Spheres will be updated once future service reviews are completed.

2. Water Services Cooperation

Many of the entities within the County have a long history of working together to resolve water issues, and a framework already exists for addressing key issues related to water resource management. There are multiple partnerships working together regionally to develop larger more cost-effective units of supply that can be stored and shared through transfer, in-lieu, banking and cost sharing agreements.

Historically, significant integrated water resource projects have been developed within the Region. These cross-agency integration and coordination projects include the following:

Cachuma Project (five Cachuma Member Units, Cachuma Operation and Maintenance Board, Cachuma Conservation Release Board, the U.S. Bureau of Reclamation, and the Santa Barbara County Water Agency).

Twitchell Project (the U.S. Bureau of Reclamation, Santa Maria Valley Water Conservation District, and Santa Barbara County Water Agency).

State Water Project (12 local agencies, three private parties, one federal agency, Santa Barbara County Flood Control District, Central Coast Water Authority [CCWA], and DWR).

Goleta Valley Water Recycling Project (Goleta Water District and Goleta Sanitary District).

City of Santa Barbara Desalination Project (City of Santa Barbara, Goleta Water District, and Montecito Water District).

There is an interconnection between Mission Hills Community Services District and the City of Lompoc to supply emergency water in the event of a water supply emergency. Interconnections between south County water districts (Goleta Water District, City of Santa Barbara, Montecito Water District, and Carpinteria Valley Water District). Interconnections between central County water districts (City of Solvang and Santa Ynez River Water Conservation District, Improvement District No. 1). Interconnections between north County water districts (City of Santa Maria, Golden State Water Company) and Nipomo Community Services District (although outside of the IRWM boundary, it is within the central coast funding area and the San Luis Obispo County IRWM region)

The Santa Ynez River watershed is a resource with various entities holding water rights, including the Cachuma Member Units, the U.S. Bureau of Reclamation, and downstream water rights represented by the Santa Ynez River Water Conservation District. Two documents establish cooperative operations along the Santa Ynez River: the Upper Santa Ynez River Operations Agreement and the Cachuma Project Settlement Agreement.

3. Wastewater Services Cooperation

Wastewater service providers must address increasingly strict discharge limits for WWTPs, requiring increasing costs for wastewater agencies. Systems that discharge to surface water bodies (and the ocean) require National Pollutant Discharge Elimination System (NPDES) permits. Treatment systems that discharge to land or percolation ponds are regulated by waste discharge requirements. Both kinds of permits are issued and monitored by the Central Coast Regional Water Quality Control Board (RWQCB). The SWRCB General Waste Discharge Requirement for Sanitary Sewer Systems also requires wastewater agencies to evaluate and rehabilitate sewer collection systems with a target of zero sewer overflows.

There are multiple partnerships working together regionally to transport, treat, and dispose of wastewater through cross-agency collaboration and coordination include the following:

LRWRP Plant City of Lompoc, Vandenberg Space Force Base, Vandenberg Village Community Services District.

El Estero Plant City of Santa Barbara and unincorporated Mission Canyon area.

City of Santa Maria and small portion of the unincorporated community of Orcutt working with Laguna County Sanitation.

City of Solvang and portions of the Santa Ynez Valley with SYCSD.

Goleta Regional Treatment Plant - Unincorporated area of Goleta Valley immediately west of and adjacent to the City of Santa Barbara, the City of Goleta around and east of the Santa Barbara Municipal Airport, the Goleta West Sanitary District, University of California at Santa Barbara, Santa Barbara Municipal Airport, and certain Santa Barbara County facilities. Portion of GWSD includes coordination of Embarcadero Municipal Improvement District.

Exchange Agreement for collection and treatment between various agencies including Montecito Sanitary and Summerland Sanitary and Montecito Sanitary and City of Santa Barbara. City of Santa Barbara and Goleta Sanitary.

Table ES-3 (page 27) lists annual³ upgrades or repairs for service for agencies providing water and wastewater in the County. In 2021, about 1,490 miles of water lines are managed and 1,281 of sewer lines are managed by the agencies providing water and wastewater services. Eleven agencies did not report activity, with the average percentage of the fifteen reported agencies was 67.5 % of lines were routinely cleaned, followed by 26.6% system lines being inspected.

³Upgrades and maintenance are a snapshot measurement for FY 20-21. Other repairs and inspections may have been performed or scheduled during previous years.

4. Recycled Water Service Cooperation

Recycled water must meet rigorous water quality standards before it can be reused. Various treatment technologies are approved for treatment of recycled water under Title 22 of the California Code of Regulations, but generally they are all referred to as tertiary treatment. The level of treatment required depends on the type of reuse. In addition, other constituents, such as total dissolved solids (TDS), in the treated wastewater sometimes limit the use or require additional treatment for landscape irrigation and groundwater recharge with recycled water.

Currently, three agencies in the County treat all of their effluent to full tertiary levels. These agencies are the Laguna County Sanitation District, the City of Lompoc, and the Summerland Sanitary District. The Laguna County Sanitation District produces approximately 2,242 AFY, which is used for agricultural, landscaping, and industrial purposes, with recycling as its only discharge mechanism. Reverse osmosis is used to reduce TDS to improve water quality. The Summerland Sanitary District treats approximately 168 AFY, which is discharged to the Pacific Ocean due to the lack of infrastructure or the financial capacity to deliver recycled water.

Two other agencies treat some of their flow to tertiary levels for reuse as landscape irrigation: the City of Santa Barbara and the Goleta Sanitary District. The City of Santa Barbara's recycled water system has distribution capacity to deliver 1,400 AFY. The Goleta recycled water system is operated jointly by the Goleta Sanitary District and the Goleta Water District, which acts as the purveyor/retailer of the recycled water to its customers. The system currently serves approximately 785 AFY of recycled water, and the Goleta regional treatment plant can treat up to 1,500 AFY of tertiary effluent.

The City of Lompoc's Recycled Water permit for dust control and compaction allows 62,000 gallons of recycled water sales per day; therefore, the total maximum amount of recycled water yearly sales allowed is 69 AFY of its tertiary treated effluent for reuse. The City currently discharges approximately 2.98 MGD to the Santa Ynez River, through San Miguelito Creek. The Los Alamos CSD discharges all of its approximately 130 AFY of secondary effluent for pasture Irrigation.

According to the County's IRWM Plan the current demand for recycled water in the Region is 4,177 AFY.

5. Storm Water Service Cooperation

Santa Barbara County has led the development of an Integrated Stormwater Resources Plan (SWRP), including eight Cooperating Entities: five cities (Buellton, Carpinteria, Goleta, Guadalupe, and Solvang), two water districts (Carpinteria Valley and Montecito), and UCSB. The SWRP is a regional, watershed-based plan intended to improve the management of stormwater resources throughout Santa Barbara County by identifying water system improvements which increase user self-reliance on local water supplies.

The Santa Barbara County Flood Control and Water Conservation District (SBCFWCD) is the primary flood control service provider in Santa Barbara County and is governed by the County Board of Supervisors. Many City stormwater systems drain in various fashions, in some cases directly into SBCFWCD channels and in other cases through local creeks and into the Pacific Ocean.

Stormwater services are typically handled by each municipality, by some Community Service Districts, and Water Districts. All the Cities have active street sweeping, storm drain inspection, and litter control programs as required by the NPDES permit and monitor these activities through performance tracking.

Construction of the flood control facilities that make up the flood control and drainage system began in 1950 and has continued up to the present time. The Santa Barbara County Flood Control and Water Conservation District maintains 288.5 miles of levees and channels and 73 special facilities. Following is a list the major facilities that the Santa Barbara County Flood Control and Water Conservation District maintains:

- 24.5 miles of levees along the Santa Maria River
- 42 miles of closed conduits
- 22 miles of lined channels
- 50 miles of improved earth channels
- 150 miles of unimproved earth channels
- 38 retarding and recharge basins
- 25 debris basins
- 10 sediment trapping basins

In preparation of the Countywide Stormwater Resource Plan, in 2017 the Goleta Water District conducted an extensive parcel screening analysis based on industry-standard screening practices to find the most feasible parcels for stormwater capture in the Goleta Water District service area that would meet all regulatory standards. This analysis included review of land use, geophysical properties, infiltrative soil types, and other hydrologic factors. The Stormwater Resource Plan identifies 12 potentially feasible projects that present

opportunities to capture runoff during modeled storm events. Each project design involves either recharging the Goleta Groundwater Basin or offsetting potable water use through capture and reuse. The three types of projects are infiltration projects, dry well projects, and capture and reuse projects, described below:

- Infiltration basin projects divert flow from nearby creeks to areas with available land and optimal soil type. The Goleta Water District selected infiltration basin sites that overlie the Central sub-basin, for the most productive use of infiltrated water.
- Dry well projects are designed using gravity-fed excavated pits lined with perforated casing and backfilled with gravel or stone, allowing water to penetrate layers of soil with poor infiltration.
- Capture and reuse projects, also known as “rainwater harvesting,” use a subsurface storage tank to capture flow from nearby creeks and storm drain systems to use for irrigation on site or at feasible locations nearby.

As additional Stormwater Resource Plans are developed within Santa Barbara County, the IRWM Region group will review for compliance with the SWRCB's Storm Water Resource Plan Guidelines. Future flood control needs in urban areas in California will increase as a result of recent legislation (SB 5) that requires 200-year flood protection. Development will not be allowed without 200-year flood protection in areas with more than 10,000 people. This requirement affects the Cities of Santa Maria, Lompoc, Goleta, Santa Barbara and unincorporated Valley areas. By 2025, existing communities will be required to have 200-year flood protection. Flood control and hazard mitigation planning will also be substantially affected by evolving needs related to climate change.

The City of Santa Maria and the Goleta Water District have prepared SWRPs consistent with mandates of the Storm Water Resource Planning Act. The Central Coast RWQCB uses Conditional Waiver of Waste Discharge Requirements, commonly known as an “Ag Order,” to control discharges from irrigated agricultural lands to protect surface water and groundwater quality. This permit applies to owners and operators of irrigated land used for commercial crop production; it is intended to control pollution from pesticides, nutrients, and sediments. Each grower in the Central Coast region must submit a Notice of Intent to comply with the Agricultural Order. Many of the other agencies listed in this report provide stormwater management and flood control services implemented locally including all eight Cities, County Water Agency and Flood Control District.

6. Finances

The national pandemic had reduced revenues for virtually all local government agencies. Particularly hard hit were local agencies relying on transient occupancy or sales tax. The rate of residential and commercial development has slowed in areas depriving local government of physical improvements and tax revenues. In the last decade, the State mandated the dissolution of local redevelopment agencies. This dissolution removed an important source of discretionary funds for the County and many local Cities. The pandemic had also reduced use of the airport, and set travel restriction that reduced revenue available to the agencies for all uses. Many of the agencies have recovered from the pandemic effects.

Although all local agencies providing water, wastewater, and stormwater services have been hurt differently by the pandemic, there are significant variations in the amount of revenue received by the agencies. Among the agencies providing these services in Fiscal Year 2020-21, the Montecito Water received \$2,201 in revenue for each resident, while the Goleta West Sanitary received \$227 for each of its residents.

Water and Sewer rates and connection fees and property tax revenues are the primary financing sources for water, sewer enterprises, and storm drainage in the Service Review area. The water and wastewater service providers rely to differing degrees on these and other sources for revenues. Water purveyors largely depend on water sales revenue to operate the utility. Compared with other municipal services, there are relatively few financing constraints for water enterprises. Generally, agencies may establish service charges on a cost-of-service basis and are not required to obtain voter approval for rate increases or restructuring. The boards of each of the public sector water providers are responsible for establishing service charges. Service charges are restricted to the amount needed to recover the costs of providing water service. Similarly with wastewater providers, they depend on flow rates and set user, impact fees, and/or connection costs.

With the exception of Cuyama Basin Water District, Vandenberg Village CSD, City of Buellton, and Los Olivos (yet to hold Prop 218 vote), each of the agencies reviewed here updated their rates recently between 2020 and 2022. Rate increases among the retailers ranged from 1.5 percent to 11 percent, with a median increase of approximately 5 percent.

Water and wastewater service costs vary between providers, due to differences in services provided, water source, treatment methods, service areas, infrastructure age, maintenance efforts and capital financing approaches. The providers vary substantially in size of operations. Comparisons may be drawn by focusing on costs per capita served. While none of the agencies appear to be in fiscal distress and at risk of financial failure, the smaller agencies are often less able to plan for and address fiscal issues. Many agencies, particularly the smaller districts, do not prepare plans and policies representative of "Best Practices." Without adequate financial

planning documents, it is difficult to assess and provide for financial stability, transparency, and public engagement. Essential planning documents that typically receive low priority include capital improvement programs including costs, timing and future funding sources; fully documented budgets and financial reports; current cost of service studies necessary to adjust rates to assure adequate funding for operations and ongoing capital requirements.

The variation in revenue is due to a number of factors, including: 1) the date of a District's formation or City Incorporation and past taxation levels; 2) differences in assessed valuation; 3) land development and property sales within the agency's boundaries; and 4) the willingness of local voters to propose and approve tax measures.

While LAFCO has little control over most of the factors listed above, LAFCO can ensure the mitigation of negative fiscal or service impacts resulting from annexations or detachments. Mitigation is supported by a local LAFCO policy⁴ that discourages proposals that would have adverse financial impacts because "the extension of services would be financially infeasible." The water and sanitary districts are mostly affected financially by potential City annexations, and district detachments. The agencies that do not receive apportionment of any property taxes are Laguna County Sanitation, Carpinteria Valley Water, Cuyama Basin Water, Goleta Water, Montecito Water, San Antonio Basin Water, SYRWCD ID#1, CSA 12, Casmalia CSD, Cuyama CSD, Los Olivos CSD, Mission Hills CSD, and Vandenberg Village CSD.

In addition to needing adequate revenues, a local agency relies on its fund balance to provide a cushion for unforeseen expenditures or revenue shortfalls. A fund balance helps to ensure that resources are available to meet the cost of operations. As shown in Table ES-4 (page 28), the agencies reviewed in this report have fund balances ranging from 2% of annual budget to 632% of annual budget.

All agencies strive to provide the highest quality of service possible with available resources. Out of necessity, those agencies with the least financial resources must sometimes rely on older, and fewer upgrades to systems. They defer maintenance or capacity studies.

Traditionally, stormwater programs are financed by general funds and assessments. New and evolving requirements have increased the scope of municipal responsibility in this area without additional funding. Funding for stormwater programs is generally inadequate. Current requirements for property owner and/or voter approval for collection of additional fees to support the additional operation, monitoring and reporting requirements of a non-point source water quality program have made it difficult for jurisdictions to provide funding. Table ES-4 (page 28) gives details on the annual revenue of agencies providing water, wastewater, recycled water, and stormwater services.

⁴ Policies and Procedures Relating to Spheres and Changes of Organization and Reorganization, Section 7- II, III, & VI Handbook.

7. Public Accountability and Transparency

Two of the Sanitary Districts (Montecito & Summerland), a Municipal Improvement District, two California Water Districts (Cuyama Basin & San Antonio Basin), one Water District (Montecito), six Community Services Districts (Casmalia, Cuyama, Los Alamos, Los Olivos, Mission Hills, Vandenberg Village), and one of the eight Cities are governed by directors/council members who are elected at-large by voters. While some agencies regularly have contested elections, others routinely hold uncontested elections. In seven of the eight Cities the Mayor is elected at-large while the Council Members are elected by Districts (Guadalupe is the only exception). Many of the Districts are either transitioning or already elect members by-district elections by 2024. This list includes Carpinteria Sanitary District, Goleta Sanitary District, Goleta West Sanitary District, Carpinteria Valley Water District, Goleta Water District, Santa Maria Valley Water Conservation District, Santa Ynez River Water Conservation District, Santa Ynez River Water Conservation District Improvement District #1, and Santa Ynez Community Services District.

The County Water Agency, Flood Control & Water Conservation District and County Service Area 12 (Mission Canyon Sewer District) are dependent Special District governed directly by the Santa Barbara County Board of Supervisors. The five County Supervisors are elected from geographic divisions for four-year terms.

Thirty-two agencies reviewed in this report have prepared up-to-date fiscal and operational information. State law⁵ requires that each agency file an audit with the State Controller, County Auditor and Local Agency Formation Commission within 12 months of the end of the fiscal year or years under examination. LAFCO was not able to review the Cuyama CSD audit, since they have not been completed for the report period.

Of the 33 agencies providing water, wastewater, recycled water and stormwater services, Thirty-one maintain websites listing information about the Board of Directors or City Council Members and postings of upcoming meeting agendas. Casmalia CSD and CSA 12 do not maintain a website, although information on service type, rates, and informational documents can be found on related County Public Works website for CSA 12. These websites are maintained by the Cities, Water and Sanitary Districts, or multi-service districts containing useful information.

⁵ Government Code section 26909(a)(2).

All agencies within the County are encouraged to establish websites if they do not now have them, and to maintain up-to-date websites which include, at a minimum, a listing of district directors/councils and their terms, announcements of upcoming meetings, meeting agendas

and minutes, annual budgets, performance data, and current audits. This information is needed to promote transparency and accountability, as well as allowing public oversight of agencies activities.

8. Potential Effects of Climate Change on Utility Systems

Ongoing climatic shifts will affect water supply reliability throughout Santa Barbara County in the future. However, the degree, timing, and long-term effect will depend on numerous factors including natural climatic cyclicity (i.e., variability), atmosphere-ocean interactions, the robustness of the Pacific oscillation cycles, global emissions of greenhouse gases, and the Statewide adaptive capabilities of offsetting the resulting hydrologic changes, to name but a few. Since the delicate atmosphere-ocean feedback mechanisms that dictate global circulation of both the atmospheric and oceanic systems are driven by the energy balance of the earth, changes in that balance will affect our climate. Shifts in the energy balance, such as those caused by attenuated outgoing longwave radiation will affect climate to some degree. How such climatic shifts ultimately affect California and, more specifically, Santa Barbara County, will depend on each of the aforementioned factors. A dominating factor in the weather of California is the semi-permanent high-pressure area of the north Pacific Ocean. This pressure center typically moves northward in summer, holding storm tracks well to the north and, as a result, California receives little or no precipitation from this source during that period. In winter, however, the Pacific high typically retreats southward permitting storm centers to swing into and across California. These storms bring widespread precipitation to the State. When changes in the circulation pattern, however, permit storm centers to approach the California coast from a southwesterly direction, copious amounts of moisture are carried by the northeastward streaming air (the "Pineapple Express"). This circulation of the Pacific high, when combined with the topography of California is what influences the actual precipitation patterns observed on the ground.

A major oscillation in the Pacific atmospheric circulation is known as the El Niño Southern Oscillation (ENSO) condition. Under an ENSO condition, sea surface temperatures in the eastern Pacific are above normal and the central and eastern Pacific experience increased convection activity. It is this convection activity that manifests itself into what we observe as a typically wet winter in California. The opposite ENSO phase is known as La Niña where, cold upwelling water in the eastern Pacific coincides with convection activity displaced further westwards towards the central Pacific. In California, this more distant displacement of Pacific convection activity is experienced as a drier period.

For Santa Barbara County, these effects will be experienced in three primary ways. First and foremost, will be a reduction of available imported water supplies. Second, will be a decrease in locally-derived water supplies, should the prevailing storm tracks experience permanent latitudinal shifts. And finally, as the volume of freshwater inflows from melting permanent

icepacks coupled with thermal expansion of the oceanic water bodies will lead to a rise in mean sea levels worldwide.

Santa Barbara County weather is mainly controlled by the Pacific high-pressure system. In the dry season, from about May through September, the Pacific high-pressure system usually occupies the area northeast of Hawaii. During the winter months, it is weaker and positioned farther south. At times, the persistence of the Pacific high-pressure system keeps the Pacific storm track farther to the north. This “blocking high” results in either no precipitation for part or all of California, or, at most, light amounts of rainfall. This climatological scenario is the reason for most of California’s droughts, including those occurring in 1976 to 1977, 1986 to 1991, and the current drought that the County of Santa Barbara is still experiencing.

California's precipitation (and, therefore, primary water source) is largely focused in upper watershed areas or source areas. This time sensitive supply will likely experience both a change in character, from snow to rain, where a higher proportion of the annual precipitation could occur as rain, and a change in overall precipitation quantity as well as timing. With a shift in primary precipitation from snow to rain, the responsiveness of the draining streams and rivers will also be affected. No longer will the time-released capability of the existing snowpack play the role that it does today. It is expected, therefore, that alterations in hydrologic composition will occur and exhibit a more pronounced shift from snow-dominated to rain or rain/snow-dominated systems. For Santa Barbara County this has implications to water supply security by reducing the ability of the existing State Water Project (SWP) terminal reservoirs to manage altered inflow under their existing operational rules.

Generally, it can be surmised that, with less snowfall, watershed responses will be quicker and, in many cases, earlier. For all of the regions and systems within the State that rely on river flows, a decrease in the proportionality of the spring pulse can have significant implications as demands for allocations continue to increase. Under these diverging conditions, there will quite simply be less water to go around. This anticipated shortage includes the entire Delta watershed including the Delta itself, its upper catchments, Central Valley Project (CVP) and SWP terminal reservoirs, the mainstem rivers (Sacramento and San Joaquin) and their tributaries (e.g., Feather, American, Stanislaus, etc.), and to a lesser extent the Coastal watersheds and Southern California watersheds.

Acknowledging the various trends set forth in the numerous hydrological and climatological studies is very useful in providing the baseline from which to forewarn policy makers, water managers, and resource management practitioners of the potential repercussions of climatic shifts to water resources, including governance issues such as water rights.

Some of the likely trends that may negatively affect Santa Barbara County water supply include but are not limited to:

- 1) Lower summer and late-spring runoff,
- 2) Higher mid-winter stream flows,
- 3) Altered total annual precipitation,
- 4) Shift in precipitation form, from snow to rain,
- 5) Snowpack peak water content earlier in the year,
- 6) Lower natural snowpack storage and, therefore, a decrease in time-delay capability,
- 7) More responsive watersheds (quicker flow response),
- 8) Watershed saturation and storage will occur earlier in the season,
- 9) Rates of water flows will be stunted (a more flattened unit hydrograph),
- 10) Existing ephemeral streams may dry up earlier,
- 11) Intensities of individual precipitation events may increase, and
- 12) Likely shift towards overall drier annual conditions.

For each of these general trends, however, variations between watersheds will exist.

Each watershed, some even adjacent to each other, will respond differently depending on their own inherent physiologic, geologic, pedologic, and hydrologic characteristics. Universal applicability of these trends across all watersheds is not possible despite modelers' attempts to do so. The degree to which these trends play out across California will depend significantly on the robustness of the shifts in Pacific storm tracks, which as discussed earlier, will depend on a complex series of atmospheric and hydro climatological interactions.

For Santa Barbara County, the potential implications to water supply and water resources management resulting from these likely trends include, but are not limited to:

- 1) Reduced State contract deliveries,
- 2) Increased frequency of shortage impositions by State water managers on contractor deliveries,
- 3) Shifted seasonal availability from which Sierra Nevada supplies would be available,
- 4) Long-term shift away from imported supplies,
- 5) Increased need to develop new local/regional storage with longer carryover potential,
- 6) Higher variability in inter-annual localized reservoir inflows (more intense drier and wetter periods),
- 7) Greater urgency to develop groundwater storage and banking,
- 8) Increased localized storm intensities,
- 9) Revisiting localized flood detention/stormwater management strategies,
- 10) Increased recycled water development,
- 11) Longer-term sea level rise, and

12) Increased frequency of seasonal desiccation of localized streams, but coincident with higher peak flow events.

Under existing conditions, miles of sewer main are potentially impacted by erosion and coastal flooding and erosion may affect more than 450 parcels on septic systems (442 with coastal armoring). All WWTPs along the Santa Barbara County coastline, including those in the cities and communities of Carpinteria, Summerland, Montecito, Santa Barbara, and Goleta, are vulnerable to inundation and flooding as it relates to storm events and sea level rise.

The water supply infrastructure in the County is vulnerable to the impacts of sea-level rise. Most notable are the water supply pipes susceptible to erosion, and the valves that will be flooded. These scenarios would reduce the ability to manage the system. Under existing conditions, potentially 1 mile of water supply mainline pipe is vulnerable to erosion (County of Santa Barbara 2017).

By 2100, 8.7 miles of water main, 186 hydrants, and 184 control valves are projected to be impacted, likely causing failure in the system. Under the coastal armoring scenario, Montecito Water District would have 0.4 miles of water supply mainline pipe and 23 hydrants affected by coastal flooding. With coastal armoring, no valves are expected to be damaged by flooding. Carpinteria Valley Water District anticipates 8.05 miles of water main, 46 hydrants, 630 meters, two pressure regulator stations, 252 valves, and nine private wells to be impacted by 2100 with armoring in place (County of Santa Barbara 2017).

No groundwater wells reported by water districts were found to be vulnerable to existing or future coastal hazards (County of Santa Barbara 2017). The Coastal Branch of the SWP delivers water originating in Northern California to water agencies in Santa Barbara County. The Sacramento–San Joaquin River Delta (Delta) is the central hub of the SWP. Potential impacts to the Delta resulting from climate change include increased risk of levee failure, reduced water quality, and reduced water supply, all of which could significantly impact SWP operations and the supply of water delivered to the IWRM Region. Sea-level rise threatens to disrupt deliveries from the SWP if saltwater advances into the Delta and increased quantities of fresh water would need to be released to protect water quality. Santa Barbara County water agencies should consider adapting to reduced deliveries from the SWP as a component of climate change adaptation (County of Santa Barbara 2017).

Imported water supply from the SWP is projected to decrease by 7% to 10% by 2050, and 21% to 25% by 2100. Seawater inundation in coastal aquifers; increased evapotranspiration rates due to increased temperatures; changes in the amount, timing, and quality of runoff and recharge as precipitation patterns change; increased sedimentation to reservoirs due to

increased wildfires; more extreme storm events; longer and more frequent droughts; and damage to infrastructure due to increased flooding and sea-level rise all present significant risk to local water supply. Although these risks have not been quantified, they are widely recognized.

The California Regional Water Quality Control Board are requiring all discharge agencies to prepare a Climate Change Adaptation Program as part of any new NPDES Permit. The Climate Change Adaptation Program will consist of three separate sections (Coastal Hazards Monitoring Plan, Life Expectancy Analysis, and Climate Change Adaptation Plan). The Climate Change Adaptation Plan must provide a clear, long-term plan for providing necessary wastewater treatment functions that are not vulnerable to coastal hazards threatening the existing infrastructure. The Climate Change Adaptation Plan must, at minimum, include a detailed cost-benefit analysis comparing the costs and benefits of two adaptation scenarios: (1) maintaining the plant at the present location versus (2) relocating the plant to an inland location safe from flooding and other coastal hazards over time. Conclusions must be included regarding the expected point in time when investments in infrastructure (including tidal inundation and bluff erosion protection measures) at the current location outweigh investing in a relocated plant at a location that is safe from erosion and other coastal hazards. The Climate Plan must also describe in detail how the District's will identify and address climate change hazards and vulnerabilities at their facilities, including planning to maximize the amount of the facility's treated effluent (either at the current location or a future inland location not subject to coastal hazards) used for beneficial reuse water recycling. This aligns with the State Water Board's *Water Quality Control Policy for Recycled Water* adopts goals to increase the use of recycled water and to reuse all dry weather direct discharges of treated wastewater to ocean waters that can be viably put to a beneficial use. The State Water Board's Resolution No. 2017-0012, *Comprehensive Response to Climate Change*, requires a proactive response to climate change in all California Water Board actions, with the intent to embed climate change consideration into all programs and activities.

As part of the Climate Change Adaptation Program the following elements are required:

- Identification of control measures required for near and long-term protection and accommodation of the existing site such as emergency procedures, contingency plans, alarm/notification systems, training, backup power and equipment, and the need for planned mitigations to ameliorate climate induced impacts such as changing influent and receiving water quality and conditions, as well as the impact of rising sea level, storm surges and back-to-back severe storms that are expected to become more frequent.
- Identification of preferred inland site or sites for wastewater treatment functions, including evaluating alternative wastewater treatment options in lieu of building a new inland wastewater treatment plant (including the construction of an inland

package plant or plants, the possibility of combining services with other nearby existing wastewater treatment plants, natural infrastructure alternatives, (e.g., constructed wetlands and similar alternatives).

- Details regarding the production of recycled water to maximize the amount of the Facility's treated effluent used for beneficial reuse water recycling in both adaptation scenarios.
- Details regarding the mechanisms, costs, funding options, and timing for each adaptation scenario.
- Expected costs associated with both adaptation scenarios to: purchase land for a relocated plant, decommission the existing plant and restore the site to its natural state, upgrade wastewater treatment functions to include water recycling (including addressing the potential for joint satellite facilities and/or collaborations with nearby communities and wastewater service providers for water recycling), and maximize energy efficiency and reduce carbon output must be included.
- Timeline of potential major relocation events, including expected timeframes for land acquisition, planning, permitting, design, construction and eventual operation of a relocated plant or alternative wastewater treatment solutions that avoid the significant coastal hazards that threaten the existing facility.

9. Groundwater Sustainability Plans

Ongoing County GSA's have been established, which include the following. There are three Management Areas in the Santa Ynez River Groundwater Basin (Basin), the WMA, CMA, and EMA. Each Management Area is governed by a Groundwater Sustainability Agency (GSA). Santa Ynez River Water Conservation District has taken the lead for SGMA efforts in the Basin. The agencies include the Santa Ynez River Water Conservation District (CMA; EMA; WMA), City of Solvang (EMA), City of Buellton (CMA), City of Lompoc (WMA), County of Santa Barbara (CMA; EMA; WMA), Mission Hills Community Services District (WMA), Santa Ynez River Water Conservation District Improvement District No. 1 (EMA), and Vandenberg Village Community Services District (WMA). The Cuyama Basin Groundwater Sustainability Plan covers the Cuyama Valley managed by the Cuyama Basin GSA. Directors includes representatives from the four counties that intersect the Basin (Kern, Santa Barbara, San Luis Obispo, and Ventura), the Cuyama Community Services District, the Cuyama Basin Water District, and the Santa Barbara County Water Agency. The San Antonio Basin Groundwater Sustainability Agency (SABGSA) developed a Groundwater Sustainability Plan (GSP) for the San Antonio Creek Valley Groundwater Basin. The eight (8)-member Board of Directors includes representatives from the Los Alamos Community Services District and the San Antonio Basin Water District. The draft Montecito Groundwater Basin (MGB) Groundwater Sustainability Plan (GSP) is expected to be completed by June 2023. Montecito Water District acts as the sole GSA. The Carpinteria

Groundwater Sustainability Agency (CGSA) include Carpinteria Valley Water District, the City of Carpinteria, the Santa Barbara County Water Agency and the County of Ventura. The District is currently preparing a Groundwater Sustainability Plan which is expected to be completed by end of year 2023.

10. Environmental Justice

Environmental Justice (EJ) identifies disadvantaged communities based on income level and relative exposure to environmental risks. These environmental risks include poor air, water, and soil quality as well as incompatible land uses. Environmental Justice also addresses poor sanitation in homes and promotes access to healthy food, public facilities, and physical activity from recreation. Communities that are considered disadvantaged because their median income is 80 percent of the statewide median income in addition to a number of environmental risks within the community are discussed in this report. The main goal of identifying environmental justice characteristics is to reduce the inequitable conditions associated with unfair exposure to environmental hazards. Environmental Justice also focuses on promoting civil engagement in public decision-making processes. These characteristics are discussed further within the MSR report.

Sisquoc, New Cuyama, Garey, Cuyama, Devon, and Casmalia are fairly isolated from other populated areas within the County. Disadvantaged communities face financial hardships that can make paying for reliable, high-quality water supplies challenging for water service providers and individuals. Water quality issues, such as arsenic contamination in the Cuyama Valley, are expensive to treat, increasing costs for service providers and rates for their customers. In an effort to ensure access to affordable supplies for customers, service providers sometimes delay rate increases. When costs increase and rates do not, service providers deplete reserve funds and can handicap their ability to respond to unforeseen challenges, such as infrastructure failures, which threaten supply reliability. Even with timely rate increases, balancing the high costs of treatment can be challenging for small service providers. The community of Isla Vista faces the challenge of undersized and unreliable distribution system. Other isolated pockets of lower income groups existing within the Cities of Goleta, Santa Maria, Santa Barbara, Guadalupe, and Lompoc.

Table ES-2
AREA, POPULATION AND CAPACITY FOR AGENCIES PROVIDING WATER, WASTEWATER, & STORMWATER SERVICES

Agencies	Estimated Area (Square Miles)	Estimated Population (2022)	Water/Wastewater Capacity
Carpinteria Sanitary	3.1	16,702	2.5 mgd
Goleta Sanitary	76	41,111	7.64 mgd
Goleta West Sanitary	6.75	39,500	3.12 mgd
Laguna County Sanitation	16.16	32,000	2.7 mgd
Montecito Sanitary	9.3	8,638	1.5 mgd
Summerland Sanitary	2.0	1,505	0.3 mgd
EMID	1.87	1,000	Included in GWSD portion
Carpinteria Valley Water	17.3	15,996	5,056 afy
Cuyama Basin Water	129	170	31,000 af
Goleta Water	45	84,462	16,244 afy
Montecito Water	15.4	11,769	4,492 afy or 10,685 gpm
San Antonino Basin Water	135	446	23,750 afy
SMWWCD	170	109,702	224,300 af
SYRWCD	281	74,240	1.01 mg
SYRWCD ID#1	16.9	7,022	8,933 afy
Santa Barbara County Water	2,753	444,229	N/A
SBCFCWCD	2,753	444,229	N/A
County Service Area 12 (Mission Canyon)	1.74	2,649	11 mgd
Casmalia CSD	0.2	150	322 afy
Cuyama CSD	0.6	550	0.5 mgd & 0.2 mgd
Los Alamos CSD	1.0	1,634	1.5 mgd & 0.4 mgd
Los Olivos CSD	0.4	1,000	TBD
Mission Hills CSD	1.3	3,571	1.5 mgd & 0.4 mgd
Santa Ynez CSD	1.7	4,505	0.3 mgd
Vandenberg Village CSD	5.25	7,308	2.2 mgd & 0.89 mgd
City of Buellton	1.6	5,161	2,963 afy & 0.65 mgd
City of Carpinteria	2.6	13,264	5,056 afy by CVWD & 2.5 mgd by CSD
City of Goleta	7.85	32,142	16,244 afy by GWD & 7.6 mgd by GSD
City of Guadalupe	1.31	8,293	2,896 afy & 0.96 mgd
City of Lompoc	11.59	42,753	10 mgd & 9.11 mgd
City of Santa Barbara	19.49	90,911	20,452 afy & 11 mgd
City of Santa Maria	22.78	107,407	37,820 afy & 13.5 mgd
City of Solvang	2.42	5,838	3,600 afy & 1.2 mgd

Table ES-3

ANNUAL UPGRADES OR REPAIRS FOR SERVICE FOR AGENCIES PROVIDING WATER, WASTEWATER, & STORMWATER SERVICES

Agencies	Time Period	Inspected	Cleaned	Replaced	Added	Video	Booster Station	Treatment Plant	Miles in System
Carpinteria Sanitary	FY 2020-2021	2.5%	36%	0.03%	0%	28%	16.7%	16.7%	46
Goleta Sanitary	FY 2020-2021	43.8%	60.6%	0%	0%	0%	0%	0%	132
Goleta West Sanitary	FY 2020-2021	11.6%	74.4%	0%	0%	11.6%	0%	0%	68
Laguna County Sanitation	FY 2020-2021	22.6%	49.7%	0.008%	0.007%	0%	1.2%	50%	128
Montecito Sanitary	FY 2020-2021	14.4%	100%	<0.02%	<0.05%	14.4%	0%	0%	77
Summerland Sanitary	FY 2020-2021	11%	100%	22%	0.1%	11%	66.6%	16.7%	9
EMID	FY 2020-2021	n/a	n/a	n/a	n/a	n/a	n/a	n/a	3.63
Carpinteria Valley Water	FY 2020-2021	100%	100%	0.01%	0.04%	0%	0%	0%	88.8
Cuyama Basin Water	FY 2020-2021	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Goleta Water	FY 2020-2021	0.1%	18.5%	0.3%	0.7%	0%	12%	0%	270
Montecito Water	FY 2020-2021	N/A	N/A	1.3%	N/A	N/A	3.5%	0.8%	114
San Antonino Basin Water	FY 2020-2021	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SMVWCD	FY 2020-2021	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SYRWCD	FY 2020-2021	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SYRWCD ID#1	FY 2020-2021	0%	0%	0%	0%	0%	0%	0%	90
Santa Barbara County Water	FY 2020-2021	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SBCFCWCD	FY 2020-2021	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
County Service Area 12 (Mission)	FY 2020-2021	21.4%	78.6%	0%	0%	0%	0%	N/A	13
Casmalia CSD	FY 2020-2021	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Cuyama CSD	FY 2020-2021	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Los Alamos CSD	FY 2020-2021	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a & 8.5
Los Olivos CSD	FY 2020-2021	n/a	n/a	n/a	n/a	n/a	n/a	n/a	TBD
Mission Hills CSD	FY 2020-2021	n/a	n/a	n/a	n/a	n/a	n/a	n/a	27.5 & 30.5
Santa Ynez CSD	FY 2020-2021	9.6%	141%	0.1%	0%	110%	0%	0%	15.2
Vandenberg Village CSD	FY 2020-2021	100%	100%	0.8%	0.016%	0%	0.8%	1%	33 & 29
City of Buellton	FY 2020-2021	n/a	n/a	n/a	n/a	n/a	n/a	n/a	28.5 & 20
City of Carpinteria	FY 2020-2021	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
City of Goleta	FY 2020-2021	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
City of Guadalupe	FY 2020-2021	0%	13.1%	1.9%	48.6%	0%	0%	0%	20 & 14.4
City of Lompoc	FY 2020-2021	n/a	n/a	n/a	n/a	n/a	n/a	n/a	135 & 150
City of Santa Barbara	FY 2020-2021	12%	97%	0%	0.3%	97%	21%	10%	312 & 256
City of Santa Maria	FY 2020-2021	n/a	n/a	n/a	n/a	n/a	n/a	n/a	330 & 250
City of Solvang	FY 2020-2021	50%	43%	0%	0%	43%	20%	15%	41 & 31
Total Miles & Average Percentages		26.6%	67.5%	1.8%	3.3%	21%	9.5%	7.4%	1,490 & 1,281

Table ES-4
ANNUAL REVENUE, FUND BALANCE, AND POPULATION OF DISTRICTS PROVIDING WATER, WASTEWATER, & STORMWATER SERVICES

Agencies	Time Period	a. Annual Revenue	b. Fund Balance	c. Fund Balance as a Percent of Annual Revenue ('b/a')	d. Estimated Population	e. Per Capita Annual Revenue ('a/d')	f. Average Portion of County 1% Property Tax
Carpinteria Sanitary ¹	FY 20-21	\$6,668,058	\$15,195,058	228%	16,702	\$399	2¢/\$1
Goleta Sanitary	FY 20-21	\$13,320,829	\$22,065,299	167%	41,111	\$324	.002¢/\$1
Goleta West Sanitary	FY 20-21	\$8,973,486	\$16,729,489	186%	39,500	\$227	6¢/\$1
Laguna County Sanitation	FY 20-21	\$14,917,362	\$86,322,429	579%	32,000	\$466	N/A
Montecito Sanitary	FY 20-21	\$7,459,949	\$15,893,249	213%	8,638	\$864	.005¢/\$1
Summerland Sanitary	FY 20-21	\$1,311,855	\$3,800,655	290%	1,505	\$872	5¢/\$1
EMID	FY 20-21	\$423,115	\$1,899,907	449%	1,000	\$423	7¢/\$1
Carpinteria Valley Water	FY 20-21	\$15,433,377	\$25,842,170	167%	15,996	\$965	N/A
Cuyama Basin Water	FY 20-21	\$1,462,109	\$763,431	52%	170	\$8,600	N/A
Goleta Water	FY 20-21	\$41,685,845	\$34,366,479	82%	84,462	\$494	N/A
Montecito Water	FY 20-21	\$25,904,696	\$52,426,159	202%	11,769	\$2,201	N/A
San Antonino Basin Water	FY 20-21	\$921,722	\$898,654	98%	446	\$2,067	N/A
SMVWCD	FY 20-21	\$934,923	\$1,444,395	154%	109,702	\$8.52	.005¢/\$1
SYRWCD ²	FY 20-21	\$11,641,932	\$2,454,119	21%	74,240	\$157	.003¢/\$1
SYRWCD ID#1	FY 20-21	\$12,825,558	\$10,536,803	82%	7,022	\$1,826	N/A
Santa Barbara County Water	FY 20-21	\$3,899,809	\$12,900,181	331%	444,895	\$9	.004¢/\$1
SBCFCWCD	FY 20-21	\$28,669,973	\$70,368,867	245%	444,895	\$64	.003¢/\$1
County Service Area 12 (Mission)	FY 20-21	\$271,403	\$1,716,493	632%	2,649	\$102	N/A
Casmalia CSD ³	FY 20-21	\$83,199	\$866,127	10.4%	150	\$554	N/A
Cuyama CSD ³	FY 18-19	\$438,448	\$362,174	82.6%	550	\$797	N/A
Los Alamos CSD ³	FY 20-21	\$1,527,828	\$6,850,780	448%	1,634	\$935	4¢/\$1
Los Olivos CSD ³	FY 20-21	\$312,887	\$108,493	35%	1,000	\$312	N/A
Mission Hills CSD ³	FY 20-21	\$2,852,167	\$2,444,017	86%	3,571	\$798	N/A
Santa Ynez CSD ³	FY 20-21	\$2,013,961	\$7,800,727	387%	4,505	\$447	3¢/\$1
Vandenberg Village CSD ³	FY 20-21	\$4,658,313	\$11,668,699	250%	7,308	\$637	N/A
City of Buellton	FY 20-21	\$13,817,072	\$11,512,157	83%	5,161	\$2,677	15¢/\$1
City of Carpinteria	FY 20-21	\$18,372,852	\$12,274,965	67%	13,449	\$1,366	9¢/\$1
City of Goleta	FY 20-21	\$48,797,695	\$32,792,658	67%	32,142	\$1,518	5¢/\$1
City of Guadalupe	FY 20-21	\$15,151,045	\$370,356	2%	8,293	\$1,827	13¢/\$1
City of Lompoc	FY 20-21	\$115,881,860	\$34,537,359	30%	42,753	\$2,710	17¢/\$1
City of Santa Barbara	FY 20-21	\$391,429,919	\$38,734,314	10%	90,911	\$4,305	12¢/\$1
City of Santa Maria ⁴	FY 20-21	\$231,374,358	\$52,183,211	2.3%	107,407	\$2,154	12¢/\$1
City of Solvang	FY 20-21	\$18,074,021	\$11,663,928	65%	5,838	\$3,096	6¢/\$1

CHAPTER ONE: MUNICIPAL SERVICE REVIEW DETERMINATIONS

A. Scope

This Chapter contains the recommended Municipal Services determinations for the water, wastewater, recycled water and stormwater services provided by all 33 Special Districts and Cities in Santa Barbara County. These agencies are ten Water Districts (Carpinteria Valley Water, Cuyama Basin Water, Goleta Water, Montecito Water, San Antonino Basin Water, Santa Maria Valley Water Conservation, Santa Ynez River Water Conservation, Santa Ynez River Water Conservation Improvement ID#1, County Water Agency, and County Flood Control & Water Conservation), two being Countywide Districts, seven Community Services Districts (CSD) (Casmalia, Cuyama, Los Alamos, Los Olivos, Mission Hills, Santa Ynez, and Vandenberg Village), six Sanitary Districts (Carpinteria, Goleta, Goleta West, Laguna County, Montecito, and Summerland), one County Service Area (CSA 12), one Municipal Improvement District (EMID), and eight Cities (Buellton, Carpinteria, Goleta, Guadalupe, Lompoc, Santa Barbara, Santa Maria, and Solvang) that have Water and Wastewater Departments. A complete review of all services provided by the multi-service Districts and Cities will be done in the future additional MSR's.

B. Summary of Recommendations

Based on the recommended determinations in this chapter, the Executive Officer recommends that the Commission adopt the Municipal Service Review for all 33 agencies providing water, wastewater, recycled water and stormwater services in Santa Barbara County.

Potentially Significant MSR Determinations

The MSR determinations checked below are potentially significant, as indicated by “yes” or “X” answers to the key policy questions listed and corresponding discussion on the following pages. If most or all of the determinations are not significant, as indicated by “no” or “blank” answers, the Commission may find that a comprehensive MSR update may not be warranted.

<input type="checkbox"/>	Growth and Population	<input type="checkbox"/>	Shared Services
<input checked="" type="checkbox"/>	Disadvantaged Unincorporated Communities	<input checked="" type="checkbox"/>	Accountability
<input checked="" type="checkbox"/>	Capacity, Adequacy & Infrastructure to Provide Services	<input type="checkbox"/>	Other
<input type="checkbox"/>	Financial Ability	<input type="checkbox"/>	None at this time

C. Overview

The Cortese-Knox-Hertzberg Act requires LAFCO to conduct a service review of the municipal services provided in the County or other appropriate areas prior to updating the Sphere of Influence of a local agency. This chapter contains a recommended written statement of LAFCO's determinations with respect to seven areas as required by Government Code section 56430(a). Each recommended determination applies to all 33 agencies as a regional group along with agency specific determinations for each of the following seven areas:

1. Growth and Population Projections for the Affected Area;
2. The Location and Characteristics of any Disadvantaged Unincorporated Communities within or Contiguous to the Sphere of Influence;
3. Present and Planned Capacity of Public Facilities and Adequacy of Public Services, and Infrastructure Needs or Deficiencies;
4. Financial Ability of Agency to Provide Services;
5. Status of, and Opportunities for, Shared Facilities;
6. Accountability for Community Service Needs, including Government Structure and Operational Efficiencies, and
7. Any Other Matter Related to Effective or Efficient Service Delivery, as Required by Commission Policy.

Individual profiles of each of the 33 agencies are provided in Chapter Three.

Additional water and wastewater services are also provided by the mutual and private water providers within the county. LAFCO has no authority over the Mutual and Private Water Company entities. A brief review of their services is included in the Appendix.

D. Determinations

I. GROWTH AND POPULATION PROJECTIONS FOR THE AFFECTED AREA

REGIONAL

The preparation of this study was produced prior to the full release of 2020 Census and based on the most recent available data. The 33 local agencies currently serve an estimated Countywide resident population of 444,229. This population estimate represents close to a six percent overall increase or 0.6% annually over the last 10 years.

Santa Barbara County is predominately city-centered with slightly more than 68% of the current resident population residing in one of the eight incorporated Cities. Nearly 55 percent of all City residents reside in North County.

AGENDA ITEM #3

AGENDA ITEM: 3

MEETING DATE: November 17, 2025

I. NATURE OF ITEM

Status Report on Succession Planning Efforts

II. BACKGROUND INFORMATION

Over next few years, eight District employees, including four executive team members, will retire. Preparing for this changeover in staffing through the development and implementation of succession plans continues to be priority for the District, and is included in the District's FY26 Action Plan. Succession plans have been prepared and are in the process of being implemented for all positions that will be affected by the planned retirements.

A status report on the ongoing succession planning efforts is presented herein for Board consideration.

III. COMMENTS AND RECOMMENDATIONS

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

IV. REFERENCE MATERIAL

Goleta Sanitary District Succession Planning Report 11/17/2025

Goleta Sanitary District
Succession Planning Report
11/17/2025

Division	Need	Current Status	Next Steps	Timeline
Collection System	Luis Astorga, Collection System Manager (CSM) retired 2/29/2024. Loren Barringer, Collection System Maintenance Tech 2 (CSMT2) retired 12/27/24.	IN PROGRESS Shamus O'Donnell promoted to CSM. Braden Stribling promoted to Collection System Supervisor. Edgar Guerero promoted to CSMT2. Richard Castillo, Alex Cardenas, Adrian Garcia Vega, and most recently Logan Young hired as CSMT1.	1. Continue staff training and development for future promotions.	1. In progress
Laboratory	Lena Cox promoted to Environmental Services Manager in February 2024 and now oversees Lab operations, Safety & Regulatory Compliance Program, and will eventually oversee the IWC division. Jesse (Rio) Ferrara retired in March 2025. Laboratory Supervisor position vacant.	IN PROGRESS Justin Graves promoted to Safety & Regulatory Compliance Coordinator position. Chris Ramirez promoted to Lab Analyst 2 position. Austin Boyer, Lab Analyst 1 hired 9/24.	1. Train and develop new lab analysts. 2. Recruit additional Lab Analyst 1 prior to Jesse's retirement.	1. Complete 2. On Hold
IWC	Teresa Kistner, IWC Officer retiring in 2026	IN PROGRESS IWC Division to become part of Environmental Services Department when Teresa retires. An internal/external recruitment for IWC position will be initiated prior to Teresa's retirement date.	1. Recruit and hire IWC Officer prior to Teresa's retirement.	1. Spring 2026
Operations	Pete Regis, Plant Operations Manager retiring in June 2026. Operations Supervisor position has been filled. Arturo Hernandez, Maintenance Worker retiring in December 2025	IN PROGRESS Jeff Minyard hired as Operations Supervisor. Morgan Lee promoted to interim Senior Operator. Robert Andersen hired as Operator 3. Cole Sodergren hired as Operator 1. Sam Madera promoted to Operator 1.	1. Train Operations Supervisor for possible promotion to Operations Manager when Pete retires 2. Train and develop Grade 1 Operators into Grade 3 Operators.	1. In progress 2. In progress
Maintenance	Chuck Smolnikar, Facilities Maintenance Manager retiring in 2027. Jose Hernandez, Maintenance Worker retired 12/27/24. Industrial Control Technician position vacant.	IN PROGRESS Maintenance Division now reports directly to General Manager. Chuck Smolnikar promoted to Maintenance Manager. Alex Bautista promoted to Maintenance Supervisor. Torrey Jones promoted to Maintenance Tech 2. Jessie Wright hired as Maintenance Tech 1.	1. Create Facility Maintenance Manager position and conduct internal recruitment 2. Train Maintenance Supervisor for possible promotion to Maintenance Manager 3. Recruit and hire Maintenance Technician	1. Complete 2. In progress 3. complete
Administration	Rob Mangus, Finance Director is retiring in December 2026. Laura Romano, Communications and HR Manager retiring in 2027. Rachael Ortiz, Administrative Assistant retiring in 2026.	IN PROGRESS Guisel Razo promoted to Interim Finance Manager in July 2025. Kimberly Johnson and Andrea Leon hired as Account Technicians in 2024.	1. Train new Account Technicians 2. Train Interim Finance Manager for possible promotion to Finance Manager 3. Recruit and hire Communications and HR Manager when Laura retires 4. Recruit and hire Administrative Assistant when Rachael retires	1. Complete 2. In progress 3. 2027 4. 2026
General Manager	Steve Wagner, General Manager/District Engineer is retiring in November 2026.	IN PROGRESS Vytos Adomaitis hired as AGM in July 2025. Dylan Kitao, Engineering Assistant hired in September 2025.	1. Recruit and hire AGM 2. Train AGM for possible appointment to GM when Steve retires 3. Retitle Senior Project Manager position to Engineering Manager 4. Recruit and hire Engineering Assistant	1. Complete 2. In progress 3. Complete 4. Complete

GENERAL MANAGER'S REPORT

GOLETA SANITARY DISTRICT GENERAL MANAGER'S REPORT

The following summary report describes the District's activities from November 4, 2025, through November 17, 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 Encina Road and North Fairview Avenue, and other locations throughout the District, as they work to close out open sections/work orders. Staff has also been conducting priority lines cleaning throughout the District.

CCTV INSPECTION

The Closed-Circuit Television (CCTV) inspection van is back in service following replacement of brake system components. Staff has been conducting routine Closed-Circuit Television (CCTV) inspections in locations throughout the District as they work to close out open sections/work orders. Staff has also been conducting priority CCTV inspections throughout the District.

REPAIR AND MAINTENANCE

Granite Construction continues work on the City of Goleta's 2025 Arterial Pavement Project. There are approximately 32 manholes and cleanouts to be adjusted. Granite Construction will be adjusting the District's frames and covers as part of this paving project. Staff is coordinating the work with the City of Goleta and Granite Construction staff and providing replacement frames and covers as needed.

GREASE AND OIL INSPECTIONS

Staff continues with annual Grease and Oil inspections at food service establishments within the District.

MARIA YGNACIO CREEK FISH PASSAGE PROJECT

Lone Star Engineering continues construction on South Coast Habitat Restoration's project to restore fish passage in Maria Ygnacio Creek at South Patterson Avenue, where it flows into Atascadero Creek. Lone Star Engineering has fully encased in concrete a 50-foot section of the District's 12-inch sewer main that is located in the Maria Ygnacio Creek bed. Work continues on this project, but the concrete encasement now provides sufficient protection for the recent rain event. Staff has been inspecting the protection and encasement work of the sewer main during construction.

2. TREATMENT, RECLAMATION AND DISPOSAL FACILITIES REPORT

Plant flows for the month of November 2025 averaged 5.2 million gallons a day (MGD). The Reclamation Plant is online and producing an average of 1.0 MGD.

Construction of the BESP Phase 1 project continues with the power and control lines for the 24-inch Primary Effluent line connection to Biofilter #1. The Heat Loop is getting ready to be reinstalled and connected to the Boiler system.

Work continues on the Hach ammonia probes at the aeration basin. The Maintenance Department has installed the replacement probes, which are now online and reading. HACH was onsite on November 12, 2025, for training and calibrating. The boneyard was cleaned and the Conex boxes have been ordered for additional storage.

3. GENERAL AND ADMINISTRATIVE ITEMS

Financial Report

The District account balances as of November 17, 2025, shown below, are approximations to the nearest dollar and indicate the overall funds available to the District at this time.

Operating Checking Accounts:	\$ 974,596
Investment Accounts (including interest earned):	\$ 43,304,060
Total District Funds:	\$ 44,278,656

The following transactions are reported herein for the period 11/04/2025 – 11/17/2025

Regular, Overtime, Cash-outs, and Net Payroll:	\$ 184,788
Claims:	\$ 629,607
Total Expenditures:	\$ 814,395
Total Deposits:	\$ 1,056,132

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 – October, 2025

LAIF Quarterly Report – Previously reported.

PMIA/LAIF Performance – October, 2025

PMIA Effective Yield – October, 2025

Community West Bank (CWB)

CWB Money Market and ICS Accounts – October, 2025

CA-Class Investment Account

CA-Class Investment Account – October, 2025

Deferred Compensation Accounts

CalPERS 457 Deferred Compensation Plan – September, 2025

Lincoln 457 Deferred Compensation Plan – October, 2025

Personnel

Our onboarding efforts continue for the four new employees and the newly-appointed board member.

Future Agenda Items

- Presentation of CASA Flow and Loadings Study
- Public Hearing on Mitigated Negative Declaration for Solids Handling Improvement Project

California State Treasurer

Fiona Ma, CPA



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

November 04, 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

October 2025 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
10/15/2025	10/14/2025	QRD	1784541	N/A	SYSTEM	45.80

Account Summary

Total Deposit:	45.80	Beginning Balance:	4,192.57
Total Withdrawal:	0.00	Ending Balance:	4,238.37



PMIA/LAIF Performance Report as of 11/05/25



Quarterly Performance Quarter Ended 9/30/25

LAIF Apportionment Rate ⁽²⁾ :	4.34
LAIF Earnings Ratio ⁽²⁾ :	0.00011893333163814
LAIF Administrative Cost ^{(1)*} :	0.26
LAIF Fair Value Factor ⁽¹⁾ :	1.001929581
PMIA Daily ⁽¹⁾ :	4.19
PMIA Quarter to Date ⁽¹⁾ :	4.24
PMIA Average Life ⁽¹⁾ :	254

PMIA Average Monthly Effective Yields⁽¹⁾

October	4.150
September	4.212
August	4.251
July	4.258
June	4.269
May	4.272

Pooled Money Investment Account Monthly Portfolio Composition⁽¹⁾ 9/30/25 \$161.7 billion

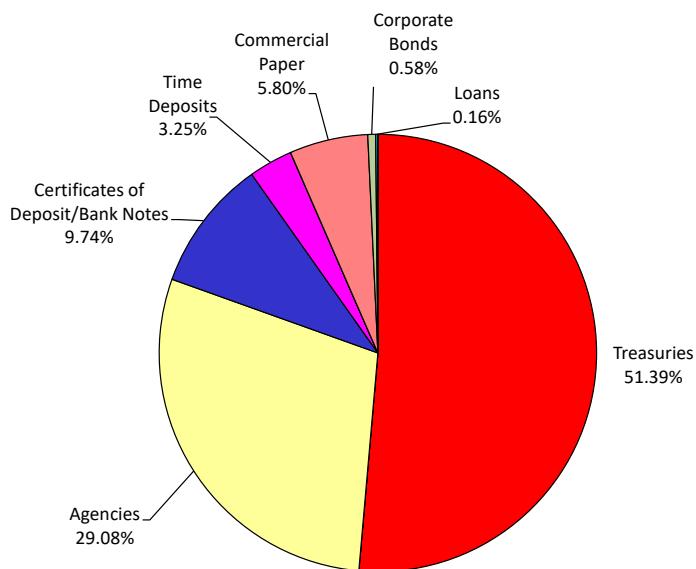


Chart does not include \$987,000.00 in mortgages, which equates to 0.001%. Percentages may not total 100% due to rounding.

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).

*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



11/10/25

POOLED MONEY INVESTMENT ACCOUNT
PMIA Average Monthly Effective Yields

 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	4.269	4.258	4.251	4.212	4.150		

Community West Bank

Statement Ending 10/31/2025

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

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



Be on the lookout for these common fraud and scam scenarios:

- Malicious computer pop-up windows
- Virus warnings on computer or phone
- Messages from unfamiliar email addresses
- Calls impersonating a family member in distress
- Personal or account information requests
- Pressure to make quick financial decisions
- Money or payment demands
- Anything that sounds too good to be true

If you suspect fraud on your account please contact Customer Service immediately at **(800) 298-1775**, M - F, 8:30 am - 5:00 pm.

Summary of Accounts

Account Type	Account Number	Ending Balance
PUBLIC MONEY MARKET	XXXXXXXXXXXXXX554	\$250,000.00

PUBLIC MONEY MARKET - XXXXXXXXXXXXXXX554

Account Summary

Date	Description	Amount
10/01/2025	Beginning Balance	\$250,000.00
	1 Credit(s) This Period	\$847.15
	1 Debit(s) This Period	\$847.15
10/31/2025	Ending Balance	\$250,000.00

Interest Summary

Description	Amount
Interest Earned From 10/01/2025 Through 10/31/2025	
Annual Percentage Yield Earned	4.06%
Interest Days	31
Interest Earned	\$847.15
Interest Paid This Period	\$847.15
Interest Paid Year-to-Date	\$9,817.81
Minimum Balance	\$250,000.00
Average Ledger Balance	\$250,000.00

Other Credits

Date	Description	Amount
10/31/2025	INTEREST	\$847.15
1 item(s) totaling \$847.15		

Other Debits

Date	Description	Amount
10/31/2025	TRANSFER TO ICS SHADOW DDA ACCOUNT XXXXXXXXXXXXXXX8650	\$847.15
1 item(s) totaling \$847.15		



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

RETURN SERVICE REQUESTED



138365-03A

Goleta Sanitary District
One William Moffett Place
Goleta, CA 93117

Community West Bank

Contact Us
559-298-1775
www.communitywestbank.com

Account
Goleta Sanitary District

Date
10/31/2025

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 October 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	3.99%	\$37,097,423.29	\$37,218,867.18
TOTAL			\$37,097,423.29	\$37,218,867.18

DETAILED ACCOUNT OVERVIEW

Account ID: *****554

Account Title: Goleta Sanitary District

Account Summary - Demand

Statement Period	10/1-10/31/2025	Average Daily Balance	\$37,102,526.98
Previous Period Ending Balance	\$37,097,423.29	Interest Rate at End of Statement Period	3.99%
Total Program Deposits	874.48	Annual Percentage Yield Earned	3.89%
Total Program Withdrawals	(0.00)	YTD Interest Paid	1,387,210.24
Interest Capitalized	120,569.41		
Current Period Ending Balance	\$37,218,867.18		

Account Transaction Detail

Date	Activity Type	Amount	Balance
10/01/2025	Deposit	\$874.48	\$37,098,297.77
10/15/2025	Interest Capitalization	658.50	37,098,956.27
10/31/2025	Interest Capitalization	119,910.91	37,218,867.18

Summary of Balances as of October 31, 2025

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Alerus Financial, N.A.	Grand Forks, ND	3931	\$247,802.75
Amerant Bank, N.A.	Coral Gables, FL	22953	247,802.75
Ameris Bank	Atlanta, GA	20504	247,802.75
Apple Bank	New York, NY	16068	247,802.74
Associated Bank, N.A.	Green Bay, WI	5296	247,802.75
Atlantic Union Bank	Glen Allen, VA	34589	247,802.75
Avidbank	San Jose, CA	57510	247,802.75
Axos Bank	San Diego, CA	35546	247,802.75
BOKF, National Association	Tulsa, OK	4214	247,802.75
Banc of California	Los Angeles, CA	24045	247,802.75
Bangor Savings Bank	Bangor, ME	18408	247,802.75
Bank OZK	Little Rock, AR	110	247,802.75
Bank of Baroda	New York, NY	33681	247,802.75
Bank of Charles Town	Charles Town, WV	9023	247,802.75
Bank of India	New York, NY	33648	247,802.75
Bank of New Hampshire	Laconia, NH	18012	247,802.75
BankUnited	Miami Lakes, FL	58979	247,660.01
Bankers Trust Company	Des Moines, IA	953	247,802.75
Banner Bank	Walla Walla, WA	28489	247,802.75
Bar Harbor Bank & Trust	Bar Harbor, ME	11971	247,802.75
Barclays Bank Delaware	Wilmington, DE	57203	247,802.75
Bell Bank	Fargo, ND	19581	247,802.75
Benchmark Community Bank	Kenbridge, VA	20484	247,802.75
Bridgewater Bank	Saint Louis Park, MN	58210	247,802.75

DETAILED ACCOUNT OVERVIEW

Account ID: *****554

Account Title: Goleta Sanitary District



Summary of Balances as of October 31, 2025

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Busey Bank	Champaign, IL	16450	247,802.75
CIBC Bank USA	Chicago, IL	33306	247,802.75
Cadence Bank	Tupelo, MS	11813	247,802.75
California Bank of Commerce, N.A.	San Diego, CA	57044	247,802.75
Cathay Bank	Los Angeles, CA	18503	247,802.74
Cedar Rapids Bank and Trust Company	Cedar Rapids, IA	57244	247,802.75
Centennial Bank	Conway, AR	11241	247,802.75
Central National Bank	Waco, TX	22396	247,802.75
Choice Financial Group	Grafton, ND	9423	247,802.75
Citizens Bank, National Association	Providence, RI	57957	247,802.75
City National Bank of Florida	Miami, FL	20234	247,802.75
Columbia Bank	Roseburg, OR	17266	247,802.75
Commercial Bank of California	Irvine, CA	57417	247,802.75
Customers Bank	Malvern, PA	34444	247,802.75
Dime Community Bank	Hauppauge, NY	6976	247,802.75
EagleBank	Silver Spring, MD	34742	247,802.75
East West Bank	Pasadena, CA	31628	247,802.75
Eastern Bank	Boston, MA	32773	247,802.75
Encore Bank	Little Rock, AR	34562	247,802.75
Equity Bank	Andover, KS	25858	247,802.75
Farmers National Bank of Danville	Danville, KY	2740	247,802.75
First Bank	Creve Coeur, MO	12229	247,802.75
First Bank Chicago	Highland Park, IL	17470	247,802.75
First Commonwealth Bank	Indiana, PA	7468	247,802.75
First Financial Bank	Abilene, TX	3066	247,802.75
First Foundation Bank	Irvine, CA	58647	247,802.75
First Guaranty Bank	Hammond, LA	14028	247,802.75
First Horizon Bank	MEMPHIS, TN	4977	247,802.75
First Interstate Bank	Billings, MT	1105	247,802.75
First Merchants Bank	Muncie, IN	4365	247,802.75
First National Bank of Oklahoma	Oklahoma City, OK	4211	247,802.75
First National Bank of Omaha	Omaha, NE	5452	247,802.75
First National Bank of Pennsylvania	Greenville, PA	7888	247,802.75
First State Community Bank	Farmington, MO	17323	247,802.75
First United Bank and Trust Company	Durant, OK	4239	247,802.74
First Utah Bank	Salt Lake City, UT	22738	247,802.75
First-Citizens Bank & Trust Company	Raleigh, NC	11063	247,802.75
Five Star Bank	Warsaw, NY	659	247,802.75
Flagstar Bank, N.A.	Hicksville, NY	32541	247,802.75

DETAILED ACCOUNT OVERVIEW

Account ID: *****554

Account Title: Goleta Sanitary District

Summary of Balances as of October 31, 2025

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
Franklin Savings Bank	Farmington, ME	19836	247,782.33
Fulton Bank, N.A.	Lancaster, PA	7551	247,802.75
Glacier Bank	Kalispell, MT	30788	247,802.75
Great Southern Bank	Reeds Spring, MO	29546	247,802.75
Gulf Coast Bank and Trust Company	New Orleans, LA	32974	247,802.75
Hanover Community Bank	Mineola, NY	58675	247,802.75
Heritage Bank	Olympia, WA	29012	247,802.75
INB	Springfield, IL	3664	247,802.75
INTRUST Bank NA	Wichita, KS	4799	247,802.75
Independent Bank	Ionia, MI	27811	247,802.75
Inwood National Bank	Dallas, TX	19080	247,802.75
Israel Discount Bank of New York	New York City, NY	19977	247,802.75
Ives Bank	Danbury, CT	15912	48,977.76
KeyBank National Association	Cleveland, OH	17534	247,802.75
Lake City Bank	Warsaw, IN	13102	247,802.75
Lake Forest Bank & Trust Co, N.A.	Lake Forest, IL	27589	478.10
Lead Bank	Kansas City, MO	8283	247,762.03
Liberty National Bank	Lawton, OK	11522	247,802.75
MVB Bank, Inc	Fairmont, WV	34603	247,802.75
Mascoma Bank	Lebanon, NH	18013	247,802.75
Mechanics Bank	Walnut Creek, CA	1768	247,802.75
Mercantile Bank	Grand Rapids, MI	34598	247,802.75
Merchants Bank of Indiana	Carmel, IN	8056	694.73
Metro City Bank	Doraville, GA	58181	247,802.75
MidFirst Bank	Oklahoma City, OK	4063	247,802.75
Middletown Valley Bank	Middletown, MD	14017	247,802.75
Midland States Bank	Effingham, IL	1040	247,802.75
Midwest BankCentre	St. Louis, MO	1058	247,113.29
Morton Community Bank	Morton, IL	18429	247,802.75
NBH Bank	Greenwood Village, CO	59052	247,802.75
Northeast Bank	Lewiston, ME	19690	247,802.75
Northern Bank & Trust Company	Woburn, MA	18266	247,802.75
Old National Bank	Evansville, IN	3832	247,802.75
Outdoor Bank	Manhattan, KS	17685	247,802.75
People's Bank of Seneca	Seneca, MO	34146	247,802.75
Peoples National Bank, N.A.	Mt. Vernon, IL	3809	247,802.75
Pinnacle Bank	Omaha, NE	10634	247,802.75
Pinnacle Bank	Nashville, TN	35583	247,802.75
Pinnacle Bank	Keene, TX	20231	247,802.75

DETAILED ACCOUNT OVERVIEW

Account ID: *****554

Account Title: Goleta Sanitary District



Summary of Balances as of October 31, 2025

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
PlainsCapital Bank	Lubbock, TX	17491	247,802.75
Planters Bank, Inc.	Hopkinsville, KY	34254	247,802.75
Popular Bank	New York, NY	34967	247,802.75
Preferred Bank	Los Angeles, CA	33539	247,802.75
Primis Bank	McLean, VA	57968	247,802.75
Provident Bank	Jersey City, NJ	12010	247,802.75
Raymond James Bank	St. Petersburg, FL	33893	247,802.75
River City Bank	Sacramento, CA	18983	247,802.75
Rockland Trust Company	Rockland, MA	9712	247,472.90
Seacoast National Bank	Stuart, FL	131	247,802.75
Security First Bank	Rapid City, SD	5415	247,802.75
Shore United Bank, N.A.	Easton, MD	4832	247,802.75
Simmons Bank	Pine Bluff, AR	3890	247,802.75
South State Bank, N.A.	Winter Haven, FL	33555	247,802.75
SouthEast Bank	Farragut, TN	57348	247,802.75
Southern Bank	Poplar Bluff, MO	28332	247,802.75
Southside Bank	Tyler, TX	18297	247,802.74
State Bank of India	New York City, NY	33682	247,802.75
Stifel Bank	St. Louis, MO	57358	247,300.50
Summit State Bank	Santa Rosa, CA	32203	247,802.75
Sunflower Bank NA	Salina, KS	4767	247,802.75
Susser Bank	Arlington, TX	34885	247,802.75
Synovus Bank	Columbus, GA	873	247,802.74
Texas Capital Bank	Dallas, TX	34383	247,802.75
Texas Partners Bank	San Antonio, TX	58581	247,802.75
The Camden National Bank	Camden, ME	4255	247,802.75
The Farmers & Merchants State Bank	Archbold, OH	5969	247,802.75
The Huntington National Bank	Columbus, OH	6560	248,284.68
The Middlefield Banking Company	Middlefield, OH	13716	247,802.75
Town Bank, N.A.	Hartland, WI	34717	247,680.25
TowneBank	Portsmouth, VA	35095	247,802.75
Tradition Capital Bank	Edina, MN	58057	247,802.75
Traditional Bank, Inc.	Mount Sterling, KY	2711	247,802.75
Tri Counties Bank	Chico, CA	21943	247,802.75
TriState Capital Bank	Pittsburgh, PA	58457	247,802.75
Truist Bank	Charlotte, NC	9846	247,802.75
UMB Bank, National Association	Kansas City, MO	8273	247,472.90
UniBank for Savings	Whitinsville, MA	90290	247,802.75
Union Bank & Trust	Lincoln, NE	13421	247,802.75

DETAILED ACCOUNT OVERVIEW

Account ID: *****554

Account Title: Goleta Sanitary District

Summary of Balances as of October 31, 2025

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
United Bank	Fairfax, VA	22858	247,802.75
United Community Bank	Greenville, SC	16889	247,802.75
Univest Bank and Trust Co.	Souderton, PA	7759	247,802.75
Valley National Bank	Morristown, NJ	9396	247,802.75
Washington Federal Bank	Seattle, WA	28088	247,802.75
Webster Bank, National Association	Waterbury, CT	18221	247,802.75
WesBanco Bank, Inc.	Wheeling, WV	803	247,802.75
West Bank	West Des Moines, IA	15614	247,802.75
Western Alliance Bank	Phoenix, AZ	57512	247,802.75
Wilmington Savings Fund Society, FSB	Wilmington, DE	17838	247,802.75
Woodforest Natl Bank	The Woodlands, TX	23220	247,802.75
Zions Bancorporation, N. A.	Salt Lake City, UT	2270	247,802.75

CalPERS 457 Plan

September 30, 2025

This document includes important information to help you compare the investment options under your retirement plan. If you want additional information about your investment options, you can go to <https://calpers.voya.com>.

A free paper copy of the information available on the website can be obtained by contacting:

Voya Financial
Attn: CalPERS 457 Plan
P.O. Box 389
Hartford, CT 06141
(800) 260-0659

Document Summary

This document has two parts. Part I consists of performance information for the plan investment options. This part shows you how well the investments have performed in the past. Part I also shows the total annual operating expenses of each investment option.

Part II provides additional information concerning Plan administrative fees that may be charged to your individual account.

CalPERS 457 PLAN

Part I. Performance Information For Periods Ended September 30, 2025

<https://calpers.voya.com>

Table 1 focuses on the performance of investment options that do not have a fixed or stated rate of return. Table 1 shows how these options have performed over time and allows you to compare them with an appropriate benchmark for the same time periods¹. Past performance does not guarantee how the investment option will perform in the future. Your investment in these options could lose money. Information about an investment option's principal risks is available on the website listed above.

Table 1 also shows the Total Annual Operating Expenses of each investment option. Total Annual Operating Expenses are expenses that reduce the rate of return of the investment option². The cumulative effect of fees and expenses can substantially reduce the growth of your retirement savings. Visit the U.S. Department of Labor's website for an example showing the long-term fees and expenses at <http://www.dol.gov/ebsa>. Fees and expenses are only one of many factors to consider when you decide to invest in an option. You may also want to think about whether an investment in a particular option, along with your other investments, will help you achieve your financial goals.

Table 1 - Variable Net Return Investments

Name of Fund / Name of Benchmark	Performance		Annualized Performance				Total Annual Operating Expenses ³		
	3 Month	1 Year	5 Years	10 Years	Since Inception	Inception Date	As a %	Per \$1000	
Equity Funds									
State Street Russell All Cap Index Fund - Class I	8.13	17.19	15.52	14.38	13.24	10/07/13	0.19%	\$1.90	
<i>Russell 3000 Index</i>	8.18	17.41	15.74	14.71	13.57				
State Street Global All Cap Equity ex-US Index Fund - Class I	6.92	16.72	10.18	8.17	6.02	10/07/13	0.20%	\$2.00	
<i>MSCI ACWI ex-USA IMI Index (net)</i>	6.86	16.39	10.22	8.24	6.14				
Fixed Income									
State Street US ShortTerm Gov't/Credit Bond Index Fund - Class I	1.14	3.95	1.51	1.57	1.38	10/07/13	0.20%	\$2.00	
<i>Bloomberg US 1-3 yr Gov't/Credit Bond Index</i>	1.19	4.12	1.78	1.94	1.78				
State Street US Bond Fund Index - Class I	1.99	2.74	-0.69	1.55	1.84	10/07/13	0.19%	\$1.90	
<i>Bloomberg US Aggregate Bond Index</i>	2.03	2.88	-0.45	1.84	2.11				
Real Assets									
State Street Real Asset Fund - Class A	5.90	10.60	10.86	6.94	4.49	10/08/13	0.32%	\$3.20	
<i>State Street Custom Benchmark⁴</i>	5.94	10.76	11.17	7.29	4.82				
Cash (Cash Equivalents)									
State Street STIF	1.08	4.49	2.98	1.99	1.77	09/02/14	0.21%	\$2.10	
<i>ICE BofA US 3-Month Treasury Bill Index</i>	1.08	4.38	2.98	2.08	1.88				
Target Retirement Date Funds⁵									
CalPERS Target Income Fund	3.83	7.78	4.48	4.68	5.25	12/01/08	0.20%	\$2.00	
<i>SIP Income Policy Benchmark⁶</i>	3.86	7.87	4.67	4.89	5.68				
CalPERS Target Retirement 2020	4.12	8.49	5.80	5.51	6.78	12/01/08	0.20%	\$2.00	
<i>SIP 2020 Policy Benchmark⁶</i>	4.15	8.57	5.99	5.72	7.20				
CalPERS Target Retirement 2025	4.84	10.29	7.51	6.83	7.77	12/01/08	0.20%	\$2.00	
<i>SIP 2025 Policy Benchmark⁶</i>	4.87	10.36	7.69	7.03	8.18				
CalPERS Target Retirement 2030	5.54	12.01	9.09	7.88	8.71	12/01/08	0.20%	\$2.00	
<i>SIP 2030 Policy Benchmark⁶</i>	5.56	12.06	9.27	8.11	9.12				
CalPERS Target Retirement 2035	6.17	13.60	10.73	9.01	9.57	12/01/08	0.20%	\$2.00	
<i>SIP 2035 Policy Benchmark⁶</i>	6.19	13.64	10.89	9.23	10.01				
CalPERS Target Retirement 2040	6.95	15.54	12.32	10.16	10.29	12/01/08	0.20%	\$2.00	
<i>SIP 2040 Policy Benchmark⁶</i>	6.97	15.55	12.48	10.38	10.71				
CalPERS Target Retirement 2045	7.38	16.55	12.79	10.72	10.57	12/01/08	0.20%	\$2.00	
<i>SIP 2045 Policy Benchmark⁶</i>	7.38	16.56	12.94	10.94	11.02				
CalPERS Target Retirement 2050	7.37	16.55	12.78	10.72	10.63	12/01/08	0.20%	\$2.00	
<i>SIP 2050 Policy Benchmark⁶</i>	7.38	16.56	12.94	10.94	11.02				
CalPERS Target Retirement 2055	7.37	16.55	12.78	10.72	8.95	10/07/13	0.20%	\$2.00	
<i>SIP 2055 Policy Benchmark⁶</i>	7.38	16.56	12.94	10.94	9.22				
CalPERS Target Retirement 2060	7.37	16.55	12.79	-	11.88	11/01/18	0.20%	\$2.00	
<i>SIP 2060 Policy Benchmark⁶</i>	7.38	16.56	12.94	-	12.06				
CalPERS Target Retirement 2065	7.37	16.54	-	-	17.52	12/01/22	0.20%	\$2.00	
<i>SIP 2065 Policy Benchmark⁶</i>	7.38	16.56	-	-	17.79				
Broad-Based Benchmarks⁷									
<i>Russell 3000 Index</i>	8.18	17.41	15.74	14.71	-	-	-	-	
<i>MSCI ACWI ex-USA IMI Index (net)</i>	6.86	16.39	10.22	8.24	-	-	-	-	
<i>Bloomberg US Aggregate Bond Index</i>	2.03	2.88	-0.45	1.84	-	-	-	-	

Part II. Explanation of CalPERS 457 Plan Expenses

September 30, 2025

<https://calpers.voya.com>

Table 2 provides information concerning Plan administrative fees and expenses that may be charged to your individual account if you take advantage of certain features of the Plan. In addition to the fees and expenses described in Table 2 below, some of the Plan's administrative expenses are paid from the Total Annual Operating Expenses of the Plan's investment options.

Table 2 - Fees and Expenses				
Individual Expenses ⁸				
Service	Fee Amount	Frequency	Who do you pay this fee to?	Description
Loan Origination Fee	\$50	Per loan application	Voya	The charge covers the processing of your loan and applies each time you request a loan from your retirement account. This fee is deducted from your Plan account.
Maintenance Fee (For loans taken on or after April 1, 2020)	\$35 (\$8.75 assessed quarterly)	Annual	Voya	The charge covers the maintenance costs of your loan and applies on a quarterly basis. This fee is deducted from your Plan account.
Self-Managed Account (SMA) Maintenance Fee	\$50	Annual fee deducted monthly on a pro-rata basis	Voya	Schwab Personal Choice Retirement Account is available to you if your Employer has elected it as an option. This fee is deducted pro rata on a monthly basis from your core fund investments ⁹ in your CalPERS 457 account. For more information about SMAs, including a complete list of fees charged by Schwab for different types of investment transactions, please contact Schwab at (888) 393-PCRA (7272). Fees may also be incurred as a result of actual brokerage account trades. Before purchasing or selling any investment through the SMA, you should contact Schwab at (888) 393-PCRA (7272) to inquire about any fees, including any undisclosed fees, associated with the purchase or sale of such investment.
Self-Managed Account (SMA) Plan Administrative Fee	0.19% (\$1.90 per \$1,000)	Annual fee deducted monthly on a pro-rata basis	Voya	The SMA Plan Administrative fee pays for recordkeeping costs for assets in your SMA account. This fee is deducted pro rata on a monthly basis from your core fund investments in your CalPERS 457 account. The SMA Plan Administrative Fee is subject to change based on total Plan assets.

Footnotes for Table 1 and Table 2:

¹ Fund returns shown are net of investment management and administrative expenses and fees unless otherwise noted. Benchmark performance returns do not reflect any management fees, transaction costs or expenses. Benchmarks are unmanaged. You cannot invest directly in a benchmark.

² Historical annual operating expenses are not available. Reported annual operating expenses are estimated based on Voya recordkeeping, and State Street Investment Management capped investment fees, and operating expenses.

³ Total annual operating expenses are comprised of investment management and administrative expenses and fees incurred by the funds.

⁴ State Street Real Asset Fund has a custom benchmark comprised of 25% Bloomberg Enhanced Roll Yield Index, 25% S&P® Global Large MidCap Commodity and Resources Index, 10% Dow Jones US Select REIT Index, 20% Bloomberg US Government Inflation-Linked 1-10 Year Bond Index, and 20% S&P® Global Infrastructure Index.

⁵ If the ending market value (EMV) falls to zero in any one month, the inception date resets to the next month with an EMV. Performance is then calculated from the new inception date.

⁶ The benchmark for each Target Retirement Date Fund is a composite of asset class benchmarks that are weighted according to each Fund's policy target weights. The asset class benchmarks are Russell 3000 Index, MSCI ACWI ex-USA IMI Index (net), Bloomberg US Aggregate Bond Index, the State Street Investment Management customized benchmark for Real Assets (see footnote 4), and ICE BofA US 3-Month Treasury Bill Index.

⁷ Broad-based benchmarks grouped here provide comparative performance standards for domestic equity, international equity and fixed income.

⁸ The CalPERS Board of Administration periodically reviews the plan administrative fees and adjusts fees to reflect expenses incurred by the Plan. Participant fees are charged to reimburse CalPERS for actual administrative fees of the Plan.

⁹ Core fund investments are listed in Table 1 above the Target Retirement Date funds. Core funds include: State Street Russell All Cap Index Fund (Class I), State Street Global All Cap Equity ex-US Index Fund (Class I), State Street US Short Term Government/Credit Bond Index Fund (Class I), State Street US Bond Fund Index (Class I), State Street Real Asset Fund (Class A), and State Street Short Term Investment Fund ("STIF").

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 11/07/2025	YTD AS OF 11/07/2025	YTD AS OF 10/31/2025	1 MO. AS OF 10/31/2025	3 MO. AS OF 10/31/2025	AVERAGE ANNUAL TOTAL RETURN (%) AS OF 10/31/2025				
								1 YR.	3 YR.	5 YR.	10 YR.	SINCE INCEP.
MAXIMUM CAPITAL APPRECIATION MCA												
DWS Alternative Asset Allocation VIP Portfolio - Class B1, 2, 3, 4, 5	Maximum Capital Appreciation	02/02/2009	0.51	8.54	8.48	0.43	3.87	7.06	6.51	5.81	3.13	3.93
LVIP Baron Growth Opportunities Fund - Service Class8, 9	Maximum Capital Appreciation	10/01/1998	1.14	-12.36	-11.82	-3.43	-6.34	-11.30	2.03	2.55	7.33	9.22
LVIP Franklin Templeton Multi-Factor Emerging Markets Equity Fund - Service Class1, 7, 9	Maximum Capital Appreciation	06/18/2008	-0.25	29.88	31.25	4.12	12.02	27.23	20.57	12.15	5.53	3.52
LVIP Macquarie SMID Cap Core Fund - Service Class8, 9, 12	Maximum Capital Appreciation	07/12/1991	0.77	3.31	2.47	0.50	2.94	3.70	9.88	10.99	8.01	8.58
LVIP SSGA Small-Cap Index Fund - Service Class8, 9, 22	Maximum Capital Appreciation	04/18/1986	0.57	8.82	10.91	1.63	11.99	12.62	10.14	9.73	7.57	6.52
LVIP T. Rowe Price Structured Mid-Cap Growth Fund - Service Class8, 9	Maximum Capital Appreciation	02/03/1994	1.29	11.58	13.24	0.01	0.62	19.68	17.82	10.53	11.65	7.21
LONG TERM GROWTH LTG												
American Funds IS Global Growth Fund - Class 2 ¹	Long Term Growth	04/30/1997	-0.11	17.03	19.90	2.13	7.62	19.87	20.50	10.31	10.86	9.23
American Funds IS Growth Fund - Class 2	Long Term Growth	02/08/1984	0.10	16.53	20.06	2.17	7.28	28.17	28.03	17.04	16.81	12.46
American Funds IS International Fund - Class 2 ¹	Long Term Growth	05/01/1990	-0.37	22.19	25.29	3.80	14.57	19.31	16.60	6.35	5.53	6.40
Fidelity VIP Contrafund [®] Portfolio - Service Class 2 ²	Long Term Growth	01/03/1995	0.27	16.98	19.16	1.81	5.31	23.33	27.15	16.21	14.11	11.10
Fidelity VIP Growth Portfolio - Service Class 2	Long Term Growth	10/09/1986	-0.13	13.07	16.13	2.84	6.46	19.31	25.62	15.85	16.35	10.42
LVIP BlackRock Real Estate Fund - Service Class1, 8, 9, 14, 15	Long Term Growth	04/30/2007	1.23	8.12	6.90	-1.80	2.50	2.12	7.57	4.58	2.13	0.71
LVIP Dimensional U.S. Core Equity 1 Fund - Service Class ⁹	Long Term Growth	12/28/1981	0.40	11.63	12.82	1.01	6.49	15.02	17.46	15.09	11.72	9.71
LVIP Macquarie Mid Cap Value Fund - Service Class8, 9, 12	Long Term Growth	12/28/1981	1.01	10.63	8.95	-0.30	4.72	8.19	10.82	13.95	8.50	9.85
LVIP Mondrian International Value Fund - Service Class1, 9	Long Term Growth	05/01/1991	0.09	28.28	27.88	1.47	6.61	23.18	20.51	13.04	5.42	5.50
LVIP SSGA International Index Fund - Service Class1, 9, 22, 23	Long Term Growth	04/30/2008	-0.19	24.62	25.52	1.05	7.23	21.37	18.38	10.66	5.94	2.75
LVIP SSGA S&P 500 Index Fund - Service Class9, 22, 24	Long Term Growth	05/01/2000	0.13	14.17	16.07	2.21	7.82	19.66	20.87	15.91	12.95	6.63
LVIP Vanguard Domestic Equity ETF Fund - Service Class3, 4	Long Term Growth	04/29/2011	0.23	13.17	14.94	1.88	7.45	18.23	19.29	14.68	12.17	11.23
LVIP Vanguard International Equity ETF Fund - Service Class1, 3, 4	Long Term Growth	04/29/2011	0.19	25.87	26.65	1.66	9.11	22.26	17.81	9.16	6.20	4.13
Macquarie VIP Small Cap Value Series - Service Class8, 12	Long Term Growth	12/27/1993	0.96	3.59	2.64	-1.17	2.87	2.75	6.30	12.22	6.79	8.51
MFS VIT Utilities Series - Service Class14 ⁴	Long Term Growth	01/03/1995	1.09	17.15	16.28	2.84	5.55	10.59	9.47	8.76	7.66	9.39
GROWTH AND INCOME GI												
American Funds IS Growth-Income Fund - Class 2	Growth and Income	02/08/1984	0.18	15.05	16.60	1.77	5.68	19.87	22.22	15.91	12.54	10.45
Fidelity VIP Freedom 2020 Portfolio SM - Service Class 23, 6	Growth and Income	04/26/2005	0.07	10.89	11.66	0.89	3.94	10.60	11.08	5.51	5.85	5.36
Fidelity VIP Freedom 2025 Portfolio SM - Service Class 23, 6	Growth and Income	04/26/2005	0.06	11.91	12.84	0.96	4.31	11.67	12.23	6.40	6.46	5.93
Fidelity VIP Freedom 2030 Portfolio SM - Service Class 23, 6	Growth and Income	04/26/2005	0.05	12.65	13.69	1.05	4.56	12.54	13.27	7.39	7.30	6.29
Fidelity VIP Freedom 2035 Portfolio SM - Service Class 23, 6	Growth and Income	04/08/2009	0.13	13.71	14.84	1.12	4.85	13.67	15.03	9.17	8.38	10.24

																	AVERAGE ANNUAL TOTAL RETURN (%) AS OF 10/31/2025
Fidelity [®] VIP Freedom 2040 Portfolio SM - Service Class 23, 6	Growth and Income	04/08/2009	0.13	15.29	16.68	1.24	5.34	15.62	17.16	10.91	9.23	10.84					
Fidelity [®] VIP Freedom 2045 Portfolio SM - Service Class 23, 6	Growth and Income	04/08/2009	0.16	16.11	17.59	1.28	5.52	16.52	17.90	11.32	9.43	11.03					
Fidelity [®] VIP Freedom 2050 Portfolio SM - Service Class 23, 6	Growth and Income	04/08/2009	0.14	16.07	17.58	1.27	5.53	16.54	17.90	11.32	9.43	11.10					
LVIP BlackRock Equity Dividend Fund - Service Class 9, 12	Growth and Income	07/28/1988	0.62	7.22	7.27	0.50	4.68	4.51	5.58	9.60	6.59	7.31					
LVIP JPMorgan Retirement Income Fund - Service Class 2, 9, 12	Growth and Income	04/27/1983	0.10	9.67	10.16	0.84	4.18	9.97	9.77	4.48	3.99	6.11					
LVIP Macquarie U.S. REIT Fund - Service Class 8, 9, 12, 14, 15	Growth and Income	05/04/1998	1.74	1.00	-0.67	-2.67	2.12	-3.93	5.43	6.59	2.78	6.32					
LVIP Macquarie Wealth Builder Fund - Service Class 2, 9, 12	Growth and Income	08/03/1987	N/A	N/A	10.76	1.42	5.90	10.03	9.57	6.42	4.66	5.61					
INCOME I																	
LVIP BlackRock Inflation Protected Bond Fund - Service Class 1, 9, 13	Income	04/30/2010	-0.01	4.66	4.81	0.21	1.22	4.38	3.36	1.69	1.61	1.44					
LVIP Fidelity Institutional AM [®] Total Bond Fund - Service Class 9, 12, 13	Income	05/16/2003	-0.01	5.21	5.24	0.55	2.65	4.59	4.80	-1.13	1.05	3.02					
LVIP Franklin Templeton Core Bond Fund - Service Class 9, 12, 13	Income	12/28/1981	-0.03	5.64	5.67	0.52	2.63	4.91	4.56	-1.47	0.76	5.57					
LVIP Macquarie Diversified Floating Rate Fund - Service Class 9, 12, 13, 18, 19	Income	04/30/2010	0.01	2.92	2.93	0.26	1.00	3.77	4.37	2.08	1.39	0.85					
LVIP Macquarie High Yield Fund - Service Class 9, 12, 13, 20	Income	07/28/1988	-0.05	6.14	6.45	0.05	1.63	6.82	7.84	3.50	3.81	5.01					
LVIP Mondrian Global Income Fund - Service Class 1, 9, 10, 13	Income	05/04/2009	-0.07	5.61	5.80	-0.37	1.54	3.16	2.44	-4.07	-0.93	0.47					
LVIP SSGA Bond Index Fund - Service Class 9, 13, 22	Income	04/30/2008	-0.02	5.40	5.41	0.50	2.51	4.49	3.95	-1.78	0.31	1.27					
PIMCO VIT Total Return Portfolio - Administrative Class 7, 13	Income	12/31/1997	-0.07	7.45	7.49	1.02	3.65	6.99	5.79	-0.77	1.24	3.45					
PRESERVATION OF CAPITAL PC																	
LVIP Government Money Market Fund - Service Class 7-Day Current (Net/Gross) Yield as of 09/30/2025: 3.55%/4.18% 9, 17	Preservation of Capital	01/07/1982	0.01	2.33	2.28	0.22	0.66	2.80	3.24	1.65	0.63	2.50					
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	0.13	7.34	7.84	0.75	4.06	7.92	8.18	3.50	3.32	4.04					
LVIP Global Growth Allocation Managed Risk Fund - Service Class 1, 2, 3, 9, 16	Risk Managed - Asset Allocation	05/03/2005	0.18	10.28	11.14	1.07	5.48	11.32	11.32	6.19	4.54	4.20					
LVIP Global Moderate Allocation Managed Risk Fund - Service Class 1, 2, 3, 9, 16	Risk Managed - Asset Allocation	05/03/2005	0.16	8.63	9.37	1.00	5.03	9.56	9.95	5.08	4.02	4.19					
LVIP SSGA Global Tactical Allocation Managed Volatility Fund - Service Class 1, 2, 3, 9, 11	Risk Managed - Asset Allocation	05/03/2005	0.10	10.91	11.69	0.99	6.18	11.52	11.85	7.63	4.89	3.81					
ASSET ALLOCATION ASA																	
Fidelity [®] VIP Freedom 2055 Portfolio SM - Service Class 23, 7	Asset Allocation	04/11/2019	0.19	16.10	17.56	1.28	5.51	16.54	17.89	11.31	N/A	10.38					
Fidelity [®] VIP Freedom 2060 Portfolio SM - Service Class 23, 7	Asset Allocation	04/11/2019	0.13	16.05	17.62	1.31	5.56	16.56	17.92	11.32	N/A	10.40					
LVIP BlackRock Global Allocation Fund - Service Class 1, 2, 9	Asset Allocation	04/26/2019	0.00	14.68	15.72	1.39	5.86	15.88	12.98	7.04	N/A	7.22					
LVIP T. Rowe Price 2020 Fund - Service Class 3, 6, 9	Asset Allocation	05/01/2007	0.11	10.22	10.90	0.91	4.82	10.71	11.02	6.13	5.27	3.93					
LVIP T. Rowe Price 2030 Fund - Service Class 3, 6, 9	Asset Allocation	05/01/2007	0.14	11.76	12.63	1.07	5.69	12.43	13.06	8.04	6.22	4.37					
LVIP T. Rowe Price 2040 Fund - Service Class 3, 6, 9	Asset Allocation	05/01/2007	0.21	14.17	15.34	1.28	6.95	15.26	15.87	10.47	7.47	4.75					
LVIP T. Rowe Price 2050 Fund - Service Class 3, 6, 9	Asset Allocation	04/29/2011	0.24	15.30	16.60	1.37	7.48	16.63	17.05	11.44	8.25	6.20					
LVIP T. Rowe Price 2060 Fund - Service Class 3, 6, 9	Asset Allocation	04/30/2020	0.24	15.44	16.77	1.36	7.54	16.78	17.13	11.85	N/A	13.19					
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	0.63	6.13	6.21	-0.19	3.92	3.97	8.68	11.99	7.09	6.50					
LVIP Blended Large Cap Growth Managed Volatility Fund - Service Class 9, 10, 11	Risk Managed - US Large Cap	02/03/1994	0.01	3.39	6.36	2.50	7.86	12.48	20.71	13.94	10.89	7.42					
RISK MANAGED - US MID CAP RMUSM																	
LVIP Blended Mid Cap Managed Volatility Fund - Service Class 8, 9, 10, 11	Risk Managed - US Mid Cap	05/01/2001	0.98	2.70	4.74	-0.94	-0.10	9.39	12.40	7.35	8.59	4.55					
LVIP JPMorgan Select Mid Cap Value Managed Volatility Fund - Service Class 8, 9, 10, 11	Risk Managed - US Mid Cap	05/01/2001	1.26	-1.68	-2.33	-1.53	0.81	-2.53	7.29	10.77	5.40	5.65					
RISK MANAGED - GLOBAL/INTERNATIONAL RMGI																	
LVIP Franklin Templeton Global Equity Managed Volatility Fund - Service Class 1, 9, 10, 11	Risk Managed - Global/International	08/01/1985	0.08	8.01	9.18	1.06	5.16	8.26	13.09	10.77	6.25	6.75					
LVIP SSGA International Managed Volatility Fund - Service Class 1, 3, 9, 11	Risk Managed - Global/International	12/31/2013	-0.21	18.83	19.77	1.17	7.38	15.79	15.97	8.82	3.64	2.21					

											AVERAGE ANNUAL TOTAL RETURN (%) AS OF 10/31/2025					
ESG/SOCIALLY CONSCIOUS	ESC	ESG/Socially Conscious	01/11/1996	0.00	6.76	9.35	0.68	4.06	5.97	11.28	5.52	9.03	5.49			
AB VPS Sustainable Global Thematic Portfolio - Class B1		ESG/Socially Conscious	01/11/1996	0.00	6.76	9.35	0.68	4.06	5.97	11.28	5.52	9.03	5.49			
LVIP Macquarie Social Awareness Fund - Service Class 9, 12, 21		ESG/Socially Conscious	05/02/1988	0.18	11.75	13.27	2.36	5.58	16.44	19.83	14.58	11.62	9.97			

* 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 funds shareholders may experience losses. The fund employs hedging strategies designed to provide downside protection during sharp downward movements in equity markets. The use of these hedging strategies may limit the upside participation of the fund in rising equity markets relative to other unhedged funds, and the effectiveness of such strategies may be impacted during periods of rapid or extreme market events.

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.

Important Disclosures

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

Limitations and exclusions may apply.

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

**DISTRICT
CORRESPONDENCE**
Board Meeting of November 17, 2025



Date: **Correspondence Sent To:**

1. 10/30/2025 Sarah Marshall
SEPPS Land Use Consulting
Subject: Sewer Service Availability and Proposed Lot Split
APN 071-190-036 at 905 S. Patterson Ave.
Owner: 905 S. Patterson LLC

2. 10/31/2025 Melinda Rogers
Santa Barbara, CA
Subject: Claim for Refund for Expenses Related to Sewer Lateral
Cleaning 1078 North San Marcos Road, CA 93111
APN 067-301-014

Date: **Correspondence Received From:**

1. 10/31/2025 California Sanitation Risk Management Authority (CSRMA)
c/o Alliant Insurance Services, Inc.
Subject: 2026 Executive Board Elections

2. 11/03/025 LAFCO
Santa Barbara Local Agency Formation Commission
Subject: Call for Nominations for and Notice of Election for LAFCO
Regular Special District Members

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