



**GOLETA SANITARY**  
Water Resource Recovery District

**BUDGET**  
**FISCAL YEAR 2024-25**

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

**BUDGET  
FOR  
FISCAL YEAR  
2024-2025**

***Approved by the Governing Board  
Regular Board Meeting June 17, 2024***

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

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# GOLETA SANITARY DISTRICT

## Budget for Fiscal Year 2024-25

### INTRODUCTION

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

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

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

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

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

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

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

## **DISTRICT GOVERNANCE**

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

## **DISTRICT STAFF AND OPERATING DEPARTMENTS**

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

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

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

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

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

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

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

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

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

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

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

**\*Unfunded Actuarial Pension Liabilities**

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

***DISTRICT OPERATING  
AND DESIGNATED FUNDS***

## **DISTRICT FUNDS**

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

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

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

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

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

The District established a plant emergency reserve fund through a contractual agreement with other plant users. This fund is for addressing plant emergencies. The contracts among plant users specify that this fund is target balance is \$25,000. The balance of this fund as of June 30, 2024 is estimated to be \$39,108 which includes accrued interest for the past several years. The anticipated value by June 30, 2025 is \$40,673 (with interest) as noted in the designated fund balance summary sheet. Periodically, the amount over \$25,000 is used in conjunction with capital improvements of the treatment facilities.

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

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

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

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

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



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

**Retiree Health Insurance Sinking Fund – 4660**

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

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

**Outfall Re-ballasting Fund – 4666**

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

**District Emergency Fund – 4675**

On May 7, 2007, the District’s Governing Board established a separate fund designated as the “Emergency Fund” for the purpose of paying costs associated with emergency projects. Funding was provided by a transfer from the Replacement Reserve Fund in the amount of \$500,000. The anticipated balance of this fund at the end of June, 2025 is \$677,460 as noted in the fund balance summary sheet.

**Summary**

Enclosed in this budget are a summary table and associated pie and bar charts that show fund balances and distributions at the beginning and end of FY24-25. The total value of the District’s funds cash balances are expected to increase by \$6,920,086 by the end of FY24-25.

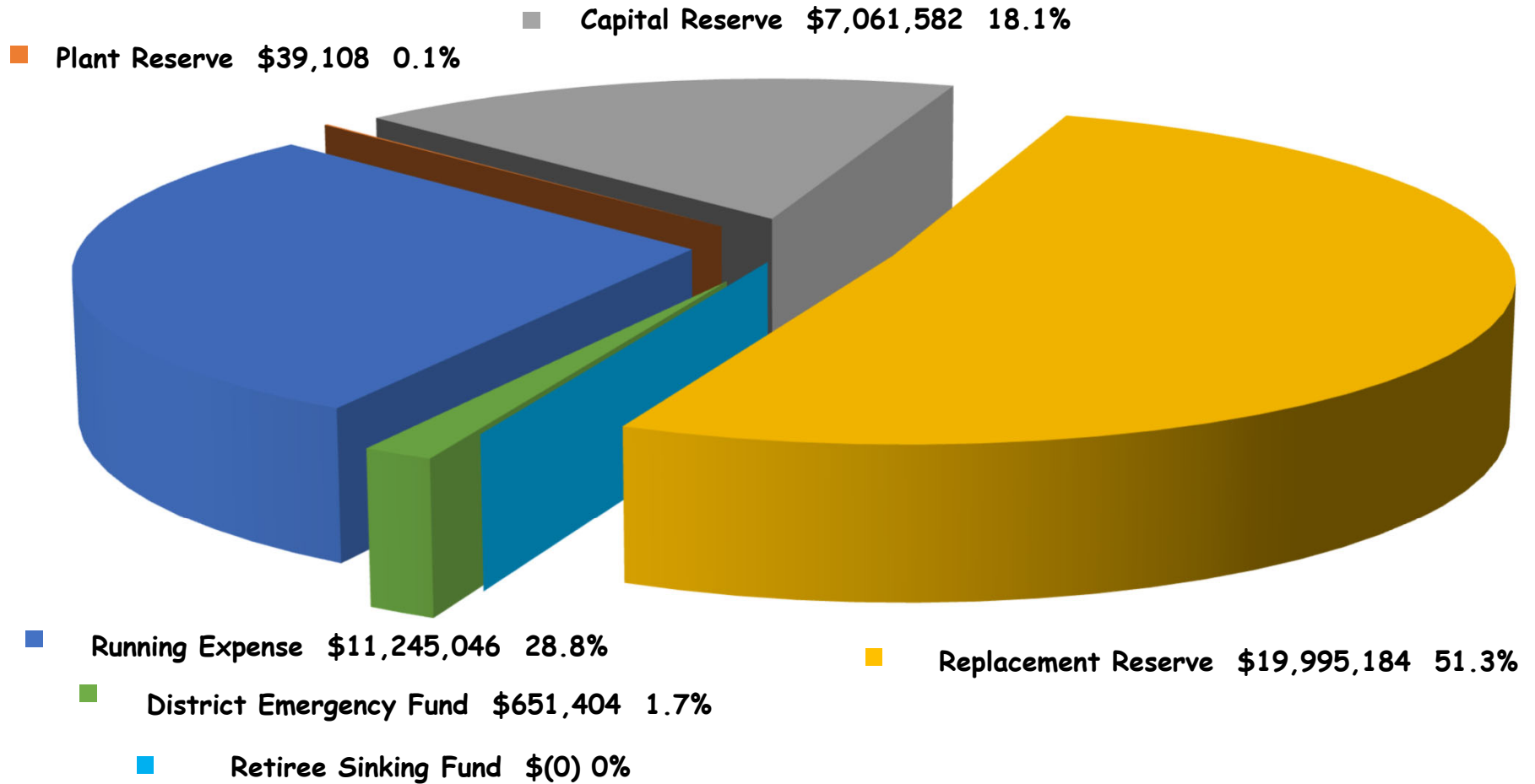
**DESIGNATED FUND BALANCE  
SUMMARY**

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

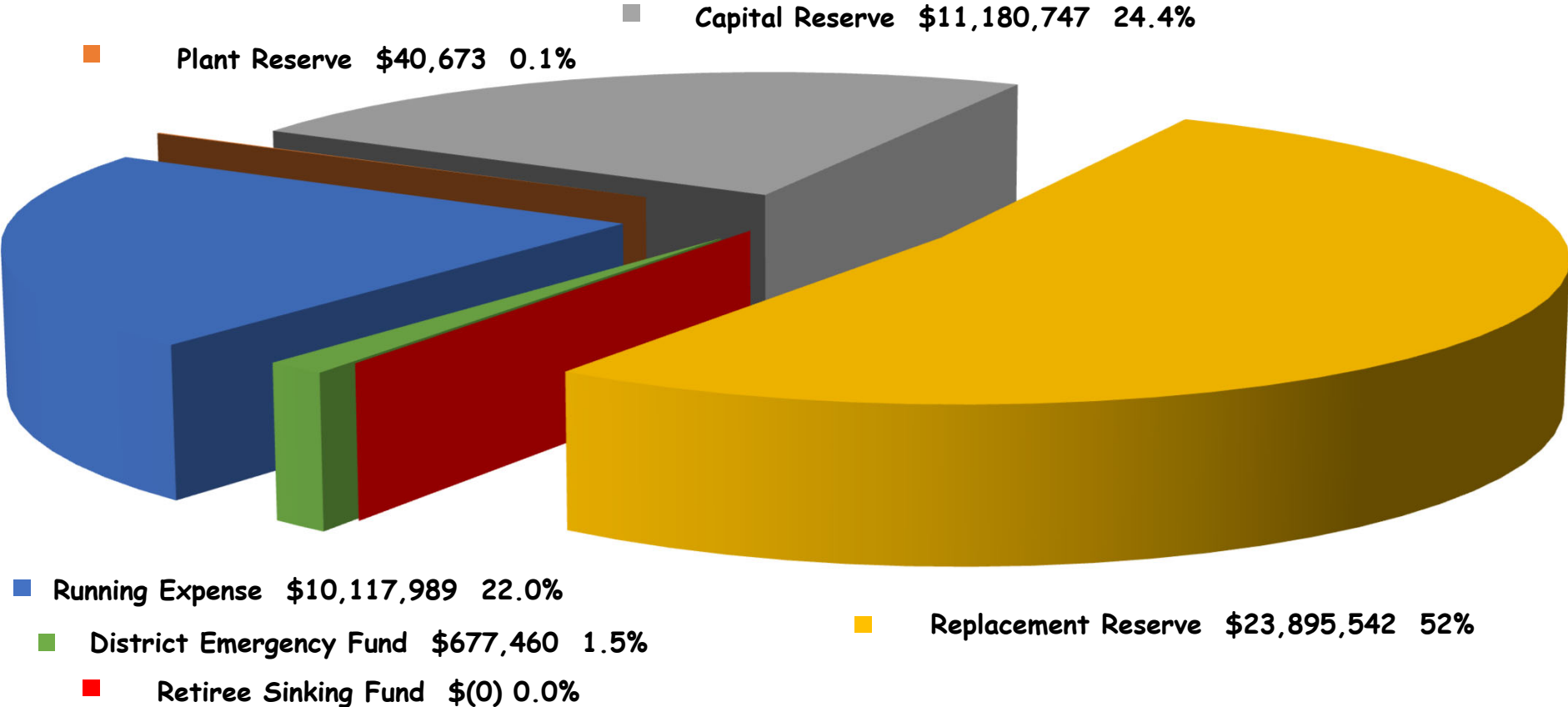
NOTES:

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

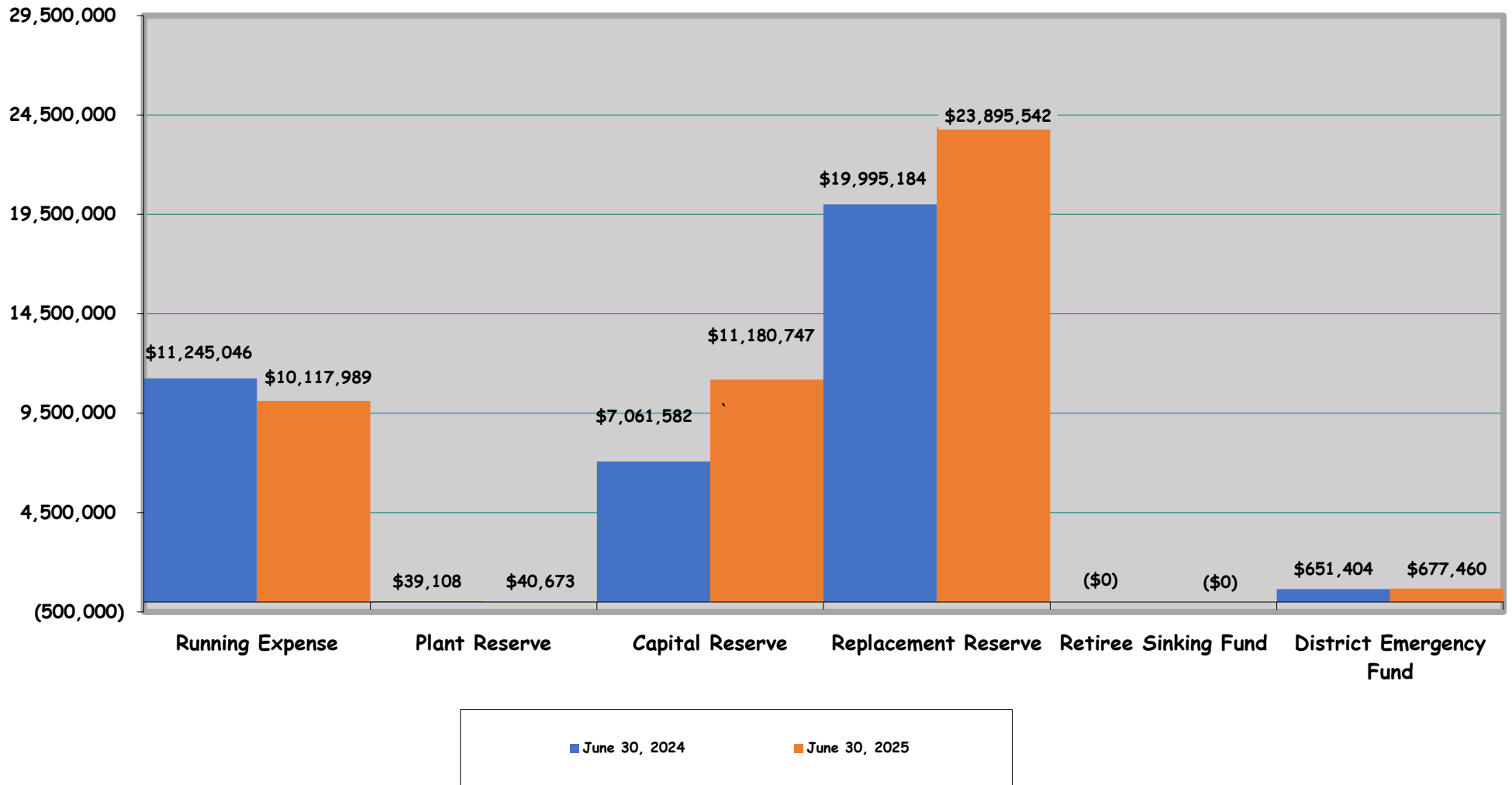
# Fund Balance June 30, 2024



# Fund Balance June 30, 2025



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



## **ACTIVITIES OF DISTRICT FUNDS**

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

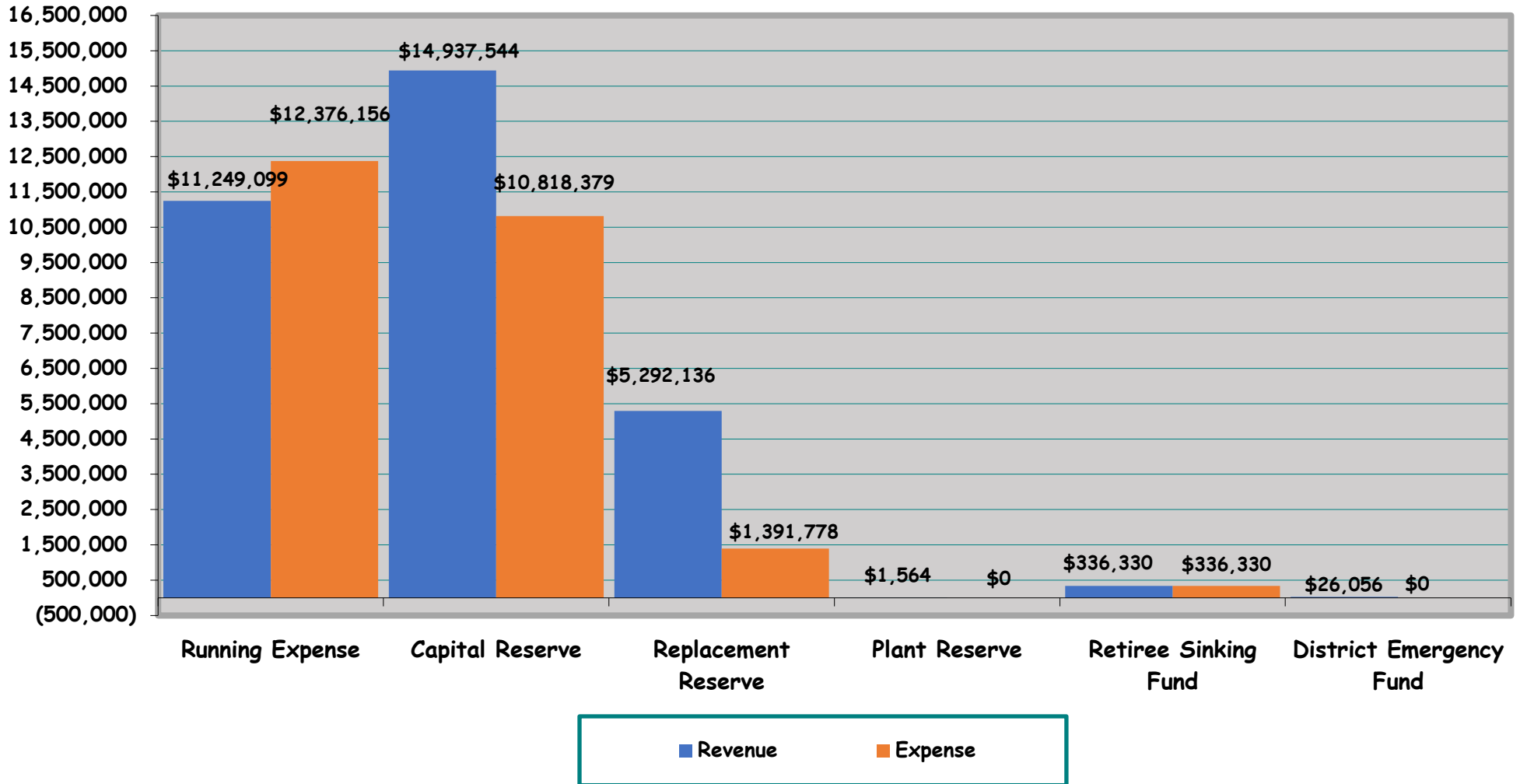
For FY24-25, the District anticipates an increase from \$38,992,324 at the beginning of the year to \$45,912,410 at the end of the year based on the projected revenues and planned expenditures and BESP loan drawdown requests. Enclosed in this budget is a fund activity tabulation and associated bar chart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

## FUND CASH ACTIVITY

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

# Fund Activity

## June 2024-June 2025





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

**DISTRICT REVENUES FOR FISCAL YEAR 2024-25**

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

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

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

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

**Running Expense Fund - 4640**

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

Sewer Service Charges – Account 3100

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

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

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

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

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

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

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

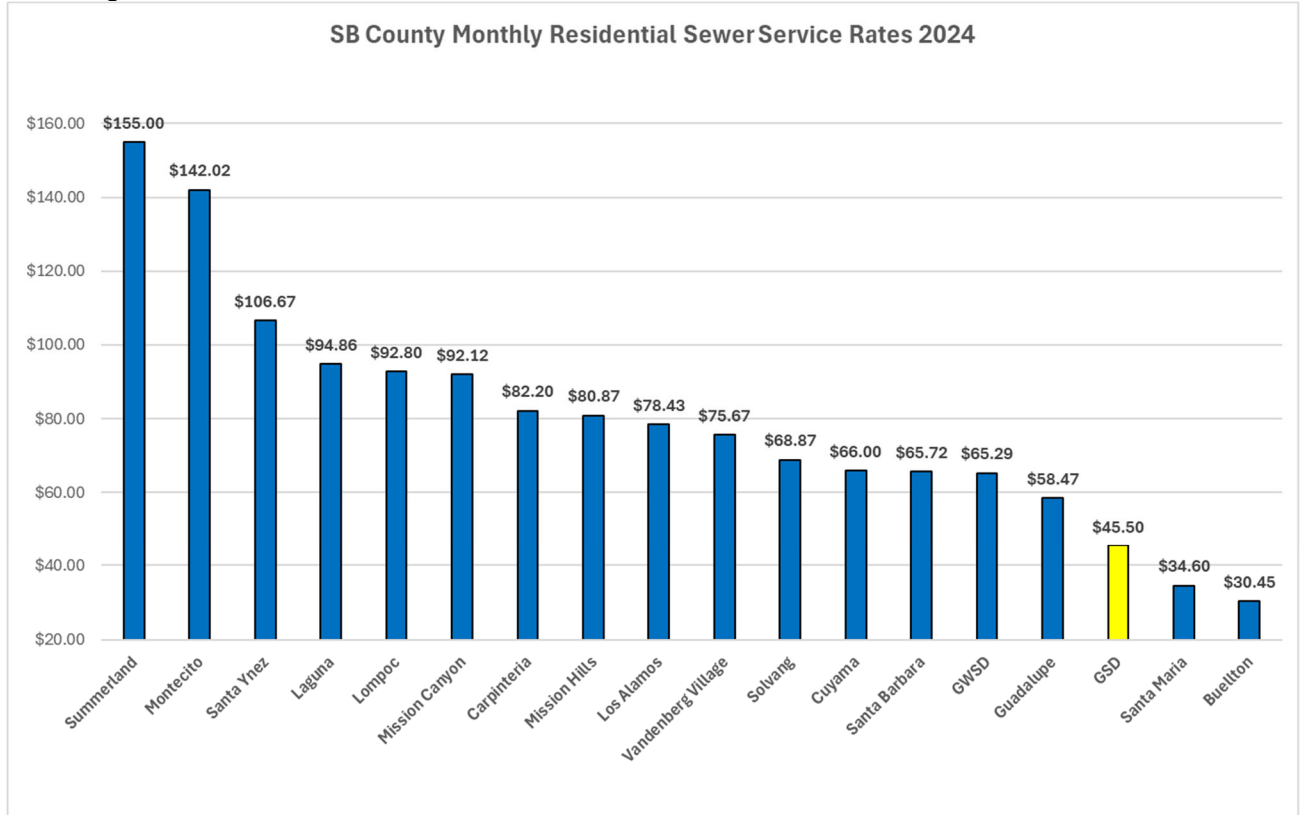
The District has been participating in a State-wide wastewater flow and loadings study that will provide updated information related to the generation of waste water from the various user categories, The information from this study will be used as the basis for a new sewer service rate study in the future.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

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

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

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

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



**Permit and Inspection Fees – Account 3120**

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

**Administration Charges – Accounts 3140 and 3145**

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

**Treatment and Disposal Revenue – Account 3150**

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

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

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

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

Industrial Waste Control (IWC) Analysis Reimbursement – Account 3160

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

Homeowners Exemption – Account 3170

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

Annexation Processing – Account 3205

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

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

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

Other Revenue-Running Expense – Account 3260

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

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

**Capital Reserve Fund – 4650**

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

### Capacity Fees – Account 3130

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

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

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

### Annexation Charges – Account 3200

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

Currently the annexation charge revenue is based on a fee of \$2,392 per acre to be annexed. The District's annual projection of this revenue is based on historical data of the anticipated number of parcels to be annexed.

### Loan Drawdowns

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

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

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

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

Sewer Service Charges – Account 3100

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

Property Tax – Account 3220

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

RFOGA – Capital Projects – Account 3260

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

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

**Retiree Health Insurance Fund – 4660**

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

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

Interest Earnings Account - 3230

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

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

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

**Fiscal Year 2024-2025  
REVENUE**

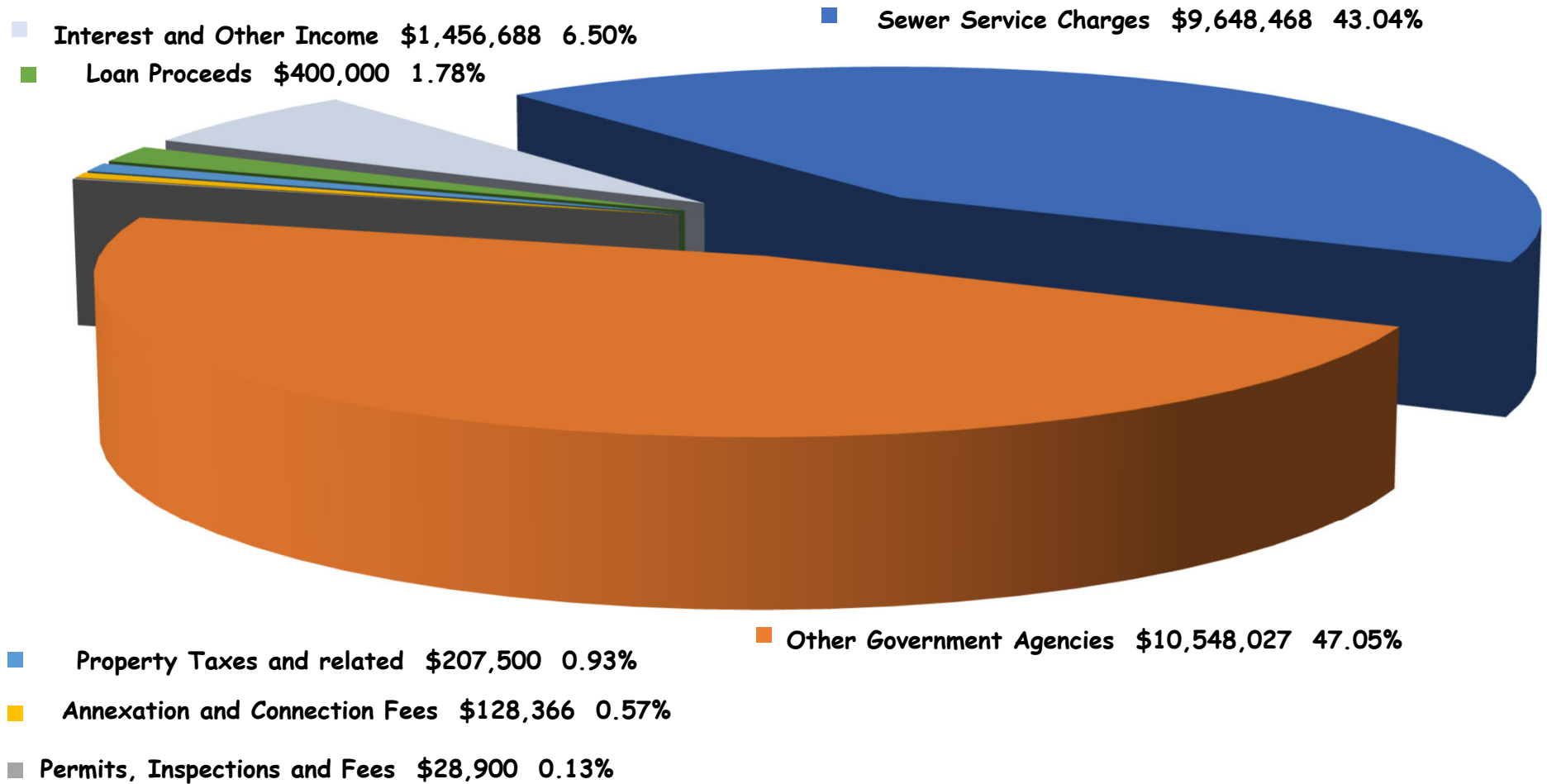
Fund Name and Number	Acct	Revenue Classification	Budgeted Revenue 2023-24	Revenue to date 5/24/2024	Projected Actual 2023-24	Over(Under) Budget 2023-24	Revenue Projection 2024-25	% Change from FY 2023-24	Change from FY 2023-24
<b>4640</b>	3100	*Sewer Service Charges	\$6,175,383	\$5,686,058	\$6,175,383	\$0	\$6,138,279	-1%	-\$37,104
<b>Running Expense</b>	3120	Permits and Inspections	\$28,000	\$37,439	\$40,000	\$12,000	\$28,000	0%	\$0
	3140	Admin Chgs - Treatment	\$218,571	\$139,542	\$167,450	(\$51,121)	\$238,261	9%	\$19,691
	3145	Admin Chgs - Reclamation	\$39,264	\$22,535	\$27,042	(\$12,222)	\$42,265	8%	\$3,002
	3150	Treatment & Disposal Cost Reimb.	\$3,660,049	\$2,301,058	\$2,761,270	(\$898,779)	\$3,985,906	9%	\$325,857
	3155	GWD WWRec O&M Cost Reimb.	\$392,635	\$268,105	\$321,726	(\$70,909)	\$422,655	8%	\$30,019
	3160	IWC Analysis Reimbursement	\$500	\$0	\$0	(\$500)	\$500	0%	\$0
	3170	Homeowners Exemption	\$500	\$368	\$500	\$0	\$500	0%	\$0
	3205	Annexation Processing Fee	\$400	\$200	\$400	\$0	\$400	0%	\$0
	3240	**RFOGA - Running Expense	\$9,729	\$9,087	\$10,905	\$1,176	\$6,968	-28%	-\$2,761
<b>3260/3301</b>		Other Revenue - Running Exp.	\$35,000	\$29,917	\$32,637	(\$2,363)	\$35,000	0%	\$0
		<b>Subtotal</b>	<b>\$10,560,031</b>	<b>\$8,494,310</b>	<b>\$9,537,313</b>	<b>(\$1,022,717)</b>	<b>\$10,898,734</b>	<b>3%</b>	<b>\$338,704</b>
<b>4650</b>	3130	Capacity Fees	\$37,545	\$142,853	\$142,853	\$105,308	\$101,073	169%	\$63,528
<b>Capital Reserve</b>	3200	Annexation Charges	\$26,030	\$2,392	\$2,392	(\$23,638)	\$27,293	5%	\$1,263
	3260	**RFOGA - Capital Projects Loan Proceeds (draws, see escrow table)	\$3,847,630	\$1,485,146	\$2,385,146	(\$1,462,484)	\$5,147,489	34%	\$1,299,859
		<b>Subtotal</b>	<b>\$3,911,204</b>	<b>\$1,630,391</b>	<b>\$2,530,391</b>	<b>(\$1,380,813)</b>	<b>\$5,275,854</b>	<b>35%</b>	<b>\$1,364,650</b>
<b>4655</b>	3100	*Sewer Service Charges	\$3,028,560	\$2,784,384	\$3,028,560	\$0	\$3,177,189	5%	\$148,629
<b>Replacement Reserve</b>	3220	Property Tax Revenue	\$204,500	\$204,479	\$204,479	(\$21)	\$207,000	1%	\$2,500
		Interfund Loan	\$400,000	\$366,667	\$400,000	\$0	\$400,000	0%	\$0
	3260	**RFOGA - Capital Projects	\$845,755	\$125,142	\$150,000	(\$695,755)	\$704,483	-17%	-\$141,271
		<b>Subtotal</b>	<b>\$4,478,814</b>	<b>\$3,480,672</b>	<b>\$3,783,038</b>	<b>(\$695,776)</b>	<b>\$4,488,672</b>	<b>0%</b>	<b>\$9,858</b>
<b>4660</b>	3100	*Sewer Service Charges	\$333,000	\$333,000	\$333,000	\$0	\$333,000	0%	\$0
<b>Retirees Ins All Funds</b>		<b>Interest Earnings</b>							
<b>4640</b>	3230	Running Expense Fund	\$316,360	\$397,314	\$457,705	\$141,345	\$350,365	11%	\$34,006
<b>4645</b>	3230	Plant Reserve Fund	\$1,381	\$1,726	\$1,988	\$608	\$1,564	13%	\$184
<b>4650</b>	3230	Capital Reserve Fund	\$182,168	\$730,166	\$841,151	\$658,983	\$236,909	30%	\$54,741
<b>4655</b>	3230	Replacement Reserve Fund	\$672,623	\$880,998	\$1,014,910	\$342,288	\$803,464	19%	\$130,841
<b>4660</b>	3230	Retiree Health Insurance Fund	\$6,202	\$4,497	\$5,181	(\$1,021)	\$3,330	-46%	-\$2,872
<b>4670</b>	3230	Plant Upgrading Fund	\$0	\$0	\$0	\$0	\$0	0%	\$0
<b>4675</b>	3230	District Emergency Fund	\$22,994	\$28,747	\$33,116	\$10,122	\$26,056	13%	\$3,062
		<b>Subtotal</b>	<b>\$1,201,727</b>	<b>\$2,043,447</b>	<b>\$2,354,052</b>	<b>\$1,152,324</b>	<b>\$1,421,688</b>	<b>18%</b>	<b>\$219,961</b>
		<b>Total Revenue</b>	<b>\$20,484,776</b>	<b>\$15,981,819</b>	<b>\$18,537,794</b>	<b>(\$1,946,982)</b>	<b>\$22,417,949</b>	<b>9%</b>	<b>\$1,933,172</b>
		<b>Anticipated BESP Loan Draws:</b>					<b>\$9,424,781</b>		
		<b>Total Estimated Cash Inflow:</b>					<b>\$31,842,730</b>		
		<b>Total Sewer Service Charges:</b>	<b>\$9,536,943</b>	<b>\$8,803,442</b>	<b>\$9,536,943</b>		<b>\$9,648,468</b>	<b>1.17%</b>	<b>\$111,525</b>

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

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



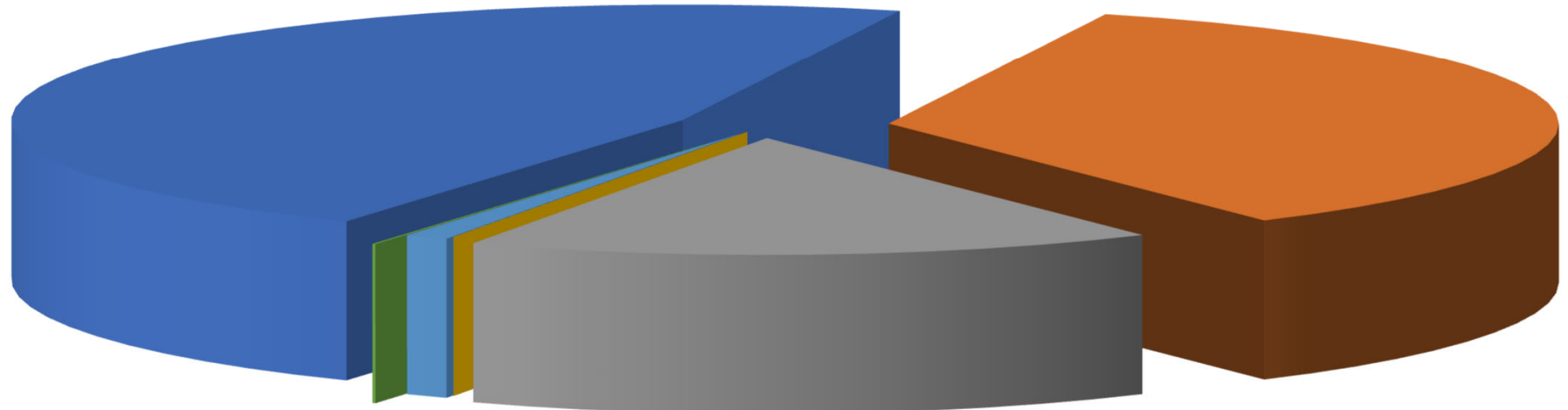
# Revenues by Source 2024-25



# Revenues by Fund 2024-25

■ Capital Reserve \$14,937,544 46.91%

■ Running Expense \$11,249,099 35.33%



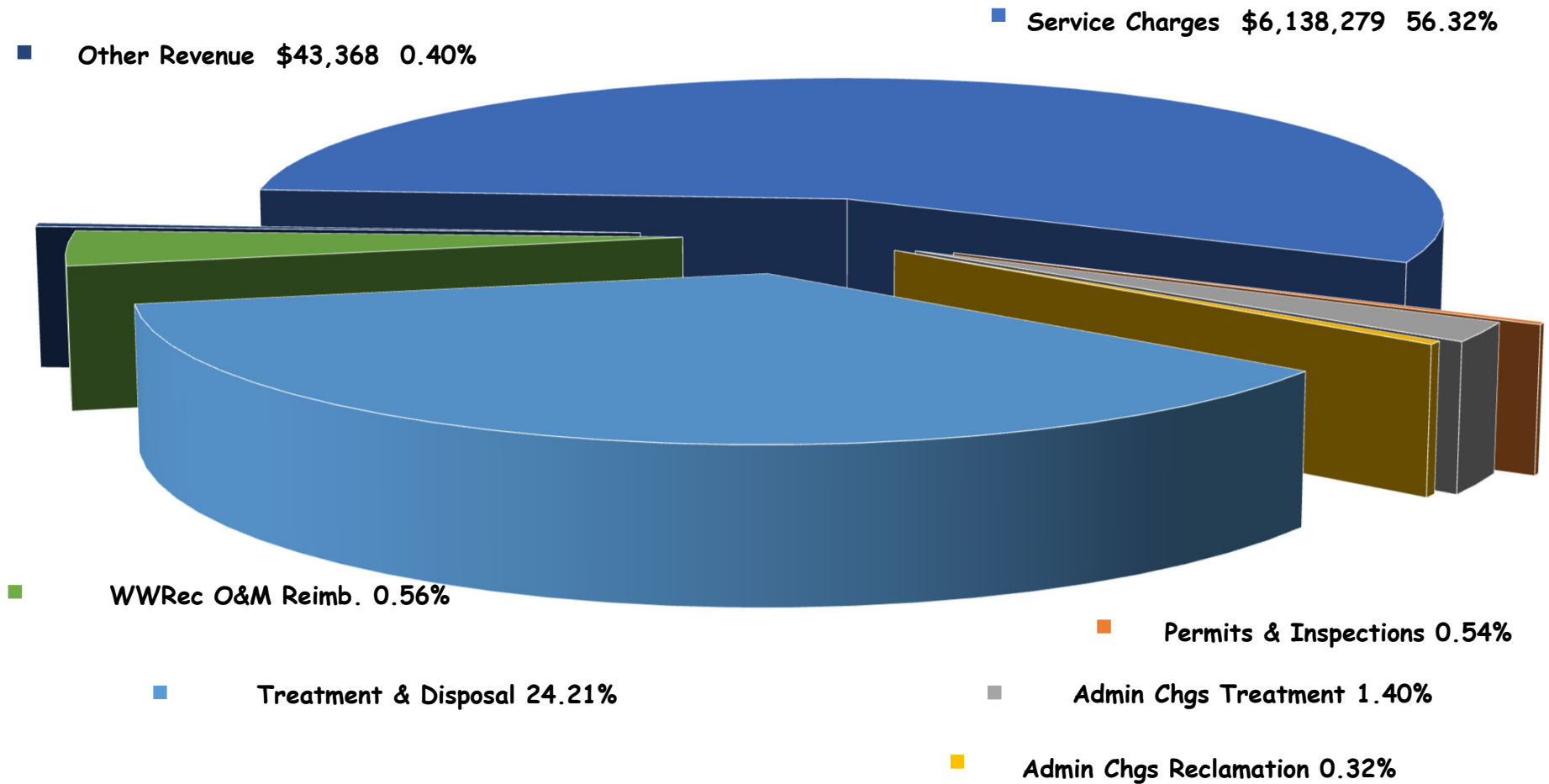
■ Plant Reserve \$1,564 0.00%

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

■ Retiree Sinking Fund \$336,330 1.06%

■ District Emergency Fund \$26,056 0.08%

# Running Expense Revenues 2024-25



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

## DISTRICT COMBINED EXPENDITURES IN FY24-25

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

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

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

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

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

### **Administration Expenses**

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

### **Collection System**

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

## **Main and Firestone Pump Stations**

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

## **Industrial Waste Control Program**

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

## **Wastewater Treatment Facilities**

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

## **Wastewater Disposal Outfall**

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

## **Reclamation Facilities**

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

## **Summary**

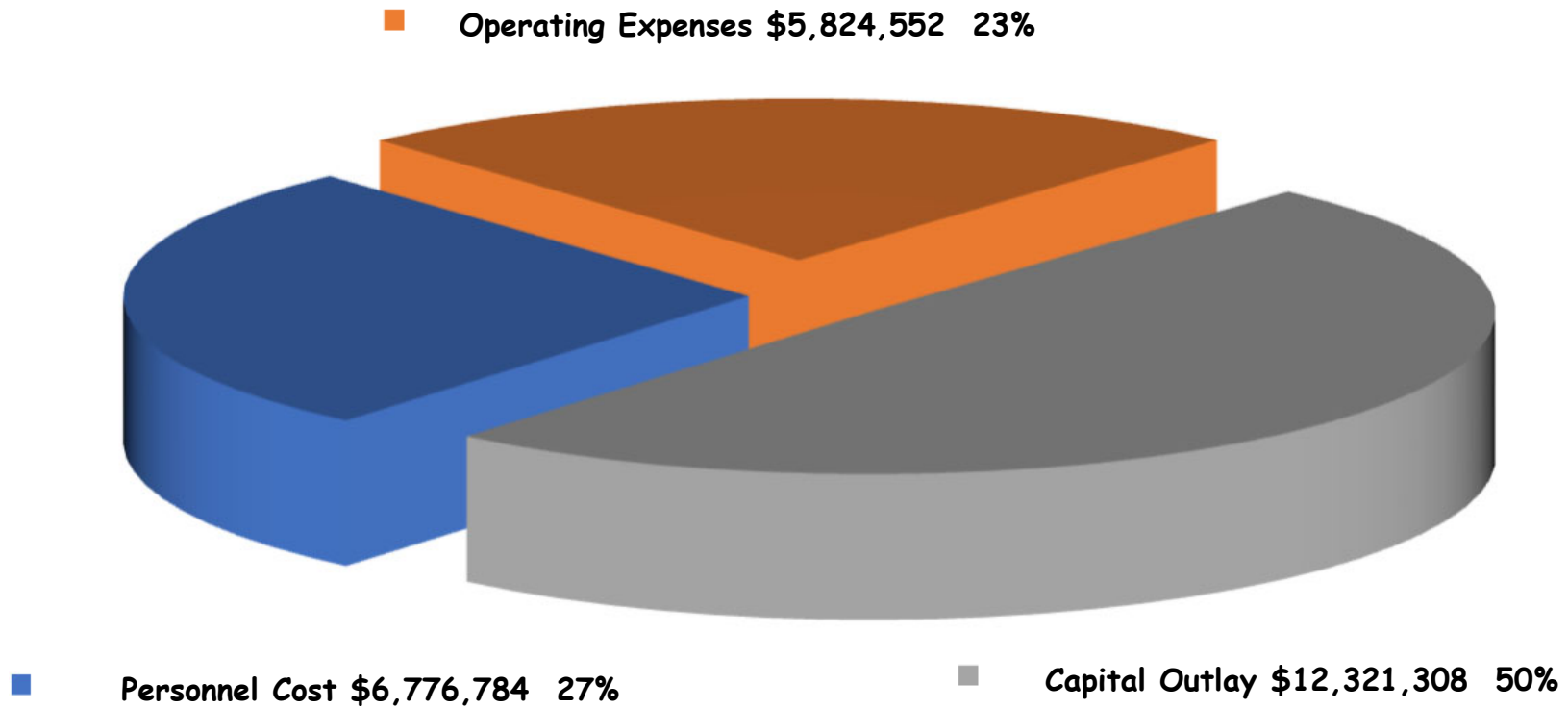
Enclosed in this budget is a graph showing the distribution of the expenditures by each of the service categories described above. Details of each category's proposed expenditures are also included in this budget with a narrative explanation of the purposes of these expenditures.

**Fiscal Year 2024-2025  
EXPENDITURES**

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

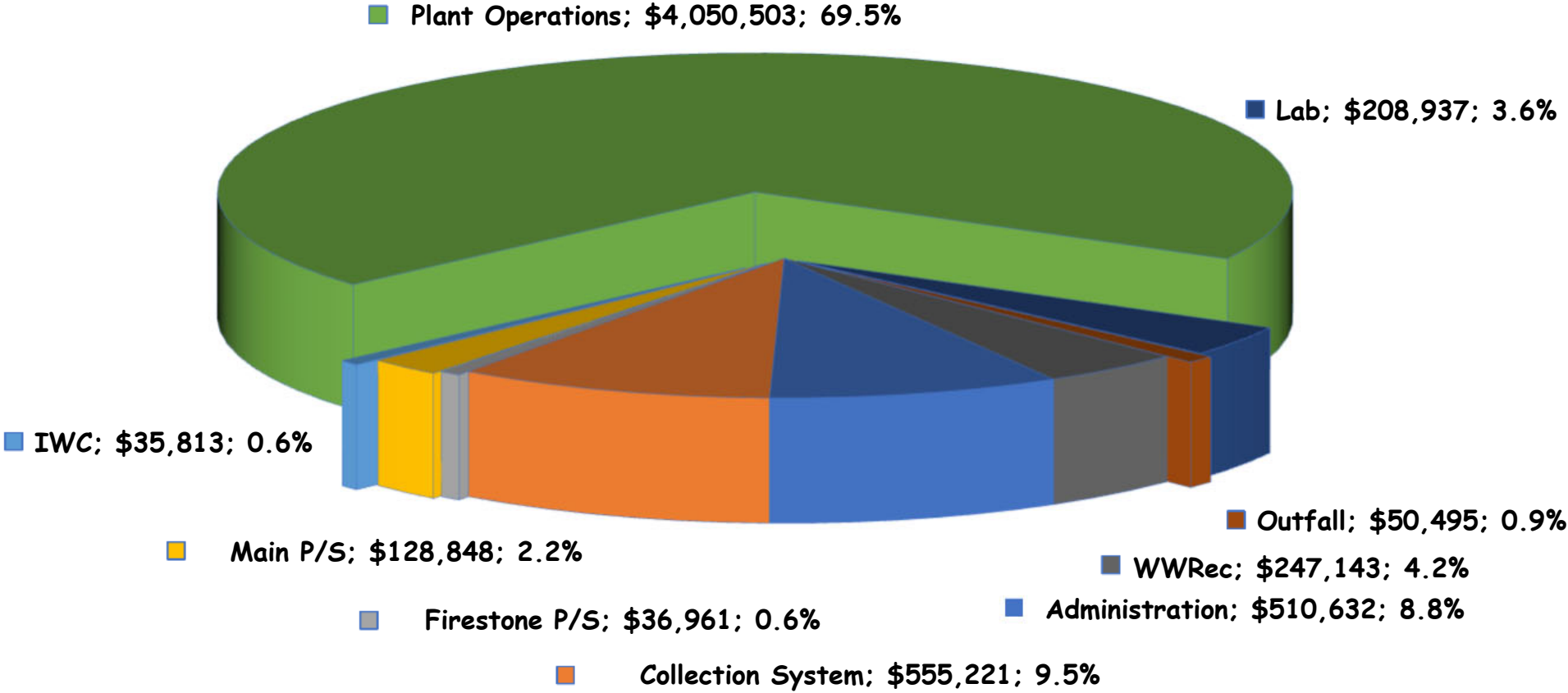
# District's Combined Expenditures

## Without Depreciation

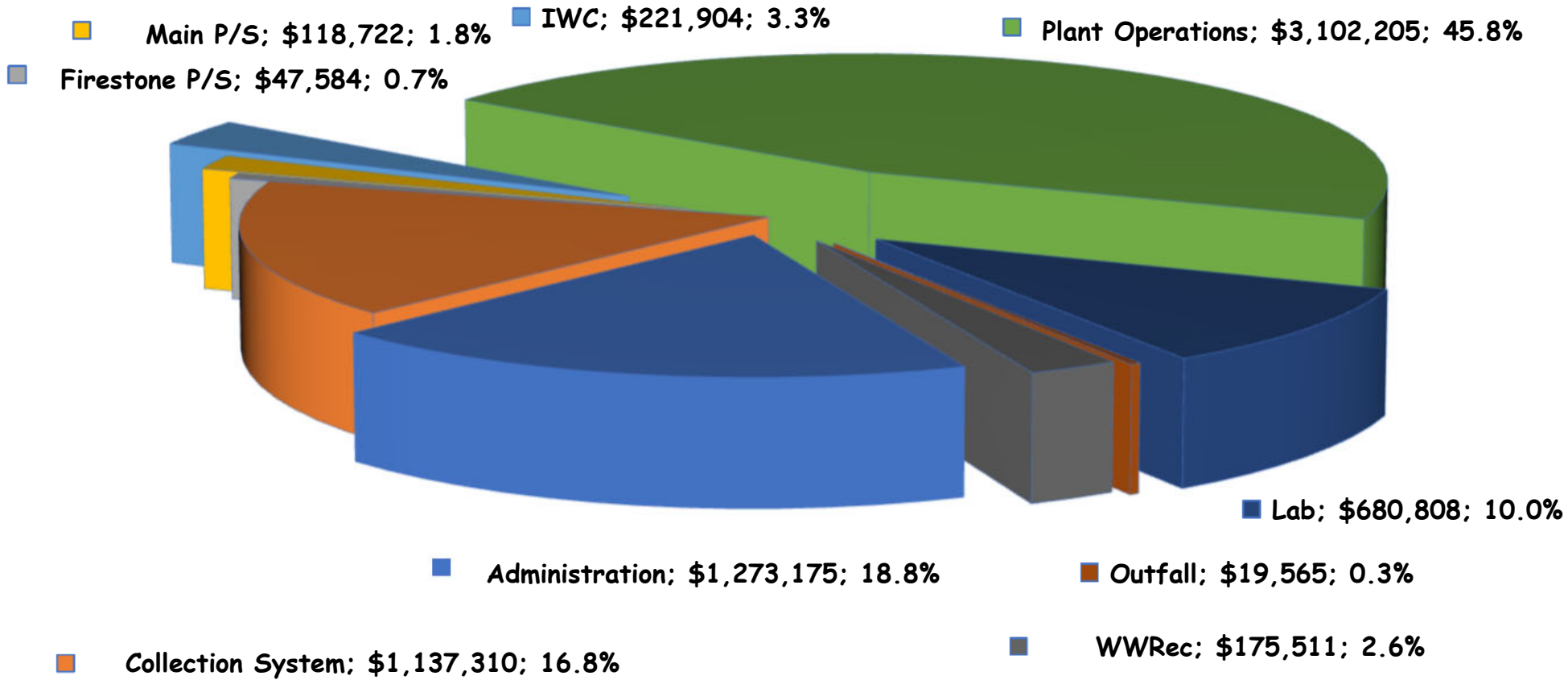




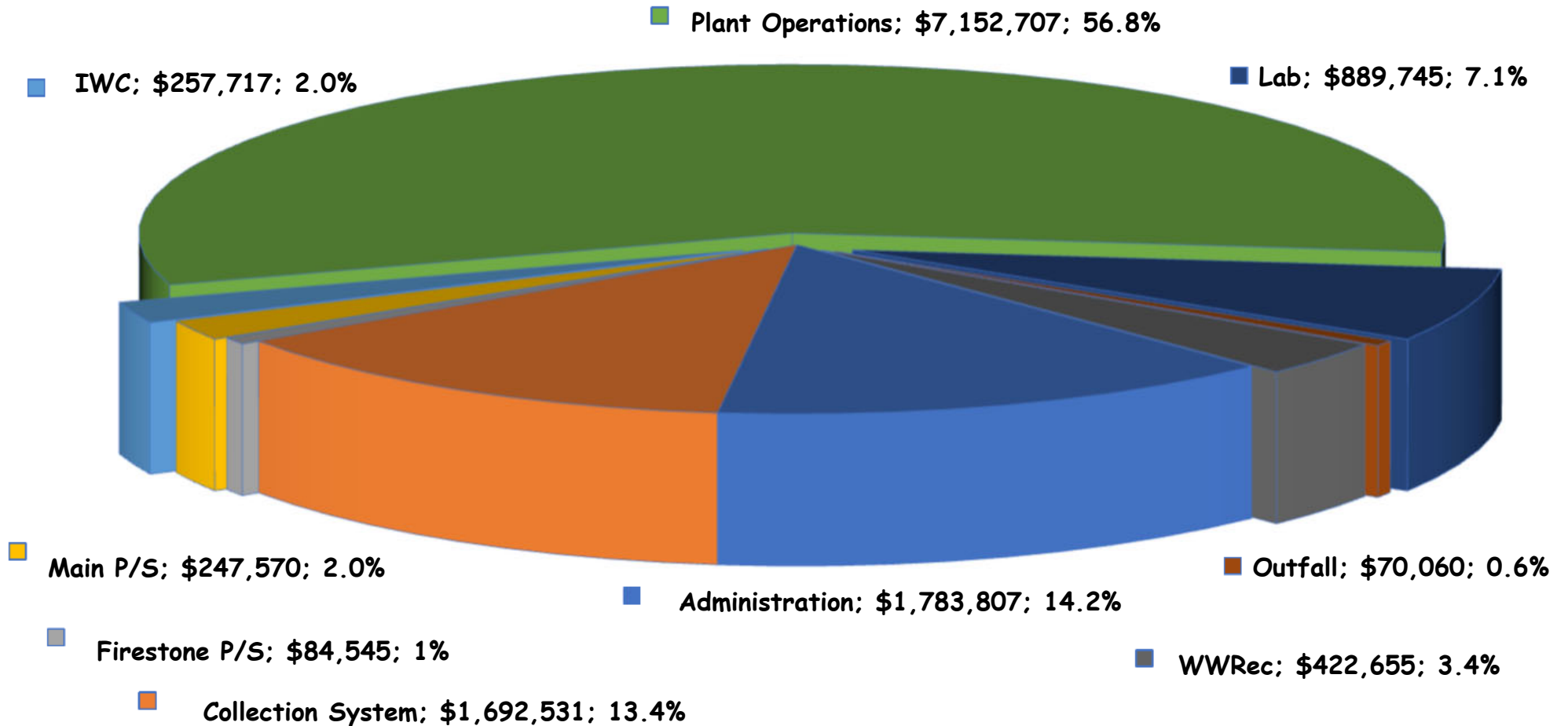
# Distribution of Operating Costs



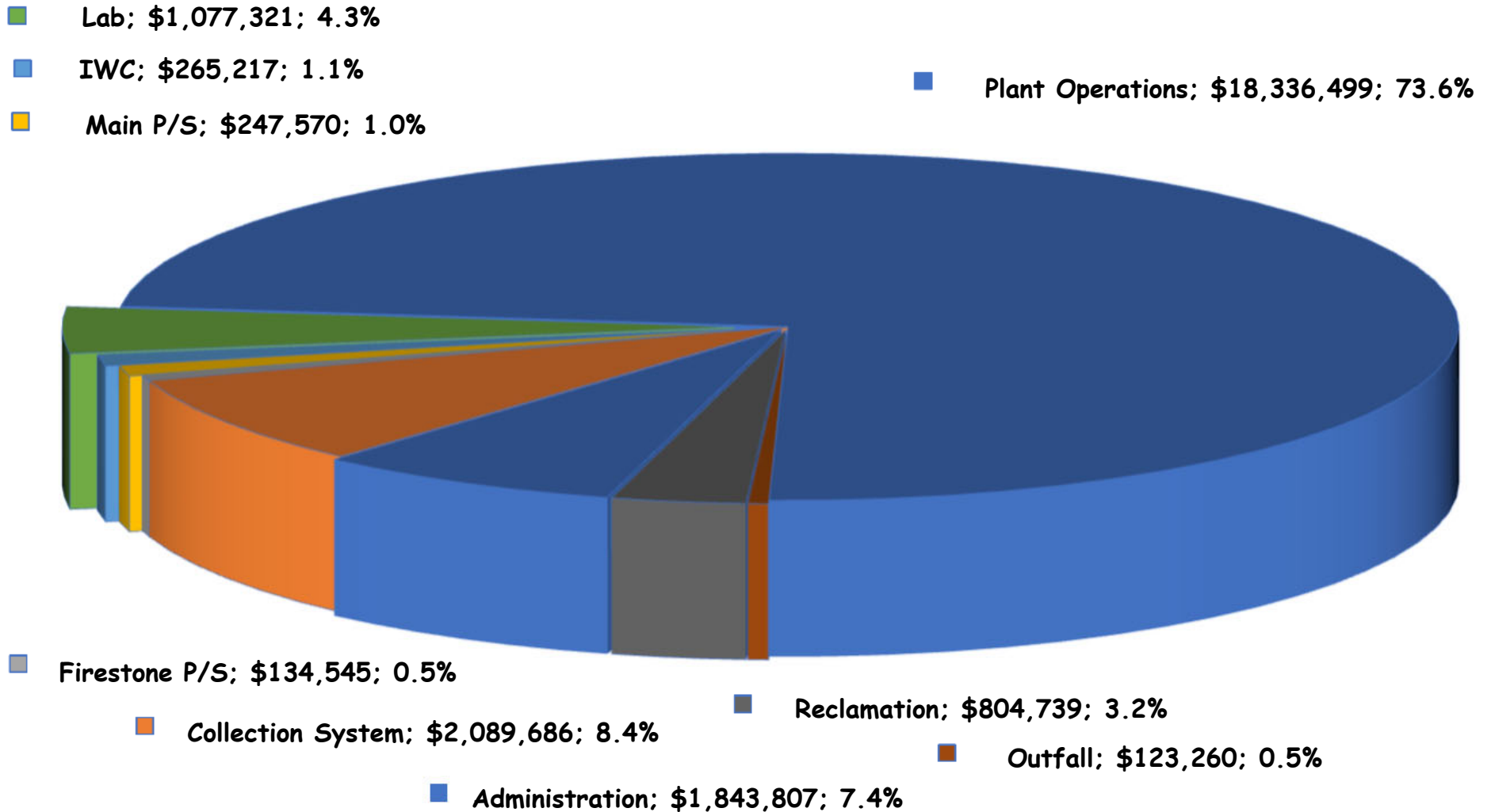
# Distribution of Personnel Cost



# Distribution of Personnel & Operating Costs



# Distribution of Total Expenditures by Service Category



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

## COMPARISON SUMMARY OF EXPENSES AND REVENUES

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

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

### Running Expense Fund

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

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

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

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

### Reclamation Facilities

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

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

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

### Debt Service

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

Additionally, interfund loan payments totaling \$400,000 from the 4640 fund to the 4655 fund will be made during the fiscal year.

## **Capital Improvements**

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

***The total anticipated expenses for capital improvements in FY24-25 are \$11,828,073***

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

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

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

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

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

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

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

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

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

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



***SERVICE CATEGORY EXPENSE DATA***

## ADMINISTRATION

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

## ADMINISTRATION

### I. **Personnel:**

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

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

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

#### A. Public Education

This account provides for expenses incurred to inform the public about the District.

#### B. Vehicle Repairs and Maintenance Expense

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

#### C. Liability & Property Insurance

This account provides for allocation of the insurance coverage applicable to the administration department.

#### D. Dues and Memberships

This account provides for memberships in various organizations such as CASA, CSDA, SBCSDA, WEF, CWEA, SCAP, etc.

#### E. Office Supplies

This account provides for office supplies such as letterhead, copy paper, postage, office machine and computer supplies, etc.

#### F. Attorney Fees

This account provides for legal counsel to handle the District's legal matters as well as to research, prepare for and attend Governing Board meetings.

#### G. Printing and Publication

This account provides for various publications of legal notices and recruitment ads.

#### H. Repairs and Maintenance

This account provides for general repair and maintenance of the administration building.

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

Administration Building Office modifications construction	\$ 50,000
<b>Total Capital Projects</b>	<b>\$ 60,000</b>

## COLLECTION SYSTEM

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

## COLLECTION SYSTEM

### I. **Personnel:**

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

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

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

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

#### A. Public Education

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

#### B. Vehicle Repairs and Maintenance

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

#### C. Liability & Property Insurance

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

#### D. Dues and Memberships

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

#### E. Office Supplies

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

#### F. Operating Supplies

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

#### G. Attorney Fees

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

- H. Printing and Publication  
This account provides for miscellaneous legal notices as required.
- I. Repair and Maintenance  
This account provides for routine repair and maintenance of the sewer line system and related facilities, including manhole rising relative to the Santa Barbara County chip seal and overlay program. In addition, this account provides for root control services. This account also provides for numerous repairs of various sewer lines and rental of necessary equipment.
- J. Travel  
This account provides for travel to attend traffic safety/defensive driving courses, training conferences and relative education courses.
- K. Seminar and Conference Registration  
This account provides for fees paid in order for collection system staff to attend conferences and seminars such as those hosted by CWEA.
- L. Utilities  
This account provides for power costs associated with the two lift stations within the sewage collection system, in addition to other proportionate costs for telephone service, mobile radios, pager service and drinking water.
- M. Computer Service and Maintenance  
This account provides for computer software assistance, GIS, Lucity, Innovye Flow monitoring program, Smartcover service agreement, and Parcel Data Base system maintenance.
- N. Professional Services  
This account provides for other miscellaneous professional services not mentioned above including but not limited to Collection System Master Plan updates, CPR/first aid training, Innoyze hydraulic model, Sewer System Maintenance Plan (SSMP) updates and competency-based training program phase II.
- O. Replacement Reserve  
As a result of the revenue program that has been prepared in accordance with Clean Water Grant guidelines, the annual replacement reserve allocation of \$696,667 will be added to the replacement reserve fund for adequate replacement of the collection system facilities.

**III. Capital Outlay:**

- A. Machinery and Equipment  
Machinery and Equipment costs funded from Sewer Service Charge Revenue for FY 2024-25 include the following budgeted items:
 

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

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

B. Capital Projects

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

1. The following projects are budgeted for FY 2024-25 and funded from replacement reserve fund #4655.

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

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

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

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



## FIRESTONE PUMP STATION

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

**FIRESTONE PUMP STATION**

**I. Personnel:**

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

**II. Operating Expenses:**

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

A. Utilities

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

B. Repair and Maintenance

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

**III. Replacement Reserve**

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

**IV. Capital Outlay:**

A. Machinery and Equipment

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

B. Capital Projects

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

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

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

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

## MAIN PUMP STATION

I. **Personnel:**

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

II. **Operating Expenses:**

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

A. Utilities

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

B. Repair and Maintenance

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

III. **Replacement Reserve**

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

IV. **Capital Outlay:**

A. Machinery and Equipment

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

B. Capital Projects

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

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

## INDUSTRIAL WASTE CONTROL

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

## INDUSTRIAL WASTE CONTROL

### I. **Personnel:**

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

This account provides for three positions as follows:

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

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

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

III. **Capital Outlay:**

A. Machinery and Equipment

This account provides for purchase of equipment used for the IWC program.

B. Capital Projects

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

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

a. Replacement Sampler \$ 7,500

**TOTAL 655 Fund Capital Projects: \$ 7,500**

## LABORATORY

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

FISCAL YEAR 2024-25



**LABORATORY**

**I. Personnel:**

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

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

**II. Operating Expense:**

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

**A. Vehicle Repairs and Maintenance**

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

**B. Liability & Property Insurance**

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

**C. Analysis & Monitoring**

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

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

**D. Operating Supplies**

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

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

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

III. **Capital Outlay:**

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

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

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

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

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

**PLANT**

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

**PLANT**

**I. Personnel:**

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

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

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

**II. Operating Expense:**

A. Vehicle Repairs and Maintenance

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

B. Liability & Property Insurance

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

C. Analysis & Monitoring

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

Annual Flow and Gas meter Calibration	\$ 14,000
Investigation Analysis and outside labs	80,000
APCD Annual Source Testing / Certification	10,408

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

D. Operating Supplies

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

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

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

E. Printing and Publication

This account provides for miscellaneous legal notices as required.

F. Repairs and Maintenance

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

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

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

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

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

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

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

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

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

**III. Capital Outlay:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## OUTFALL

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



## OUTFALL

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

### **I. Personnel:**

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

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

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

### **III. Replacement Reserve**

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

### **IV. Capital Outlay**

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

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

## RECLAMATION OPERATIONS

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

FISCAL YEAR 2024-25

## RECLAMATION FACILITIES

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

### I. Personnel:

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

### II. Operating Expenses:

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

#### A. Operating Supplies

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

Reclaimed Water Production:

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

#### B. Repair and Maintenance

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

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

#### C. Utilities

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

#### D. Professional Services

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

III. **Capital Outlay:**

A. Machinery and Equipment

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

B. Capital Projects

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

The following projects have been budgeted:

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

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

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

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

**Administration:**

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

**Collection System:**

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

**Firestone Lift Station:**

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

**Main Pump Station:**

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

**Laboratory:**

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

**Wastewater Treatment Facilities:**

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

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

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

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

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

**Plant:**

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

**Outfall:**

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

**Reclamation Facilities:**

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

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