

# **AGENDA**

## **REMOTE MEETING NOTICE**

This meeting will be accessible by remote video conferencing. Please be advised that while the District will endeavor to ensure these remote participation methods are available, the District does not guarantee that they will be technically feasible or work all the time. Further, the District reserves the right to terminate these remote participation methods (Subject to Brown Act Restrictions) at any time and for whatever reason. The public may observe and participate in this meeting remotely via Zoom as set forth below.

### **INSTRUCTIONS FOR USING ZOOM**

- Join the meeting using the link below.
- You must have audio and microphone capabilities on the device you are using to join the meeting.
- When you join the meeting make sure that you join the meeting with audio and follow the prompts to test your speaker & microphone prior to joining the meeting.

### **TO SPEAK DURING PUBLIC COMMENT USING ZOOM**

- The Board President will announce when it is time for Public Comment.
- Click on the Raise Hand icon if you would like to speak during Public Comment.
- Your name will be called on when it's your turn to speak.
- When your name is called, you will be prompted to unmute yourself.
- You will have three (3) minutes to speak. When your time is up, you will be muted.

### **TO SPEAK ON AN ITEM USING ZOOM**

- The Board President will call the item and staff will begin the staff report.
- Click on the Raise Hand icon if you would like to speak on the item.
- Your name will be called on when it's your turn to speak.
- When your name is called, you will be prompted to unmute yourself.
- You will have three (3) minutes to speak. When your time is up, you will be muted.
- You will repeat this process for each item you want to speak on.

### **FOR OPEN SESSION PARTICIPATION**

Join Meeting Electronically at:

**Join Zoom Meeting**

**<https://us02web.zoom.us/j/88000186337?pwd=RPaCv9E5qfYqsx2nQgbDhHvj12Lo0.1>**

**Meeting ID: 880 0018 6337**

**Passcode: 439923**

Please attend in Person or by submitting your comment via Email to:  
RMangus@GoletaSanitary.Org

**A G E N D A**  
REGULAR MEETING OF THE GOVERNING BOARD  
OF THE GOLETA SANITARY DISTRICT  
A PUBLIC AGENCY

One William Moffett Place  
Goleta, California 93117

June 3, 2024

**CALL TO ORDER:** 6:30 p.m.

**ROLL CALL OF MEMBERS**

**BOARD MEMBERS:** Edward Fuller  
Jerry D. Smith  
Steven T. Majoewsky  
Dean Nevins  
Sharon Rose

**CONSIDERATION OF THE MINUTES OF THE BOARD MEETING**

The Board will consider approval of the Minutes of the Regular Meeting of May 20, 2024.

**PUBLIC COMMENTS** - Members of the public may address the Board on items within the jurisdiction of the Board. Under provisions of the Brown Act, the Board is prohibited from taking action on items not listed on the agenda. Please limit your remarks to three (3) minutes and if you wish, state your name and address for the record.

**POSTING OF AGENDA** – The agenda notice for this meeting was posted at the main gate of the Goleta Sanitary District and on the District’s web site 72 hours in advance of the meeting.

**BUSINESS:**

1. CONSIDERATION AND ADOPTION OF RESOLUTION NO. 24-715 AMENDING RESOLUTION NO. 12-549 AND REPEALING RESOLUTION NO. 15-587 AND RESOLUTION NO. 17-620 TO REVISE EXPENSE PAYMENT POLICY FOR MILEAGE TO BOARD AND COMMITTEE MEETINGS  
(Board may take action on this item.)
2. CONSIDERATION OF DISTRICT’S DRAFT BUDGET FOR FISCAL YEAR 2024-25  
(Board may take action on this item.)
3. GENERAL MANAGER’S REPORT
4. LEGAL COUNSEL’S REPORT

5. COMMITTEE/DIRECTOR'S REPORTS AND APPROVAL/RATIFICATION OF DIRECTOR'S ACTIVITIES
6. PRESIDENT'S REPORT
7. ITEMS FOR FUTURE MEETINGS
8. CORRESPONDENCE  
(The Board will consider correspondence received by and sent by the District since the last Board Meeting.)
9. APPROVAL OF BOARD COMPENSATION AND EXPENSES AND RATIFICATION OF CLAIMS PAID BY THE DISTRICT  
(The Board will be asked to ratify claims.)

## **ADJOURNMENT**

*Persons with a disability who require any disability-related modification or accommodation, including auxiliary aids or services, in order to participate in the meeting are asked to contact the District's Finance Director at least 3 hours prior to the meeting by telephone at (805) 967-4519 or by email at [info@goletasanitary.org](mailto:info@goletasanitary.org).*

*Any public records which are distributed less than 72 hours prior to this meeting to all, or a majority of all, of the District's Board members in connection with any agenda item (other than closed sessions) will be available for public inspection at the time of such distribution at the District's office located at One William Moffett Place, Goleta, California 93117.*

# MINUTES

**MINUTES**  
REGULAR MEETING OF THE GOVERNING BOARD  
GOLETA SANITARY DISTRICT  
A PUBLIC AGENCY  
DISTRICT OFFICE CONFERENCE ROOM  
ONE WILLIAM MOFFETT PLACE  
GOLETA, CALIFORNIA 93117

May 20, 2024

**CALL TO ORDER:** President Fuller called the meeting to order at 6:34 p.m.

**BOARD MEMBERS PRESENT:** Edward Fuller, Jerry Smith, Steven T. Majoewsky, Dean Nevins, Sharon Rose

**BOARD MEMBERS ABSENT:** None

**STAFF MEMBERS PRESENT:** Steve Wagner, General Manager/District Engineer, Rob Mangus (via Zoom), Finance Director/Board Secretary and Ryan Guiboa, General Counsel (via Zoom)

**OTHERS PRESENT:** Tom Evans, Director, Goleta Water District (via Zoom)  
David Bearman, M.D., Director, Goleta West Sanitary District

**APPROVAL OF MINUTES:** Director Nevins made a motion, seconded by Director Majoewsky, to approve the minutes of the Regular Board meeting of 05/06/2024. The motion carried by the following vote:

(24/05/2224)

AYES:	5	Fuller, Smith, Majoewsky, Nevins, Rose
NOES:		None
ABSENT:		None
ABSTAIN:		None

**POSTING OF AGENDA:** The agenda notice for this meeting was posted at the main gate of the Goleta Sanitary District and on the District's website 72 hours in advance of the meeting.

**PUBLIC COMMENTS:** None

**BUSINESS:**

1. **PRESENTATION ON ROSENBERG'S RULES OF ORDER BY DISTRICT LEGAL COUNSEL**

Mr. Wagner began the staff report and introduced Mr. Guiboa, General Council, who presented a PowerPoint slide presentation on Rosenberg's Rules of Order.

2. CONSIDERATION OF PROPOSED ANNEXATION OF 801 POINSETTIA WAY A.P.N. 067-030-041

Mr. Wagner gave the staff report.

Director Rose made a motion, seconded by Director Smith to authorize the General Manager to inform Santa Barbara LAFCO that the District does not object to the proposed annexation of 801 Poinsettia Way.

The motion carried by the following vote:

(24/05/2225)

AYES:	5	Fuller, Smith, Majoewsky, Nevins, Rose
NOES:		None
ABSENT:		None
ABSTAIN:		None

3. DISCUSSION AND ACTION ON ANNUAL AUDIT SERVICES CONTRACT

Mr. Wagner gave the staff report.

Director Smith made a motion, seconded by Director Majoewsky to direct the General Manager to retain Moss Levy and Hartzheim (MLH) to conduct the District's annual audit for FY23-24 as described in their May 9, 2024 audit proposal.

The motion carried by the following vote:

(24/05/2226)

AYES:	5	Fuller, Smith, Majoewsky, Nevins, Rose
NOES:		None
ABSENT:		None
ABSTAIN:		None

4. GENERAL MANAGER'S REPORT

Mr. Wagner gave the report.

5. LEGAL COUNSEL'S REPORT

Mr. Guiboa – No report.

6. COMMITTEE/DIRECTORS' REPORTS AND APPROVAL/RATIFICATION OF DIRECTORS' ACTIVITIES

Director Majoewsky – Reported on the Goleta Water District meeting he attended.

Director Rose – Read her report on the Goleta West Sanitary District meeting she attended.

Director Smith – No report.

Director Nevins – No report.

7. PRESIDENT'S REPORT

President Fuller – No report.

8. ITEMS FOR FUTURE MEETINGS

No Board action was taken to return with an item.

9. CORRESPONDENCE

The Board reviewed and discussed the list of correspondence to and from the District in the agenda.

10. APPROVAL OF BOARD COMPENSATION AND EXPENSES AND RATIFICATION OF CLAIMS PAID BY THE DISTRICT

Director Smith made a motion, seconded by Director Nevins, to ratify and approve the claims, for the period 05/07/2024 to 05/20/2024 as follows:

Running Expense Fund #4640	\$	318,769.67
Capital Reserve Fund #4650	\$	155,276.83
Depreciation Replacement Reserve Fund #4655	\$	2,854.06

The motion carried by the following vote:

(24/05/2227)

AYES:	5	Fuller, Smith, Majoewsky, Nevins, Rose
NOES:		None
ABSENT:		None
ABSTAIN:		None



Regular Meeting Minutes

May 20, 2024

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**ADJOURNMENT**

There being no further business, the meeting was adjourned at 8:19 p.m.

ATTEST

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Edward Fuller  
Governing Board President

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Robert O. Mangus, Jr.  
Governing Board Secretary

# **AGENDA ITEM #1**

**AGENDA ITEM: 1**

**MEETING DATE: June 3, 2024**

**I. NATURE OF ITEM**

Consideration and Adoption of Resolution No. 24-715 Amending Resolution No. 12-549 and Repealing Resolution No. 15-587 and Resolution No. 17-620 to Revise Expense Payment Policy for Mileage to Board and Committee Meetings

**II. BACKGROUND INFORMATION**

At its meeting on May 6, 2024, the District's Governing Board directed staff to return with an action item necessary to remove mileage reimbursements from the list of pre-approved reimbursements for travel to regular and special meetings of the District's Board and meetings of the District's standing and ad hoc committees. Per the Board's direction, staff has prepared a proposed resolution to reflect this change. That resolution is included with this agenda item. Also included is a document tracking the changes that the resolution makes to the current policy.

**III. COMMENTS AND RECOMMENDATIONS**

It is recommended that the Board adopt the proposed resolution, subject to any changes that the Board may wish to make.

**IV. REFERENCE MATERIAL**

Tracked Changes to Existing Expense Payment Policy

Resolution No. 24-715 Amending Resolution No. 12-549 and Repealing Resolution No. 15-587 and Resolution No. 17-620 to Revise Expense Payment Policy for Mileage to Board and Committee Meetings

**PROPOSED CHANGES TO SECTIONS 3 AND 5 OF RESOLUTION NO. 12-549**

**3. Authorized Expenses.**

The District will pay for reasonable, ordinary and necessary expenses incurred in connection with Director Activities where (i) the expenses are specifically authorized by the Board on a case-by-case basis, or (ii) the Director Activity is included in the table set forth below, ~~or (iii) the District is subject to the notice and agenda requirements of the Ralph M. Brown Act (Government Code Section 54950 et seq.) in connection with the Director Activity.~~ In the event any expenses associated with the pre-approved Director Activities listed below are paid by the California Special Districts Association (CSDA), the California Sanitation Risk Management Authority (CSRMA), or the California Association of Sanitation Agencies (CASA), the District will not pay such expenses. The payment of expenses by the District shall not be limited to one (1) meeting or other Director Activity per day or to six (6) meetings or other Director Activities in a calendar month.

<b>PRE-APPROVED DIRECTOR ACTIVITIES</b>	
<b><u>Meeting</u></b>	<b><u>Authorized Directors</u></b>
<del><u>GSD Governing Board:</u></del> <ul style="list-style-type: none"> <li><del>• Regular Board meetings</del></li> <li><del>• Special Board meetings</del></li> </ul>	<ul style="list-style-type: none"> <li>• All Directors</li> </ul>
<del><u>GSD Committees:</u></del> <ul style="list-style-type: none"> <li><del>• Standing committee meetings</del></li> <li><del>• Ad hoc committee meetings</del></li> </ul>	<ul style="list-style-type: none"> <li><del>• Directors appointed as committee members, and Directors appointed as alternates when attending committee meetings in the absence of a regular committee member</del></li> </ul>
<u>Santa Barbara Chapter of CSDA (SBCSDA):</u> <ul style="list-style-type: none"> <li>• Regular meetings of members</li> </ul>	<ul style="list-style-type: none"> <li>• All Directors</li> </ul>
<u>SBCSDA:</u> <ul style="list-style-type: none"> <li>• Executive Board meetings</li> </ul>	<ul style="list-style-type: none"> <li>• As approved by the District Board or (if authorized by the Board) by the Board President</li> </ul>
<u>State CSDA:</u> <ul style="list-style-type: none"> <li>• Board of Directors meetings</li> <li>• Legislative Committee meetings</li> </ul>	<ul style="list-style-type: none"> <li>• As approved by the District Board or (if authorized by the Board) by the Board President</li> </ul>
<u>State CSDA:</u> <ul style="list-style-type: none"> <li>• <u>Annual Conference</u></li> </ul>	<ul style="list-style-type: none"> <li>• The Board President or an alternate Director designated by the Board President</li> <li>• Directors who serve as a member of the Board of Directors or as a member of any committee of CSDA at the State level</li> <li>• Newly elected or appointed Directors during the first 12 months in office</li> </ul>
<u>State CSDA:</u>	<ul style="list-style-type: none"> <li>• The Board President or an alternate Director</li> </ul>

<ul style="list-style-type: none"> <li>• <u>Legislative Days</u></li> </ul>	<p>designated by the Board President</p> <ul style="list-style-type: none"> <li>• Directors who serve as a member of the Legislative Committee of CSDA at the State level</li> <li>• Newly elected or appointed Directors during the first 12 months in office</li> </ul>
<p><u>CSRMA:</u></p> <ul style="list-style-type: none"> <li>• Board of Directors meetings</li> </ul>	<ul style="list-style-type: none"> <li>• As approved by the District Board or (if authorized by the Board) by the Board President</li> </ul>
<p><u>CASA:</u></p> <ul style="list-style-type: none"> <li>• General membership conferences in January and August of each year</li> </ul>	<ul style="list-style-type: none"> <li>• All Directors</li> </ul>
<p><u>CASA:</u></p> <ul style="list-style-type: none"> <li>• Annual Washington DC conference</li> <li>• Annual Spring conference</li> </ul>	<ul style="list-style-type: none"> <li>• Board President or an alternate Director designated by the Board President</li> <li>• Newly elected or appointed Directors during the first 12 months in office</li> </ul>
<p><u>CASA:</u></p> <ul style="list-style-type: none"> <li>• Board of Directors meetings</li> <li>• Legislative Committee meetings</li> </ul>	<ul style="list-style-type: none"> <li>• As approved by the District Board or (if authorized by the Board) by the Board President</li> </ul>
<p><u>Water Environment Federation:</u></p> <ul style="list-style-type: none"> <li>• Annual Technical Exhibition and Conference (WEFTEC)</li> </ul>	<ul style="list-style-type: none"> <li>• All Directors, but only where the event is held within driving distance and does not involve an overnight stay, in which case one day's attendance is pre-approved</li> <li>• Newly elected or appointed Directors during the first 12 months in office, but not including attendance at technical workshops</li> </ul>
<p><u>GWSD Governing Board meetings:</u></p> <ul style="list-style-type: none"> <li>• Regular meetings and special meetings held in lieu of regular meetings</li> </ul>	<ul style="list-style-type: none"> <li>• As approved by the District Board or (if authorized) by the Board President</li> </ul>
<p><u>GWD Board of Directors meetings:</u></p> <ul style="list-style-type: none"> <li>• Regular meetings and special meetings held in lieu of regular meetings</li> </ul>	<ul style="list-style-type: none"> <li>• As approved by the District Board or (if authorized) by the Board President</li> </ul>

**5. Transportation.**

Where ~~T~~ransportation expenses associated with approved Director Activities; (including expenses for parking and special travel arrangements such as taxi or shuttle service); (i) are specifically authorized by the Board on a case-by-case basis, or (ii) the Director Activity is included in the table set forth under Section 3, above, they shall be District expenses and shall be subject to the following requirements: ...

**RESOLUTION NO. 24-715**

**RESOLUTION OF THE GOVERNING BOARD OF THE GOLETA  
SANITARY DISTRICT AMENDING RESOLUTION NO. 12-549  
AND REPEALING RESOLUTION NO. 15-587 AND RESOLUTION NO. 17-620  
TO REVISE EXPENSE PAYMENT POLICY FOR  
MILEAGE TO BOARD AND COMMITTEE MEETINGS**

**WHEREAS**, on December 3, 2012, the Governing Board (the “Board”) of the Goleta Sanitary District (the “District”) adopted Resolution No. 12-549 to set forth the policies of the District pertaining to the payment of expenses when members of the District’s Board (the “Directors”) (i) attend regular and special meetings of the District’s Board, meetings of District standing committees and ad hoc committees, and meetings of other agencies, associations and organizations at which matters that affect the District are to be discussed and/or acted upon, (ii) serve on boards and committees of various associations and organizations, and (iii) engage in other activities that contribute to their effectiveness as Directors and/or benefit the District (collectively, “Director Activities”).

**WHEREAS**, Resolution No. 12-549 was amended by Resolution No. 15-587 on February 2, 2015, and by Resolution No. 17-620 on August 18, 2017.

**WHEREAS**, the Board desires to amend Section 3 and Section 5 of Resolution No. 12-549 to provide that Directors shall not have mileage expenses reimbursed for attending regular and special meetings of the District’s Board or meetings of District standing committees and ad hoc committees.

**NOW, THEREFORE, BE IT RESOLVED** by the Governing Board of the Goleta Sanitary District as follows:

1. **Payment of Expenses.** Section 3 of Resolution No. 12-549 is hereby deleted in its entirety and is replaced with the following:

**3. Authorized Expenses.**

The District will pay for reasonable, ordinary, and necessary expenses incurred in connection with Director activities where (i) the expenses are specifically authorized by the Board on a case-by-case basis, or (ii) the Director Activity is included in the table set forth below. In the event any expenses associated with the pre-approved Director Activities listed below are paid by the California Special Districts Association (CSDA), the California Sanitation Risk Management Authority (CSRMA), or the California Association of Sanitation Agencies (CASA), the District will not pay such expenses. The payment of expenses by the District shall not be limited to one (1)

meeting or other Director Activity per day or to six (6) meetings or other Director Activities in a calendar month.

<b><u>PRE-APPROVED DIRECTOR ACTIVITIES</u></b>	
<b><u>Meeting</u></b>	<b><u>Authorized Directors</u></b>
<u>Santa Barbara Chapter of CSDA (SBCSDA):</u> <ul style="list-style-type: none"> <li>• Regular meetings of members</li> </ul>	<ul style="list-style-type: none"> <li>• All Directors</li> </ul>
<u>SBCSDA:</u> <ul style="list-style-type: none"> <li>• Executive Board meetings</li> </ul>	<ul style="list-style-type: none"> <li>• As approved by the District Board or (if authorized by the Board) by the Board President</li> </ul>
<u>State CSDA:</u> <ul style="list-style-type: none"> <li>• Board of Directors meetings</li> <li>• Legislative Committee meetings</li> </ul>	<ul style="list-style-type: none"> <li>• As approved by the District Board or (if authorized by the Board) by the Board President</li> </ul>
<u>State CSDA:</u> <ul style="list-style-type: none"> <li>• <u>Annual Conference</u></li> </ul>	<ul style="list-style-type: none"> <li>• The Board President or an alternate Director designated by the Board President</li> <li>• Directors who serve as a member of the Board of Directors or as a member of any committee of CSDA at the State level</li> <li>• Newly elected or appointed Directors during the first 12 months in office</li> </ul>
<u>State CSDA:</u> <ul style="list-style-type: none"> <li>• <u>Legislative Days</u></li> </ul>	<ul style="list-style-type: none"> <li>• The Board President or an alternate Director designated by the Board President</li> <li>• Directors who serve as a member of the Legislative Committee of CSDA at the State level</li> <li>• Newly elected or appointed Directors during the first 12 months in office</li> </ul>
<u>CSRMA:</u> <ul style="list-style-type: none"> <li>• Board of Directors meetings</li> </ul>	<ul style="list-style-type: none"> <li>• As approved by the District Board or (if authorized by the Board) by the Board President</li> </ul>
<u>CASA:</u> <ul style="list-style-type: none"> <li>• General membership conferences in January and August of each year</li> </ul>	<ul style="list-style-type: none"> <li>• All Directors</li> </ul>

<p><u>CASA:</u></p> <ul style="list-style-type: none"> <li>• Annual Washington DC conference</li> <li>• Annual Spring conference</li> </ul>	<ul style="list-style-type: none"> <li>• Board President or an alternate Director designated by the Board President</li> <li>• Newly elected or appointed Directors during the first 12 months in office</li> </ul>
<p><u>CASA:</u></p> <ul style="list-style-type: none"> <li>• Board of Directors meetings</li> <li>• Legislative Committee meetings</li> </ul>	<ul style="list-style-type: none"> <li>• As approved by the District Board or (if authorized by the Board) by the Board President</li> </ul>
<p><u>Water Environment Federation:</u></p> <ul style="list-style-type: none"> <li>• Annual Technical Exhibition and Conference (WEFTEC)</li> </ul>	<ul style="list-style-type: none"> <li>• All Directors, but only where the event is held within driving distance and does not involve an overnight stay, in which case one day's attendance is pre-approved</li> <li>• Newly elected or appointed Directors during the first 12 months in office, but not including attendance at technical workshops</li> </ul>
<p><u>GWSD Governing Board meetings:</u></p> <ul style="list-style-type: none"> <li>• Regular meetings and special meetings held in lieu of regular meetings</li> </ul>	<ul style="list-style-type: none"> <li>• As approved by the District Board or (if authorized) by the Board President</li> </ul>
<p><u>GWD Board of Directors meetings:</u></p> <ul style="list-style-type: none"> <li>• Regular meetings and special meetings held in lieu of regular meetings</li> </ul>	<ul style="list-style-type: none"> <li>• As approved by the District Board or (if authorized) by the Board President</li> </ul>

**2. Transportation Expenses.** The first clause of Section 5 of Resolution No. 12-549 is hereby deleted in its entirety and is replaced with the following:

**5. Transportation.**

Where transportation expenses associated with approved Director Activities (including expenses for parking and special travel arrangements such as taxi or shuttle service) are specifically authorized by the Board on a case-by-case basis, or where the Director Activity is included in the table set forth under Section 3, above, they shall be District expenses and shall be subject to the following requirements:

**3. Repeal of Prior Resolutions.** Resolution No. 15-587 and Resolution No. 17-620 are hereby repealed and are superseded by this



Resolution.

4. **Continued Effect**. Except as specifically amended herein, all of the terms and provisions of Resolution No. 12-549 shall continue in full force and effect.

**PASSED AND ADOPTED** this 3rd day of June, 2024, by the following vote of the Governing Board of the Goleta Sanitary District:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

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Edward Fuller,  
President of the Governing Board

**COUNTERSIGNED:**

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Robert O. Mangus, Jr.,  
Secretary of the Governing Board

# **AGENDA ITEM #2**

**AGENDA ITEM: 2**

**MEETING DATE: June 3, 2024**

**I. NATURE OF ITEM**

Consideration of District’s Draft Budget for Fiscal Year 2024-25

**II. BACKGROUND INFORMATION**

The District’s draft budget for the Fiscal Year ending June 2025 (FY25) is in the same format and presentation as the previous years. It is an incremental budget where current expenditure levels and trends are used to estimate the required expenditure levels for the upcoming fiscal year. Similar to previous years, the budget report presents: the proposed expenditures for each of the District’s operating departments, estimates for all revenue sources and the resulting estimated balance for each of the District’s funds.

The revenue assumptions for FY25 are based on no change to the District’s Sewer Service Charge (SSC) Rates. The allocation of SSC revenue has been slightly modified to meet current funding needs as shown below:

<b>SSC Rate Allocation Component</b>	<b>(\$/Mo/ERU)</b>
Capital Reserve	\$ 5.00
Replacement Reserve	\$ 9.55
Operations & Maintenance	<u>\$29.65</u>
<b>Total SSC Rate (\$/ERU/Mo)</b>	<b>\$44.20</b>

A summary of the estimated revenue sources for FY25 is shown in the following table.

<b>Estimated Revenue Sources</b>		
Sewer Service Charges	\$9,648,468	43.0%
Other Government Agencies	\$10,553,792	47.0%
Permits, Inspections and Fees	\$28,900	0.1%
Annexation and Connection Fees	\$128,366	0.6%
Property Taxes and related	\$207,500	0.9%
UAL Interfund Loan Payments	\$400,000	1.9%
Interest and Other Income	<u>\$1,456,298</u>	<u>6.5%</u>
	<b>\$ 22,423,324</b>	<b>100.00%</b>

Other estimated cash inflows for FY25 include \$9,424,781 in Biosolids and Energy Strategic Plan (BESP) loan draws as the construction continues.

The total proposed expenditures for FY25 with and without depreciation are \$24,938,391 and \$28,875,148 respectively. A breakdown of the proposed

expenditures for FY25 by category in comparison to the prior fiscal year is shown in the following table.

<b>Expenditure Category</b>	<b>FY24</b>	<b>FY25</b>	<b>Diff.</b>
Personnel Cost	\$6,433,343	\$6,776,784	5%
Operating Expenses	\$4,784,340	\$5,842,575	22%
<b>Sub-Total</b>	<b>\$11,217,683</b>	<b>\$12,619,359</b>	<b>12%</b>
Capital Outlay	\$11,960,250	\$12,319,032	3%
<b>Total Expense w/o Depr.</b>	<b>\$23,177,933</b>	<b>\$24,938,391</b>	<b>8%</b>
Depreciation Expense	\$3,652,628	\$3,936,758	0%
<b>Total Expense w/ Depr.</b>	<b>\$26,830,561</b>	<b>\$28,875,148</b>	<b>8%</b>

As shown above, the overall proposed expenditures (without depreciation) for FY25 increase by 8% over the prior year's budget. The expenditure categories with the highest percentage increases in comparison to last year's budget (aside from interest expense) are Operating Supplies 51% increase and Repairs and Maintenance 50% increase.

Other modifications being proposed as part of the draft budget related to personnel are as follows.

1. Reclassification of Administrative Supervisor position to Accounting/Admin Manager. This reclassification better reflects the evolving duties and responsibilities of this position and will facilitate succession planning efforts.
2. Reclassification of Facilities Maintenance Supervisor to Facilities Maintenance Manager. This reclassification better reflects the duties and responsibilities of this position and will facilitate a reorganization of the Facility Maintenance Division for succession planning efforts.
3. Reclassification of one or two Plant Operator Grade III positions to Senior Plant Operator to facilitate succession planning efforts.
4. Recruiting and filling the following seven vacancies and/or new positions: Laboratory Supervisor, Lab Analyst I, Plant Operations Supervisor, Plant Operator Grade III, Electrician and/or Industrial Control Electrician, Safety and Regulatory Compliance Coordinator.

### **III. COMMENTS AND RECOMMENDATIONS**

The Finance Committee reviewed the Draft Budget FY25 and found it to be appropriate for the District's operations in the coming year. The Committee recommends that the Draft Budget FY25 be presented to the Board for consideration and adopted, subject to any revisions they wish to make.

The Board may either elect to adopt the Draft Budget FY25 if no substantive changes are needed or direct staff to make changes and bring a revised budget back to the Board at a subsequent meeting for further consideration and action.

**IV. REFERENCE MATERIAL**

Draft Budget FY25. A hard copy of the draft budget will be distributed at the meeting.



**GOLETA SANITARY**  
Water Resource Recovery District

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

*Governing Board of Directors*  
*Meeting of June 3, 2024*

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

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# GOLETA SANITARY DISTRICT

## Budget for Fiscal Year 2024-25

### INTRODUCTION

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

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

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

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

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

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

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



## **DISTRICT GOVERNANCE**

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

## **DISTRICT STAFF AND OPERATING DEPARTMENTS**

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

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

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

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

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

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

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

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

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

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

<b>Estimated Expenditures without depreciation:</b>	<b>\$ 24,938,391</b>
<b>Total Anticipated Inflows (Revenue &amp; Loan Draws):</b>	<b>\$ 31,848,105</b>
<b>Total change in Fund cash balance:</b>	<b>\$ 6,909,714</b>

**\*Unfunded Actuarial Pension Liabilities**

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

***DISTRICT OPERATING  
AND DESIGNATED FUNDS***

## **DISTRICT FUNDS**

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

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

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

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

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

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

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

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

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

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

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

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

**Retiree Health Insurance Sinking Fund – 4660**

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

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

**Outfall Re-ballasting Fund – 4666**

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

**District Emergency Fund – 4675**

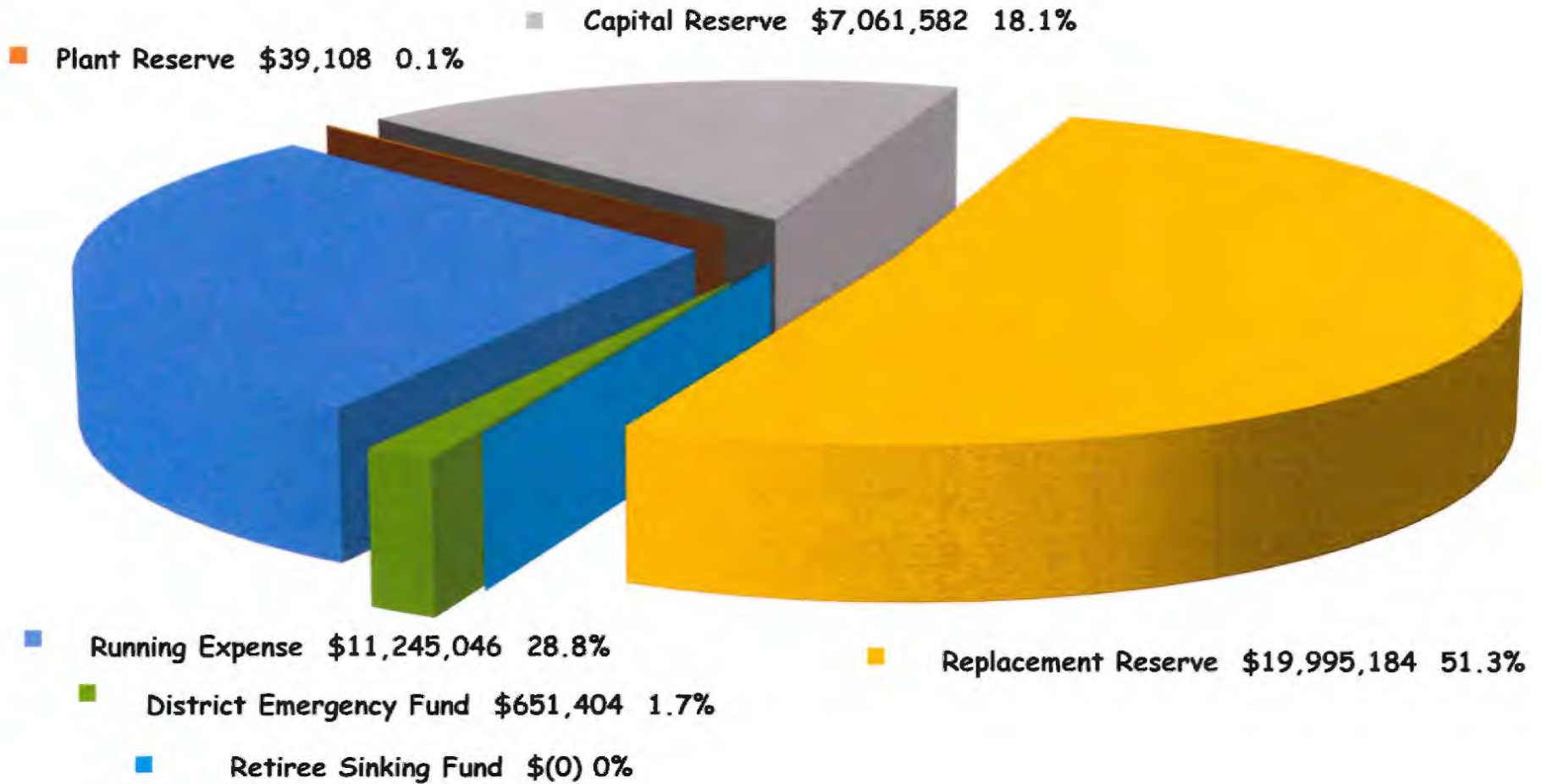
On May 7, 2007, the District's Governing Board established a separate fund designated as the "Emergency Fund" for the purpose of paying costs associated with emergency projects. Funding was provided by a transfer from the Replacement Reserve Fund in the amount of \$500,000. The anticipated balance of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

**Summary**

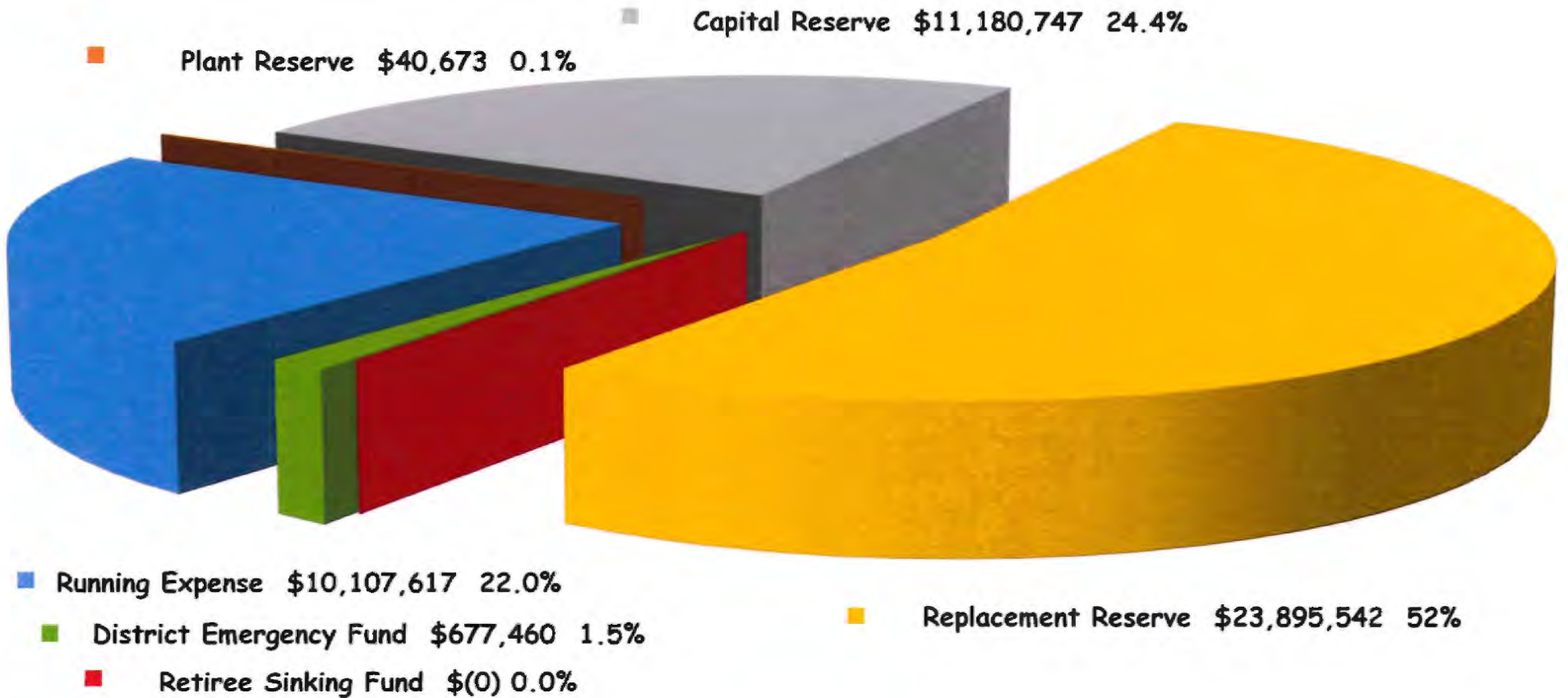
Enclosed in this budget are a summary table and associated pie and bar charts that show fund balances and distributions at the beginning and end of FY24-25. The total value of the District's funds cash balances are expected to increase by \$6,909,714 by the end of FY24-25.

	A	B	C	D	E
1	<b>DESIGNATED FUND BALANCE</b>				
2	<b>SUMMARY</b>				
3		<u>Estimated Cash Balance</u>		<u>Percent</u>	
4				<u>Change</u>	
5	<b>Fund No. and Name</b>	<b>6/30/2024</b>	<b>6/30/2025</b>		
6					
7	4640 Running Expense	\$ 11,245,046	\$ 10,107,617	-10.1%	a
16					
17	4645 Plant Reserve	\$ 39,108	\$ 40,673	4.0%	b
18					
19	4650 Capital Reserve	\$ 7,061,582	\$ 11,180,747	58.3%	c
24					
25	4655 Replacement Reserve	\$ 19,995,184	\$ 23,895,542	19.5%	d
31					
32	4660 Retiree Health Insurance Fund	\$ (0)	\$ (0)	0.0%	e
33					
34	4675 District Emergency Fund	\$ 651,404	\$ 677,460	4.0%	f
35					
36					
37	<b>TOTALS</b>	<b>\$ 38,992,324</b>	<b>\$ 45,902,038</b>	<b>17.7%</b>	
38					
39	<b>NOTES:</b>				
40					
41	b Designated to meet the dry period for operations and maintenance costs for FY 2024-25,				
42	the period between end of year and first Sewer Service Charge installment from the County.				
43	b Designated for emergency repairs.				
44	c Designated for facilities capacity expansion.				
45	d Designated for facilities replacement projects.				
46	e Designated for retiree medical insurance, reimbursing retirees and contributions to CERBT, OPEB				
47	f Designated for costs associated with emergency projects.				

# Fund Balance June 30, 2024



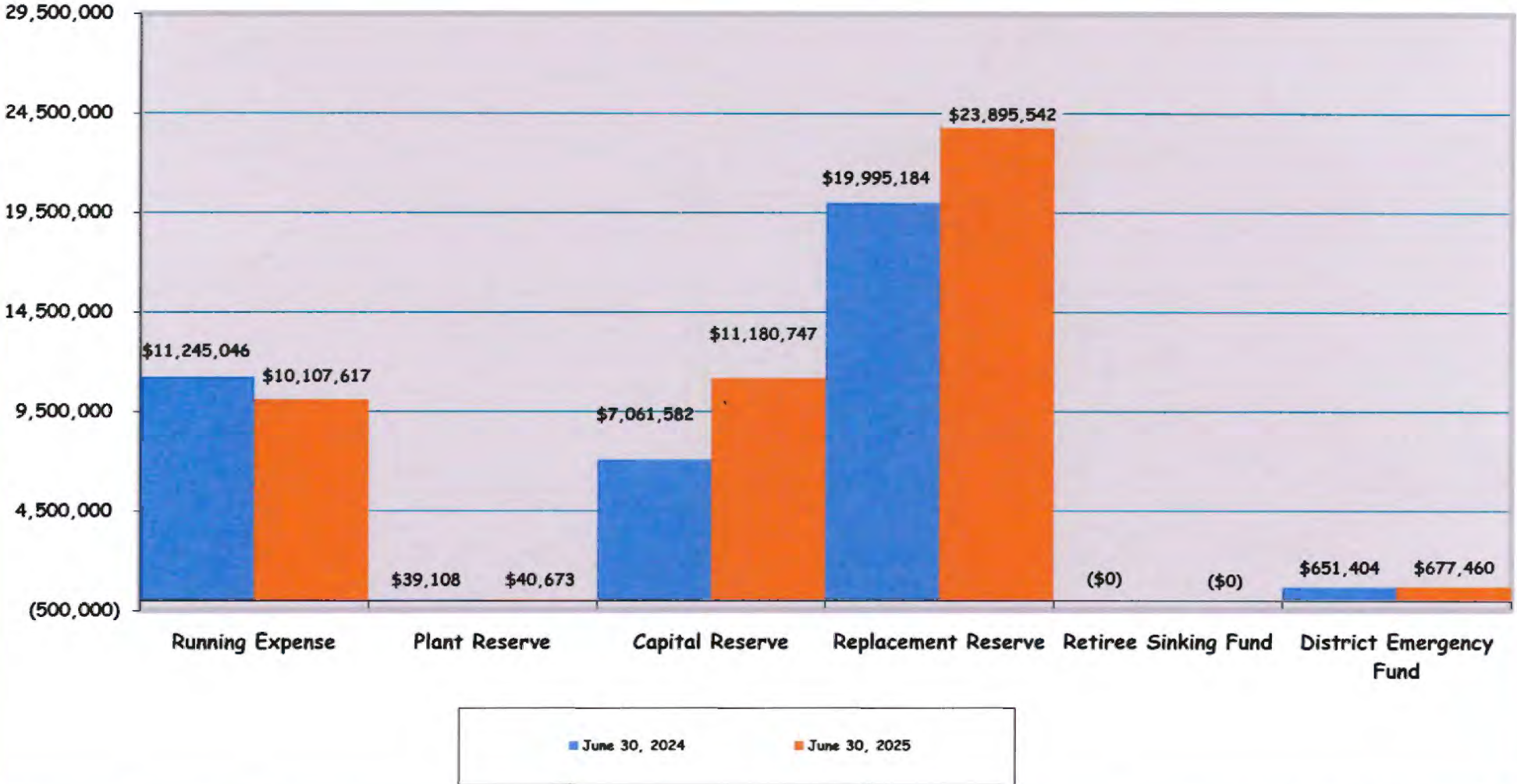
# Fund Balance June 30, 2025





# Fund Balance

## June 30, 2024 and June 30, 2025



## **ACTIVITIES OF DISTRICT FUNDS**

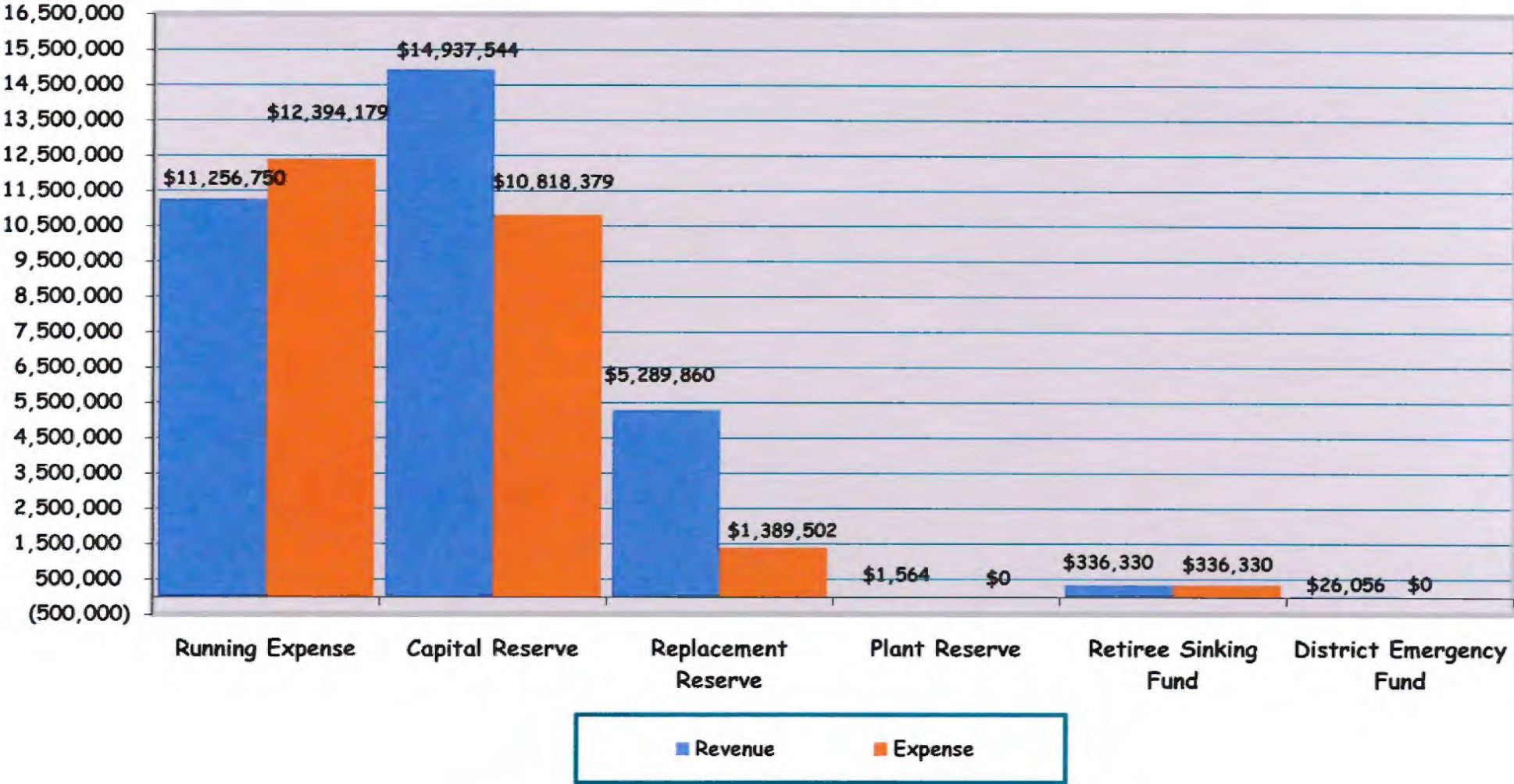
The enclosed fund activity sheet shows the District's fund balances at the beginning and end of the fiscal year, as well as the activity of each fund during the year. Each fund's name and number are shown in the extreme two left columns, followed by the cash balance of the fund at the beginning of the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

For FY24-25, the District anticipates an increase from \$38,992,324 at the beginning of the year to \$45,902,038 at the end of the year based on the projected revenues and planned expenditures and BESP loan drawdown requests. Enclosed in this budget is a fund activity tabulation and associated bar chart illustrating the activities of each of the District's designated funds in FY24-25.

	A	B	C	D	E	F	G	H
1	<b>FUND CASH ACTIVITY</b>							
2								
3			<b>Estimated</b>					<b>Estimated</b>
4			<b>Cash Balance</b>	<b>Estimated Cash In-flow</b>		<b>Estimated Cash Out-flow</b>		<b>Cash Balance</b>
5	<b>Fund No. and Name</b>		<b>6/30/2024</b>	<b>2024-2025</b>		<b>2024-2025</b>		<b>6/30/2025</b>
6								
7	<b>640</b>	Running Expense	\$11,245,046	Interest	\$349,975	O & M Expense	\$11,569,248	\$10,107,617
8				Revenue	\$6,209,662	WWRec O & M Expense	\$424,931	
9		Adjusted 06/30/23 Estimate	\$11,245,046	RFOGA	\$4,229,690	Inter-Fund Loan P&I	\$400,000	
10				GWD WWRec O&M	\$424,931			
11				Admin Chg: WWRec	\$42,493			
12		<b>Subtotal</b>			<b>\$11,256,750</b>		<b>\$12,394,179</b>	
13								
14	<b>645</b>	Plant Reserve	\$39,108	Interest	\$1,564		\$0	\$40,673
15		<b>Subtotal</b>			<b>\$1,564</b>		<b>\$0</b>	
16								
17	<b>650</b>	Capital Reserve	\$7,061,582	Interest	\$236,909	Plant Projects (non-BESP)	\$449,550	\$11,180,747
18				Connection/Annex/RFOGA	\$5,275,854	Loan P&I installment	\$944,048	
19				BESP Loan Proceeds:	\$9,424,781	BESP Project	\$9,424,781	
20		<b>Subtotal</b>			<b>\$14,937,544</b>		<b>\$10,818,379</b>	
21								
22	<b>655</b>	Replacement Reserve	\$19,995,184	Interest	\$803,464	Collection System Replacements	\$382,055	\$23,895,542
23				SSC/Prop. Tax/RFOGA	\$4,086,396	Administration, Outfall, WWRec	\$483,008	
24			\$19,995,184	Inter-Fund Loan P&I	\$400,000	Plant, Lab, IWC Projects	\$524,439	
25						Main Pump Station Project	\$0	
26		<b>Subtotal</b>			<b>\$5,289,860</b>		<b>\$1,389,502</b>	
27								
28	<b>660</b>	Retiree Health Insurance	\$0	Interest	\$3,330			\$0
29				Revenue	\$333,000		\$336,330	
30		<b>Subtotal</b>			<b>\$336,330</b>		<b>\$336,330</b>	
40								
41	<b>675</b>	District Emergency Fund	\$651,404	Interest	\$26,056		\$0	\$677,460
42		<b>Subtotal</b>			<b>\$26,056</b>		<b>\$0</b>	
43								
44		<b>TOTALS</b>	<b>\$38,992,324</b>		<b>\$31,848,105</b>		<b>\$24,938,391</b>	<b>\$45,902,038</b>

# Fund Activity

## June 2024-June 2025



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

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

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

<b>REVENUE SOURCES</b>		
Sewer Service Charges	\$ 9,648,468	43.03%
From Other Government Agencies	10,553,792	47.07%
Permit, Inspections and Fees	28,900	0.13%
Annexation and Capacity Fees	128,366	0.57%
Property Taxes and related	207,500	0.93%
Interfund Loan Proceeds	400,000	1.78%
Interest and Other Income	<u>1,456,298</u>	<u>6.49%</u>
	<b>\$ 22,423,325</b>	<b>100.00%</b>

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

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

**Running Expense Fund - 4640**

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

Sewer Service Charges – Account 3100

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

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

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

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

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

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

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

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

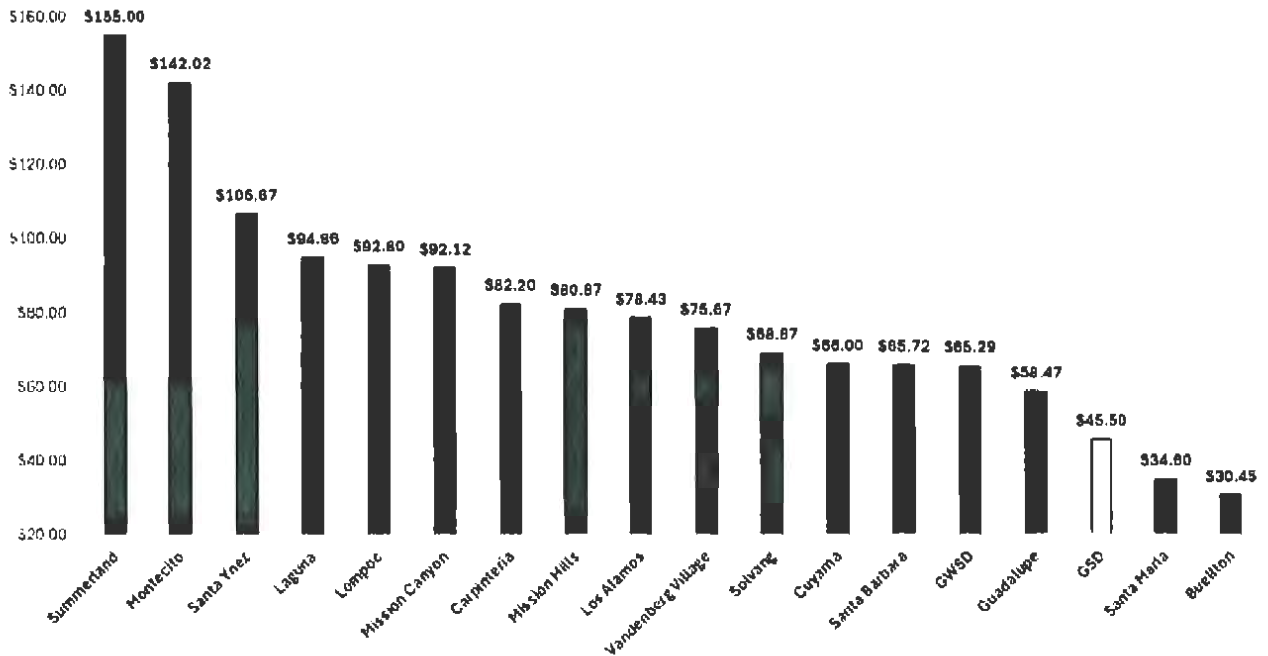
A summary of the District’s SSC rate allocation over the last few years is show in the following table.

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

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

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

**SB County Monthly Residential Sewer Service Rates 2024**



**Permit and Inspection Fees – Account 3120**

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

**Administration Charges – Accounts 3140 and 3145**

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

**Treatment and Disposal Revenue – Account 3150**

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



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

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

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

Industrial Waste Control (IWC) Analysis Reimbursement – Account 3160

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

Homeowners Exemption – Account 3170

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

Annexation Processing – Account 3205

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

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

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

Other Revenue-Running Expense – Account 3260

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

***Total FY24-25 Estimated Running Expense Fund Revenue with interest is \$11,256,750.***

**Capital Reserve Fund – 4650**

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

### Capacity Fees – Account 3130

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

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

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

### Annexation Charges – Account 3200

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

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

### Loan Drawdowns

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

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

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

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

### Sewer Service Charges – Account 3100

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

### Property Tax – Account 3220

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

### RFOGA – Capital Projects – Account 3260

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

***Total FY24-25 Estimated Revenue in the Replacement Reserve Fund with interest and interfund loan payment is \$5,289,860.***

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

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

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

### Interest Earnings Account - 3230

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

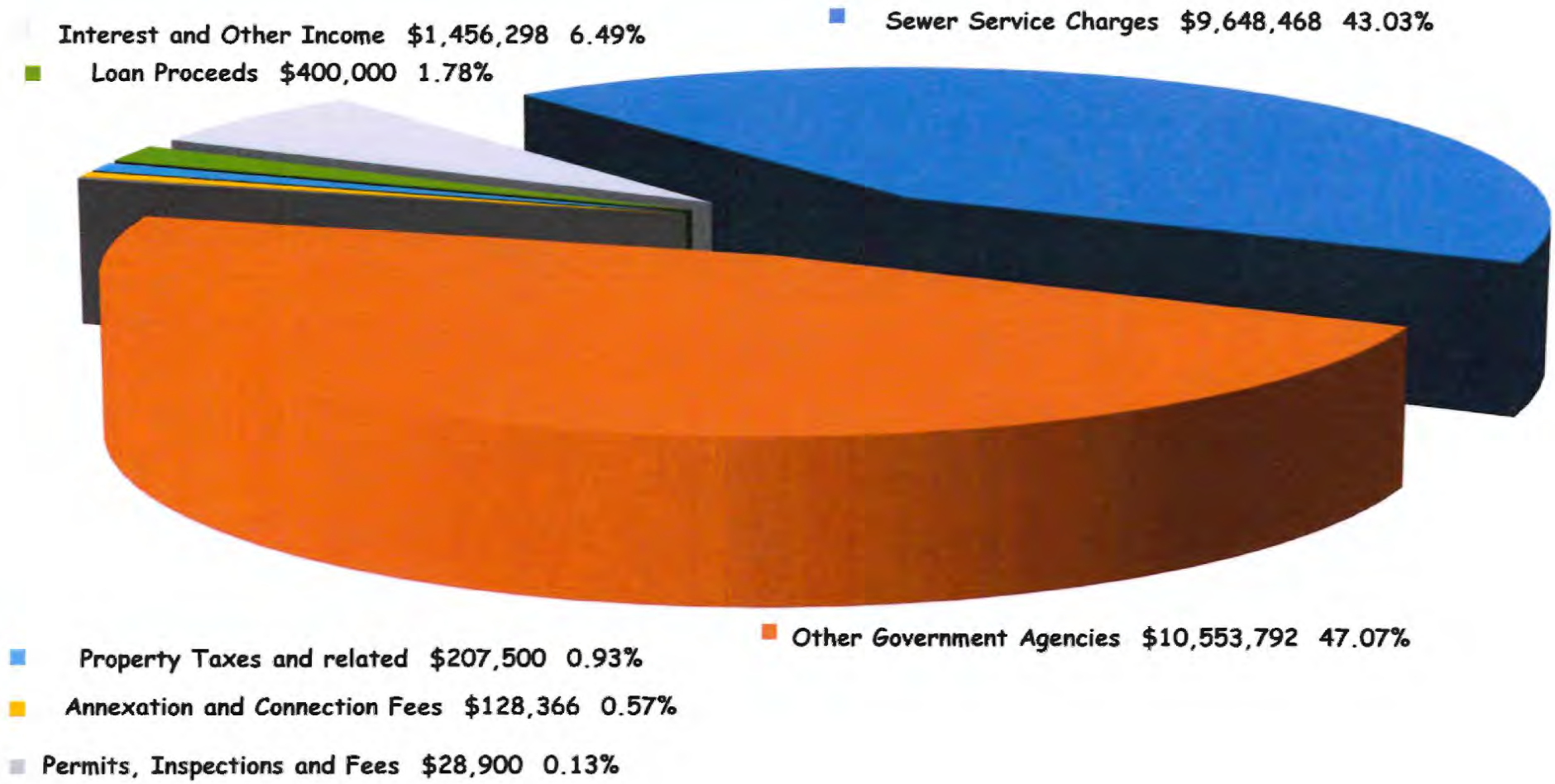
***Total FY24-25 Estimated Interest Revenue is \$1,421,298.***

**FY24-25 TOTAL ANTICIPATED DISTRICT REVENUE IS \$22,423,324.**

	A	B	C	D	E	F	G	H	I	J
1	<b>Fiscal Year 2024-2025</b>									
2	<b>REVENUE</b>									
3										
4										
5	<b>Fund</b>			<b>Budgeted</b>	<b>Revenue</b>	<b>Projected</b>	<b>Over(Under)</b>	<b>Revenue</b>	<b>%</b>	<b>Change</b>
6	<b>Name and</b>			<b>Revenue</b>	<b>to date</b>	<b>Actual</b>	<b>Budget</b>	<b>Projection</b>	<b>Change</b>	<b>from FY</b>
7	<b>Number</b>	<b>Acct</b>	<b>Revenue Classification</b>	<b>2023-24</b>	<b>5/24/2024</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2023-24</b>	<b>2023-24</b>
8										
9	<b>4640</b>	3100	*Sewer Service Charges	\$6,175,383	\$5,686,058	\$6,175,383	\$0	\$6,138,279	-1%	-\$37,104
10	<b>Running</b>	3120	Permits and Inspections	\$28,000	\$37,439	\$40,000	\$12,000	\$28,000	0%	\$0
11	<b>Expense</b>	3140	Admin Chgs - Treatment	\$218,571	\$139,542	\$167,450	(\$51,121)	\$238,574	9%	\$20,003
12		3145	Admin Chgs - Reclamation	\$39,264	\$22,535	\$27,042	(\$12,222)	\$42,493	8%	\$3,230
13		3150	Treatment & Disposal Cost Reimb.	\$3,660,049	\$2,301,058	\$2,761,270	(\$898,779)	\$3,991,116	9%	\$331,067
14		3155	GWD WWRec O&M Cost Reimb.	\$392,635	\$268,105	\$321,726	(\$70,909)	\$424,931	8%	\$32,295
15		3160	IWC Analysis Reimbursement	\$500	\$0	\$0	(\$500)	\$500	0%	\$0
16		3170	Homeowners Exemption	\$500	\$368	\$500	\$0	\$500	0%	\$0
17		3205	Annexation Processing Fee	\$400	\$200	\$400	\$0	\$400	0%	\$0
18		3240	**RFOGA - Running Expense	\$9,729	\$9,087	\$10,905	\$1,176	\$6,982	-28%	-\$2,747
19		3260/3301	Other Revenue - Running Exp.	\$35,000	\$29,917	\$32,637	(\$2,363)	\$35,000	0%	\$0
20			<b>Subtotal</b>	<b>\$10,560,031</b>	<b>\$8,494,310</b>	<b>\$9,537,313</b>	<b>(\$1,022,717)</b>	<b>\$10,906,775</b>	<b>3%</b>	<b>\$346,745</b>
21										
22	<b>4650</b>	3130	Capacity Fees	\$37,545	\$142,853	\$142,853	\$105,308	\$101,073	169%	\$63,528
23	<b>Capital</b>	3200	Annexation Charges	\$26,030	\$2,392	\$2,392	(\$23,638)	\$27,293	5%	\$1,263
24	<b>Reserve</b>	3260	**RFOGA - Capital Projects	\$3,847,630	\$1,485,146	\$2,385,146	(\$1,462,484)	\$5,147,489	34%	\$1,299,859
25			Loan Proceeds (draws, see escrow table)							
26			<b>Subtotal</b>	<b>\$3,911,204</b>	<b>\$1,630,391</b>	<b>\$2,530,391</b>	<b>(\$1,380,813)</b>	<b>\$5,275,854</b>	<b>35%</b>	<b>\$1,364,650</b>
27										
28	<b>4655</b>	3100	*Sewer Service Charges	\$3,028,560	\$2,784,384	\$3,028,560	\$0	\$3,177,189	5%	\$148,629
29	<b>Replacement</b>	3220	Property Tax Revenue	\$204,500	\$204,479	\$204,479	(\$21)	\$207,000	1%	\$2,500
30	<b>Reserve</b>		Interfund Loan	\$400,000	\$366,667	\$400,000	\$0	\$400,000	0%	\$0
31		3260	**RFOGA - Capital Projects	\$845,755	\$125,142	\$150,000	(\$695,755)	\$702,207	-17%	-\$143,547
32			<b>Subtotal</b>	<b>\$4,478,814</b>	<b>\$3,480,672</b>	<b>\$3,783,038</b>	<b>(\$695,776)</b>	<b>\$4,486,396</b>	<b>0%</b>	<b>\$7,582</b>
33										
34	<b>4660</b>	3100	*Sewer Service Charges	\$333,000	\$333,000	\$333,000	\$0	\$333,000	0%	\$0
35	<b>Retirees Ins</b>		<b>Subtotal</b>	<b>\$333,000</b>	<b>\$333,000</b>	<b>\$333,000</b>	<b>\$0</b>	<b>\$333,000</b>	<b>0%</b>	<b>\$0</b>
36	<b>All Funds</b>		<b>Interest Earnings</b>							
37	<b>4640</b>	3230	Running Expense Fund	\$316,360	\$397,314	\$457,705	\$141,345	\$349,975	11%	\$33,615
38	<b>4645</b>	3230	Plant Reserve Fund	\$1,381	\$1,726	\$1,988	\$608	\$1,564	13%	\$184
39	<b>4650</b>	3230	Capital Reserve Fund	\$182,168	\$730,166	\$841,151	\$658,983	\$236,909	30%	\$54,741
40	<b>4655</b>	3230	Replacement Reserve Fund	\$672,623	\$880,998	\$1,014,910	\$342,288	\$803,464	19%	\$130,841
41	<b>4660</b>	3230	Retiree Health Insurance Fund	\$6,202	\$4,497	\$5,181	(\$1,021)	\$3,330	-46%	-\$2,872
42	<b>4670</b>	3230	Plant Upgrading Fund	\$0	\$0	\$0	\$0	\$0	0%	\$0
43	<b>4675</b>	3230	District Emergency Fund	\$22,994	\$28,747	\$33,116	\$10,122	\$26,056	13%	\$3,062
44			<b>Subtotal</b>	<b>\$1,201,727</b>	<b>\$2,043,447</b>	<b>\$2,354,052</b>	<b>\$1,152,324</b>	<b>\$1,421,298</b>	<b>18%</b>	<b>\$219,570</b>
45										
46			<b>Total Revenue</b>	<b>\$20,484,776</b>	<b>\$15,981,819</b>	<b>\$18,537,794</b>	<b>(\$1,946,982)</b>	<b>\$22,423,324</b>	<b>9%</b>	<b>\$1,938,547</b>
47										
48			<b>Anticipated BESP Loan Draws:</b>					<b>\$9,424,781</b>		
49			<b>Total Estimated Cash Inflow:</b>					<b>\$31,848,105</b>		
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61										
62										
63			<b>Total Sewer Service Charges:</b>	<b>\$9,536,943</b>	<b>\$8,803,442</b>	<b>\$9,536,943</b>		<b>\$9,648,468</b>	<b>1.17%</b>	<b>\$111,525</b>
64			**RFOGA = Revenue From Other Gov't Agencies							
65										

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

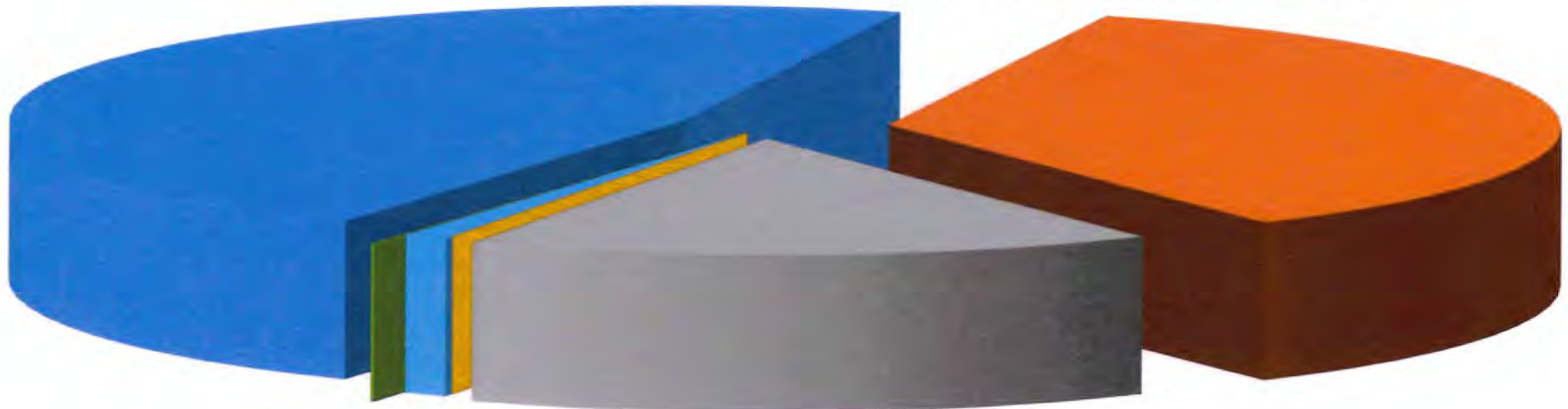
# Revenues by Source 2024-25



# Revenues by Fund 2024-25

■ Capital Reserve \$14,937,544 46.90%

■ Running Expense \$11,256,750 35.35%



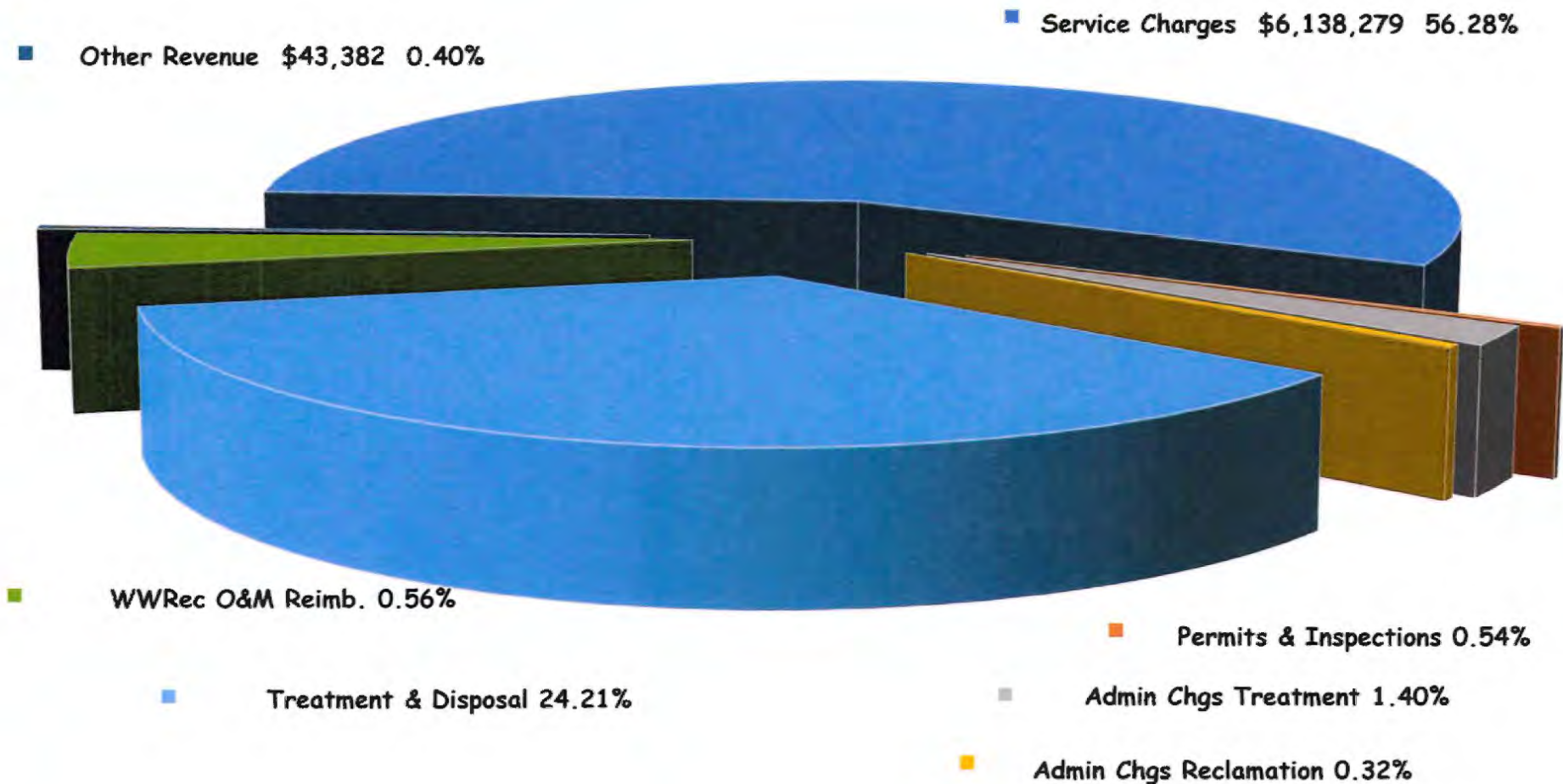
■ Plant Reserve \$1,564 0.00%

■ Replacement Reserve \$5,289,860 16.61%

■ Retiree Sinking Fund \$336,330 1.06%

■ District Emergency Fund \$26,056 0.08%

# Running Expense Revenues 2024-25



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



**DISTRICT COMBINED EXPENDITURES IN FY24-25**

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

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

<u>DESCRIPTION</u>	<u>EXPENDITURES</u>	<u>% w/o Depr</u>	<u>% with Depr</u>
<b>Personnel Cost:</b>	<b>\$ 6,776,784</b>	<b>27%</b>	<b>23%</b>
<b>Operating Expenses:</b>	<b>\$ 5,842,575</b>	<b>23%</b>	<b>20%</b>
<b>Sub-Total:</b>	<b>\$ 12,619,359</b>	<b>50%</b>	<b>43%</b>
<b>Capital Outlay:</b>	<b>\$ 12,319,032</b>	<b>50%</b>	<b>43%</b>
<b>Total Expenses w/o depreciation:</b>	<b>\$ 24,938,391</b>	<b>100%</b>	<b>86%</b>
<b>Depreciation Expense:</b>	<b>\$ 3,936,758</b>		<b>14%</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$ 29,875,148</b>		<b>100%</b>

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

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

**Administration Expenses**

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

**Collection System**

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

## **Main and Firestone Pump Stations**

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

## **Industrial Waste Control Program**

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

## **Wastewater Treatment Facilities**

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

## **Wastewater Disposal Outfall**

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

## **Reclamation Facilities**

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

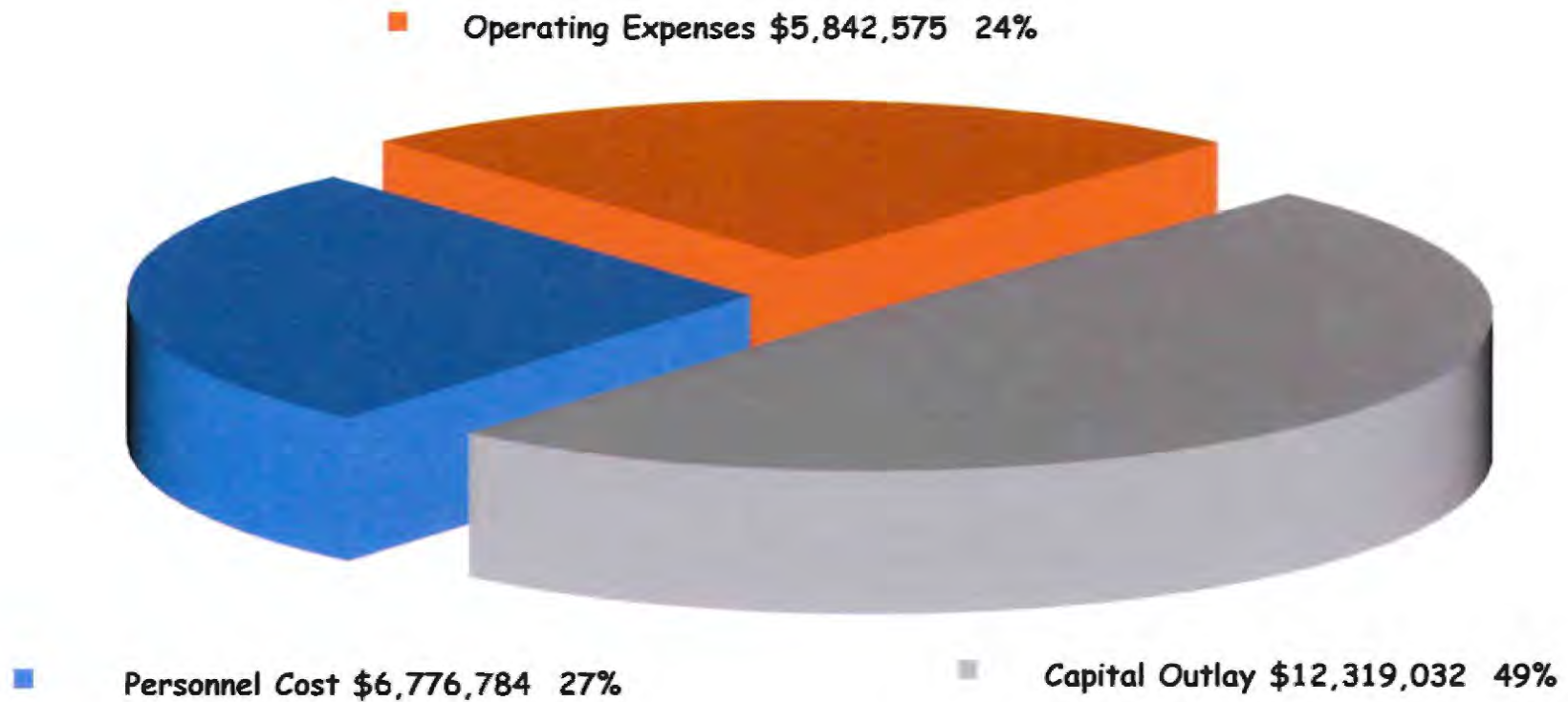
## **Summary**

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

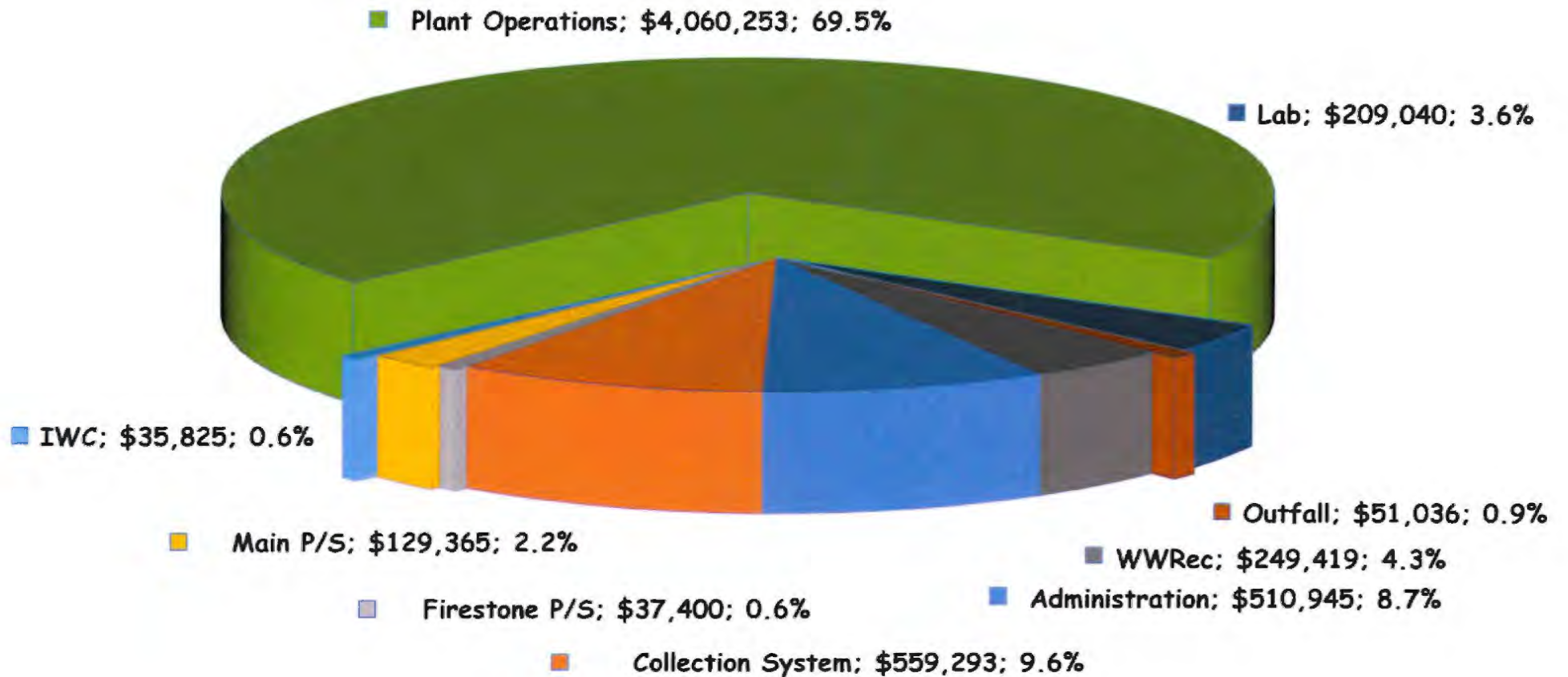
	A	B	C	D	E	F	G	H
1	<b>Fiscal Year 2024-2025</b>							
2	<b>EXPENDITURES</b>							
3								
4								
5								
6	<b>Description</b>	<b>Budgeted</b>	<b>To Date</b>	<b>Projected</b>	<b>Under(Over)</b>	<b>Proposed</b>	<b>Percent</b>	<b>\$ Change</b>
7		<b>2023-24</b>	<b>5/20/2024</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Change</b>	<b>from FY</b>
8				<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>from last</b>	<b>from FY</b>
9							<b>FY</b>	<b>2023-24</b>
10	<b>PERSONNEL</b>							
11	Basic Salaries	3,694,402	3,047,457	3,521,506	172,896	3,841,286	4%	146,883
12	Overtime	18,800	10,556	12,121	4,679	18,800	0%	0
13	Temporary	36,396	9,089	10,502	25,894	7,664	-79%	(28,733)
14	Directors Fees	85,000	35,201	40,877	44,323	85,000	0%	0
15	Worker's Compensation	77,389	72,769	72,769	4,620	80,774	4%	3,385
16	Retirement	946,872	798,300	946,727	145	1,081,850	12%	114,778
17	Active Employee Insurance-Health/Dental/Vision/Disability	955,126	790,841	862,734	92,392	1,057,063	11%	101,937
18	Retiree Health Insurance OPEB Funding	339,202	141,878	338,347	855	338,330	-1%	(2,872)
19	FICA	222,976	185,179	213,984	8,992	229,795	3%	6,818
20	Medicare	54,340	43,308	50,046	4,294	56,053	3%	1,713
21	Unemployment Insurance	4,838	4,075	4,709	129	4,369	-10%	(469)
22	<i>Subtotal</i>	6,433,343	5,136,653	6,074,122	359,221	6,776,784	5%	343,441
23	<b>OPERATING EXPENSES</b>							
24	Public Education	75,000	22,704	27,244	47,756	75,000	0%	0
25	Janitorial Service & Supplies	49,800	39,530	47,437	2,363	49,800	0%	0
26	Uniforms	17,175	7,374	8,860	8,325	17,175	0%	0
27	Licenses & Permits	150,882	86,955	104,345	46,537	158,173	5%	7,291
28	Freight & Postage	3,285	4,188	4,810	(1,545)	3,485	8%	200
29	Subscriptions	7,900	4,010	4,812	3,088	7,900	0%	0
30	Vehicle Repairs & Maintenance	68,751	63,268	76,024	(7,273)	75,920	10%	7,189
31	Liability & Property Insurance	306,808	336,169	336,169	(29,561)	390,797	27%	84,189
32	Dues & Memberships	46,833	40,423	42,382	3,451	46,694	2%	861
33	Office Supplies	16,900	9,217	11,083	5,837	17,195	2%	295
34	Analysis & Monitoring	181,200	57,946	68,535	111,665	189,858	5%	8,658
35	Operating Supplies	782,005	698,158	836,658	(54,653)	1,182,102	51%	400,097
36	Attorney Fees	99,000	49,844	59,813	39,187	75,000	-24%	(24,000)
37	Printing & Publications	8,058	2,792	3,451	4,607	8,058	0%	0
38	Repairs and Maintenance	671,392	327,103	548,043	23,349	857,592	50%	286,200
39	Travel	68,350	28,695	34,433	31,917	61,950	-7%	(4,400)
40	Seminars, Conferences, Training, Employee Recognition	57,270	18,778	22,534	34,736	54,890	-4%	(2,380)
41	Utilities	769,887	702,230	842,675	(72,788)	770,798	0%	910
42	Election Expense	12,000	0	0	12,000	12,000	0%	0
43	Computer Service & Maintenance	207,785	127,066	152,478	55,307	213,837	3%	5,852
44	Lease/Rentals	129,263	89,103	108,926	22,338	129,263	0%	0
45	Biosolids Hauling	654,810	230,525	398,252	256,558	709,104	8%	54,294
46	Professional Services	480,455	128,912	154,893	325,762	546,105	14%	65,650
47	Interest Expense	0	136,078	165,894	(165,694)	166,800	+100%	166,800
48	Other Expense	22,750	16,922	20,231	2,519	23,300	2%	550
49	<i>Subtotal</i>	4,784,340	3,229,992	4,078,551	705,789	5,842,575	22%	1,058,235
50								
51	<b>Total Personnel and Operating Expenses</b>	<b>11,217,683</b>	<b>8,366,645</b>	<b>10,152,672</b>	<b>1,065,010</b>	<b>12,619,359</b>	<b>12%</b>	<b>1,401,676</b>
52								
53	<b>DEPRECIATION FUNDING</b>							
54	Replacement Reserve	3,652,628	3,664,975	3,626,112	26,516	3,936,758	8%	284,130
55	<i>Subtotal</i>	3,652,628	3,664,975	3,626,112	26,516	3,936,758	8%	
56								
57	<b>CAPITAL OUTLAY</b>							
58	Machinery and Equipment (Fund 640)	91,000	40,393	47,893	43,107	111,150	22%	20,150
59	Capital Projects - Replacement Reserve Fund (4655)	3,544,366	1,272,717	1,797,365	1,747,001	1,389,502	-81%	(2,154,864)
60	Capital Projects - Capital Reserve Fund (4650)	7,380,836	3,089,270	4,922,276	2,458,660	9,874,331	34%	2,493,495
61	Debt Service	944,048	944,048	944,048	0	944,048	0%	0
62	<i>Subtotal</i>	11,960,250	5,346,428	7,711,582	4,248,668	12,319,032	3%	358,781
63								
64								
65	<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>23,177,933</b>	<b>\$ 13,713,073</b>	<b>\$ 17,864,255</b>	<b>\$ 5,313,678</b>	<b>24,938,391</b>	<b>8%</b>	<b>1,760,458</b>
66								
67	<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>26,830,561</b>	<b>\$ 17,378,048</b>	<b>\$ 21,490,366</b>		<b>28,875,148</b>	<b>8%</b>	<b>2,044,588</b>

# District's Combined Expenditures

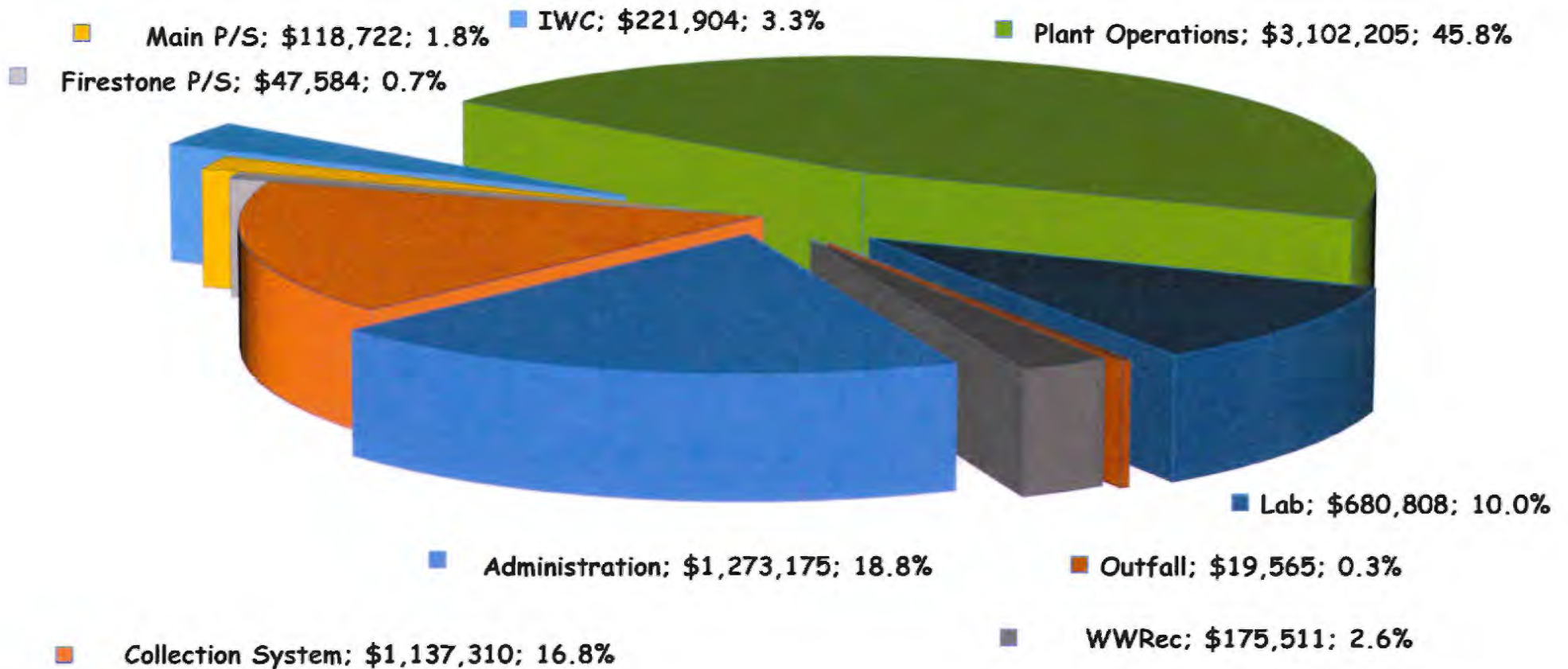
## Without Depreciation



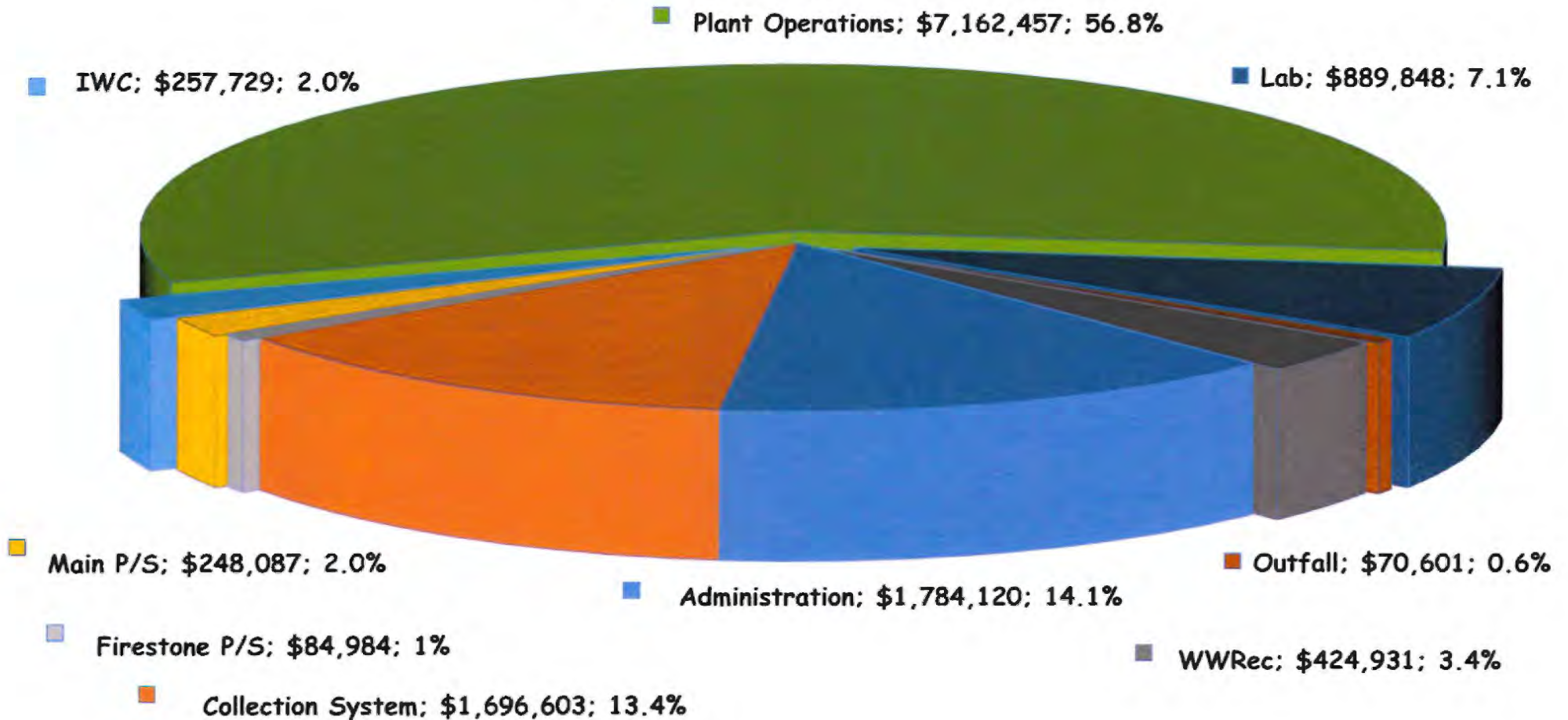
# Distribution of Operating Costs



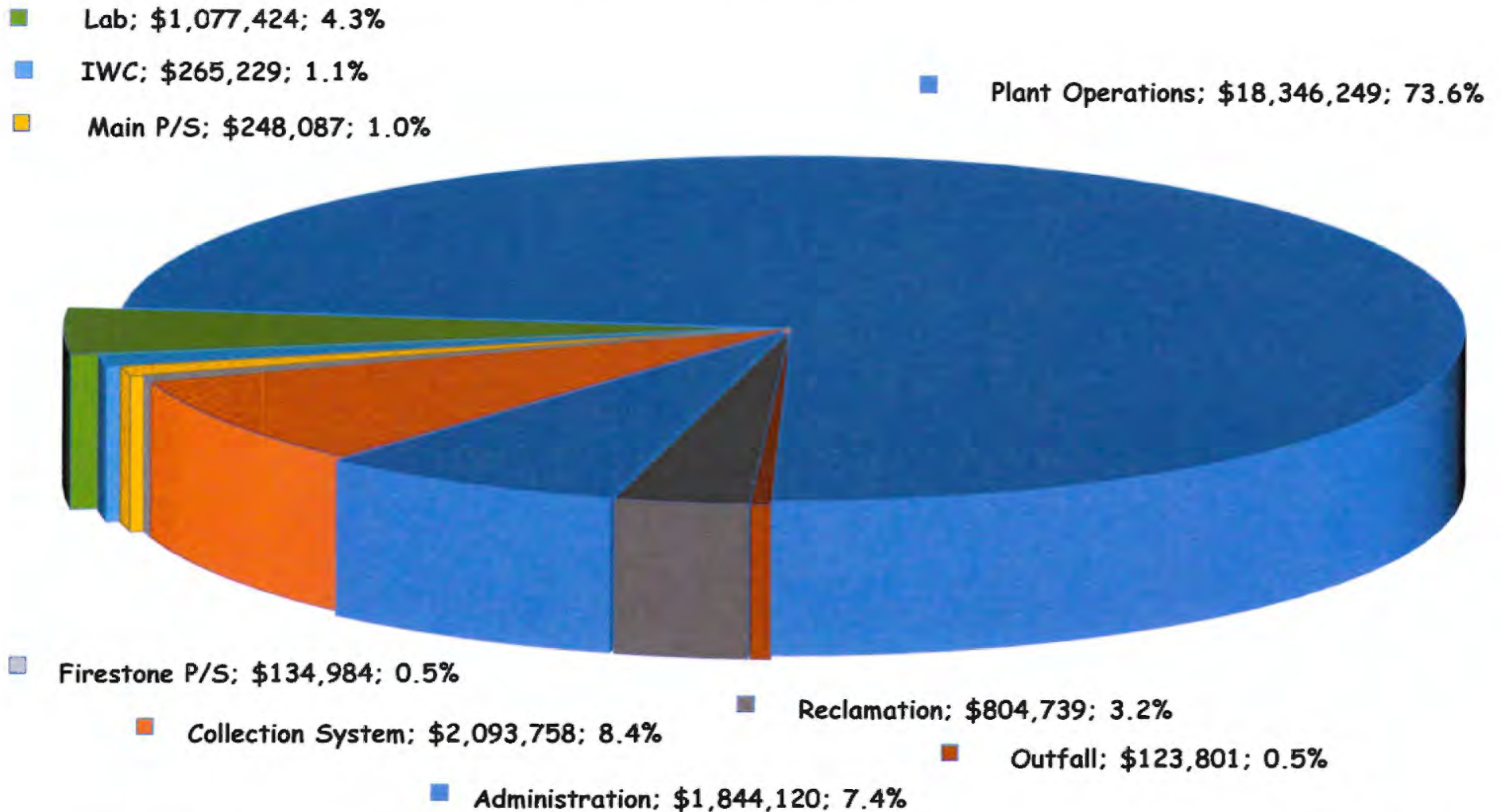
# Distribution of Personnel Cost



# Distribution of Personnel & Operating Costs



# Distribution of Total Expenditures by Service Category





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

## COMPARISON SUMMARY OF EXPENSES AND REVENUES

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

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

### Running Expense Fund

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

***The total anticipated running expense expenditures in FY24-25 are \$11,969,248***

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

***The total anticipated running expense revenue in FY24-25 are \$10,789,326***

### Reclamation Facilities

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

***The total anticipated revenues for the reclamation facilities in FY24-25 are \$847,232***

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

### Debt Service

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

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

## **Capital Improvements**

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

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

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

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

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

**INCLUDING DEPRECIATION ARE \$28,875,148**

**WITHOUT DEPRECIATION ARE \$24,938,391**

**THE TOTAL ESTIMATED REVENUE FOR FY24-25 IS \$22,423,324**

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

**TOTAL ESTIMATE CASH INFLOW \$31,848,105**

	A	B	C	D
1	<b>COMPARISON SUMMARY OF</b>			
2	<b>EXPENSES AND REVENUES</b>			
3	<b>Fiscal Year 2024-2025</b>			
5	<b>EXPENDITURES</b>		<b>REVENUES</b>	
6	<b><u>RUNNING EXPENSE (4640)</u></b>		<b><u>RUNNING EXPENSE (4640)</u></b>	
7	Personnel	\$5,864,942	Sewer Service Charges	\$6,138,279
8	Operating Expense	5,593,156	Permit and Inspection Fees	28,000
9	Machinery and Equipment	111,150	Administration Charges - Treatment	238,574
10	Sub-Total	\$11,569,248	RFOGA - Treatment and Disposal	3,991,116
11			IWC Analysis Reimbursement	500
12			Homeowners Property Tax Relief	500
13	CalPERS UAL Loan Payment	\$400,000	Annexation Processing Fee	400
14			Payments from Other Governmental Agencies	6,982
15	Running Expense Fund Disbursements	\$11,969,248	Other Revenue	35,000
16			Interest	349,975
17			<b>Total</b>	<b>\$10,789,326</b>
19	<b><u>RECLAMATION FACILITIES (4640 Dept. 47)</u></b>		<b><u>RECLAMATION FACILITIES (4640 Dept. 47)</u></b>	
20	Personnel	\$175,511	GWD Reimbursement of O&M Expenses	\$424,931
21	Operating Expense	249,419	Administration Charges - Reclamation	42,493
22	Machinery and Equipment	0	RFOGA - Capital Projects (4655)	379,808
23	Capital Improvement Projects	379,808		
24	<b>Total</b>	<b>\$804,739</b>	<b>Total</b>	<b>\$847,232</b>
26	<b><u>CAPITAL IMPROVEMENT</u></b>		<b><u>CAPITAL IMPROVEMENT</u></b>	
27	<b><u>Capacity Reserve Fund (4650)</u></b>		<b><u>Capacity Reserve Fund (4650)</u></b>	
28	Other Capital Projects	\$449,550	Connection/Annexation/RFOGA	\$5,275,854
29	BESP Plant Projects	\$9,424,781	Interest	\$236,909
30	Debt Service	944,048	Loan Proceeds (draws, see escrow table)	-
31	Sub-total	\$10,818,379	Sub-total	\$5,512,763
33	<b><u>Replacement Reserve Fund (4655):</u></b>		<b><u>Replacement Reserve Fund (4655)</u></b>	
34	Administration	\$50,000	Sewer Service Charges (\$/ERU+GSD Depr)	\$3,177,189
35	Firestone Pump Station	50,000	RFOGA - Capital Projects	322,399
36	Pump Station Projects	-	Property Tax Revenue	207,000
37	Plant, Lab and IWC Projects	524,439	Interest	803,464
38	Sewer Line Projects	332,055	Interfund Loan	400,000
39	Outfall Projects	53,200		
40	Sub-total	\$1,009,694	Sub-total	\$4,910,052
47	<b><u>District Plant Reserve Fund (4645)</u></b>		<b><u>District Plant Reserve Fund (4645)</u></b>	
48		\$0	Interest	\$1,564
49	Sub-total	\$0	Sub-total	\$1,564
51	<b><u>District Emergency Fund (4675)</u></b>		<b><u>District Emergency Fund (4675)</u></b>	
52		\$0	Interest	\$26,056
53	Sub-total	\$0	Sub-total	\$26,056
55	<b>Total</b>	<b>\$11,828,073</b>	<b>Total</b>	<b>\$10,450,435</b>
57	<b><u>Depreciation</u></b>			
58	Depreciation Expense	\$3,936,758		
60	<b><u>Retiree Medical Insurance Retirement Fund (660)</u></b>		<b><u>Retiree Medical Insurance Retirement Fund (660)</u></b>	
62	Disbursements Directly to CERBT	\$333,861	Sewer Service Charges	\$333,000
63	Disbursements District Retirees and/or PERS	\$2,469	Interest	\$3,330
65	<b>Total</b>	<b>\$336,330</b>	<b>Total</b>	<b>\$336,330</b>
67	<b>TOTAL EXPENSE WITHOUT DEPRECIATION:</b>	<b>\$24,938,391</b>	<b>TOTAL REVENUE:</b>	<b>\$22,423,324</b>
68	<b>TOTAL EXPENSE WITH DEPRECIATION:</b>	<b>\$28,875,148</b>		

***SERVICE CATEGORY EXPENSE DATA***

	A	B	C	D	E	F	G	H	
1									
2		<b>ADMINISTRATION</b>							
3									
4									
5				Projected	Under(Over)	Proposed	Percent		
6	Description	Budgeted	To Date	Actual	Budget	Budget	Change	\$ Change	
7		2023-24	5/20/2024	2023-24	2023-24	2024-25	from last	from FY	
8							FY	2023-24	
9	<b>PERSONNEL</b>								
10	Basic Salaries	621,511	620,923	717,511	(96,000)	671,448	8%	49,936	
11	Overtime	100	0	0	100	100	0%	0	
12	Temporary	3,698	6,928	8,006	(4,308)	1,456	-61%	(2,242)	
13	Directors Compensation	85,000	35,201	40,677	44,323	85,000	0%	0	
14	Workers' Compensation	13,019	12,242	12,242	777	14,119	8%	1,100	
15	Retirement	152,003	138,320	152,003	0	210,568	39%	58,565	
16	Active Employee Insurance-Health/Dental/Vision/Disability	160,681	112,139	122,334	38,347	184,772	15%	24,091	
17	Retiree Health Insurance OPEB Funding	57,064	23,868	56,921	144	58,790	3%	1,725	
18	FICA	34,982	37,260	43,056	(8,074)	36,399	4%	1,417	
19	Medicare	9,067	8,714	10,070	(1,003)	9,759	8%	692	
20	Unemployment Insurance	775	790	912	(137)	765	-1%	(10)	
21	<i>Subtotal</i>	1,137,902	996,386	1,163,732	(25,830)	1,273,175	12%	135,273	
22	<b>OPERATING EXPENSES</b>								
23	Public Education	13,875	4,297	5,157	8,718	13,875	0%	0	
24	Janitorial Service & Supplies	6,100	5,438	6,525	(425)	6,100	0%	0	
25	Uniforms	0	0	0	0	0	0%	0	
26	Licenses & Permits	0	0	0	0	0	0%	0	
27	Freight & Postage	400	257	308	92	400	0%	0	
28	Subscriptions	900	160	192	708	900	0%	0	
29	Vehicle Repairs & Maintenance	4,000	120	145	3,855	4,000	0%	0	
30	Liability & Property Insurance	5,410	6,665	6,665	(1,255)	6,813	26%	1,403	
31	Dues & Memberships	32,000	31,129	31,129	871	32,000	0%	0	
32	Office Supplies	6,000	4,866	5,839	161	6,000	0%	0	
33	Analysis & Monitoring	0	0	0	0	0	0%	0	
34	Operating Supplies	400	1,278	400	0	400	0%	0	
35	Attorney Fees	64,200	34,269	41,122	23,078	48,837	-24%	(15,563)	
36	Printing & Publications	2,500	714	857	1,643	2,500	0%	0	
37	Repairs and Maintenance	7,000	749	899	6,101	7,000	0%	0	
38	Travel	38,000	14,594	17,513	20,487	30,000	-21%	(8,000)	
39	Seminars, Conferences, Training, Employee Recognition	20,000	10,250	12,300	7,700	15,000	-25%	(5,000)	
40	Utilities	15,520	16,144	19,373	(3,853)	15,520	0%	0	
41	Election Expense	12,000	0	0	12,000	12,000	0%	0	
42	Computer Service & Maintenance	30,000	8,665	10,398	19,602	33,000	10%	3,000	
43	Lease/Rentals	1,000	648	778	222	1,000	0%	0	
44	Biosolids Hauling	0	0	0	0	0	0%	0	
45	Professional Services	96,000	20,025	24,030	71,970	89,000	-7%	(7,000)	
46	Interest Expense	0	138,078	165,694	(165,694)	166,800	+100%	166,800	
47	Other Expense	20,000	16,237	19,485	515	20,000	0%	0	
48	<i>Subtotal</i>	375,305	314,584	368,809	6,496	510,945	36%	135,640	
49									
50									
51	<b>Total Personnel and Operating Expenses</b>	<b>1,513,207</b>	<b>1,310,970</b>	<b>1,532,541</b>	<b>(19,334)</b>	<b>1,784,120</b>	<b>18%</b>	<b>270,913</b>	
52									
53	<b>DEPRECIATION FUNDING</b>								
54	Replacement Reserve	54,300	54,748	54,289	11	54,300	0%	0	
55									
56	<i>Subtotal</i>	54,300	54,748	54,289	11	54,300	0%		
57									
58	<b>CAPITAL OUTLAY</b>								
59	Machinery and Equipment	10,000	0	0	10,000	10,000	0%	0	
60	Capital Projects - Replacement Reserve Fund (4655)	43,197	0	43,197	0	50,000	18%	6,803	
61	Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0	
62	Debt Service	0	0	0	0	0	0%	0	
63	<i>Subtotal</i>	53,197	0	43,197	10,000	60,000	13%	6,803	
64									
65	<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>1,566,404</b>	<b>1,310,970</b>	<b>1,575,738</b>	<b>(9,334)</b>	<b>1,844,120</b>	<b>18%</b>	<b>277,716</b>	
66									
67	<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>1,620,704</b>	<b>1,365,718</b>	<b>1,630,027</b>		<b>1,898,420</b>	<b>17%</b>	<b>277,716</b>	

## ADMINISTRATION

### I. **Personnel:**

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

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

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

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

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

III. **Capital Outlay:**

- A. Machinery and Equipment  
This account provides for purchase of furniture and equipment for use in the administration department.
 

Miscellaneous Furniture, Fixtures and Equipment	\$ 10,000
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- B. Capital Projects  
This account provides for the construction of capital improvement projects for the administrative facilities
 

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



	A	B	C	D	E	F	G	H
1								
2		<b>COLLECTION SYSTEM</b>						
3								
4								
5		<b>Budgeted</b>	<b>To Date</b>	<b>Projected</b>	<b>Under(Over)</b>	<b>Proposed</b>	<b>Percent</b>	<b>\$ Change</b>
6	<b>Description</b>	<b>2023-24</b>	<b>5/20/2024</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>from last</b>	<b>from FY</b>
7				<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>FY</b>	<b>2023-24</b>
7	<b>PERSONNEL</b>							
8	Basic Salaries	678,104	606,829	700,994	(22,890)	675,370	0%	(2,734)
9	Overtime	2,000	1,197	1,383	617	2,000	0%	0
10	Temporary	3,114	262	303	2,811	1,226	-61%	(1,888)
11	Directors Compensation	0	0	0	0	0	0%	0
12	Workers' Compensation	14,205	13,357	13,357	848	14,202	0%	(3)
13	Retirement	154,144	133,935	154,144	0	147,538	-4%	(6,606)
14	Active Employee Insurance-Health/Dental/Vision/Disability	175,313	169,696	185,123	(9,810)	185,852	6%	10,539
15	Retiree Health Insurance OPEB Funding	62,260	26,042	62,103	157	59,133	-5%	(3,127)
16	FICA	41,870	37,955	43,860	(2,190)	41,383	-1%	(287)
17	Medicare	9,907	8,877	10,258	(351)	9,840	-1%	(67)
18	Unemployment Insurance	831	924	1,068	(237)	766	-8%	(65)
20	<i>Subtotal</i>	1,141,547	998,874	1,172,594	(31,046)	1,137,310	0%	(4,238)
22	<b>OPERATING EXPENSES</b>							
23	Public Education	12,000	3,705	4,446	7,554	12,000	0%	0
24	Janitorial Service & Supplies	13,300	10,083	12,075	1,225	13,300	0%	0
25	Uniforms	3,675	1,827	2,192	1,483	3,675	0%	0
26	Licenses & Permits	4,100	253	304	3,796	4,100	0%	0
27	Freight & Postage	600	752	902	(302)	600	0%	0
28	Subscriptions	1,100	898	1,078	22	1,100	0%	0
29	Vehicle Repairs & Maintenance	45,000	56,108	67,329	(22,329)	50,000	11%	5,000
30	Liability & Property Insurance	72,620	82,415	82,415	(9,795)	86,582	19%	13,962
31	Dues & Memberships	2,858	2,091	2,509	349	2,889	1%	31
32	Office Supplies	2,700	1,176	1,411	1,289	2,700	0%	0
33	Analysis & Monitoring	1,000	0	0	1,000	1,000	0%	0
34	Operating Supplies	8,000	4,652	5,583	2,417	16,500	106%	8,500
35	Attorney Fees	8,600	2,442	2,931	5,669	6,515	-24%	(2,085)
36	Printing & Publications	800	1,290	1,548	(748)	800	0%	0
37	Repairs and Maintenance	85,000	19,094	85,000	0	97,500	15%	12,500
38	Travel	9,400	2,382	2,858	6,542	10,900	16%	1,500
39	Seminars, Conferences and Training	12,770	2,453	2,944	9,826	14,490	13%	1,720
40	Utilities	19,490	14,984	17,981	1,509	19,200	-1%	(290)
41	Election Expense	0	0	0	0	0	0%	0
42	Computer Service & Maintenance	49,810	43,185	51,821	(2,011)	52,092	5%	2,282
43	Lease/Rentals	1,500	1,289	1,546	(46)	1,500	0%	0
44	Biosolids Hauling	0	0	0	0	0	0%	0
45	Professional Services	133,350	66,756	80,107	53,243	160,850	21%	27,500
46	Interest Expense	0	0	0	0	0	0%	0
47	Other Expense	1,000	165	165	835	1,000	0%	0
49	<i>Subtotal</i>	488,673	317,977	427,145	61,528	559,293	14%	70,620
51	<b>Total Personnel and Operating Expenses</b>	<b>1,630,220</b>	<b>1,316,851</b>	<b>1,599,739</b>	<b>30,482</b>	<b>1,696,603</b>	<b>4%</b>	<b>66,382</b>
53	<b>DEPRECIATION FUNDING</b>							
54	Replacement Reserve	696,667	697,558	693,032	3,635	696,667	0%	0
56	<i>Subtotal</i>	696,667	697,558	693,032	3,635	696,667	0%	
58	<b>CAPITAL OUTLAY</b>							
59	Machinery and Equipment	40,500	40,393	40,393	107	65,100	61%	24,600
60	Capital Projects - Replacement Reserve Fund (4655)	672,929	102,072	570,857	102,072	332,055	-51%	(340,874)
61	Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
62	Debt Service	0	0	0	0	0	0%	0
63	<i>Subtotal</i>	713,429	142,465	611,249	102,179	397,155	-44%	(316,274)
65	<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>2,343,649</b>	<b>1,459,315</b>	<b>2,210,988</b>	<b>132,661</b>	<b>2,093,758</b>	<b>-11%</b>	<b>(249,892)</b>
67	<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>3,040,316</b>	<b>2,156,874</b>	<b>2,904,020</b>		<b>2,790,425</b>	<b>-8%</b>	<b>(249,892)</b>

## COLLECTION SYSTEM

### I. **Personnel:**

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

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

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

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

- A. Public Education  
This account provides for the collection system share of expenses incurred in order to inform the public about the District.
- B. Vehicle Repairs and Maintenance  
This account provides for fuel and the maintenance and operation of the vehicles used to maintain the sewer collection system. This includes the large commercial trucks.
- C. Liability & Property Insurance  
This account provides for the allocation of insurance costs that are associated with the collection system department.
- D. Dues and Memberships  
This account provides for costs associated with certifications, CWEA/WEF membership, and Class B licenses.
- E. Office Supplies  
This account provides for codebooks and office, computer, and map room supplies.
- F. Operating Supplies  
This account provides for the purchase of chemicals, safety equipment, calibration supplies, employee boot allowances, employee uniforms and supplies for special events.
- G. Attorney Fees  
This account provides for legal counsel for matters pertaining specifically to the collection system such as legal research or personnel matters.

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

III. **Capital Outlay:**

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

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

Gas Monitors and related equipment (split with plant)	6,000
3" Sewer bypass trash pump	5,000
Portable Generator	3,000
Jack Hammers 60lbs and 90lbs	3,600
Whirlygig Manhole raising device	2,500
Seatrain storage container	6,000

**Total Machinery and Equipment** **\$ 65,100**

**B. Capital Projects**

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

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

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

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

a. GSD 2021 Lines CIP projects	\$ 182,055
--------------------------------	------------

**Fund 4655 Total** **\$ 332,055**

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

	A	B	C	D	E	F	G	H
1								
2		<b>FIRESTONE PUMP STATION</b>						
3								
4								
5								
6	<b>Description</b>	<b>Budgeted</b>	<b>To Date</b>	<b>Projected</b>	<b>Under(Over)</b>	<b>Proposed</b>	<b>Percent</b>	<b>\$ Change</b>
7		<b>2023-24</b>	<b>5/20/2024</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Change</b>	<b>from FY</b>
8				<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>from last</b>	<b>2023-24</b>
9							<b>FY</b>	
10	<b>PERSONNEL</b>							
11	Basic Salaries	28,107	17,151	19,818	8,289	28,105	0%	(2)
12	Overtime	100	499	499	(399)	100	0%	0
13	Temporary	195	64	74	121	77	-61%	(118)
14	Directors Compensation	0	0	0	0	0	0%	0
15	Workers' Compensation	589	554	554	35	591	0%	2
16	Retirement	4,812	4,039	4,657	145	6,390	33%	1,578
17	Active Employee Insurance-Health/Dental/Vision/Disability	7,267	4,864	5,306	1,961	7,734	6%	467
18	Retiree Health Insurance OPEB Funding	2,581	1,080	2,574	6	2,481	-5%	(120)
19	FICA	1,692	1,060	1,225	467	1,684	0%	(7)
20	Medicare	412	248	286	126	410	0%	(2)
21	Unemployment Insurance	35	18	21	14	32	-10%	(3)
22	<i>Subtotal</i>	45,789	29,575	35,024	10,765	47,584	4%	1,795
23	<b>OPERATING EXPENSES</b>							
24	Public Education	750	226	271	479	750	0%	0
25	Janitorial Service & Supplies	0	0	0	0	0	0%	0
26	Uniforms	0	0	0	0	0	0%	0
27	Licenses & Permits	500	536	644	(144)	500	0%	0
28	Freight & Postage	15	0	0	15	15	0%	0
29	Subscriptions	0	0	0	0	0	0%	0
30	Vehicle Repairs & Maintenance	600	0	0	600	600	0%	0
31	Liability & Property Insurance	7,600	8,031	8,031	(431)	9,489	25%	1,889
32	Dues & Memberships	0	0	0	0	0	0%	0
33	Office Supplies	0	0	0	0	0	0%	0
34	Analysis & Monitoring	100	0	0	100	100	0%	0
35	Operating Supplies	1,000	427	513	487	1,000	0%	0
36	Attorney Fees	300	131	157	143	227	-24%	(73)
37	Printing & Publications	20	0	0	20	20	0%	0
38	Repairs and Maintenance	20,000	18,015	21,618	(1,618)	20,000	0%	0
39	Travel	0	0	0	0	0	0%	0
40	Seminars, Conferences and Training	0	0	0	0	0	0%	0
41	Utilities	4,599	6,038	7,245	(2,646)	4,599	0%	0
42	Election Expense	0	0	0	0	0	0%	0
43	Computer Service & Maintenance	0	0	0	0	0	0%	0
44	Lease/Rentals	100	76	91	9	100	0%	0
45	Biosolids Hauling	0	0	0	0	0	0%	0
46	Professional Services	0	4	5	(5)	0	0%	0
47	Interest Expense	0	0	0	0	0	0%	0
48	Other Expense	0	0	0	0	0	0%	0
49	<i>Subtotal</i>	35,584	33,484	38,575	(2,991)	37,400	5%	1,816
50	<b>Total Personnel and Operating Expenses</b>	<b>81,373</b>	<b>63,060</b>	<b>73,599</b>	<b>7,774</b>	<b>84,984</b>	<b>4%</b>	<b>3,611</b>
51								
52								
53	<b>DEPRECIATION FUNDING</b>							
54	Replacement Reserve	84,546	84,546	84,546	0	84,546	0%	0
55	<i>Subtotal</i>	84,546	84,546	84,546	0	84,546	0%	0
56								
57								
58	<b>CAPITAL OUTLAY</b>							
59	Machinery and Equipment	0	0	0	0	0	0%	0
60	Capital Projects - Replacement Reserve Fund (4655)	50,000	0	0	50,000	50,000	0%	0
61	Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
62	Debt Service	0	0	0	0	0	0%	0
63	<i>Subtotal</i>	50,000	0	0	50,000	50,000	0%	0
64								
65	<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>131,373</b>	<b>63,060</b>	<b>73,599</b>	<b>57,774</b>	<b>134,984</b>	<b>3%</b>	<b>3,611</b>
66								
67	<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>215,919</b>	<b>147,605</b>	<b>158,144</b>		<b>219,530</b>	<b>2%</b>	<b>3,611</b>

## FIRESTONE PUMP STATION

### I. **Personnel:**

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

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

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

#### A. Utilities

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

#### B. Repair and Maintenance

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

### III. **Replacement Reserve**

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

### IV. **Capital Outlay:**

#### A. Machinery and Equipment

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

#### B. Capital Projects

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

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

a.	Jocky Pump to regulate flow	\$ 50,000
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	<b>Total 655 Fund Capital Projects</b>	<b>\$ 50,000</b>
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	A	B	C	D	E	F	G	H
1								
2		<b>MAIN PUMP STATION</b>						
3								
4								
5				Projected	Under(Over)	Proposed	Percent	\$ Change
6	Description	Budgeted	To Date	Actual	Budget	Budget	Change	from FY
7		2023-24	5/20/2024	2023-24	2023-24	2024-25	from last	2023-24
8	<b>PERSONNEL</b>							
8	Basic Salaries	128,130	117,947	136,294	(8,164)	67,441	-47%	(60,689)
9	Overtime	300	137	158	142	300	0%	0
10	Temporary	195	64	74	121	77	-61%	(118)
11	Directors Compensation	0	0	0	0	0	0%	0
12	Workers' Compensation	2,684	2,524	2,524	160	1,418	-47%	(1,266)
13	Retirement	28,249	29,065	28,249	0	19,965	-29%	(8,284)
14	Active Employee Insurance-Health/Dental/Vision/Disability	33,126	23,999	26,180	6,946	18,559	-44%	(14,567)
15	Retiree Health Insurance OPEB Funding	11,764	4,921	11,734	30	5,905	-50%	(5,859)
16	FICA	7,768	7,366	8,512	(744)	3,998	-49%	(3,770)
17	Medicare	1,865	1,723	1,991	(126)	983	-47%	(882)
18	Unemployment Insurance	151	153	177	(26)	76	-50%	(75)
20	<i>Subtotal</i>	214,231	187,898	215,893	(1,662)	118,722	-45%	(95,510)
22	<b>OPERATING EXPENSES</b>							
23	Public Education	750	226	271	479	750	0%	0
24	Janitorial Service & Supplies	100	67	81	19	100	0%	0
25	Uniforms	0	0	0	0	0	0%	0
26	Licenses & Permits	0	0	0	0	0	0%	0
27	Freight & Postage	100	262	100	0	100	0%	0
28	Subscriptions	0	0	0	0	0	0%	0
29	Vehicle Repairs & Maintenance	200	0	0	200	230	15%	30
30	Liability & Property Insurance	7,600	10,791	10,791	(3,191)	9,907	30%	2,307
31	Dues & Memberships	100	0	100	0	100	0%	0
32	Office Supplies	200	42	51	149	200	0%	0
33	Analysis & Monitoring	0	0	0	0	0	0%	0
34	Operating Supplies	1,000	382	458	542	1,325	33%	325
35	Attorney Fees	400	177	212	188	303	-24%	(97)
36	Printing & Publications	50	0	0	50	50	0%	0
37	Repairs and Maintenance	22,000	25,119	30,143	(8,143)	30,000	36%	8,000
38	Travel	100	0	0	100	100	0%	0
39	Seminars, Conferences and Training	0	0	0	0	0	0%	0
40	Utilities	78,300	72,574	87,088	(8,788)	78,300	0%	0
41	Election Expense	0	0	0	0	0	0%	0
42	Computer Service & Maintenance	6,500	1,673	2,007	4,493	6,500	0%	0
43	Lease/Rentals	250	127	153	97	250	0%	0
44	Biosolids Hauling	0	0	0	0	0	0%	0
45	Professional Services	1,000	21	25	975	1,150	15%	150
46	Interest Expense	0	0	0	0	0	0%	0
47	Other Expense	0	0	0	0	0	0%	0
49	<i>Subtotal</i>	118,650	111,460	131,480	(12,830)	129,365	9%	10,715
51	<b>Total Personnel and Operating Expenses</b>	<b>332,881</b>	<b>299,359</b>	<b>347,373</b>	<b>(14,492)</b>	<b>248,087</b>	<b>-25%</b>	<b>(84,795)</b>
53	<b>DEPRECIATION FUNDING</b>							
54	Replacement Reserve	0	0	0	0	0	0%	0
56	<i>Subtotal</i>	0	0	0	0	0	0%	0
58	<b>CAPITAL OUTLAY</b>							
59	Machinery and Equipment	0	0	0	0	0	0%	0
60	Capital Projects - Replacement Reserve Fund (4655)	1,697,768	1,073,311	1,073,311	624,456	0	-100%	(1,697,768)
61	Capital Projects - Capital Reserve Fund (4850)	0	0	0	0	0	0%	0
62	Debt Service	0	0	0	0	0	0%	0
63	<i>Subtotal</i>	1,697,768	1,073,311	1,073,311	624,456	0	-100%	(1,697,768)
65	<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>2,030,649</b>	<b>1,372,670</b>	<b>1,420,684</b>	<b>609,964</b>	<b>248,087</b>	<b>-88%</b>	<b>(1,782,562)</b>
67	<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>2,030,649</b>	<b>1,372,670</b>	<b>1,420,684</b>		<b>248,087</b>	<b>-88%</b>	<b>(1,782,562)</b>

## MAIN PUMP STATION

### I. **Personnel:**

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

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

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

#### A. Utilities

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

#### B. Repair and Maintenance

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

### III. **Replacement Reserve**

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

### IV. **Capital Outlay:**

#### A. Machinery and Equipment

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

#### B. Capital Projects

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

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



	A	B	C	D	E	F	G	H
1								
2		<b>INDUSTRIAL WASTE CONTROL</b>						
3								
4								
5								
6	<b>Description</b>	<b>Budgeted</b>	<b>To Date</b>	<b>Projected</b>	<b>Under(Over)</b>	<b>Proposed</b>	<b>Percent</b>	<b>\$ Change</b>
7		<b>2023-24</b>	<b>5/20/2024</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>from last</b>	<b>from FY</b>
8				<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>FY</b>	<b>2023-24</b>
7	<b>PERSONNEL</b>							
8	Basic Salaries	113,385	95,385	110,223	3,162	116,890	3%	3,506
9	Overtime	200	0	0	200	200	0%	0
10	Temporary	18,880	195	226	18,654	766	-96%	(18,113)
11	Directors Compensation	0	0	0	0	0	0%	0
12	Workers' Compensation	2,375	2,233	2,233	142	2,458	3%	83
13	Retirement	39,384	32,757	39,384	0	50,101	27%	10,717
14	Active Employee Insurance-Health/Dental/Vision/Disability	29,314	29,570	32,259	(2,945)	32,186	10%	2,853
15	Retiree Health Insurance OPEB Funding	10,410	4,354	10,384	27	10,235	-2%	(176)
16	FICA	8,144	5,850	6,760	1,384	7,238	-11%	(906)
17	Medicare	1,921	1,388	1,581	340	1,709	-11%	(212)
18	Unemployment Insurance	433	117	135	298	141	-67%	(292)
20	<i>Subtotal</i>	224,445	171,830	203,185	21,260	221,904	-1%	(2,540)
22	<b>OPERATING EXPENSES</b>							
23	Public Education	7,500	2,282	2,714	4,786	7,500	0%	0
24	Janitorial Service & Supplies	1,100	832	998	102	1,100	0%	0
25	Uniforms	500	265	318	182	500	0%	0
26	Licenses & Permits	0	0	0	0	0	0%	0
27	Freight & Postage	100	64	77	23	100	0%	0
28	Subscriptions	460	193	231	219	450	0%	0
29	Vehicle Repairs & Maintenance	1,000	306	367	633	1,000	0%	0
30	Liability & Property Insurance	570	884	884	(314)	212	-63%	(358)
31	Dues & Memberships	600	440	528	72	690	15%	90
32	Office Supplies	1,100	298	358	742	1,265	15%	165
33	Analysis & Monitoring	9,000	767	920	8,080	10,350	15%	1,350
34	Operating Supplies	1,000	417	500	500	1,000	0%	0
35	Attorney Fees	3,400	1,485	1,782	1,618	2,576	-24%	(824)
36	Printing & Publications	500	0	100	400	500	0%	0
37	Repairs and Maintenance	3,000	0	0	3,000	3,000	0%	0
38	Travel	1,500	2,673	3,207	(1,707)	1,500	0%	0
39	Seminars, Conferences and Training	1,400	919	1,103	297	1,400	0%	0
40	Utilities	1,232	492	590	642	1,232	0%	0
41	Election Expense	0	0	0	0	0	0%	0
42	Computer Service & Maintenance	1,000	257	309	691	1,000	0%	0
43	Lease/Rentals	300	209	250	50	300	0%	0
44	Biosolids Hauling	0	0	0	0	0	0%	0
45	Professional Services	0	0	0	0	0	0%	0
46	Interest Expense	0	0	0	0	0	0%	0
47	Other Expense	150	309	371	(221)	150	0%	0
49	<i>Subtotal</i>	35,402	13,070	15,607	19,795	35,825	1%	423
51	<b>Total Personnel and Operating Expenses</b>	<b>259,847</b>	<b>184,901</b>	<b>218,792</b>	<b>41,055</b>	<b>257,729</b>	<b>-1%</b>	<b>(2,117)</b>
53	<b>DEPRECIATION FUNDING</b>							
54	Replacement Reserve	4,026	4,026	4,026	0	4,026	0%	0
56	<i>Subtotal</i>	4,026	4,026	4,026	0	4,026	0%	0
58	<b>CAPITAL OUTLAY</b>							
59	Machinery and Equipment	7,500	0	0	7,500	7,500	0%	0
60	Capital Projects - Replacement Reserve Fund (4655)	0	0	0	0	0	0%	0
61	Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
62	Debt Service	0	0	0	0	0	0%	0
63	<i>Subtotal</i>	7,500	0	0	7,500	7,500	0%	0
65	<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>267,347</b>	<b>184,901</b>	<b>218,792</b>	<b>48,555</b>	<b>265,229</b>	<b>-1%</b>	<b>(2,117)</b>
67	<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>271,373</b>	<b>188,927</b>	<b>222,818</b>		<b>269,256</b>		<b>(2,117)</b>

## INDUSTRIAL WASTE CONTROL

### I. **Personnel:**

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

This account provides for three positions as follows:

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

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

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

III. **Capital Outlay:**

A. Machinery and Equipment

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

B. Capital Projects

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

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

a. Replacement Sampler \$ 7,500

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

	A	B	C	D	E	F	G	H
1								
2		<b>LABORATORY</b>						
3								
4								
5								
6	<b>Description</b>	<b>Budgeted</b>	<b>To Date</b>	<b>Projected</b>	<b>Under(Over)</b>	<b>Proposed</b>	<b>Percent</b>	<b>\$ Change</b>
7		<b>2023-24</b>	<b>5/20/2024</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Change</b>	<b>from FY</b>
8				<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>from last</b>	<b>2023-24</b>
9							<b>FY</b>	
10	<b>PERSONNEL</b>							
11	Basic Salaries	363,916	271,597	313,845	50,071	378,150	4%	14,234
12	Overtime	3,000	2,441	2,821	179	3,000	0%	0
13	Temporary	973	64	74	899	383	-61%	(590)
14	Directors Compensation	0	0	0	0	0	0%	0
15	Workers' Compensation	7,623	7,168	7,188	455	7,952	4%	328
16	Retirement	116,247	96,151	116,247	0	124,678	7%	8,431
17	Active Employee Insurance-Health/Dental/Vision/Disability	94,084	92,513	100,923	(6,839)	104,061	11%	9,977
18	Retiree Health Insurance OPEB Funding	33,413	13,976	33,329	84	33,110	-1%	(304)
19	FICA	22,671	16,716	19,316	3,355	23,517	4%	846
20	Medicare	5,334	3,909	4,518	816	5,532	4%	198
21	Unemployment Insurance	435	336	391	44	425	-2%	(10)
22	<i>Subtotal</i>	547,697	504,874	598,632	49,065	680,808	5%	33,111
23	<b>OPERATING EXPENSES</b>							
24	Public Education	4,000	1,131	1,357	2,643	4,000	0%	0
25	Janitorial Service & Supplies	4,000	3,167	3,801	199	4,000	0%	0
26	Uniforms	1,820	833	1,000	820	1,820	0%	0
27	Licenses & Permits	18,100	7,915	9,498	6,602	16,100	0%	0
28	Freight & Postage	750	971	1,185	(415)	950	27%	200
29	Subscriptions	850	385	462	386	850	0%	0
30	Vehicle Repairs & Maintenance	240	0	0	240	240	0%	0
31	Liability & Property Insurance	1,680	1,773	1,773	(93)	2,163	29%	483
32	Dues & Memberships	3,275	1,441	1,729	1,546	3,815	16%	540
33	Office Supplies	800	682	819	(19)	800	0%	0
34	Analysis & Monitoring	60,000	26,934	32,321	27,679	62,000	3%	2,000
35	Operating Supplies	57,996	35,939	43,127	14,869	58,017	0%	21
36	Attorney Fees	2,400	1,048	1,258	1,142	1,818	-24%	(582)
37	Printing & Publications	490	365	438	52	490	0%	0
38	Repairs and Maintenance	6,622	3,588	4,305	2,317	6,622	0%	0
39	Travel	4,000	866	1,039	2,961	4,100	3%	100
40	Seminars, Conferences and Training	2,700	764	917	1,783	2,800	4%	100
41	Utilities	9,950	8,820	10,584	(634)	11,160	12%	1,200
42	Election Expense	0	0	0	0	0	0%	0
43	Computer Service & Maintenance	5,130	2,268	2,721	2,409	5,700	11%	570
44	Lease/Rentals	700	591	709	(9)	700	0%	0
45	Biosolids Hauling	0	0	0	0	0	0%	0
46	Professional Services	20,705	2,607	3,128	17,577	20,705	0%	0
47	Interest Expense	0	0	0	0	0	0%	0
48	Other Expense	200	0	0	200	200	0%	0
49	<i>Subtotal</i>	204,408	102,088	122,151	82,257	209,040	2%	4,632
50	<b>Total Personnel and Operating Expenses</b>	<b>852,105</b>	<b>606,961</b>	<b>720,783</b>	<b>131,322</b>	<b>889,848</b>	<b>4%</b>	<b>37,743</b>
51								
52	<b>DEPRECIATION FUNDING</b>							
53	Replacement Reserve	0	0	0	0	0	0%	0
54	<i>Subtotal</i>	0	0	0	0	0	0%	
55								
56	<b>CAPITAL OUTLAY</b>							
57	Machinery and Equipment	25,500	0	0	25,500	28,550	12%	3,050
58	Capital Projects - Replacement Reserve Fund (4655)	159,026	0	0	159,026	159,026	0%	(0)
59	Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
60	Debt Service	0	0	0	0	0	0%	0
61	<i>Subtotal</i>	184,526	0	0	184,526	187,576	2%	3,050
62								
63	<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>1,036,631</b>	<b>606,961</b>	<b>720,783</b>	<b>315,849</b>	<b>1,077,424</b>	<b>4%</b>	<b>40,792</b>
64								
65	<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>1,036,631</b>	<b>606,961</b>	<b>720,783</b>		<b>1,077,424</b>	<b>4%</b>	<b>40,792</b>

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

### II. Operating Expense:

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

#### A. Vehicle Repairs and Maintenance

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

#### B. Liability & Property Insurance

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

#### C. Analysis & Monitoring

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

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

#### D. Operating Supplies

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

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

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

III. **Capital Outlay:**

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

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

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

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

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

	A	B	C	D	E	F	G	H
1								
2		<b>PLANT</b>						
3								
4								
5								
6	Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
7	PERSONNEL	2023-24	5/20/2024	Actual	Budget	Budget	from last	from FY
8	Basic Salaries	1,855,503	1,230,904	1,422,378	233,125	1,791,642	8%	136,138
9	Overtime	9,000	5,025	5,806	3,194	9,000	0%	0
10	Temporary	7,396	1,315	1,520	5,876	2,912	-61%	(4,484)
11	Directors Compensation	0	0	0	0	0	0%	0
12	Workers' Compensation	34,679	32,609	32,609	2,070	37,674	9%	2,996
13	Retirement	426,665	340,114	426,665	0	474,179	11%	47,514
14	Active Employee Insurance-Health/Dental/Vision/Disability	428,003	336,418	367,002	61,001	493,033	15%	65,030
15	Retiree Health Insurance OPEB Funding	152,000	63,577	151,617	383	156,870	3%	4,870
16	FICA	99,518	73,709	85,174	14,344	108,715	9%	9,197
17	Medicare	24,243	17,238	19,920	4,323	26,152	8%	1,909
18	Unemployment Insurance	2,025	1,673	1,933	92	2,028	0%	3
19								
20	Subtotal	2,839,033	2,102,582	2,514,523	324,409	3,102,205	9%	263,172
21								
22	OPERATING EXPENSES							
23	Public Education	29,000	8,595	10,314	18,686	29,000	0%	0
24	Janitorial Service & Supplies	23,500	18,537	22,245	1,255	23,500	0%	0
25	Uniforms	11,180	4,450	5,340	5,840	11,180	0%	0
26	Licenses & Permits	128,682	78,013	93,615	35,067	135,973	6%	7,291
27	Freight & Postage	1,100	1,668	2,001	(801)	1,100	0%	0
28	Subscriptions	4,600	2,374	2,849	1,751	4,600	0%	0
29	Vehicle Repairs & Maintenance	17,511	6,736	8,083	9,428	19,650	12%	2,139
30	Liability & Property Insurance	163,928	175,207	175,207	(11,279)	215,674	32%	51,746
31	Dues & Memberships	6,900	5,323	6,367	613	7,100	3%	200
32	Office Supplies	5,900	2,108	2,529	3,371	5,900	0%	0
33	Analysis & Monitoring	99,100	28,559	34,271	64,829	104,408	5%	5,308
34	Operating Supplies	681,534	646,776	776,132	(94,598)	1,067,710	57%	386,176
35	Attorney Fees	17,100	9,151	10,981	6,119	12,954	-24%	(4,146)
36	Printing & Publications	3,500	424	508	2,992	3,500	0%	0
37	Repairs and Maintenance	390,500	249,223	390,500	0	655,500	68%	265,000
38	Travel	13,000	8,180	9,816	3,184	15,000	15%	2,000
39	Seminars, Conferences and Training	20,300	4,392	5,270	15,030	21,100	4%	800
40	Utilities	539,400	497,659	597,191	(57,791)	539,400	0%	0
41	Election Expense	0	0	0	0	0	0%	0
42	Computer Service & Maintenance	113,800	70,621	84,745	29,055	113,800	0%	0
43	Lease/Rentals	125,000	82,901	99,481	25,519	125,000	0%	0
44	Biosolids Hauling	654,810	230,525	398,252	256,558	709,104	8%	54,294
45	Professional Services	193,300	39,482	47,378	145,922	238,300	23%	45,000
46	Interest Expense	0	0	0	0	0	0%	0
47	Other Expense	400	210	210	190	800	100%	400
48								
49	Subtotal	3,244,045	2,171,111	2,783,305	460,740	4,060,253	25%	816,208
50								
51	<b>Total Personnel and Operating Expenses</b>	<b>6,083,078</b>	<b>4,273,694</b>	<b>5,297,928</b>	<b>785,149</b>	<b>7,162,457</b>	<b>18%</b>	<b>1,079,379</b>
52								
53	DEPRECIATION FUNDING							
54	Replacement Reserve	2,285,485	2,297,360	2,262,615	22,870	2,569,615	12%	284,130
55								
56	Subtotal	2,285,485	2,297,360	2,262,615	22,870	2,569,615	12%	
57								
58	CAPITAL OUTLAY							
59	Machinery and Equipment	7,500	0	7,500	0	0	-100%	(7,500)
60	Capital Projects - Replacement Reserve Fund (4655)	473,630	97,333	110,000	363,630	615,413	30%	141,783
61	Capital Projects - Capital Reserve Fund (4650)	7,380,836	3,089,270	4,922,276	2,458,560	9,874,331	34%	2,493,495
62	Debt Service (P&I)	944,048	944,048	944,048	0	944,048	0%	0
63								
64	Subtotal	8,806,014	4,130,652	5,983,824	2,822,190	11,433,792	30%	2,627,778
65	<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>14,889,092</b>	<b>8,404,345</b>	<b>11,281,753</b>	<b>3,607,339</b>	<b>18,596,249</b>	<b>25%</b>	<b>3,707,158</b>
66								
67	<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>17,174,577</b>	<b>10,701,705</b>	<b>13,544,368</b>		<b>21,165,864</b>	<b>23%</b>	<b>3,991,288</b>

**PLANT**

I. **Personnel:**

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

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

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

II. **Operating Expense:**

A. Vehicle Repairs and Maintenance

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

B. Liability & Property Insurance

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

C. Analysis & Monitoring

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

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

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



D. Operating Supplies

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

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

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

E. Printing and Publication

This account provides for miscellaneous legal notices as required.

F. Repairs and Maintenance

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

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

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

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

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

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

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

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

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

**III. Capital Outlay:**

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

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

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

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

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

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

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

Advanced Water Treatment Plant Preliminary Engineering	\$ 250,000
<b>Fund 4650 Total</b>	<b>\$ 9,874,331</b>

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

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

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

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

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

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

<b>Fund 4655 Total</b>	<b>\$ 365,413</b>
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Loan payments	\$ 944,048
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<b>Total Capital Projects and loan payment</b>	<b>\$ 11,183,792</b>
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	A	B	C	D	E	F	G	H
1								
2		<b>OUTFALL</b>						
3								
4								
5								
6	<b>Description</b>	<b>Budgeted</b>	<b>To Date</b>	<b>Projected</b>	<b>Under(Over)</b>	<b>Proposed</b>	<b>Percent</b>	<b>\$ Change</b>
7		<b>2023-24</b>	<b>5/20/2024</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Change</b>	<b>from FY</b>
8				<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>from last</b>	<b>from FY</b>
9							<b>FY</b>	<b>2023-24</b>
10	<b>PERSONNEL</b>							
11	Basic Salaries	14,963	4,391	5,074	9,889	11,465	-23%	(3,499)
12	Overtime	0	0	0	0	0	0%	0
13	Temporary	389	64	74	315	153	-61%	(236)
14	Directors Compensation	0	0	0	0	0	0%	0
15	Workers' Compensation	313	295	295	19	241	-23%	(72)
16	Retirement	2,305	1,467	2,305	0	2,713	18%	408
17	Active Employee Insurance-Health/Dental/Vision/Disability	3,868	2,101	2,291	1,577	3,155	-18%	(714)
18	Retiree Health Insurance OPEB Funding	1,373	575	1,371	3	1,004	-27%	(370)
19	FICA	883	229	265	618	651	-26%	(232)
20	Medicare	223	54	62	161	168	-24%	(54)
21	Unemployment Insurance	23	5	6	17	15	-36%	(8)
22	<i>Subtotal</i>	24,342	9,180	11,743	12,599	19,565	-20%	(4,777)
23	<b>OPERATING EXPENSES</b>							
24	Public Education	1,125	452	543	582	1,125	0%	0
25	Janitorial Service & Supplies	60	45	54	6	60	0%	0
26	Uniforms	0	0	0	0	0	0%	0
27	Licenses & Permits	0	0	0	0	0	0%	0
28	Freight & Postage	50	43	51	(1)	50	0%	0
29	Subscriptions	0	0	0	0	0	0%	0
30	Vehicle Repairs & Maintenance	100	0	0	100	100	0%	0
31	Liability & Property Insurance	9,130	9,739	9,739	(609)	11,581	27%	2,451
32	Dues & Memberships	0	0	0	0	0	0%	0
33	Office Supplies	100	23	28	72	230	130%	130
34	Analysis & Monitoring	8,000	0	0	8,000	8,000	0%	0
35	Operating Supplies	75	0	0	75	150	100%	75
36	Attorney Fees	1,300	571	685	615	985	-24%	(315)
37	Printing & Publications	48	0	0	48	48	0%	0
38	Repairs and Maintenance	2,000	0	2,000	0	2,700	35%	700
39	Travel	150	0	0	150	150	0%	0
40	Seminars, Conferences and Training	0	0	0	0	0	0%	0
41	Utilities	657	106	127	530	657	0%	0
42	Election Expense	0	0	0	0	0	0%	0
43	Computer Service & Maintenance	0	0	0	0	0	0%	0
44	Lease/Rentals	200	118	142	58	200	0%	0
45	Biosolids Hauling	0	0	0	0	0	0%	0
46	Professional Services	25,000	0	0	25,000	25,000	0%	0
47	Interest Expense	0	0	0	0	0	0%	0
48	Other Expense	0	0	0	0	0	0%	0
49	<i>Subtotal</i>	47,995	11,097	13,369	34,626	51,036	6%	3,041
50	<b>Total Personnel and Operating Expenses</b>	<b>72,337</b>	<b>20,278</b>	<b>25,112</b>	<b>47,225</b>	<b>70,601</b>	<b>-2%</b>	<b>(1,736)</b>
51								
52								
53	<b>DEPRECIATION FUNDING</b>							
54	Replacement Reserve	106,141	106,141	106,141	0	106,141	0%	0
55	<i>Subtotal</i>	106,141	106,141	106,141	0	106,141	0%	
56								
57								
58	<b>CAPITAL OUTLAY</b>							
59	Machinery and Equipment	0	0	0	0	0	0%	0
60	Capital Projects - Replacement Reserve Fund (4655)	53,200	0	0	53,200	53,200	0%	0
61	Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
62	Debt Service	0	0	0	0	0	0%	0
63	<i>Subtotal</i>	53,200	0	0	53,200	53,200	0%	0
64								
65	<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>125,537</b>	<b>20,278</b>	<b>25,112</b>	<b>100,425</b>	<b>123,801</b>	<b>-1%</b>	<b>(1,736)</b>
66								
67	<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>231,678</b>	<b>126,418</b>	<b>131,252</b>		<b>229,942</b>	<b>-1%</b>	<b>(1,736)</b>

## OUTFALL

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

### I. Personnel:

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

### II. Operating Expenses:

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

### III. Replacement Reserve

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

### IV. Capital Outlay

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

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

	A	B	C	D	E	F	G	H
1								
2		<b>RECLAMATION OPERATIONS</b>						
3								
4								
5								
6	<b>Description</b>	<b>Budgeted</b>	<b>To Date</b>	<b>Projected</b>	<b>Under(Over)</b>	<b>Proposed</b>	<b>Percent</b>	<b>\$ Change</b>
7		<b>2023-24</b>	<b>5/20/2024</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Change</b>	<b>from FY</b>
8				<b>2023-24</b>	<b>2023-24</b>	<b>2024-25</b>	<b>from last</b>	<b>2023-24</b>
9							<b>FY</b>	
10	<b>PERSONNEL</b>							
11	Basic Salaries	90,782	82,531	95,369	(4,587)	100,775	11%	9,992
12	Overtime	2,100	1,258	1,454	646	2,100	0%	0
13	Temporary	1,557	131	151	1,406	613	-61%	(944)
14	Directors Compensation	0	0	0	0	0	0%	0
15	Workers' Compensation	1,902	1,788	1,788	114	2,119	11%	217
16	Retirement	23,084	20,452	23,064	0	25,519	11%	2,455
17	Active Employee Insurance-Health/Dental/Vision/Disability	23,470	19,540	21,316	2,154	27,732	18%	4,261
18	Retiree Health Insurance OPEB Funding	8,335	3,486	8,314	21	8,823	6%	488
19	FICA	5,648	5,033	5,816	(168)	6,209	10%	561
20	Medicare	1,369	1,177	1,360	9	1,501	10%	131
21	Unemployment Insurance	129	57	66	63	121	-7%	(8)
22	<i>Subtotal</i>	158,357	135,453	158,696	(341)	175,511	11%	17,154
23	<b>OPERATING EXPENSES</b>							
24	Public Education	6,000	1,809	2,171	3,829	6,000	0%	0
25	Janitorial Service & Supplies	1,640	1,382	1,658	(18)	1,640	0%	0
26	Uniforms	0	0	0	0	0	0%	0
27	Licenses & Permits	1,500	237	284	1,216	1,500	0%	0
28	Freight & Postage	150	171	206	(56)	150	0%	0
29	Subscriptions	0	0	0	0	0	0%	0
30	Vehicle Repairs & Maintenance	100	0	100	0	100	0%	0
31	Liability & Property Insurance	38,070	40,664	40,664	(2,594)	48,376	27%	10,306
32	Dues & Memberships	100	0	0	100	100	0%	0
33	Office Supplies	100	23	28	72	100	0%	0
34	Analysis & Monitoring	4,000	1,686	2,023	1,977	4,000	0%	0
35	Operating Supplies	31,000	8,288	9,945	21,055	36,000	16%	5,000
36	Attorney Fees	1,300	571	685	615	985	-24%	(315)
37	Printing & Publications	150	0	0	150	150	0%	0
38	Repairs and Maintenance	35,270	11,315	13,578	21,692	35,270	0%	0
39	Travel	200	0	0	200	200	0%	0
40	Seminars, Conferences and Training	100	0	0	100	100	0%	0
41	Utilities	100,740	85,414	102,496	(1,756)	100,740	0%	0
42	Election Expense	0	0	0	0	0	0%	0
43	Computer Service & Maintenance	1,545	397	477	1,068	1,545	0%	0
44	Lease/Rentals	213	3,146	3,775	(3,562)	213	0%	0
45	Biosolids Hauling	0	0	0	0	0	0%	0
46	Professional Services	11,100	17	20	11,080	11,100	0%	0
47	Interest Expense	0	0	0	0	0	0%	0
48	Other Expense	1,000	0	0	1,000	1,150	15%	150
49	<i>Subtotal</i>	234,278	155,120	178,110	56,168	249,419	6%	15,141
50								
51	<b>Total Personnel and Operating Expenses</b>	<b>392,635</b>	<b>290,573</b>	<b>336,808</b>	<b>55,828</b>	<b>424,931</b>	<b>8%</b>	<b>32,295</b>
52								
53	<b>DEPRECIATION FUNDING</b>							
54	Replacement Reserve	421,463	420,597	421,463	0	421,463	0%	0
55								
56	<i>Subtotal</i>	421,463	420,597	421,463	0	421,463	0%	
57								
58	<b>CAPITAL OUTLAY</b>							
59	Machinery and Equipment	0	0	0	0	0	0%	0
60	Capital Projects - Replacement Reserve Fund (4655)	394,617	0	0	394,617	379,808	-4%	(14,809)
61	Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
62	Debt Service	0	0	0	0	0	0%	0
63	<i>Subtotal</i>	394,617	0	0	394,617	379,808	-4%	(14,809)
64								
65	<b>Total Operating &amp; Non-Operating w/o Depreciation</b>	<b>787,252</b>	<b>290,573</b>	<b>336,808</b>	<b>450,444</b>	<b>804,739</b>	<b>2%</b>	<b>17,487</b>
66								
67	<b>Total Operating &amp; Non-Operating with Depreciation</b>	<b>1,208,715</b>	<b>711,170</b>	<b>758,270</b>		<b>1,226,202</b>	<b>1%</b>	<b>17,487</b>

## RECLAMATION FACILITIES

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

### I. Personnel:

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

### II. Operating Expenses:

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

#### A. Operating Supplies

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

Reclaimed Water Production:

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

#### B. Repair and Maintenance

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

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

#### C. Utilities

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

#### D. Professional Services

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

III. **Capital Outlay:**

A. Machinery and Equipment

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

B. Capital Projects

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

The following projects have been budgeted:

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

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



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

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

**Administration:**

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

**Collection System:**

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

**Firestone Lift Station:**

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

**Main Pump Station:**

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

**Laboratory:**

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

**Wastewater Treatment Facilities:**

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

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

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

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

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

**Plant:**

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

**Outfall:**

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

**Reclamation Facilities:**

1. Capital Improvement Projects Budgeted the facility	
a. Filter Building CIP Design (Instrumentation)	\$ 30,000
b. Filter Building CIP Design (Mechanical)	75,000
c. LIM Torque Valves	45,000
d. Filter PLC and Controls	134,084
<b>Total</b>	<b>\$ 384,084</b>

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

650-00-000-1130: Estimated Totals: \$ 14,135,000.00 \$ 1,249,469.97 \$ (15,384,469.97) \$ -

**BESP Loan, Escrow Account held at Wilmington Trust**

Date	Description	Investment Gain/(Loss)	Escrow Draws (Expenses)	Balance	End of Month Balance
Prior actual and projected activity for FY24-25 Budget period					
06/23/22	Pre-loan, beginning balance:			-	
06/24/22	<i>\$14M loan funded to Escrow</i>	\$ 14,135,000.00		14,135,000.00	
06/24/22	Oppenheimer & Co. Inc. paid at closing <i>Loan Draw #1; Check #1</i>		(40,000.00)	14,095,000.00	
06/24/22	Urban Futures Inc. paid at closing <i>Loan Draw #1; Check #2</i>		(41,550.00)	14,053,450.00	
06/24/22	Kutak Rock LLP paid at closing <i>Loan Draw #1; Check #3</i>		(43,534.00)	14,009,916.00	
06/30/22	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$ 3,038.27		14,012,954.27	06/30/22 Balance
07/06/22	<i>GSD Loan draw #2 Check #4</i>		(975,466.17)	13,037,488.10	
07/31/22	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$ 13,904.02		13,051,392.12	07/31/22 Balance
08/15/22	No activity		-	13,051,392.12	
08/31/22	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$ 20,330.69		13,071,722.81	08/31/22 Balance
09/27/22	<i>GSD Loan draw #3 Check #5</i>		(259,406.85)	12,812,315.96	
09/30/22	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$ 22,288.24		12,834,604.20	09/30/22 Balance
10/15/22	No activity		-	12,834,604.20	
10/31/22	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$ 28,375.90		12,862,980.10	10/31/22 Balance
11/15/22	No activity		-	12,862,980.10	
11/30/22	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$ 34,756.89		12,897,736.99	11/30/22 Balance
12/15/22	No activity		-	12,897,736.99	
12/31/22	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$ 40,018.98		12,937,755.97	12/31/22 Balance
01/15/23	No activity		-	12,937,755.97	
01/31/23	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$ 42,660.89		12,980,416.86	01/31/23 Balance
02/23/23	<i>GSD Loan draw #4 Check #6</i>		(244,695.58)	12,735,721.28	
02/28/23	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$ 41,018.13		12,776,739.41	02/28/23 Balance
03/15/23	No activity		-	12,776,739.41	
03/31/23	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$ 46,740.75		12,823,480.16	03/31/23 Balance
04/15/23	No activity		-	12,823,480.16	
04/28/23	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$ 47,485.31		12,870,965.47	04/28/23 Balance
05/15/23	No activity		-	12,870,965.47	
05/31/23	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP	\$ 51,541.80		12,922,507.27	05/31/23 Balance

650-00-000-1130: Estimated Totals: \$ 14,135,000.00 \$ 1,249,469.97 \$ (15,384,469.97) \$ -

**BESP Loan, Escrow Account held at Wilmington Trust**

Date	Description	Investment Gain/(Loss)	Escrow Draws (Expenses)	Balance	End of Month Balance
06/16/23	<b>GSD Loan draw #5 Check #7</b>		(179,691.94)	12,742,815.33	
06/30/23	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP \$	50,140.99		12,792,956.32	06/30/23 Balance
07/15/23	No activity		-	12,792,956.32	
07/31/23	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP \$	52,284.05		12,845,240.37	07/31/23 Balance
08/15/23	No activity		-	12,845,240.37	
08/31/23	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP \$	54,381.20		12,899,621.57	08/31/23 Balance
09/16/23	No activity		-	12,899,621.57	
09/29/23	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP \$	53,005.53		12,952,627.10	09/29/23 Balance
10/16/23	No activity		-	12,952,627.10	
10/31/23	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP \$	54,964.11		13,007,591.21	10/31/23 Balance
11/16/23	No activity		-	13,007,591.21	
11/30/23	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP \$	53,474.84		13,061,066.05	11/30/23 Balance
12/27/23	<b>GSD Loan draw #6 Check #8</b>		(1,383,219.79)	11,677,846.26	
12/31/23	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP \$	54,513.07		11,732,359.33	12/31/23 Balance
01/31/24	No activity		-	11,732,359.33	
01/31/24	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP \$	49,517.56		11,781,876.89	01/31/24 Balance
02/29/24	No activity		-	11,781,876.89	
02/29/24	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP \$	46,410.36		11,828,287.25	02/29/24 Balance
03/20/24	<b>GSD Loan draw #7 Check #9</b>		(1,150,944.64)	10,677,342.61	
03/31/24	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP \$	49,044.89		10,726,387.50	03/31/24 Balance
04/15/24	No activity		-	10,726,387.50	
04/30/24	Morgan Stanley Institutional Liquidity Fund-Gov CUSIP \$	43,726.99		10,770,114.49	04/30/24 Balance
05/15/24	No activity		-	10,770,114.49	
05/31/24	Estimated Interest	\$ 43,905.25		10,814,019.74	05/31/24 Balance
06/05/23	<b>GSD Loan draw #8 Check #10</b>		(883,637.08)	9,930,382.66	
06/30/23	Estimated Interest	\$ 40,482.01		9,970,864.67	06/30/23 Balance
07/15/24	<b>GSD Loan draw #9 Check #11</b>		(949,368.92)	9,021,495.75	
07/31/24	Estimated Interest	\$ 36,776.86		9,058,272.61	07/31/24 Balance
				9,058,272.61	

650-00-000-1130: Estimated Totals: \$ 14,135,000.00 \$ 1,249,469.97 \$ (15,384,469.97) \$

**BESP Loan, Escrow Account held at Wilmington Trust**

Date	Description	Investment Gain/(Loss)	Escrow Draws (Expenses)	Balance	End of Month Balance
08/31/24	Estimated draw:		(800,000.00)	8,258,272.61	
08/31/24	Estimated interest:	\$ 33,665.52		8,291,938.13	
09/30/24	Estimated draw:		(1,000,000.00)	7,291,938.13	
09/30/24	Estimated interest:	\$ 29,726.18		7,321,664.31	
10/31/24	Estimated draw:		(1,000,000.00)	6,321,664.31	
10/31/24	Estimated interest:	\$ 25,770.78		6,347,435.08	
11/30/24	Estimated draw:		(1,000,000.00)	5,347,435.08	
11/30/24	Estimated interest:	\$ 21,799.25		5,369,234.34	
12/31/24	Estimated draw:		(800,000.00)	4,569,234.34	
12/31/24	Estimated interest:	\$ 18,626.85		4,587,861.19	
01/31/25	Estimated draw:		(800,000.00)	3,787,861.19	
01/31/25	Estimated interest:	\$ 15,441.52		3,803,302.72	
02/28/25	Estimated draw:		(800,000.00)	3,003,302.72	
02/28/25	Estimated interest:	\$ 12,243.21		3,015,545.92	
03/31/25	Estimated draw:		(800,000.00)	2,215,545.92	
03/31/25	Estimated interest:	\$ 9,031.85		2,224,577.78	
04/30/25	Estimated draw:		(800,000.00)	1,424,577.78	
04/30/25	Estimated interest:	\$ 5,807.41		1,430,385.18	
05/31/25	Estimated draw:		(800,000.00)	630,385.18	
05/31/25	Estimated interest:	\$ 2,569.82		632,955.00	
06/16/25	Estimated draw:	To balance of \$706,705 or less:	(632,955.00)	-	

# **GENERAL MANAGER'S REPORT**

## **GOLETA SANITARY DISTRICT GENERAL MANAGER'S REPORT**

The following summary report describes the District's activities from May 21, 2024, through June 3, 2024. It provides updated information on significant activities under three major categories: Collection System, Treatment/Reclamation and Disposal Facilities, and General and Administration Items.

### **1. COLLECTION SYSTEM REPORT**

#### **LINES CLEANING**

Staff have been conducting routine lines cleaning in the area of Rhoades and Zink Avenues. Staff have also been conducting priority lines cleaning throughout the District.

#### **CCTV INSPECTION**

Staff have been conducting routine Closed-Circuit Television (CCTV) inspections in the area of Rhoades Ave. and Walnut Ln. Staff have also been conducting priority CCTV inspections throughout the District.

#### **REPAIR AND MAINTENANCE**

Staff is monitoring a County of Santa Barbara paving project in the area of North Kellogg and Crown Ave. for the need to lower or raise manholes following paving.

Staff replaced all components of the SmartCover located on Ribera Dr. at the intersection of Pintura Drive, it is now back in operation. Staff will be replacing the antenna of the SmartCover located on the property of 6021 Hollister Ave., the antenna was damaged during construction work at the property and is currently out of service.

### **2. TREATMENT, RECLAMATION AND DISPOSAL FACILITIES REPORT**

Plant flows for the month of May 2024 have averaged 5.2 million gallons a day. The Reclamation Plant was put online April 4, 2024, and there have been no issues to date.

Installation of the new laser flow meter for the influent line continues to be postponed due to high flows. The estimated timeline for installation and calibration is late June 2024. Construction of the Biosolids and Energy (BESP) Phase 1 project continues. Current construction activities include the new underground electrical duct banks and pouring the Combined Heat and Power equipment pad. Additionally, the new power and communication lines have been landed and tested for Digester #3.

The Operations staff continues Plant clean up and is fixing the Secondary Clarifiers. Maintenance staff is continuing work on the preventative maintenance tasks and other miscellaneous repair projects around the Plant.

#### **PUBLIC EDUCATION AND OUTREACH**

Goleta Public Works week took place on Wednesday, May 22, 2024, at the Camino Real Marketplace. Two members of the Collections team interacted with 264 members of the public in a three-hour time period! Visitors enjoyed learning about the District and seeing the Vector truck.

### 3. **GENERAL AND ADMINISTRATIVE ITEMS**

#### **Financial Report**

The District account balances as of June 3, 2024, shown below, are approximations to the nearest dollar and indicate the overall funds available to the District at this time.

Operating Checking Accounts:	\$ 287,890
Investment Accounts:	<u>\$ 38,116,348</u>
Total District Funds:	\$ 38,404,238

The following transactions are reported herein for the period 05/21/24 – 06/03/24

Regular, Overtime, Cash-outs, and Net Payroll:	\$ 134,361
Claims:	\$ 575,035
Total Expenditures:	\$ 709,396
Total Deposits:	\$ 460,374

Transfers of funds:

LAIF to Community West Bank Operational (CWB):	\$ - 0 -
CWB Operational to CWB Money Market:	\$ - 0 -
CWB Money Market to CWB Operational:	\$ - 0 -
CWB Operational to CA-Class Investment Account	\$ - 0 -
CA-Class Investment Account to CWB Operational	\$ - 0 -

The District's investments comply with the District's Investment Policy adopted per Resolution No. 16-606. The District has adequate funds to meet the next six months of normal operating expenses.

#### **Local Agency Investment Fund (LAIF)**

LAIF Monthly Statement – Previously reported.  
LAIF Quarterly Report – Previously reported.  
PMIA/LAIF Performance – Previously reported.  
PMIA Effective Yield – Previously reported.

#### **CA-Class Investment Account**

CA-Class Investment Account – Previously reported.

#### **Community West Bank (CWB)**

CWB Money Market and ICS Accounts – Previously reported.

#### **Deferred Compensation Accounts**

CalPERS 457 Deferred Compensation Plan – Previously reported.  
Lincoln 457 Deferred Compensation Plan – Previously reported.

#### **Personnel Update**

A verbal update will be provided at the meeting.



**DISTRICT  
CORRESPONDENCE**  
Board Meeting of June 3, 2024



- | <b><u>Date:</u></b> | <b><u>Correspondence Sent To:</u></b>   |
|---------------------|---|
| 1. 05/16/2024       | Heidi Jones<br>Meraki Land Use Consulting<br><b>Subject:</b> Sewer Service Availability<br>Proposed Sewer Service Connection for a proposed project of 67 studio units and a 1-bedroom manager unit, along with common use facilities<br><br>4085 State St., Santa Barbara, CA<br>A.P.N. 061-110-014<br>Owner: De Marillac, LLC   |
| 2. 05/22/2024       | Lonnie Roy<br>ON Design Architects<br><b>Subject:</b> Sewer Service Availability<br>Proposed Lot Split for parcel with two existing SFRs and one ADU<br><br>A.P.N. 061-220-005 at 4345 Modoc Road, Santa Barbara<br>Owner: Edward St. George  |
| 3. 05/30/2024       | Alpha Resource Center of Santa Barbara<br><b>Subject:</b> Goleta Sanitary District Sewer Service Charge Fiscal Year ending June 30, 2024<br>Letters also sent to: <ul style="list-style-type: none"><li>- Goleta Water District</li><li>- Goleta Union School District</li><li>- Hope School District</li><li>- Santa Barbara Unified School District</li><li>- United Boys &amp; Girls Clubs of Santa Barbara County</li><li>- St. Rafael School</li></ul> |

***Hard Copies of the Correspondence are available at the District's Office for review***