



GOLETA SANITARY
Water Resource Recovery District

BUDGET
FISCAL YEAR 2021-22

Governing Board of Directors
Meeting of June 21, 2021

**BUDGET
FOR
FISCAL YEAR
2021-2022**

***Approved by the Governing Board
Regular Board Meeting June 21, 2021***

**GOLETA SANITARY DISTRICT
BUDGET
FISCAL YEAR 2021-22**

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GOLETA SANITARY DISTRICT

Budget for Fiscal Year 2021-22

INTRODUCTION

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

Throughout the past years, the District's boundaries have expanded by individual annexations of parcels to its original service area. At present, the District owns and operates approximately 132 miles of sewers that collect wastewater from its service area, which extends from the westerly boundary of the City of Santa Barbara to the City's Municipal Airport. In addition to its collection system, the District owns and operates a regional water resource recovery facility that serves approximately 80,000 residents in the Goleta Valley. Approximately half of this population is served under separate contractual agreements with 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 water reclamation facility that produces recycled water for distribution in the Goleta Valley. Under an agreement with the Goleta Water District, the Goleta Sanitary District can produce up to 3 million gallons of recycled water per day for distribution by the Water District for landscape irrigation of the campus of the University of California at Santa Barbara (UCSB), as well as other parks and golf courses in western Goleta.

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

DISTRICT GOVERNANCE

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

DISTRICT STAFF AND OPERATING DEPARTMENTS

The District employs approximately 36 regular employees that work in four interrelated Departments. These departments are 1) Administration; 2) Collection System; 3) Operations

and 4) Laboratory. Each department is managed by a manager who is responsible for the day-to-day operations of, and all employees associated with, the respective department. The 4 Department Managers report to the General Manager, who is responsible for the District's overall implementation of the service policies adopted by the Governing Board.

DISTRICT CAPITAL IMPROVEMENTS AND OPERATIONS BUDGET

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

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

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

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

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

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

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

The District anticipates the following total expenditures and revenues in FY21-22. Withdrawals from the District's designated funds for capital improvement projects are shown separately.

Total Estimated Expenditures without depreciation:	\$16,676,742
Total Anticipated Revenues:	\$14,351,311
Total change in Fund balance:	(\$ 2,325,431)

***DISTRICT OPERATING
AND DESIGNATED FUNDS***

DISTRICT FUNDS

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

Running Expense Fund - 4640

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

As noted in the fund balance summary sheet, the Running Expense fund balance is anticipated to be \$8,573,716 as of June 30, 2021. The District will periodically review the balance of this fund to ensure the balance is adequate to cover the period between July 2021 and December 2021.

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, 2021 is estimated to be \$35,778 which includes accrued interest for the past several years. The anticipated value by June 30, 2022 is \$35,885 (with interest) as noted in the designated fund balance summary sheet. Periodically, the amount over \$25,000 is used in conjunction with capital improvements of the treatment facilities.

Capital Reserve Fund - 4650

This fund was established to hold revenues from capacity and annexation fees. This reserve fund is mandated by legislation to account for capacity related improvement projects. The anticipated balance of this fund at the end of June 2022 is \$4,191,671 as noted in the fund balance summary sheet.

Replacement Reserve Fund - 4655

This fund is mandated by the State Water Resources Control Board (SWRCB) in its guidelines for development of Facilities Financial Plan and Revenue Program (FPRP). This mandate

requires annual funding of the facilities' depreciation. The current budget funds the depreciation at nearly 100% of the District's share of its annual depreciation.

The fund is designated for the basic replacement of components of the existing facilities. The fund helps ensure that facilities are replaced and/or rehabilitated when needed to maximize their useful life and minimize lifecycle costs. The anticipated balance of this fund at the end of June 2022 is \$15,922,365 as noted in the fund balance summary sheet.

Retiree Health Insurance Sinking Fund – 4660

The District provides medical insurance coverage for District employees upon retirement depending on the length of their service through the California Public Employees Retirement System (CalPERS) health program. In FY21-22 the annual contribution to this fund is approximately \$333,000. The District periodically reviews this annual funding level to make sure that such fund balance is sufficient to meet its future obligation.

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

Outfall Re-ballasting Fund – 4666

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

Plant Upgrading Fund – 4670

In 2007, the District created 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 \$3,700,000 and from the Replacement Reserve Fund in the amount of \$2,000,000. The interfund loans were paid off in FY 2015-16.

District Emergency Fund – 4675

On May 7, 2007, the District's Governing Board established a separate fund designated as the "Emergency Fund" for the purpose of paying costs associated with emergency projects. Funding was provided by a transfer from the Replacement Reserve Fund in the amount of \$500,000. The anticipated balance of this fund at the end of June, 2022 is \$597,714 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 FY21-22. The total value of the District's funds are expected to decrease by \$2,325,431 by the end of FY21-22.

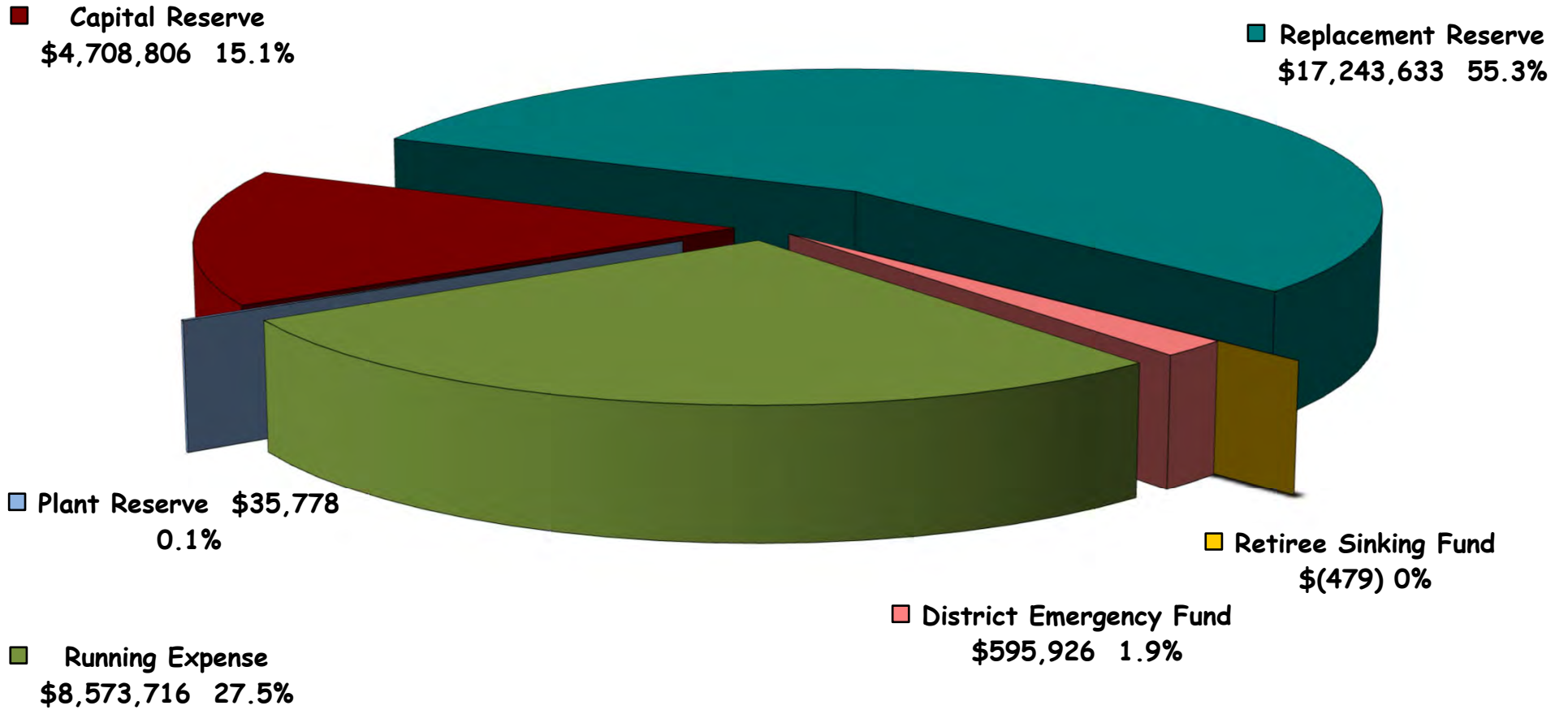
**DESIGNATED FUND BALANCE
SUMMARY**

Fund No. and Name	Estimated Cash Balance		Percent Change	
	6/30/2021	6/30/2022		
4640 Running Expense	\$ 8,573,716	\$ 8,084,544	-5.7%	^a
4645 Plant Reserve	\$ 35,778	\$ 35,885	0.3%	^b
4650 Capital Reserve	\$ 4,708,806	\$ 4,191,671	-11.0%	^c
4655 Replacement Reserve	\$ 17,243,633	\$ 15,922,365	-7.7%	^d
4660 Retiree Health Insurance Fund	\$ (479)	\$ (229)	-52.1%	^e
4675 District Emergency Fund	\$ 595,926	\$ 597,714	0.3%	^f
TOTALS	\$ 31,157,380	\$ 28,831,949	-7.5%	

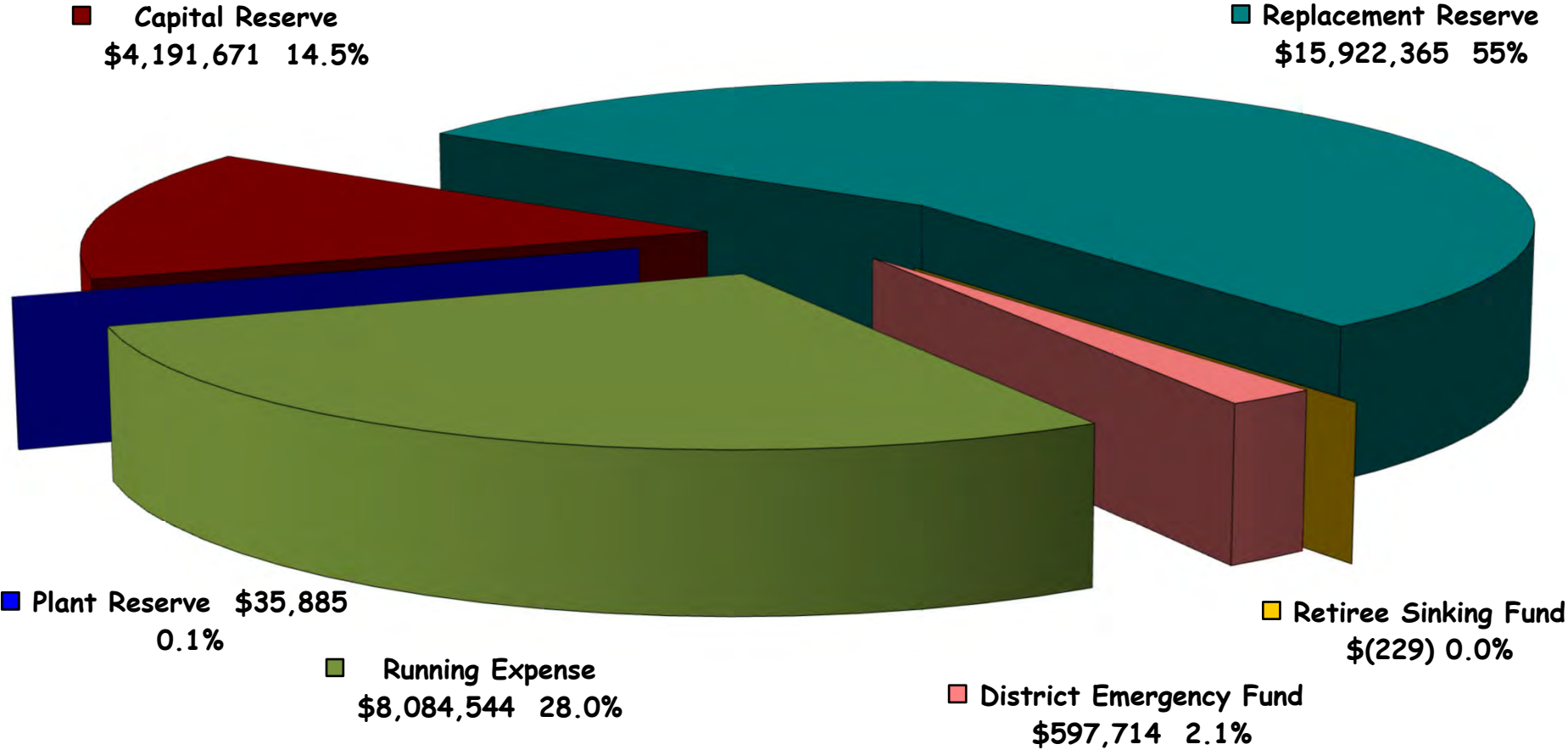
NOTES:

- ^a Designated to meet the dry period for operations and maintenance costs for FY 2020-21, the period between end of year and first Sewer Service Charge installment from the Cou
- ^b Designated for emergency repairs.
- ^c Designated for facilities capacity expansion.
- ^d Designated for facilities replacement projects.
- ^e Designated for retiree medical insurance, reimbursing retirees and contributions to CERE
- ^f Designated for costs associated with emergency projects.

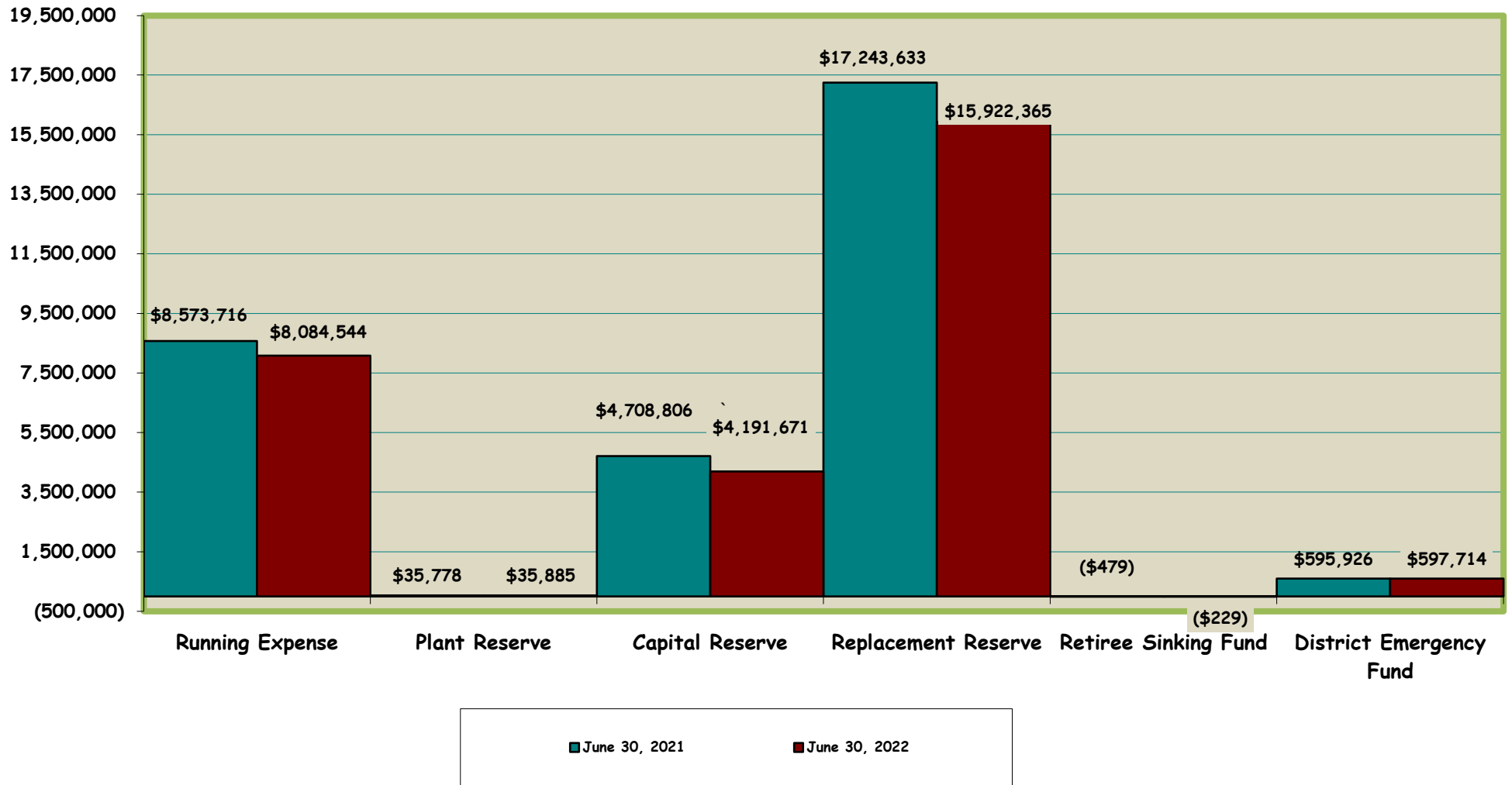
Fund Balance June 30, 2021



Fund Balance June 30, 2022



Fund Balance June 30, 2021 and June 30, 2022



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.

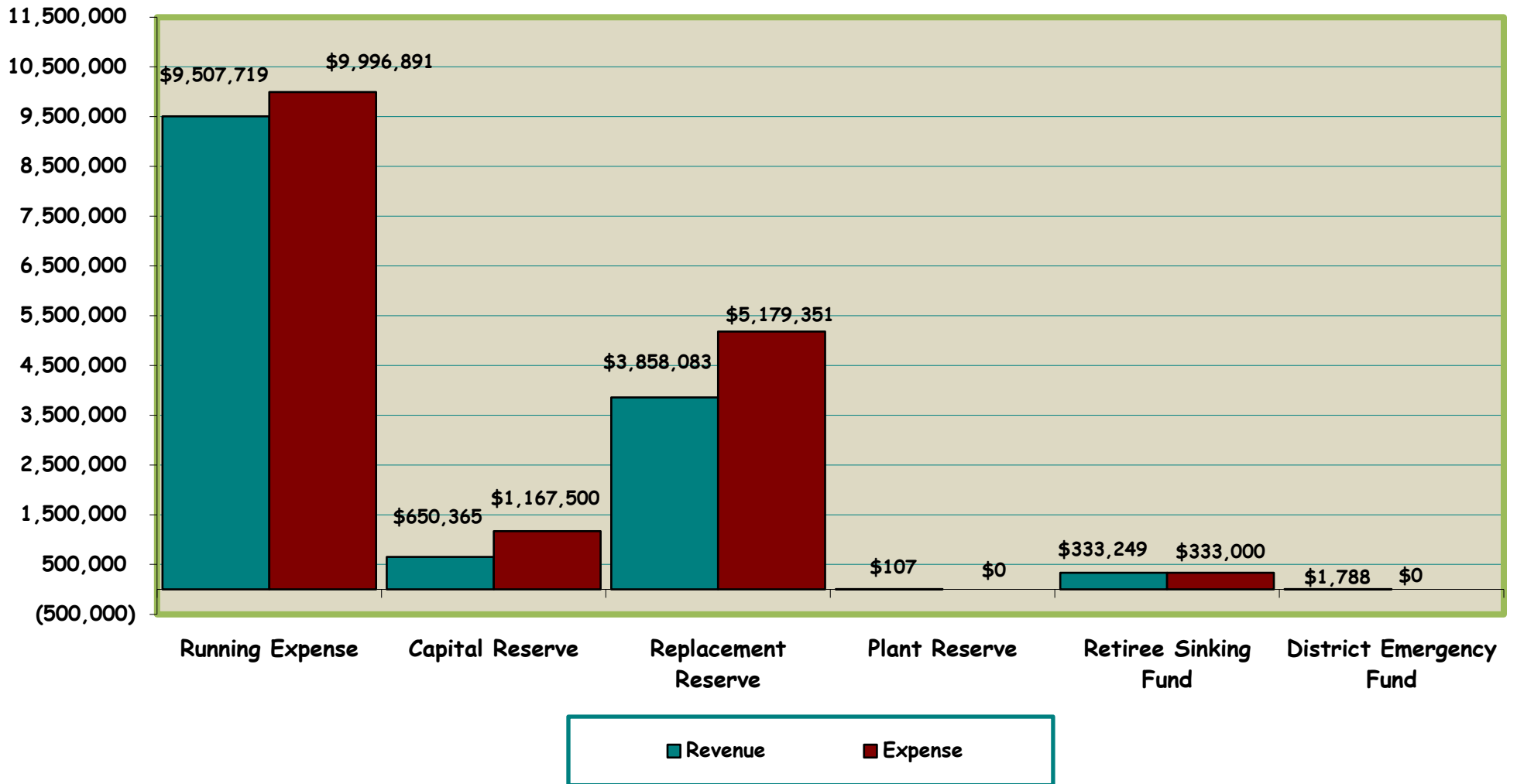
For FY21-22, the District anticipates a decrease from \$31,157,380 at the beginning of the year to \$28,831,949 at the end of the year based on the projected revenues and planned expenditures. Enclosed in this budget is a fund activity tabulation and associated bar chart illustrating the activities of each of the District's designated funds in FY21-22.

FUND CASH ACTIVITY

Fund No. and Name	Estimated Cash Balance 6/30/2021	Estimated Revenue 2021-2022	Estimated Cash Expenditures 2021-2022	Estimated Cash Balance 6/30/2022
640 Running Expense	\$8,573,716	Interest \$20,794 Revenue \$8,989,314 GWD WWRec O&M \$452,374 Admin Chg: WWRec \$45,237	O & M Expense \$9,544,517 WWRec O & M Expense \$452,374	\$8,084,544
Subtotal		\$9,507,719	\$9,996,891	
645 Plant Reserve	\$35,778	Interest \$107	\$0	\$35,885
Subtotal		\$107	\$0	
650 Capital Reserve	\$4,708,806	Interest \$13,819 Connection/Annex/RFOGA \$636,546	Capital Reserve \$1,167,500	\$4,191,671
Subtotal		\$650,365	\$1,167,500	
655 Replacement Reserve	\$17,243,633	Interest \$49,478 SSC/Prop. Tax/RFOGA \$3,808,605	Collection System Replacements \$756,881 Administration, Outfall , WWRec \$367,406 Plant and Pump Stations Projects \$4,055,064	\$15,922,365
Subtotal		\$3,858,083	\$5,179,351	
660 Retiree Health Insurance	-\$479	Interest \$249 Revenue \$333,000	\$333,000	-\$229
Subtotal		\$333,249	\$333,000	
675 District Emergency Fund	\$595,926	Interest \$1,788	\$0	\$597,714
Subtotal		\$1,788	\$0	
TOTALS	\$31,157,380			\$28,831,949

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

Fund Activity June 2021-June 2022



REVENUES
FISCAL YEAR 2021-22

DISTRICT REVENUES FOR FISCAL YEAR 2021-22

The District estimates FY 2021-22 revenues from several sources as outlined in the following table:

REVENUE SOURCES		
Sewer Service Charges	\$ 9,293,525	64.75%
Other Government Agencies	4,708,223	32.81%
Permit, Inspections and Fees	28,900	0.20%
Annexation and Capacity Fees	27,928	0.19%
Property Taxes and related	171,500	1.20%
Interest and Other Income	<u>121,234</u>	<u>0.84%</u>
	\$ 14,351,311	100.00%

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

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

Running Expense Fund - 4640

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

Sewer Service Charges – Account 3100

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

The SSCs are based on a mathematical model, which calculates rates using various parameters associated with flows and types of wastewater. The SSC model is based on guidelines established by the Federal and State governments in accordance with the Clean Water Act, which applies to agencies like the District, that received Federal and State grants for construction of wastewater treatment and disposal facilities. The District has classified its users into 28 categories used in calculating the user fees.

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

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

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

A review of the District’s SSC rate has shown that the current rate is adequate to meet the District’s current financial needs. As such, no change to the District’s SSC rates are proposed for FY21-22. This is the second year that no change has been made to the SSC rate. The District’s long term average annual increase in the O&M costs have been around 5% per year. However, recent improvements and efficiency efforts by staff have resulted in cost savings that have mitigated other increases in O&M costs for FY21-22.

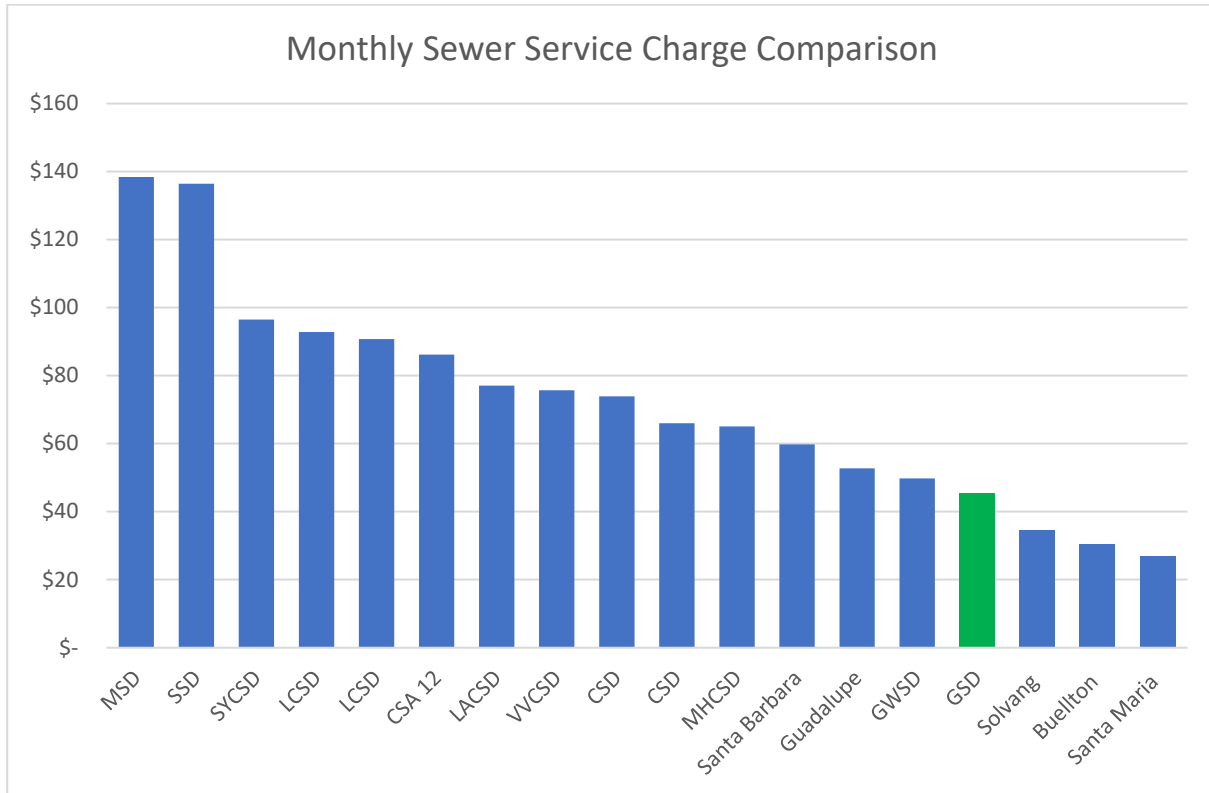
The District is participating in a State-wide wastewater strength and loadings study that will provide updated information related to the generation of waste water from the various user categories. Once this information is available, a new rate study will be conducted and the District’s SSC rates will be updated accordingly.

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

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

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

A comparison of the District's current monthly SSC rate with monthly SSC rates of other local agencies show that even with the recent CPI increases, the District's total service rate (including direct property tax payments) is still significantly less (37%) than the other local agencies average total service rate of **\$72.12** per month as shown in the following table:



Permit and Inspection Fees – Account 3120

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

Administration Charges – Accounts 3140 and 3145

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

Treatment and Disposal Revenue – Account 3150

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

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

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

Industrial Waste Control (IWC) Analysis Reimbursement – Account 3160

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

Homeowners Exemption – Account 3170

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

Annexation Processing – Account 3205

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

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

This revenue is received from the Santa Barbara Municipal Airport and Santa Barbara County for their shares of the operations and maintenance of the 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.

Total FY20-21 Estimated Running Expense Fund Revenue with interest is \$9,507,719.

Capital Reserve Fund - 4650

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

Capacity Fees – Account 3130

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

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

Capacity Fee revenue estimates are based on historical data and estimates of growth and development anticipated in the fiscal year. The District Capacity Fee is \$2,295 per ERU for FY21-22.

Annexation Charges – Account 3200

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

Currently the annexation charge revenue is based on a fee of \$2,195 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.

Total FY20-21 Estimated Revenue in the Capital Reserve Fund with interest is \$650,365.

Replacement Reserve Fund – 4655

The replacement reserve fund is designated to hold and disburse funds for the District's capital improvement projects that are needed to maintain the District's facilities. This fund

does not hold nor disburse funds for major projects where capacity increases are required. The District annually deposits funds from sewer service charges into this fund to account for its facilities depreciation.

Sewer Service Charges – Account 3100

Of the monthly \$44.20 anticipated SSC revenue per single-family dwelling for FY21-22, \$5.00, which amounts to \$1,051,304 in total revenue, will be deposited into the Replacement Reserve Fund 4655 for future capital improvement projects in addition to the District's portion of the annual depreciation value estimated to be \$1,942,849 in FY21-22. The total amount of sewer service charges expected to be received by the District and deposited into the replacement reserve fund in FY20-21 from these sources is \$2,994,153.

Property Tax – Account 3220

This revenue is the District's share of the property taxes collected by the County based on the District's percentage of property tax revenues to the County. The District's percentage is defined based on separate property tax negotiations during the process of property annexations to the District. Current annual property tax revenues to the District are predominantly based on the District's percentage in effect prior to Proposition 13. Property tax revenue is based on data submitted by Santa Barbara County. Because the District's budget is approved before the actual amount of property taxes is calculated, the amount shown is an estimate based on the previous year. The amount of property tax revenue received by the District does not vary considerably from year to year and is estimated to be \$171,000 in FY21-22.

RFOGA – Capital Projects – Account 3260

This revenue is received from the District's contractual users' for their share of the plant capital project expenditures. Each entity pays according to its capacity percentage entitlement as defined in the agreement between the District and these users. The total RFOGA revenue to the Replacement Reserve Fund for FY20-21 is \$643,452.

Total FY21-22 Estimated Revenue in the Replacement Reserve Fund with interest is \$3,858,083.

Retiree Health Insurance Fund – 4660

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

FY21-22 Total deposit into the Retiree Health Insurance Fund with interest is \$333,249.

Interest Earnings Account - 3230

Each of the District funds has an Interest Earning account and interest is accrued per fund based upon balances in the interest-bearing account. The interest calculation for each fund for this year is calculated based on an annual percentage of 0.3%.

Total FY21-22 Estimated Interest Revenue is \$86,235.

FY21-22 TOTAL ANTICIPATED DISTRICT REVENUE IS \$14,351,311.

**Fiscal Year 2021-2022
REVENUE**

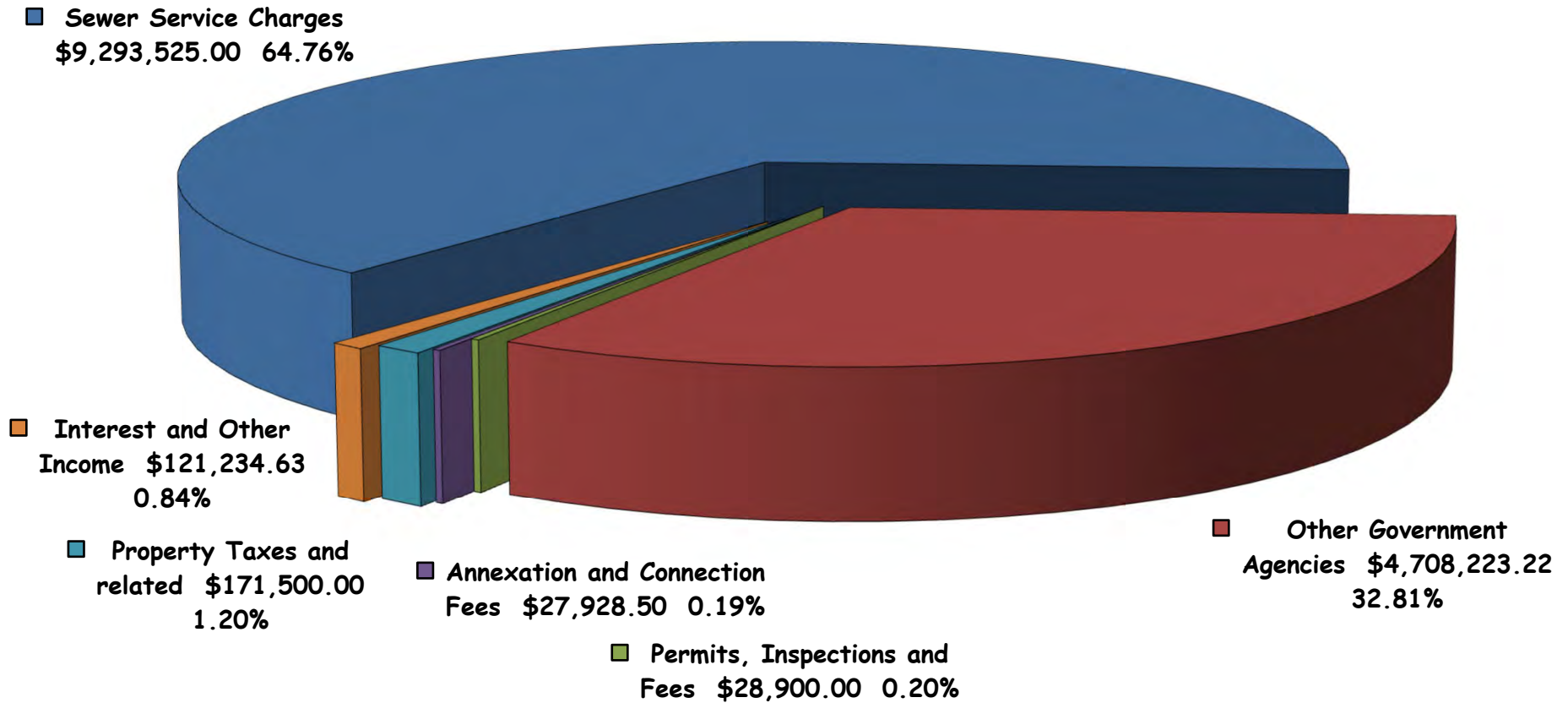
Fund Name and Number	Acct	Revenue Classification	Budgeted Revenue 2020-21	Revenue to date 5/20/2021	Projected Actual 2020-21	Over(Under) Budget 2020-21	Revenue Projection 2021-22	% Change from FY 2020-21	Change from FY 2020-21
4640 Running Expense	3100	*Sewer Service Charges	\$6,235,106	\$5,630,638	\$6,172,755	(\$62,351)	\$5,966,372	-4%	-\$268,734
	3120	Permits and Inspections	\$28,000	\$24,523	\$26,752	(\$1,248)	\$28,000	0%	\$0
	3140	Admin Chgs - Treatment	\$174,928	\$110,148	\$165,221	(\$9,707)	\$167,054	-5%	-\$7,875
	3145	Admin Chgs - Reclamation	\$50,556	\$28,695	\$43,042	(\$7,514)	\$45,237	-11%	-\$5,318
	3150	Treatment & Disposal Cost Reimb.	\$3,001,485	\$1,840,274	\$2,760,411	(\$241,074)	\$2,789,178	-7%	-\$212,307
	3155	GWD WWRec O&M Cost Reimb.	\$505,557	\$286,948	\$430,422	(\$75,135)	\$452,374	-11%	-\$53,183
	3160	IWC Analysis Reimbursement	\$500	\$0	\$0	(\$500)	\$500	0%	\$0
	3170	Homeowners Exemption	\$500	\$387	\$500	\$0	\$500	0%	\$0
	3205	Annexation Processing Fee	\$400	\$0	\$0	(\$400)	\$400	0%	\$0
	3240	**RFOGA - Running Expense	\$5,644	\$1,569	\$2,353	(\$3,291)	\$2,310	-59%	-\$3,333
3260/3301		Other Revenue - Running Exp.	\$35,000	\$31,957	\$35,000	\$0	\$35,000	0%	\$0
		Subtotal	\$10,037,675	\$7,955,139	\$9,636,456	(\$401,219)	\$9,486,925	-5%	-\$550,750
4650 Capital Reserve	3130	Capacity Fees	\$6,174	\$78,296	\$82,000	\$75,826	\$24,119	291%	\$17,945
	3200	Annexation Charges	\$3,810	\$0	\$0	(\$3,810)	\$3,810	0%	\$0
	3260	**RFOGA - Capital Projects	\$234,585	\$45,958	\$165,000	(\$69,585)	\$608,618	159%	\$374,033
		Subtotal	\$244,569	\$124,254	\$247,000	\$2,431	\$636,546	160%	\$391,977
4655 Replacement Reserve	3100	*Sewer Service Charges	\$2,962,142	\$2,723,963	\$2,932,521	(\$29,621)	\$2,994,153	1%	\$32,011
	3220	Property Tax Revenue	\$166,000	\$170,035	\$170,035	\$4,035	\$171,000	3%	\$5,000
	3260	**RFOGA - Capital Projects	\$615,560	\$228,976	\$300,000	(\$315,560)	\$643,452	5%	\$27,892
		Subtotal	\$3,743,702	\$3,122,974	\$3,402,556	(\$341,146)	\$3,808,605	2%	\$64,904
4660 Retirees Ins	3100	*Sewer Service Charges	\$333,000	\$333,000	\$333,000	\$0	\$333,000	0%	\$0
		Subtotal	\$333,000	\$333,000	\$333,000	\$0	\$333,000	0%	\$0
All Funds		Interest Earnings							
4640	3230	Running Expense Fund	\$56,631	\$44,904	\$49,434	(\$7,197)	\$20,794	-63%	-\$35,837
4645	3230	Plant Reserve Fund	\$356	\$139	\$163	(\$193)	\$107	-70%	-\$248
4650	3230	Capital Reserve Fund	\$49,166	\$23,583	\$26,833	(\$22,333)	\$13,819	-72%	-\$35,347
4655	3230	Replacement Reserve Fund	\$150,440	\$91,686	\$103,086	(\$47,354)	\$49,478	-67%	-\$100,962
4660	3230	Retiree Health Insurance Fund	\$834	\$250	\$316	(\$518)	\$249	-70%	-\$585
4670	3230	Plant Upgrading Fund	\$0	\$0	\$0	\$0	\$0	0%	\$0
4675	3230	District Emergency Fund	\$5,930	\$2,504	\$2,904	(\$3,027)	\$1,788	-70%	-\$4,143
		Subtotal	\$263,357	\$163,065	\$182,735	(\$80,622)	\$86,235	-67%	-\$177,122
		Total Revenue	\$14,622,303	\$11,698,431	\$13,801,747	(\$820,556)	\$14,351,311	-2%	-\$270,991

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

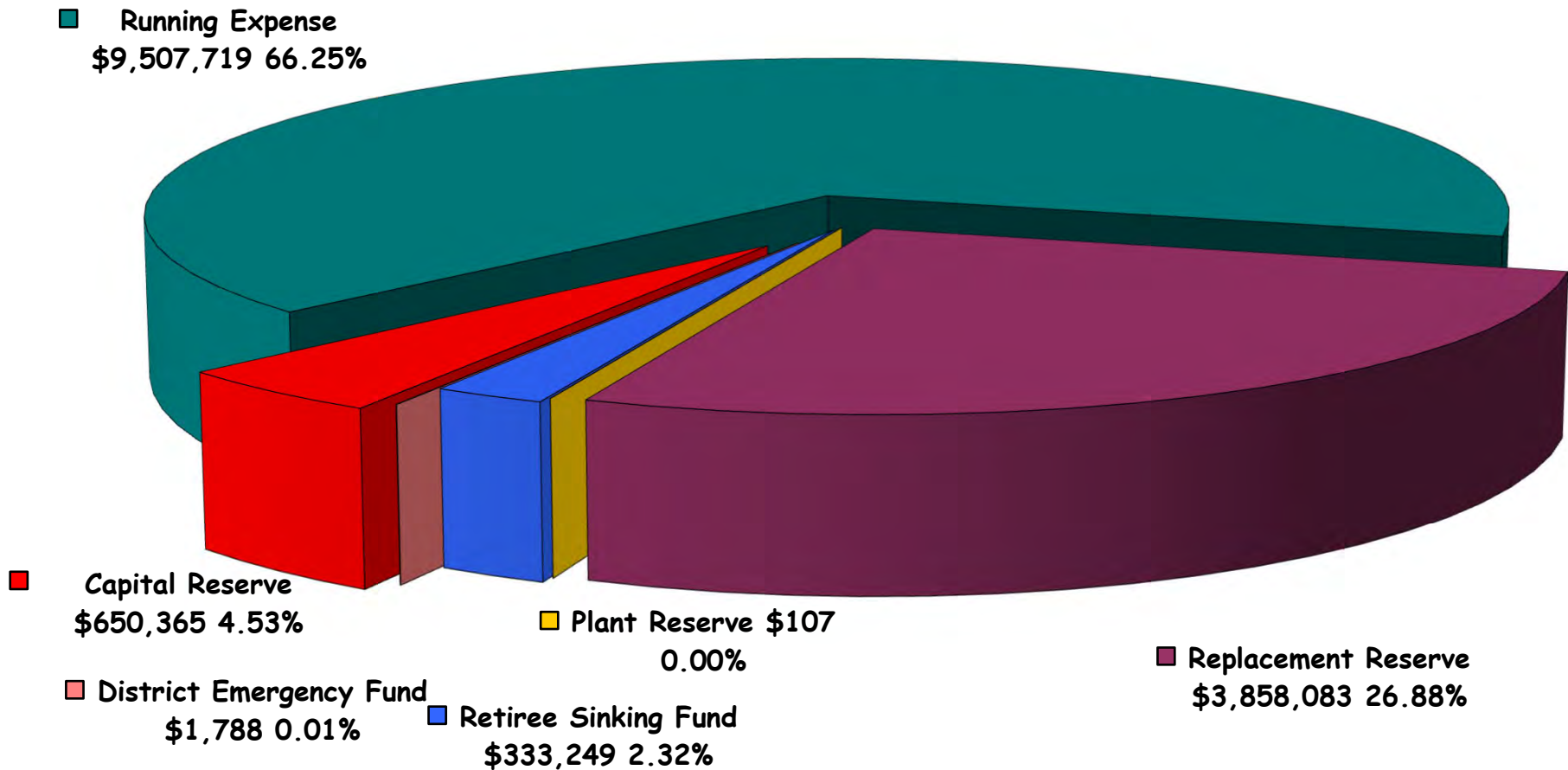
Total Sewer Service Charges: \$9,530,248 \$8,687,601 \$9,438,276 \$9,293,525 -2.48% -\$236,723

**RFOGA = Revenue From Other Gov't Agencies

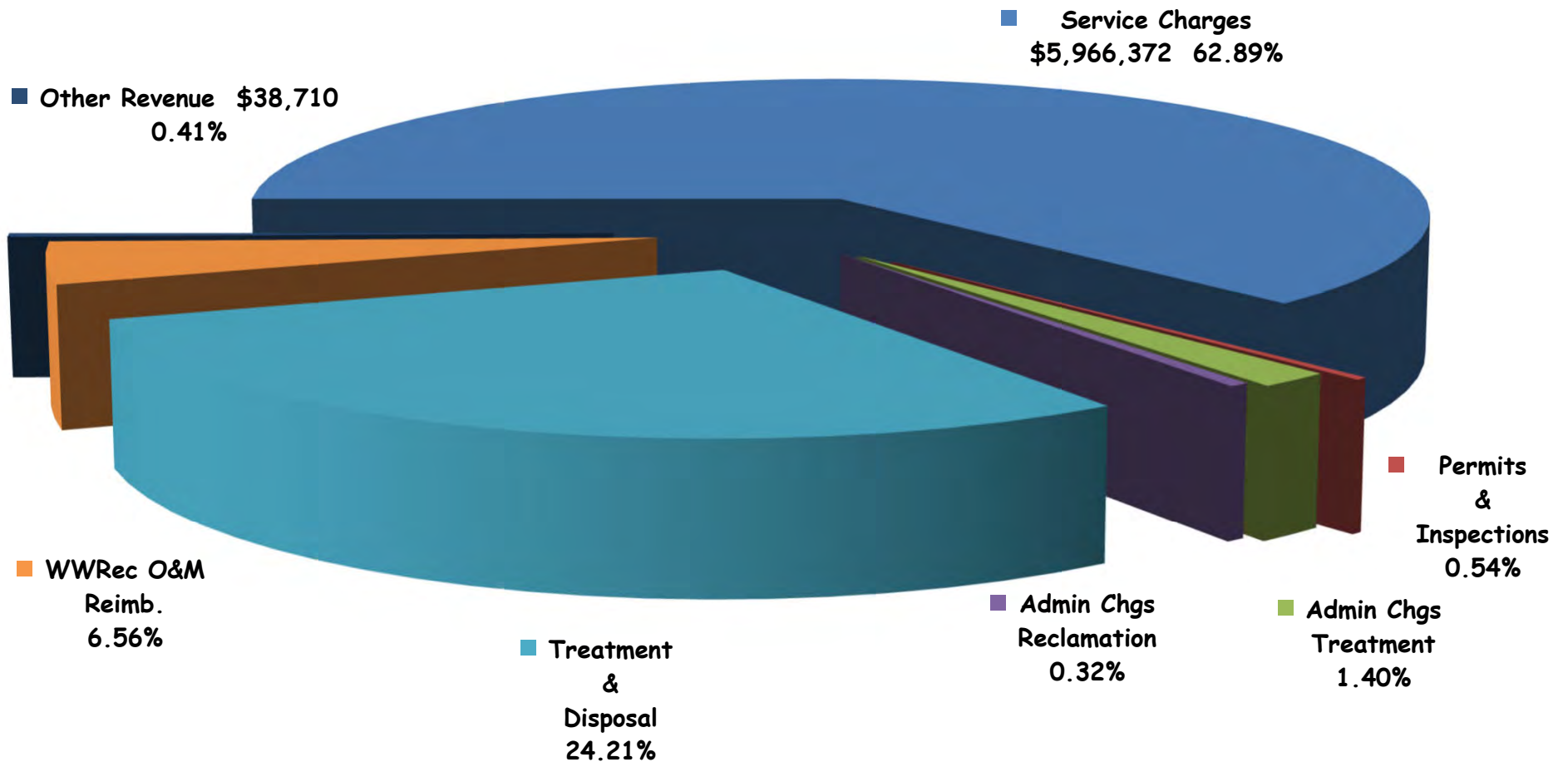
Revenues by Source 2021-22



Revenues by Fund 2021-22



Running Expense Revenues 2021-22



EXPENDITURES
FISCAL YEAR 2021-22

DISTRICT COMBINED EXPENDITURES IN FY21-22

The combined expenditures for the District's operating departments are shown in a combined expenditure sheet with comparisons to the previous fiscal year's expenditures. The budget expenditures are shown under various categories such as personnel expenses, operating expenses, depreciation reserves funding, and capital outlay. The total operating and personnel expenses proposed for FY21-22 are anticipated to be above last year's budget by 2%. The capital outlay projects are anticipated to be about 10% more than last year's expenditures.

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

<u>DESCRIPTION</u>	<u>EXPENDITURES</u>	<u>% w/o Depr</u>	<u>% with Depr</u>
Personnel Cost:	\$ 5,792,550	35%	29%
Operating Expenses:	\$ 4,484,841	27%	22%
Sub-Total:	\$ 10,277,391	62%	51%
Capital Outlay:	\$ 6,399,351	38%	32%
Total Expenses w/o depreciation:	\$ 16,676,742	100%	83%
Depreciation Expense:	\$ 3,636,437		17%
TOTAL EXPENDITURES:	\$ 20,313,179		100%

The enclosed graph shows the above distribution of expenditures for FY21-22.

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

Administration Expenses

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

Collection System

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

Main and Firestone Pump Stations

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

Industrial Waste Control Program

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

Wastewater Treatment Facilities

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

Wastewater Disposal Outfall

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

Reclamation Facilities

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

Summary

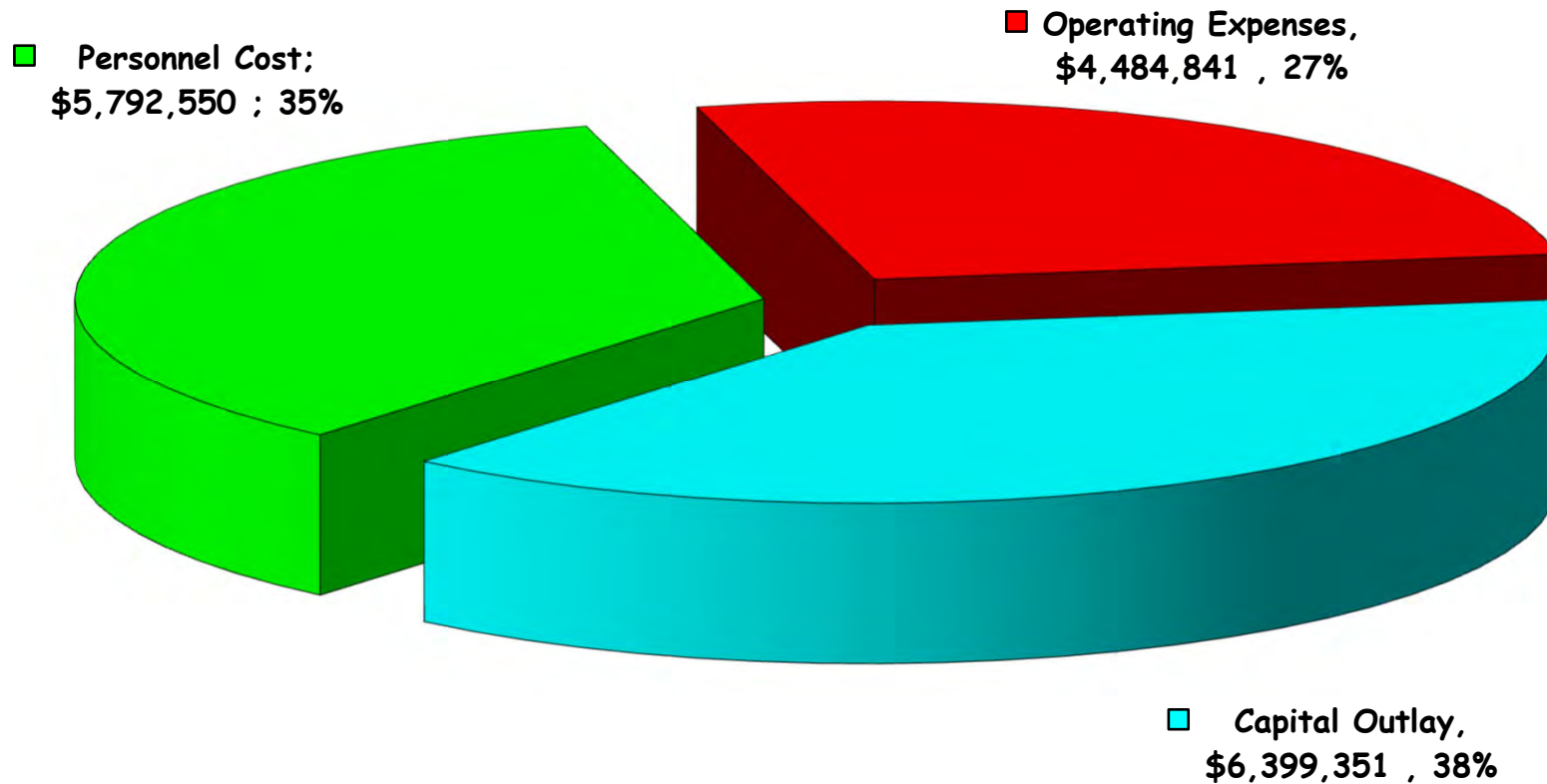
Enclosed in this budget is a graph showing the distribution of the expenditures by each of the service categories described above. Details of each category's proposed expenditures are also included in this budget with a narrative explanation of the purposes of these expenditures.

**Fiscal Year 2021-2022
EXPENDITURES**

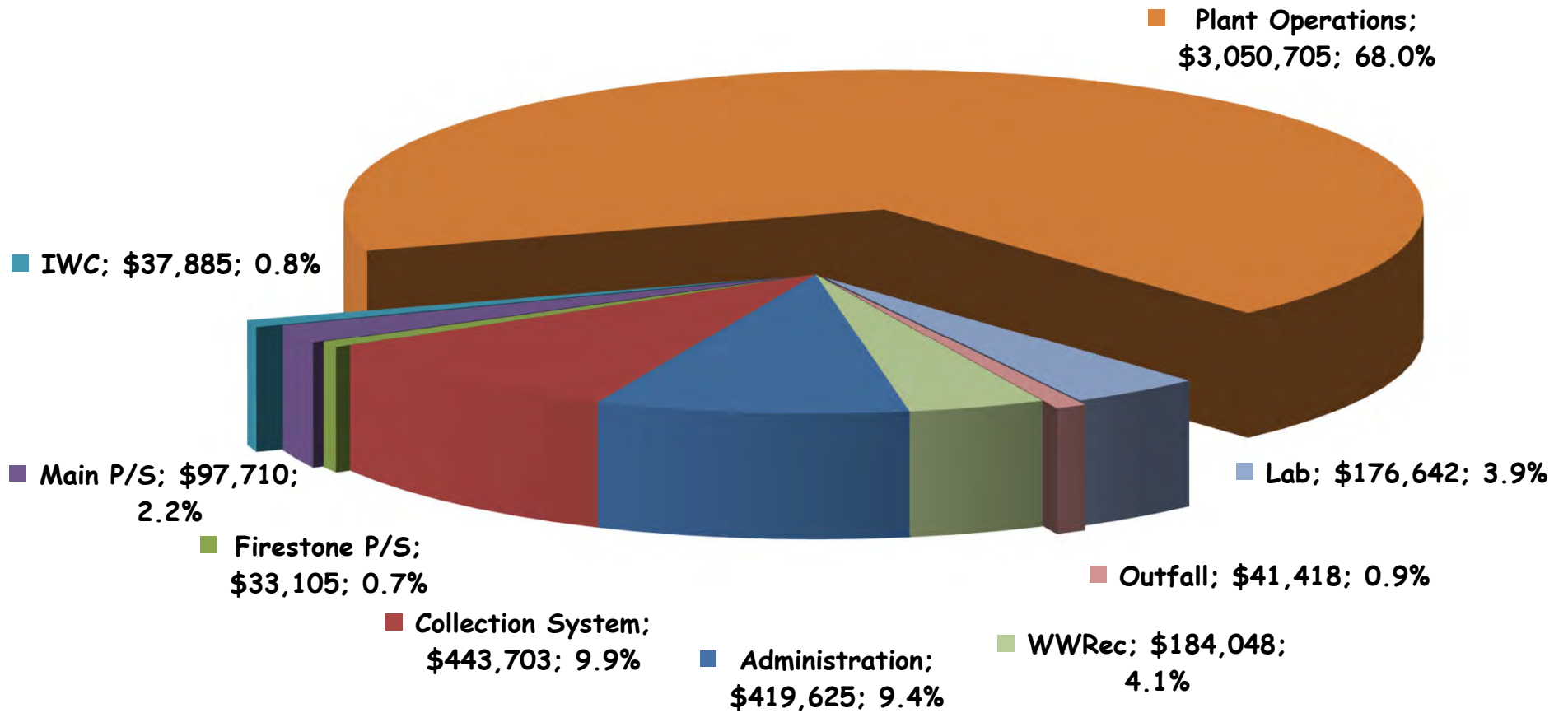
Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2020-21	5/20/2021	Actual 2020-21	Budget 2020-21	Budget 2021-22	Change from last FY	from FY 2020-21
PERSONNEL							
Basic Salaries	3,223,969	2,820,175	3,188,024	35,945	3,333,836	3%	109,866
Overtime	16,800	9,749	12,238	4,562	16,800	0%	0
Temporary	7,000	0	0	7,000	28,700	310%	21,700
Directors Fees	81,000	34,243	38,709	42,291	81,000	0%	0
Worker's Compensation	78,088	60,802	66,330	11,758	70,525	-10%	(7,563)
Retirement	727,688	680,445	772,660	(44,971)	828,831	14%	101,142
Active Employee Insurance-Health/Dental/Vision/Disability	805,200	711,580	776,269	28,931	843,613	5%	38,413
Retiree Health Insurance OPEB Funding	333,000	322,637	333,000	0	333,000	0%	0
FICA	193,313	168,412	190,379	2,934	201,692	4%	8,378
Medicare	47,093	39,387	44,523	2,570	49,000	4%	1,908
Unemployment Insurance	5,586	4,167	4,709	877	5,554	-1%	(32)
<i>Subtotal</i>	5,518,737	4,851,596	5,426,841	91,897	5,792,550	5%	273,813
OPERATING EXPENSES							
Public Education	75,000	14,836	17,803	57,197	75,000	0%	0
Janitorial Service & Supplies	45,900	39,177	47,013	(1,113)	49,360	8%	3,460
Uniforms	17,175	10,390	13,288	3,887	17,175	0%	0
Licenses & Permits	105,417	72,210	83,734	21,683	108,517	3%	3,100
Freight & Postage	3,115	1,499	2,416	699	3,265	5%	150
Subscriptions	7,700	5,935	7,879	(179)	7,900	3%	200
Vehicle Repairs & Maintenance	64,990	38,094	50,969	14,021	64,990	0%	0
Liability & Property Insurance	201,677	174,391	194,322	7,355	248,145	23%	46,468
Dues & Memberships	45,386	40,439	43,606	1,780	45,628	1%	242
Office Supplies	16,870	9,224	11,718	5,152	16,900	0%	30
Analysis & Monitoring	155,100	33,105	40,431	114,669	155,100	0%	0
Operating Supplies	823,707	506,837	668,755	154,952	667,686	-19%	(156,021)
Attorney Fees	119,814	52,759	68,126	51,688	99,000	-17%	(20,814)
Printing & Publications	8,058	1,031	3,022	5,036	8,058	0%	0
Repairs and Maintenance	478,892	350,530	496,051	(17,159)	478,892	0%	0
Travel	65,850	2,509	53,274	12,576	66,350	1%	500
Seminars, Conferences, Training, Employee Recognition	56,590	5,999	41,283	15,308	57,070	1%	480
Utilities	661,505	509,149	610,979	50,526	620,105	-6%	(41,400)
Election Expense	12,000	31,718	31,718	(19,718)	12,000	0%	0
Computer Service & Maintenance	168,706	101,042	149,038	19,668	171,732	2%	3,026
Lease/Rentals	191,263	200,381	80,975	110,288	321,263	68%	130,000
Consulting Services	0	0	0	0	0	0%	0
Biosolids Hauling	750,000	498,008	650,000	100,000	650,000	-13%	(100,000)
Professional Services	642,455	169,297	336,385	306,070	517,955	-19%	(124,500)
Other Expense	22,750	10,290	10,290	12,460	22,750	0%	0
<i>Subtotal</i>	4,739,920	2,878,850	3,713,074	1,026,846	4,484,841	-5%	(255,079)
Total Personnel and Operating Expenses	10,258,657	7,730,446	9,139,915	1,118,742	10,277,391	0%	18,734
DEPRECIATION FUNDING							
Replacement Reserve	3,555,771	3,252,890	3,593,254	(37,483)	3,636,437	2%	80,666
<i>Subtotal</i>	3,555,771	3,252,890	3,593,254	(37,483)	3,636,437	2%	
CAPITAL OUTLAY							
Machinery and Equipment (Fund 640)	233,000	90,198	247,055	(14,055)	52,500	-77%	(180,500)
Capital Projects (Fund 655)	4,916,541	1,272,402	1,609,510	3,307,031	5,179,351	5%	262,810
Capital Projects (Fund 650)	650,000	312,170	468,000	182,000	1,167,500	80%	517,500
<i>Subtotal</i>	5,799,541	1,674,770	2,324,565	3,474,976	6,399,351	10%	599,810
Total Operating & Non-Operating w/o Depreciation	16,058,198	\$ 9,405,216	\$ 11,464,480	\$ 4,593,718	16,676,742	4%	618,544
Total Operating & Non-Operating with Depreciation	19,613,969	\$ 12,658,105	\$ 15,057,734		20,313,179	4%	699,210

District's Combined Expenditures

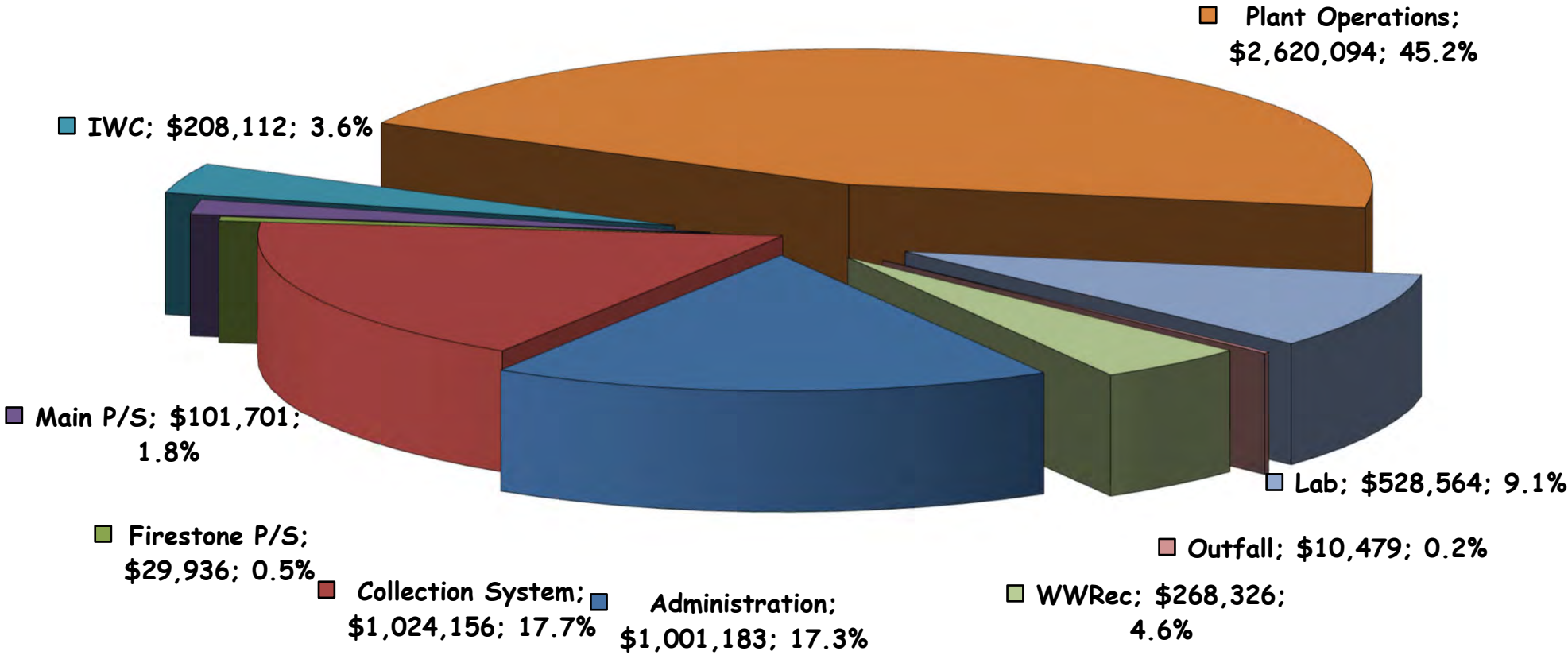
Without Depreciation



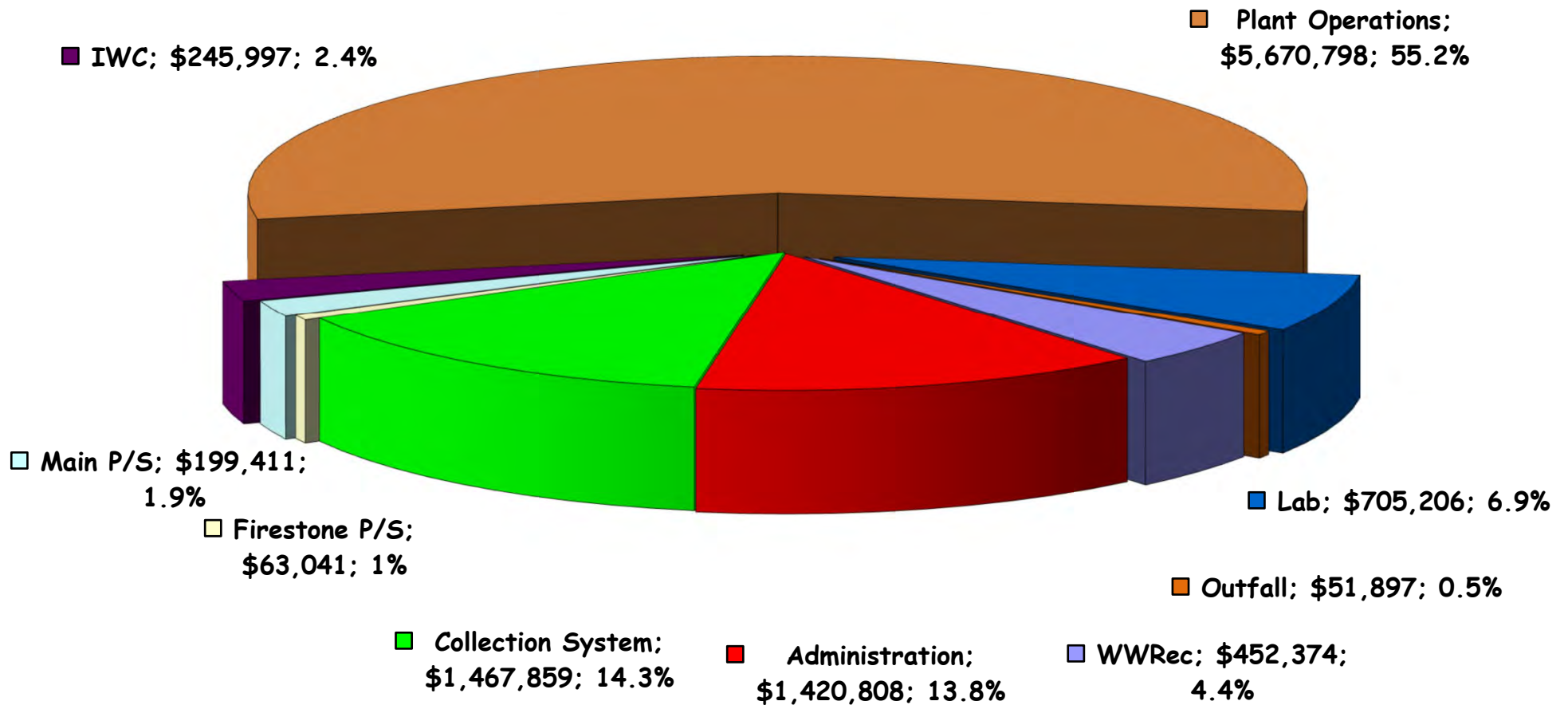
Distribution of Operating Costs



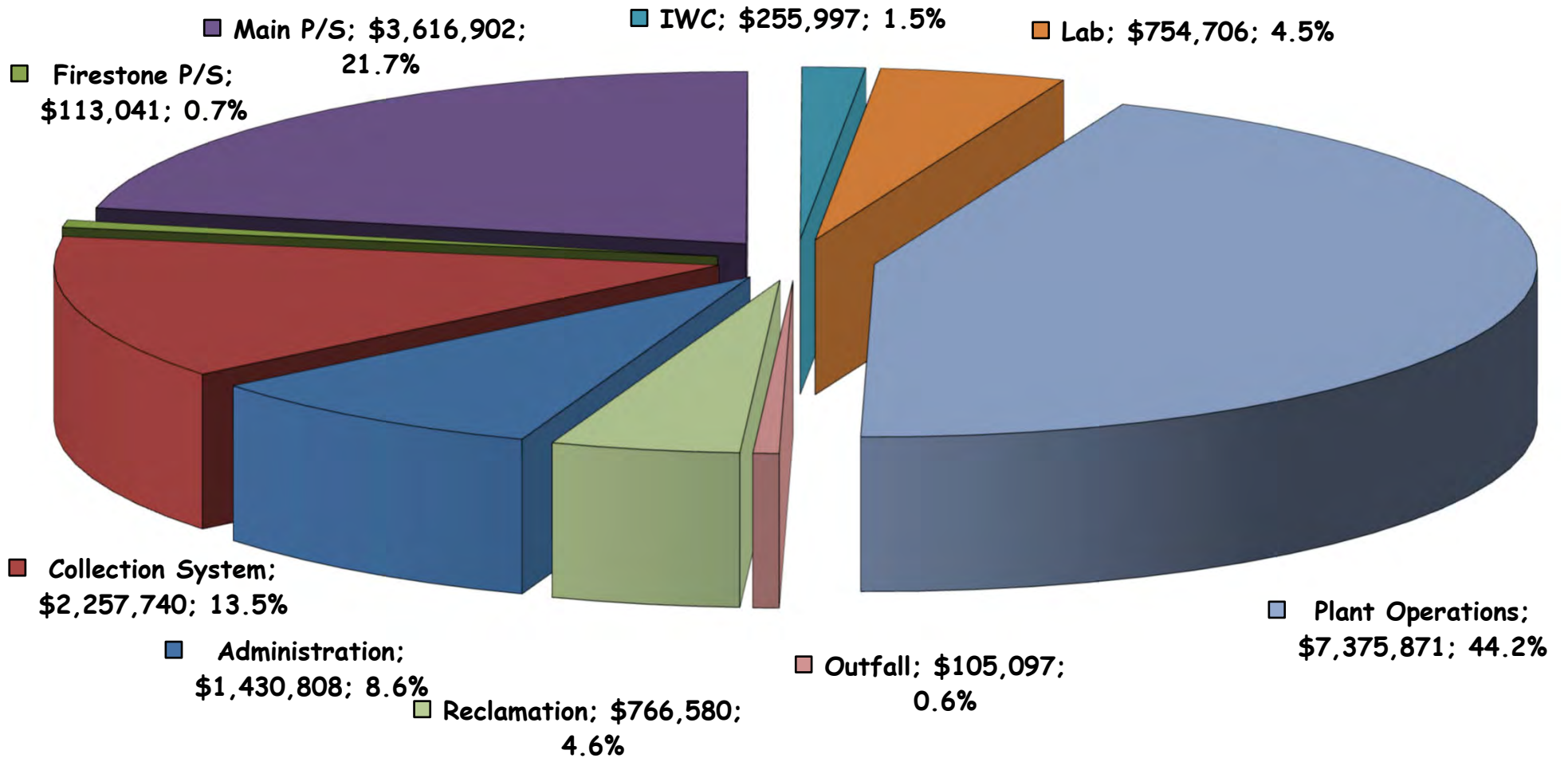
Distribution of Personnel Cost



Distribution of Personnel & Operating Costs



Distribution of Total Expenditures by Service Category



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

COMPARISON SUMMARY OF EXPENSES AND REVENUES

The budget contains a summary of the anticipated expenses and revenues for FY21-22. This summary explains the relationship between expenses and revenues in such a manner that defines the sources of revenues to meet budgeted expenditures. The categories discussed below have been selected on where proposed expenditures are anticipated to occur.

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

Running Expense Fund

The summary reflects the expected expenditures to operate the District.

The total anticipated running expense expenditures in FY21-22 are \$9,544,517

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

The total anticipated running expense revenue in FY21-22 are \$9,010,107

Reclamation Facilities

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

The total anticipated revenues for the reclamation facilities in FY21-22 are \$811,818

The total anticipated expenses for the reclamation facilities in FY21-22 are \$766,580

Debt Service

Both the external debt to State Revolving Fund (SRF) and the internal inter-fund loan debt have been paid in full; the District currently is debt free.

Capital Improvements

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

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

The total anticipated expenses for capital improvements in FY21-22 are \$6,032,645

The total anticipated depreciation expenses in FY21-22 are \$3,636,437

The total anticipated revenue for capital improvements in FY21-22 is \$4,196,137

THE TOTAL PLANNED EXPENDITURES FOR FY21-22

INCLUDING DEPRECIATION ARE \$20,313,179

WITHOUT DEPRECIATION ARE \$16,676,742

THE TOTAL ESTIMATED REVENUE FOR FY21-22 IS \$14,351,311

**COMPARISON SUMMARY OF
EXPENSES AND REVENUES
Fiscal Year 2021-2022**

EXPENDITURES	REVENUES																																																		
<p><u>RUNNING EXPENSE (4640)</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Personnel</td> <td style="text-align: right;">\$5,191,224</td> </tr> <tr> <td>Operating Expense</td> <td style="text-align: right;">4,300,793</td> </tr> <tr> <td>Machinery and Equipment</td> <td style="text-align: right;">52,500</td> </tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: right;">\$9,544,517</td> </tr> </table>	Personnel	\$5,191,224	Operating Expense	4,300,793	Machinery and Equipment	52,500	Total	\$9,544,517	<p><u>RUNNING EXPENSE (4640)</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Sewer Service Charges</td> <td style="text-align: right;">\$5,966,372</td> </tr> <tr> <td>Permit and Inspection Fees</td> <td style="text-align: right;">28,000</td> </tr> <tr> <td>Administration Charges - Treatment</td> <td style="text-align: right;">167,054</td> </tr> <tr> <td>RFOGA - Treatment and Disposal</td> <td style="text-align: right;">2,789,178</td> </tr> <tr> <td>IWC Analysis Reimbursement</td> <td style="text-align: right;">500</td> </tr> <tr> <td>Homeowners Property Tax Relief</td> <td style="text-align: right;">500</td> </tr> <tr> <td>Annexation Processing Fee</td> <td style="text-align: right;">400</td> </tr> <tr> <td>Payments from Other Governmental Agencies</td> <td style="text-align: right;">2,310</td> </tr> <tr> <td>Other Revenue</td> <td style="text-align: right;">35,000</td> </tr> <tr> <td>Interest</td> <td style="text-align: right;">20,794</td> </tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: right;">\$9,010,107</td> </tr> </table>	Sewer Service Charges	\$5,966,372	Permit and Inspection Fees	28,000	Administration Charges - Treatment	167,054	RFOGA - Treatment and Disposal	2,789,178	IWC Analysis Reimbursement	500	Homeowners Property Tax Relief	500	Annexation Processing Fee	400	Payments from Other Governmental Agencies	2,310	Other Revenue	35,000	Interest	20,794	Total	\$9,010,107																				
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<p><u>CAPITAL IMPROVEMENT</u></p> <p><u>Capacity Reserve Fund (4650)</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Capacity related projects</td> <td style="text-align: right;">\$1,167,500</td> </tr> <tr> <td style="text-align: right;">Sub-total</td> <td style="text-align: right;">\$1,167,500</td> </tr> </table> <p><u>Replacement Reserve Fund (4655):</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Administration</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>Firestone Pump Station</td> <td style="text-align: right;">50,000</td> </tr> <tr> <td>Pump Station Projects</td> <td style="text-align: right;">3,417,492</td> </tr> <tr> <td>Plant and Lab Projects</td> <td style="text-align: right;">587,573</td> </tr> <tr> <td>Sewer line Projects</td> <td style="text-align: right;">756,881</td> </tr> <tr> <td>Outfall Projects</td> <td style="text-align: right;">53,200</td> </tr> <tr> <td style="text-align: right;">Sub-total</td> <td style="text-align: right;">\$4,865,145</td> </tr> </table> <p><u>District Plant Reserve Fund (4645)</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Sub-total</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td style="text-align: right;">Sub-total</td> <td style="text-align: right;">\$0</td> </tr> </table> <p><u>District Emergency Fund (4675)</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Sub-total</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td style="text-align: right;">Sub-total</td> <td style="text-align: right;">\$0</td> </tr> </table> <p style="text-align: right;">Total</p> <p style="text-align: right;">\$6,032,645</p>	Capacity related projects	\$1,167,500	Sub-total	\$1,167,500	Administration	\$0	Firestone Pump Station	50,000	Pump Station Projects	3,417,492	Plant and Lab Projects	587,573	Sewer line Projects	756,881	Outfall Projects	53,200	Sub-total	\$4,865,145	Sub-total	\$0	Sub-total	\$0	Sub-total	\$0	Sub-total	\$0	<p><u>CAPITAL IMPROVEMENT</u></p> <p><u>Capacity Reserve Fund (4650)</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Connection/Annexation/RFOGA</td> <td style="text-align: right;">\$636,546</td> </tr> <tr> <td>Interest</td> <td style="text-align: right;">13,819</td> </tr> <tr> <td style="text-align: right;">Sub-total</td> <td style="text-align: right;">\$650,365</td> </tr> </table> <p><u>Replacement Reserve Fund (4655)</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Sewer Service Charges (\$/ERU+GSD Depr)</td> <td style="text-align: right;">\$2,994,153</td> </tr> <tr> <td>RFOGA - Capital Projects</td> <td style="text-align: right;">329,246</td> </tr> <tr> <td>Property Tax Revenue</td> <td style="text-align: right;">171,000</td> </tr> <tr> <td>Interest</td> <td style="text-align: right;">49,478</td> </tr> <tr> <td style="text-align: right;">Sub-total</td> <td style="text-align: right;">\$3,543,877</td> </tr> </table> <p><u>District Plant Reserve Fund (4645)</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Interest</td> <td style="text-align: right;">\$107</td> </tr> <tr> <td style="text-align: right;">Sub-total</td> <td style="text-align: right;">\$107</td> </tr> </table> <p><u>District Emergency Fund (4675)</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Interest</td> <td style="text-align: right;">\$1,788</td> </tr> <tr> <td style="text-align: right;">Sub-total</td> <td style="text-align: right;">\$1,788</td> </tr> </table> <p style="text-align: right;">Total</p> <p style="text-align: right;">\$4,196,137</p>	Connection/Annexation/RFOGA	\$636,546	Interest	13,819	Sub-total	\$650,365	Sewer Service Charges (\$/ERU+GSD Depr)	\$2,994,153	RFOGA - Capital Projects	329,246	Property Tax Revenue	171,000	Interest	49,478	Sub-total	\$3,543,877	Interest	\$107	Sub-total	\$107	Interest	\$1,788	Sub-total	\$1,788
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<p>TOTAL EXPENSE WITHOUT DEPRECIATION:</p> <p style="text-align: right;">\$16,676,742</p>	<p>TOTAL REVENUE:</p> <p style="text-align: right;">\$14,351,311</p>																																																		
<p>TOTAL EXPENSE WITH DEPRECIATION:</p> <p style="text-align: right;">\$20,313,179</p>																																																			

SERVICE CATEGORY EXPENSE DATA

ADMINISTRATION

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2020-21	5/20/2021	Actual 2020-21	Budget 2020-21	Budget 2021-22	Change from last FY	from FY 2020-21
PERSONNEL							
Basic Salaries	484,961	450,650	509,431	(24,470)	544,852	12%	59,891
Overtime	100	127	127	(27)	100	0%	0
Temporary	0	0	0	0	2,727	+100%	2,727
Directors Compensation	81,000	34,243	38,709	42,291	81,000	0%	0
Workers' Compensation	11,746	9,004	9,823	1,923	11,526	-2%	(220)
Retirement	102,323	96,430	108,646	(6,324)	129,450	27%	27,127
Active Employee Insurance-Health/Dental/Vision/Disability	121,121	92,770	101,204	19,917	137,872	14%	16,751
Retiree Health Insurance OPEB Funding	50,091	49,233	50,091	0	54,422	9%	4,331
FICA	27,376	26,479	29,933	(2,557)	30,427	11%	3,051
Medicare	7,033	6,193	7,000	33	7,941	13%	908
Unemployment Insurance	818	547	618	200	865	6%	47
<i>Subtotal</i>	886,569	765,677	855,583	30,987	1,001,183	13%	114,613
OPERATING EXPENSES							
Public Education	13,875	2,819	3,383	10,492	13,875	0%	0
Janitorial Service & Supplies	5,800	5,033	6,039	(239)	6,100	5%	300
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	0	0	0	0	0	0%	0
Freight & Postage	400	104	125	275	400	0%	0
Subscriptions	900	120	900	0	900	0%	0
Vehicle Repairs & Maintenance	4,000	0	1,000	3,000	4,000	0%	0
Liability & Property Insurance	11,000	9,859	11,831	(831)	11,730	7%	730
Dues & Memberships	32,000	30,851	32,000	0	32,000	0%	0
Office Supplies	6,000	2,988	3,586	2,414	6,000	0%	0
Analysis & Monitoring	0	0	0	0	0	0%	0
Operating Supplies	400	1,395	400	0	400	0%	0
Attorney Fees	77,700	32,204	42,939	34,761	64,200	-17%	(13,500)
Printing & Publications	2,500	100	1,875	625	2,500	0%	0
Repairs and Maintenance	7,000	1,660	3,500	3,500	7,000	0%	0
Travel	38,000	854	36,000	2,000	38,000	0%	0
Seminars, Conferences, Training, Employee Recognition	20,000	4,350	18,000	2,000	20,000	0%	0
Utilities	15,520	12,966	15,559	(39)	15,520	0%	0
Election Expense	12,000	31,718	31,718	(19,718)	12,000	0%	0
Computer Service & Maintenance	30,000	15,318	18,382	11,618	30,000	0%	0
Lease/Rentals	1,000	470	750	250	1,000	0%	0
Consulting Services	0	0	0	0	0	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	125,000	22,369	50,000	75,000	134,000	7%	9,000
Other Expense	20,000	10,290	10,290	9,710	20,000	0%	0
<i>Subtotal</i>	423,095	185,468	288,277	134,818	419,625	-1%	(3,470)
Total Personnel and Operating Expenses	1,309,664	951,145	1,143,859	165,805	1,420,808	8%	111,143
DEPRECIATION FUNDING							
Replacement Reserve	61,500	53,865	60,227	1,273	61,500	0%	0
<i>Subtotal</i>	61,500	53,865	60,227	1,273	61,500	0%	0
CAPITAL OUTLAY							
Machinery and Equipment	10,000	3,500	0	10,000	10,000	0%	0
Capital Projects	24,575	12,001	24,575	0	0	-100%	(24,575)
<i>Subtotal</i>	34,575	15,501	24,575	10,000	10,000	-71%	(24,575)
Total Operating & Non-Operating w/o Depreciation	1,344,239	966,646	1,168,434	175,805	1,430,808	6%	86,569
Total Operating & Non-Operating with Depreciation	1,405,739	1,020,511	1,228,661		1,492,308	6%	86,569

ADMINISTRATION

I. Personnel:

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

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

II. Operating Expenses:

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

COLLECTION SYSTEM

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2020-21	5/20/2021	Actual 2020-21	Budget 2020-21	Budget 2021-22	Change from last FY	from FY 2020-21
PERSONNEL							
Basic Salaries	606,394	553,308	625,478	(19,084)	612,594	1%	6,200
Overtime	2,000	616	696	1,304	2,000	0%	0
Temporary	0	0	0	0	2,296	+100%	2,296
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	14,688	11,473	12,516	2,172	12,959	-12%	(1,729)
Retirement	118,316	108,489	125,628	(7,312)	130,825	11%	12,509
Active Employee Insurance-Health/Dental/Vision/Disability	151,449	166,085	181,184	(29,735)	155,014	2%	3,565
Retiree Health Insurance OPEB Funding	62,634	60,910	62,634	0	61,189	-2%	(1,445)
FICA	36,476	33,044	37,354	(878)	37,362	2%	886
Medicare	8,822	7,728	8,736	86	8,945	1%	123
Unemployment Insurance	1,023	862	974	49	972	-5%	(51)
<i>Subtotal</i>	1,001,802	942,514	1,055,200	(53,398)	1,024,156	2%	22,354
OPERATING EXPENSES							
Public Education	12,000	2,374	2,849	9,151	12,000	0%	0
Janitorial Service & Supplies	13,300	10,351	12,421	879	13,300	0%	0
Uniforms	3,675	2,440	2,928	747	3,675	0%	0
Licenses & Permits	4,100	4,073	4,887	(787)	4,100	0%	0
Freight & Postage	600	228	273	327	600	0%	0
Subscriptions	1,100	1,286	1,544	(444)	1,100	0%	0
Vehicle Repairs & Maintenance	45,000	28,933	34,719	10,281	45,000	0%	0
Liability & Property Insurance	42,000	39,108	42,664	(664)	53,400	27%	11,400
Dues & Memberships	2,616	2,369	2,843	(227)	2,858	9%	242
Office Supplies	2,700	2,670	3,203	(503)	2,700	0%	0
Analysis & Monitoring	1,000	0	0	1,000	1,000	0%	0
Operating Supplies	8,000	5,229	6,275	1,725	8,000	0%	0
Attorney Fees	10,412	8,981	10,777	(365)	8,600	-17%	(1,812)
Printing & Publications	800	456	547	253	800	0%	0
Repairs and Maintenance	85,000	51,147	85,000	0	85,000	0%	0
Travel	8,900	416	6,675	2,225	9,400	6%	500
Seminars, Conferences and Training	11,790	1,200	8,843	2,948	12,770	8%	980
Utilities	16,100	16,894	20,273	(4,173)	17,100	6%	1,000
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	41,850	29,997	35,996	5,854	41,850	0%	0
Lease/Rentals	1,500	856	1,027	473	1,500	0%	0
Consulting Services	0	0	0	0	0	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	141,450	54,816	65,779	75,671	117,950	-17%	(23,500)
Other Expense	1,000	0	0	1,000	1,000	0%	0
<i>Subtotal</i>	454,893	263,822	349,523	105,371	443,703	-2%	(11,190)
Total Personnel and Operating Expenses	1,456,695	1,206,336	1,404,723	51,973	1,467,859	1%	11,164
DEPRECIATION FUNDING							
Replacement Reserve	638,600	566,696	659,710	(21,110)	696,166	9%	57,566
<i>Subtotal</i>	638,600	566,696	659,710	(21,110)	696,166	9%	
CAPITAL OUTLAY							
Machinery and Equipment	58,000.00	16,047	42,107	15,893	33,000	-43%	(25,000)
Capital Projects - Replacement Reserve Fund (4655)	1,731,504.25	632,203	635,000	1,096,504	756,881	-56%	(974,624)
Capital Projects - Capital Reserve Fund (4650)	0.00	0	0	0	0	0%	0
<i>Subtotal</i>	1,789,504	648,249	677,107	1,112,398	789,881	-56%	(999,624)
Total Operating & Non-Operating w/o Depreciation	3,246,199	1,854,585	2,081,829	1,164,370	2,257,740	-30%	(988,459)
Total Operating & Non-Operating with Depreciation	3,884,799	2,421,282	2,741,540		2,953,906	-24%	(930,894)

COLLECTION SYSTEM

I. **Personnel:**

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

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

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

II. **Operating Expenses:**

A. Public Education

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

B. Vehicle Repairs and Maintenance

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

C. Liability & Property Insurance

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

D. Dues and Memberships

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

E. Office Supplies

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

F. Operating Supplies

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

G. Attorney Fees

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

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

III. **Capital Outlay:**

- A. Machinery and Equipment
Machinery and Equipment funded from Sewer Service Charge Revenue FY 2021-22:

Manhole covers and frames	\$ 18,000
Smart covers and flow meters	15,000
Total Machinery and Equipment	\$ 33,000

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 2021-22 and funded from replacement reserve fund #4655.

- | | |
|---------------------------------------|------------|
| a. GSD 2021 Lines CIP projects | \$ 500,000 |
| b. Manhole Raising Program additional | 5,000 |

2. The following projects are budgeted for FY 2020-21 and funded from replacement reserve fund #4655.

- | | |
|---|------------|
| a. El Sueno Lift Station Force Main Project | \$ 132,745 |
|---|------------|

3. The following projects are budgeted for FY 2019-20 and funded from replacement reserve fund #4655.

- | | |
|----------------------------|-----------|
| a. Contracted spot repairs | \$ 36,679 |
| b. Manhole Raising Program | 33,500 |

4. The following projects are budgeted for FY 2017-18 and funded from replacement reserve fund #4655.

- | | |
|------------------------------------|-----------|
| a. Capital Improvement Master Plan | \$ 48,957 |
|------------------------------------|-----------|

Fund 4655 Total	\$ 756,881
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Total Capital Projects	\$ 756,881
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FIRESTONE PUMP STATION

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2020-21	5/20/2021	Actual	Budget	Budget	Change	
			2020-21	2020-21	2021-22	from last	from FY
						FY	2020-21
PERSONNEL							
Basic Salaries	22,234	18,235	20,613	1,621	17,878	-20%	(4,355)
Overtime	100	0	0	100	100	0%	0
Temporary	0	0	0	0	144	+100%	144
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	539	413	450	89	378	-30%	(160)
Retirement	3,829	2,509	4,066	(237)	3,786	-1%	(43)
Active Employee Insurance-Health/Dental/Vision/Disability	5,553	5,473	5,971	(418)	4,524	-19%	(1,029)
Retiree Health Insurance OPEB Funding	2,296	2,154	2,296	0	1,786	-22%	(511)
FICA	1,260	1,017	1,150	110	1,049	-17%	(211)
Medicare	324	238	269	55	263	-19%	(61)
Unemployment Insurance	38	16	18	20	28	-24%	(9)
<i>Subtotal</i>	36,173	30,055	34,833	1,339	29,936	-17%	(6,237)
OPERATING EXPENSES							
Public Education	750	148	178	572	750	0%	0
Janitorial Service & Supplies	0	0	0	0	0	0%	0
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	500	783	783	(283)	500	0%	0
Freight & Postage	15	0	15	0	15	0%	0
Subscriptions	0	0	0	0	0	0%	0
Vehicle Repairs & Maintenance	600	0	600	0	600	0%	0
Liability & Property Insurance	3,900	3,255	3,906	(6)	5,520	42%	1,620
Dues & Memberships	0	0	0	0	0	0%	0
Office Supplies	0	0	0	0	0	0%	0
Analysis & Monitoring	100	515	618	(518)	100	0%	0
Operating Supplies	1,000	0	0	1,000	1,000	0%	0
Attorney Fees	311	37	44	267	300	-4%	(11)
Printing & Publications	20	0	0	20	20	0%	0
Repairs and Maintenance	20,000	7,129	8,555	11,445	20,000	0%	0
Travel	0	0	0	0	0	0%	0
Seminars, Conferences and Training	0	0	0	0	0	0%	0
Utilities	4,200	3,470	4,165	35	4,200	0%	0
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	0	0	0	0	0	0%	0
Lease/Rentals	100	43	51	49	100	0%	0
Consulting Services	0	0	0	0	0	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	0	0	0	0	0	0%	0
Other Expense	0	0	0	0	0	0%	0
<i>Subtotal</i>	31,496	15,380	18,915	12,580	33,105	5%	1,609
Total Personnel and Operating Expenses	67,668	45,435	53,749	13,919	63,041	-7%	(4,628)
DEPRECIATION FUNDING							
Replacement Reserve	84,546	77,500	84,546	0	84,546	0%	0
<i>Subtotal</i>	84,546	77,500	84,546	0	84,546	0%	
CAPITAL OUTLAY							
Machinery and Equipment	0	0	0	0	0	0%	0
Capital Projects	0	0	0	0	50,000	+100%	50,000
<i>Subtotal</i>	0	0	0	0	50,000	+100%	50,000
Total Operating & Non-Operating w/o Depreciation	67,668	45,435	53,749	13,919	113,041	67%	45,372
Total Operating & Non-Operating with Depreciation	152,214	122,935	138,295		197,587	30%	45,372

FIRESTONE PUMP STATION

I. **Personnel:**

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

II. **Operating Expenses:**

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

A. Utilities

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

B. Repair and Maintenance

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

III. **Replacement Reserve**

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

IV. **Capital Outlay:**

A. Machinery and Equipment

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

B. Capital Projects

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

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

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

Description	Budgeted 2020-21	To Date 5/20/2021	Projected Actual 2020-21	Under(Over) Budget 2020-21	Proposed Budget 2021-22	Percent Change from last FY	\$ Change from FY 2020-21
PERSONNEL							
Basic Salaries	74,461	57,894	65,446	9,015	59,882	-20%	(14,579)
Overtime	300	168	189	111	300	0%	0
Temporary	0	0	0	0	144	+100%	144
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	1,804	1,382	1,508	296	1,267	-30%	(537)
Retirement	15,709	8,921	16,679	(971)	14,404	-8%	(1,305)
Active Employee Insurance-Health/Dental/Vision/Disability	18,597	15,179	16,559	2,038	15,153	-19%	(3,444)
Retiree Health Insurance OPEB Funding	7,691	6,313	7,691	0	5,981	-22%	(1,710)
FICA	4,449	3,451	3,901	548	3,600	-19%	(848)
Medicare	1,084	807	912	172	875	-19%	(209)
Unemployment Insurance	126	65	74	52	95	-24%	(31)
<i>Subtotal</i>	124,219	94,181	112,959	11,260	101,701	-18%	(22,519)
OPERATING EXPENSES							
Public Education	750	148	178	572	750	0%	0
Janitorial Service & Supplies	100	60	72	28	100	0%	0
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	0	0	0	0	0	0%	0
Freight & Postage	100	24	100	0	100	0%	0
Subscriptions	0	0	0	0	0	0%	0
Vehicle Repairs & Maintenance	200	0	0	200	200	0%	0
Liability & Property Insurance	5,000	4,173	5,007	(7)	5,210	4%	210
Dues & Memberships	100	0	100	0	100	0%	0
Office Supplies	200	29	200	0	200	0%	0
Analysis & Monitoring	0	0	0	0	0	0%	0
Operating Supplies	250	0	250	0	250	0%	0
Attorney Fees	518	61	400	118	400	-23%	(118)
Printing & Publications	50	0	0	50	50	0%	0
Repairs and Maintenance	20,000	2,581	20,000	0	20,000	0%	0
Travel	100	0	0	100	100	0%	0
Seminars, Conferences and Training	0	0	0	0	0	0%	0
Utilities	65,000	48,116	57,739	7,261	65,000	0%	0
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	4,000	543	1,200	2,800	4,000	0%	0
Lease/Rentals	250	128	154	96	250	0%	0
Consulting Services	0	0	0	0	0	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	1,000	0	0	1,000	1,000	0%	0
Other Expense	0	0	0	0	0	0%	0
<i>Subtotal</i>	97,618	55,863	85,400	12,218	97,710	0%	92
Total Personnel and Operating Expenses	221,837	150,044	198,359	23,478	199,411	-10%	(22,427)
DEPRECIATION FUNDING							
Replacement Reserve	0	0	0	0	0	0%	0
<i>Subtotal</i>	0	0	0	0	0	0%	0
CAPITAL OUTLAY							
Machinery and Equipment	0	0	0	0	0	0%	0
Capital Projects	2,210,000	192,508	239,935	1,970,065	3,417,492	55%	1,207,492
<i>Subtotal</i>	2,210,000	192,508	239,935	1,970,065	3,417,492	55%	1,207,492
Total Operating & Non-Operating w/o Depreciation	2,431,837	342,552	438,294	1,993,543	3,616,902	49%	1,185,065
Total Operating & Non-Operating with Depreciation	2,431,837	342,552	438,294	3,616,902	49%	1,185,065	1,185,065

MAIN PUMP STATION

I. Personnel:

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

II. Operating Expenses:

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

A. Utilities

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

B. Repair and Maintenance

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

III. Replacement Reserve

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

IV. Capital Outlay:

A. Machinery and Equipment

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

B. Capital Projects

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

1. The following project is budgeted for Fiscal Year 2021-22 and funded from replacement reserve fund #4655.

2019 Lift Station Rehabilitation Project additional	\$ 1,400,000
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2. The following projects were budgeted in prior Fiscal Years and funded from replacement reserve fund #4655.

Design Services for L/S rehab project	\$ 47,427
2019 Lift Station Rehabilitation Project additional	1,970,065

Total Capital Projects	\$ 3,417,492
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INDUSTRIAL WASTE CONTROL

Description	Budgeted 2020-21	To Date 5/20/2021	Projected Actual 2020-21	Under(Over) Budget 2020-21	Proposed Budget 2021-22	Percent Change from last FY	\$ Change from FY 2020-21
PERSONNEL							
Basic Salaries	110,094	93,579	105,785	4,309	108,058	-2%	(2,036)
Overtime	200	0	0	200	200	0%	0
Temporary	7,000	0	0	7,000	15,785	126%	8,785
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	2,667	2,074	2,263	404	2,286	-14%	(381)
Retirement	30,408	28,380	32,287	(1,879)	33,964	12%	3,556
Active Employee Insurance-Health/Dental/Vision/Disability	27,497	23,431	25,561	1,936	27,344	-1%	(153)
Retiree Health Insurance OPEB Funding	11,372	11,700	11,372	0	10,793	-5%	(578)
FICA	7,086	5,562	6,287	799	7,565	7%	479
Medicare	1,701	1,301	1,470	231	1,799	6%	98
Unemployment Insurance	333	124	140	193	319	-4%	(14)
<i>Subtotal</i>	198,356	166,150	185,165	13,191	208,112	5%	9,756
OPERATING EXPENSES							
Public Education	7,500	1,484	1,780	5,720	7,500	0%	0
Janitorial Service & Supplies	1,100	850	1,020	80	1,100	0%	0
Uniforms	500	450	540	(40)	500	0%	0
Licenses & Permits	0	0	0	0	0	0%	0
Freight & Postage	100	24	29	71	100	0%	0
Subscriptions	450	203	244	206	450	0%	0
Vehicle Repairs & Maintenance	1,000	416	800	200	1,000	0%	0
Liability & Property Insurance	3,150	2,629	3,155	(5)	3,160	0%	10
Dues & Memberships	600	476	571	29	600	0%	0
Office Supplies	1,100	362	650	450	1,100	0%	0
Analysis & Monitoring	9,000	(4,963)	(5,956)	14,956	9,000	0%	0
Operating Supplies	1,000	195	260	740	1,000	0%	0
Attorney Fees	4,144	5,111	5,576	(1,432)	3,400	-18%	(744)
Printing & Publications	500	50	100	400	500	0%	0
Repairs and Maintenance	3,000	843	4,243	(1,243)	3,000	0%	0
Travel	1,500	20	1,500	0	1,500	0%	0
Seminars, Conferences and Training	1,400	0	0	1,400	1,400	0%	0
Utilities	1,125	332	398	727	1,125	0%	0
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	1,000	319	600	400	1,000	0%	0
Lease/Rentals	300	292	389	(89)	300	0%	0
Consulting Services	0	0	0	0	0	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	20,000	206	20,000	0	0	-100%	(20,000)
Other Expense	150	0	0	150	150	0%	0
<i>Subtotal</i>	58,619	9,297	35,899	22,720	37,885	-35%	(20,734)
Total Personnel and Operating Expenses	256,975	175,447	221,064	35,912	245,997	-4%	(10,978)
DEPRECIATION FUNDING							
Replacement Reserve	0	0	0	0	0	0%	0
<i>Subtotal</i>	0	0	0	0	0	0%	0
CAPITAL OUTLAY							
Machinery and Equipment	0	0	39,297	(39,297)	0	0%	0
Capital Projects	10,000	0	0	10,000	10,000	0%	0
<i>Subtotal</i>	10,000	0	39,297	(29,297)	10,000	0%	0
Total Operating & Non-Operating w/o Depreciation	266,975	175,447	260,360	6,615	255,997	-4%	(10,978)
Total Operating & Non-Operating with Depreciation	266,975	175,447	260,360		255,997		(10,978)

INDUSTRIAL WASTE CONTROL

I. **Personnel:**

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

This account provides for three positions as follows:

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

II. **Operating Expenses:**

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

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

III. **Capital Outlay:**

A. Machinery and Equipment

This account provides for purchase of equipment used for the IWC program. An IWC Truck and equipment including a crane, budgeted in FY19-20 has been ordered and expected delivery is late summer, 2021.

B. Capital Projects

This account provides for the construction of capital improvement projects for the IWC program.

The following project was budgeted for Fiscal Year 2016-17 and funded from replacement reserve fund #4655.

Rehabilitate Old Lab into IWC sampler processing station (prorated)	\$ 10,000
Total Capital Projects	\$ 10,000

LABORATORY

Description	Budgeted 2020-21	To Date 5/20/2021	Projected Actual 2020-21	Under(Over) Budget 2020-21	Proposed Budget 2021-22	Percent Change from last FY	\$ Change from FY 2020-21
PERSONNEL							
Basic Salaries	242,934	250,135	282,761	(39,827)	294,779	21%	51,845
Overtime	3,000	1,385	2,800	200	3,000	0%	0
Temporary	0	0	0	0	718	100%	718
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	5,884	4,602	5,020	864	6,236	6%	352
Retirement	70,535	82,118	74,894	(4,359)	96,642	37%	26,107
Active Employee Insurance-Health/Dental/Vision/Disability	60,674	80,203	87,495	(26,821)	74,592	23%	13,919
Retiree Health Insurance OPEB Funding	25,092	25,921	25,092	0	29,444	17%	4,352
FICA	14,999	15,314	17,311	(2,312)	18,358	22%	3,359
Medicare	3,566	3,581	4,049	(483)	4,328	21%	762
Unemployment Insurance	410	361	408	2	468	14%	58
<i>Subtotal</i>	427,094	463,619	499,830	(72,736)	528,564	24%	101,470
OPERATING EXPENSES							
Public Education	4,000	742	890	3,110	4,000	0%	0
Janitorial Service & Supplies	3,500	3,004	3,605	(105)	3,800	9%	300
Uniforms	1,820	1,357	1,628	192	1,820	0%	0
Licenses & Permits	10,635	6,720	8,064	2,571	13,735	29%	3,100
Freight & Postage	600	791	949	(349)	750	25%	150
Subscriptions	650	664	797	(147)	850	31%	200
Vehicle Repairs & Maintenance	240	0	0	240	240	0%	0
Liability & Property Insurance	10,000	8,346	10,015	(15)	10,110	1%	110
Dues & Memberships	3,070	1,933	2,320	750	3,070	0%	0
Office Supplies	770	333	400	370	800	4%	30
Analysis & Monitoring	50,000	24,415	29,298	20,702	50,000	0%	0
Operating Supplies	48,200	30,646	36,775	11,425	48,200	0%	0
Attorney Fees	2,901	344	413	2,488	2,400	-17%	(501)
Printing & Publications	490	0	0	490	490	0%	0
Repairs and Maintenance	6,622	5,384	6,461	161	6,622	0%	0
Travel	4,000	166	199	3,801	4,000	0%	0
Seminars, Conferences and Training	2,200	450	540	1,660	2,200	0%	0
Utilities	6,960	6,604	7,925	(965)	7,960	14%	1,000
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	2,964	3,748	4,498	(1,534)	3,990	35%	1,026
Lease/Rentals	700	342	410	290	700	0%	0
Consulting Services	0	0	0	0	0	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	10,705	505	606	10,099	10,705	0%	0
Other Expense	200	0	0	200	200	0%	0
<i>Subtotal</i>	171,227	96,493	115,793	55,434	176,642	3%	5,415
Total Personnel and Operating Expenses	598,321	560,112	615,623	(17,302)	705,206	18%	106,885
DEPRECIATION FUNDING							
Replacement Reserve	0	0	0	0	0	0%	0
<i>Subtotal</i>	0	0	0	0	0	0%	
CAPITAL OUTLAY							
Machinery and Equipment	0	8,837	8,837	(8,837)	9,500	100%	9,500
Capital Projects	40,000	0	0	40,000	40,000	0%	0
<i>Subtotal</i>	40,000	8,837	8,837	31,163	49,500	24%	9,500
Total Operating & Non-Operating w/o Depreciation	638,321	568,949	624,460	13,861	754,706	18%	116,385
Total Operating & Non-Operating with Depreciation	638,321	568,949	624,460		754,706	18%	116,385

FISCAL YEAR 2021-22

LABORATORY

I. Personnel:

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

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

II. Operating Expense:

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

A. Vehicle Repairs and Maintenance

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

B. Liability & Property Insurance

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

C. Analysis & Monitoring

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

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

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

D. Operating Supplies

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

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

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

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

III. **Capital Outlay:**

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

24 Hour Refrigerated Composite Sampler	\$ 9,500
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- B. Capital Projects
This account provides for the construction of capital improvement projects for the Lab.

The following project is budgeted for Fiscal Year 2020-21 and funded from replacement reserve fund #4655.

HVAC Air Scrubber	\$ 40,000
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Total Capital Projects	\$ 40,000
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PLANT

Description	Budgeted 2020-21	To Date 5/20/2021	Projected Actual 2020-21	Under(Over) Budget 2020-21	Proposed Budget 2021-22	Percent Change from last FY	\$ Change from FY 2020-21
PERSONNEL							
Basic Salaries	1,513,239	1,274,924	1,441,219	72,020	1,535,741	1%	22,501
Overtime	9,000	6,309	7,132	1,868	9,000	0%	0
Temporary	0	0	0	0	5,453	+100%	5,453
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	36,652	28,704	31,314	5,338	32,488	-11%	(4,165)
Retirement	348,973	333,978	370,540	(21,567)	376,969	8%	27,996
Active Employee Insurance-Health/Dental/Vision/Disability	377,938	297,253	324,276	53,662	388,612	3%	10,675
Retiree Health Insurance OPEB Funding	156,301	151,709	156,301	0	153,397	-2%	(2,903)
FICA	91,330	76,267	86,215	5,115	93,403	2%	2,073
Medicare	22,072	17,837	20,163	1,909	22,478	2%	405
Unemployment Insurance	2,553	2,095	2,369	184	2,552	0%	(1)
<i>Subtotal</i>	2,558,059	2,189,076	2,439,528	118,530	2,620,094	2%	62,035
OPERATING EXPENSES							
Public Education	29,000	5,638	6,765	22,235	29,000	0%	0
Janitorial Service & Supplies	20,640	18,548	22,258	(1,618)	23,500	14%	2,860
Uniforms	11,180	6,144	8,192	2,988	11,180	0%	0
Licenses & Permits	88,682	60,634	70,000	18,682	88,682	0%	0
Freight & Postage	1,100	288	800	300	1,100	0%	0
Subscriptions	4,600	3,646	4,375	225	4,600	0%	0
Vehicle Repairs & Maintenance	13,750	8,745	13,750	0	13,750	0%	0
Liability & Property Insurance	115,727	97,925	106,828	8,899	143,485	24%	27,758
Dues & Memberships	6,900	4,810	5,772	1,128	6,900	0%	0
Office Supplies	5,900	2,783	3,539	2,361	5,900	0%	0
Analysis & Monitoring	86,000	11,168	14,107	71,893	86,000	0%	0
Operating Supplies	721,782	448,346	597,795	123,987	580,761	-20%	(141,021)
Attorney Fees	20,720	5,652	7,535	13,185	17,100	-17%	(3,620)
Printing & Publications	3,500	425	500	3,000	3,500	0%	0
Repairs and Maintenance	300,000	255,710	335,000	(35,000)	300,000	0%	0
Travel	13,000	1,053	8,900	4,100	13,000	0%	0
Seminars, Conferences and Training	21,100	(1)	13,900	7,200	20,600	-2%	(500)
Utilities	460,000	357,691	429,229	30,771	416,600	-9%	(43,400)
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	87,347	50,846	88,000	(653)	89,347	2%	2,000
Lease/Rentals	187,000	198,099	78,000	109,000	317,000	70%	130,000
Consulting Services	0	0	0	0	0	0%	0
Biosolids Hauling	750,000	498,008	650,000	100,000	650,000	-13%	(100,000)
Professional Services	228,300	61,646	200,000	28,300	228,300	0%	0
Other Expense	400	0	0	400	400	0%	0
<i>Subtotal</i>	3,176,628	2,097,803	2,665,245	511,383	3,050,705	-4%	(125,923)
Total Personnel and Operating Expenses	5,734,687	4,286,880	5,104,773	629,913	5,670,798	-1%	(63,888)
DEPRECIATION FUNDING							
Replacement Reserve	2,262,925	2,071,839	2,261,828	1,097	2,264,670	0%	1,745
<i>Subtotal</i>	2,262,925	2,071,839	2,261,828	1,097	2,264,670	0%	
CAPITAL OUTLAY							
Machinery and Equipment	165,000	61,815	156,815	8,185	0	-100%	(165,000)
Capital Projects - Replacement Reserve Fund (4655)	756,762.19	353,611	620,000	136,762	537,573	-29%	(219,190)
Capital Projects - Capital Reserve Fund (4650)	650,000.00	312,170	468,000	182,000	1,167,500	80%	517,500
<i>Subtotal</i>	1,571,762	727,595	1,244,815	326,947	1,705,073	8%	133,310
Total Operating & Non-Operating w/o Depreciation	7,306,449	5,014,475	6,349,589	956,860	7,375,871	1%	69,422
Total Operating & Non-Operating with Depreciation	9,569,374	7,086,314	8,611,417		9,640,541	1%	71,167

PLANT

I. Personnel:

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

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

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

II. Operating Expense:

A. Vehicle Repairs and Maintenance

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

B. Liability & Property Insurance

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

C. Analysis & Monitoring

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

Annual Flow and Gas meter Calibration	\$ 12,000
Investigation Analysis and outside labs	64,950
APCD Annual Source Testing / Certification	9,050
Total Analysis & Monitoring	\$ 86,000

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	\$ 90,000
Sodium Bisulfite	40,000
Ferric Chloride	70,000
Polymer for Sludge Dewatering and thickening	282,000
Grease, Oils, Lubrication	6,000
Generator/Tractor Diesel Fuel	12,000
Herbicides/Lawn Products	2,500
Solvents/Degreasers/Make-up Water Inhibitors	600
Boiler Chemical Inhibitors	4,500
Boiler water softener tanks	5,000
Deodorizers/Grit Dumpster at head works	1,500
Safety Boot Allowance	4,461
Safety Equipment and fall protection	15,000
Welding Gases and supplies	3,500
H2S Gas Detector Tubes (Draeger Tubes)	1,700
Bio-augmentation	36,000
Fuel/Oil/Propane	6,000
Total Operating Supplies	\$ 580,761

E. Printing and Publication

This account provides for miscellaneous legal notices as required.

F. Repairs and Maintenance

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

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

Generac Generator Spare Parts 10,000

Total Repairs and Maintenance: \$ 300,000

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

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

I. Biosolids Hauling
This account provides for Biosolids disposal and hauling **\$ 650,000**

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

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

III. Capital Outlay:

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

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

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

Biosolids & Energy Strategic Plan Design Phase 1 additional	\$ 517,500
Biosolids & Energy Strategic Plan Design Regulatory requirements	150,000
Biosolids Reduction Sludge Treatment (Lystek)	250,000

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

Advanced Water Treatment Plant Preliminary Engineering	\$ 250,000
Biosolids & Energy Strategic Plan -	

Fund 4650 Total \$ 1,167,500

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

SS Air Valves on HW additional	\$	25,000
Solids Building Polymer Blend Unit		10,000
Hoffman Blower Motor 50 hp		10,000
PM Building AHU Replacement		50,000
Headworks Grit Auger		15,000
Headworks Washer Compactor Gearbox		10,000
Wemco Grit Pump CCW		35,000
Solids Conveyor Motor/Gearbox 5620		20,000
Solids Conveyor Motor/Gearbox 5610		10,000
Air Relief Valves Plantwide		25,000

2. The following projects are budgeted for FY 2020-21 and funded from replacement reserve fund #4655.

Plant Communication Equipment Upgrade	\$	51,902
Solids Building Transfer Pumps		60,000
Hypochlorite Feed Pipe Additional		25,000
Replacement Pump		25,000

3. The following projects were budgeted for FY 2019-20 and funded from replacement reserve fund #4655.

Rehabilitate Old Lab	\$	25,000
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4. The following projects were budgeted for FY 2018-19 and funded from replacement reserve fund #4655.

SS Air Valves at Headworks	\$	41,278
Hypochlorite Feed Piping		10,000

5. The following projects were budgeted for FY 2017-18 and funded from replacement reserve fund #4655.

Capital Improvement Master Plan	\$	53,958
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6. The following projects were budgeted for FY 2014-15 and funded from replacement reserve fund #4655.

Concrete Pad at Biosolids Handling Area (Lystek)	\$	35,435
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Fund 4655 Total **\$ 537,573**

Total Capital Projects **\$ 1,705,073**

OUTFALL

Description	Budgeted 2020-21	To Date 5/20/2021	Projected Actual 2020-21	Under(Over) Budget 2020-21	Proposed Budget 2021-22	Percent Change from last FY	\$ Change from FY 2020-21
PERSONNEL							
Basic Salaries	10,291	4,387	4,959	5,332	6,440	-37%	(3,851)
Overtime	0	0	0	0	0	0%	0
Temporary	0	0	0	0	287	+100%	287
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	249	191	208	41	136	-45%	(113)
Retirement	1,275	570	1,354	(79)	855	-33%	(419)
Active Employee Insurance-Health/Dental/Vision/Disability	2,570	939	1,024	1,546	1,630	-37%	(940)
Retiree Health Insurance OPEB Funding	1,063	1,121	1,063	0	643	-39%	(420)
FICA	576	215	243	333	380	-34%	(196)
Medicare	149	50	57	92	98	-35%	(52)
Unemployment Insurance	17	4	4	13	10	-41%	(7)
<i>Subtotal</i>	16,190	7,477	8,912	7,279	10,479	-35%	(5,711)
OPERATING EXPENSES							
Public Education	1,125	297	356	769	1,125	0%	0
Janitorial Service & Supplies	60	40	48	12	60	0%	0
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	0	0	0	0	0	0%	0
Freight & Postage	50	0	25	25	50	0%	0
Subscriptions	0	16	19	(19)	0	0%	0
Vehicle Repairs & Maintenance	100	0	0	100	100	0%	0
Liability & Property Insurance	2,000	1,669	2,003	(3)	2,610	31%	610
Dues & Memberships	0	0	0	0	0	0%	0
Office Supplies	100	29	60	40	100	0%	0
Analysis & Monitoring	8,000	0	0	8,000	8,000	0%	0
Operating Supplies	75	0	0	75	75	0%	0
Attorney Fees	1,554	184	221	1,333	1,300	-16%	(254)
Printing & Publications	48	0	0	48	48	0%	0
Repairs and Maintenance	2,000	0	2,000	0	2,000	0%	0
Travel	150	0	0	150	150	0%	0
Seminars, Conferences and Training	0	0	0	0	0	0%	0
Utilities	600	104	125	475	600	0%	0
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	0	0	0	0	0	0%	0
Lease/Rentals	200	67	80	120	200	0%	0
Consulting Services	0	0	0	0	0	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	75,000	0	0	75,000	25,000	-67%	(50,000)
Other Expense	0	0	0	0	0	0%	0
<i>Subtotal</i>	91,062	2,407	4,937	86,125	41,418	-55%	(49,644)
Total Personnel and Operating Expenses	107,252	9,883	13,849	93,404	51,897	-52%	(55,355)
DEPRECIATION FUNDING							
Replacement Reserve	106,200	97,296	106,141	59	106,200	0%	0
<i>Subtotal</i>	106,200	97,296	106,141	59	106,200	0%	0
CAPITAL OUTLAY							
Machinery and Equipment	0	0	0	0	0	0%	0
Capital Projects	48,200	0	0	48,200	53,200	10%	5,000
<i>Subtotal</i>	48,200	0	0	48,200	53,200	10%	5,000
Total Operating & Non-Operating w/o Depreciation	155,452	9,883	13,849	141,604	105,097	-32%	(50,355)
Total Operating & Non-Operating with Depreciation	261,652	107,179	119,990	211,297	211,297	-19%	(50,355)

OUTFALL

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

I. Personnel:

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

II. Operating Expenses:

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

III. Replacement Reserve

As a result of the revenue program that has been prepared in accordance with Clean Water Grant guidelines, the annual replacement reserve allocation of \$59,270 will be added to the replacement reserve fund, the District's share, for adequate replacement of the outfall facility.

IV. Capital Outlay

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

Cathodic Well Replacement Project with an additional \$5,000	\$ 53,200
Total Capital Projects	\$ 53,200

RECLAMATION OPERATIONS

Description	Budgeted 2020-21	To Date 5/20/2021	Projected Actual 2020-21	Under(Over) Budget 2020-21	Proposed Budget 2021-22	Percent Change from last FY	\$ Change from FY 2020-21
PERSONNEL							
Basic Salaries	159,361	117,063	132,332	27,029	153,611	-4%	(5,750)
Overtime	2,100	1,144	1,294	806	2,100	0%	0
Temporary	0	0	0	0	1,148	+100%	1,148
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	3,860	2,959	3,228	632	3,250	-16%	(610)
Retirement	36,321	19,052	38,565	(2,245)	41,936	15%	5,616
Active Employee Insurance-Health/Dental/Vision/Disability	39,801	30,246	32,995	6,806	38,871	-2%	(930)
Retiree Health Insurance OPEB Funding	16,460	13,576	16,460	0	15,343	-7%	(1,117)
FICA	9,762	7,063	7,985	1,777	9,548	-2%	(214)
Medicare	2,341	1,652	1,867	474	2,274	-3%	(67)
Unemployment Insurance	269	92	104	165	244	-9%	(25)
<i>Subtotal</i>	270,275	192,848	234,830	35,444	268,326	-1%	(1,949)
OPERATING EXPENSES							
Public Education	6,000	1,187	1,424	4,576	6,000	0%	0
Janitorial Service & Supplies	1,400	1,292	1,550	(150)	1,400	0%	0
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	1,500	0	0	1,500	1,500	0%	0
Freight & Postage	150	40	100	50	150	0%	0
Subscriptions	0	0	0	0	0	0%	0
Vehicle Repairs & Maintenance	100	0	100	0	100	0%	0
Liability & Property Insurance	8,900	7,428	8,913	(13)	12,920	45%	4,020
Dues & Memberships	100	0	0	100	100	0%	0
Office Supplies	100	29	80	20	100	0%	0
Analysis & Monitoring	1,000	1,970	2,364	(1,364)	1,000	0%	0
Operating Supplies	43,000	21,025	27,000	16,000	28,000	-35%	(15,000)
Attorney Fees	1,554	184	221	1,333	1,300	-16%	(254)
Printing & Publications	150	0	0	150	150	0%	0
Repairs and Maintenance	35,270	26,077	31,292	3,978	35,270	0%	0
Travel	200	0	0	200	200	0%	0
Seminars, Conferences and Training	100	0	0	100	100	0%	0
Utilities	92,000	62,972	75,566	16,434	92,000	0%	0
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	1,545	271	362	1,183	1,545	0%	0
Lease/Rentals	213	85	114	99	213	0%	0
Consulting Services	0	0	0	0	0	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	41,000	29,755	0	41,000	1,000	-98%	(40,000)
Other Expense	1,000	0	0	1,000	1,000	0%	0
<i>Subtotal</i>	235,282	152,316	149,086	86,196	184,048	-22%	(51,234)
Total Personnel and Operating Expenses	505,557	345,164	383,916	121,641	452,374	-11%	(53,183)
DEPRECIATION FUNDING							
Replacement Reserve	402,000	385,693	420,801	(18,801)	423,355	5%	21,355
<i>Subtotal</i>	402,000	385,693	420,801	(18,801)	423,355	5%	
CAPITAL OUTLAY							
Machinery and Equipment	0	0	0	0	0	0%	0
Capital Projects	95,500	82,079	90,000	5,500	314,206	229%	218,706
<i>Subtotal</i>	95,500	82,079	90,000	5,500	314,206	229%	218,706
Total Operating & Non-Operating w/o Depreciation	601,057	427,243	473,916	127,141	766,580	28%	165,523
Total Operating & Non-Operating with Depreciation	1,003,057	812,935	894,717		1,189,935	19%	186,878

RECLAMATION FACILITIES

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

I. Personnel:

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

II. Operating Expenses:

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

A. Operating Supplies

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

Reclaimed Water Production:

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

B. Repair and Maintenance

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

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

C. Utilities

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

D. Professional Services

This account provides for professional services not included in other line items, including the Reclamation Filter Upgrade Evaluation.

III. **Capital Outlay:**

A. Machinery and Equipment

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

B. Capital Projects

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

The following projects were budgeted for FY 2020-21.

Filter PLC and Controls	\$ 250,000
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The following projects were budgeted for FY 2020-21.

Spare Backwash Air Blower	5,500
Backwash Pump Check Valves	50,000

The following projects were budgeted for FY 2019-20.

Sodium Hypochlorite Feed Piping, additional	\$ 8,706
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Total Capital Projects	\$ 314,206
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**CAPITAL PROJECTS SUMMARY
FISCAL YEAR 2021-22**

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

Administration:

1. Capital Improvement Projects included in FY 2019-20 Budget
 - a. Administration Building Remodel re Interior Offices
is anticipated to be completed in FY20-21 or early FY21-22

Collection System:

- | | | | |
|----|--|-----------|----------------|
| 1. | Capital Improvement Projects Budgeted for FY 2021-22 | | |
| | a. GSD 2021 Lines CIP projects | \$ | 500,000 |
| | b. Manhole raising program, additional | | 5,000 |
| 2. | Capital Improvement Projects included in FY 2020-21 Budget | | |
| | a. El Sueno Lift Station Force Main Project FY2019-21 | \$ | 132,745 |
| 3. | Capital Improvement Projects included in FY 2019-20 Budget | | |
| | a. Contracted spot repairs | \$ | 36,679 |
| | b. Manhole raising program | | 33,500 |
| 4. | Capital Improvement Projects included in FY 2017-18 Budget | | |
| | a. Capital Improvement Master Plan (proration) | \$ | 48,957 |
| | Total | \$ | 756,881 |

Firestone Lift Station:

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

Main Pump Station:

- | | | | |
|----|---|-----------|------------------|
| 1. | Capital Improvement Projects Budgeted for FY 2021-22 | | |
| | a. 2019 Lift Station Rehabilitation Construction Phase 1 additional | \$ | 1,400,000 |
| 2. | Capital Improvement Projects Budgeted for FY 2020-21 | | |
| | a. Design Services for Lift Station Rehabilitation | \$ | 47,427 |
| | b. 2019 Lift Station Rehabilitation Construction FY19-21 | | 1,970,065 |
| | Total | \$ | 3,417,492 |

Industrial Waste Control:

- | | | | |
|----|--|-----------|---------------|
| 1. | Capital Improvement Projects included in FY 2016-17 Budget | | |
| | a. Rehabilitate Old Lab (pro-rated) | \$ | 10,000 |
| | Total | \$ | 10,000 |

Laboratory:

1. Capital Improvement Projects Budgeted included in FY 2020-21 Budget		
a. HVAC Air Scrubber	\$	40,000
	Total	\$ 40,000

Wastewater Treatment Facilities:

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

1. Capital Improvement Projects Budgeted for FY 2021-22		
a. Biosolids & Energy Strategic Plan Phase I Design	\$	517,500
b. Biosolids & Energy Strategic Plan Regulatory requirements		150,000
c. Biosolids Reduction Sludge Treatment (Lystek)		250,000
2. Capital Improvement Projects included in FY 2020-21 Budget		
a. Advanced water Treatment Plant Preliminary Engineering	\$	250,000
	Total	\$ 1,167,500

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

1. Capital Improvement Projects Budgeted for FY 2021-22		
a. SS Air Valves on HW additional	\$	25,000
b. Solids Building Polymer Blend Unit		10,000
c. Hoffman Blower Motor 50 hp		10,000
d. PM Building AHU Replacement		50,000
e. Headworks Grit Auger		15,000
f. Headworks Washer Compactor Gearbox		10,000
g. Wemco Grit Pump CCW		35,000
h. Solids Conveyor Motor/Gearbox 5620		20,000
i. Solids Conveyor Motor/Gearbox 5620		10,000
j. Air Relief Valves Plantwide		25,000
2. Capital Improvement Projects included in FY 2020-21 Budget		
a. Plant Communication Equipment Upgrade	\$	51,902
b. Solids Building Transfer Pumps		60,000
c. Hypochlorite Feed Pipe Additional		25,000
d. Replacement Pump		25,000
3. Capital Improvement Projects included in FY 2019-20 Budget		
a. Rehabilitate Old Lab additional,	\$	15,000
4. Capital Improvement Projects included in FY 2018-19 Budget		
a. SS Air Valves on HW	\$	41,278
b. Hypochlorite Feed Piping		10,000
5. Capital Improvement Projects included in FY 2017-18 Budget		
a. Capital Improvement Master Plan (pro-ration)	\$	53,958
6. Capital Improvement Projects included in FY 2016-17 Budget		
a. Rehabilitate Old Lab (pro-rated)	\$	10,000

- 7. Capital Improvement Projects included in FY 2014-15 Budget
 - a. Concrete Pad at Biosolids handling area (Lystek project) \$ 35,435

Total \$ 537,573

Outfall:

- 1. Capital Improvement Projects Budgeted for FY 2021-22
 - a. Cathodic Well Replacement Project additional \$ 5,000
- 2. Capital Improvement Projects included in FY 2017-18 Budget
 - a. Cathodic Well Replacement Project \$ 48,200

Total \$ 53,200

Reclamation Facilities:

- 1. Capital Improvement Projects Budgeted for FY 2021-22
 - a. Filter PLC and Controls \$ 250,000
- 2. Capital Improvement Projects included in FY 2020-21 Budget
 - a. Spare Backwash Air Blower \$ 5,500
 - b. Backwash Pump Check Valves 50,000
- 3. Capital Improvement Projects included in FY 2019-20 Budget
 - a. Sodium Hypochlorite Feed Piping, additional \$ 8,706

Total \$ 314,206

Total District Capital Projects FY 2021-22 \$ 6,346,851