

# **GOLETA SANITARY DISTRICT**

**BUDGET**  
**FISCAL YEAR 2012-13**

**BUDGET  
FOR  
FISCAL YEAR  
2012-2013**

***Approved by the Governing Board  
Regular Board Meeting June 18, 2012***

**GOLETA SANITARY DISTRICT  
PROPOSED BUDGET  
FISCAL YEAR 2012-2013**

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# **GOLETA SANITARY DISTRICT**

## **Budget for Fiscal Year 2012-13**

### **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 127 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 the wastewater treatment and disposal facilities that serve the entire population of approximately 80,000 in the Goleta Valley. Approximately half of this population is served under separate contractual agreements with the following four public agencies.

- 1. Goleta West Sanitary District**
- 2. University of California at Santa Barbara**
- 3. Santa Barbara Municipal Airport**
- 4. County of Santa Barbara**

The District also owns and operates a 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 that are distributed by the Water District for landscape irrigation of the campus of the University of California at Santa Barbara (UCSB), as well as 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 off shore to a depth of approximately 93 feet below the ocean surface.

### **DISTRICT GOVERNANCE**

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

### **DISTRICT STAFF AND OPERATING DEPARTMENTS**

The District employs approximately 30 regular employees that work under five closely related operating departments. These departments are 1) Administration; 2) Technical Services;

3) Collection System; 4) Treatment and Reclamation Facilities; and 5) Facilities Maintenance. Each department is managed by one supervising employee who is responsible for the operations of, and all employees associated with, the respective department. The five departmental supervisors report to the Operations Manager, who reports to the District's General Manager 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 that document which defines the District's estimated expenditures and the estimated required revenues for the corresponding fiscal year. The District prepares an annual budget early each year for adoption by the Board in June of the same year. The budget is prepared by each department supervisor in conjunction with the Operations Manager and the General Manager. The draft budget is circulated for comments and input among the public agencies served by the District. The draft budget is also 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 users' 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 defined 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 fiscal year 2012-13. Withdrawals from the District's designated funds for capital improvement projects are shown separately.

<b>Total Estimated Expenditures:</b>	<b>\$20,064,447</b>
<b>Total Anticipated Revenues:</b>	<b>\$16,175,294</b>
<b>Total Withdrawals from Designated Funds:</b>	<b>\$ 3,889,153</b>
<b>Total Anticipated Revenues and Withdrawals:</b>	<b>\$20,064,447</b>

***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 fall in the preceding fiscal year. As such, the Running Expense Fund at the beginning of the fiscal year must 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 fees with property taxes. The District receives its 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 eight 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 \$4,432,283 as of June 30, 2012. This fund constitutes 42% of the total District funds as of that date. Using the FY 2012-13 budget the funds required for six months of operations amount to about 3.2 million dollars, without consideration of capital improvements that are normally funded from the depreciation replacement fund. This balance is adequate to meet the operations and maintenance needs for six months as described above.

The existing Operating Reserve fund balance as of June 2012, shown on the designated fund balance summary, is broken down per department. The majority of the fund is for the treatment facilities, at 60% of the total balance, with the administration balance at 12% and collection system at 21% of the same total fund. The administration component of the fund at 12% includes outside professional services such as legal counsel and public relations consultants, among others.

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

The District established a plant emergency reserve fund through a contractual agreement with other plant users. This fund is for addressing plant emergencies. The contracts among plant users specify that this fund must not exceed \$25,000. The balance of this fund as of June 30, 2012 is \$32,999 which includes accrued interest for the year. The anticipated value by June 2013 is anticipated to be \$33,125 (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 connection and annexation fees. This reserve fund is mandated by legislation to account for capacity expansion projects of the District's facilities.

Capacity expansion reserve funds should be protected and used only for expanding the facilities' capacities to accommodate community growth. In May 2007, the Board elected to allocate \$2,700,000 from this fund to fund 4670 (plant upgrading project) to partially finance the District's share of the plant upgrading project which increases the capacity of the secondary treatment process from 3.8 million gallons per day (MGD) to 9.84 MGD. The anticipated balance of this fund at the end of June 2013 is \$2,006,721 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 fund, with its anticipated balance of \$2,446,073 at the end of FY 2012-13 as shown in the designated fund balance summary sheet, is designated for the basic replacement of components of the existing facilities. The fund ensures the useful life of facilities in a wholesome manner to utilize the entire design capacity for the community planned growth. The District has been funding this fund over the past years whereby the annual funding is adjusted annually, and is \$1,722,961 for FY2012-2013.

The summary sheet shows a breakdown of this fund among the District's facilities.

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

In December 2004, the District's Governing Board acted to provide medical insurance coverage for District employees upon retirement. In order to mitigate the impact of such benefit, the Board directed that a sinking fund be created for future payments of medical insurance premiums of District retirees, and that such fund be annually funded in an initial amount of \$30,000 per year. In August 2006 the Board revised this action directing District staff to change its current health insurance program from Blue Shield of California to the California Public Employees Retirement System (CalPERS) health program. In doing so, the CalPERS health plan would be at a lower premium and would allow the District to offer health insurance coverage for its retirees and their respective spouses similar to the prior plan. In addition, the District and employees will fund the costs of the Medicare supplemental insurance plan in an equally shared manner. Employee's hourly wage will be reduced by \$.19 per hour over a three year period starting in July, 2007 and ending in 2009. This employee contribution along with the District's matching contribution, and the savings on the health insurance premium will be allocated to this fund. The current annual funding of this fund would amount to \$180,646 which will escalate annually to cover the necessary annual funding defined by the retiree actuarial analysis. The District will periodically review this annual funding level in order to make sure that such fund balance is sufficient to meet its obligation. The fund balances at the end of fiscal years 2012 and 2013 are -\$19,859 and \$611 respectively.

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 retirees health insurance premium. The District annually transfers cash from its own Retiree Health Insurance Sinking fund to CERBT fund that will subsequently be used for retiree insurance premium funding. The negative balance of the District sinking fund mentioned above reflects the transfers to CERBT in fiscal year 2011-12.

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

This fund does not carry any balance since its is used for management of the debt service of the State Revolving Fund (SRF) loan for the outfall re-rocking project. The revenues into this fund are disbursed within the same fiscal year, leaving no balance in the fund.

#### **Plant Upgrading Fund – 4670**

On May 7, 2007, the District's Governing Board acted to establish a separate fund designated as the "Plant Upgrading Fund" to pay for the Upgrading Project costs including but not limited to planning, design, environmental review, permitting and construction. Partial funding of the project was provided by a transfer from the Capital Reserve Fund in the amount of \$2,700,000. Revenue from the District's users (\$11.31 per ERU per month) for this project in addition to any future funding sources of the project will be deposited in this fund. The balance of this fund is anticipated to be negative \$(2,369,489) at the end of June 2013 as noted in the fund balance summary sheet. The District plans on either borrowing funds from the State Revolving Fund (SRF) program or from its own other reserve funds to meet its obligations associated with the plant upgrading project. The District will repay any borrowed funds from the future sewer service charge revenues dedicated for the plant upgrading project.

#### **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 balance of this fund at the end of June 2013 is anticipated to be \$514,162 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 FY 2012-13. The total value of the District's funds will be reduced in FY 2012-13 by \$4,049,940 or 39% of its value at the end of 2012-13, mostly due to the treatment plant upgrading project.

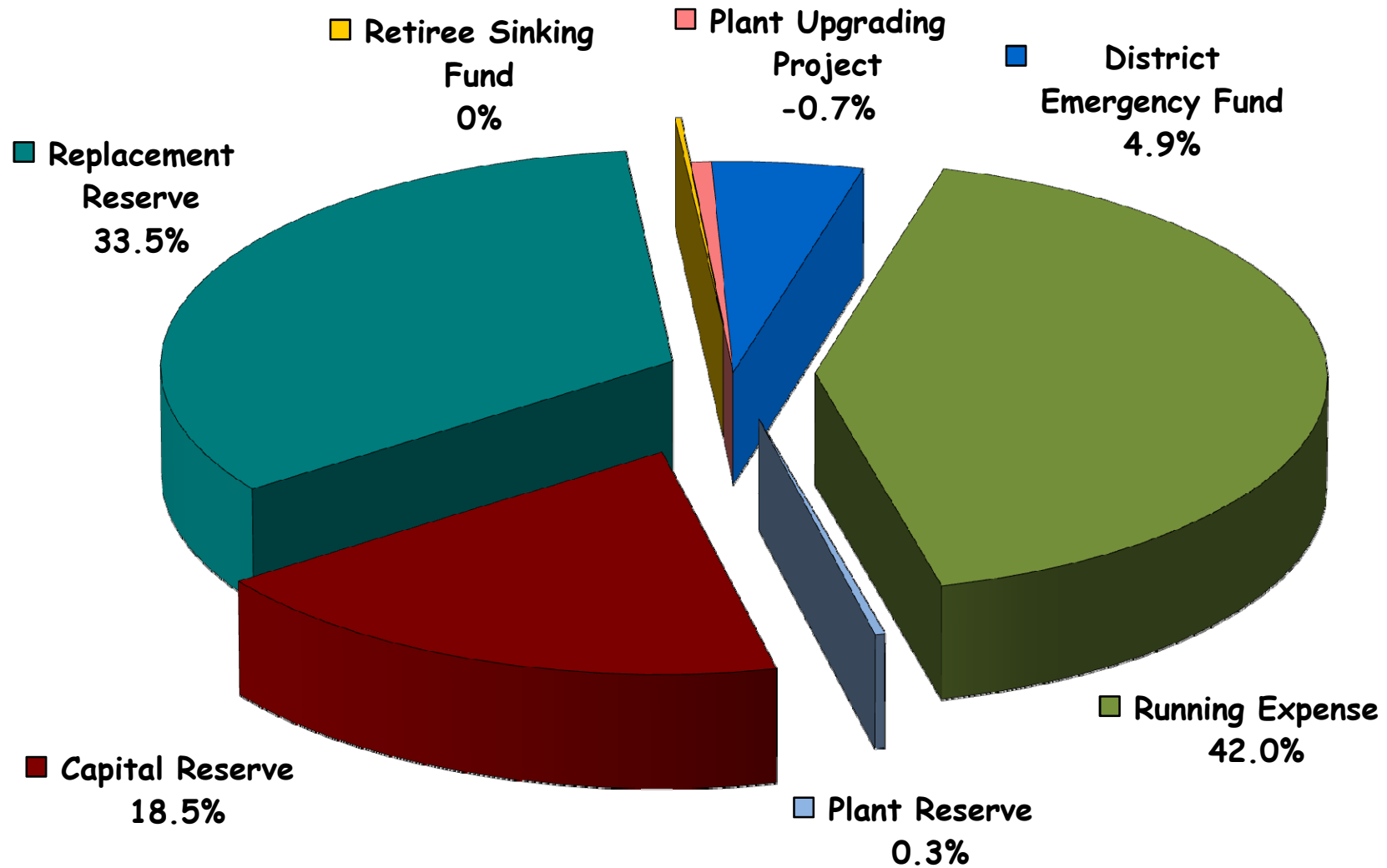
**DESIGNATED FUND BALANCE  
SUMMARY**

<b>Fund No. and Name</b>	<b>Estimated Cash Balance</b>	
	<b>6/30/2012</b>	<b>6/30/2013</b>
<b><u>4640 Running Expense</u></b>		
Administration	533,178	444,478
Collection System	922,200	768,781
Firestone Pump Station	43,087	35,919
Main Pump Station	92,458	77,077
Industrial Waste Control Program	109,114	90,962
Wastewater Treatment Facilities	2,669,225	2,225,168
Effluent Disposal Ocean Outfall	63,021	52,536
<b>Subtotal</b>	<b>\$4,432,283</b>	<b>\$3,694,921</b>
<b><u>4645 Plant Reserve</u></b>	<b>32,999</b>	<b>33,125</b>
<b><u>4650 Capital Reserve</u></b>		
Collection System	1,145,812	1,175,922
Wastewater Treatment Facilities	716,761	735,596
Effluent Disposal Ocean Outfall	92,766	95,203
<b>Subtotal</b>	<b>1,955,339</b>	<b>2,006,721</b>
<b><u>4655 Replacement Reserve</u></b>		
Collection System	2,610,178	1,955,178
Administration Facilities	46,134	6,134
Wastewater Treatmt. & Pumping Facilities	684,514	639,314
Effluent Disposal Ocean Outfall	191,655	161,655
<b>Subtotal</b>	<b>3,532,481</b>	<b>2,446,073</b>
<b><u>4660 Retiree Health Insurance Fund</u></b>	<b>(19,859)</b>	<b>611</b>
<b><u>4666 Outfall Reballasting Project</u></b>	<b>84,919</b>	<b>84,919</b>
<b><u>4670 Plant Upgrading Project</u></b>	<b>(69,395)</b>	<b>(\$2,369,489)</b>
<b><u>4675 District Emergency Fund</u></b>	<b>512,216</b>	<b>\$514,162</b>
<b>TOTALS</b>	<b>\$10,460,983</b>	<b>\$6,411,043</b>

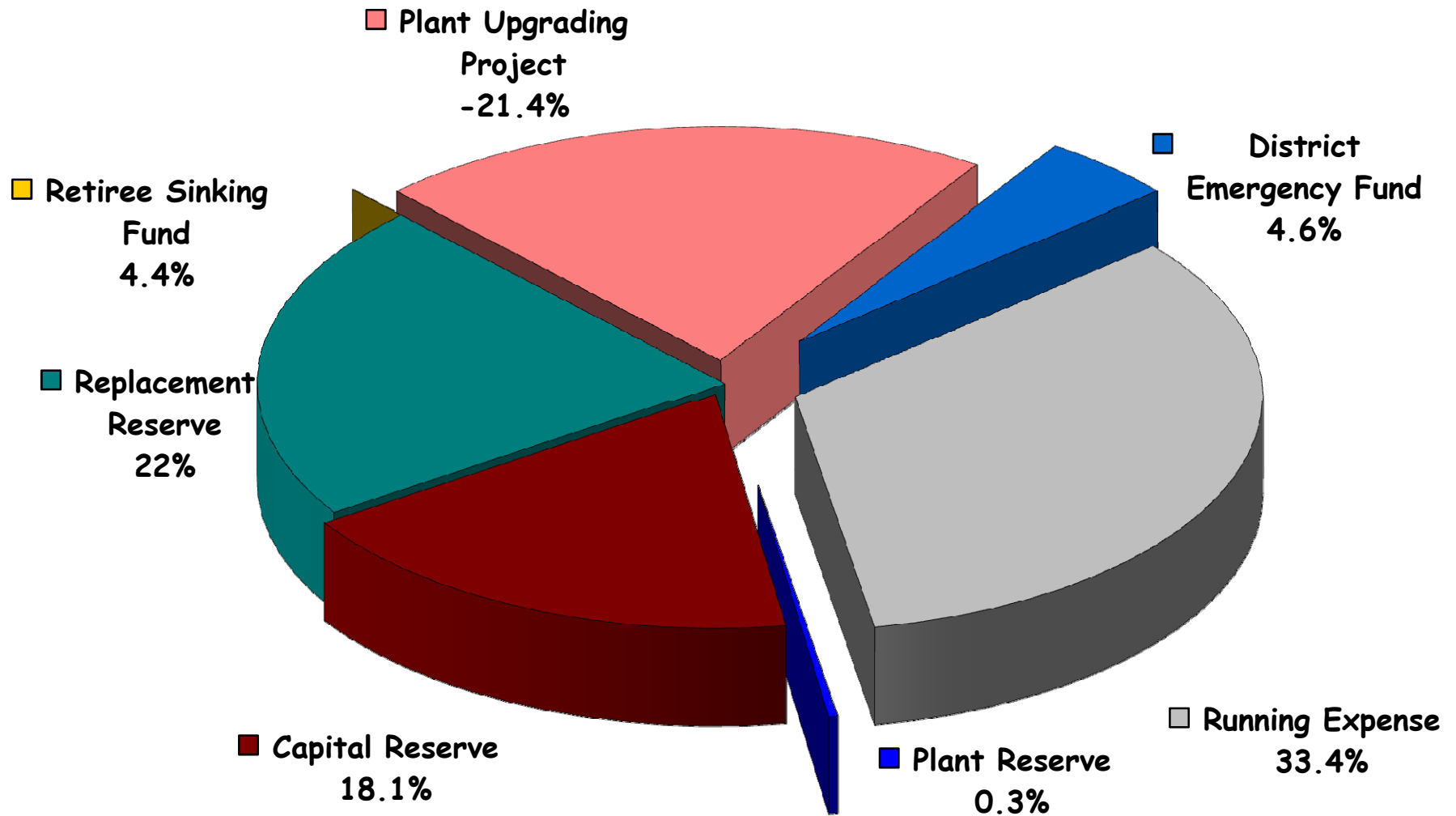
**NOTES:**

- <sup>a</sup> Designated to meet half of annual operation & maintenance costs for FY 2012-2013
- <sup>b</sup> Designated for emergency repairs.
- <sup>c</sup> Designated for facilities capacity expansion.
- <sup>d</sup> Designated for facilities replacement projects. Distributed relative to the replacement value of facilities.
- <sup>e</sup> Designated for retiree medical insurance sinking fund.
- <sup>f</sup> This fund receives and disburses monies for the SRF loan payment for the Outfall Rerocking Project, therefore its balance is zero at the end of each fiscal year.
- <sup>g</sup> Designated to pay for Plant Facilities Upgrading Project costs.
- <sup>h</sup> Designated for costs associated with emergency projects.

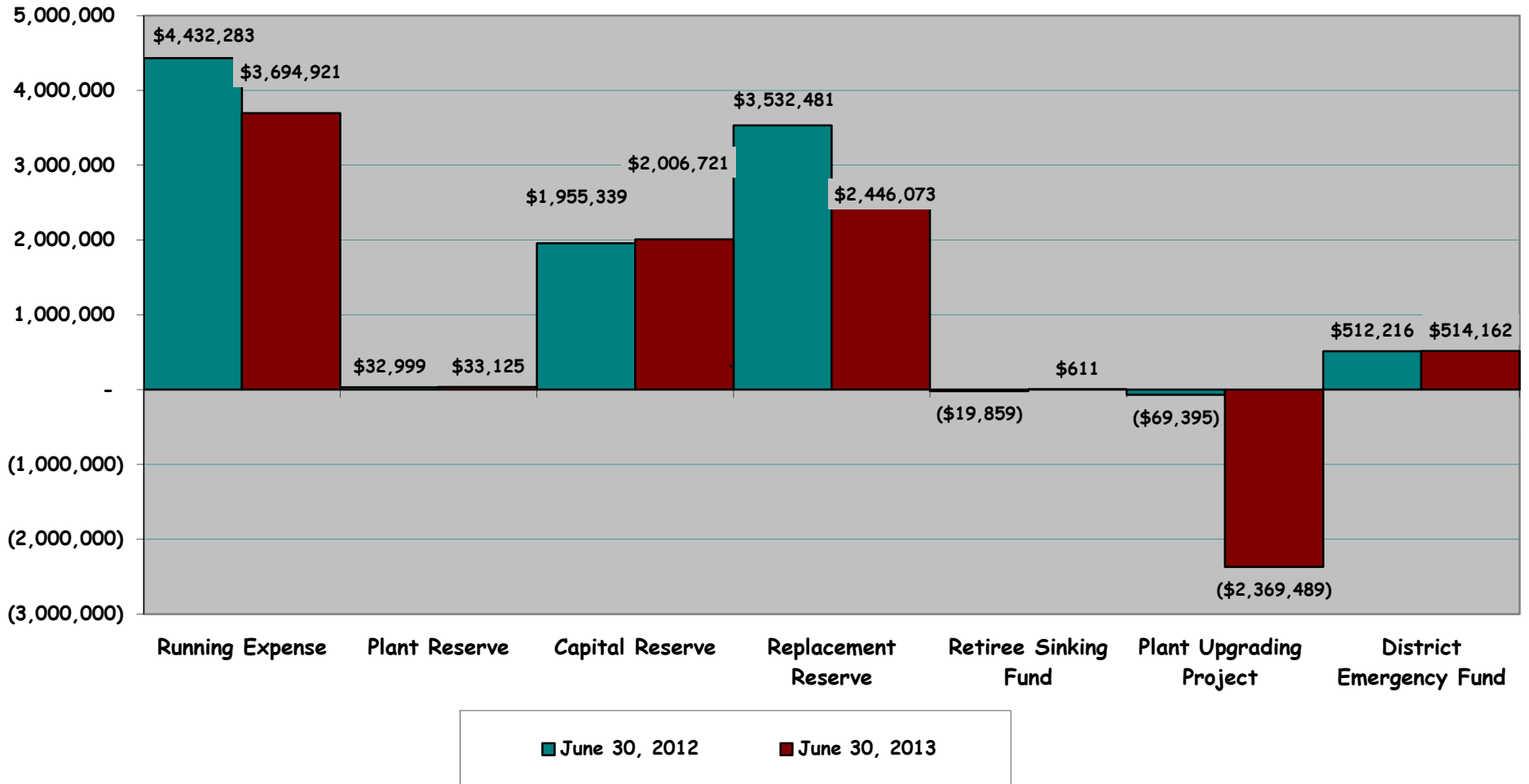
# Fund Balance June 30, 2012



# Fund Balance June 30, 2013



## Fund Balance June 30, 2012 and June 30, 2013



## **ACTIVITIES OF DISTRICT FUNDS**

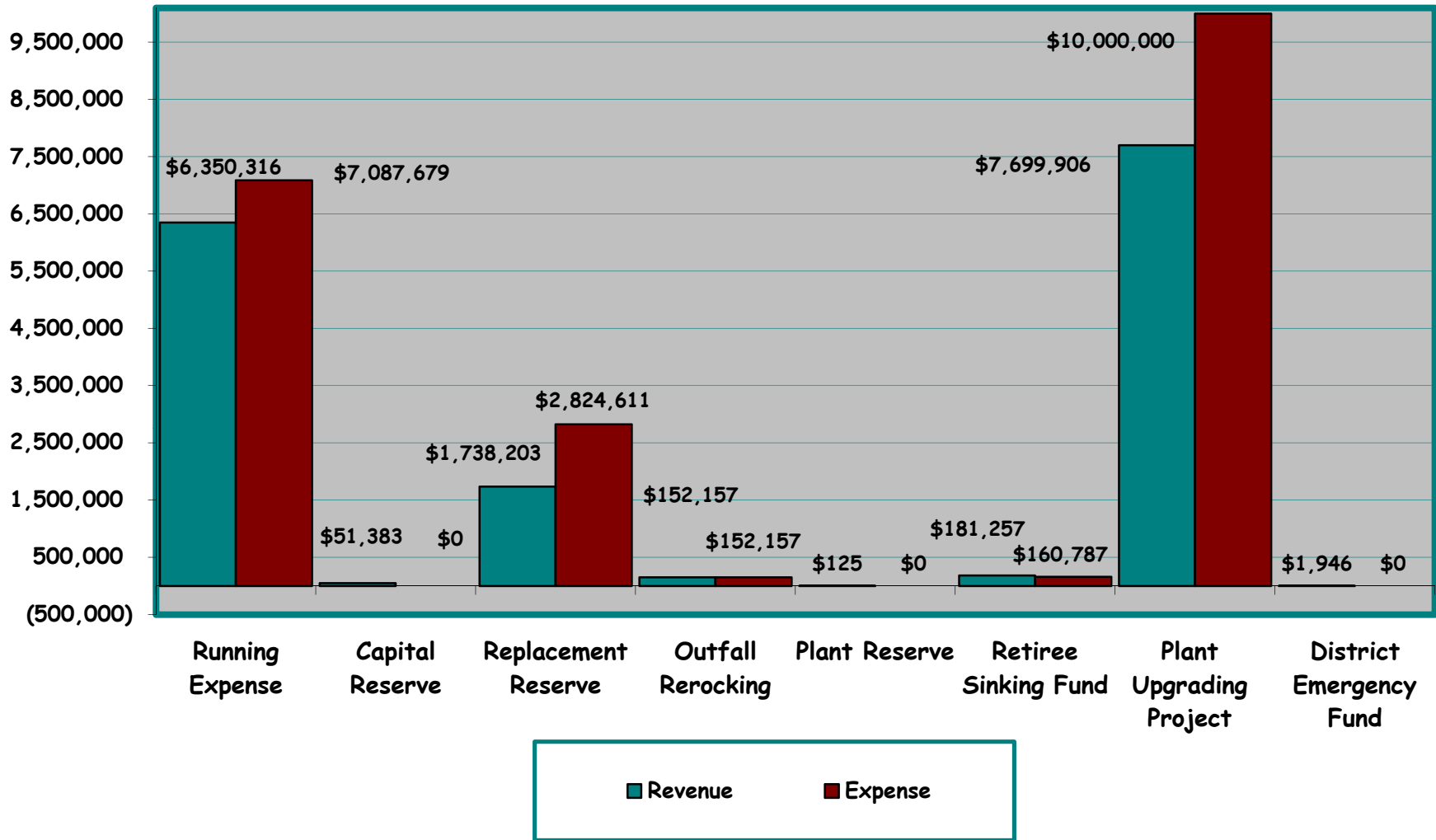
The enclosed fund activity sheet shows the District's fund balances at the beginning and end of the fiscal year, as well as the activity of each fund during the year. Each fund's name and number are shown in the extreme two left columns, followed by the cash balance of the fund at the beginning of the 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 FY 2012-13, the District anticipates a reduction in its overall fund balances by \$4,049,940 mostly due to the treatment plant upgrading project. The overall balance of all of the District's funds is anticipated to be \$6,411,043 by the end of fiscal year 2012-13. Enclosed in this budget is a fund activity tabulation and associated bar chart illustrating the activities of the District's designated funds in FY 2012-13

**FUND ACTIVITY**

Fund No. and Name	Estimated Cash Balance 6/30/2012	Estimated Revenue 2012-2013	Estimated Expense 2012-2013	Estimated Cash Balance 6/30/2013
<b>640</b> Running Expense	\$4,432,283	Interest \$16,622 Revenue \$5,812,746 GWD WWRoc O&M \$486,771 Admin Chg: WWRoc \$34,177 <u>\$6,350,316</u>	O & M Expense \$6,600,908 WWRoc O & M Expense \$486,771 <u>\$7,087,679</u>	\$3,694,921
<b>645</b> Plant Reserve	\$32,999	Interest \$125 <u>\$125</u>	<u>\$0</u>	\$33,125
<b>650</b> Capital Reserve	\$1,955,339	Interest \$7,573 Connection & Annex Chgs \$43,810 <u>\$51,383</u>	Sewerline capacity related \$0 <u>\$0</u>	\$2,006,721
<b>655</b> Replacement Reserve	\$3,532,481	Interest \$15,243 Revenue \$1,722,961 <u>\$1,738,203</u>	Sewer Line Replacement \$655,000 Administration & Outfall \$70,000 Plant and Pump Stations Projects \$45,200 Depreciation Expense \$2,054,411 <u>\$2,824,611</u>	\$2,446,073
<b>660</b> Retiree Health Insurance	-\$19,859	Interest \$611 Revenue \$180,646 <u>\$181,257</u>	<u>\$160,787</u>	\$611
<b>666</b> Outfall Reballasting Project	\$84,919	RFOGA SRF Outfall \$67,238 Revenue \$84,919 <u>\$152,157</u>	SRF Loan Paymt \$152,157 <u>\$152,157</u>	\$84,919
<b>670</b> Plant Upgrading Project	-\$69,395	Interest \$0 RFOGA Plant Upgrade \$5,213,000 Revenue \$2,486,906 <u>\$7,699,906</u>	Plant Upgrading Project \$10,000,000 <u>\$10,000,000</u>	-\$2,369,489
<b>675</b> District Emergency Fund	\$512,216	Interest \$1,946 <u>\$1,946</u>	<u>\$0</u>	\$514,162
<b>TOTALS</b>	<b>\$10,460,983</b>	<b>\$16,175,294</b>	<b>\$20,225,234</b>	<b>\$6,411,043</b>

# Fund Activity June 2012-June 2013





***REVENUES***  
***FISCAL YEAR 2012-13***

## **DISTRICT REVENUES IN FISCAL YEAR 2012-13**

The District receives revenues from several sources. 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 eight funds.

- 1. Running Expense Fund**
- 2. Plant Reserve Fund**
- 3. Capital Reserve Fund**
- 4. Replacement Reserve Fund**
- 5. Retiree Health Insurance Fund**
- 6. Outfall Re-ballasting Fund**
- 7. Plant Upgrading Project Fund**
- 8. 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**

The sewer service charges may also 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 charges 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 the collected District fees to the District twice annually, immediately after tax collection in December and April of each year. Users' fees are expected to reflect the cost of operations and maintenance by the District, and are reviewed annually to ensure their appropriate values.

The sewer service charges are based on a mathematical model, which calculates rates using various parameters associated with flows and types of wastewater. The charge 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 27 categories used in calculating the user fees.

The model takes into consideration the estimated expenditures for the upcoming fiscal year in order to calculate the required appropriate user fees. Based on the District's model, the charge

for a single-family dwelling or an equivalent is \$453.60 per year or \$37.80 per month for FY 2012-2013. The sewer service charges are deposited into the individual funds of the District based upon their intended use and in an amount determined by the Governing Board. Of the monthly \$37.80 anticipated sewer charges revenue per single-family dwelling for Fiscal Year 2012-2013, \$24.10 will be deposited in the running expense fund 4640.

#### Permit and Inspection Fees – Account 3120

Permit and Inspection 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 treatment facilities; and from SBMA for Firestone and the Main pump stations. The value of this revenue is based on the Airport's percentages of the annual flow and expenses of the Main Pump Station and the percentage flow for the Firestone pump station only.

#### 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.

***The Total revenue anticipated in the Running Expense Fund is \$6,333,694.***

#### **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 connection and annexation fees are directed to this fund for capacity-related capital improvements.

#### Connection Fees – Account 3130

Connection 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 connection 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 connection fee is the cost of buying capacity units expressed in ERUs. The value of the connection fee is normally the price of one ERU.

Since connection 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, connection fees are mandated by law to be kept in a separate fund designated by the District as the Capacity Expansion Reserve.

Connection fee revenue estimates are based on historical data and estimates of growth and development anticipated in the fiscal year. The current District connection fee is \$2,058 per ERU.

#### 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 connection fees in that there is no overlap of both fee structures.

Currently the annexation charge revenue is based on a fee of \$1,905 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.

***The total revenue anticipated in the Capital Reserve Fund is \$43,810.***

### **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 \$37.80 anticipated sewer charges revenue per single-family dwelling for Fiscal Year 2012-2013, \$2.00, which amounts to \$439,771 in FY 2012-13, will be deposited into the replacement reserve fund 4655 for future capital improvement projects in addition to the District's portion of facilities annual depreciation estimated to be \$1,129,155 in 2012-13. The total amount of sewer service charges expected to be received by the District and deposited into the replacement reserve fund is \$1,568,926 in 2012-13.

#### **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.

#### **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. In addition, the District expects about \$150,000 in Proposition 50 Funds for the Fairview Avenue Sewer Replacement Relocation Project as a receivable.

***The total revenue anticipated in the Replacement Reserve Fund is \$1,722,961.***

**Retiree Health Insurance Fund – 4660**

The Retiree Health Insurance fund was established by the District in 2004. The District will deposit approximately \$180,646 annually into this fund for medical insurance premiums for 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.

***The total deposit into the Retiree Health Insurance Fund is \$180,646.***

**Outfall Re-ballasting Fund – 4666**

This fund was established to manage the funds directed for payment of annual debt service for a loan received from the State Water Resources Control Board for placement of ballast rock over the District's outfall for the purpose of maintaining its stability. The loan was received under the State Revolving Fund (SRF) Loan Program.

**Sewer Service Charges – Account 3100**

The amount of sewer service charges expected to be received by the District and deposited into the outfall re-ballasting fund is \$84,919.

**The RFOGA-Outfall SRF Loan – Account 3245**

To maintain an audit trail, the District's contractual users' contributions are placed in this account to pay the annual debt service of the State Revolving Fund loan. Each entity pays according to its percentage entitlement in the outfall capacity as defined in the agreement between the District and these users.

***The total revenue anticipated in the Outfall Re-ballasting Fund is \$152,157.***

**Facilities Upgrading Fund – 4670**

The fund is used to manage expenditures for the plant upgrading project consisting of a planning study and associated environmental review documents, preparation of design documents and the actual construction of the upgrading facilities. The expenditures for this project are anticipated to occur through the year 2014 at which time the upgrading project is anticipated to be completed.

**Sewer Service Charges – Account 3100**

Of the monthly \$37.80 anticipated sewer charges revenue per single-family dwelling for Fiscal Year 2012-2013, \$11.31 will be deposited into the facilities upgrading fund 4670. The total amount of sewer service charges expected to be received by the District and deposited into the facilities upgrading fund is \$2,486,906.

Revenue – Treatment Plant Facilities Upgrade – Account 3250

This revenue of \$5,213,000 anticipated in 2012-13 is received from the District's contractual users' for their share of the plant upgrading project expenditures. Each entity pays according to its capacity percentage entitlement as defined in the agreement between the District and these users.

Revenues from other sources such as the State Revolving Loan Fund and/or that portion of the revenue from sewer service charges attributable to this project will be deposited in this fund.

***The total revenue anticipated in the Facilities Upgrading Fund in FY 2012-13 is anticipated to be \$ 7,699,906.***

**Interest Earnings Account - 3230**

This account receives the interest earnings of all District funds. Interest accrued per fund is also transferred from this account as revenue to each of the District funds. The interest for each fund for this year is calculated based on a conservative percentage of 0.38%

***The total interest anticipated in FY 2012-13 is \$42,120.***

**THE TOTAL DISTRICT REVENUE ANTICIPATED IN FY 2012-13 IS \$16,175,294**

**Fiscal Year 2012-2013  
REVENUE**

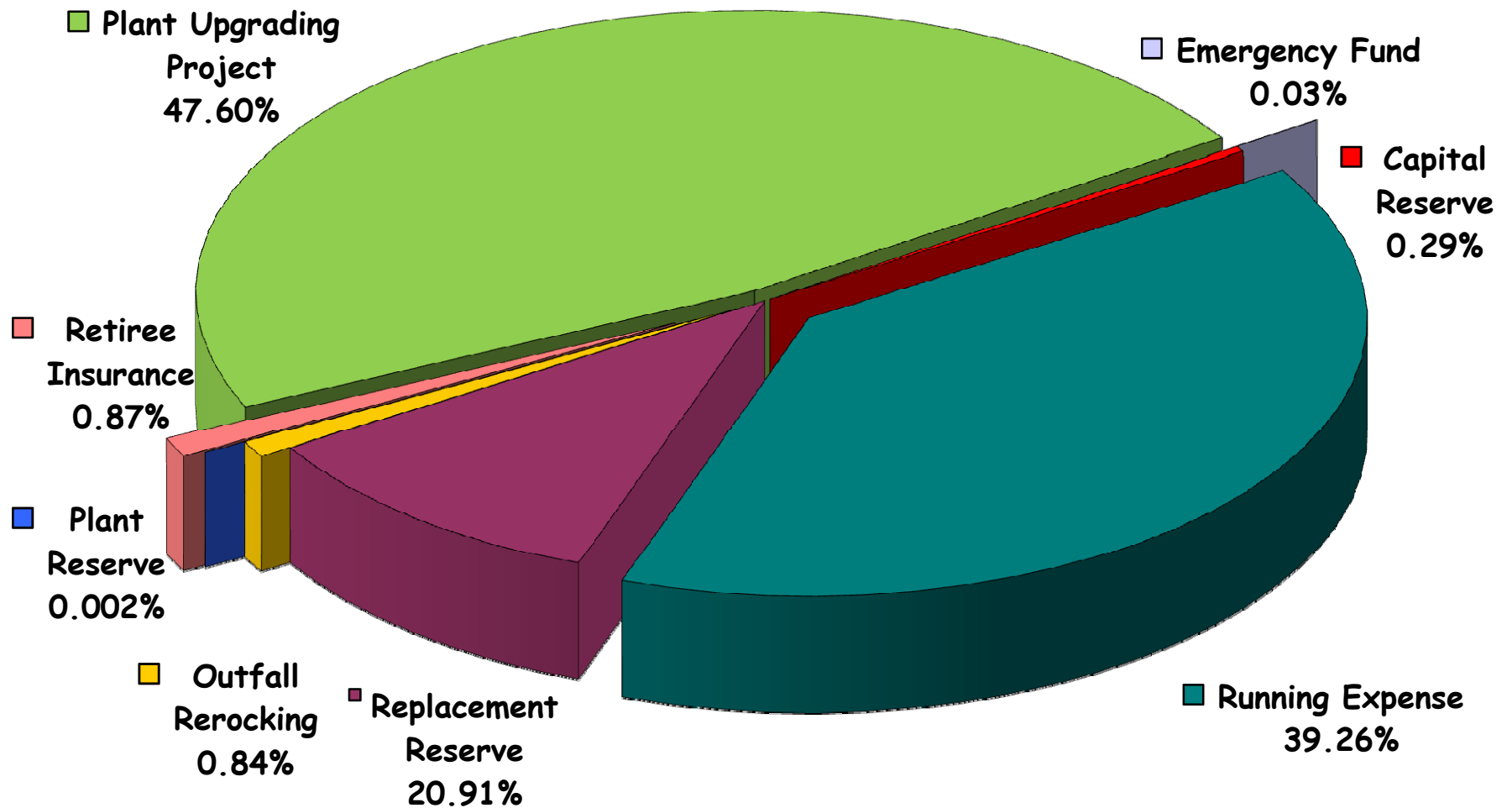
Fund Name and Number	Acct	Revenue Classification	Budgeted Revenue 2011-12	Revenue to date 3/31/2012	Projected Actual 2011-12	Over(Under) Budget 2011-12	Revenue Projection 2012-13
<b>4640 Running Expense</b>	3100	Sewer Service Charges	\$3,915,797	\$1,933,358	\$3,915,797	\$0	\$3,989,882
	3120	Permits and Inspections	\$62,100	\$25,100	\$33,467	(\$28,633)	\$28,000
	3140	Admin Chgs - Treatment	\$86,564	\$52,157	\$69,542	(\$17,022)	\$95,429
	3145	Admin Chgs - Reclamation	\$35,466	\$16,594	\$22,126	(\$13,340)	\$34,177
	3150	Treatment, Disposal & Equip	\$1,500,590	\$930,109	\$1,240,145	(\$260,445)	\$1,634,825
	3155	GWD WWRec O&M Cost Reimb.	\$406,662	\$188,797	\$251,729	(\$154,933)	\$486,771
	3160	IWC Analysis Reimbursement	\$500	\$0	\$0	(\$500)	\$500
	3170	Homeowners Exemption	\$500	\$418	\$500	\$0	\$500
	3205	Annexation Processing Fee	\$1,600	\$1,800	\$2,400	\$800	\$1,000
	3240	**RFOGA - Running Expense	\$18,675	\$2,059	\$2,745	(\$15,930)	\$17,610
	3260	Other Revenue - Running Exp.	\$60,000	\$33,782	\$45,043	(\$14,957)	\$45,000
		<b>Subtotal</b>	<b>\$6,088,454</b>	<b>\$3,184,174</b>	<b>\$5,583,494</b>	<b>-\$504,959</b>	<b>\$6,333,694</b>
<b>4650 Capital Reserve</b>	3130	Connection Fees	\$40,000	39,309	\$52,412	\$12,412	\$40,000
	3200	Annexation Charges	\$5,000	\$1,905	\$2,540	(\$2,460)	\$3,810
		<b>Subtotal</b>	<b>\$45,000</b>	<b>\$41,214</b>	<b>\$54,952</b>	<b>\$9,952</b>	<b>\$43,810</b>
<b>4655 Replacement Reserve</b>	3100	*Sewer Service Charges	\$1,440,738	\$745,335	\$1,440,738	\$0	\$1,568,926
	3220	Property Tax Revenue	\$133,654	\$67,059	\$133,654	\$0	\$117,215
	3260	**RFOGA - Capital Projects	\$89,664	\$32,311	\$43,082	(\$46,582)	\$36,820
		<b>Subtotal</b>	<b>\$1,664,056</b>	<b>\$844,706</b>	<b>\$1,617,474</b>	<b>-\$46,582</b>	<b>\$1,722,961</b>
<b>4660 Retiree Ins</b>	3100	*Sewer Service Charges	\$150,646	\$77,933	\$150,646	\$0	\$180,646
		<b>Subtotal</b>	<b>\$150,646</b>	<b>\$77,933</b>	<b>\$150,646</b>	<b>\$0</b>	<b>\$180,646</b>
<b>4666 Outfall Project Fund</b>	3100	*Sewer Service Charges	\$84,919	\$43,931	\$84,919	\$0	\$84,919
	3245	**RFOGA - Outfall SRF Loan	\$67,238	\$67,238	\$67,238	\$0	\$67,238
		<b>Subtotal</b>	<b>\$152,157</b>	<b>\$111,169</b>	<b>\$152,157</b>	<b>\$0</b>	<b>\$152,157</b>
<b>4670 Facilities Upgrade</b>	3100	*Sewer Service Charges	\$2,475,605	\$1,280,701	\$2,475,605	\$0	\$2,486,906
	3250	**RFOGA-Plant Upgrading Proj.	\$11,729,250	\$9,165,794	\$11,729,250	\$0	\$5,213,000
		<b>Subtotal</b>	<b>\$14,204,855</b>	<b>\$10,446,495</b>	<b>\$14,204,855</b>	<b>\$0</b>	<b>\$7,699,906</b>
<b>All Funds</b>		<b>Interest Earnings</b>					
<b>4640</b>	3230	Running Expense Fund	\$15,382	\$10,082	\$13,443	(\$1,939)	\$16,622
<b>4645</b>	3230	Plant Reserve Fund	\$164	\$102	\$136	(\$28)	\$125
<b>4650</b>	3230	Capital Reserve Fund	\$11,246	\$5,900	\$7,866	(\$3,380)	\$7,573
<b>4655</b>	3230	Replacement Reserve Fund	\$18,746	\$6,873	\$9,165	(\$9,581)	\$15,243
<b>4660</b>	3230	Retiree Health Insurance Fund	\$2,670	\$17	\$23	(\$2,647)	\$611
<b>4670</b>	3230	Plant Upgrading Fund	\$18,746	\$13,695	\$18,260	(\$486)	\$0
<b>4675</b>	3230	District Emergency Fund	\$2,727	\$1,583	\$2,111	(\$616)	\$1,946
		<b>Subtotal</b>	<b>\$69,682</b>	<b>\$38,253</b>	<b>\$51,004</b>	<b>-\$18,678</b>	<b>\$42,120</b>
		<b>Total Revenue</b>	<b>\$22,374,849</b>	<b>\$14,743,945</b>	<b>\$21,814,582</b>	<b>-\$560,267</b>	<b>\$16,175,294</b>

\*Sewer Service Charges are deposited directly to the respective funds and no longer shown as a transfer from the 4640 Running Expense Fund. Values shown under 2012-2013 Revenue Estimate have been pro-rated accordingly.

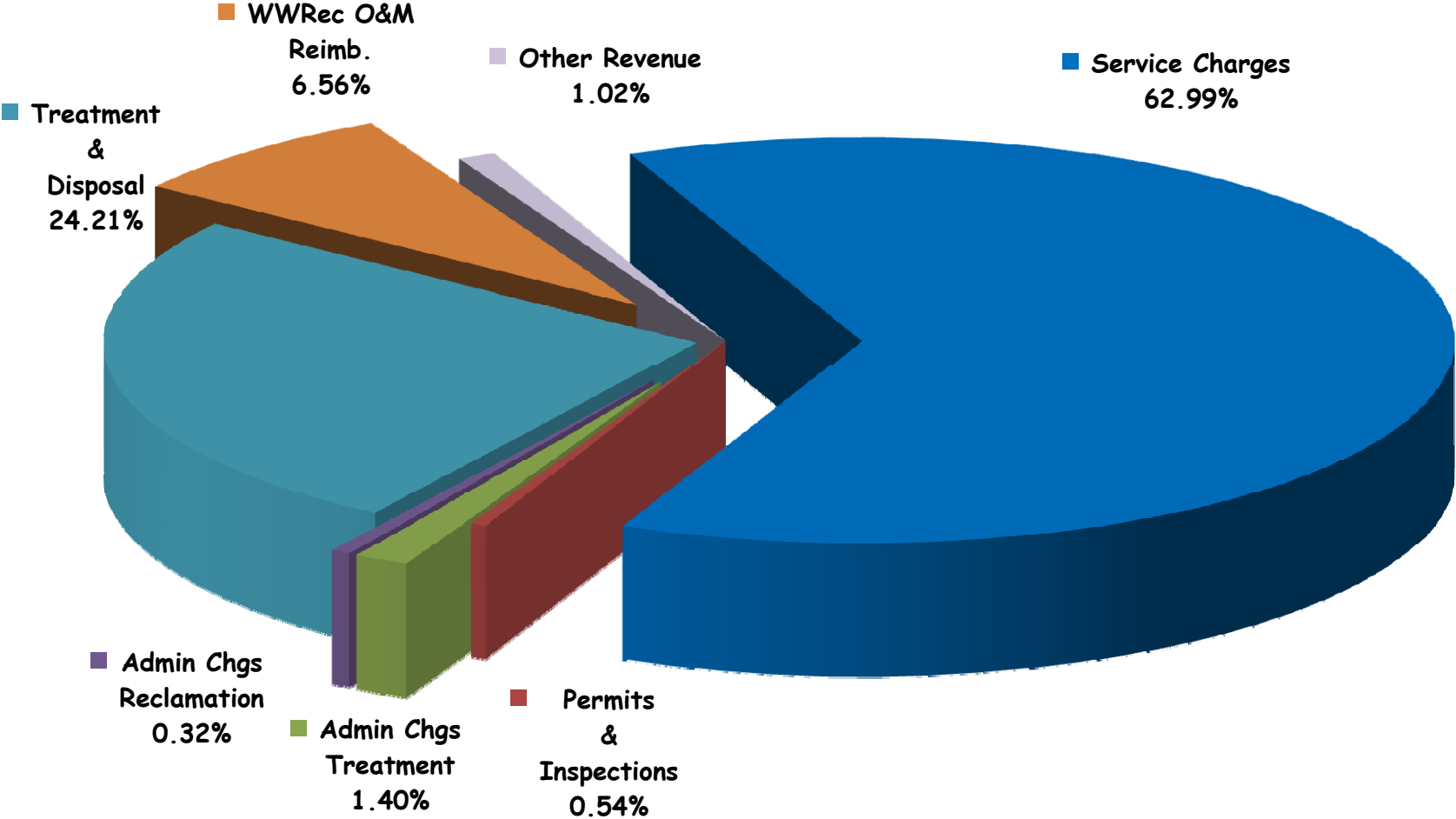
\*\*RFOGA = Revenue From Other Gov't Agencies



# Revenues by Fund 2012-13



# Running Expense Revenues 2012-13



***EXPENDITURES  
FISCAL YEAR 2012-13***

## DISTRICT COMBINED EXPENDITURES IN FISCAL YEAR 2012-13

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, debt service and capital outlay. The total operating and personnel expenses proposed for FY 2012-13 are anticipated to be 8% more than last year's budget and the capital outlay projects are anticipated to be about 54% less than last year's expenditures.

The main categories of expenditures in the combined budget are as follows:

<u>DESCRIPTION</u>	<u>EXPENDITURES</u>	<u>% OF TOTAL EXPENDITURES</u>
Personnel Cost:	\$ 4,163,565	21%
Operating Expenses:	\$ 2,610,264	13%
Sub-Total:	\$ 6,773,829	34%
Depreciation Funding:	\$ 2,054,411	10%
Annual Debt Service:	\$ 152,157	1%
Capital Outlay:	\$11,084,050	55%
<b>TOTAL EXPENDITURES:</b>	<b>\$20,064,447</b>	<b>100%</b>

The enclosed graph shows the above distribution of expenditures for FY 2012-13.

The District has separated accounting of its expenses under 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 categories 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.

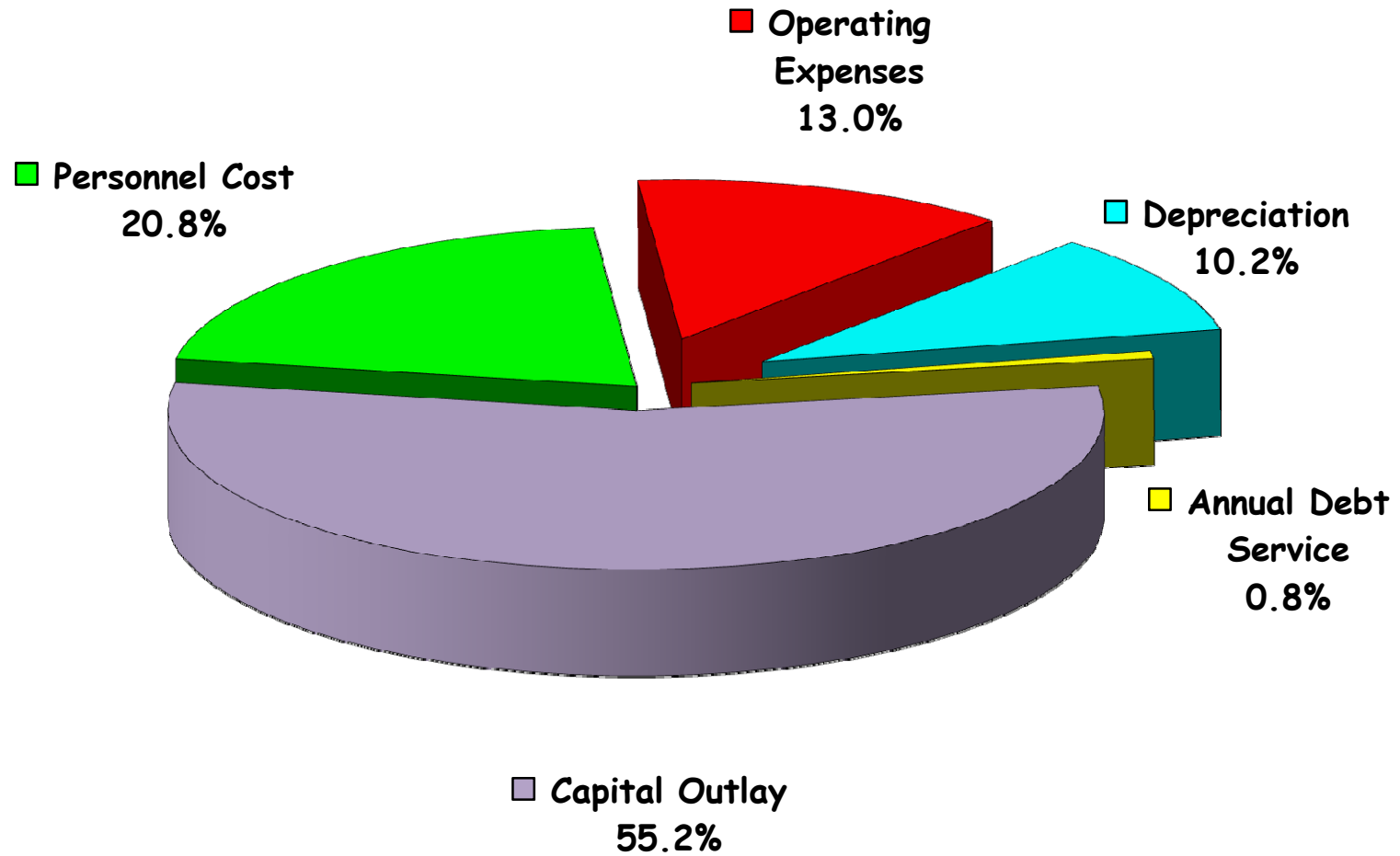
## **Summary**

Enclosed in the budget is a graph showing the distribution of the expenditures by each of the service category 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.

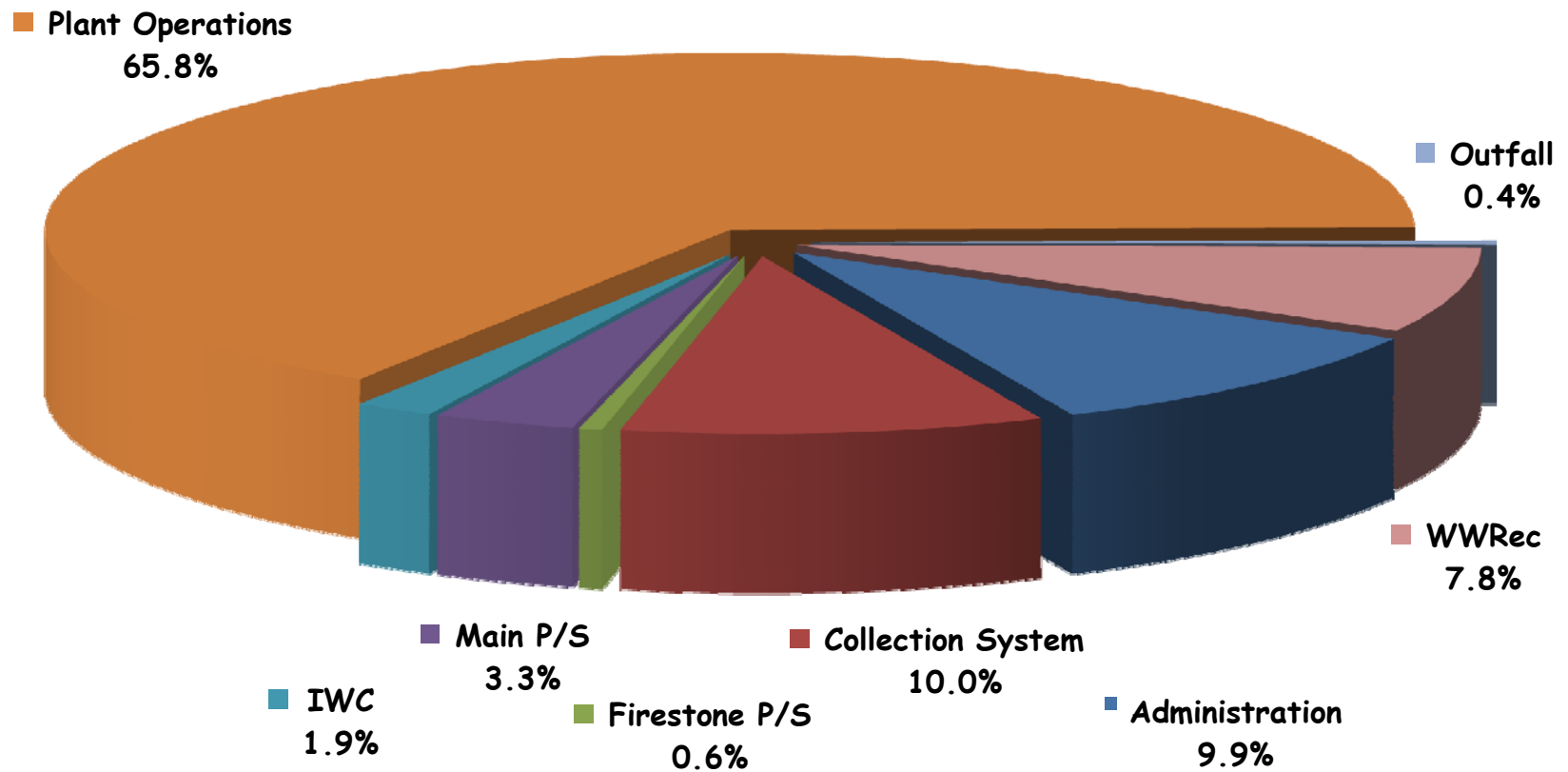
**Fiscal Year 2012-2013  
EXPENDITURES**

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent
	2011-12	3/31/2012	Actual 2011-12	Budget 2011-12	Budget 2012-13	Change 2011-12
<b>PERSONNEL</b>						
Basic Salaries	2,176,717	1,620,480	2,159,197	17,520	2,446,804	12%
Overtime	39,600	14,661	20,227	19,373	38,600	-3%
Temporary	29,640	25,873	31,810	(2,170)	75,246	154%
Directors Fees	75,000	39,331	52,441	22,559	63,000	-16%
Worker's Compensation	63,176	42,671	56,897	6,279	61,830	-2%
Retirement	436,958	317,895	423,861	13,097	492,394	13%
Active Employee Health Insurance	572,649	394,380	525,839	46,810	609,871	6%
Retiree Health Insurance Sinking Fund	150,645	0	150,645	0	180,645	20%
FICA	130,404	90,944	124,817	5,587	148,679	14%
Medicare	32,566	31,397	32,823	(257)	37,144	14%
Unemployment Insurance	6,443	9,299	10,018	(3,575)	9,351	45%
<i>Subtotal</i>	<b>3,713,798</b>	<b>2,586,930</b>	<b>3,588,575</b>	<b>125,223</b>	<b>4,163,565</b>	<b>12%</b>
<b>OPERATING EXPENSES</b>						
Public Education	28,300	25,002	29,101	(801)	28,600	1%
Janitorial Service	26,300	22,476	30,250	(3,950)	31,500	20%
Uniforms	12,000	8,388	11,700	300	12,425	4%
Licenses & Permits	49,000	60,138	65,500	(16,500)	77,635	58%
Freight & Postage	2,460	1,794	2,268	192	2,960	20%
Subscriptions	1,300	569	860	440	1,300	0%
Vehicle Repairs & Maintenance	48,000	29,662	47,041	959	49,000	2%
Liability & Property Insurance	145,603	51,831	101,060	44,543	126,919	-13%
Dues & Memberships	27,550	26,169	28,552	(1,002)	29,500	7%
Office Supplies	15,150	9,197	14,814	336	16,150	7%
Analysis & Monitoring	164,100	68,228	157,700	6,400	165,800	1%
Operating Supplies	691,912	469,948	647,803	44,109	692,525	0%
Attorney Fees	125,750	112,045	158,792	(33,042)	115,750	-8%
Printing & Publications	5,175	2,449	4,092	1,083	5,175	0%
Repairs and Maintenance	315,500	122,868	291,893	23,607	316,000	0%
Travel	52,700	30,909	48,504	4,196	52,950	0%
Seminar & Conference Registration	13,000	17,808	21,750	(8,750)	18,000	38%
Utilities	405,350	260,292	367,070	38,280	405,700	0%
Computer Service & Maintenance	94,000	39,965	69,392	24,608	99,000	5%
Lease/Rentals	5,200	5,223	6,550	(1,350)	9,475	82%
Consulting Services	45,400	38,215	59,293	(13,893)	44,400	-2%
Biosolids Hauling	250,000	96,758	150,000	100,000	250,000	0%
Other Professional Services	42,000	19,640	41,915	85	49,500	18%
Other Expense	3,500	8,868	9,500	(6,000)	10,000	186%
<i>Subtotal</i>	<b>2,569,250</b>	<b>1,528,444</b>	<b>2,365,400</b>	<b>203,850</b>	<b>2,610,264</b>	<b>2%</b>
<b>Total Personnel and Operating Expenses</b>	<b>6,283,048</b>	<b>4,115,374</b>	<b>5,953,976</b>	<b>329,072</b>	<b>6,773,829</b>	<b>8%</b>
<b>DEPRECIATION FUNDING</b>						
Replacement Reserve	1,002,965	1,591,002	2,121,081	(1,118,116)	2,054,411	105%
<i>Subtotal</i>	<b>1,002,965</b>	<b>1,591,002</b>	<b>2,121,081</b>	<b>(1,118,116)</b>	<b>2,054,411</b>	<b>105%</b>
<b>DEBT SERVICE</b>						
GSD SRF Payment	84,919	84,919	84,919	0	84,919	0%
RFOGA SRF Payment	67,238	67,238	67,238	0	67,238	0%
<i>Subtotal</i>	<b>152,157</b>	<b>152,157</b>	<b>152,157</b>	<b>0</b>	<b>152,157</b>	<b>0%</b>
<b>CAPITAL OUTLAY</b>						
Machinery and Equipment	283,200	139,618	152,298	130,902	256,850	-9%
Capital Projects	1,382,000	244,780	284,241	1,097,759	827,200	-40%
Plant Upgrading Project	22,500,000	17,386,449	22,500,000	0	10,000,000	-56%
<i>Subtotal</i>	<b>24,165,200</b>	<b>17,770,848</b>	<b>22,936,539</b>	<b>1,228,661</b>	<b>11,084,050</b>	<b>-54%</b>
<b>Total Operating &amp; Non-Operating Expenses</b>	<b>31,603,370</b>	<b>23,629,381</b>	<b>31,163,752</b>	<b>439,618</b>	<b>20,064,447</b>	<b>-37%</b>

# District's Combined Expenditures

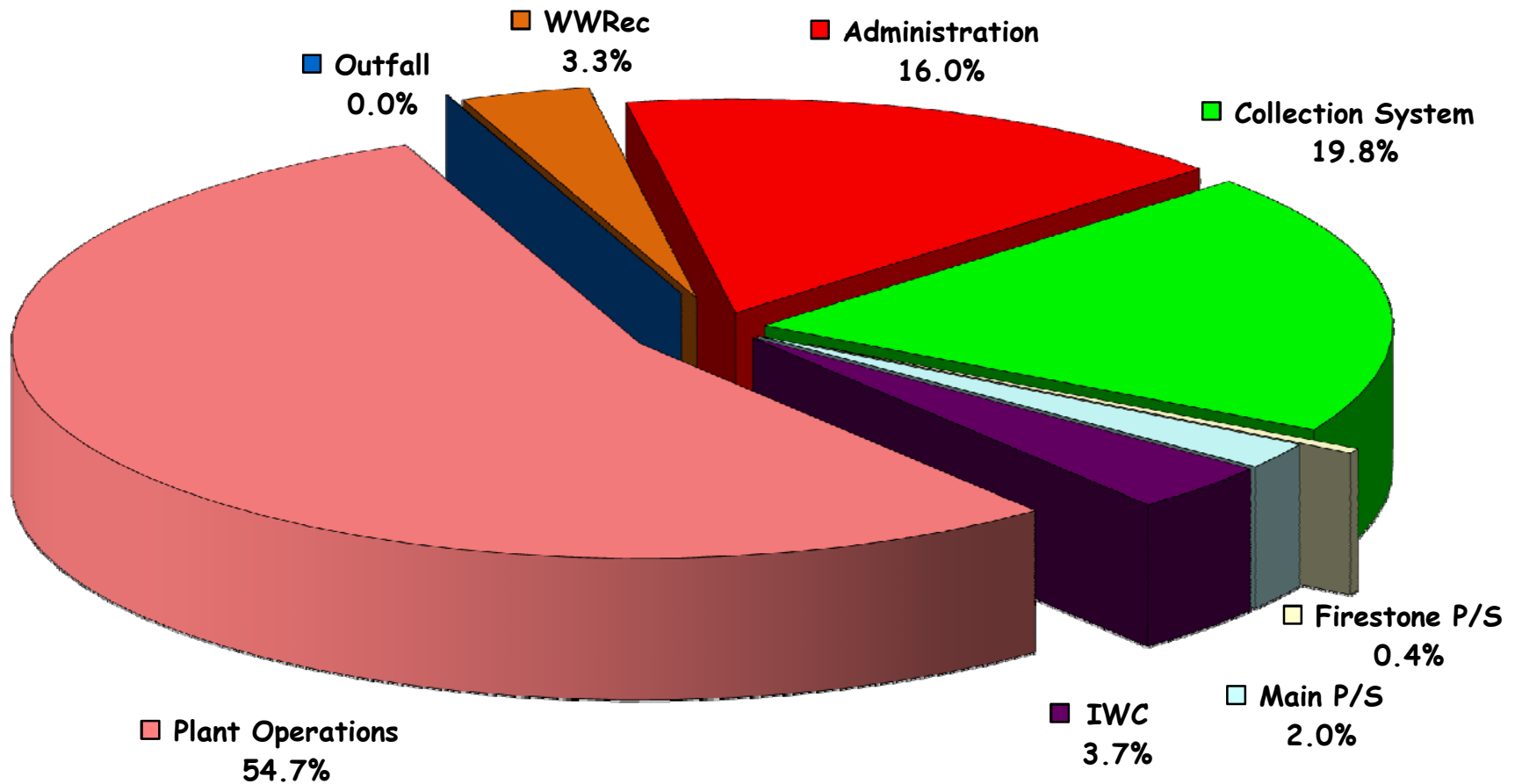


# Distribution of Operating Costs

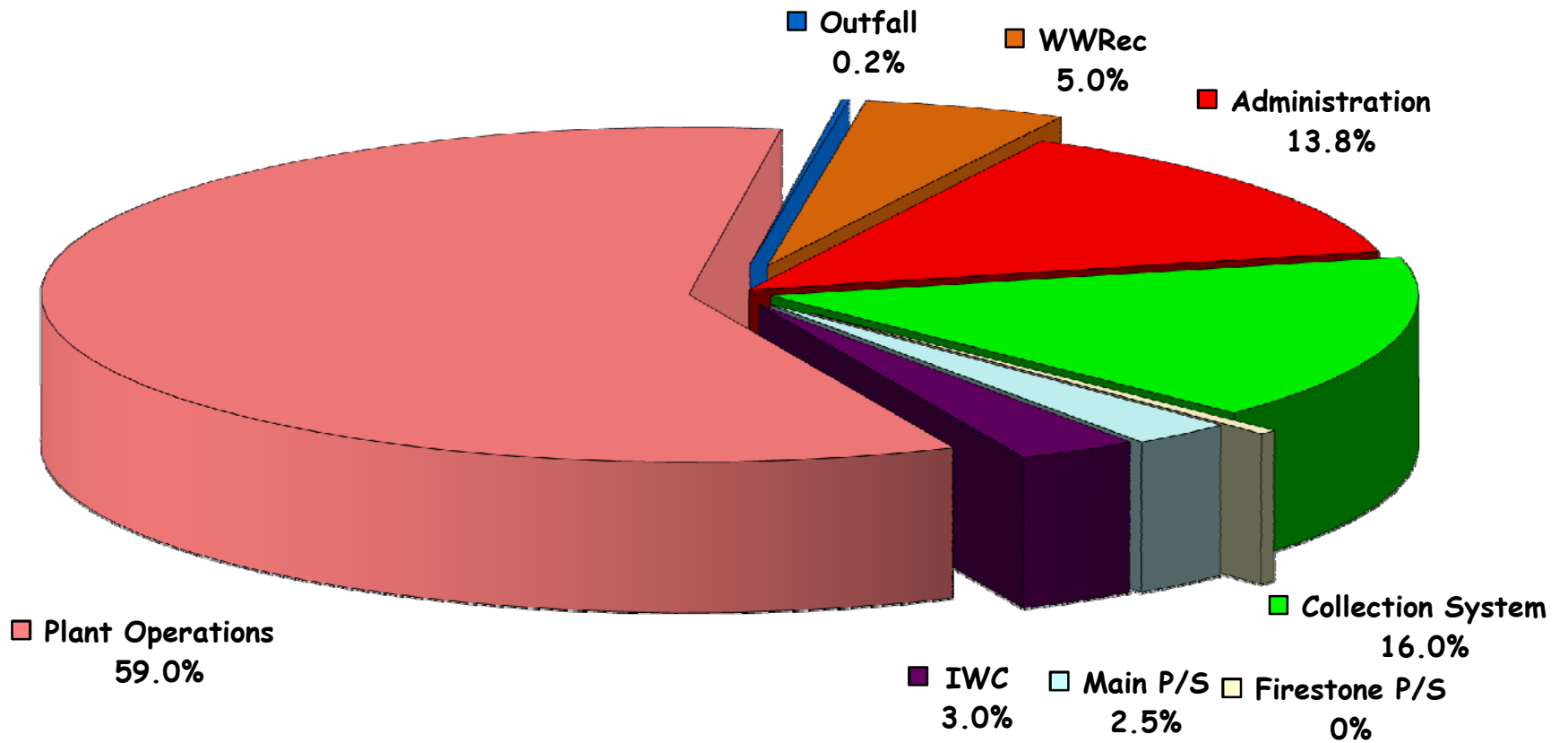




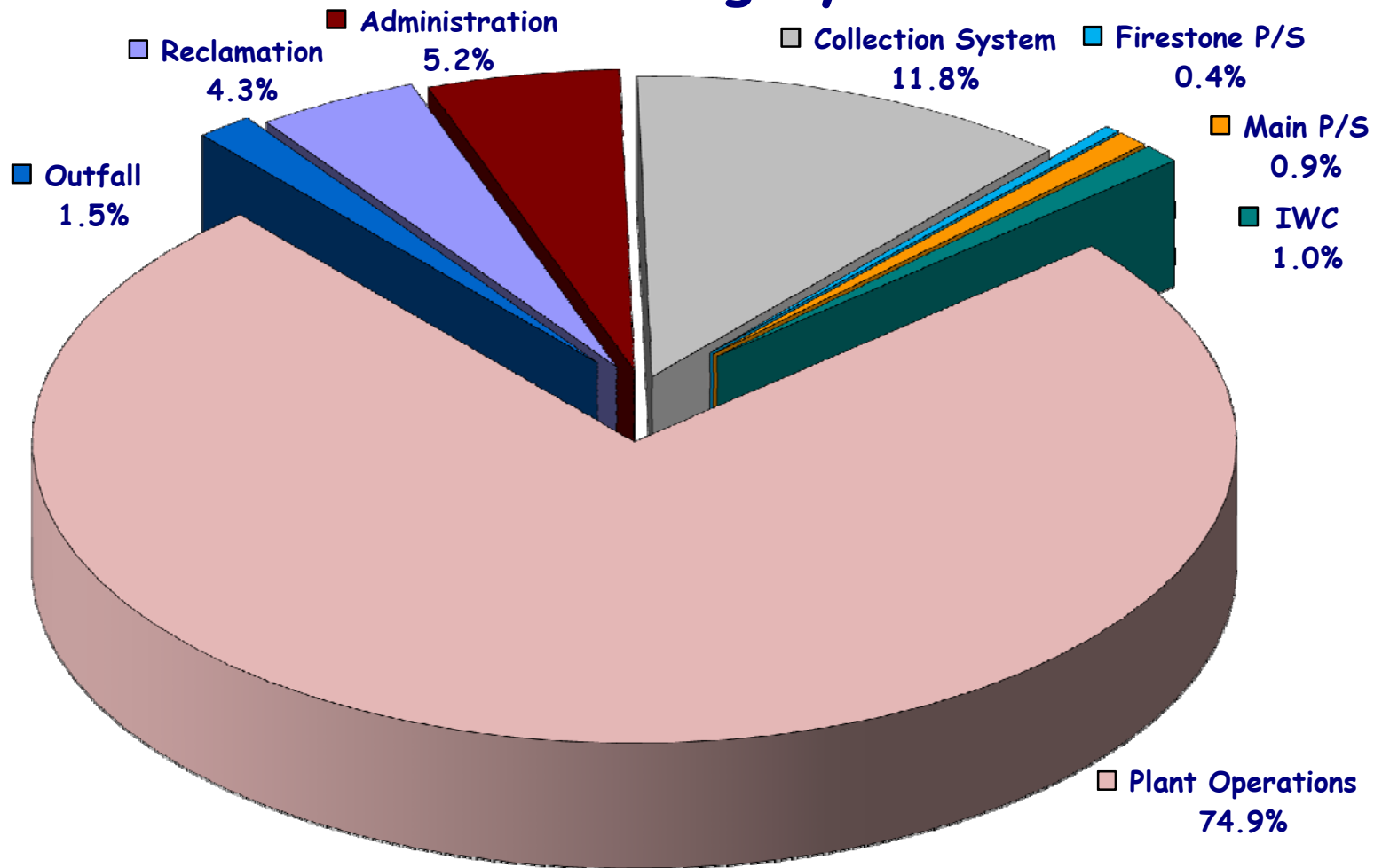
# Distribution of Personnel Cost



# 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 fiscal year 2012-13. 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 the basis of where proposed expenditures are anticipated to occur.

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

### Running Expense Fund

The summary reflects the expected expenditures to operate the District.

***The total anticipated running expense expenditures in FY 2012-13 are \$6,600,908***

On the revenue side the total revenue projected for this fund includes most revenue sources described under the running expense revenue discussion with the exception of 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 higher than the anticipated revenues.

***The total anticipated running expense revenue in FY 2012-13 is \$5,829,368***

### 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 expenses for the reclamation facilities in FY 2012-13 \$486,771***

***The total anticipated revenues for the reclamation facilities in FY 2012-13 are \$520,948***

### Debt Service

The summary shows the expense and revenue associated with the annual debt service of the SRF Loan for the outfall re-ballasting project. The revenue in this category includes the District's share of the SRF loan payment that is derived from sewer service charges.

***The total expenses anticipated for debt service in FY 2012-13 \$152,157***

***The total revenue anticipated for debt service in FY 2012-13 \$152,157***

## **Capital Improvements**

This summary includes all the expenditures projected for capital improvements of the treatment plant (including the plant upgrading project) 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 FY 2012-13 \$12,824,611***

***The total anticipated revenue for capital improvements in FY 2012-13 is \$9,491,564***

**THE TOTAL EXPENDITURES FOR FY 2012-13 ARE \$20,225,234**

**THE TOTAL REVENUE FOR FY 2012-13 IS \$16,175,294**

**COMPARISON SUMMARY OF  
EXPENSES AND REVENUES  
Fiscal Year 2012-2013**

EXPENDITURES		REVENUES	
<b><u>RUNNING EXPENSE</u></b>		<b><u>RUNNING EXPENSE</u></b>	
Personnel	\$4,025,690	Sewer Service Charges	\$3,989,882
Operating Expense	2,406,368	Permit and Inspection Fees	28,000
Machinery and Equipment	168,850	Administration Charges - Treatment	95,429
<b>Total</b>	<b>6,600,908</b>	Treatment and Disposal	1,634,825
		IWC Analysis Reimbursement	500
		Homeowners Property Tax Relief	500
		Annexation Processing Fee	1,000
		Payments from Other Governmental Agencies	17,610
		Other Revenue	45,000
		Interest	16,622
		<b>Total</b>	<b>\$5,829,368</b>
<b><u>RECLAMATION FACILITIES</u></b>		<b><u>RECLAMATION FACILITIES</u></b>	
Personnel	137,874	GWD Reimb. of O&M Expenses	\$486,771
Operating Expense	203,896	Administration Charges - Reclamation	34,177
Machinery and Equipment	88,000		
Capital Improvement Projects	57,000		
<b>Total</b>	<b>\$486,771</b>	<b>Total</b>	<b>\$520,948</b>
<b><u>DEBT SERVICE</u></b>		<b><u>DEBT SERVICE</u></b>	
Outfall Reballasting Project Fund (4666)		RFOGA - Outfall SRF Loan	67,238
SRF Loan Outfall	\$152,157	Sewer Service Charges	84,919
<b>Total</b>	<b>\$152,157</b>	<b>Total</b>	<b>\$152,157</b>
<b><u>CAPITAL IMPROVEMENT</u></b>		<b><u>CAPITAL IMPROVEMENT</u></b>	
Capacity Reserve Fund (4650)		Capacity Reserve Fund (4650)	
Sewerlines capacity related projects	\$0	Connection/Annexation Fees	\$43,810
		Interest	\$7,573
Sub-total	\$0	Sub-total	\$51,383
Replacement Reserve Fund (4655):		Replacement Reserve Fund (4655)	
Administration	\$40,000	Sewer Service Charges (\$2 per ERU + GSD Depr)	1,568,926
Firestone Pump Station	\$0	RFOGA - Capital Projects	36,820
Pump Station Projects	\$0	Property Tax Revenue	117,215
Plant Projects	\$45,200	Interest	15,243
Sewerline Projects	\$655,000		
Outfall Projects	\$30,000		
Depreciation Funding	\$2,054,411		
Sub-total	\$2,824,611	Sub-total	\$1,738,203
Wastewater Plant Upgrading Project Fund (4670)		Wastewater Plant Upgrading Project Fund (4670)	
Design and Environmental Documents	\$10,000,000	Payments from Other Contract Users	\$5,213,000
Sub-total	\$10,000,000	Sewer Service Charges	\$2,486,906
		Interest	\$0
		Sub-total	\$7,699,906
District Plant Reserve Fund (4645)	\$0	District Plant Reserve Fund (4645)	
Sub-total	\$0	Interest	\$125
		Sub-total	\$125
District Emergency Fund (4675)	\$0	District Emergency Fund (4675)	
Sub-total	\$0	Interest	\$1,946
		Sub-total	\$1,946
<b>Total</b>	<b>\$12,824,611</b>	<b>Total</b>	<b>\$9,491,564</b>
<b><u>Retiree Medical Insurance Retirement Fund</u></b>		<b><u>Retiree Medical Insurance Retirement Fund</u></b>	
Retiree Insurance Sinking Fund (4660)	\$117,228	Retiree Insurance Sinking Fund (4660)	
District Retiree Disbursements	\$43,558	Sewer Service Charges	\$180,646
		Interest	\$611
<b>Total</b>	<b>\$160,787</b>	<b>Total</b>	<b>\$181,257</b>

***SERVICE CATEGORY EXPENSE DATA***



## ADMINISTRATION

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent
	2011-12	3/31/2012	Actual	Budget	Budget	Change
<b>PERSONNEL</b>						
Basic Salaries	328,653	248,680	331,573	(2,920)	373,053	14%
Overtime	1,000	315	420	580	1,000	0%
Temporary	0	8,097	8,097	(8,097)	0	-
Directors Compensation	75,000	39,331	52,441	22,559	63,000	-16%
Workers' Compensation	9,539	6,443	8,591	948	9,427	-1%
Retirement	65,974	47,692	63,589	2,385	75,073	14%
Active Employee Health Insurance	86,462	52,065	69,420	17,042	92,984	8%
Retiree Health Insurance OPEB Funding	22,745	0	22,745	0	27,542	21%
FICA	15,342	13,319	17,759	(2,417)	18,314	19%
Medicare	4,780	4,598	5,692	(912)	5,424	13%
Unemployment Insurance	920	1,972	1,931	(1,011)	1,290	40%
<i>Subtotal</i>	610,415	422,512	582,257	28,158	667,108	9%
<b>OPERATING EXPENSES</b>						
Public Education	6,000	3,202	4,269	1,731	6,000	0%
Janitorial Service	3,500	3,293	4,510	(1,010)	4,500	29%
Uniforms	0	0	0	0	0	-
Licenses & Permits	0	0	0	0	0	-
Freight & Postage	500	246	328	172	500	0%
Subscriptions	750	270	360	390	750	0%
Vehicle Repairs & Maintenance	2,000	1,568	2,091	(91)	2,000	0%
Liability & Property Insurance	20,000	7,328	15,000	5,000	19,351	-3%
Dues & Memberships	20,000	20,209	20,300	(300)	21,000	5%
Office Supplies	5,000	4,417	5,889	(889)	6,000	20%
Analysis & Monitoring	0	0	0	0	0	-
Operating Supplies	500	190	253	247	500	0%
Attorney Fees	75,000	105,784	132,000	(57,000)	75,000	0%
Printing & Publications	500	406	542	(42)	500	0%
Repairs and Maintenance	5,000	5,169	6,893	(1,893)	7,000	40%
Travel	35,000	24,675	32,899	2,101	35,000	0%
Seminar & Conference Registration	5,000	10,074	12,750	(7,750)	8,000	60%
Utilities	12,000	8,906	11,875	125	12,000	0%
Computer Service & Maintenance	20,000	14,319	19,092	908	20,000	0%
Lease/Rentals	1,200	731	960	240	1,200	0%
Consulting Services	20,000	30,370	40,493	(20,493)	20,000	0%
Biosolids Hauling	0	0	0	0	0	-
Other Professional Services	20,000	11,411	15,215	4,785	20,000	0%
Other Expense	2,500	8,677	8,800	(6,300)	9,000	260%
<i>Subtotal</i>	254,450	261,246	334,519	(80,069)	268,301	5%
<b>Total Personnel and Operating Expenses</b>	<b>864,865</b>	<b>683,758</b>	<b>916,776</b>	<b>(51,911)</b>	<b>935,409</b>	<b>8%</b>
<b>DEPRECIATION FUNDING</b>						
Replacement Reserve	69,673	37,316	49,755	19,918	49,755	-29%
<i>Subtotal</i>	69,673	37,316	49,755	19,918	49,755	-29%
<b>DEBT SERVICE</b>						
GSD SRF Payment	0	0	0	0	0	-
RFOGA SRF Payment	0	0	0	0	0	-
<i>Subtotal</i>	0	0	0	0	0	-
<b>CAPITAL OUTLAY</b>						
Machinery and Equipment	10,000	0	0	10,000	10,000	0%
Capital Projects	20,000	0	0	20,000	40,000	100%
<i>Subtotal</i>	30,000	0	0	30,000	50,000	67%
<b>Total Operating &amp; Non-Operating Expenses</b>	<b>964,538</b>	<b>721,075</b>	<b>966,532</b>	<b>(1,994)</b>	<b>1,035,164</b>	<b>7%</b>

## ADMINISTRATION

### I. **Personnel:**

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

- 1 - General Manager/District Engineer
- 1 – Administration Supervisor
- 2 - Accounting Secretaries

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

A. Public Education

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

B. Vehicle Repairs and Maintenance Expense

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

C. Liability & Property Insurance

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

D Dues and Memberships

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

E. Office Supplies

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

F Attorney Fees

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

G. Printing and Publication

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

H. Repairs and Maintenance

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

- I. Travel  
This account provides for travel by administrative staff and Board Members to attend meetings and conventions on behalf of the District.
- J. Seminar and Conference Registration  
This account provides for fees paid in order for District staff and Board Members to attend seminars and conventions such as CASA, CWEA, CSDA, SWRCB, and Regional Board hearings, as well as any training that may be required.
- K. Utilities  
This account provides for utilities used in the administration building, such as telephone, electricity, and water.
- L. Computer Service and Maintenance  
This account provides for installation, repairs, and service on the administrative staff's computers, servers and software.
- M. Lease/Rentals  
This account provides for a leased copier.
- K. Other Professional Services  
This account provides for other miscellaneous professional services not mentioned above such as audit services.

III. **Capital Outlay:**

- A. Machinery and Equipment  
This account provides for purchase of equipment for use in the administration department.  
  
Machinery and Equipment funded from Sewer Service Charge Revenue for FY 2012-2013
 

Misc. Furniture, Fixtures & Equip.	10,000
<b>Total Machinery and Equipment</b>	<b>\$10,000</b>
- B. Capital Projects  
This account provides for the construction of capital improvement projects for the administrative facilities, from FY 2011-2012
 

Administration Building Gutter & Eve Rehabilitation	40,000
<b>Total Capital Projects</b>	<b>\$40,000</b>

## COLLECTION SYSTEM

Description	Budgeted 2011-12	To Date 3/31/2012	Projected Actual 2011-12	Under(Over) Budget 2011-12	Proposed Budget 2012-13	Percent Change 2011-12
<b>PERSONNEL</b>						
Basic Salaries	478,838	322,559	430,079	48,759	496,077	4%
Overtime	5,000	734	979	4,021	5,000	0%
Temporary	0	2,383	3,177	(3,177)	12,480	-
Directors Fees	0	0	0	0	0	-
Workers' Compensation	13,897	9,387	12,516	1,381	12,536	-10%
Retirement	96,123	64,044	85,393	10,730	99,830	4%
Active Employee Health Insurance	125,972	106,652	142,202	(16,230)	123,648	-2%
Retiree Health Insurance OPEB Funding	33,139	0	33,139	0	36,625	11%
FICA	29,214	18,031	27,600	1,614	30,680	5%
Medicare	7,016	6,225	6,296	720	7,447	6%
Unemployment Insurance	1,340	1,894	1,937	(597)	1,989	48%
<i>Subtotal</i>	790,539	531,908	743,318	47,221	826,311	5%
<b>OPERATING EXPENSES</b>						
Public Education	5,500	6,286	7,000	(1,500)	5,500	0%
Janitorial Service	7,000	5,930	7,900	(900)	8,500	21%
Uniforms	3,500	2,508	3,500	0	3,675	5%
Licenses & Permits	6,000	2,218	3,000	3,000	6,000	0%
Freight & Postage	600	490	600	0	700	17%
Subscriptions	0	0	0	0	0	-
Vehicle Repairs & Maintenance	31,000	20,353	31,000	0	32,000	3%
Liability & Property Insurance	36,000	13,900	25,200	10,800	25,732	-29%
Dues & Memberships	2,000	989	1,677	323	2,000	0%
Office Supplies	3,000	1,842	3,000	0	3,000	0%
Analysis & Monitoring	0	0	0	0	0	-
Operating Supplies	10,500	4,024	9,000	1,500	10,500	0%
Attorney Fees	20,000	5,861	11,000	9,000	20,000	0%
Printing & Publications	1,000	107	700	300	1,000	0%
Repairs and Maintenance	60,000	16,886	55,000	5,000	60,000	0%
Travel	6,000	1,010	4,000	2,000	6,000	0%
Seminar & Conference Registration	3,000	3,050	3,500	(500)	4,000	33%
Utilities	17,000	8,421	14,200	2,800	17,000	0%
Computer Service & Maintenance	20,000	15,286	20,000	0	30,000	50%
Lease/Rentals	3,400	1,421	1,800	1,600	3,400	0%
Consulting Services	300	200	300	0	300	0%
Biosolids Hauling	0	0	0	0	0	-
Other Professional Services	20,000	2,680	18,000	2,000	20,000	0%
Other Expense	1,000	191	700	300	1,000	0%
<i>Subtotal</i>	256,800	113,652	221,077	35,723	260,307	1%
<b>Total Personnel and Operating Expenses</b>	<b>1,047,339</b>	<b>645,560</b>	<b>964,395</b>	<b>82,944</b>	<b>1,086,618</b>	<b>4%</b>
<b>DEPRECIATION FUNDING</b>						
Replacement Reserve	448,479	441,008	588,010	(139,531)	563,346	26%
<i>Subtotal</i>	448,479	441,008	588,010	(139,531)	563,346	26%
<b>DEBT SERVICE</b>						
GSD SRF Payment	0	0	0	0	0	-
RFOGA SRF Payment	0	0	0	0	0	-
<i>Subtotal</i>	0	0	0	0	0	-
<b>CAPITAL OUTLAY</b>						
Machinery and Equipment	97,700	3,637	3,637	94,063	71,300	-27%
Capital Projects	1,185,000	174,241	174,241	1,010,759	655,000	-45%
<i>Subtotal</i>	1,282,700	177,877	177,877	1,104,823	726,300	-43%
<b>Total Operating &amp; Non-Operating Expenses</b>	<b>2,778,518</b>	<b>1,264,445</b>	<b>1,730,282</b>	<b>1,048,236</b>	<b>2,376,264</b>	<b>-14%</b>

## COLLECTION SYSTEM

### I. **Personnel:**

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

- 1 - Maintenance Supervisor
- 2 - Maintenance Technician II
- 4 - 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 raising relative to the Santa Barbara County chip seal and overlay program. This account also provides for numerous repairs of various sewer lines and rental of necessary equipment.
- J. Travel  
This account provides for travel to attend traffic safety/defensive driving courses, training conferences and relative education courses.
- K. Seminar and Conference Registration  
This account provides for fees paid in order for collection system staff to attend conferences and seminars such as those hosted by CWEA.
- L. Utilities  
This account provides for power costs associated with the two lift stations within the sewage collection system, in addition to other proportionate costs for telephone service, mobile radios, pager service and drinking water.
- M. Computer Service and Maintenance  
This account provides for computer software assistance, GIS, Hansen and Parcel Data Base system maintenance.
- N. Other Professional Services  
This account provides for other miscellaneous professional services not mentioned above such as Collection System Master Plan updates, CPR/first aid training, Inflow and Infiltration studies and Sewer System Maintenance Plan (SSMP) updates.
- 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 \$588,010 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 funded from Sewer Service Charge Revenue  
FY 2012-2013:

Manhole Covers and Frames	10,000
VHF Radios and Base Station	5,300
Additional License for GIS and Upgrades	27,500
Gas Monitor and Docking Station	3,500
Mobile GIS/Collection System Maint. Program	25,000
<b>Total Machinery and Equipment</b>	<b>\$71,300</b>

B. Capital Projects

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

1. The following projects are budgeted for FY 2011-2012 and funded  
from depreciation replacement reserve fund #4655.

Manhole Raising Program	25,000
CalTrans-Calle Real 15" encasement Project	30,000
<b>Subtotal</b>	<b>\$55,000</b>

2. The following projects are budgeted for FY 2010-2011 and funded  
from depreciation replacement reserve fund #4655.

Cathedral Oaks Rd. Bridge Realignment	525,000
<b>Subtotal</b>	<b>\$525,000</b>

3. The following projects are budgeted for FY 2007-2008 and funded  
from depreciation replacement reserve fund #4655.

Creek Crossing Repair Project	75,000
<b>Subtotal</b>	<b>\$75,000</b>

**Total Capital Projects** **\$655,000**

**FIRESTONE PUMP STATION**

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent
	2011-12	3/31/2012	Actual	Budget	Budget	Change
	2011-12	3/31/2012	2011-12	2011-12	2012-13	2011-12
<b>PERSONNEL</b>						
Basic Salaries	8,685	5,016	6,688	1,997	8,891	2%
Overtime	1,000	0	100	900	1,000	0%
Temporary	0	0	0	0	-	-
Directors Fees	0	0	0	0	0	-
Workers' Compensation	252	170	227	25	225	-11%
Retirement	1,744	1,073	1,430	314	1,789	3%
Active Employee Health Insurance	2,285	77	103	2,182	2,216	-3%
Retiree Health Insurance OPEB Funding	601	0	601	0	656	9%
FICA	600	308	411	189	613	2%
Medicare	140	106	98	42	143	2%
Unemployment Insurance	24	20	20	4	31	27%
<i>Subtotal</i>	15,332	6,771	9,678	5,653	15,565	2%
<b>OPERATING EXPENSES</b>						
Public Education	0	0	0	0	0	-
Janitorial Service	0	0	0	0	0	-
Uniforms	0	0	0	0	0	-
Licenses & Permits	0	385	500	(500)	500	-
Freight & Postage	0	0	0	0	0	-
Subscriptions	0	0	0	0	0	-
Vehicle Repairs & Maintenance	100	0	100	0	100	0%
Liability & Property Insurance	100	190	400	(300)	461	361%
Dues & Memberships	100	0	25	75	100	0%
Office Supplies	0	0	0	0	0	-
Analysis & Monitoring	100	0	0	100	100	0%
Operating Supplies	4,000	71	400	3,600	4,000	0%
Attorney Fees	0	0	50	(50)	0	-
Printing & Publications	0	0	0	0	0	-
Repairs and Maintenance	2,500	71	1,000	1,500	2,500	0%
Travel	0	0	0	0	0	-
Seminar & Conference Registration	0	0	0	0	0	-
Utilities	6,000	3,379	4,900	1,100	6,000	0%
Computer Service & Maintenance	0	0	0	0	0	-
Lease/Rentals	0	0	0	0	0	-
Consulting Services	100	0	0	100	100	0%
Biosolids Hauling	0	0	0	0	0	-
Other Professional Services	500	0	500	0	500	0%
Other Expense	0	0	0	0	0	-
<i>Subtotal</i>	13,500	4,096	7,875	5,625	14,361	6%
<b>Total Personnel and Operating Expenses</b>	<b>28,832</b>	<b>10,867</b>	<b>17,553</b>	<b>11,278</b>	<b>29,926</b>	<b>4%</b>
<b>DEPRECIATION FUNDING</b>						
Replacement Reserve	0	0	50,334	(50,334)	50,495	-
<i>Subtotal</i>	0	0	50,334	(50,334)	50,495	-
<b>DEBT SERVICE</b>						
GSD SRF Payment	0	0	0	0	0	-
RFOGA SRF Payment	0	0	0	0	0	-
<i>Subtotal</i>	0	0	0	0	0	-
<b>CAPITAL OUTLAY</b>						
Machinery and Equipment	0	0	0	0	0	-
Capital Projects	0	4,841	4,841	(4,841)	0	-
<i>Subtotal</i>	0	4,841	4,841	(4,841)	0	-
<b>Total Operating &amp; Non-Operating Expenses</b>	<b>\$ 28,832</b>	<b>\$ 15,708</b>	<b>\$ 72,728</b>	<b>\$ (43,897)</b>	<b>\$ 80,421</b>	<b>179%</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.

No equipment was specified for this operation.

#### **B. Capital Projects**

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

No projects are budgeted for this operation.

**MAIN PUMP STATION**

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent
	2011-12	3/31/2012	Actual	Budget	Budget	Change
	2011-12	3/31/2012	2011-12	2011-12	2012-13	2011-12
<b>PERSONNEL</b>						
Basic Salaries	40,175	34,161	45,548	(5,373)	51,183	27%
Overtime	1,000	968	1,000	0	0	-100%
Temporary	0	0	0	0	0	-
Directors Fees	0	0	0	0	0	-
Workers' Compensation	1,166	788	1,050	116	1,293	11%
Retirement	8,065	7,104	9,472	(1,407)	10,300	28%
Active Employee Health Insurance	10,569	1,465	1,953	8,616	12,757	21%
Retiree Health Insurance OPEB Funding	2,780	0	2,780	0	3,779	36%
FICA	2,454	1,942	2,589	(135)	3,069	25%
Medicare	597	670	675	(78)	757	27%
Unemployment Insurance	112	135	145	(33)	177	58%
<i>Subtotal</i>	66,918	47,231	65,212	1,706	83,316	25%
<b>OPERATING EXPENSES</b>						
Public Education	600	640	850	(250)	1,000	67%
Janitorial Service	0	7	15	(15)	100	-
Uniforms	0	0	0	0	-	-
Licenses & Permits	0	0	0	0	-	-
Freight & Postage	100	50	100	0	100	0%
Subscriptions	0	0	0	0	-	-
Vehicle Repairs & Maintenance	200	0	100	100	200	0%
Liability & Property Insurance	2,350	880	1,800	550	2,655	13%
Dues & Memberships	100	0	0	100	100	0%
Office Supplies	200	49	100	100	200	0%
Analysis & Monitoring	0	0	0	0	-	-
Operating Supplies	250	107	250	0	250	0%
Attorney Fees	250	0	0	250	250	0%
Printing & Publications	50	0	0	50	50	0%
Repairs and Maintenance	25,000	588	9,000	16,000	24,000	-4%
Travel	0	(74)	100	(100)	100	-
Seminar & Conference Registration	0	0	0	0	-	-
Utilities	45,000	26,642	40,000	5,000	45,000	0%
Computer Service & Maintenance	5,000	0	4,000	1,000	5,000	0%
Lease/Rentals	0	146	200	(200)	250	-
Consulting Services	0	6,531	8,000	(8,000)	8,000	-
Biosolids Hauling	0	0	0	0	-	-
Other Professional Services	0	0	0	0	-	-
Other Expense	0	0	0	0	-	-
<i>Subtotal</i>	79,100	35,567	64,515	14,585	87,255	10%
<b>Total Personnel and Operating Expenses</b>	<b>146,018</b>	<b>82,798</b>	<b>129,727</b>	<b>16,291</b>	<b>170,571</b>	<b>17%</b>
<b>DEPRECIATION FUNDING</b>						
Replacement Reserve	0	0	0	0	0	-
<i>Subtotal</i>	0	0	0	0	0	-
<b>DEBT SERVICE</b>						
GSD SRF Payment	0	0	0	0	0	-
RFOGA SRF Payment	0	0	0	0	0	-
<i>Subtotal</i>	0	0	0	0	0	-
<b>CAPITAL OUTLAY</b>						
Machinery and Equipment	12,500	0	0	12,500	2,000	-84%
Capital Projects	0	19,976	0	0	0	-
<i>Subtotal</i>	12,500	19,976	0	12,500	2,000	-84%
<b>Total Operating &amp; Non-Operating Expenses</b>	<b>\$ 158,518</b>	<b>\$ 102,773</b>	<b>\$ 129,727</b>	<b>\$ 28,791</b>	<b>\$ 172,571</b>	<b>9%</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

### V. **Capital Outlay:**

#### A. Machinery and Equipment

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

Magnetic Clamp Assembly for Rotalign Tool	2,000
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<b>Total Machinery and Equipment</b>	<b>\$2,000</b>
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#### B. Capital Projects

This account provides for the construction of capital improvement projects for the plant pump station facilities. No projects are proposed for Fiscal Year 2012-13.

**INDUSTRIAL WASTE CONTROL**

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent
	2011-12	3/31/2012	Actual 2011-12	Budget 2011-12	Budget 2012-13	Change 2011-12
<b>PERSONNEL</b>						
Basic Salaries	83,296	59,178	78,904	4,392	85,438	3%
Overtime	2,300	0	200	2,100	2,300	0%
Temporary	9,880	4,904	6,550	3,330	12,480	26%
Directors Fees	0	0	0	0		-
Workers' Compensation	2,418	1,633	2,178	240	2,159	-11%
Retirement	16,721	12,304	16,406	315	17,193	3%
Active Employee Health Insurance	21,913	15,990	21,320	593	21,296	-3%
Retiree Health Insurance OPEB Funding	5,765	0	5,765	0	6,308	9%
FICA	5,763	3,596	4,795	968	6,036	5%
Medicare	1,384	1,242	1,242	142	1,453	5%
Unemployment Insurance	365	459	593	(228)	365	0%
<i>Subtotal</i>	149,805	99,307	137,953	11,852	155,027	3%
<b>OPERATING EXPENSES</b>						
Public Education	3,000	2,912	3,882	(882)	3,000	0%
Janitorial Service	1,000	737	1,000	0	1,000	0%
Uniforms	500	233	350	150	500	0%
Licenses & Permits	0	0	0	0		-
Freight & Postage	150	67	150	0	150	0%
Subscriptions	450	299	400	50	450	0%
Vehicle Repairs & Maintenance	1,000	180	500	500	1,000	0%
Liability & Property Insurance	5,600	1,824	3,600	2,000	4,432	-21%
Dues & Memberships	650	78	200	450	600	-8%
Office Supplies	1,100	678	1,100	0	1,100	0%
Analysis & Monitoring	8,000	4,518	6,700	1,300	7,500	-6%
Operating Supplies	750	762	850	(100)	1,000	33%
Attorney Fees	15,000	0	14,117	883	5,000	-67%
Printing & Publications	500	82	300	200	500	0%
Repairs and Maintenance	3,000	22	1,000	2,000	2,500	-17%
Travel	1,500	1,016	1,500	0	1,500	0%
Seminar & Conference Registration	1,000	640	1,000	0	1,000	0%
Utilities	250	430	575	(325)	600	140%
Computer Service & Maintenance	1,000	0	300	700	1,000	0%
Lease/Rentals	300	193	260	40	300	0%
Consulting Services	25,000	0	10,000	15,000	15,000	-40%
Biosolids Hauling	0	0	0	0	0	-
Other Professional Services	500	191	500	0	500	0%
Other Expense	0	0	0	0	0	-
<i>Subtotal</i>	70,250	14,861	48,284	21,966	48,632	-31%
<b>Total Personnel and Operating Expenses</b>	<b>220,055</b>	<b>114,168</b>	<b>186,237</b>	<b>33,818</b>	<b>203,659</b>	<b>-7%</b>
<b>DEPRECIATION FUNDING</b>						
Replacement Reserve	0	0	0	0	0	-
<i>Subtotal</i>	0	0	0	0	0	-
<b>DEBT SERVICE</b>						
GSD SRF Payment	0	0	0	0	0	-
RFOGA SRF Payment	0	0	0	0	0	-
<i>Subtotal</i>	0	0	0	0	0	-
<b>CAPITAL OUTLAY</b>						
Machinery and Equipment	0	0	0	0	500	-
Capital Projects	5,000	0	0	5,000	0	-100%
<i>Subtotal</i>	5,000	0	0	5,000	500	-90%
<b>Total Operating &amp; Non-Operating Expenses</b>	<b>225,055</b>	<b>114,168</b>	<b>186,237</b>	<b>38,818</b>	<b>204,159</b>	<b>-9%</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 two positions as follows:

- 1 - Industrial Waste Control Officer
- 1 - Intern for field assistance (6-month temporary position)
- 1 - Treatment Operator I (half time)

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

#### A. Vehicle Repairs and maintenance

This account provides for fuel and the maintenance and operation of the vehicles used for Industrial Waste Control Program operations.

#### B. Dues and Memberships

This account provides for CWEA membership and for fees associated with the CWEA technical certification program.

#### C. Office Supplies

This account provides for office supplies such as folders, binders, pens, paper, etc. It also provides for purchase of necessary regulatory books, manuals, handbooks, subscriptions, etc.

#### D. Operating Supplies

This account provides for the purchase of equipment and supplies necessary for program implementation.

#### E. Attorney Fees

This account provides for District counsel legal services.

#### F. Printing and Publication

This account provides for publication of legal notices for significant noncompliance, in addition to outside printing of Industrial Waste Control Program material such as educational newsletters.

#### G. Repair and Maintenance

This account provides for general repair and maintenance of Industrial Waste Control Program equipment, and for the purchase of tools and materials for in-house maintenance.

- H. Travel  
This account provides for travel to seminars and conferences related to the Industrial Waste Control Program.
- I. Consulting Services – This account provides for special project consulting services such as local limit development and updates for industrial dischargers

III. **Capital Outlay:**

- A. Machinery and Equipment  
This account provides for purchase of equipment used for the IWC program.

Machinery and Equipment funded from Sewer Service Charge Revenue  
FY 2012-2013:

VHF Radio	500
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<b>Total Machinery and Equipment</b>	<b>\$500</b>
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## TREATMENT FACILITIES

Description	Budgeted 2011-12	To Date 3/31/2012	Projected Actual 2011-12	Under(Over) Budget 2011-12	Proposed Budget 2012-13	Percent Change 2011-12
<b>PERSONNEL</b>						
Basic Salaries	1,143,727	893,179	1,190,905	(47,178)	1,349,924	18%
Overtime	25,000	10,146	13,528	11,472	25,000	0%
Temporary	19,760	10,489	13,986	5,774	50,286	154%
Directors Fees	0	0	-	0	0	-
Workers' Compensation	33,195	22,421	29,895	3,300	34,112	3%
Retirement	229,593	173,586	231,448	(1,855)	271,658	18%
Active Employee Health Insurance	300,891	208,703	278,271	22,620	336,471	12%
Retiree Health Insurance OPEB Funding	79,155	0	79,155	0	99,663	26%
FICA	71,213	50,319	67,092	4,121	84,751	19%
Medicare	17,233	17,372	17,667	(434)	20,666	20%
Unemployment Insurance	3,421	4,554	5,066	(1,645)	5,215	52%
<i>Subtotal</i>	1,923,188	1,390,770	1,927,013	(3,825)	2,277,747	18%
<b>OPERATING EXPENSES</b>						
Public Education	12,300	11,207	12,300	0	12,300	0%
Janitorial Service	13,500	11,713	15,615	(2,115)	16,000	19%
Uniforms	8,000	5,648	7,850	150	8,250	3%
Licenses & Permits	43,000	57,536	62,000	(19,000)	71,135	65%
Freight & Postage	1,000	882	1,000	0	1,400	40%
Subscriptions	100	-	100	0	100	0%
Vehicle Repairs & Maintenance	13,500	7,562	13,200	300	13,500	0%
Liability & Property Insurance	81,353	25,665	51,000	30,353	70,022	-14%
Dues & Memberships	4,500	4,893	6,300	(1,800)	5,500	22%
Office Supplies	5,500	2,152	4,500	1,000	5,500	0%
Analysis & Monitoring	147,000	63,652	142,500	4,500	149,200	1%
Operating Supplies	600,223	431,867	575,700	24,523	600,200	0%
Attorney Fees	15,000	400	1,000	14,000	15,000	0%
Printing & Publications	3,000	1,853	2,500	500	3,000	0%
Repairs and Maintenance	185,000	89,353	185,000	0	185,000	0%
Travel	10,000	4,369	9,700	300	10,000	0%
Seminar & Conference Registration	4,000	4,044	4,500	(500)	5,000	25%
Utilities	242,000	162,384	220,500	21,500	242,000	0%
Computer Service & Maintenance	46,000	10,361	25,000	21,000	41,000	-11%
Lease/Rentals	-	2,559	3,100	(3,100)	4,000	-
Consulting Services	0	1,114	500	(500)	1,000	-
Biosolids Hauling	250,000	96,758	150,000	100,000	250,000	0%
Other Professional Services	-	5,358	7,500	(7,500)	7,500	-
Other Expense	-	-	-	0	-	-
<i>Subtotal</i>	1,684,976	1,001,329	1,501,365	183,611	1,716,607	2%
<b>Total Personnel and Operating Expenses</b>	<b>3,608,164</b>	<b>2,392,099</b>	<b>3,428,378</b>	<b>179,786</b>	<b>3,994,354</b>	<b>11%</b>
<b>DEPRECIATION FUNDING</b>						
Replacement Reserve	395,443	746,520	944,806	(549,363)	902,639	128%
<i>Subtotal</i>	395,443	746,520	944,806	(549,363)	902,639	128%
<b>DEBT SERVICE</b>						
GSD SRF Payment	0	0	0	0	0	-
RFOGA SRF Payment	0	0	0	0	0	-
<i>Subtotal</i>	0	0	0	0	0	-
<b>CAPITAL OUTLAY</b>						
Machinery and Equipment	111,000	122,320	135,000	(24,000)	85,050	-23%
Capital Projects	172,000	50,564	110,000	62,000	45,200	-74%
Plant Upgrading Project	22,500,000	17,386,449	22,500,000	0	10,000,000	-
<i>Subtotal</i>	22,783,000	17,559,334	22,745,000	38,000	10,130,250	-56%
<b>Total Operating &amp; Non-Operating Expenses</b>	<b>26,786,607</b>	<b>20,697,953</b>	<b>27,118,184</b>	<b>(331,577)</b>	<b>15,027,243</b>	<b>-44%</b>

**Wastewater Treatment Facilities**

**I. Personnel:**

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

- 1 - Operations Manager
- 1 - Treatment Plant Operations Supervisor
- 2 – Senior Operator IV
- 4 - Treatment Plant Operator Grade III
- 1 - Treatment Plant Operator Grade II
- 2 - Treatment Plant Operator Grade I
- 1 - Technical Services/Lab Director Supervisor
- 1 - Lab Tech II
- 1 - Facility Maintenance Supervisor
- 1 - Instrumentation Technician
- 2 - Maintenance Technician II
- 2 - Maintenance Workers

Projections for overtime have been made to provide for emergency response required during non-working hours and holidays. In addition, temporary help has been budgeted to implement approved maintenance and repair programs. One additional Grade III Operator is budgeted for operation of the new Facilities.

**II. Operating Expense:**

A. Vehicle Repairs and Maintenance

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

B. Liability & Property Insurance

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

C. Analysis & Monitoring

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

Outside Laboratories	37,000
NPDES Monitoring Contract	112,200
<b>Total Analysis &amp; Monitoring</b>	<b>\$149,200</b>



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	255,300
Sodium Bisulfite	120,500
Ferrous Chloride	97,890
Polymer for Sludge Dewatering	53,500
Solvents/Degreasers/Make-up Water Inhibitors	700
Uniforms/Safety Equipment	7,710
Generator/Tractor Diesel Fuel/Dredge	1,500
Laboratory Supplies	42,600
Flow Charts	1,000
Welding Gases	2,300
Activated Carbon	17,200

**Total Operating Supplies** **\$600,200**

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.

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 **\$250,000**

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 \$476,374 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.

Machinery and Equipment funded from Sewer Service Charge Revenue  
FY 2012-2013:

Lab Fume Hood / Equipment	10,000
Mezzanine for Welding Shop	12,000
Tank Heaters for Sodium Bisulfate Tanks	8,000
Sheet Metal Brake and Bender	4,500
Portable Radios for Plant	8,050
Tig Welder	3,000
(2) HMI Screens	9,000
Biofilter #1 Recirculation Pump	25,000
Maintenance Program for Inventory Control	3,000
(3) Submersible Pumps	2,500

**Total Machinery and Equipment** **\$85,050**

B. Capital Projects

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

1. Budgeted for FY 2012-2013 and funded from depreciation replacement reserve fund #4655.

Upgrade PLC 8080+8081 from old 984s to Quantum PLCs

a.) Programming & Engineering	27,500
b.) Hardware	35,500

Total of the Upgrade 63,000

Costs to be shared with Goleta Water District for the Reclamation Facility.

GSD 40%	25,200
GWD 60%	37,800

Split Total 63,000

2. The following projects are budgeted for FY 2011-2012 and funded from depreciation replacement reserve fund #4655.

Flow Meter and Vault for Measuring Plant Recirculation Flows	20,000
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<b>GSD Subtotal</b>	<b>\$45,200</b>
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3. The following projects are budgeted for FY 2012-2013 and funded from depreciation replacement reserve fund #4670.

Treatment Plant Upgrade Project – Design and Construction	10,000,000
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<b>Total Capital Projects</b>	<b>\$10,045,200</b>
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## OUTFALL

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent
	2011-12	3/31/2012	Actual	Budget	Budget	Change
			2011-12	2011-12	2012-13	2011-12
<b>PERSONNEL</b>						
Basic Salaries	1,348	356	500	848	378	-72%
Overtime	0	0	0	0	0	-
Temporary	0	0	0	0	0	-
Directors Fees	0	0	0	0	0	-
Workers' Compensation	39	26	35	4	10	-75%
Retirement	271	65	86	185	76	-72%
Active Employee Health Insurance	355	378	504	(149)	94	-73%
Retiree Health Insurance OPEB Funding	93	0	93	0	28	-70%
FICA	75	20	27	48	23	-69%
Medicare	20	7	7	12	5	-72%
Unemployment Insurance	4	1	1	3	1	-67%
<i>Subtotal</i>	2,204	853	1,253	951	617	-72%
<b>OPERATING EXPENSES</b>						
Public Education	100	46	100	0	100	0%
Janitorial Service	0	0	10	(10)	100	-
Uniforms	0	0	0	0		-
Licenses & Permits	0	0	0	0		-
Freight & Postage	10	4	10	0	10	0%
Subscriptions	0	0	0	0		-
Vehicle Repairs & Maintenance	100	0	0	100	100	0%
Liability & Property Insurance	200	29	60	140	20	-90%
Dues & Memberships	100	0	0	100	100	0%
Office Supplies	100	4	25	75	100	0%
Analysis & Monitoring	8,000	0	8,000	0	8,000	0%
Operating Supplies	75	2	50	25	75	0%
Attorney Fees	0	0	25	(25)		-
Printing & Publications	25	0	0	25	25	0%
Repairs and Maintenance	2,000	431	1,000	1,000	2,000	0%
Travel	100	(5)	105	(5)	150	50%
Seminar & Conference Registration	0	0	0	0		-
Utilities	100	15	20	80	100	0%
Computer Service & Maintenance	0	0	0	0		-
Lease/Rentals	0	11	15	(15)	25	-
Consulting Services	0	0	0	0		-
Biosolids Hauling	0	0	0	0		-
Other Professional Services	0	0	0	0		-
Other Expense	0	0	0	0		-
<i>Subtotal</i>	10,910	536	9,420	1,490	10,905	0%
<b>Total Personnel and Operating Expenses</b>	<b>13,114</b>	<b>1,389</b>	<b>10,673</b>	<b>2,441</b>	<b>11,521</b>	<b>-12%</b>
<b>DEPRECIATION FUNDING</b>						
Replacement Reserve	89,370	79,606	106,105	(16,735)	106,105	19%
<i>Subtotal</i>	89,370	79,606	106,105	(16,735)	106,105	19%
<b>DEBT SERVICE</b>						
GSD SRF Payment	84,919	84,919	84,919	0	84,919	0%
RFOGA SRF Payment	67,238	67,238	67,238	0	67,238	0%
<i>Subtotal</i>	152,157	152,157	152,157	0	152,157	0%
<b>CAPITAL OUTLAY</b>						
Machinery and Equipment	0	0	0	0	0	-
Capital Projects	0	0	0	0	30,000	-
<i>Subtotal</i>	0	0	0	0	30,000	-
<b>Total Operating &amp; Non-Operating Expenses</b>	<b>254,641</b>	<b>233,151</b>	<b>268,935</b>	<b>(14,294)</b>	<b>299,783</b>	<b>18%</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 re-vegetation site materials and coatings for the beach access manhole.

### **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 \$59,218 will be added to the replacement reserve fund for adequate replacement of the outfall facility.

### **IV. Debt Service**

This account provides for payment of the Outfall Armor Rock Protection Replacement Project State Revolving Fund Loan.

Each agency (GSD, GWSD, UCSB, Santa Barbara County, and the City of Santa Barbara Municipal Airport) will pay their share of the debt service, based on the respective outfall contractual capacity percentages as follows:

Goleta Sanitary District (55.81%)	84,919
Goleta West Sanitary District (35.00%)	53,254
UC Santa Barbara (4.70%)	7,152
Santa Barbara Municipal Airport (2.60%)	3,956

Santa Barbara County (1.89%)	2,876
<b>Total</b>	<b>\$152,157</b>

**V. 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.

1. Engineering study and inspection of Outfall Pipe Interior to determine the condition of the structure	30,000
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<b>Total Capital Projects</b>	<b>\$30,000</b>
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## RECLAMATION OPERATIONS

	Budgeted 2011-12	To Date 3/31/2012	Projected Actual 2011-12	Under(Over) Budget 2011-12	Proposed Budget 2012-13	Percent Change 2011-12
<b>PERSONNEL</b>						
Basic Salaries	91,995	57,351	75,000	16,995	81,860	-11%
Overtime	4,300	2,498	4,000	300	4,300	0%
Temporary	-	-	0	0	0	
Directors Fees	-	-	0	0	0	
Workers' Compensation	2,670	1,803	2,405	265	2,069	-23%
Retirement	18,467	12,028	16,037	2,430	16,474	-11%
Active Employee Health Insurance	24,202	9,050	12,066	12,136	20,404	-16%
Retiree Health Insurance OPEB Funding	6,367	0	6,367	0	6,044	-5%
FICA	5,743	3,408	4,544	1,199	5,192	-10%
Medicare	1,396	1,177	1,146	251	1,249	-11%
Unemployment Insurance	257	264	326	(69)	283	10%
<i>Subtotal</i>	155,398	87,578	121,891	33,507	137,874	-11%
<b>OPERATING EXPENSES</b>						
Public Education	800	709	700	100	700	-13%
Janitorial Service	1,300	796	1,200	100	1,300	0%
Uniforms	-	-	0	0	-	
Licenses & Permits	-	-	0	0	-	
Freight & Postage	100	56	80	20	100	0%
Subscriptions	-	-	0	0	-	
Vehicle Repairs & Maintenance	100	-	50	50	100	0%
Liability & Property Insurance	-	2,015	4,000	(4,000)	4,246	-
Dues & Memberships	100	-	50	50	100	0%
Office Supplies	250	55	200	50	250	0%
Analysis & Monitoring	1,000	58	500	500	1,000	0%
Operating Supplies	75,614	32,925	61,300	14,314	76,000	1%
Attorney Fees	500	-	600	(100)	500	0%
Printing & Publications	100	-	50	50	100	0%
Repairs and Maintenance	33,000	10,348	33,000	0	33,000	0%
Travel	100	(81)	200	(100)	200	100%
Seminar & Conference Registration	-	-	0	0	-	
Utilities	83,000	50,116	75,000	8,000	83,000	0%
Computer Service & Maintenance	2,000	-	1,000	1,000	2,000	0%
Lease/Rentals	300	162	215	85	300	0%
Consulting Services	-	-	0	0	-	
Biosolids Hauling	-	-	0	0	-	
Other Professional Services	1,000	-	200	800	1,000	0%
Other Expense	-	-	0	0	-	
<i>Subtotal</i>	199,264	97,158	178,345	20,919	203,896	2%
<b>Total Personnel and Operating Expenses</b>	<b>354,662</b>	<b>184,735</b>	<b>300,236</b>	<b>54,426</b>	<b>341,771</b>	<b>-4%</b>
<b>DEPRECIATION FUNDING</b>						
Replacement Reserve	0	286,553	382,070	(382,070)	382,070	-
<i>Subtotal</i>	0	286,553	382,070	(382,070)	382,070	-
<b>DEBT SERVICE</b>						
GSD SRF Payment	0	0	0	0	0	-
RFOGA SRF Payment	0	0	0	0	0	-
<i>Subtotal</i>	0	0	0	0	0	
<b>CAPITAL OUTLAY</b>						
Machinery and Equipment	52,000	13,661	13,661	38,339	88,000	69%
Capital Projects	0	0	0	0	57,000	-
<i>Subtotal</i>	52,000	13,661	13,661	38,339	145,000	179%
<b>Total Operating &amp; Non-Operating Expenses</b>	<b>406,662</b>	<b>484,950</b>	<b>695,968</b>	<b>(289,306)</b>	<b>868,841</b>	<b>114%</b>
<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>406,662</b>	<b>198,397</b>	<b>313,897</b>		<b>486,771</b>	<b>20%</b>

## RECLAMATION FACILITIES

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

### I. Personnel:

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

Facilities Management	3%
Facilities Maintenance	33%
Facilities Operations	59%
Lab Tech	5%

### 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. Office Supplies

This account provides for office supplies such as manuals.

Flow Charts, log book	<b>Total</b>	<b>\$250</b>
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#### B. Operating Supplies

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

Reclaimed Water Use for Fiscal Year 2012-2013 is estimated to be 1325 acre-feet.

Alum:	38,200
Polymer:	25,500



Sodium Hypochlorite:	
Free to GWD in exchange for Irrigation water (3W)	
Bacteriological	6,300
R&M Samplers	200
General Lab Supplies	300
Chlorine Analyzer Reagents	500
Anthracite Filter Media	5,000

**Total** **\$76,000**

C. Repair and Maintenance

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

Electrical Parts/Circuit Boards	23,700
Mechanical Parts	7,100
Lubricants & Misc.	500
Paint	700
Miscellaneous	1,000

**Total** **\$33,000**

D. Utilities

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

Electricity (SCE)	<b>Total</b> <b>\$83,000</b>
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III. **Capital Outlay:**

A. Machinery and Equipment

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

AC Unit for Reclamation MCC	31,800
Backwash Pumps and Motors	53,200
Polymer Pump and Mixers	3,000

**Total** **\$88,000**

B. Capital Projects

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

1. Engineering Consultant to review/finish Reclamation Master Plan	19,200
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2. Upgrade PLCs from 984 model to Quantum. This estimated cost will be share by GSD at 40% level and Goleta Water District at 60% level.

Goleta Water District Project Cost:	37,800
<b>Total Capital Projects</b>	<b>\$57,000</b>
<b>Total Machinery, Equipment and Capital Projects</b>	<b>\$145,000</b>

**CAPITAL PROJECTS SUMMARY  
FISCAL YEAR 2012-2013**

The following projects will be funded from the replacement reserve fund #4655 and #4670.

**Administration:**

Capital Improvement Projects Budgeted for FY 2011-2012

Administration Building Gutter and Eve Rehabilitation	40,000
<b>Total</b>	<b>\$40,000</b>

**Collection System:**

Capital Improvement Projects Budgeted for FY 2012-2013

Manhole Raising Program	25,000
CalTrans-Calle Real 15" encasement Project	30,000
<b>Subtotal</b>	<b>\$55,000</b>

Capital Improvement Projects Budgeted for FY 2010-2011

Cathedral Oaks Rd. Bridge realignment	525,000
<b>Subtotal</b>	<b>\$525,000</b>

Capital Improvement Projects Budgeted for FY 2007-2008

Creek Crossing Repair Project	75,000
<b>Subtotal</b>	<b>\$75,000</b>

<b>Total</b>	<b>\$655,000</b>
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**Wastewater Treatment Facilities:**

Capital Improvement Projects Budgeted for FY 2012-2013

Upgrade PLCs from 984 model (GSD cost)	25,200
Flow Meter and Vault for Measuring Plant	
Recirculation Flows	20,000
<b>Subtotal</b>	<b>\$45,200</b>

Capital Improvement Projects Budgeted for FY 2012-2013

Treatment Plant Upgrade Construction	10,000,000
<b>Subtotal</b>	<b>\$10,000,000</b>
<b>Total</b>	<b>\$10,045,200</b>

**Outfall:**

Capital Improvement Projects Budgeted for FY 2012-2013

Engineering study and inspection of Outfall Pipe Interior to determine condition of structure	30,000
<b>Total</b>	<b>\$30,000</b>

**Reclamation Facilities:**

Capital Improvement Projects Budgeted for FY 2012-2013

Engineering Consultant to review/finish Reclamation Master Plan	19,200
Upgrade PLCs from 984 Model to Quantum	37,800
<b>Total</b>	<b>\$57,000</b>

**Total District Capital Projects FY 2012-2013** **\$10,847,200**