



**GOLETA SANITARY**  
Water Resource Recovery District

**BUDGET**  
**FISCAL YEAR 2022-23**

*Governing Board of Directors*  
*Meeting of June 20, 2022*

**BUDGET  
FOR  
FISCAL YEAR  
2022-2023**

***Approved by the Governing Board  
Regular Board Meeting June 20, 2022***

**GOLETA SANITARY DISTRICT  
BUDGET  
FISCAL YEAR 2022-23**

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# GOLETA SANITARY DISTRICT

## Budget for Fiscal Year 2022-23

### INTRODUCTION

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

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

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

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

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

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

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

## **DISTRICT GOVERNANCE**

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

## **DISTRICT STAFF AND OPERATING DEPARTMENTS**

The District employs approximately 35 regular employees that work in four interrelated Departments. These departments are 1) Administration; 2) Collection System; 3) Operations and 4) Laboratory. Each department is managed by a manager who is responsible for the day-to-day operations of, and all employees associated with, the respective department. The 4 Department Managers report to the General Manager, who is responsible for the District's overall implementation of the service policies adopted by the Governing Board.

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

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

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

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

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

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

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

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

The District anticipates the following total expenditures and revenues in FY22-23. Withdrawals from the District's designated funds for capital improvement projects are shown separately.

<b>Estimated Expenditures without depreciation:</b>	<b>\$ 21,865,950</b>
<b>*CalPERS UAL paydown:</b>	<b>\$ <u>3,400,000</u></b>
<b>Total Disbursements:</b>	<b>\$ 25,265,950</b>
<b>Total Anticipated Revenues:</b>	<b>\$ 22,350,009</b>
<b>Total change in Fund balance:</b>	<b>- \$ 2,915,941</b>

**\*Unfunded Actuarial Pension Liabilities**

As is the case for most government entities that participate in a CalPERS retirement pension program, an actuarial study prepared by CalPERS has projected an unfunded accrued liability (UAL) within our pension program. Although not mandated, the District's Board of Directors decided to pay off the estimated UAL balance of \$3,400,000 in 2022, FY2022-23, through an interfund loan. This decision shortens the amortization schedule for payment of UAL from 23 years to 10 years and results in significant long-term savings for our rate payers. Payment on the interfund loan will begin in FY2023-24.

***DISTRICT OPERATING  
AND DESIGNATED FUNDS***

## **DISTRICT FUNDS**

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

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

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

As noted in the fund balance summary sheet, the Running Expense fund balance is anticipated to be \$11,393,628 as of June 30, 2022, after an interfund loan transfer to make a paydown of the CalPERS UAL balance. The District will periodically review the balance of this fund to ensure the balance is adequate to cover the period between July 2022 and December 2022.

### **Plant Reserve Fund - 4645**

The District established a plant emergency reserve fund through a contractual agreement with other plant users. This fund is for addressing plant emergencies. The contracts among plant users specify that this fund must not exceed \$25,000. The balance of this fund as of June 30, 2022 is estimated to be \$35,897 which includes accrued interest for the past several years. The anticipated value by June 30, 2023 is \$36,417 (with interest) as noted in the designated fund balance summary sheet. Periodically, the amount over \$25,000 is used in conjunction with capital improvements of the treatment facilities.

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

This fund was established to hold revenues from capacity and annexation fees. This reserve fund is mandated by legislation to account for capacity related improvement projects. The anticipated balance of this fund at the end of June 2023 is \$7,475,986 as noted in the fund balance summary sheet.

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

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

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



useful life and minimize lifecycle costs. The anticipated balance of this fund at the end of June 2023 is \$16,584,785 as noted in the fund balance summary sheet.

**Retiree Health Insurance Sinking Fund – 4660**

The District provides medical insurance coverage for District employees upon retirement depending on the length of their service through the California Public Employees Retirement System (CalPERS) health program. In FY22-23 the annual contribution to this fund is approximately \$333,000, plus earned interest. The District periodically reviews this annual funding level to make sure that such fund balance is sufficient to meet its future obligation.

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

**Outfall Re-ballasting Fund – 4666**

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

**District Emergency Fund – 4675**

On May 7, 2007, the District’s Governing Board established a separate fund designated as the “Emergency Fund” for the purpose of paying costs associated with emergency projects. Funding was provided by a transfer from the Replacement Reserve Fund in the amount of \$500,000. The anticipated balance of this fund at the end of June, 2023 is \$606,567 as noted in the fund balance summary sheet.

**Summary**

Enclosed in this budget are a summary table and associated pie and bar charts that show fund balances and distributions at the beginning and end of FY22-23. The total value of the District’s funds are expected to decrease by \$2,915,941 by the end of FY22-23.

**DESIGNATED FUND BALANCE  
SUMMARY**

Fund No. and Name	Estimated Cash Balance		Percent Change	
	6/30/2022	6/30/2023		
4640 Running Expense	\$ 11,393,628	\$ 7,651,303	-32.8%	a
4645 Plant Reserve	\$ 35,897	\$ 36,417	1.4%	b
4650 Capital Reserve	\$ 5,530,973	\$ 7,475,986	35.2%	c
4655 Replacement Reserve	\$ 17,712,604	\$ 16,584,785	-6.4%	d
4660 Retiree Health Insurance Fund	\$ -	\$ -	0.0%	e
4675 District Emergency Fund	\$ 597,898	\$ 606,567	1.5%	f
<b>TOTALS</b>	<b>\$ 35,271,000</b>	<b>\$ 32,355,059</b>	<b>-8.3%</b>	

**NOTES:**

<sup>a</sup> Designated to meet the dry period for operations and maintenance costs for FY 2022-23, the period between end of year and first Sewer Service Charge installment from the County.

<sup>b</sup> Designated for emergency repairs.

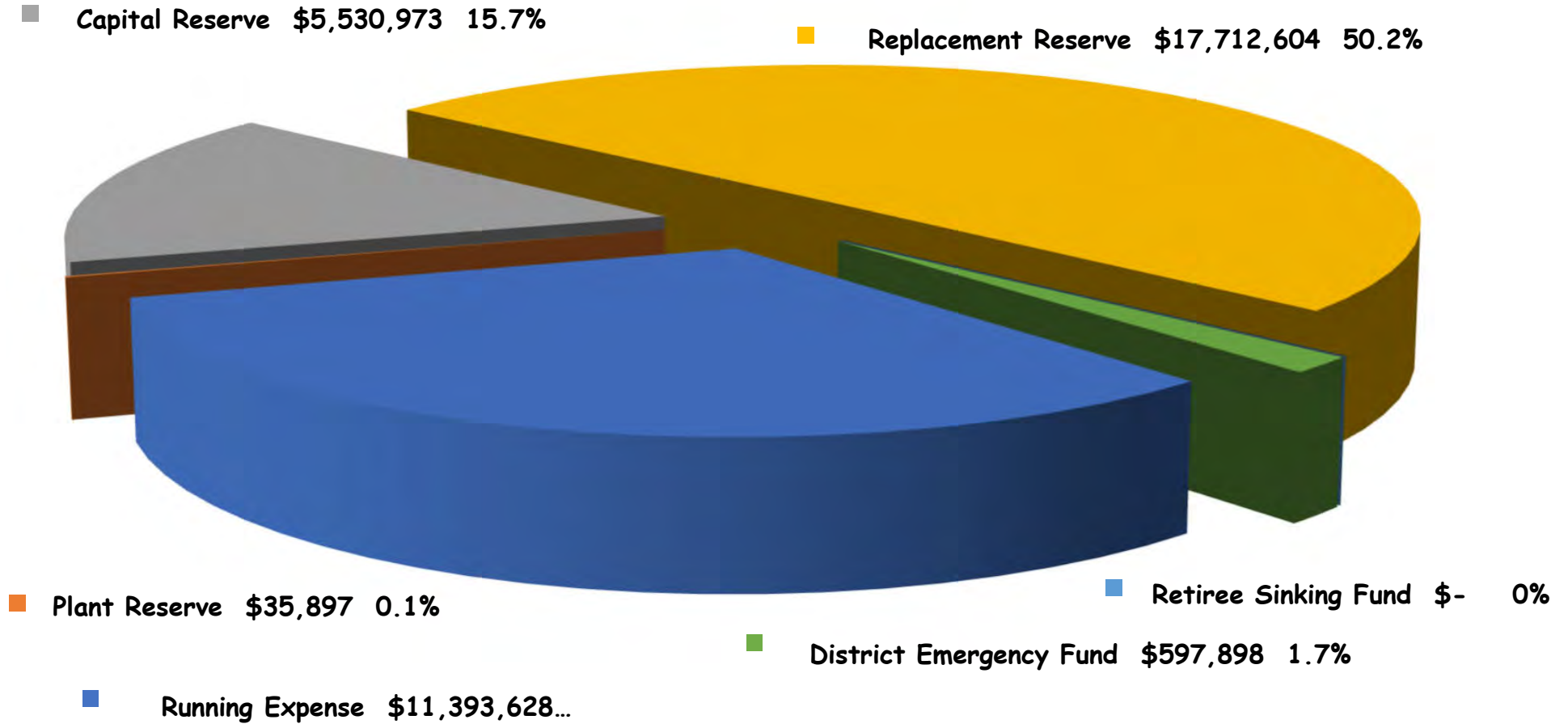
<sup>c</sup> Designated for facilities capacity expansion.

<sup>d</sup> Designated for facilities replacement projects.

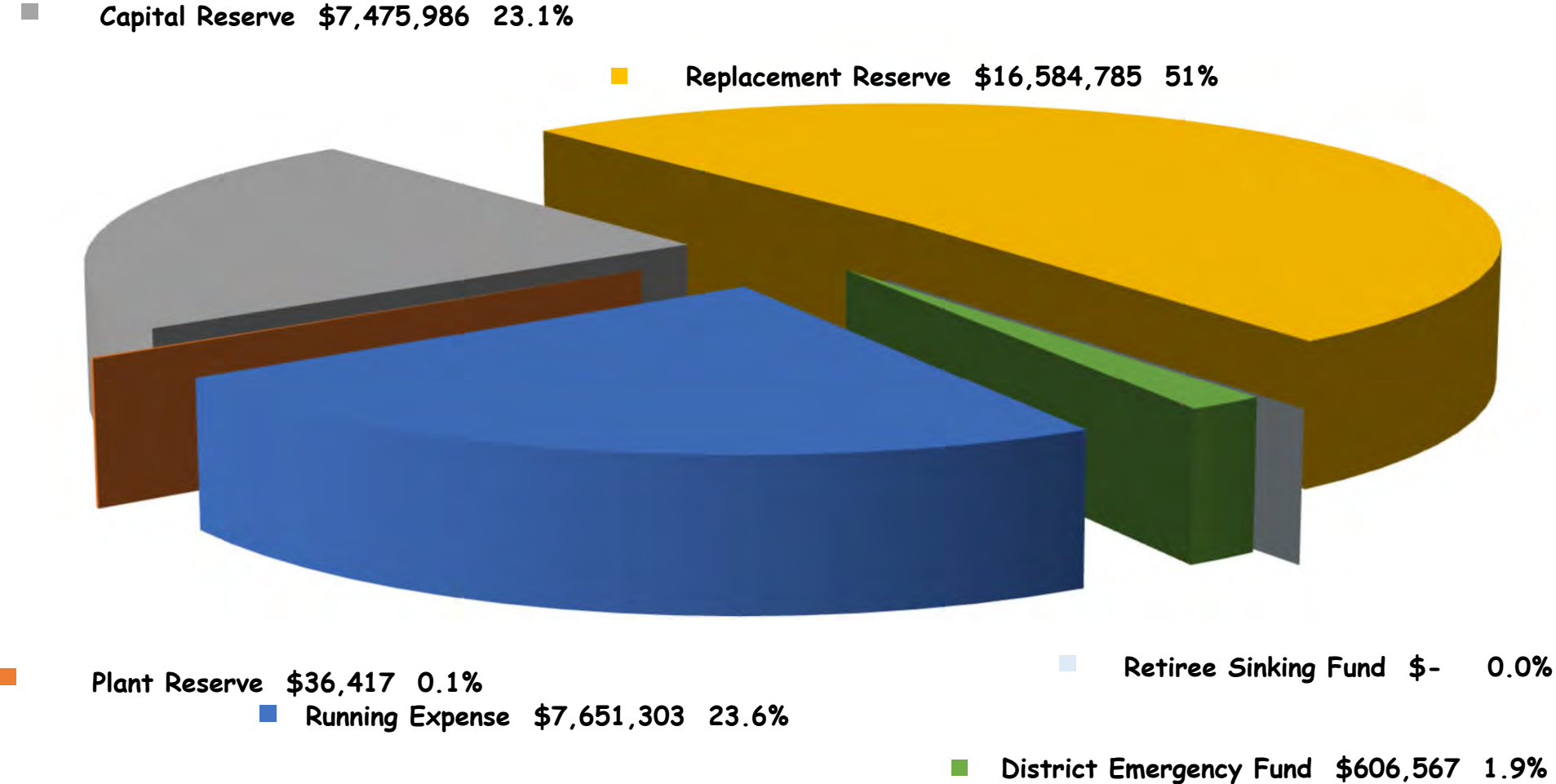
<sup>e</sup> Designated for retiree medical insurance, reimbursing retirees and contributions to CERBT, OPEB

<sup>f</sup> Designated for costs associated with emergency projects.

# Fund Balance June 30, 2022

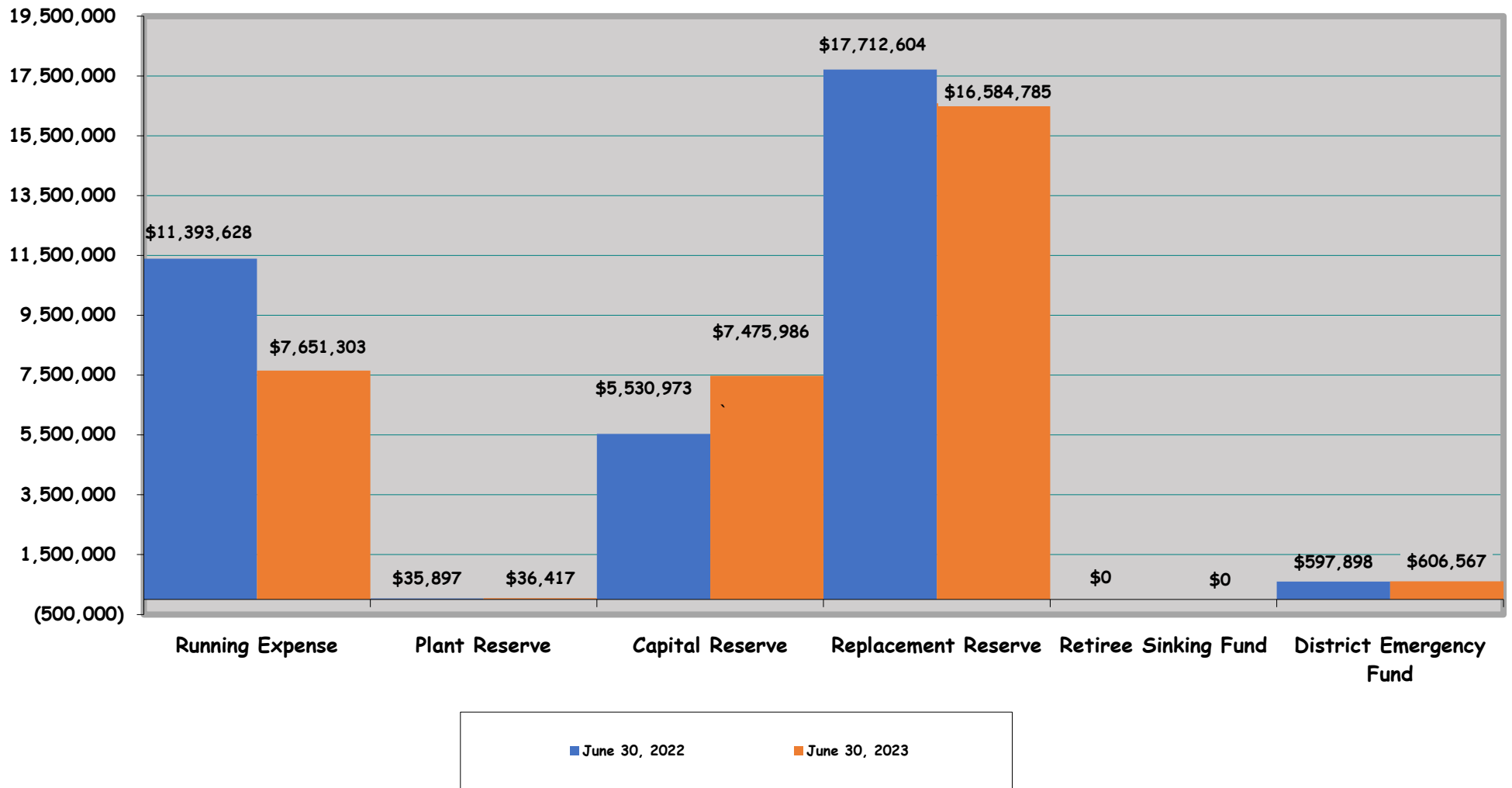


# Fund Balance June 30, 2023



# Fund Balance

## June 30, 2022 and June 30, 2023



## **ACTIVITIES OF DISTRICT FUNDS**

The enclosed fund activity sheet shows the District's fund balances at the beginning and end of the fiscal year, as well as the activity of each fund during the year. Each fund's name and number are shown in the extreme two left columns, followed by the cash balance of the fund at the beginning of the year in the third column. The fourth and fifth columns designate the activity in terms of revenues and expenditures for each fund as demanded by the District's budget. The last column to the right of the sheet shows the anticipated ending balance of each fund at the end of the fiscal year. The main objective of the enclosed fund activity sheet is to provide a record of allocating revenues and expenditures to meet the District's operating objectives.

For FY22-23, the District anticipates a decrease from \$35,271,000 at the beginning of the year to \$32,355,059 at the end of the year based on the projected revenues and planned expenditures and loan drawdown requests. Enclosed in this budget is a fund activity tabulation and associated bar chart illustrating the activities of each of the District's designated funds in FY22-23.

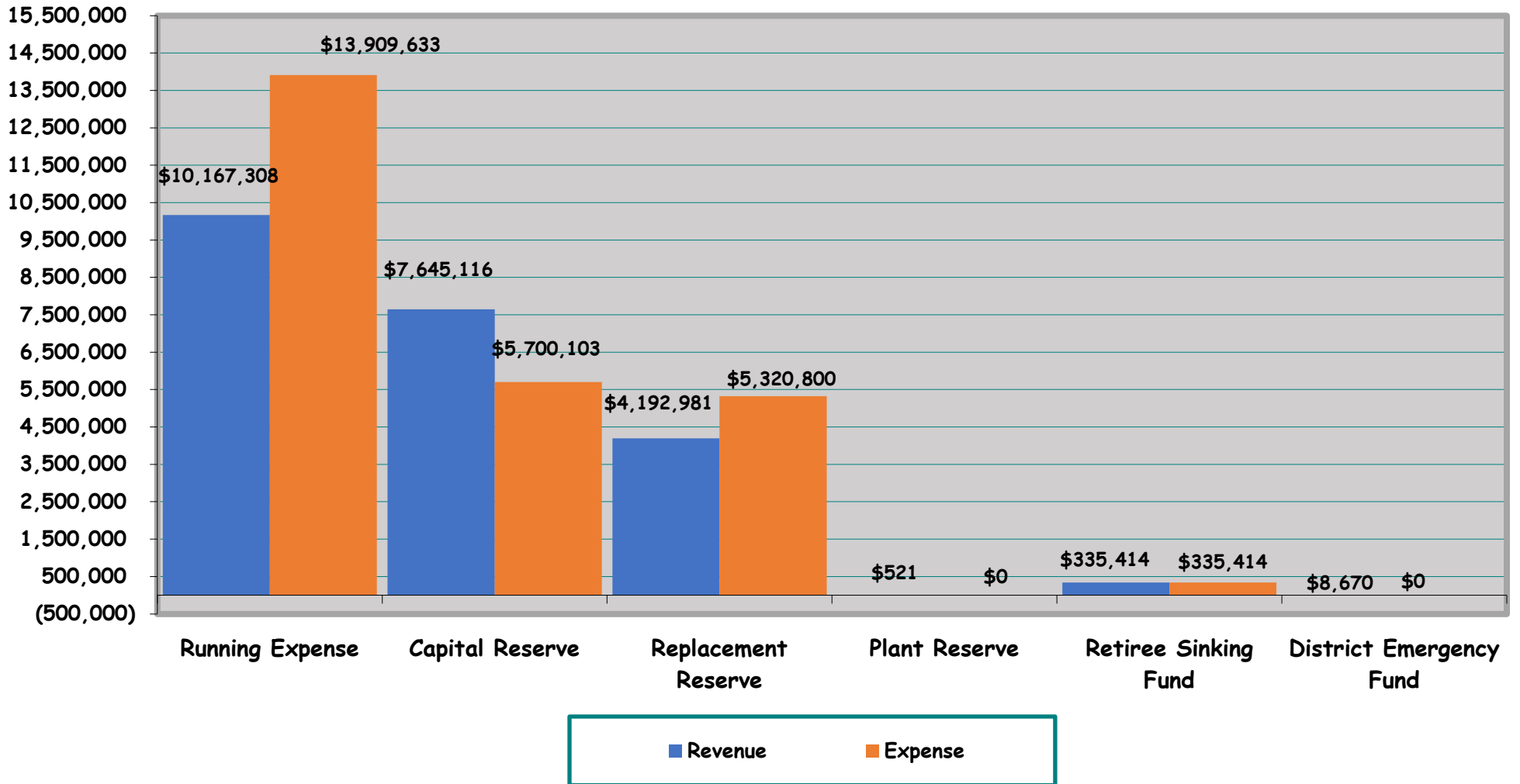
## FUND CASH ACTIVITY

Fund No. and Name	Estimated Cash Balance 6/30/2022	Estimated Cash In-flow 2022-2023	Estimated Cash Out-flow 2022-2023	Estimated Cash Balance 6/30/2023
<b>640</b> Running Expense Inter-Fund Loan PERS UAL Adjusted 06/30/22 Estimate	\$8,993,628 <u>\$2,400,000</u> \$11,393,628	Interest \$106,016 Revenue \$6,180,932 RFOGA \$3,241,744 GWD WWRec O&M \$580,560 Admin Chg: WWRec \$58,056 <u>\$10,167,308</u>	O & M Expense \$9,929,073 WWRec O & M Expense \$580,560  PERS UAL Paydown \$3,400,000 <u>\$13,909,633</u>	\$7,651,303
<b>Subtotal</b>				
<b>645</b> Plant Reserve	\$35,897	Interest \$521 <u>\$521</u>	<u>\$0</u>	\$36,417
<b>Subtotal</b>				
<b>650</b> Capital Reserve	\$5,530,973	Interest \$70,198 Connection/Annex/RFOGA \$2,846,839 BESP Loan Proceeds: \$4,728,079 <u>\$7,645,116</u>	Plant Projects \$500,000 Loan P&I installment \$472,025 BESP Project \$4,728,079 <u>\$5,700,103</u>	\$7,475,986
<b>Subtotal</b>				
<b>655</b> Replacement Reserve Inter-Fund Loan PERS UAL Adjusted 06/30/22 Estimate	\$20,112,604 <u>-\$2,400,000</u> \$17,712,604	Interest \$280,248 SSC/Prop. Tax/RFOGA \$3,912,732 Inter-Fund Loan P&I	Collection System Replacements \$504,935 Administration, Outfall , WWRec \$231,303 Plant Projects \$596,008 Main Pump Station Project \$3,988,554 <u>\$5,320,800</u>	\$16,584,785
<b>Subtotal</b>		<u>\$4,192,981</u>		
<b>660</b> Retiree Health Insurance	\$0	Interest \$2,414 Revenue \$333,000 <u>\$335,414</u>	<u>\$335,414</u>	\$0
<b>Subtotal</b>				
<b>675</b> District Emergency Fund	\$597,898	Interest \$8,670 <u>\$8,670</u>	<u>\$0</u>	\$606,567
<b>Subtotal</b>				
<b>TOTALS</b>	<u><u>\$35,271,000</u></u>		<u><u>\$0</u></u>	<u><u>\$32,355,059</u></u>

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

# Fund Activity

## June 2022-June 2023





***REVENUES***  
***FISCAL YEAR 2022-23***

## DISTRICT REVENUES FOR FISCAL YEAR 2022-23

The District estimates FY 2022-23 revenues from several sources as outlined in the following table:

REVENUE SOURCES		
Sewer Service Charges	\$ 9,468,099	42.37%
From Other Government Agencies	7,317,423	32.74%
Permit, Inspections and Fees	28,900	0.13%
Annexation and Capacity Fees	121,442	0.54%
Property Taxes and related	183,000	0.82%
Loan Proceeds	4,728,079	21.15%
Interest and Other Income	503,067	2.25%
	<u>\$ 22,350,009</u>	<u>100.00%</u>

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

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

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

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

### Sewer Service Charges – Account 3100

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

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

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

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

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

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

A review of the District’s SSC rate has shown that the current rate is adequate to meet the District’s current financial needs. As such, no change to the District’s SSC rates are proposed for FY22-23. This is the third year that no change has been made to the SSC rate. The District’s long term average annual increase in the O&M costs have been around 5% per year. However, recent improvements and efficiency efforts by staff have resulted in cost savings that have mitigated other increases in O&M costs for FY22-23, however current inflationary pressures will likely require a rate increase for FY23-24.

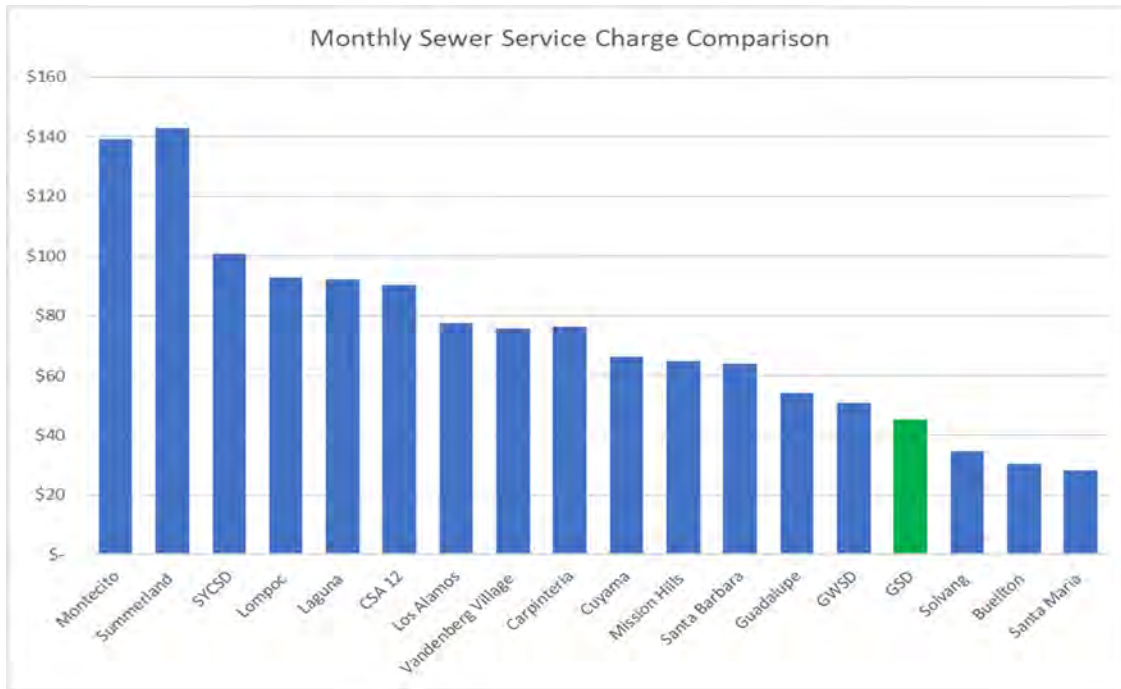
The District has been participating in a State-wide wastewater strength and loadings study that will provide updated information related to the generation of waste water from the various user categories, this study has been delayed due COVID-19. The District may have to engage in a new rate study before the statewide information is available.

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

<b>SSC Rate Component Allocation</b>	<b>FY18-19 (\$/Mo/ERU)</b>	<b>FY19-20 (\$/Mo/ERU)</b>	<b>FY20-21 (\$/Mo/ERU)</b>	<b>FY21-22 (\$/Mo/ERU)</b>	<b>FY22-23 (\$/Mo/ERU)</b>
Capital Reserve Fund	\$ 2.06	\$ 2.13	\$ 5.00	\$ 5.00	\$ 5.00
Replacement Reserve Fund	\$ 8.17	\$ 8.49	\$ 8.74	\$ 9.24	\$ 9.11
Operations & Maintenance Cost	\$ 32.33	\$ 33.58	\$ 30.46	\$ 29.96	\$ 30.09
<b>Total SSC Rate</b>	<b>\$ 42.56</b>	<b>\$ 44.20</b>	<b>\$ 44.20</b>	<b>\$ 44.20</b>	<b>\$ 44.20</b>

This year a reallocation in the rate structure is proposed to take advantage of the short-term savings in O&M costs due to the implementation of several efficiency measures in 2020, in order to better match the proposed FY20-21 expenditure needs.

A comparison of the District’s current monthly SSC rate with monthly SSC rates of other local agencies show that even with the recent CPI increases, the District’s total service rate (including direct property tax payments) is still significantly less (37%) than the other local agencies average total service rate of **\$73.70** per month as shown in the following table:



Permit and Inspection Fees – Account 3120

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

Administration Charges – Accounts 3140 and 3145

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

Treatment and Disposal Revenue – Account 3150

This revenue is the monthly expense charged to the District’s contractual users in accordance with an agreement with the District for treatment and disposal of their respective wastewaters. The charge to each user is based on each user’s percentage of the monthly-

metered flow into the plant applied to the total monthly expense of the treatment plant only. Fixed assets charged to the treatment plant are expensed to the contractual users based on their respective fixed capacity percentage allocations of the total treatment plant and outfall capacities as defined in the agreements between the District and its users.

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

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

Industrial Waste Control (IWC) Analysis Reimbursement – Account 3160

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

Homeowners Exemption – Account 3170

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

Annexation Processing – Account 3205

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

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

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

Other Revenue-Running Expense – Account 3260

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

***Total FY20-21 Estimated Running Expense Fund Revenue with interest is \$10,167,308.***

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

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

#### Capacity Fees – Account 3130

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

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

Capacity Fee revenue estimates are based on historical data and estimates of growth and development anticipated in the fiscal year. The District Capacity Fee is \$2,421 per ERU for FY22-23.

#### Annexation Charges – Account 3200

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

Currently the annexation charge revenue is based on a fee of \$2,242 per acre to be annexed. The District's annual projection of this revenue is based on historical data of the anticipated number of parcels to be annexed.

#### Loan Proceeds

Loan reimbursement requests are shown in this fund to offset expenditures associated with the Biosolids and Energy Strategic Plan improvements, estimated to be \$4,728,079.

***Total FY22-23 Estimated Revenue in the Capital Reserve Fund with interest is \$7,645,116.***

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

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

Sewer Service Charges – Account 3100

Of the monthly \$44.20 anticipated SSC revenue per single-family dwelling for FY22-23, \$5.00, which amounts to \$1,071,052 in total revenue, will be deposited into the Replacement Reserve Fund 4655 for future capital improvement projects in addition to the District's portion of the annual depreciation value estimated to be \$1,951,457 in FY22-23. The total amount of sewer service charges expected to be received by the District and deposited into the replacement reserve fund in FY20-21 from these sources is \$3,022,509.

Property Tax – Account 3220

This revenue is the District's share of the property taxes collected by the County based on the District's percentage of property tax revenues to the County. The District's percentage is defined based on separate property tax negotiations during the process of property annexations to the District. Current annual property tax revenues to the District are predominantly based on the District's percentage in effect prior to Proposition 13. Property tax revenue is based on data submitted by Santa Barbara County. Because the District's budget is approved before the actual amount of property taxes is calculated, the amount shown is an estimate based on the previous year. The amount of property tax revenue received by the District does not vary considerably from year to year and is estimated to be \$182,500 in FY22-23.

RFOGA – Capital Projects – Account 3260

This revenue is received from the District's contractual users' for their share of the plant capital project expenditures. Each entity pays according to its capacity percentage entitlement as defined in the agreement between the District and these users. The total RFOGA revenue to the Replacement Reserve Fund for FY22-23 is \$707,723.

***Total FY21-22 Estimated Revenue in the Replacement Reserve Fund with interest is \$4,192,981.***

**Retiree Health Insurance Fund – 4660**

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

***FY21-22 Total deposit into the Retiree Health Insurance Fund with interest is \$335,414.***

Interest Earnings Account - 3230

Each of the District funds has an Interest Earning account and interest is accrued per fund based upon balances in the interest-bearing account. The interest calculation for each fund for this year is calculated based on an annual percentage of 1.45%.

***Total FY22-23 Estimated Interest Revenue is \$468,067.***

**FY22-23 TOTAL ANTICIPATED DISTRICT REVENUE IS \$22,350,009.**

**Fiscal Year 2022-2023  
REVENUE**

Fund Name and Number	Acct	Revenue Classification	Budgeted Revenue 2021-22	Revenue to date 6/3/2022	Projected Actual 2021-22	Over(Under) Budget 2021-22	Revenue Projection 2022-23	% Change from FY 2021-22	Change from FY 2021-22
<b>4640 Running Expense</b>	3100	*Sewer Service Charges	\$5,966,372	\$5,589,003	\$5,906,708	(\$59,664)	\$6,112,590	2%	\$146,218
	3120	Permits and Inspections	\$28,000	\$33,370	\$40,044	\$12,044	\$28,000	0%	\$0
	3140	Admin Chgs - Treatment	\$167,054	\$133,766	\$162,455	(\$4,598)	\$183,126	10%	\$16,073
	3145	Admin Chgs - Reclamation	\$45,237	\$39,733	\$47,680	\$2,443	\$58,056	28%	\$12,819
	3150	Treatment & Disposal Cost Reimb.	\$2,789,178	\$2,229,437	\$2,707,590	(\$81,588)	\$3,058,618	10%	\$269,440
	3155	GWD WWRc O&M Cost Reimb.	\$452,374	\$397,331	\$476,797	\$24,423	\$580,560	28%	\$128,186
	3160	IWC Analysis Reimbursement	\$500	\$0	\$0	(\$500)	\$500	0%	\$0
	3170	Homeowners Exemption	\$500	\$653	\$500	\$0	\$500	0%	\$0
	3205	Annexation Processing Fee	\$400	\$800	\$960	\$560	\$400	0%	\$0
	3240	**RFOGA - Running Expense	\$2,310	\$6,234	\$7,481	\$5,171	\$3,942	71%	\$1,632
<b>3260/3301</b>		Other Revenue - Running Exp.	\$35,000	\$235,036	\$235,036	\$200,036	\$35,000	0%	\$0
		<b>Subtotal</b>	<b>\$9,486,925</b>	<b>\$8,665,363</b>	<b>\$9,585,252</b>	<b>\$98,326</b>	<b>\$10,061,292</b>	<b>6%</b>	<b>\$574,367</b>
<b>4650 Capital Reserve</b>	3130	Capacity Fees	\$24,119	\$196,432	\$201,000	\$176,882	\$95,412	296%	\$71,294
	3200	Annexation Charges	\$3,810	\$11,095	\$11,095	\$7,285	\$26,030	583%	\$22,220
	3260	**RFOGA - Capital Projects	\$608,618	\$275,717	\$400,050	(\$208,568)	\$2,725,397	348%	\$2,116,780
	1300	Loan Proceeds	\$0	\$0	\$975,466	\$975,466	\$4,728,079	+100%	\$4,728,079
		<b>Subtotal</b>	<b>\$636,546</b>	<b>\$483,244</b>	<b>\$1,587,611</b>	<b>\$951,065</b>	<b>\$7,574,918</b>	<b>1090%</b>	<b>\$6,938,371</b>
<b>4655 Replacement Reserve</b>	3100	*Sewer Service Charges	\$2,994,153	\$2,794,033	\$2,964,212	(\$29,942)	\$3,022,509	1%	\$28,356
	3220	Property Tax Revenue	\$171,000	\$180,893	\$180,893	\$9,893	\$182,500	7%	\$11,500
	3260	**RFOGA - Capital Projects	\$643,452	\$74,090	\$104,000	(\$539,452)	\$707,723	10%	\$64,271
		<b>Subtotal</b>	<b>\$3,808,605</b>	<b>\$3,049,016</b>	<b>\$3,249,105</b>	<b>(\$559,500)</b>	<b>\$3,912,732</b>	<b>3%</b>	<b>\$104,127</b>
<b>4660 Retirees Ins All Funds</b>	3100	*Sewer Service Charges	\$333,000	\$333,000	\$333,000	\$0	\$333,000	0%	\$0
		<b>Subtotal</b>	<b>\$333,000</b>	<b>\$333,000</b>	<b>\$333,000</b>	<b>\$0</b>	<b>\$333,000</b>	<b>0%</b>	<b>\$0</b>
		<b>Interest Earnings</b>							
	4640	3230 Running Expense Fund	\$20,794	\$22,273	\$25,573	\$4,780	\$106,016	410%	\$85,222
	4645	3230 Plant Reserve Fund	\$107	\$105	\$119	\$12	\$521	385%	\$413
	4650	3230 Capital Reserve Fund	\$13,819	\$13,439	\$15,064	\$1,245	\$70,198	408%	\$56,380
	4655	3230 Replacement Reserve Fund	\$49,478	\$51,930	\$60,080	\$10,602	\$280,248	466%	\$230,771
	4660	3230 Retiree Health Insurance Fund	\$249	\$301	\$301	\$51	\$2,414	868%	\$2,165
	4670	3230 Plant Upgrading Fund	\$0	\$0	\$0	\$0	\$0	0%	\$0
	4675	3230 District Emergency Fund	\$1,788	\$1,752	\$1,972	\$185	\$8,670	385%	\$6,882
		<b>Subtotal</b>	<b>\$86,235</b>	<b>\$89,800</b>	<b>\$103,109</b>	<b>\$16,875</b>	<b>\$468,067</b>	<b>443%</b>	<b>\$381,832</b>
		<b>Total Revenue</b>	<b>\$14,351,311</b>	<b>\$12,620,422</b>	<b>\$14,858,077</b>	<b>\$506,765</b>	<b>\$22,350,009</b>	<b>56%</b>	<b>\$7,998,698</b>

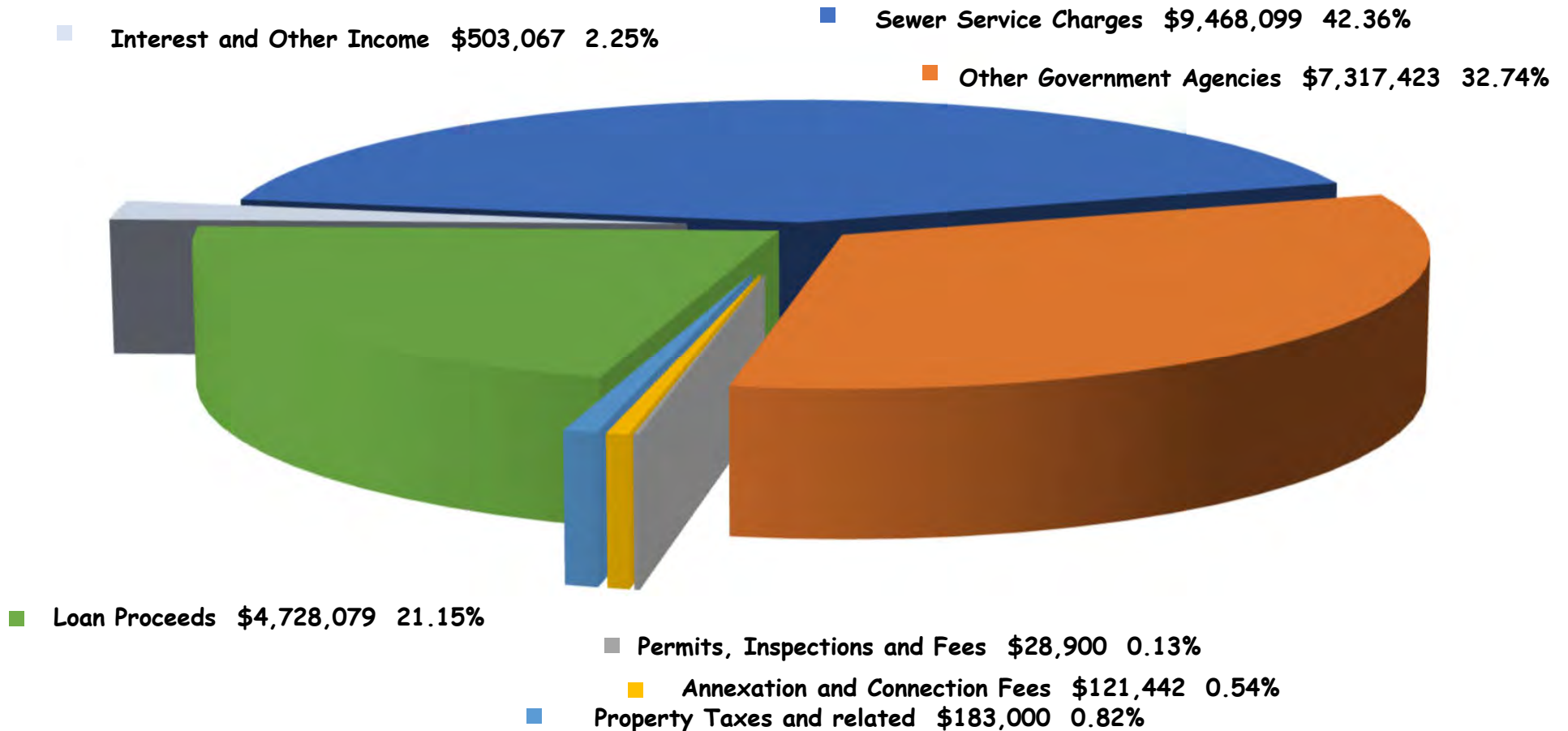
\*Sewer Service Charges are deposited directly to the respective funds.  
Values shown under 2020-2021 Revenue Estimate have been pro-rated accordingly.

**Total Sewer Service Charges: \$9,293,525 \$8,716,036 \$9,203,920 \$9,468,099 1.88% \$174,574**

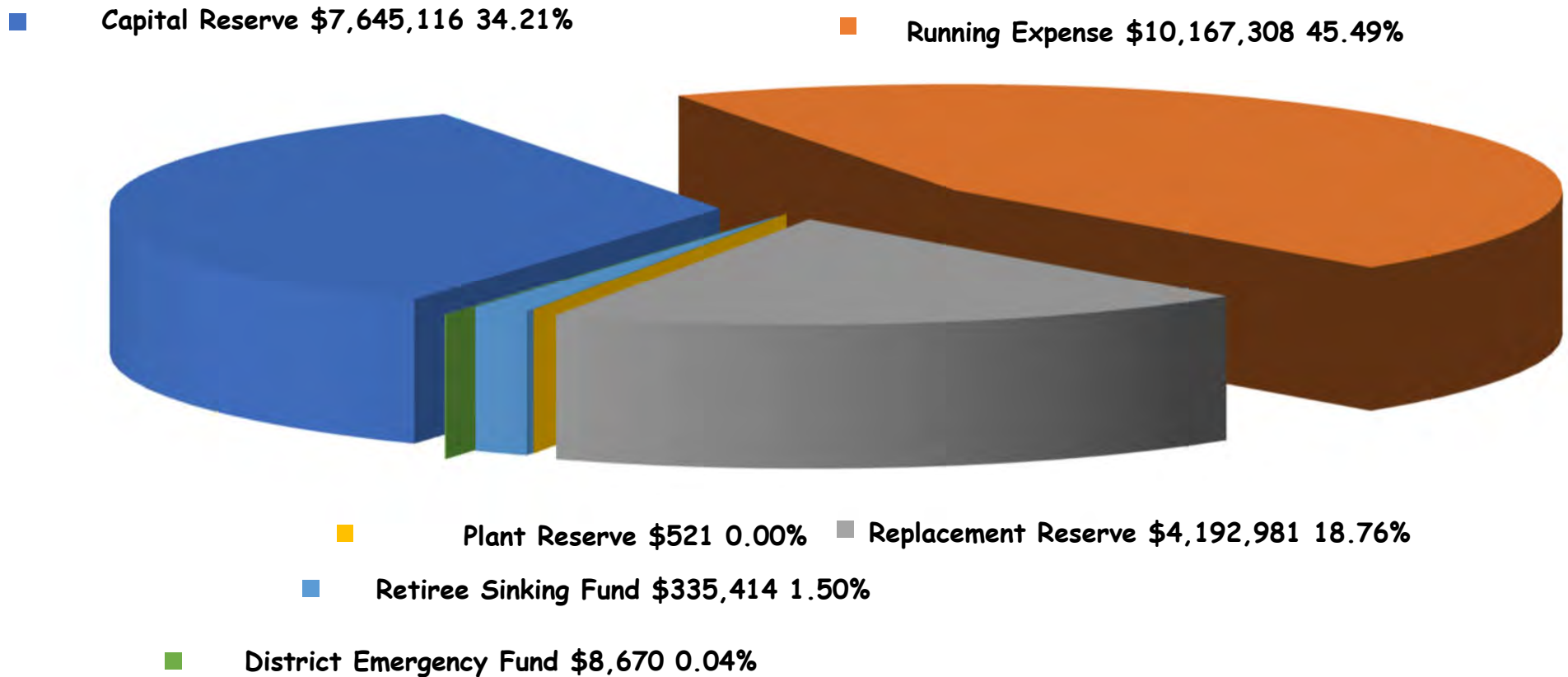
\*\*RFOGA = Revenue From Other Gov't Agencies



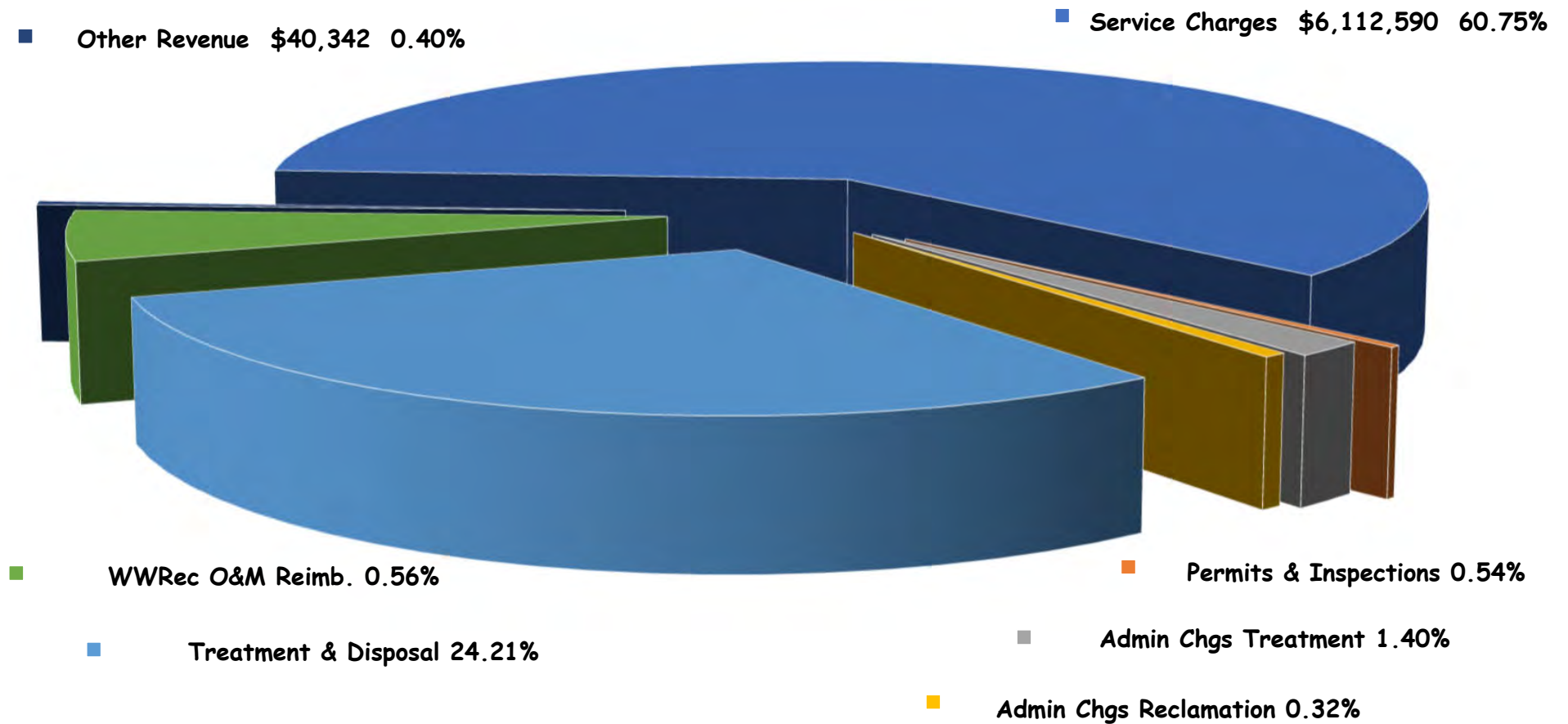
# Revenues by Source 2022-23



# Revenues by Fund 2022-23



# Running Expense Revenues 2022-23



***EXPENDITURES***  
***FISCAL YEAR 2022-23***

## DISTRICT COMBINED EXPENDITURES IN FY22-23

The combined expenditures for the District's operating departments are shown in a combined expenditure sheet with comparisons to the previous fiscal year's expenditures. The budget expenditures are shown under various categories such as personnel expenses, operating expenses, depreciation reserves funding, and capital outlay. The total operating and personnel expenses proposed for FY22-23 are anticipated to be above last year's budget by 5%. The capital outlay projects are anticipated to be about 66% more than last year's expenditures.

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

<b><u>DESCRIPTION</u></b>	<b><u>EXPENDITURES</u></b>	<b><u>% w/o Depr</u></b>	<b><u>% with Depr</u></b>
<b>Personnel Cost:</b>	<b>\$ 6,157,318</b>	<b>28%</b>	<b>24%</b>
<b>Operating Expenses:</b>	<b>\$ 4,632,230</b>	<b>21%</b>	<b>18%</b>
<b>Sub-Total:</b>	<b>\$ 10,789,547</b>	<b>49%</b>	<b>42%</b>
<b>Capital Outlay:</b>	<b>\$ 11,076,403</b>	<b>51%</b>	<b>43%</b>
<b>Total Expenses w/o depreciation:</b>	<b>\$ 21,865,950</b>	<b>100%</b>	<b>85%</b>
<b>Depreciation Expense:</b>	<b>\$ 3,638,572</b>		<b>15%</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$ 25,504,522</b>		<b>100%</b>

The enclosed graph shows the above distribution of expenditures for FY22-23.

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

### **Administration Expenses**

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

### **Collection System**

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

## **Main and Firestone Pump Stations**

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

## **Industrial Waste Control Program**

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

## **Wastewater Treatment Facilities**

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

## **Wastewater Disposal Outfall**

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

## **Reclamation Facilities**

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

## **Summary**

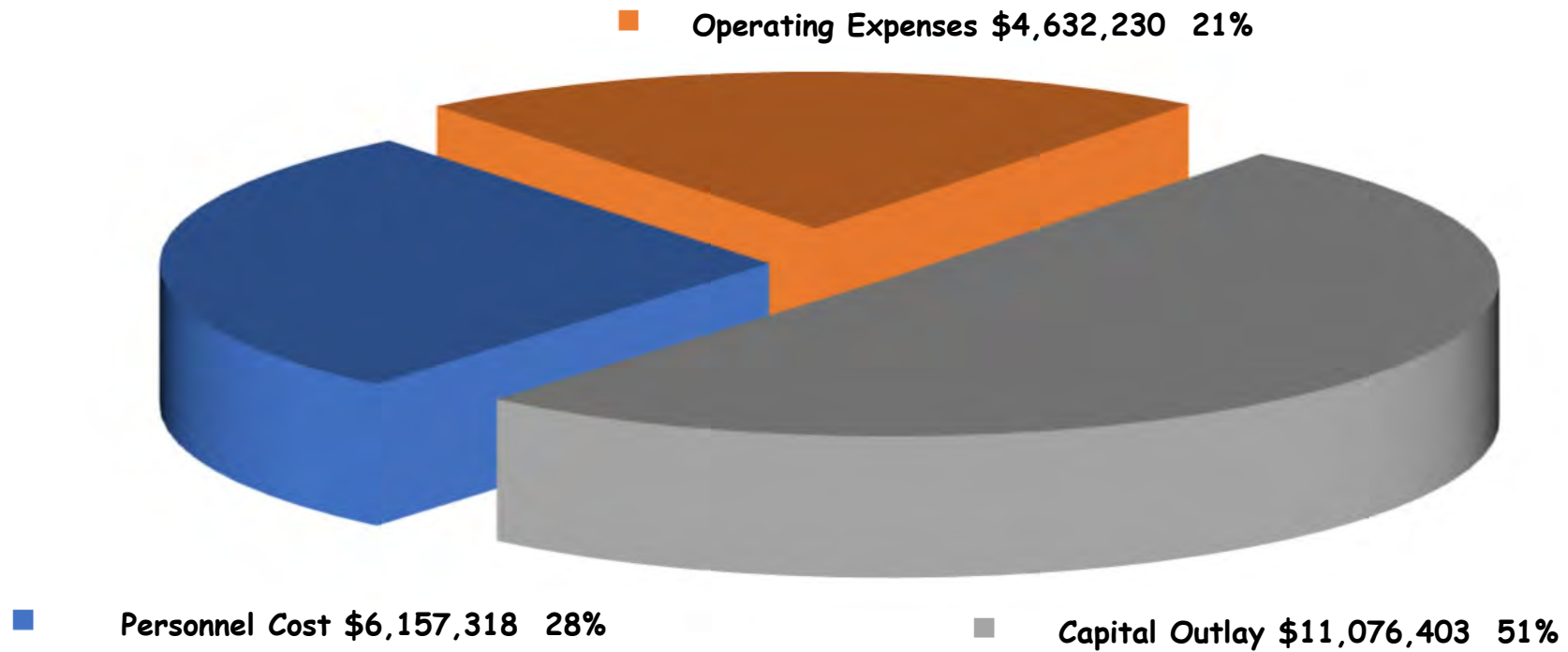
Enclosed in this budget is a graph showing the distribution of the expenditures by each of the service categories described above. Details of each category's proposed expenditures are also included in this budget with a narrative explanation of the purposes of these expenditures.

**Fiscal Year 2022-2023  
EXPENDITURES**

Description	Budgeted 2021-22	To Date 6/3/2022	Projected Actual 2021-22	Under(Over) Budget 2021-22	Proposed Budget 2022-23	Percent Change from last FY	\$ Change from FY 2021-22
<b>PERSONNEL</b>							
Basic Salaries	3,333,836	2,883,876	3,177,152	156,684	3,507,446	5%	173,611
Overtime	16,800	9,872	10,877	5,923	16,800	0%	0
Temporary	28,700	6,415	7,068	21,632	33,086	15%	4,386
Directors Fees	81,000	39,150	43,131	37,869	81,000	0%	0
Worker's Compensation	70,525	70,636	70,636	(111)	77,700	10%	7,175
Retirement	828,831	768,819	847,006	(18,175)	879,623	6%	50,792
Active Employee Insurance-Health/Dental/Vision/Disability	843,613	806,817	880,163	(36,550)	957,022	13%	113,410
Retiree Health Insurance OPEB Funding	333,000	333,997	333,997	(997)	335,414	1%	2,414
FICA	201,692	175,953	193,848	7,844	211,658	5%	9,966
Medicare	49,000	41,150	45,335	3,665	51,581	5%	2,581
Unemployment Insurance	5,554	3,822	4,211	1,343	5,987	8%	433
<i>Subtotal</i>	5,792,550	5,140,508	5,613,424	179,126	6,157,318	6%	364,768
<b>OPERATING EXPENSES</b>							
Public Education	75,000	35,276	42,331	32,669	75,000	0%	0
Janitorial Service & Supplies	49,360	42,105	50,525	(1,165)	49,600	0%	240
Uniforms	17,175	11,758	15,030	2,145	17,175	0%	0
Licenses & Permits	108,517	97,745	76,548	31,969	145,367	34%	36,850
Freight & Postage	3,265	2,342	3,104	161	3,265	0%	0
Subscriptions	7,900	3,910	5,521	2,379	7,900	0%	0
Vehicle Repairs & Maintenance	64,990	48,134	62,259	2,731	66,286	2%	1,296
Liability & Property Insurance	248,145	241,086	241,084	7,061	306,208	23%	58,063
Dues & Memberships	45,628	43,182	45,330	298	45,628	0%	0
Office Supplies	16,900	7,729	9,726	7,174	16,900	0%	0
Analysis & Monitoring	155,100	43,316	53,068	102,032	169,000	9%	13,900
Operating Supplies	667,686	498,987	672,169	(4,483)	651,415	-2%	(16,271)
Attorney Fees	99,000	63,985	78,157	20,843	99,000	0%	0
Printing & Publications	8,058	494	2,596	5,462	8,058	0%	0
Repairs and Maintenance	478,892	349,674	534,951	(56,059)	488,892	2%	10,000
Travel	66,350	22,594	53,569	12,781	66,350	0%	0
Seminars, Conferences, Training, Employee Recognition	57,070	10,231	41,971	15,100	57,570	1%	500
Utilities	620,105	667,576	801,093	(180,988)	761,612	23%	141,508
Election Expense	12,000	0	0	12,000	12,000	0%	0
Computer Service & Maintenance	171,732	101,086	143,058	28,674	192,725	12%	20,993
Lease/Rentals	321,263	290,239	89,094	232,169	189,263	-41%	(132,000)
Biosolids Hauling	650,000	556,369	650,000	0	654,810	1%	4,810
Professional Services	517,955	250,209	389,495	128,460	525,455	1%	7,500
Other Expense	22,750	(23,269)	(23,269)	46,019	22,750	0%	0
<i>Subtotal</i>	4,484,841	3,364,757	4,037,410	447,431	4,632,230	3%	147,389
<b>Total Personnel and Operating Expenses</b>	<b>10,277,391</b>	<b>8,505,266</b>	<b>9,650,834</b>	<b>626,557</b>	<b>10,789,547</b>	<b>5%</b>	<b>512,156</b>
<b>DEPRECIATION FUNDING</b>							
Replacement Reserve	3,636,437	3,618,015	3,624,993	11,444	3,638,572	0%	2,135
<i>Subtotal</i>	3,636,437	3,618,015	3,624,993	11,444	3,638,572	0%	
<b>CAPITAL OUTLAY</b>							
Machinery and Equipment (Fund 640)	52,500	50,547	91,868	(39,368)	55,500	6%	3,000
Capital Projects - Replacement Reserve Fund (4655)	5,179,351	406,291	489,710	4,689,641	5,320,800	3%	141,449
Capital Projects - Capital Reserve Fund (4650)	1,167,500	689,015	800,100	367,400	5,228,079	348%	4,060,579
Debt Service	0	0	0	0	472,025	+100%	472,025
<i>Subtotal</i>	6,399,351	1,145,853	1,381,679	5,017,672	11,076,403	73%	4,677,052
<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>16,676,742</b>	<b>\$ 9,651,119</b>	<b>\$ 11,032,513</b>	<b>\$ 5,644,229</b>	<b>21,865,950</b>	<b>31%</b>	<b>5,189,208</b>
<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>20,313,179</b>	<b>\$ 13,269,134</b>	<b>\$ 14,657,506</b>		<b>25,504,522</b>	<b>26%</b>	<b>5,191,343</b>

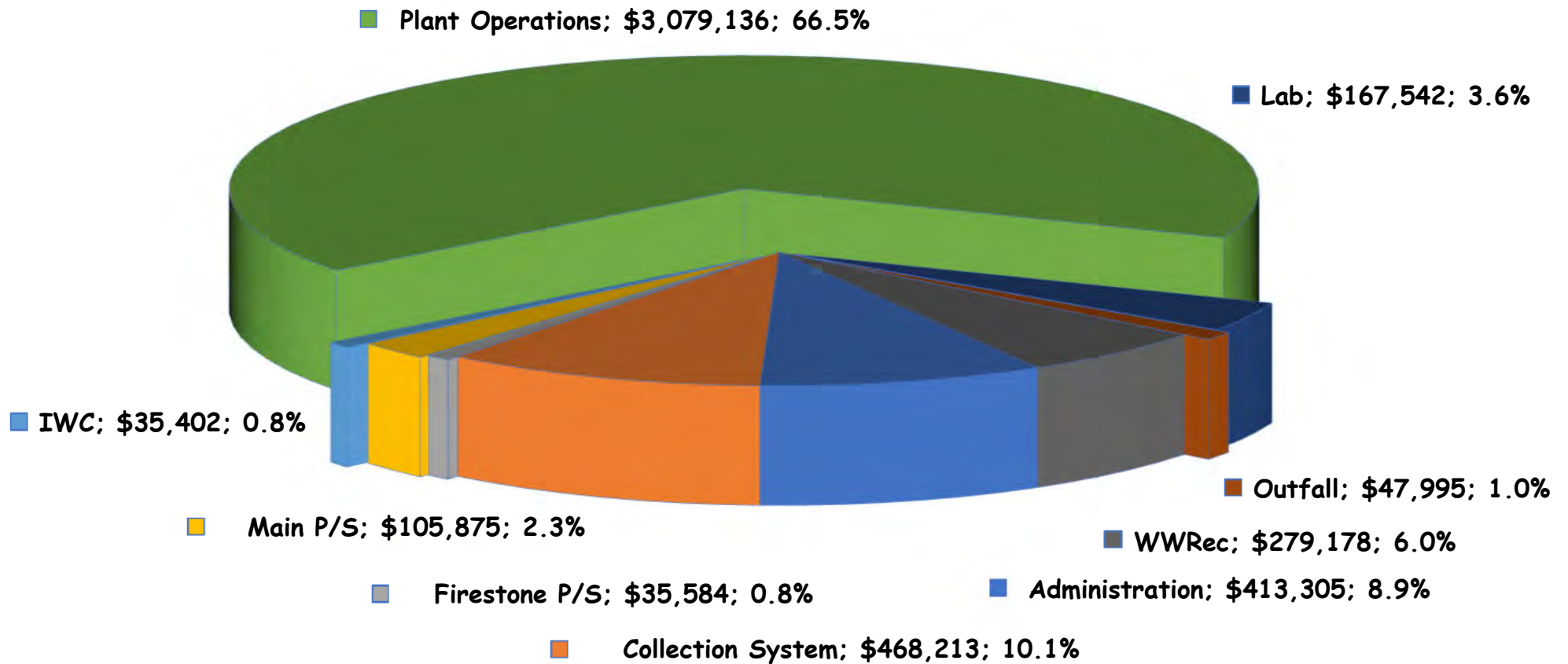
# District's Combined Expenditures

## Without Depreciation

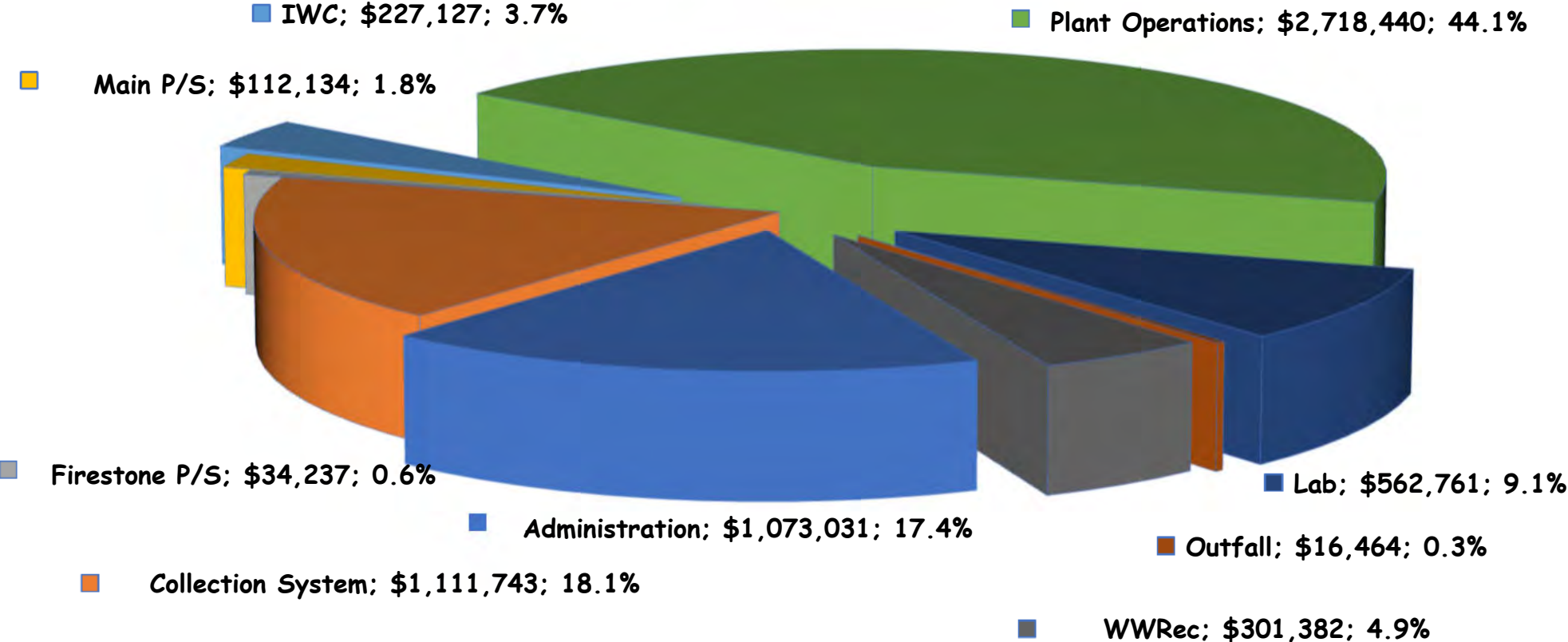




# Distribution of Operating Costs



# Distribution of Personnel Cost

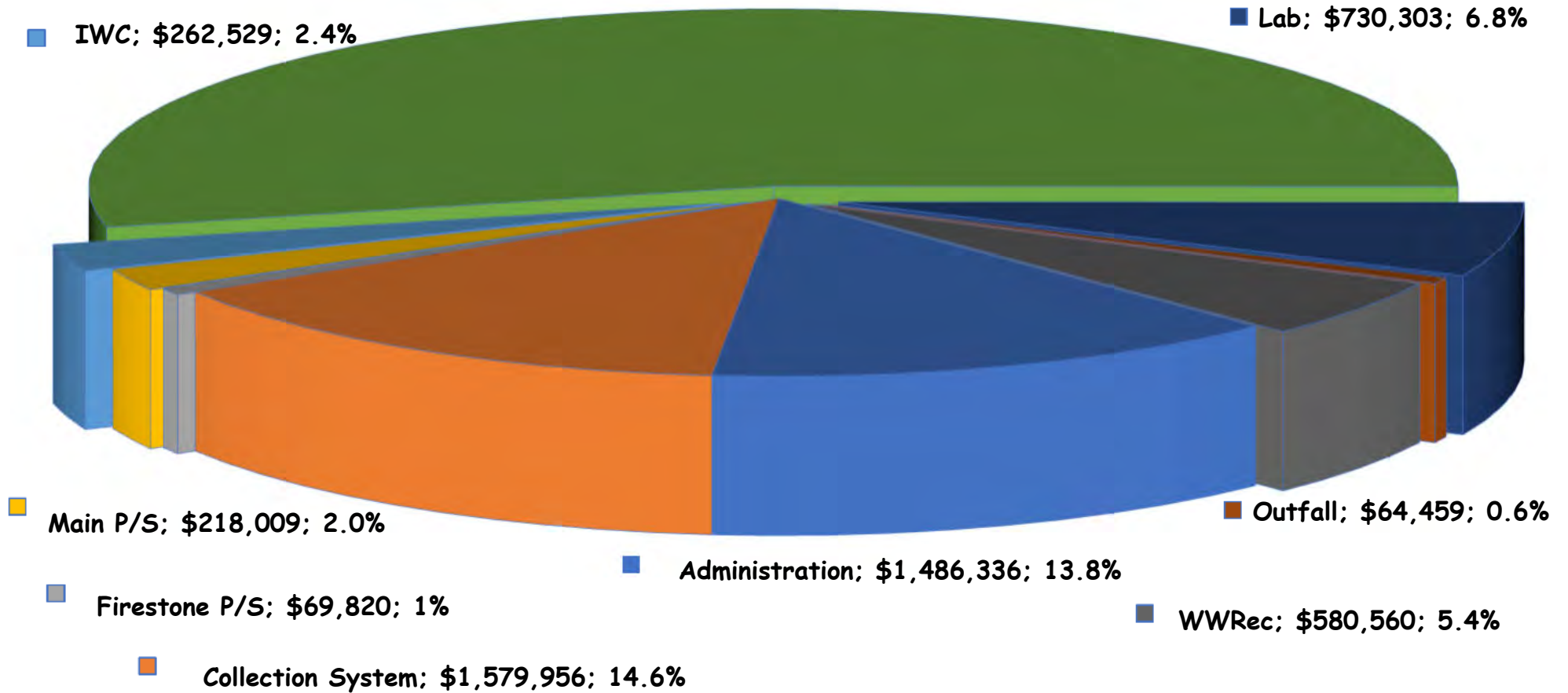


# Distribution of Personnel & Operating Costs

■ Plant Operations; \$5,797,576; 53.7%

■ IWC; \$262,529; 2.4%

■ Lab; \$730,303; 6.8%



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

## COMPARISON SUMMARY OF EXPENSES AND REVENUES

The budget contains a summary of the anticipated expenses and revenues for FY22-23. This summary explains the relationship between expenses and revenues in such a manner that defines the sources of revenues to meet budgeted expenditures. The categories discussed below have been selected on where proposed expenditures are anticipated to occur.

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

### Running Expense Fund

The summary reflects the expected expenditures to operate the District.

***The total anticipated running expense expenditures in FY22-23 are \$9,929,073***

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

***The total anticipated running expense revenue in FY22-23 are \$9,528,692***

### Reclamation Facilities

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

***The total anticipated revenues for the reclamation facilities in FY22-23 are \$816,768***

***The total anticipated expenses for the reclamation facilities in FY22-23 are \$758,663***

### Debt Service

The District has obtained a loan in the amount of \$14M for the design and construction of the Biosolids and Energy Strategic Plan improvement projects. The term of the loan is 20 years and the debt service for FY22-23 is a single payment of \$472,025.

### Capital Improvements

This summary includes all the expenditures projected for capital improvements of the treatment plant and collection system. Depending on the type of project, the funds are segregated to reflect whether the capital improvement under consideration is a replacement project, a capacity expansion project, or both. On the revenue side sewer services charges are included which

fund the District's replacement reserve fund as well as revenues for the facilities upgrading project fund.

*The total anticipated expenses for capital improvements in FY22-23 are \$10,842,800*

*The total anticipated depreciation expenses in FY22-23 are \$3,638,572*

*The total anticipated revenue for capital improvements in FY22-23 is \$\$11,669,184*

**THE TOTAL PLANNED EXPENDITURES FOR FY22-23**

**INCLUDING DEPRECIATION ARE \$25,505,522**

**WITHOUT DEPRECIATION ARE \$21,865,950**

**TOTAL DISBURSEMENTS, INCLUDING THE UAL PAYDOWN \$25,265,950**

**THE TOTAL ESTIMATED REVENUE FOR FY22-23 IS \$22,350,009**

**COMPARISON SUMMARY OF  
EXPENSES AND REVENUES  
Fiscal Year 2022-2023**

EXPENDITURES	REVENUES
<p><b><u>RUNNING EXPENSE (4640)</u></b></p> <p>Personnel \$5,520,522</p> <p>Operating Expense 4,353,051</p> <p>Machinery and Equipment 55,500</p> <p style="text-align: right;"><b>Total \$9,929,073</b></p> <p>CalPERS UAL Paydown \$3,400,000</p> <p>Running Expense Fund Disbursements \$13,329,073</p>	<p><b><u>RUNNING EXPENSE (4640)</u></b></p> <p>Sewer Service Charges \$6,112,590</p> <p>Permit and Inspection Fees 28,000</p> <p>Administration Charges - Treatment 183,126</p> <p>RFOGA - Treatment and Disposal 3,058,618</p> <p>IWC Analysis Reimbursement 500</p> <p>Homeowners Property Tax Relief 500</p> <p>Annexation Processing Fee 400</p> <p>Payments from Other Governmental Agencies 3,942</p> <p>Other Revenue 35,000</p> <p>Interest 106,016</p> <p style="text-align: right;"><b>Total \$9,528,692</b></p>
<p><b><u>RECLAMATION FACILITIES (4640 Dept. 47)</u></b></p> <p>Personnel \$301,382</p> <p>Operating Expense 279,178</p> <p>Machinery and Equipment 0</p> <p>Capital Improvement Projects 178,103</p> <p style="text-align: right;"><b>Total \$758,663</b></p>	<p><b><u>RECLAMATION FACILITIES (4640 Dept. 47)</u></b></p> <p>GWD Reimbursement of O&amp;M Expenses \$580,560</p> <p>Administration Charges - Reclamation 58,056</p> <p>RFOGA - Capital Projects (4655) 178,103</p> <p style="text-align: right;"><b>Total \$816,719</b></p>
<p><b><u>CAPITAL IMPROVEMENT</u></b></p> <p><u>Capacity Reserve Fund (4650)</u></p> <p>Other Capital Projects \$500,000</p> <p>BESP Plant Project \$4,728,079</p> <p>Debt Service \$472,025</p> <p style="text-align: right;">Sub-total \$5,700,103</p> <p><u>Replacement Reserve Fund (4655):</u></p> <p>Administration \$0</p> <p>Firestone Pump Station 50,000</p> <p>Pump Station Projects 3,988,554</p> <p>Plant, Lab and IWC Projects 596,008</p> <p>Sewer Line Projects 454,935</p> <p>Outfall Projects 53,200</p> <p style="text-align: right;">Sub-total \$5,142,697</p> <p><u>District Plant Reserve Fund (4645)</u></p> <p style="text-align: right;">Sub-total \$0</p> <p><u>District Emergency Fund (4675)</u></p> <p style="text-align: right;">Sub-total \$0</p> <p style="text-align: right;"><b>Total \$10,842,800</b></p>	<p><b><u>CAPITAL IMPROVEMENT</u></b></p> <p><u>Capacity Reserve Fund (4650)</u></p> <p>Connection/Annexation/RFOGA \$2,846,839</p> <p>Interest \$70,198</p> <p>Loan Proceeds (BESP) \$4,728,079</p> <p style="text-align: right;">Sub-total \$7,645,116</p> <p><u>Replacement Reserve Fund (4655)</u></p> <p>Sewer Service Charges (\$/ERU+GSD Depr) \$3,022,509</p> <p>RFOGA - Capital Projects 529,620</p> <p>Property Tax Revenue 182,500</p> <p>Interest 280,248</p> <p style="text-align: right;">Sub-total \$4,014,878</p> <p><u>District Plant Reserve Fund (4645)</u></p> <p>Interest \$521</p> <p style="text-align: right;">Sub-total \$521</p> <p><u>District Emergency Fund (4675)</u></p> <p>Interest \$8,670</p> <p style="text-align: right;">Sub-total \$8,670</p> <p style="text-align: right;"><b>Total \$11,669,184</b></p>
<p><b><u>Depreciation</u></b></p> <p>Depreciation Expense \$3,638,572</p>	
<p><u>Retiree Medical Insurance Retirement Fund (660)</u></p> <p>Disbursements Directly to CERBT \$196,694</p> <p>Disbursements District Retirees and/or PERS \$138,720</p> <p style="text-align: right;"><b>Total \$335,414</b></p>	<p><u>Retiree Medical Insurance Retirement Fund (660)</u></p> <p>Sewer Service Charges \$333,000</p> <p>Interest \$2,414</p> <p style="text-align: right;"><b>Total \$335,414</b></p>
<p><b>TOTAL EXPENSE WITHOUT DEPRECIATION: \$21,865,950</b></p> <p><b>TOTAL EXPENSE WITH DEPRECIATION: \$25,504,522</b></p> <p>CalPERS UAL Paydown \$3,400,000</p> <p><b>TOTAL DISBURSEMENTS WITHOUT DEPRECIATION: \$25,265,950</b></p>	<p><b>TOTAL REVENUE: \$22,350,009</b></p>

***SERVICE CATEGORY EXPENSE DATA***



## ADMINISTRATION

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2021-22	6/3/2022	Actual	Budget	Budget	Change	from FY
			2021-22	2021-22	2022-23	from last	from FY
						FY	2021-22
<b>PERSONNEL</b>							
Basic Salaries	544,852	503,514	554,719	(9,867)	579,817	6%	34,966
Overtime	100	11	12	88	100	0%	0
Temporary	2,727	714	786	1,941	3,143	15%	417
Directors Compensation	81,000	39,150	43,131	37,869	81,000	0%	0
Workers' Compensation	11,526	11,544	11,544	(18)	12,845	11%	1,319
Retirement	129,450	124,759	137,446	(7,996)	140,943	9%	11,493
Active Employee Insurance-Health/Dental/Vision/Disability	137,872	111,437	121,567	16,305	158,206	15%	20,333
Retiree Health Insurance OPEB Funding	54,422	54,585	54,585	(163)	55,447	2%	1,025
FICA	30,427	29,988	33,038	(2,611)	32,134	6%	1,707
Medicare	7,941	7,013	7,727	214	8,454	6%	513
Unemployment Insurance	865	569	626	239	941	9%	76
<i>Subtotal</i>	1,001,183	883,284	965,181	36,001	1,073,031	7%	71,848
<b>OPERATING EXPENSES</b>							
Public Education	13,875	6,702	8,043	5,832	13,875	0%	0
Janitorial Service & Supplies	6,100	5,613	6,735	(635)	6,100	0%	0
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	0	0	0	0	0	0%	0
Freight & Postage	400	96	115	285	400	0%	0
Subscriptions	900	60	900	0	900	0%	0
Vehicle Repairs & Maintenance	4,000	0	1,000	3,000	4,000	0%	0
Liability & Property Insurance	11,730	11,900	11,900	(170)	5,410	-54%	(6,320)
Dues & Memberships	32,000	32,157	32,000	0	32,000	0%	0
Office Supplies	6,000	2,676	3,211	2,789	6,000	0%	0
Analysis & Monitoring	0	0	0	0	0	0%	0
Operating Supplies	400	876	400	0	400	0%	0
Attorney Fees	64,200	37,735	50,314	13,886	64,200	0%	0
Printing & Publications	2,500	51	1,875	625	2,500	0%	0
Repairs and Maintenance	7,000	44	3,500	3,500	7,000	0%	0
Travel	38,000	12,819	36,000	2,000	38,000	0%	0
Seminars, Conferences, Training, Employee Recognition	20,000	4,823	18,000	2,000	20,000	0%	0
Utilities	15,520	14,933	17,919	(2,399)	15,520	0%	0
Election Expense	12,000	0	0	12,000	12,000	0%	0
Computer Service & Maintenance	30,000	5,355	6,425	23,575	30,000	0%	0
Lease/Rentals	1,000	501	750	250	1,000	0%	0
Consulting Services	0	0	0	0	0	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	134,000	73,729	50,000	84,000	134,000	0%	0
Other Expense	20,000	6,331	6,331	13,669	20,000	0%	0
<i>Subtotal</i>	419,625	216,402	255,418	164,207	413,305	-2%	(6,320)
<b>Total Personnel and Operating Expenses</b>	<b>1,420,808</b>	<b>1,099,685</b>	<b>1,220,600</b>	<b>200,208</b>	<b>1,486,336</b>	<b>5%</b>	<b>65,528</b>
<b>DEPRECIATION FUNDING</b>							
Replacement Reserve	61,500	56,338	56,338	5,162	57,400	-7%	(4,100)
<i>Subtotal</i>	61,500	56,338	56,338	5,162	57,400	-7%	
<b>CAPITAL OUTLAY</b>							
Machinery and Equipment	10,000	0	0	10,000	10,000	0%	0
Capital Projects - Replacement Reserve Fund (4655)	0		0	0	0	0%	0
Capital Projects - Capital Reserve Fund (4650)	0		0	0	0	0%	0
Debt Service	0		0	0	0	0%	0
<i>Subtotal</i>	10,000	0	0	10,000	10,000	0%	0
<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>1,430,808</b>	<b>1,099,685</b>	<b>1,220,600</b>	<b>210,208</b>	<b>1,496,336</b>	<b>5%</b>	<b>65,528</b>
<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>1,492,308</b>	<b>1,156,024</b>	<b>1,276,938</b>		<b>1,553,736</b>	<b>4%</b>	<b>61,428</b>

## ADMINISTRATION

### I. **Personnel:**

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

- 1 - General Manager/District Engineer
- 0 – Assistant General Manager/Assistant District Engineer
- 1 – Finance and Human Resources Manager
- 1 – Management Analyst
- 1 – Administrative Supervisor
- 1 – Accounting Technician
- 1 – Administration Assistant
- 1 – Outreach Intern (Temp. prorated to all departments)

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

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

- I. Travel  
This account provides for travel by administrative staff and Board Members to attend meetings and conventions on behalf of the District.
- J. Seminars, Conferences, Training and Employee Recognition  
This account provides for fees paid in order for District staff and Board Members to attend seminars and conventions such as CASA, CWEA, CSDA, SWRCB, Regional Board hearings, training as well as the Employee Recognition Program.
- K. Utilities  
This account provides for utilities used in the administration building, such as telephone, electricity, and water.
- L. Computer Service and Maintenance  
This account provides for installation, repairs, and service on the administrative staff's computers, servers and software.
- M. Lease/Rentals  
This account provides for a leased copier.
- N. Professional Services  
This account provides for other miscellaneous professional services not mentioned above such as audit services, strategic planning efforts and implementation and various rate / financial model updates.
- P. Other Expense  
This account provides for SBLAFCO dues, bank fees and other expenses.

III. **Capital Outlay:**

- A. Machinery and Equipment  
This account provides for purchase of furniture and equipment for use in the administration department.  
  
Miscellaneous Furniture, Fixtures and Equipment                                 \$ 10,000
- B. Capital Projects  
This account provides for the construction of capital improvement projects for the administrative facilities  
  
Administration Building Office Space Improvements  
was completed in early FY21-22.  
  
**Total Capital Projects   \$ 10,000**

## COLLECTION SYSTEM

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2021-22	6/3/2022	Actual	Budget	Budget	Change	
			2021-22	2021-22	2022-23	from last	from FY
						FY	2021-22
<b>PERSONNEL</b>							
Basic Salaries	612,594	542,719	597,911	14,683	657,010	7%	44,416
Overtime	2,000	89	98	1,902	2,000	0%	0
Temporary	2,296	601	662	1,634	2,647	15%	351
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	12,959	12,979	12,979	(20)	14,555	12%	1,596
Retirement	130,825	125,832	138,629	(7,804)	142,738	9%	11,913
Active Employee Insurance-Health/Dental/Vision/Disability	155,014	195,253	213,004	(57,990)	179,268	16%	24,254
Retiree Health Insurance OPEB Funding	61,189	61,373	61,373	(184)	62,829	3%	1,640
FICA	37,362	33,130	36,499	863	40,055	7%	2,694
Medicare	8,945	7,748	8,536	409	9,594	7%	649
Unemployment Insurance	972	793	874	98	1,047	8%	74
<i>Subtotal</i>	1,024,156	980,517	1,070,565	(46,408)	1,111,743	9%	87,587
<b>OPERATING EXPENSES</b>							
Public Education	12,000	5,644	6,773	5,227	12,000	0%	0
Janitorial Service & Supplies	13,300	10,707	12,849	451	13,300	0%	0
Uniforms	3,675	2,846	3,415	260	3,675	0%	0
Licenses & Permits	4,100	0	0	4,100	4,100	0%	0
Freight & Postage	600	1,270	1,524	(924)	600	0%	0
Subscriptions	1,100	963	1,155	(55)	1,100	0%	0
Vehicle Repairs & Maintenance	45,000	38,341	46,009	(1,009)	45,000	0%	0
Liability & Property Insurance	53,400	55,527	55,527	(2,127)	72,620	36%	19,220
Dues & Memberships	2,858	2,655	3,186	(328)	2,858	0%	0
Office Supplies	2,700	964	1,157	1,543	2,700	0%	0
Analysis & Monitoring	1,000	0	0	1,000	1,000	0%	0
Operating Supplies	8,000	6,126	7,351	649	8,000	0%	0
Attorney Fees	8,600	2,732	3,278	5,322	8,600	0%	0
Printing & Publications	800	101	121	679	800	0%	0
Repairs and Maintenance	85,000	40,663	85,000	0	85,000	0%	0
Travel	9,400	3,519	7,050	2,350	9,400	0%	0
Seminars, Conferences and Training	12,770	4,056	9,578	3,193	12,770	0%	0
Utilities	17,100	16,756	20,107	(3,007)	19,490	14%	2,390
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	41,850	38,274	45,928	(4,078)	42,250	1%	400
Lease/Rentals	1,500	905	1,086	414	1,500	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	117,950	56,515	67,819	50,131	120,450	2%	2,500
Other Expense	1,000	(6,466)	(6,466)	7,466	1,000	0%	0
<i>Subtotal</i>	443,703	282,098	372,447	71,256	468,213	6%	24,510
<b>Total Personnel and Operating Expenses</b>	<b>1,467,859</b>	<b>1,262,615</b>	<b>1,443,012</b>	<b>24,848</b>	<b>1,579,956</b>	<b>8%</b>	<b>112,097</b>
<b>DEPRECIATION FUNDING</b>							
Replacement Reserve	696,166	692,732	693,032	3,134	697,200	0%	1,034
<i>Subtotal</i>	696,166	692,732	693,032	3,134	697,200	0%	
<b>CAPITAL OUTLAY</b>							
Machinery and Equipment	33,000	10,285	42,107	(9,107)	33,000	0%	0
Capital Projects - Replacement Reserve Fund (4655)	756,881	129,605	160,000	596,881	454,935	-40%	(301,945)
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	789,881	139,890	202,107	587,774	487,935	-38%	(301,945)
<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>2,257,740</b>	<b>1,402,505</b>	<b>1,645,118</b>	<b>612,622</b>	<b>2,067,892</b>	<b>-8%</b>	<b>(189,848)</b>
<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>2,953,906</b>	<b>2,095,237</b>	<b>2,338,150</b>		<b>2,765,092</b>	<b>-6%</b>	<b>(188,814)</b>

## COLLECTION SYSTEM

### I. **Personnel:**

This account has been based on projected labor needs that are anticipated for proper and efficient sewer line maintenance. The projections for labor requirements have been based on past experience and modified for projected efforts. The following seven are the personnel included in this area.

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

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

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

#### A. Public Education

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

#### B. Vehicle Repairs and Maintenance

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

#### C. Liability & Property Insurance

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

#### D. Dues and Memberships

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

#### E. Office Supplies

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

#### F. Operating Supplies

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

#### G. Attorney Fees

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

- H. Printing and Publication  
This account provides for miscellaneous legal notices as required.
- I. Repair and Maintenance  
This account provides for routine repair and maintenance of the sewer line system and related facilities, including manhole rising relative to the Santa Barbara County chip seal and overlay program. In addition, this account provides for root control services. This account also provides for numerous repairs of various sewer lines and rental of necessary equipment.
- J. Travel  
This account provides for travel to attend traffic safety/defensive driving courses, training conferences and relative education courses.
- K. Seminar and Conference Registration  
This account provides for fees paid in order for collection system staff to attend conferences and seminars such as those hosted by CWEA.
- L. Utilities  
This account provides for power costs associated with the two lift stations within the sewage collection system, in addition to other proportionate costs for telephone service, mobile radios, pager service and drinking water.
- M. Computer Service and Maintenance  
This account provides for computer software assistance, GIS, Lucity and Parcel Data Base system maintenance.
- N. Professional Services  
This account provides for other miscellaneous professional services not mentioned above including but not limited to Collection System Master Plan updates, CPR/first aid training, Innoyze hydraulic model update, Sewer System Maintenance Plan (SSMP) updates and continuation of a competency-based training program.
- O. Replacement Reserve  
As a result of the revenue program that has been prepared in accordance with Clean Water Grant guidelines, the annual replacement reserve allocation of \$696,166 will be added to the replacement reserve fund for adequate replacement of the collection system facilities.

III. **Capital Outlay:**

- A. Machinery and Equipment  
Machinery and Equipment costs funded from Sewer Service Charge Revenue for FY 2022-23 include the following budgeted items:

Manhole covers and frames	\$ 18,000
Smart covers and flow meters	15,000

<b>Total Machinery and Equipment</b>	<b>\$ 33,000</b>
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B. Capital Projects

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

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

a. Manhole Raising Program 20,000

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

a. GSD 2021 Lines CIP projects \$ 434,935

**Fund 4655 Total \$ 454,935**

**Total Capital Projects \$ 487,935**

## FIRESTONE PUMP STATION

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2021-22	6/3/2022	Actual 2021-22	Budget 2021-22	Budget 2022-23	Change from last FY	from FY 2021-22
<b>PERSONNEL</b>							
Basic Salaries	17,878	16,561	18,245	(367)	20,261	13%	2,383
Overtime	100	0	0	100	100	0%	0
Temporary	144	38	42	102	165	15%	22
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	378	379	379	(1)	449	19%	71
Retirement	3,786	3,678	4,052	(266)	4,272	13%	486
Active Employee Insurance-Health/Dental/Vision/Disability	4,524	4,861	5,303	(779)	5,528	22%	1,004
Retiree Health Insurance OPEB Funding	1,786	1,791	1,791	(6)	1,938	9%	152
FICA	1,049	968	1,066	(17)	1,191	14%	142
Medicare	263	226	249	14	298	13%	35
Unemployment Insurance	28	32	35	(7)	34	20%	6
<i>Subtotal</i>	29,936	28,533	31,162	(1,226)	34,237	14%	4,301
<b>OPERATING EXPENSES</b>							
Public Education	750	353	423	327	750	0%	0
Janitorial Service & Supplies	0	0	0	0	0	0%	0
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	500	830	830	(330)	500	0%	0
Freight & Postage	15	0	15	0	15	0%	0
Subscriptions	0	0	0	0	0	0%	0
Vehicle Repairs & Maintenance	600	0	600	0	600	0%	0
Liability & Property Insurance	5,520	5,186	5,186	334	7,600	38%	2,080
Dues & Memberships	0	0	0	0	0	0%	0
Office Supplies	0	0	0	0	0	0%	0
Analysis & Monitoring	100	646	776	(676)	100	0%	0
Operating Supplies	1,000	0	0	1,000	1,000	0%	0
Attorney Fees	300	65	78	222	300	0%	0
Printing & Publications	20	0	0	20	20	0%	0
Repairs and Maintenance	20,000	3,376	4,051	15,949	20,000	0%	0
Travel	0	0	0	0	0	0%	0
Seminars, Conferences and Training	0	0	0	0	0	0%	0
Utilities	4,200	5,135	6,162	(1,962)	4,599	9%	399
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	0	0	0	0	0	0%	0
Lease/Rentals	100	45	54	46	100	0%	0
Consulting Services	0	0	0	0	0	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	0	7,640	9,168	(9,168)	0	0%	0
Other Expense	0	0	0	0	0	0%	0
<i>Subtotal</i>	33,105	23,275	27,343	5,761	35,584	7%	2,479
<b>Total Personnel and Operating Expenses</b>	<b>63,041</b>	<b>51,808</b>	<b>58,506</b>	<b>4,535</b>	<b>69,820</b>	<b>11%</b>	<b>6,780</b>
<b>DEPRECIATION FUNDING</b>							
Replacement Reserve	84,546	84,546	84,546	0	84,546	0%	0
<i>Subtotal</i>	84,546	84,546	84,546	0	84,546	0%	0
<b>CAPITAL OUTLAY</b>							
Machinery and Equipment	0	0	0	0	0	0%	0
Capital Projects - Replacement Reserve Fund (4655)	50,000	0	0	50,000	50,000	0%	0
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	50,000	0	0	50,000	50,000	0%	0
<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>113,041</b>	<b>51,808</b>	<b>58,506</b>	<b>54,535</b>	<b>119,820</b>	<b>6%</b>	<b>6,780</b>
<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>197,587</b>	<b>136,354</b>	<b>143,051</b>		<b>204,366</b>	<b>3%</b>	<b>6,780</b>



**FIRESTONE PUMP STATION**

**I. Personnel:**

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

**II. Operating Expenses:**

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

A. Utilities

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

B. Repair and Maintenance

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

**III. Replacement Reserve**

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

**IV. Capital Outlay:**

A. Machinery and Equipment

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

B. Capital Projects

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

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

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

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2021-22	6/3/2022	Actual 2021-22	Budget 2021-22	Budget 2022-23	Change from last FY	
<b>PERSONNEL</b>							
Basic Salaries	59,882	72,629	80,015	(20,133)	65,492	9%	5,610
Overtime	300	402	443	(143)	300	0%	0
Temporary	144	38	42	102	165	15%	22
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	1,267	1,269	1,269	(2)	1,451	15%	184
Retirement	14,404	16,528	18,209	(3,805)	15,602	8%	1,198
Active Employee Insurance-Health/Dental/Vision/Disability	15,153	13,235	14,438	715	17,870	18%	2,717
Retiree Health Insurance OPEB Funding	5,981	5,999	5,999	(18)	6,263	5%	282
FICA	3,600	4,457	4,910	(1,310)	3,932	9%	331
Medicare	875	1,042	1,148	(273)	956	9%	82
Unemployment Insurance	95	88	97	(2)	102	8%	7
<i>Subtotal</i>	101,701	115,686	126,570	(24,869)	112,134	10%	10,433
<b>OPERATING EXPENSES</b>							
Public Education	750	353	423	327	750	0%	0
Janitorial Service & Supplies	100	66	79	21	100	0%	0
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	0	0	0	0	0	0%	0
Freight & Postage	100	24	100	0	100	0%	0
Subscriptions	0	0	0	0	0	0%	0
Vehicle Repairs & Maintenance	200	0	0	200	200	0%	0
Liability & Property Insurance	5,210	4,897	4,897	313	7,200	38%	1,990
Dues & Memberships	100	0	100	0	100	0%	0
Office Supplies	200	36	200	0	200	0%	0
Analysis & Monitoring	0	0	0	0	0	0%	0
Operating Supplies	250	111	250	0	250	0%	0
Attorney Fees	400	4,595	400	0	400	0%	0
Printing & Publications	50	0	0	50	50	0%	0
Repairs and Maintenance	20,000	6,945	20,000	0	20,000	0%	0
Travel	100	0	0	100	100	0%	0
Seminars, Conferences and Training	0	0	0	0	0	0%	0
Utilities	65,000	58,527	70,233	(5,233)	71,175	10%	6,175
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	4,000	664	1,200	2,800	4,000	0%	0
Lease/Rentals	250	134	161	89	250	0%	0
Consulting Services	0	0	0	0	0	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	1,000	215	258	742	1,000	0%	0
Other Expense	0	0	0	0	0	0%	0
<i>Subtotal</i>	97,710	76,566	98,301	(591)	105,875	8%	8,165
<b>Total Personnel and Operating Expenses</b>	<b>199,411</b>	<b>192,253</b>	<b>224,871</b>	<b>(25,460)</b>	<b>218,009</b>	<b>9%</b>	<b>18,598</b>
<b>DEPRECIATION FUNDING</b>							
Replacement Reserve	0	0	0	0	0	0%	0
<i>Subtotal</i>	0	0	0	0	0	0%	
<b>CAPITAL OUTLAY</b>							
Machinery and Equipment	0	0	0	0	0	0%	0
Capital Projects - Replacement Reserve Fund (4655)	3,417,492	112,452	122,245	3,295,247	3,988,554	17%	571,062
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	3,417,492	112,452	122,245	3,295,247	3,988,554	17%	571,062
<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>3,616,902</b>	<b>304,705</b>	<b>347,116</b>	<b>3,269,786</b>	<b>4,206,562</b>	<b>16%</b>	<b>589,660</b>
<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>3,616,902</b>	<b>304,705</b>	<b>347,116</b>		<b>4,206,562</b>	<b>16%</b>	<b>589,660</b>

**MAIN PUMP STATION**

**I. Personnel:**

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

**II. Operating Expenses:**

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

A. Utilities

This account provides for power costs associated with the plant pump station.

B. Repair and Maintenance

This account provides for the purchase of spare parts and continual work required in the repair and maintenance of the facility and the maintenance of the odor reduction tower (ORT).

**III. Replacement Reserve**

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

**IV. Capital Outlay:**

A. Machinery and Equipment

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

B. Capital Projects

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

1. The following project is budgeted for Fiscal Year 2022-23 and funded from replacement reserve fund #4655.

2019 Lift Station Rehabilitation Construction Management	\$ 456,072
2019 Lift Station Rehabilitation Project additional	237,235

2. The following projects were budgeted in prior Fiscal Years and funded from replacement reserve fund #4655.

2019 Lift Station Rehabilitation Project additional	\$ 3,295,246
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**Total Capital Projects** **\$ 3,988,554**

## INDUSTRIAL WASTE CONTROL

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2021-22	6/3/2022	Actual 2021-22	Budget 2021-22	Budget 2022-23	Change from last FY	
<b>PERSONNEL</b>							
Basic Salaries	108,058	95,280	104,969	3,089	115,700	7%	7,642
Overtime	200	0	0	200	200	0%	0
Temporary	15,785	376	414	15,371	18,197	15%	2,412
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	2,286	2,289	2,289	(3)	2,563	12%	277
Retirement	33,964	31,134	34,300	(336)	37,156	9%	3,192
Active Employee Insurance-Health/Dental/Vision/Disability	27,344	26,719	29,148	(1,804)	31,569	15%	4,226
Retiree Health Insurance OPEB Funding	10,793	10,825	10,825	(32)	11,064	3%	271
FICA	7,565	5,876	6,474	1,091	8,177	8%	612
Medicare	1,799	1,374	1,514	285	1,944	8%	146
Unemployment Insurance	319	124	137	182	557	75%	238
<i>Subtotal</i>	208,112	173,997	190,070	18,042	227,127	9%	19,015
<b>OPERATING EXPENSES</b>							
Public Education	7,500	3,528	4,233	3,267	7,500	0%	0
Janitorial Service & Supplies	1,100	885	1,062	38	1,100	0%	0
Uniforms	500	458	550	(50)	500	0%	0
Licenses & Permits	0	0	0	0	0	0%	0
Freight & Postage	100	24	29	71	100	0%	0
Subscriptions	450	206	248	202	450	0%	0
Vehicle Repairs & Maintenance	1,000	1,027	800	200	1,000	0%	0
Liability & Property Insurance	3,160	3,120	3,120	40	570	-82%	(2,590)
Dues & Memberships	600	480	576	24	600	0%	0
Office Supplies	1,100	509	650	450	1,100	0%	0
Analysis & Monitoring	9,000	383	460	8,540	9,000	0%	0
Operating Supplies	1,000	271	362	638	1,000	0%	0
Attorney Fees	3,400	3,769	4,112	(712)	3,400	0%	0
Printing & Publications	500	142	100	400	500	0%	0
Repairs and Maintenance	3,000	0	3,400	(400)	3,000	0%	0
Travel	1,500	1,689	1,500	0	1,500	0%	0
Seminars, Conferences and Training	1,400	99	132	1,268	1,400	0%	0
Utilities	1,125	491	589	536	1,232	10%	107
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	1,000	(460)	600	400	1,000	0%	0
Lease/Rentals	300	305	407	(107)	300	0%	0
Consulting Services	0	0	0	0	0	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	0	657	0	0	0	0%	0
Other Expense	150	(4,684)	(4,684)	4,834	150	0%	0
<i>Subtotal</i>	37,885	12,900	18,246	19,639	35,402	-7%	(2,483)
<b>Total Personnel and Operating Expenses</b>	<b>245,997</b>	<b>186,898</b>	<b>208,316</b>	<b>37,681</b>	<b>262,529</b>	<b>7%</b>	<b>16,532</b>
<b>DEPRECIATION FUNDING</b>							
Replacement Reserve	0	0	1,678	(1,678)	4,026	+100%	4,026
<i>Subtotal</i>	0	0	0	0	0	0%	
<b>CAPITAL OUTLAY</b>							
Machinery and Equipment	0	40,262	40,262	(40,262)	0	0%	0
Capital Projects - Replacement Reserve Fund (4655)	10,000	0	0	10,000	0	-100%	(10,000)
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	10,000	40,262	40,262	(30,262)	0	-100%	(10,000)
<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>255,997</b>	<b>227,159</b>	<b>248,578</b>	<b>7,419</b>	<b>262,529</b>	<b>3%</b>	<b>6,532</b>
<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>255,997</b>	<b>227,159</b>	<b>248,578</b>		<b>262,529</b>		<b>6,532</b>

## INDUSTRIAL WASTE CONTROL

### I. **Personnel:**

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

This account provides for three positions as follows:

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

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

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

- I. Consulting Services – This account provides for special project consulting services such as local limit development and updates for industrial dischargers.

III. **Capital Outlay:**

- A. Machinery and Equipment

This account provides for purchase of equipment used for the IWC program. The IWC Truck and equipment was delivered during FY21-22.

- B. Capital Projects

This account provides for the construction of capital improvement projects for the IWC program. The rehabilitation of the Old-lab facility has been on hold for a number of years and remains on hold for the foreseeable future and has been removed until such time as the work will be performed.

## LABORATORY

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2021-22	6/3/2022	Actual 2021-22	Budget 2021-22	Budget 2022-23	Change from last FY	from FY 2021-22
<b>PERSONNEL</b>							
Basic Salaries	294,779	262,366	289,048	5,731	308,753	5%	13,975
Overtime	3,000	1,674	1,845	1,155	3,000	0%	0
Temporary	718	188	207	511	827	15%	110
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	6,236	6,246	6,246	(10)	6,840	10%	604
Retirement	96,642	88,660	97,677	(1,035)	105,348	9%	8,706
Active Employee Insurance-Health/Dental/Vision/Disability	74,592	89,389	97,515	(22,923)	84,245	13%	9,652
Retiree Health Insurance OPEB Funding	29,444	29,533	29,533	(89)	29,526	0%	82
FICA	18,358	16,298	17,955	403	19,207	5%	850
Medicare	4,328	3,812	4,199	129	4,532	5%	204
Unemployment Insurance	468	350	385	83	483	3%	15
<i>Subtotal</i>	528,564	498,515	544,610	(16,045)	562,761	6%	34,197
<b>OPERATING EXPENSES</b>							
Public Education	4,000	1,764	2,117	1,883	4,000	0%	0
Janitorial Service & Supplies	3,800	3,395	4,074	(274)	3,800	0%	0
Uniforms	1,820	1,559	1,871	(51)	1,820	0%	0
Licenses & Permits	13,735	4,538	5,445	8,290	10,585	-23%	(3,150)
Freight & Postage	750	330	396	354	750	0%	0
Subscriptions	850	412	495	355	850	0%	0
Vehicle Repairs & Maintenance	240	0	0	240	240	0%	0
Liability & Property Insurance	10,110	9,503	9,503	607	1,680	-83%	(8,430)
Dues & Memberships	3,070	2,147	2,576	494	3,070	0%	0
Office Supplies	800	276	332	468	800	0%	0
Analysis & Monitoring	50,000	23,099	27,719	22,281	50,000	0%	0
Operating Supplies	48,200	34,622	41,547	6,653	48,200	0%	0
Attorney Fees	2,400	518	622	1,778	2,400	0%	0
Printing & Publications	490	0	0	490	490	0%	0
Repairs and Maintenance	6,622	0	0	6,622	6,622	0%	0
Travel	4,000	99	119	3,881	4,000	0%	0
Seminars, Conferences and Training	2,200	301	361	1,839	2,700	23%	500
Utilities	7,960	7,652	9,183	(1,223)	8,800	11%	840
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	3,990	329	395	3,595	5,130	29%	1,140
Lease/Rentals	700	495	593	107	700	0%	0
Consulting Services	0	0	0	0	0	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	10,705	4,479	5,375	5,330	10,705	0%	0
Other Expense	200	(2,141)	(2,141)	2,341	200	0%	0
<i>Subtotal</i>	176,642	93,377	110,582	66,060	167,542	-5%	(9,100)
<b>Total Personnel and Operating Expenses</b>	<b>705,206</b>	<b>591,892</b>	<b>655,191</b>	<b>50,015</b>	<b>730,303</b>	<b>4%</b>	<b>25,097</b>
<b>DEPRECIATION FUNDING</b>							
Replacement Reserve	0	0	0	0	0	0%	0
<i>Subtotal</i>	0	0	0	0	0	0%	
<b>CAPITAL OUTLAY</b>							
Machinery and Equipment	9,500	0	9,500	0	12,500	32%	3,000
Capital Projects - Replacement Reserve Fund (4655)	40,000	0	0	40,000	160,000	300%	120,000
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	49,500	0	9,500	40,000	172,500	248%	123,000
<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>754,706</b>	<b>591,892</b>	<b>664,691</b>	<b>90,015</b>	<b>902,803</b>	<b>20%</b>	<b>148,097</b>
<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>754,706</b>	<b>591,892</b>	<b>664,691</b>		<b>902,803</b>	<b>20%</b>	<b>148,097</b>

FISCAL YEAR 2022-23

**LABORATORY**

**I. Personnel:**

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

- 1 - Technical Services/Lab Manager
- 0 - Lab Analyst II
- 2 - Lab Analyst I

**II. Operating Expense:**

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

A. Vehicle Repairs and Maintenance

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

B. Liability & Property Insurance

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

C. Analysis & Monitoring

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

OEC/ABC Labs, Bioassay, Ocean monitoring	\$ 45,000
Outside Laboratories	5,000

**Total Analysis & Monitoring** **\$ 50,000**

D. Operating Supplies

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

Laboratory Supplies	\$ 20,000
Safety Equipment	2,500
Bacteriological Analysis Supplies	12,000
Lab DI water	4,000
Other Miscellaneous Operating Supplies	9,700

**Total Operating Supplies** **\$ 48,200**



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

III. **Capital Outlay:**

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

24 Hour Refrigerated Composite Sampler	\$ 12,500
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- B. Capital Projects  
This account provides for the construction of capital improvement projects for the Lab.
  1. The following project is budgeted for Fiscal Year 2022-23 and funded from replacement reserve fund #4655.
 

HVAC Air Scrubber additional	\$ 120,000
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  2. The following project is budgeted for Fiscal Year 2020-21 and funded from replacement reserve fund #4655.
 

HVAC Air Scrubber	\$ 40,000
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<b>Total Capital Projects</b>	<b>\$ 160,000</b>
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## PLANT

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2021-22	6/3/2022	Actual	Budget	Budget	Change from last FY	from FY 2021-22
<b>PERSONNEL</b>							
Basic Salaries	1,535,741	1,250,310	1,377,460	158,281	1,577,809	3%	42,068
Overtime	9,000	6,821	7,515	1,485	9,000	0%	0
Temporary	5,453	4,086	4,501	952	6,286	15%	833
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	32,488	32,539	32,539	(51)	34,953	8%	2,465
Retirement	376,969	340,580	375,215	1,754	387,710	3%	10,741
Active Employee Insurance-Health/Dental/Vision/Disability	388,612	333,438	363,750	24,862	430,512	11%	41,900
Retiree Health Insurance OPEB Funding	153,397	153,857	153,857	(459)	150,885	-2%	(2,513)
FICA	93,403	76,493	84,272	9,131	95,672	2%	2,269
Medicare	22,478	17,890	19,709	2,769	23,100	3%	622
Unemployment Insurance	2,552	1,652	1,820	732	2,513	-2%	(40)
<i>Subtotal</i>	2,620,094	2,217,664	2,420,638	199,456	2,718,440	4%	98,346
<b>OPERATING EXPENSES</b>							
Public Education	29,000	13,405	16,086	12,914	29,000	0%	0
Janitorial Service & Supplies	23,500	20,018	24,021	(521)	23,500	0%	0
Uniforms	11,180	6,895	9,194	1,986	11,180	0%	0
Licenses & Permits	88,682	92,150	70,000	18,682	128,682	45%	40,000
Freight & Postage	1,100	542	800	300	1,100	0%	0
Subscriptions	4,600	2,269	2,723	1,877	4,600	0%	0
Vehicle Repairs & Maintenance	13,750	8,766	13,750	0	15,046	9%	1,296
Liability & Property Insurance	143,485	136,362	136,362	7,123	163,928	14%	20,443
Dues & Memberships	6,900	5,743	6,892	8	6,900	0%	0
Office Supplies	5,900	3,196	4,036	1,864	5,900	0%	0
Analysis & Monitoring	86,000	17,223	21,755	64,245	98,900	15%	12,900
Operating Supplies	580,761	446,445	595,259	(14,498)	564,490	-3%	(16,271)
Attorney Fees	17,100	14,009	18,679	(1,579)	17,100	0%	0
Printing & Publications	3,500	200	500	3,000	3,500	0%	0
Repairs and Maintenance	300,000	230,298	335,000	(35,000)	310,000	3%	10,000
Travel	13,000	4,468	8,900	4,100	13,000	0%	0
Seminars, Conferences and Training	20,600	952	13,900	6,700	20,600	0%	0
Utilities	416,600	478,457	574,149	(157,549)	539,400	29%	122,800
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	89,347	56,542	88,000	1,347	108,800	22%	19,453
Lease/Rentals	317,000	281,814	78,000	239,000	125,000	-61%	(192,000)
Consulting Services	0	0	0	0	0	0%	0
Biosolids Hauling	650,000	556,369	650,000	0	654,810	1%	4,810
Professional Services	228,300	50,098	200,000	28,300	233,300	2%	5,000
Other Expense	400	(16,309)	(16,309)	16,709	400	0%	0
<i>Subtotal</i>	3,050,705	2,409,912	2,851,697	199,008	3,079,136	1%	28,431
<b>Total Personnel and Operating Expenses</b>	<b>5,670,798</b>	<b>4,627,575</b>	<b>5,272,334</b>	<b>398,464</b>	<b>5,797,576</b>	<b>2%</b>	<b>126,777</b>
<b>DEPRECIATION FUNDING</b>							
Replacement Reserve	2,264,670	2,257,615	2,262,615	2,055	2,268,615	0%	3,945
<i>Subtotal</i>	2,264,670	2,257,615	2,262,615	2,055	2,268,615	0%	
<b>CAPITAL OUTLAY</b>							
Machinery and Equipment	0	0	0	0	0	0%	0
Capital Projects - Replacement Reserve Fund (4655)	537,573	144,352	184,465	353,107	436,008	-19%	(101,565)
Capital Projects - Capital Reserve Fund (4650)	1,167,500	689,015	800,100	367,400	5,228,079	348%	4,060,579
Debt Service	0	0	0	0	472,025	+100%	472,025
<i>Subtotal</i>	1,705,073	833,367	984,566	720,507	6,136,111	260%	4,431,039
<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>7,375,871</b>	<b>5,460,943</b>	<b>6,256,900</b>	<b>1,118,971</b>	<b>11,933,687</b>	<b>62%</b>	<b>4,557,816</b>
<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>9,640,541</b>	<b>7,718,558</b>	<b>8,519,515</b>		<b>14,202,302</b>	<b>47%</b>	<b>4,561,761</b>

**PLANT**

**I. Personnel:**

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

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

Projections for overtime have been made to provide for emergency response required during non-working hours and holidays. In addition, temporary help has been budgeted to implement approved maintenance and repair programs.

**II. Operating Expense:**

A. Vehicle Repairs and Maintenance

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

B. Liability & Property Insurance

This account provides for the allocation of the insurance coverage applicable to the treatment facilities.

C. Analysis & Monitoring

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

Annual Flow and Gas meter Calibration	\$ 13,800
Investigation Analysis and outside labs	74,692
APCD Annual Source Testing / Certification	10,408

**Total Analysis & Monitoring** **\$ 98,900**

D. Operating Supplies

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

Sodium Hypochlorite	\$ 70,000
Sodium Bisulfite	50,000
Ferric Chloride	100,000
Polymer for Sludge Dewatering and thickening	230,000
Grease, Oils, Lubrication	6,000
Generator/Tractor Diesel Fuel	25,000
Herbicides/Lawn Products	2,500
Solvents/Degreasers/Make-up Water Inhibitors	600
Boiler Chemical Inhibitors	4,500
Boiler water softener tanks	5,000
Deodorizers/Grit Dumpster at head works	1,500
Safety Boot Allowance	4,790
Safety Equipment and fall protection	15,000
Welding Gases and supplies	3,500
H2S Gas Detector Tubes (Dräger Tubes)	1,700
Bio-augmentation	36,000
Fuel/Oil/Propane	8,400

**Total Operating Supplies** **\$ 564,490**

E. Printing and Publication

This account provides for miscellaneous legal notices as required.

F. Repairs and Maintenance

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

Area Signs and Pipe Identification Signs	\$ 5,000
Pipe and Fittings	50,000
Steel	15,000
Flow Meter Parts	15,000
Paint Supplies	15,000
Mower Parts	2,000
Miscellaneous Parts	15,000
Electrical Parts/Equipment	20,000
Safety Equipment Repairs	8,000
O&M Cleaning supplies	1,500
Waste Oil	1,500
Landscape Supplies	6,000
Heavy Equip. Repair (Tractors/Loaders)	15,000
Repair Services/Machine Shop	6,000
Misc. Pumps, Process Equip. Mechanical Parts	50,000
Dredge Repairs	8,000
Outside Contractor Repairs	15,000
Tree removal & chipping	8,000
Flygt Parts for RAS Station	18,000
Vogelsang WSS Pump Spare wear parts	8,000

Huber Thickener Parts	8,000
Generac Generator Spare Parts	20,000

**Total Repairs and Maintenance: \$ 310,000**

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

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

I. Biosolids Hauling  
This account provides for Biosolids disposal and hauling **\$ 654,810**

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

K. Replacement Reserve  
As a result of the revenue program that has been prepared in accordance with Clean Water Grant guidelines, the annual replacement reserve allocation of \$1,084,206 will be added to the replacement reserve fund for adequate replacement of all the wastewater treatment facilities.

**III. Capital Outlay:**

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

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

1. The following projects are budgeted for FY 2022-23 and funded from replacement reserve fund #4650.

Biosolids & Energy Strategic Plan Design	
Phase 1 additional	\$ 58,079
Biosolids & Energy Strategic Phase 1 Construction	3,000,000
Biosolids & Energy Strategic Phase 1 Construction Management	400,000
Biosolids & Energy Strategic Phase 2 Design	1,120,000

2. The following projects are budgeted for FY 2021-22 and funded from replacement reserve fund #4650.

Biosolids & Energy Strategic Plan Design	
Regulatory requirements	150,000

Biosolids Reduction Sludge Treatment (Lystek)	250,000
3. The following projects are budgeted for FY 2020-21 and funded from replacement reserve fund #4650.	
Advanced Water Treatment Plant Preliminary Engineering	\$ 250,000
<b>Fund 4650 Total</b>	<b>\$ 5,228,079</b>
1. The following projects are budgeted for FY 2022-23 and funded from replacement reserve fund #4655.	
Chemical Storage Discharge Pump	\$ 40,000
Vehicle Lift	40,000
Fire System Isolation Valve replacement	20,000
2. The following projects are budgeted for FY 2021-22 and funded from replacement reserve fund #4655	
SS Air Valves on HW additional	\$ 25,000
Solids Building Polymer Blend Unit	10,000
Hoffman Blower Motor 50 hp	10,000
PM Building AHU Replacement	50,000
Wemco Grit Pump CCW	35,000
Solids Conveyor Motor/Gearbox 5620	20,000
Solids Conveyor Motor/Gearbox 5610	5,704
Air Relief Valves Plantwide	25,000
3. The following projects are budgeted for FY 2020-21 and funded from replacement reserve fund #4655.	
Solids Building Transfer Pumps	60,000
Hypochlorite Feed Pipe Additional	25,000
Replacement Pump	25,000
4. The following projects were budgeted for FY 2018-19 and funded from replacement reserve fund #4655.	
SS Air Valves at Headworks	\$ 35,304
Hypochlorite Feed Piping	10,000
<b>Fund 4655 Total</b>	<b>\$ 436,008</b>
Loan payment	\$ 472,025
<b>Total Capital Projects</b>	<b>\$ 6,136,111</b>

## OUTFALL

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2021-22	6/3/2022	Actual 2021-22	Budget 2021-22	Budget 2022-23	Change from last FY	
<b>PERSONNEL</b>							
Basic Salaries	6,440	2,953	3,254	3,186	9,775	52%	3,335
Overtime	0	0	0	0	0	0%	0
Temporary	287	75	83	204	331	15%	44
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	136	136	136	0	217	59%	80
Retirement	855	734	809	46	1,785	109%	930
Active Employee Insurance-Health/Dental/Vision/Disability	1,630	614	670	960	2,667	64%	1,037
Retiree Health Insurance OPEB Funding	643	645	645	(2)	935	45%	292
FICA	380	158	175	205	586	54%	206
Medicare	98	37	41	57	147	50%	49
Unemployment Insurance	10	5	5	5	22	112%	11
<i>Subtotal</i>	10,479	5,359	5,818	4,661	16,464	57%	5,985
<b>OPERATING EXPENSES</b>							
Public Education	1,125	706	847	278	1,125	0%	0
Janitorial Service & Supplies	60	44	53	7	60	0%	0
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	0	0	0	0	0	0%	0
Freight & Postage	50	16	25	25	50	0%	0
Subscriptions	0	0	0	0	0	0%	0
Vehicle Repairs & Maintenance	100	0	0	100	100	0%	0
Liability & Property Insurance	2,610	2,449	2,449	161	9,130	250%	6,520
Dues & Memberships	0	0	0	0	0	0%	0
Office Supplies	100	36	60	40	100	0%	0
Analysis & Monitoring	8,000	0	0	8,000	8,000	0%	0
Operating Supplies	75	0	0	75	75	0%	0
Attorney Fees	1,300	281	337	963	1,300	0%	0
Printing & Publications	48	0	0	48	48	0%	0
Repairs and Maintenance	2,000	15	2,000	0	2,000	0%	0
Travel	150	0	0	150	150	0%	0
Seminars, Conferences and Training	0	0	0	0	0	0%	0
Utilities	600	104	125	475	657	10%	57
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	0	0	0	0	0	0%	0
Lease/Rentals	200	89	107	93	200	0%	0
Consulting Services	0	0	0	0	0	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	25,000	5,519	5,519	19,482	25,000	0%	0
Other Expense	0	0	0	0	0	0%	0
<i>Subtotal</i>	41,418	9,259	11,522	29,897	47,995	16%	6,577
<b>Total Personnel and Operating Expenses</b>	<b>51,897</b>	<b>14,617</b>	<b>17,339</b>	<b>34,558</b>	<b>64,459</b>	<b>24%</b>	<b>12,562</b>
<b>DEPRECIATION FUNDING</b>							
Replacement Reserve	106,200	106,141	106,141	59	106,141	0%	(59)
<i>Subtotal</i>	106,200	106,141	106,141	59	106,141	0%	
<b>CAPITAL OUTLAY</b>							
Machinery and Equipment	0	0	0	0	0	0%	0
Capital Projects - Replacement Reserve Fund (4655)	53,200	0	0	53,200	53,200	0%	0
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	53,200	0	0	53,200	53,200	0%	0
<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>105,097</b>	<b>14,617</b>	<b>17,339</b>	<b>87,758</b>	<b>117,659</b>	<b>12%</b>	<b>12,562</b>
<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>211,297</b>	<b>120,758</b>	<b>123,480</b>		<b>223,800</b>	<b>6%</b>	<b>12,503</b>

## OUTFALL

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

### **I. Personnel:**

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

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

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

### **III. Replacement Reserve**

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

### **IV. Capital Outlay**

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

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



## RECLAMATION OPERATIONS

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2021-22	6/3/2022	Actual 2021-22	Budget 2021-22	Budget 2022-23	Change from last FY	
<b>PERSONNEL</b>							
Basic Salaries	153,611	137,543	151,531	2,080	172,829	13%	19,217
Overtime	2,100	875	964	1,136	2,100	0%	0
Temporary	1,148	301	331	817	1,323	15%	175
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	3,250	3,255	3,255	(5)	3,829	18%	579
Retirement	41,936	36,915	40,669	1,267	44,069	5%	2,132
Active Employee Insurance-Health/Dental/Vision/Disability	38,871	31,871	34,768	4,103	47,157	21%	8,286
Retiree Health Insurance OPEB Funding	15,343	15,389	15,389	(46)	16,527	8%	1,184
FICA	9,548	8,586	9,459	89	10,704	12%	1,155
Medicare	2,274	2,008	2,212	62	2,556	12%	281
Unemployment Insurance	244	211	232	12	289	18%	45
<i>Subtotal</i>	268,326	236,953	258,810	9,516	301,382	12%	33,056
<b>OPERATING EXPENSES</b>							
Public Education	6,000	2,822	3,386	2,614	6,000	0%	0
Janitorial Service & Supplies	1,400	1,377	1,652	(252)	1,640	17%	240
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	1,500	227	273	1,227	1,500	0%	0
Freight & Postage	150	40	100	50	150	0%	0
Subscriptions	0	0	0	0	0	0%	0
Vehicle Repairs & Maintenance	100	0	100	0	100	0%	0
Liability & Property Insurance	12,920	12,140	12,140	780	38,070	195%	25,150
Dues & Memberships	100	0	0	100	100	0%	0
Office Supplies	100	36	80	20	100	0%	0
Analysis & Monitoring	1,000	1,965	2,358	(1,358)	2,000	100%	1,000
Operating Supplies	28,000	10,535	27,000	1,000	28,000	0%	0
Attorney Fees	1,300	281	337	963	1,300	0%	0
Printing & Publications	150	0	0	150	150	0%	0
Repairs and Maintenance	35,270	68,334	82,000	(46,730)	35,270	0%	0
Travel	200	0	0	200	200	0%	0
Seminars, Conferences and Training	100	0	0	100	100	0%	0
Utilities	92,000	85,521	102,626	(10,626)	100,740	10%	8,740
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	1,545	382	510	1,035	1,545	0%	0
Lease/Rentals	213	5,952	7,936	(7,723)	60,213	28169%	60,000
Consulting Services	0	0	0	0	0	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	1,000	51,356	51,356	(50,356)	1,000	0%	0
Other Expense	1,000	0	0	1,000	1,000	0%	0
<i>Subtotal</i>	184,048	240,969	291,854	(107,806)	279,178	52%	95,130
<b>Total Personnel and Operating Expenses</b>	<b>452,374</b>	<b>477,921</b>	<b>550,665</b>	<b>(98,291)</b>	<b>580,560</b>	<b>28%</b>	<b>128,186</b>
<b>DEPRECIATION FUNDING</b>							
Replacement Reserve	423,355	420,644	420,644	2,711	420,644	-1%	(2,711)
<i>Subtotal</i>	423,355	420,644	420,644	2,711	420,644	-1%	
<b>CAPITAL OUTLAY</b>							
Machinery and Equipment	0	0	0	0	0	0%	0
Capital Projects - Replacement Reserve Fund (4655)	314,206	19,882	23,000	291,206	178,103	-43%	(136,103)
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	314,206	19,882	23,000	291,206	178,103	-43%	(136,103)
<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>766,580</b>	<b>497,804</b>	<b>573,665</b>	<b>192,916</b>	<b>758,663</b>	<b>-1%</b>	<b>(7,918)</b>
<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>1,189,935</b>	<b>918,447</b>	<b>994,309</b>		<b>1,179,306</b>	<b>-1%</b>	<b>(10,629)</b>

## RECLAMATION FACILITIES

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

### I. Personnel:

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

### II. Operating Expenses:

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

#### A. Operating Supplies

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

Reclaimed Water Production:

Coagulant and Polymer:	\$ 28,000
Sodium Hypochlorite (free to GWD in exchange for Irrigation water (3W))	
<b>Total</b>	<b>\$ 28,000</b>

#### B. Repair and Maintenance

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

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

#### C. Utilities

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

#### D. Professional Services

This account provides for professional services not included in other line items.

III. **Capital Outlay:**

A. Machinery and Equipment

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

B. Capital Projects

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

The following projects were budgeted for FY 2020-21.

Filter PLC and Controls	\$ 131,143
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The following projects were budgeted for FY 2020-21.

Spare Backwash Air Blower	5,500
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Backwash Pump Check Valves	41,460
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<b>Total Capital Projects</b>	<b>\$ 178,103</b>
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**CAPITAL PROJECTS SUMMARY  
FISCAL YEAR 2022-23**

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

**Collection System:**

1. Capital Improvement Projects Budgeted for FY 2022-23		
a. Manhole raising program	\$	20,000
2. Capital Improvement Projects Budgeted for FY 2021-22		
a. GSD 2021 Lines CIP projects	\$	434,935
	<b>Total</b>	<b>\$ 454,935</b>

**Firestone Lift Station:**

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

**Main Pump Station:**

1. Capital Improvement Projects Budgeted for FY 2022-23		
a. 2019 Lift Station Rehabilitation Construction Management	\$	456,072
b. 2019 Lift Station Rehabilitation Construction additional		237,235
2. Capital Improvement Projects Budgeted for prior years		
a. 2019 Lift Station Rehabilitation Construction Phase 1	\$	3,295,246
	<b>Total</b>	<b>\$ 3,988,554</b>

**Laboratory:**

1. Capital Improvement Projects Budgeted included in FY 2022-23 Budget		
a. HVAC Air Scrubber additional	\$	120,000
2. Capital Improvement Projects Budgeted included in FY 2020-21 Budget		
b. HVAC Air Scrubber	\$	40,000
	<b>Total</b>	<b>\$ 160,000</b>

**Wastewater Treatment Facilities:**

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

1. Capital Improvement Projects Budgeted for FY 2022-23		
a. Biosolids & Energy Strategic Plan Phase I Design additional	\$	58,079
b. Biosolids & Energy Strategic Plan Construction		3,000,000
c. Biosolids & Energy Strategic Plan Construction Management		400,000
d. Biosolids & Energy Strategic Plan Phase 2 Design		1,120,000

2. Capital Improvement Projects Budgeted for FY 2021-22		
a. Biosolids & Energy Strategic Plan Regulatory requirements		150,000
b. Biosolids Reduction Sludge Treatment (Lystek)		250,000
3. Capital Improvement Projects included in FY 2020-21 Budget		
a. Advanced water Treatment Plant Preliminary Engineering	\$	250,000
Loan Payment in FY 2022-23	\$	472,025
	<b>Total</b>	<b>\$ 5,700,103</b>

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

**Plant:**

1. Capital Improvement Projects Budgeted for FY 2022-23		
a. Chemical Storage Discharge Pump	\$	40,000
b. Vehicle Lift		40,000
c. Fire System Isolation Valve Replacement		20,000
2. Capital Improvement Projects Budgeted for FY 2021-22		
a. SS Air Valves on HW additional	\$	25,000
b. Solids Building Polymer Blend Unit		10,000
c. Hoffman Blower Motor 50 hp		10,000
d. PM Building AHU Replacement		50,000
e. Wemco Grit Pump CCW		35,000
f. Solids Conveyor Motor/Gearbox 5620		20,000
g. Solids Conveyor Motor/Gearbox 5620		5,704
h. Air Relief Valves Plantwide		25,000
3. Capital Improvement Projects included in FY 2020-21 Budget		
a. Solids Building Transfer Pumps		60,000
b. Hypochlorite Feed Pipe Additional		25,000
c. Replacement Pump		25,000
4. Capital Improvement Projects included in FY 2018-19 Budget		
a. SS Air Valves on HW	\$	35,304
b. Hypochlorite Feed Piping		10,000
	<b>Total</b>	<b>\$ 436,008</b>

**Outfall:**

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

**Reclamation Facilities:**

1. Capital Improvement Projects Budgeted for FY 2021-22	
a. Filter PLC and Controls	\$ 131,143
2. Capital Improvement Projects included in FY 2020-21 Budget	
a. Spare Backwash Air Blower	\$ 5,500
b. Backwash Pump Check Valves	41,460
	<b>Total</b>
	<b>\$ 178,103</b>
<b>Total District Capital Projects FY 2022-23</b>	<b>\$ 10,548,878</b>