



**GOLETA SANITARY**  
Water Resource Recovery District

**BUDGET**  
**FISCAL YEAR 2025-26**

***Governing Board of Directors***  
***Meeting of June 16, 2025 and July 7, 2025***

**BUDGET  
FOR  
FISCAL YEAR  
2025-2026**

***Approved and adopted by the Governing  
Board June 16, 2025 and as amended  
July 7, 2025***

# GOLETA SANITARY DISTRICT

## Budget for Fiscal Year 2025-26

### INTRODUCTION

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

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

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

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

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

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

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

## **DISTRICT GOVERNANCE**

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

## **DISTRICT STAFF AND OPERATING DEPARTMENTS**

The District employs approximately 39 regular employees that work in four interrelated Departments. These departments are 1) Administration; 2) Collection System; 3) Operations and 4) Laboratory. Each department is managed by a manager who is responsible for the day-to-day operations of, and all employees associated with, the respective department. The 4 Department Managers report to the General Manager, who is responsible for the District's overall implementation of the service policies adopted by the Governing Board.

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

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

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

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

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

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

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

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

The District anticipates the following total expenditures and revenues in FY25-26. Withdrawals from the District's designated funds for capital improvement projects are shown separately.

<b>Estimated Expenditures without depreciation:</b>	<b>\$ 27,127,308</b>
<b>Total Anticipated Inflows (Revenue &amp; Loan Draws):</b>	<b>\$ 24,723,662</b>
<b>Total change in Fund cash balance:</b>	<b>-\$ 2,403,646</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 \$11,313,496 as of June 30, 2025 and \$8,801,818 as of June 30, 2026. The District will periodically review the balance of this fund to ensure the balance is adequate to cover the period between July 2025 and December 2025.

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

The District established a plant emergency reserve fund through a contractual agreement with other plant users. This fund is for addressing plant emergencies. The contracts among plant users specify that this fund is target balance is \$25,000. The balance of this fund as of June 30, 2025 is estimated to be \$41,081 which includes accrued interest for the past several years. The anticipated value by June 30, 2026 is \$42,725 (with interest) as noted in the designated fund balance summary sheet. Periodically, the amount over \$25,000 is used in conjunction with capital improvements of the treatment facilities.

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

This fund was established to hold revenues from capacity and annexation fees. This reserve fund is mandated by legislation to account for capacity related improvement projects. The anticipated balance of this fund at the end of June 2026 is \$6,799,241 as noted in the fund balance summary sheet.

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

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

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

useful life and minimize lifecycle costs. The anticipated balance of this fund at the end of June 2026 is \$26,397,795 as noted in the fund balance summary sheet.

#### **Retiree Health Insurance Sinking Fund – 4660**

The District provides medical insurance coverage for District employees upon retirement depending on the length of their service through the California Public Employees Retirement System (CalPERS) health program. In FY25-26 the annual contribution to this fund is approximately \$333,000, plus earned interest. The District periodically reviews this annual funding level to make sure that such fund balance is sufficient to meet its future obligation.

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

#### **Outfall Re-ballasting Fund – 4666**

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

#### **District Emergency Fund – 4675**

On May 7, 2007, the District's Governing Board established a separate fund designated as the "Emergency Fund" for the purpose of paying costs associated with emergency projects. Funding was provided by a transfer from the Replacement Reserve Fund in the amount of \$500,000. The anticipated balance of this fund at the end of June, 2026 is \$711,692 as noted in the fund balance summary sheet.

#### **Summary**

Enclosed in this budget are a summary table and associated pie and bar charts that show fund balances and distributions at the beginning and end of FY25-26. The total value of the District's funds cash balances are expected to decrease by \$2,403,646 by the end of FY25-26.



# DESIGNATED FUND BALANCE SUMMARY

Fund No. and Name	Estimated Cash Balance		Percent Change
	6/30/2025	6/30/2026	
4640 Running Expense	\$ 11,313,496	\$ 8,801,818	-22.2% <sup>a</sup>
4645 Plant Reserve	\$ 41,081	\$ 42,725	4.0% <sup>b</sup>
4650 Capital Reserve	\$ 10,802,206	\$ 8,705,158	-19.4% <sup>c</sup>
4655 Replacement Reserve	\$ 24,221,731	\$ 26,397,796	9.0% <sup>d</sup>
4660 Retiree Health Insurance Fund	\$ (0)	\$ (0)	0.0% <sup>e</sup>
4675 District Emergency Fund	\$ 684,319	\$ 711,692	4.0% <sup>f</sup>
<b>TOTALS</b>	<b>\$ 47,062,833</b>	<b>\$ 44,659,188</b>	<b>-5.1%</b>

## NOTES:

<sup>b</sup> Designated to meet the dry period for operations and maintenance costs for FY 2025-25,

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

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

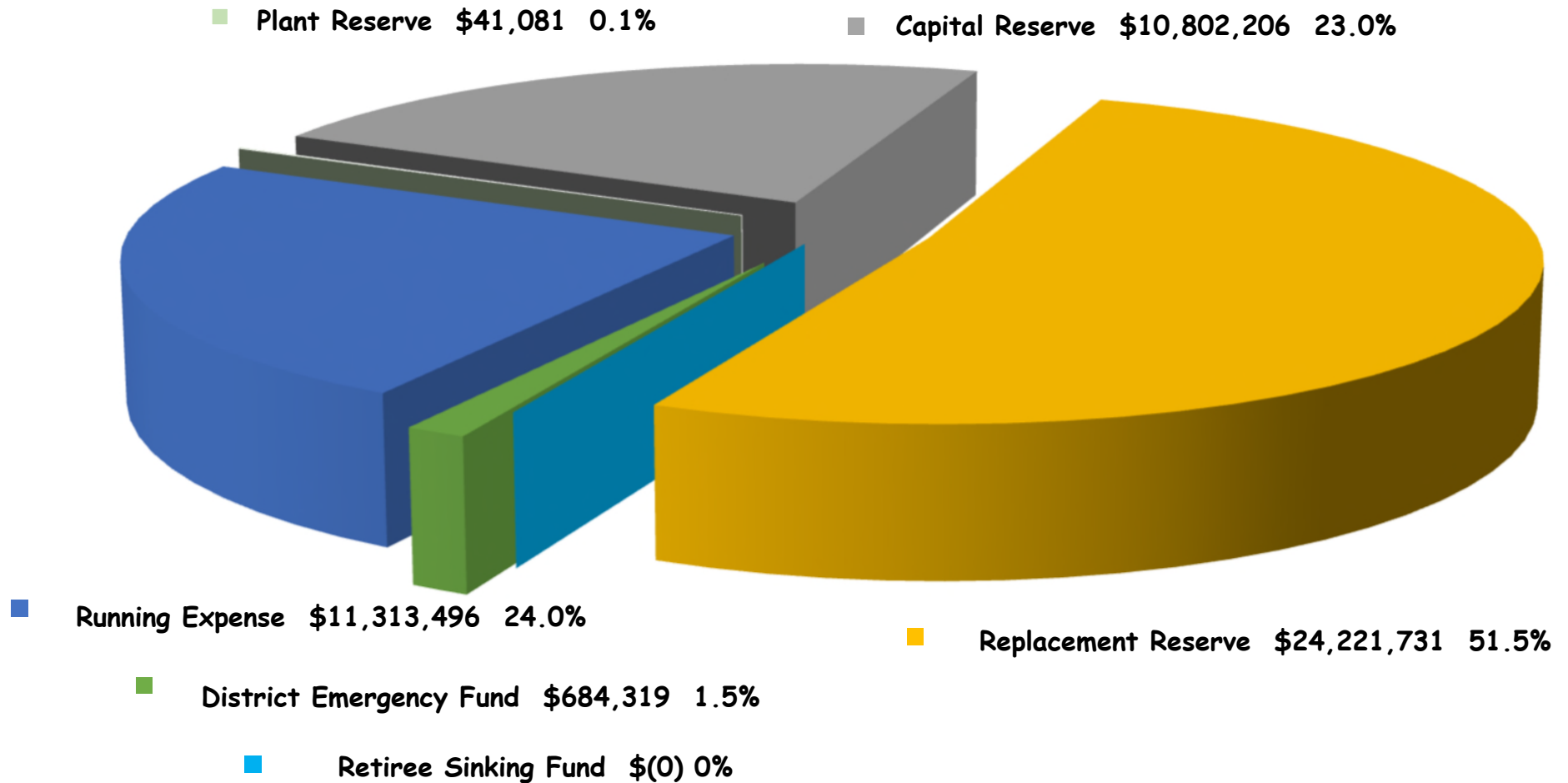
<sup>c</sup> Designated for facilities capacity expansion.

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

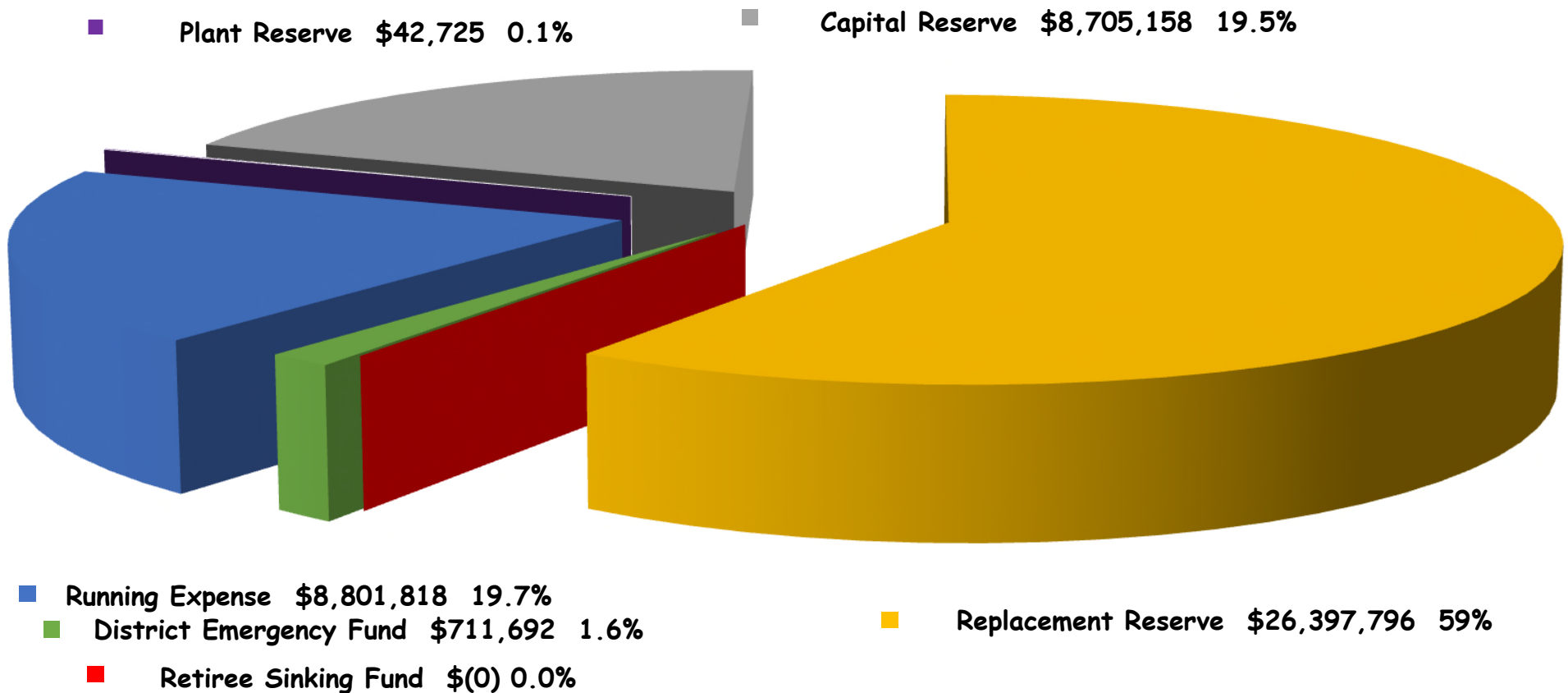
<sup>e</sup> Designated for retiree medical insurance, reimbursing retirees and contributions to CERBT, OPEB

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

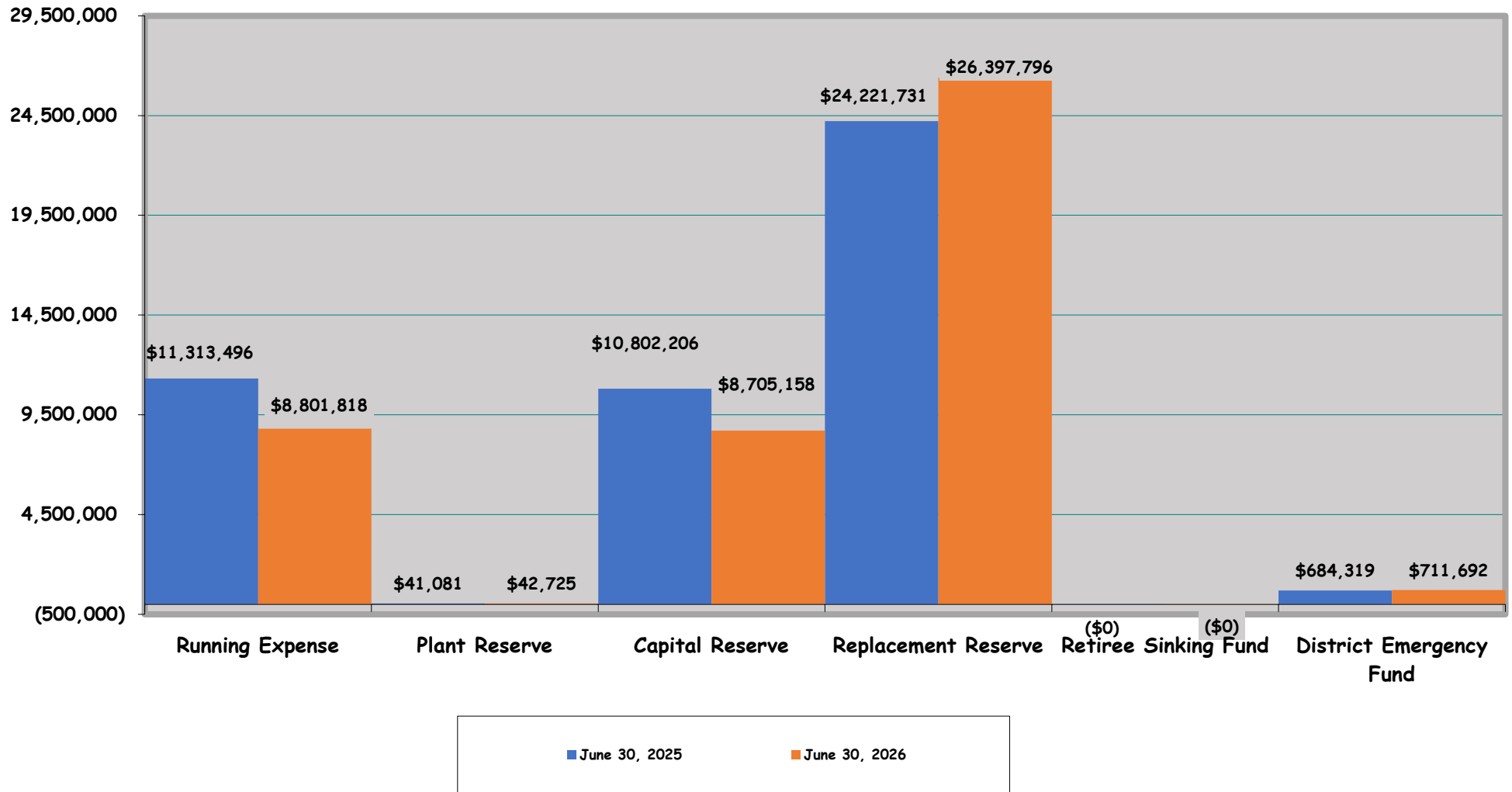
# Fund Balance June 30, 2025



# Fund Balance June 30, 2026



## Fund Balance June 30, 2025 and June 30, 2026



## **ACTIVITIES OF DISTRICT FUNDS**

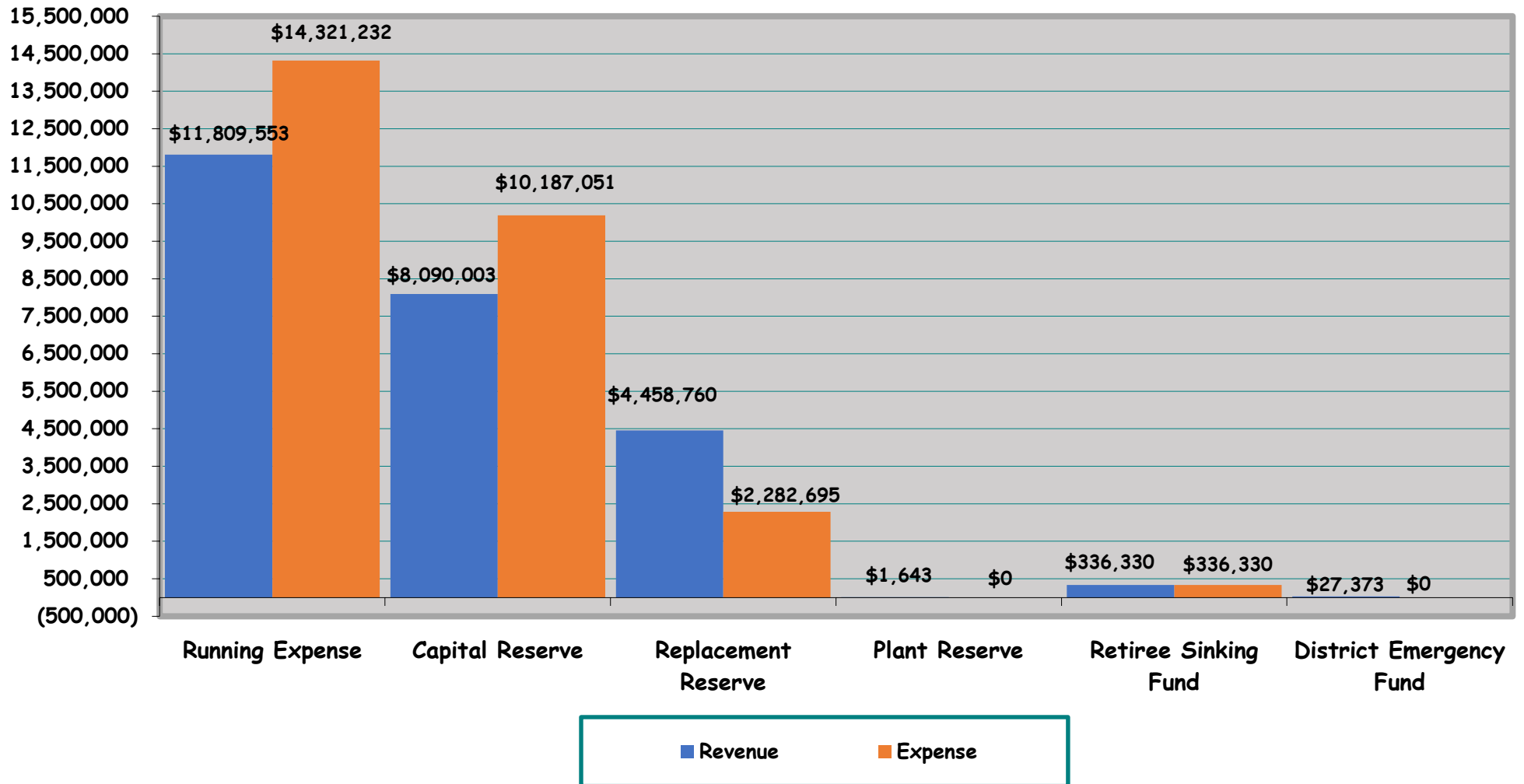
The enclosed fund activity sheet shows the District's fund balances at the beginning and end of the fiscal year, as well as the activity of each fund during the year. Each fund's name and number are shown in the extreme two left columns, followed by the cash balance of the fund at the beginning of the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

For FY25-26, the District anticipates a decrease from \$47,062,833 at the beginning of the year to \$44,659,188 at the end of the year based on the projected revenues and planned expenditures and the balance of the BESP loan escrow. Enclosed in this budget is a fund activity tabulation and associated bar chart illustrating the activities of each of the District's designated funds in FY25-26.

## FUND CASH ACTIVITY

Fund No. and Name		Estimated Cash Balance 6/30/2025	Estimated Cash In-flow 2025-2026		Estimated Cash Out-flow 2025-2026		Estimated Cash Balance 6/30/2026
640	Running Expense	\$11,313,496	Interest	\$326,346	O & M Expense	\$13,335,038	\$8,801,818
			SSC Revenue	\$6,222,506	WWRec O & M Expense	\$586,194	
	Adjusted 06/30/25 Estimate	\$11,313,496	RFOGA	\$4,630,526	Inter-Fund Loan P&I	\$400,000	
			GWD WWRec O&M	\$572,887			
			Admin Chg: WWRec	\$57,289			
	<b>Subtotal</b>			<b>\$11,809,553</b>		<b>\$14,321,232</b>	
645	Plant Reserve	\$41,081	Interest	\$1,643		\$0	\$42,725
	<b>Subtotal</b>			<b>\$1,643</b>		<b>\$0</b>	
650	Capital Reserve	\$10,802,206	Interest	\$265,883	Plant Projects (non-BESP)	\$625,000	\$8,705,158
			SSC Connection/Annex/RFOGA	\$5,918,203	Loan P&I installment	\$944,048	
			BESP Loan Proceeds:	\$1,905,917	BESP Project	\$8,618,003	
	<b>Subtotal</b>			<b>\$8,090,003</b>		<b>\$10,187,051</b>	
655	Replacement Reserve	\$24,221,731	Interest	\$977,335	Collection System Replacements	\$1,011,624	\$26,397,796
			SSC/Prop. Tax/RFOGA	\$3,081,425	Administration, Outfall, WWRec	\$434,487	
		\$24,221,731	Inter-Fund Loan P&I	\$400,000	Plant, Lab, IWC Projects	\$836,584	
					Main Pump Station Project	\$0	
	<b>Subtotal</b>			<b>\$4,458,760</b>		<b>\$2,282,695</b>	
660	Retiree Health Insurance	\$0	Interest	\$3,330			\$0
			Revenue	\$333,000		\$336,330	
	<b>Subtotal</b>			<b>\$336,330</b>		<b>\$336,330</b>	
675	District Emergency Fund	\$684,319	Interest	\$27,373		\$0	\$711,692
	<b>Subtotal</b>			<b>\$27,373</b>		<b>\$0</b>	
<b>TOTALS</b>		<b>\$47,062,833</b>		<b>\$24,723,662</b>		<b>\$27,127,308</b>	<b>\$44,659,188</b>

## Fund Activity June 2025-June 2026



***REVENUES***  
***FISCAL YEAR 2025-26***



## DISTRICT REVENUES FOR FISCAL YEAR 2025-26

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

### REVENUE SOURCES

Sewer Service Charges	\$ 9,541,896	41.82%
From Other Government Agencies	10,868,174	47.63%
Permit, Inspections and Fees	28,900	0.13%
Annexation and Capacity Fees	128,366	0.56%
Property Taxes and related	213,500	0.94%
Interfund Loan Proceeds	400,000	1.75%
Interest and Other Income	1,636,910	7.17%
	<u>\$ 22,817,745</u>	<u>100.00%</u>

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

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

### Running Expense Fund - 4640

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

### Sewer Service Charges – Account 3100

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

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

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

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

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

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

A review of the District's SSC rate has shown that the current rate is adequate to meet the District's current financial needs. As such, no change to the District's SSC rates proposed for FY25-26. This is the sixth year that no change has been made to the SSC rate. The District's long term average annual increase in the O&M costs have been around 5% per year. However, current inflationary pressures may require a rate increase for FY26-27.

The District has been participating in a State-wide wastewater flow and loadings study that will provide updated information related to the generation of waste water from the various user categories. The information from this study will be used as the basis for a new sewer service rate study currently underway. The flow and loadings study had been delayed due COVID-19 and has now restarted and is expected to be released very soon.

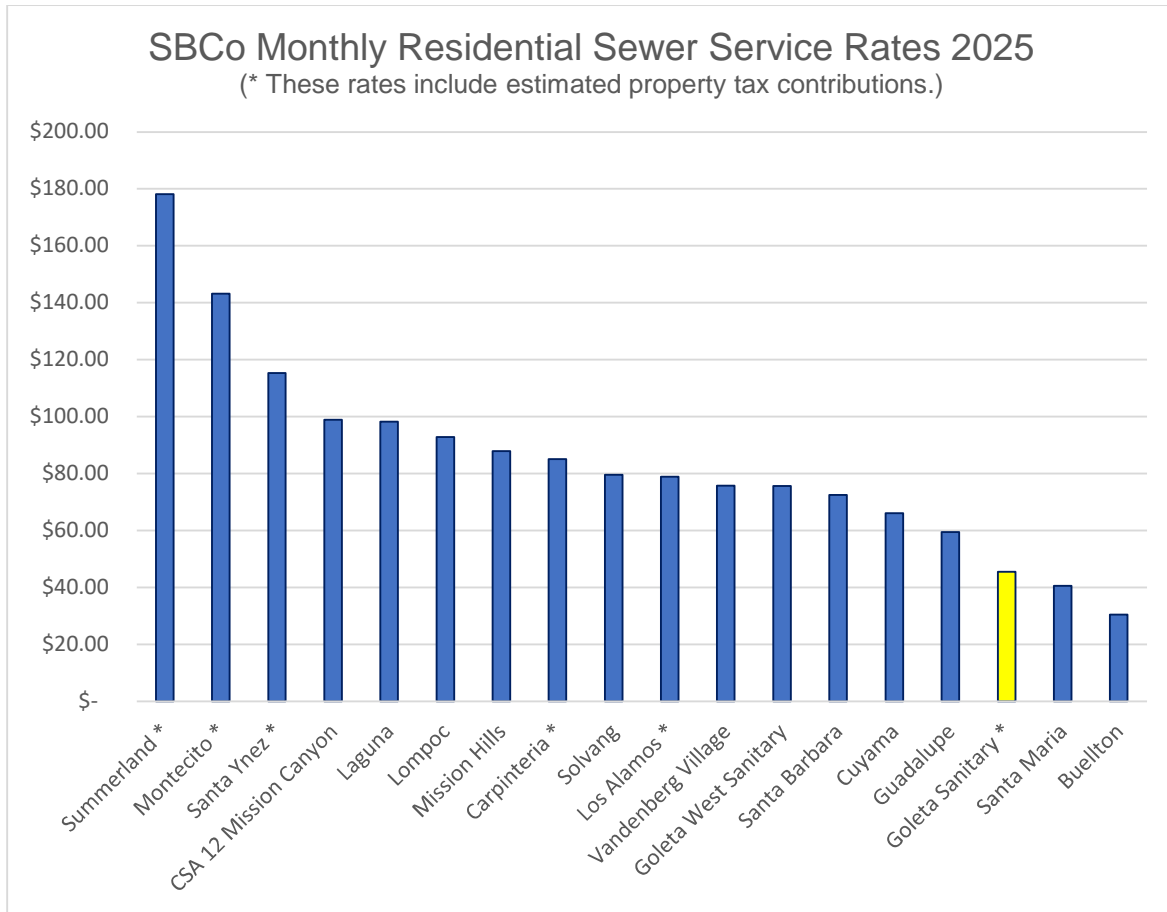
A summary of the District's SSC rate allocation over the last few years is show in the following table.

<b>SSC Rate Component Allocation</b>	<b>FY21-22 (\$/Mo/ERU)</b>	<b>FY22-23 (\$/Mo/ERU)</b>	<b>FY23-24 (\$/Mo/ERU)</b>	<b>FY24-25 (\$/Mo/ERU)</b>	<b>FY25-26 (\$/Mo/ERU)</b>
Capital Reserve Fund	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 4.50
Replacement Reserve Fund	\$ 9.24	\$ 9.11	\$ 9.04	\$ 9.55	\$ 9.66
Operations & Maintenance Cost	\$ 29.96	\$ 30.09	\$ 30.16	\$ 29.65	\$ 30.04
<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 the District's full share of Depreciation and increased O&M costs.

A comparison of the District's current monthly SSC rate with monthly SSC rates of other local agencies Santa Barbara County shows that the District's total service rate (including direct

property tax payments) of **\$45.50/month** remains significantly less (46%) than the average of all other local agencies total sewer service rate of **\$84.64** per month as shown in the following table:



#### Permit and Inspection Fees – Account 3120

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

#### Administration Charges – Accounts 3140 and 3145

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

#### Treatment and Disposal Revenue – Account 3150

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

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

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

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

#### Industrial Waste Control (IWC) Analysis Reimbursement – Account 3160

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

#### Homeowners Exemption – Account 3170

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

#### Annexation Processing – Account 3205

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

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

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

#### Other Revenue-Running Expense – Account 3260

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

***Total FY25-26 Estimated Running Expense Fund Revenue with interest is \$11,809,553.***

#### **Capital Reserve Fund – 4650**

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

#### Capacity Fees – Account 3130

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

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

Capacity Fee revenue estimates are based on historical data and estimates of growth and development anticipated in the fiscal year. The District Capacity Fee is \$2,583 per ERU for FY25-26.

#### Annexation Charges – Account 3200

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

Currently the annexation charge revenue is based on a fee of \$2,546 per acre to be annexed. The District's annual projection of this revenue is based on historical data of the anticipated number of parcels to be annexed.

#### Loan Drawdowns

It is expected that the full Loan balance will be drawn down before the expiration of the draw extension recently executed. That balance is estimated to be \$1,905,917, that will be used to offset expenditures associated with the Biosolids and Energy Strategic Plan improvements.

***Total FY25-26 Estimated Revenue in the Capital Reserve Fund with interest is \$6,184,086.***

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

The replacement reserve fund is designated to hold and disburse funds for the District's capital improvement projects that are needed to maintain the District's facilities. This fund does not hold nor disburse funds for major projects where capacity increases are required.

The District annually deposits funds from sewer service charges into this fund to account for its facilities depreciation.

Sewer Service Charges – Account 3100

Of the monthly \$44.20 anticipated SSC revenue per single-family dwelling for FY25-26, \$9.66, which amounts to \$2,085,401 in total revenue, will be deposited into the Replacement Reserve Fund 4655, the District's portion of the annual depreciation value estimated to be \$2,085,401 in FY25-26.

Property Tax – Account 3220

This revenue is the District's share of the property taxes collected by the County based on the District's percentage of property tax revenues to the County. The District's percentage is defined based on separate property tax negotiations during the process of property annexations to the District. Current annual property tax revenues to the District are predominantly based on the District's percentage in effect prior to Proposition 13. Property tax revenue is based on data submitted by Santa Barbara County. Because the District's budget is approved before the actual amount of property taxes is calculated, the amount shown is an estimate based on the previous year. The amount of property tax revenue received by the District does not vary considerably from year to year and is estimated to be \$213,000 in FY25-26.

RFOGA – Capital Projects – Account 3260

This revenue is received from the District's contractual users' for their share of the plant capital project expenditures. Each entity pays according to its capacity percentage entitlement as defined in the agreement between the District and these users. The total RFOGA revenue to the Replacement Reserve Fund for FY25-26 is \$782,692.

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

**Retiree Health Insurance Fund – 4660**

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

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

Interest Earnings Account - 3230

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

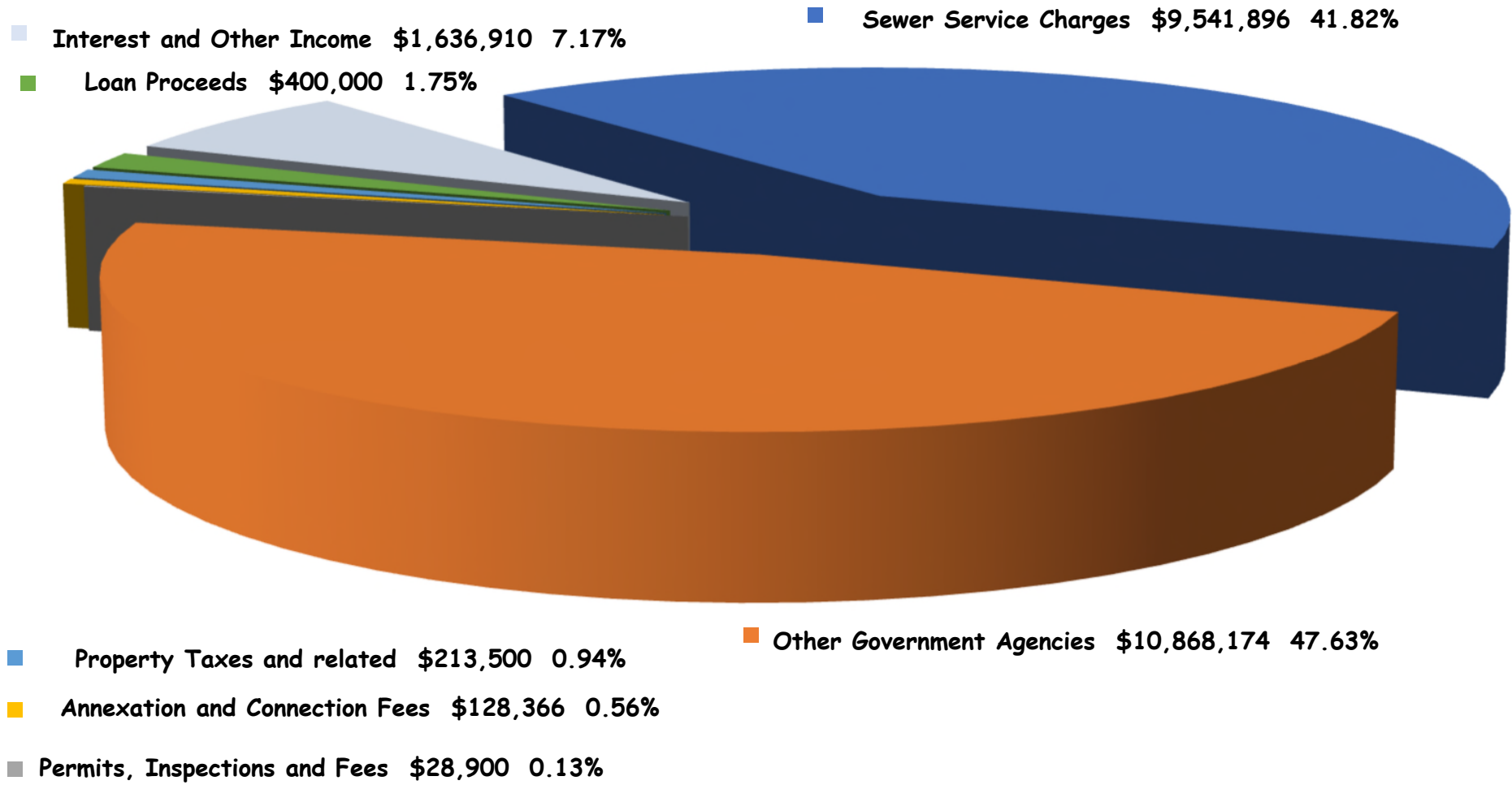
***Total FY24-25 Estimated Interest Revenue is \$1,601,910.***

**FY24-25 TOTAL ANTICIPATED DISTRICT REVENUE IS \$22,817,745.**

**Fiscal Year 2025-2026  
REVENUE**

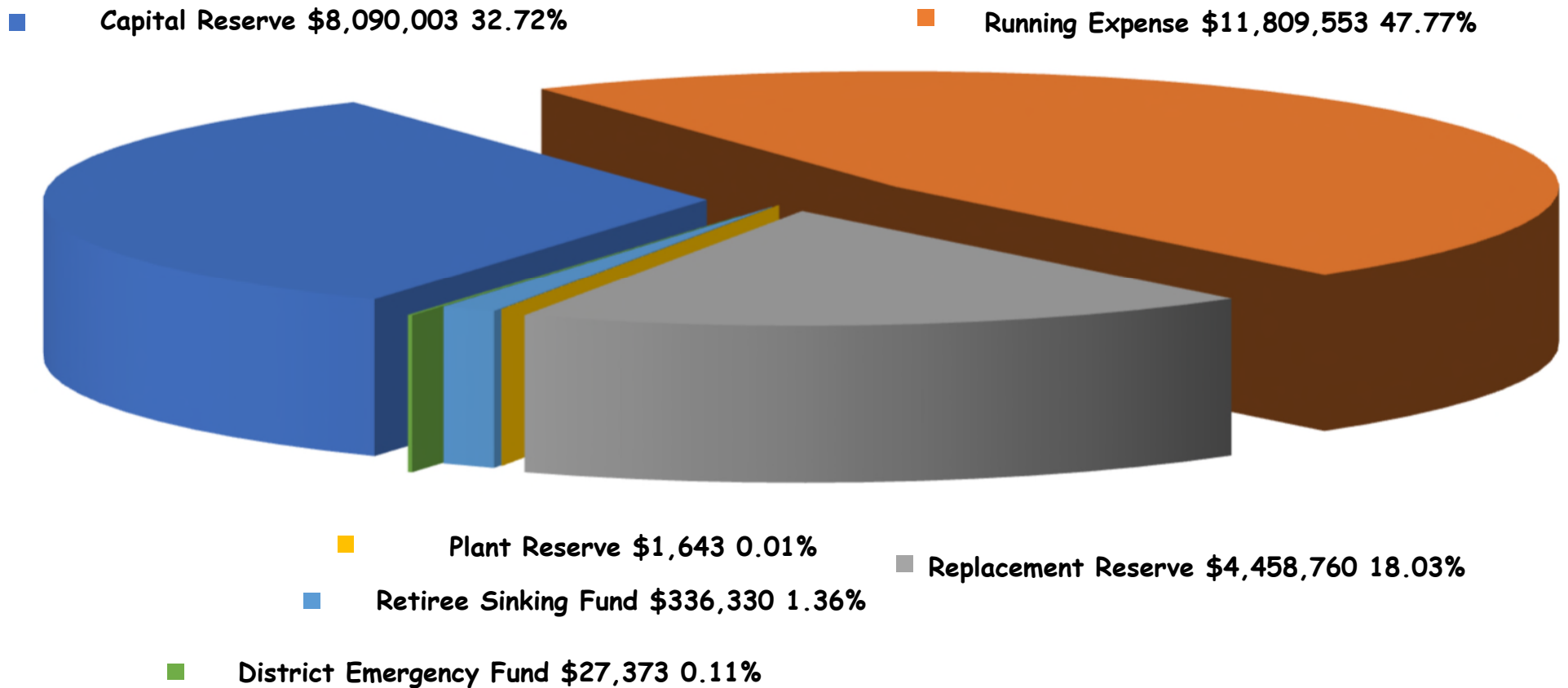
Fund Name and Number	Acct	Revenue Classification	Budgeted Revenue 2024-25	Revenue to date 6/6/2025	Projected Actual 2024-25	Over(Under) Budget 2024-25	Revenue Projection 2025-26	% Change from FY 2024-25	Change from FY 2024-25
<b>4640 Running Expense</b>	3100	*Sewer Service Charges	\$6,138,279	\$5,583,472	\$6,138,279	\$0	\$6,151,703.32	0%	\$13,424
	3120	Permits and Inspections	\$28,000	\$46,377	\$47,500	\$19,500	\$28,000.00	0%	\$0
	3140	Admin Chgs - Treatment	\$238,261	\$164,250	\$197,100	(\$41,161)	\$261,262.78	10%	\$23,001
	3145	Admin Chgs - Reclamation	\$42,265	\$39,944	\$47,932	\$5,667	\$57,288.72	36%	\$15,023
	3150	Treatment & Disposal Cost Reimb.	\$3,985,906	\$2,659,643	\$3,333,000	(\$652,906)	\$4,369,262.73	10%	\$383,357
	3155	GWD WWRc O&M Cost Reimb.	\$422,655	\$399,437	\$479,324	\$56,669	\$572,887.19	36%	\$150,233
	3160	IWC Analysis Reimbursement	\$500	\$0	\$0	(\$500)	\$500.00	0%	\$0
	3170	Homeowners Exemption	\$500	\$614	\$500	\$0	\$500.00	0%	\$0
	3205	Annexation Processing Fee	\$400	\$400	\$400	\$0	\$400.00	0%	\$0
	3240	**RFOGA - Running Expense	\$6,968	\$7,206	\$8,647	\$1,679	\$6,402.58	-8%	-\$565
<b>3260/3301</b>		Other Revenue - Running Exp.	\$35,000	\$13,003	\$14,185	(\$20,815)	\$35,000.00	0%	\$0
		<b>Subtotal</b>	<b>\$10,898,734</b>	<b>\$8,914,345</b>	<b>\$10,266,867</b>	<b>(\$631,867)</b>	<b>\$11,483,207.31</b>	<b>5%</b>	<b>\$584,473</b>
					<b>\$37,104</b>				
<b>4650 Capital Reserve</b>	3100	*Sewer Service Charges	\$0	\$0	\$0	\$0	\$971,460.00	+100%	\$971,460
	3130	Capacity Fees	\$101,073	\$82,179	\$82,179	(\$18,894)	\$101,073.00	0%	\$0
	3200	Annexation Charges	\$27,293	\$19,353	\$19,353	(\$7,940)	\$27,292.72	0%	\$0
	3260	**RFOGA - Capital Projects	\$5,147,489	\$2,826,019	\$3,726,019	(\$1,421,470)	\$4,818,377.51	-6%	-\$329,111
		Loan Proceeds (draws, see escrow table)							
		<b>Subtotal</b>	<b>\$5,275,854</b>	<b>\$2,927,551</b>	<b>\$3,827,551</b>	<b>(\$1,448,304)</b>	<b>\$5,918,203.23</b>	<b>12%</b>	<b>\$642,349</b>
<b>4655 Replacement Reserve</b>	3100	*Sewer Service Charges	\$3,177,189	\$2,888,214	\$3,028,560	(\$148,629)	\$2,085,732.68	-34%	-\$1,091,456
	3220	Property Tax Revenue	\$207,000	\$210,890	\$210,890	\$3,890	\$213,000.00	3%	\$6,000
		Interfund Loan	\$400,000	\$366,667	\$400,000	\$0	\$400,000.00	0%	\$0
	3260	**RFOGA - Capital Projects	\$704,483	\$102,465	\$150,000	(\$554,483)	\$782,692.38	11%	\$78,209
		<b>Subtotal</b>	<b>\$4,488,672</b>	<b>\$3,568,236</b>	<b>\$3,789,450</b>	<b>(\$699,222)</b>	<b>\$3,481,425.06</b>	<b>-22%</b>	<b>-\$1,007,247</b>
<b>4660</b>	3100	*Sewer Service Charges	\$333,000	\$333,000	\$333,000	\$0	\$333,000.00	0%	\$0
<b>All Funds</b>		<b>Interest Earnings</b>							
<b>4640</b>	3230	Running Expense Fund	\$350,365	\$475,433	\$555,433	\$205,068	\$326,346.13	-7%	-\$24,019
<b>4645</b>	3230	Plant Reserve Fund	\$1,564	\$1,751	\$2,036	\$472	\$1,643.25	5%	\$79
<b>4650</b>	3230	Capital Reserve Fund	\$236,909	\$611,430	\$671,430	\$434,521	\$265,882.84	12%	\$28,974
<b>4655</b>	3230	Replacement Reserve Fund	\$803,464	\$1,093,273	\$1,283,273	\$479,809	\$977,334.69	22%	\$173,871
<b>4660</b>	3230	Retiree Health Insurance Fund	\$3,330	\$4,938	\$5,788	\$2,458	\$3,330.00	0%	\$0
<b>4670</b>	3230	Plant Upgrading Fund	\$0	\$0	\$0	\$0	\$0.00	0%	\$0
<b>4675</b>	3230	District Emergency Fund	\$26,056	\$29,165	\$33,965	\$7,909	\$27,372.77	5%	\$1,317
		<b>Subtotal</b>	<b>\$1,421,688</b>	<b>\$2,215,991</b>	<b>\$2,551,926</b>	<b>\$1,130,238</b>	<b>\$1,601,909.68</b>	<b>13%</b>	<b>\$180,222</b>
		<b>Total Revenue</b>	<b>\$22,417,949</b>	<b>\$17,959,122</b>	<b>\$20,768,793</b>	<b>(\$1,649,155)</b>	<b>\$22,817,745.29</b>	<b>2%</b>	<b>\$399,796</b>
		<b>Anticipated BESP Loan Draws:</b>					<b>\$1,905,916.88</b>		
		<b>Total Estimated Cash inflow:</b>					<b>\$24,723,662.17</b>		
*Sewer Service Charges are deposited directly to the respective funds. Values shown under 2025-2026 Revenue Estimate have been pro-rated accordingly.									
		<b>Total Sewer Service Charges:</b>	<b>\$9,648,468</b>	<b>\$8,804,686</b>	<b>\$9,499,839</b>		<b>\$9,541,896.00</b>	<b>-1.10%</b>	<b>-\$106,572</b>
**RFOGA = Revenue From Other Gov't Agencies									

# Revenues by Source 2025-26

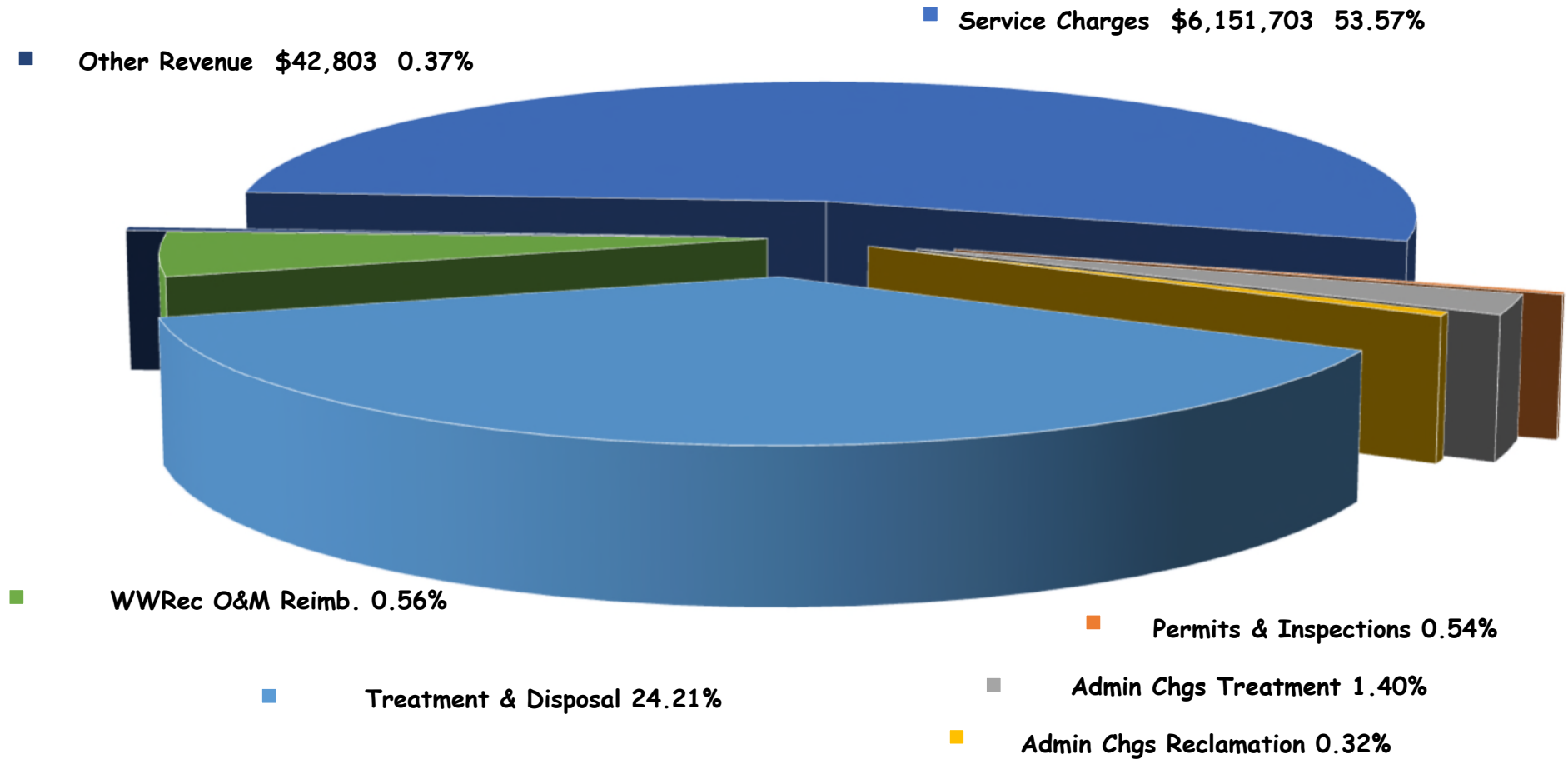




# Revenues by Fund 2025-26



# Running Expense Revenues 2025-26



***EXPENDITURES***  
***FISCAL YEAR 2025-26***

## DISTRICT COMBINED EXPENDITURES IN FY25-26

The combined expenditures for the District's operating departments are shown in a combined expenditure sheet with comparisons to the previous fiscal year's expenditures. The budget expenditures are shown under various categories such as personnel expenses, operating expenses, depreciation reserves funding, and capital outlay. The total operating and personnel expenses proposed for FY25-26 are anticipated to be above last year's budget by 16%. The capital outlay projects are anticipated to be about 2% more than last year's expenditures.

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

<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>\$ 8,067,297</b>	<b>30%</b>	<b>26%</b>
<b>Operating Expenses:</b>	<b>\$ 6,496,215</b>	<b>24%</b>	<b>21%</b>
<b>Sub-Total:</b>	<b>\$ 14,563,512</b>	<b>54%</b>	<b>47%</b>
<b>Capital Outlay:</b>	<b>\$ 12,563,796</b>	<b>46%</b>	<b>40%</b>
<b>Total Expenses w/o depreciation:</b>	<b>\$ 27,127,308</b>	<b>100%</b>	<b>87%</b>
<b>Depreciation Expense:</b>	<b>\$ 3,936,758</b>		<b>13%</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$ 31,064,066</b>		<b>100%</b>

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

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

### **Administration Expenses**

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

### **Collection System**

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

## **Main and Firestone Pump Stations**

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

## **Industrial Waste Control Program**

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

## **Wastewater Treatment Facilities**

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

## **Wastewater Disposal Outfall**

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

## **Reclamation Facilities**

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

## **Summary**

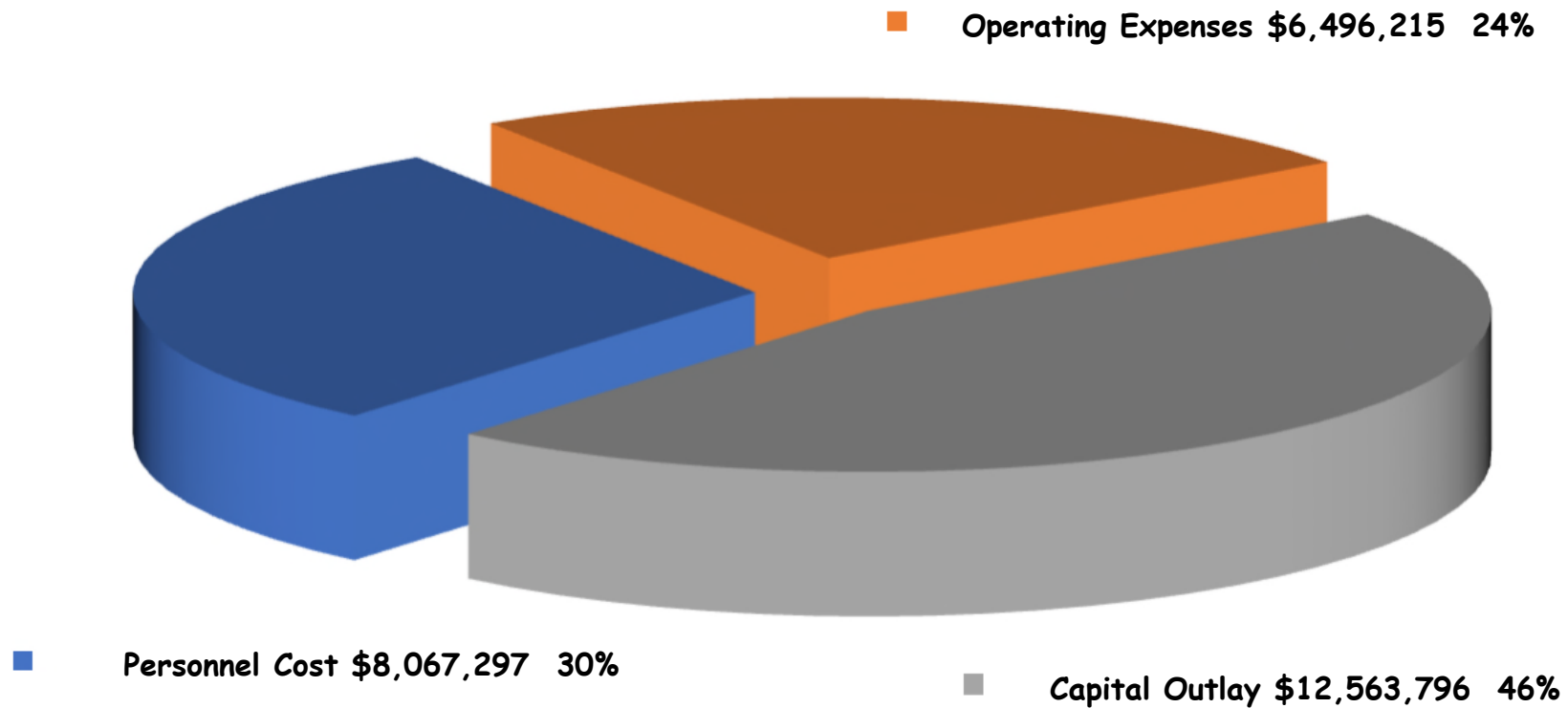
Enclosed in this budget is a graph showing the distribution of the expenditures by each of the service categories described above. Details of each category's proposed expenditures are also included in this budget with a narrative explanation of the purposes of these expenditures.

**Fiscal Year 2025-2026**  
**EXPENDITURES**

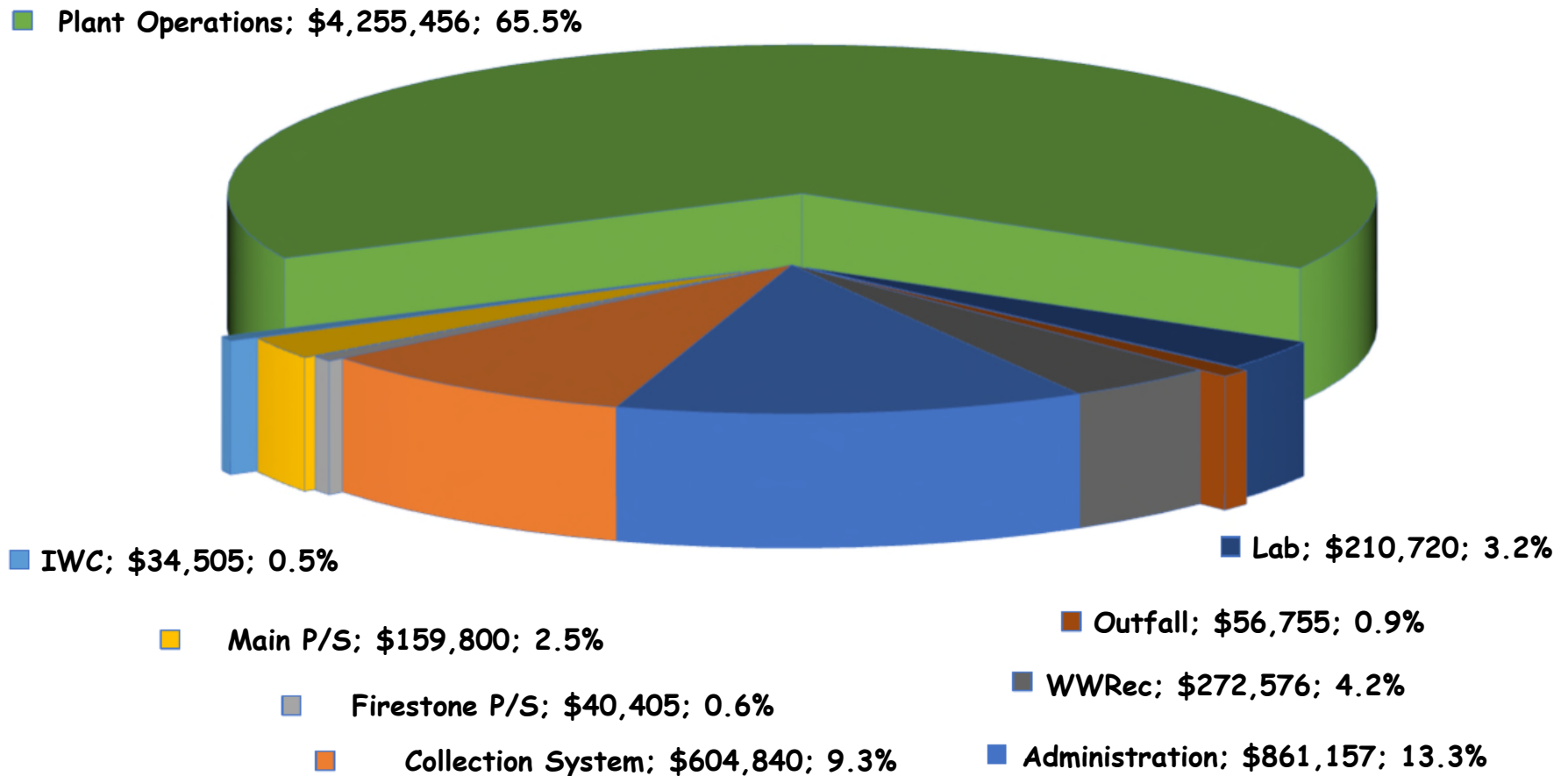
Description	Budgeted 2024-25	To Date 6/6/2025	Projected Actual 2024-25	Under(Over) Budget 2024-25	Proposed Budget 2025-26	Percent Change from last FY	\$ Change from FY 2024-25
<b>PERSONNEL</b>							
Basic Salaries	3,841,286	3,654,021	4,222,424	(381,138)	4,687,926	22%	846,641
Overtime	16,800	12,806	14,767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

# District's Combined Expenditures

## Without Depreciation

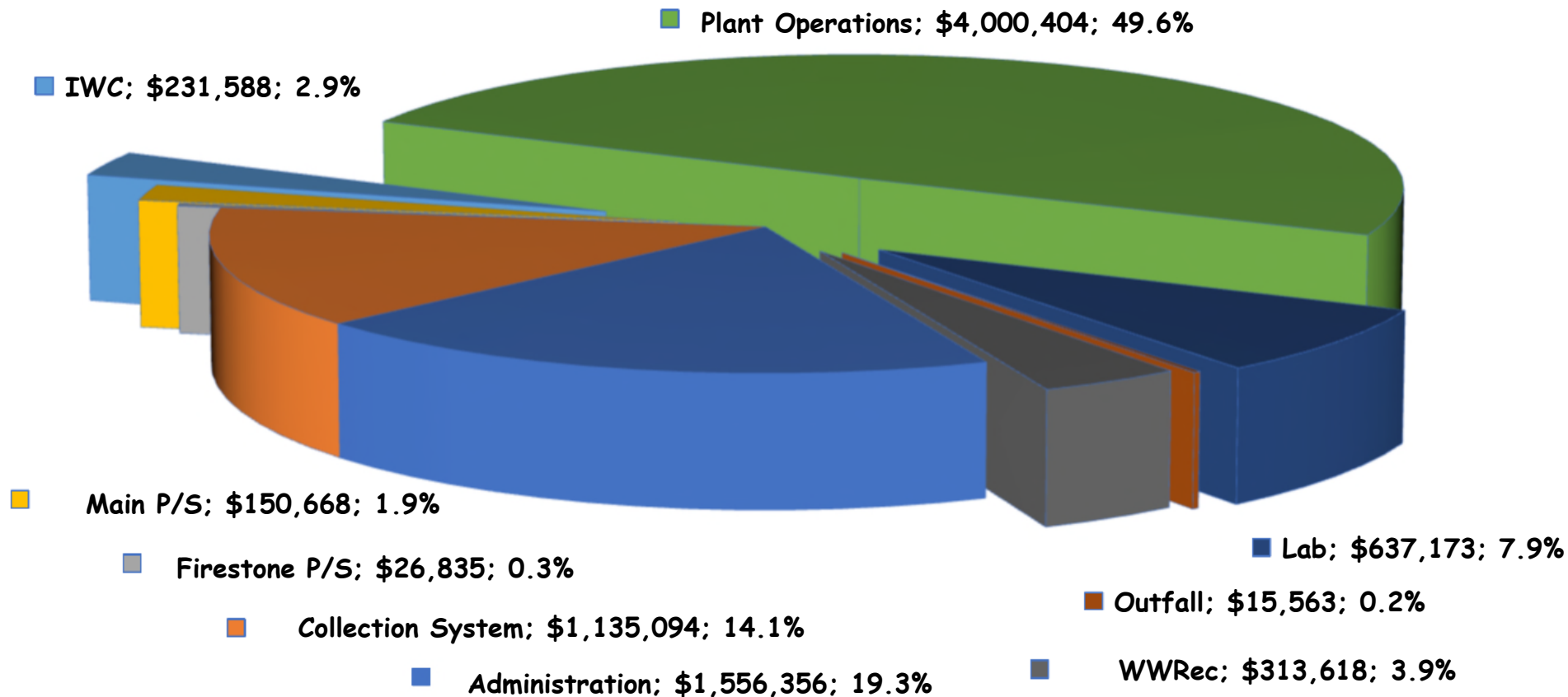


# Distribution of Operating Costs

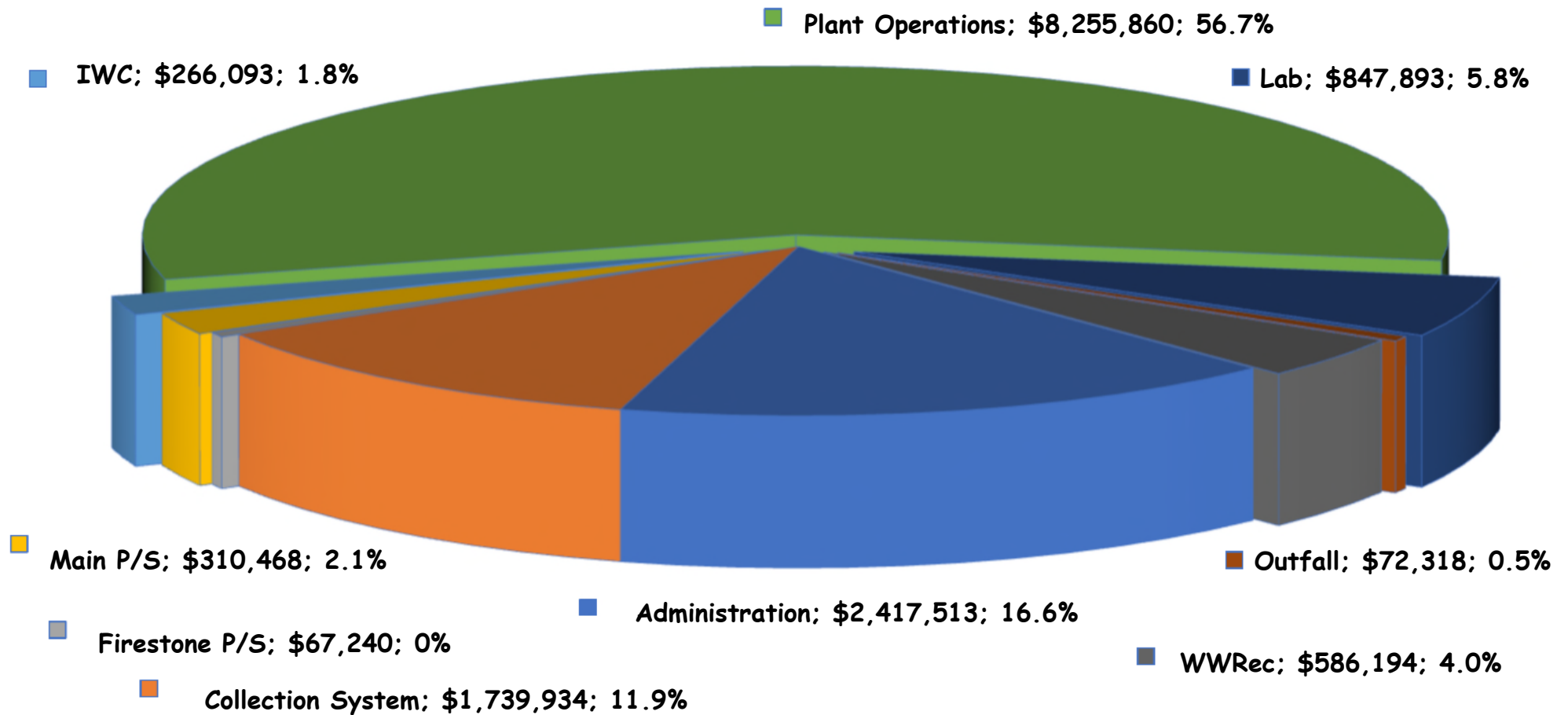




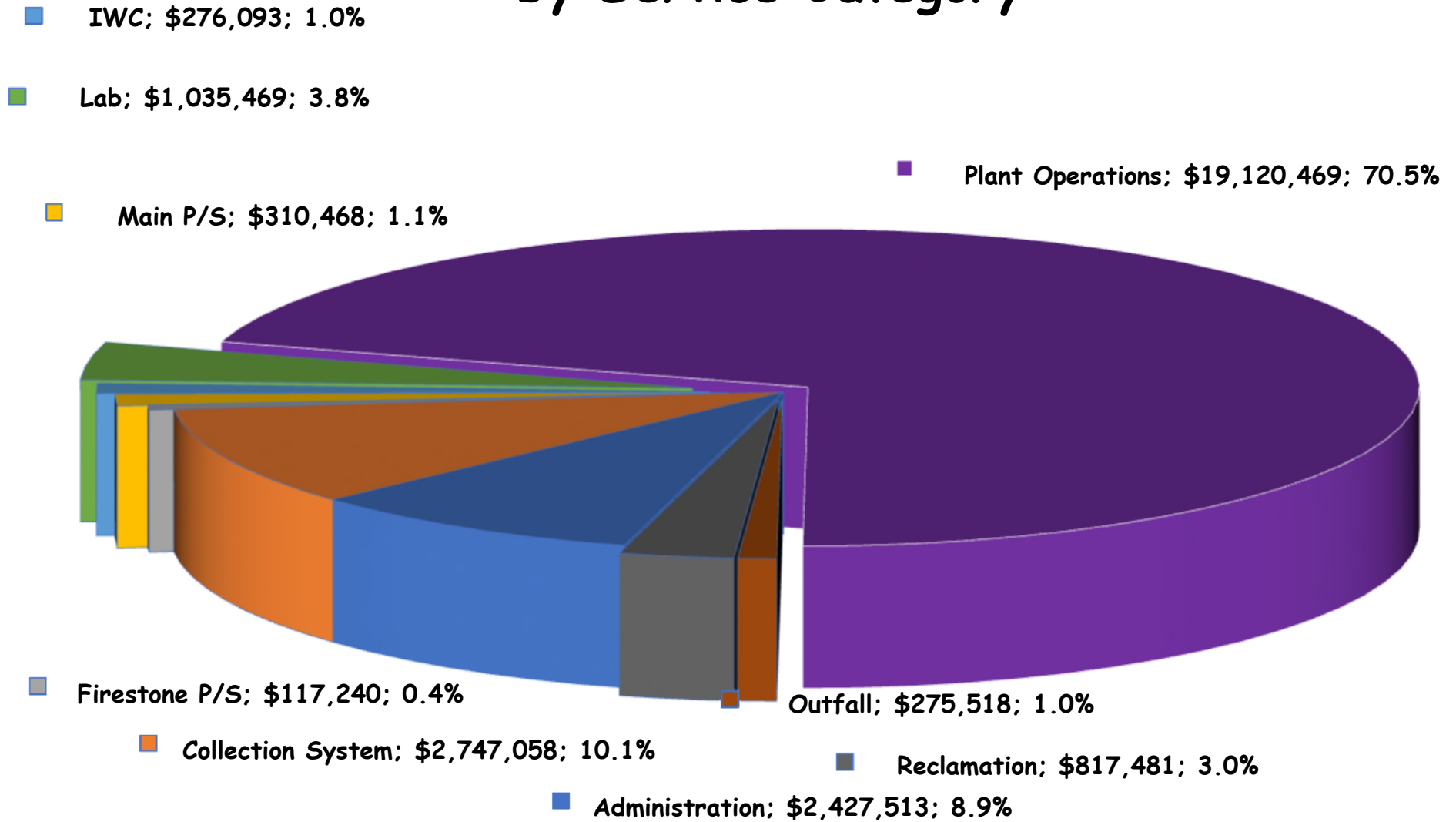
# Distribution of Personnel Cost



# 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 FY25-26. This summary explains the relationship between expenses and revenues in such a manner that defines the sources of revenues to meet budgeted expenditures. The categories discussed below have been selected on where proposed expenditures are anticipated to occur.

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

### Running Expense Fund

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

***The total anticipated running expense expenditures in FY25-26 are \$13,735,038***

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

***The total anticipated running expense revenue in FY25-26 are \$11,179,378***

### Reclamation Facilities

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

***The total anticipated revenues for the reclamation facilities in FY25-26 are \$861,463***

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

### Debt Service

The District has obtained a loan in the amount of \$14M for the design and construction of the Biosolids and Energy Strategic Plan improvement projects. The term of the loan is 20 years and the debt service for FY25-26 consists of two payments of \$472,024, one in July, 2025 and one in January, 2026.

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

## **Capital Improvements**

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

***The total anticipated expenses for capital improvements in FY25-26 are \$12,238,459***

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

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

### **THE TOTAL PLANNED EXPENDITURES FOR FY25-26**

**INCLUDING DEPRECIATION ARE \$31,064,066**

**WITHOUT DEPRECIATION ARE \$27,127,308**

**TOTAL ESTIMATED REVENUE FOR FY25-26 IS \$22,817,745**

**TOTAL ESTIMATED LOAN DRAWS OF \$1,905,917**

**TOTAL ESTIMATE CASH INFLOW \$24,723,662**

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

EXPENDITURES		REVENUES	
<b><u>RUNNING EXPENSE (4640)</u></b>		<b><u>RUNNING EXPENSE (4640)</u></b>	
Personnel	\$7,017,349	Sewer Service Charges	\$6,151,703
Operating Expense	6,223,638	Permit and Inspection Fees	28,000
Machinery and Equipment	94,050	Administration Charges - Treatment	261,263
Sub-Total	\$13,335,038	RFOGA - Treatment and Disposal	4,369,263
		IWC Analysis Reimbursement	500
CalPERS UAL Loan Payment	\$400,000	Homeowners Property Tax Relief	500
		Annexation Processing Fee	400
Running Expense Fund Disbursements	<b>\$13,735,038</b>	Payments from Other Governmental Agencies	6,403
		Other Revenue	35,000
		Interest	326,346
		<b>Total</b>	<b>\$11,179,378</b>
<b><u>RECLAMATION FACILITIES (4640 Dept. 47)</u></b>		<b><u>RECLAMATION FACILITIES (4640 Dept. 47)</u></b>	
Personnel	\$313,618	GWD Reimbursement of O&M Expenses	\$572,887
Operating Expense	272,576	Administration Charges - Reclamation	57,289
Machinery and Equipment	0	RFOGA - Capital Projects (4655)	231,287
Capital Improvement Projects	231,287		
<b>Total</b>	<b>\$817,481</b>	<b>Total</b>	<b>\$861,463</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	\$625,000	Sewer Service Charges	\$971,460
BESP Plant Projects	\$8,618,003	Connection/Annexation/RFOGA	\$4,946,743
Debt Service	944,048	Interest	\$265,883
Sub-total	\$10,187,051	Sub-total	\$6,184,086
<b><u>Replacement Reserve Fund (4655):</u></b>		<b><u>Replacement Reserve Fund (4655)</u></b>	
Administration	\$0	Sewer Service Charges (\$/ERU+GSD Depr)	\$2,085,733
Firestone Pump Station	50,000	RFOGA - Capital Projects	551,405
Pump Station Projects	-	Property Tax Revenue	213,000
Plant, Lab and IWC Projects	836,584	Interest	977,335
Sewer Line Projects	961,624	Interfund Loan	400,000
Outfall Projects	203,200		
Sub-total	\$2,051,408	Sub-total	\$4,227,473
<b><u>District Plant Reserve Fund (4645)</u></b>		<b><u>District Plant Reserve Fund (4645)</u></b>	
	\$0	Interest	\$1,643
Sub-total	\$0	Sub-total	\$1,643
<b><u>District Emergency Fund (4675)</u></b>		<b><u>District Emergency Fund (4675)</u></b>	
	\$0	Interest	\$27,373
Sub-total	\$0	Sub-total	\$27,373
<b>Total</b>	<b>\$12,238,459</b>	<b>Total</b>	<b>\$10,440,575</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	\$251,441	Sewer Service Charges	\$333,000
Disbursements District Retirees and/or PERS	\$84,889	Interest	\$3,330
<b>Total</b>	<b>\$336,330</b>	<b>Total</b>	<b>\$336,330</b>
<b>TOTAL EXPENSE WITHOUT DEPRECIATION:</b>	<b>\$27,127,308</b>	<b>TOTAL REVENUE:</b>	<b>\$22,817,745</b>
<b>TOTAL EXPENSE WITH DEPRECIATION:</b>	<b>\$31,064,066</b>		

## ***SERVICE CATEGORY EXPENSE DATA***



## ADMINISTRATION

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

## **ADMINISTRATION**

### **I. Personnel:**

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

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

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

#### **A. Public Education**

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

#### **B. Vehicle Repairs and Maintenance Expense**

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

#### **C. Liability & Property Insurance**

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

#### **D. Dues and Memberships**

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

#### **E. Office Supplies**

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

#### **F. Attorney Fees**

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

#### **G. Printing and Publication**

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

#### **H. Repairs and Maintenance**

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



## COLLECTION SYSTEM

Description	Budgeted 2024-25	To Date 6/6/2025	Projected Actual 2024-25	Under(Over) Budget 2024-25	Proposed Budget 2025-26	Percent Change from last FY	\$ Change from FY 2024-25
<b>PERSONNEL</b>							
Basic Salaries	675,370	602,321	696,015	(20,645)	701,069	4%	25,698
Overtime	2,000	380	440	1,560	2,000	0%	0
Temporary	1,226	684	790	436	285	-77%	(942)
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	14,202	12,065	13,162	1,040	12,110	-15%	(2,092)
Retirement	147,538	136,182	147,538	0	127,558	-14%	(19,980)
Active Employee Insurance-Health/Dental/Vision/Disability	185,852	184,247	200,997	(15,145)	188,338	1%	2,487
Retiree Health Insurance OPEB Funding	59,133	35,041	59,133	0	50,297	-15%	(8,836)
FICA	41,383	36,836	42,566	(1,183)	42,547	3%	1,165
Medicare	9,840	8,615	9,955	(115)	10,199	4%	359
Unemployment Insurance	766	789	911	(145)	691	-10%	(75)
<i>Subtotal</i>	1,137,310	1,017,159	1,171,507	(34,198)	1,135,094	0%	(2,216)
<b>OPERATING EXPENSES</b>							
Public Education	12,000	6,797	8,156	3,844	12,000	0%	0
Janitorial Service & Supplies	13,300	10,941	13,129	171	13,300	0%	0
Uniforms	3,675	3,212	3,854	(179)	3,675	0%	0
Licenses & Permits	4,100	67	80	4,020	4,100	0%	0
Freight & Postage	600	1,158	1,390	(790)	600	0%	0
Subscriptions	1,100	1,137	1,365	(265)	1,100	0%	0
Vehicle Repairs & Maintenance	50,000	34,145	40,974	9,026	50,000	0%	0
Liability & Property Insurance	82,510	87,303	95,240	(12,730)	95,830	16%	13,320
Dues & Memberships	2,889	3,347	4,016	(1,127)	3,500	21%	611
Office Supplies	2,700	2,633	3,160	(460)	5,200	93%	2,500
Analysis & Monitoring	1,000	0	0	1,000	1,000	0%	0
Operating Supplies	16,500	8,489	10,187	6,313	16,500	0%	0
Attorney Fees	6,515	6,343	7,611	(1,096)	8,000	23%	1,485
Printing & Publications	800	220	264	536	1,000	25%	200
Repairs and Maintenance	97,500	88,780	85,000	12,500	97,500	0%	0
Travel	10,900	5,810	6,972	3,928	10,600	-3%	(300)
Seminars, Conferences and Training	14,490	4,188	5,026	9,464	12,300	-15%	(2,190)
Utilities	19,200	18,064	21,677	(2,477)	19,450	1%	250
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	52,092	69,477	83,372	(31,280)	66,375	27%	14,283
Lease/Rentals	1,500	974	1,168	332	1,500	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	160,850	102,621	123,145	37,705	180,310	12%	19,460
Interest Expense	0	0	0	0	0	0%	0
Other Expense	1,000	0	0	1,000	1,000	0%	0
<i>Subtotal</i>	555,221	455,706	515,786	39,435	604,840	9%	49,619
<b>Total Personnel and Operating Expenses</b>	<b>1,692,531</b>	<b>1,472,866</b>	<b>1,687,293</b>	<b>5,237</b>	<b>1,739,934</b>	<b>3%</b>	<b>47,403</b>
<b>DEPRECIATION FUNDING</b>							
Replacement Reserve	696,667	767,010	693,032	3,635	696,667	0%	0
<i>Subtotal</i>	696,667	767,010	693,032	3,635	696,667	0%	0
<b>CAPITAL OUTLAY</b>							
Machinery and Equipment	65,100	38,105	47,105	17,995	45,500	-30%	(19,600)
Capital Projects - Replacement Reserve Fund (4655)	332,055	40,431	291,624	40,431	961,624	190%	629,569
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	397,155	78,536	338,728	58,427	1,007,124	154%	609,969
<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>2,089,686</b>	<b>1,551,401</b>	<b>2,026,021</b>	<b>63,664</b>	<b>2,747,058</b>	<b>31%</b>	<b>657,372</b>
<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>2,786,353</b>	<b>2,318,411</b>	<b>2,719,054</b>		<b>3,443,725</b>	<b>24%</b>	<b>657,372</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)
- 1 - Collections Maintenance Technician II
- 4 - Collections Maintenance Technician I

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

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

#### **A. Public Education**

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

#### **B. Vehicle Repairs and Maintenance**

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

#### **C. Liability & Property Insurance**

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

#### **D. Dues and Memberships**

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

#### **E. Office Supplies**

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

#### **F. Operating Supplies**

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

#### **G. Attorney Fees**

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

- 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 licenses and service: GIS, WinCan, Mobile MMS programs, Smartcover 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 CPR/first aid training, Innoyeze hydraulic model, GIS 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 2025-26 include the following budgeted items:

Manhole covers and frames (annual allowance)	\$ 25,000
Smart covers and flow meters (annual allowance)	15,000
Warthog Switcher Lines Cleaning Nozzle	5,500

<b>Total Machinery and Equipment</b>	<b>\$ 45,500</b>
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B. Capital Projects

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

1. The following projects are budgeted for FY 2025-26 and funded from replacement reserve fund #4655.

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

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

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

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

a. GSD 2021 Lines CIP projects	\$ 141,624
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<b>Fund 4655 Total</b>	<b>\$ 961,624</b>
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<b>Total Capital Projects</b>	<b>\$ 1,007,124</b>
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## FIRESTONE PUMP STATION

Description	Budgeted 2024-25	To Date 6/6/2025	Projected Actual 2024-25	Under(Over) Budget 2024-25	Proposed Budget 2025-26	Percent Change from last FY	\$ Change from FY 2024-25
<b>PERSONNEL</b>							
Basic Salaries	28,105	13,429	15,518	12,587	16,368	-42%	(11,737)
Overtime	100	196	196	(96)	100	0%	0
Temporary	77	80	93	(16)	71	-7%	(5)
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	591	502	548	43	283	-52%	(308)
Retirement	6,390	4,203	4,857	1,533	3,263	-49%	(3,126)
Active Employee Insurance-Health/Dental/Vision/Disability	7,734	7,685	8,384	(650)	4,397	-43%	(3,337)
Retiree Health Insurance OPEB Funding	2,461	1,458	2,461	0	1,174	-52%	(1,287)
FICA	1,684	793	916	768	921	-45%	(763)
Medicare	410	185	214	196	240	-42%	(170)
Unemployment Insurance	32	16	18	14	17	-47%	(15)
<i>Subtotal</i>	47,584	28,547	33,205	14,380	26,835	-44%	(20,750)
<b>OPERATING EXPENSES</b>							
Public Education	750	425	510	240	750	0%	0
Janitorial Service & Supplies	0	0	0	0	0	0%	0
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	500	1,574	1,574	(1,074)	750	50%	250
Freight & Postage	15	0	0	15	15	0%	0
Subscriptions	0	0	0	0	0	0%	0
Vehicle Repairs & Maintenance	600	0	0	600	600	0%	0
Liability & Property Insurance	9,050	8,935	9,747	(697)	10,250	13%	1,200
Dues & Memberships	0	0	0	0	0	0%	0
Office Supplies	0	0	0	0	0	0%	0
Analysis & Monitoring	100	515	618	(518)	100	0%	0
Operating Supplies	1,000	0	0	1,000	1,000	0%	0
Attorney Fees	227	70	84	143	200	-12%	(27)
Printing & Publications	20	0	0	20	20	0%	0
Repairs and Maintenance	20,000	0	0	20,000	20,000	0%	0
Travel	0	0	0	0	0	0%	0
Seminars, Conferences and Training	0	0	0	0	0	0%	0
Utilities	4,599	6,284	7,540	(2,941)	6,620	44%	2,021
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	0	1,400	1,680	(1,680)	0	0%	0
Lease/Rentals	100	30	36	64	100	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	0	1,400	1,400	(1,400)	0	0%	0
Interest Expense	0	0	0	0	0	0%	0
Other Expense	0	0	0	0	0	0%	0
<i>Subtotal</i>	36,961	20,633	23,189	13,772	40,405	9%	3,444
<b>Total Personnel and Operating Expenses</b>	<b>84,545</b>	<b>49,180</b>	<b>56,394</b>	<b>28,151</b>	<b>67,240</b>	<b>-20%</b>	<b>(17,305)</b>
<b>DEPRECIATION FUNDING</b>							
Replacement Reserve	84,546	83,849	83,849	697	84,546	0%	0
<i>Subtotal</i>	84,546	83,849	83,849	697	84,546	0%	0
<b>CAPITAL OUTLAY</b>							
Machinery and Equipment	0	0	0	0	0	0%	0
Capital Projects - Replacement Reserve Fund (4655)	50,000	0	0	50,000	50,000	0%	0
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	50,000	0	0	50,000	50,000	0%	0
<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>134,545</b>	<b>49,180</b>	<b>56,394</b>	<b>78,151</b>	<b>117,240</b>	<b>-13%</b>	<b>(17,305)</b>
<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>219,091</b>	<b>133,029</b>	<b>140,242</b>		<b>201,786</b>	<b>-8%</b>	<b>(17,305)</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 2024-25	To Date 6/6/2025	Projected Actual 2024-25	Under(Over) Budget 2024-25	Proposed Budget 2025-26	Percent Change from last FY	\$ Change from FY 2024-25
<b>PERSONNEL</b>							
Basic Salaries	67,441	93,122	107,608	(40,167)	85,695	27%	18,254
Overtime	300	43	49	251	300	0%	0
Temporary	77	80	93	(16)	71	-7%	(5)
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	1,418	1,205	1,314	104	1,480	4%	62
Retirement	19,965	24,397	19,965	0	27,660	39%	7,695
Active Employee Insurance-Health/Dental/Vision/Disability	18,559	15,186	16,567	1,992	23,022	24%	4,463
Retiree Health Insurance OPEB Funding	5,905	3,499	5,905	0	6,148	4%	243
FICA	3,998	5,627	6,503	(2,505)	4,958	24%	961
Medicare	983	1,316	1,521	(538)	1,248	27%	265
Unemployment Insurance	76	120	138	(62)	85	12%	9
<i>Subtotal</i>	118,722	144,595	159,663	(40,942)	150,668	27%	31,946
<b>OPERATING EXPENSES</b>							
Public Education	750	425	510	240	750	0%	0
Janitorial Service & Supplies	100	71	85	15	100	0%	0
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	0	0	0	0	0	0%	0
Freight & Postage	100	25	100	0	100	0%	0
Subscriptions	0	0	0	0	0	0%	0
Vehicle Repairs & Maintenance	230	0	0	230	265	15%	35
Liability & Property Insurance	9,390	9,272	10,115	(725)	15,630	66%	6,240
Dues & Memberships	100	0	100	0	115	15%	15
Office Supplies	200	41	49	151	230	15%	30
Analysis & Monitoring	0	0	0	0	0	0%	0
Operating Supplies	1,325	275	330	995	1,500	13%	175
Attorney Fees	303	94	113	190	500	65%	197
Printing & Publications	50	0	0	50	50	0%	0
Repairs and Maintenance	30,000	18,557	22,269	7,731	40,000	33%	10,000
Travel	100	0	0	100	115	15%	15
Seminars, Conferences and Training	0	0	0	0	0	0%	0
Utilities	78,300	82,093	98,512	(20,212)	92,370	18%	14,070
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	6,500	6,587	7,905	(1,405)	6,500	0%	0
Lease/Rentals	250	91	109	141	250	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	1,150	7,135	8,562	(7,412)	1,325	15%	175
Interest Expense	0	0	0	0	0	0%	0
Other Expense	0	0	0	0	0	0%	0
<i>Subtotal</i>	128,848	124,666	148,759	(19,911)	159,800	24%	30,952
<b>Total Personnel and Operating Expenses</b>	<b>247,570</b>	<b>269,261</b>	<b>308,422</b>	<b>(60,853)</b>	<b>310,468</b>	<b>25%</b>	<b>62,898</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)	0	7,735	7,735	(7,735)	0	0%	0
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	0	7,735	7,735	(7,735)	0	0%	0
<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>247,570</b>	<b>276,996</b>	<b>316,157</b>	<b>(68,587)</b>	<b>310,468</b>	<b>25%</b>	<b>62,898</b>
<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>247,570</b>	<b>276,996</b>	<b>316,157</b>		<b>310,468</b>	<b>25%</b>	<b>62,898</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.

## INDUSTRIAL WASTE CONTROL

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

1 - Industrial Waste Control Officer

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

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

III. **Capital Outlay:**

A. *Machinery and Equipment*

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

B. *Capital Projects*

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

1. The following project was previously budgeted and funded from replacement reserve fund #4655

a. Replacement Sampler (increased by \$2,500)	\$ 10,000
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<b>TOTAL 655 Fund Capital Projects:</b>	<b>\$ 10,000</b>
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## LABORATORY

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

FISCAL YEAR 2025-26

## LABORATORY

### I. **Personnel:**

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

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

### II. **Operating Expense:**

#### A. Vehicle Repairs and Maintenance

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

#### B. Liability & Property Insurance

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

#### C. Analysis & Monitoring

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

OEC/ABC Labs, Bioassay, Ocean monitoring	\$ 57,000
Outside Laboratories	5,000
<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	10,958
<b>Total Operating Supplies</b>	<b>\$ 58,258</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 Laboratory.

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

B. Capital Projects

This account provides for the construction of capital improvement projects for the Laboratory.

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

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

## PLANT

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

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

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

### II. **Operating Expense:**

#### A. Vehicle Repairs and Maintenance

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

#### B. Liability & Property Insurance

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

#### C. Analysis & Monitoring

This account provides for outside professional services such as meter calibration and ocean monitoring.

Annual Flow and Gas meter Calibration	\$ 16,200
Investigation Analysis and outside labs	92,000
APCD Annual Source Testing / Certification	11,975

<b>Total Analysis &amp; Monitoring</b>	<b>\$ 120,175</b>
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D. Operating Supplies

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

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

**Total Operating Supplies** **\$ 1,165,872**

E. Printing and Publication

This account provides for miscellaneous legal notices as required.

F. Repairs and Maintenance

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

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

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

**Total Repairs and Maintenance: \$ 600,425**

G. Seminar and Conference Registration

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

H. Utilities

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

I. Biosolids Hauling

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

J. Professional Services

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

K. Replacement Reserve

As a result of the revenue program that has been prepared in accordance with Clean Water Grant guidelines, the annual replacement reserve allocation of \$1,230,075 will be added to the replacement reserve fund for adequate replacement of all the wastewater treatment facilities.

III. **Capital Outlay:**

A. Machinery and Equipment

This account provides for the purchase of equipment for use in the Treatment Plant.

B. Capital Projects

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

1. The following projects are budgeted for FY 2025-26 and funded from Capital replacement fund #4650.

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

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

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

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

1. The following projects are budgeted for FY 2025-26 and funded from replacement reserve fund #4655.

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

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

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

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

Chemical Storage Discharge Pump	\$ 12,558
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4. The following projects were budgeted for FY 2021-22 and funded from replacement reserve fund #4655.

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

**Fund 4655 Total** **\$ 677,558**

Loan payments \$ 944,049

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

## OUTFALL

Description	Budgeted 2024-25	To Date 6/6/2025	Projected Actual 2024-25	Under(Over) Budget 2024-25	Proposed Budget 2025-26	Percent Change from last FY	\$ Change from FY 2024-25
<b>PERSONNEL</b>							
Basic Salaries	11,465	6,800	7,857	3,608	9,228	-20%	(2,237)
Overtime	0	0	0	0	0	0%	0
Temporary	153	80	93	60	71	-54%	(82)
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	241	205	223	18	159	-34%	(82)
Retirement	2,713	2,105	2,713	0	2,346	-14%	(366)
Active Employee Insurance-Health/Dental/Vision/Disability	3,155	1,807	1,971	1,184	2,479	-21%	(676)
Retiree Health Insurance OPEB Funding	1,004	595	1,004	0	662	-34%	(342)
FICA	651	368	425	226	472	-27%	(179)
Medicare	168	86	99	69	135	-20%	(34)
Unemployment Insurance	15	7	8	7	10	-33%	(5)
<i>Subtotal</i>	19,565	12,052	14,393	5,173	15,563	-20%	(4,002)
<b>OPERATING EXPENSES</b>							
Public Education	1,125	850	1,020	105	1,125	0%	0
Janitorial Service & Supplies	60	47	56	4	60	0%	0
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	0	0	0	0	0	0%	0
Freight & Postage	50	16	19	31	50	0%	0
Subscriptions	0	0	0	0	0	0%	0
Vehicle Repairs & Maintenance	100	0	0	100	115	15%	15
Liability & Property Insurance	11,040	10,895	11,885	(845)	12,530	13%	1,490
Dues & Memberships	0	0	0	0	0	0%	0
Office Supplies	230	38	46	184	265	15%	35
Analysis & Monitoring	8,000	0	0	8,000	9,200	15%	1,200
Operating Supplies	150	94	113	37	175	17%	25
Attorney Fees	985	305	366	619	800	-19%	(185)
Printing & Publications	48	0	0	48	40	-17%	(8)
Repairs and Maintenance	2,700	0	2,700	0	3,100	15%	400
Travel	150	0	0	150	175	17%	25
Seminars, Conferences and Training	0	0	0	0	0	0%	0
Utilities	657	113	135	522	170	-74%	(487)
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	0	0	0	0	0	0%	0
Lease/Rentals	200	60	73	127	200	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	25,000	0	0	25,000	28,750	15%	3,750
Interest Expense	0	0	0	0	0	0%	0
Other Expense	0	0	0	0	0	0%	0
<i>Subtotal</i>	50,495	12,417	16,413	34,082	56,755	12%	6,260
<b>Total Personnel and Operating Expenses</b>	<b>70,060</b>	<b>24,470</b>	<b>30,806</b>	<b>39,255</b>	<b>72,318</b>	<b>3%</b>	<b>2,258</b>
<b>DEPRECIATION FUNDING</b>							
Replacement Reserve	106,141	49,035	49,035	57,106	106,141	0%	0
<i>Subtotal</i>	106,141	49,035	49,035	57,106	106,141	0%	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	203,200	282%	150,000
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	53,200	0	0	53,200	203,200	282%	150,000
<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>123,260</b>	<b>24,470</b>	<b>30,806</b>	<b>92,455</b>	<b>275,518</b>	<b>124%</b>	<b>152,258</b>
<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>229,401</b>	<b>73,505</b>	<b>79,840</b>		<b>381,659</b>	<b>66%</b>	<b>152,258</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 \$59,237 will be added to the replacement reserve fund, the District's share, for adequate replacement of the outfall facility.

### **IV. Capital Outlay**

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

Cathodic Well Replacement Project	\$ 53,200
Outfall line inspection for possible rehabilitation:	150,000
<b>Total Capital Projects</b>	<b>\$ 203,200</b>



## RECLAMATION OPERATIONS

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

FISCAL YEAR 2025-26

## **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>
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#### **B. Repair and Maintenance**

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

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

<b>Total</b>	<b>\$ 46,688</b>
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#### **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 programing and testing, for example.

III. **Capital Outlay:**

A. Machinery and Equipment

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

B. Capital Projects

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

The following projects have been budgeted:

Filter Building CIP Design (Instrumentation)	\$ 30,000
Filter Building CIP Design (Mechanical)	75,000
LIM Torque Valves	45,171
Chlorine pump skid	45,000
Filter Building CIP Construction (Instrumentation)	9,390
Filter Building CIP Construction (Mechanical)	26,726

<b>Total Capital Projects</b>	<b>\$ 231,287</b>
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**CAPITAL PROJECTS SUMMARY  
FISCAL YEAR 2025-26**

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

**Collection System:**

1. Capital Improvement Projects Budgeted for FY 2025-26	
a. Manhole raising program additional	\$ 40,000
b. GSD 2025-26 CIP Lines project design, additional	30,000
c. Manhole Inspection Program	100,000
d. GSD 2025-26 CIP Lines projects	500,000
2. Capital Improvement Projects Budgeted for FY 2021-22	
a. Manhole raising program	\$ 80,000
b. GSD 2025-26 CIP Lines project design	70,000
3. Capital Improvement Projects Budgeted for FY 2021-22	
a. GSD 2021 Lines CIP projects	\$ 141,624
<b>Total</b>	<b>\$ 961,624</b>

**Firestone Lift Station:**

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

**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>\$ 159,026</b>

**Wastewater Treatment Facilities:**

The following projects will be funded from the Capital replacement fund #4650.

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

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

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

**Plant:**

1. Capital Improvement Projects Budgeted for FY 2025-26	
a. Conex Boxes	\$ 15,000
b. Trailer Jetter	65,000
c. Digester #2 and #3 Gas System Rehabilitation	215,000
d. Secondary Clarifier #3 and #4 housing bearings	50,000
e. Replacement Carts for Maintenance	35,000
f. Elevator Smoke Controller	25,000
g. Main Switchboard Breaker	50,000
h. Main MCC Breaker	40,000
i. Headworks, Operator Interface Pannels (4 each)	25,000
2. Capital Improvement Projects Budgeted for FY 2023-24	
a. PM Building AHU Replacement additional	\$ 50,000
b. Neuros Variable Frequency Drive VFD spare	25,000
3. Capital Improvement Projects Budgeted for FY 2022-23	
a. Chemical Storage Discharge Pump	\$ 12,558
4. Capital Improvement Projects Budgeted for FY 2021-22	
a. Hypochlorite Feed Piping	\$ 35,000
b. Wemco Grit Pump CCW	35,000
<b>Total</b>	<b>\$ 677,558</b>

**Outfall:**

1. Capital Improvement Projects Budgeted	
a. Cathodic Well Replacement Project additional	\$ 53,200
b. Outfall line inspection and possible rehabilitation	150,000
<b>Total</b>	<b>\$ 203,200</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	45,171
d. Chlorine pump skid	45,000
e. Filter Building CIP Construction (Instrumentation)	9,390
f. Filter Building CIP Construction (Mechanical)	26,726
<b>Total</b>	<b>\$ 231,287</b>

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