



GOLETA SANITARY
Water Resource Recovery District

BUDGET
FISCAL YEAR 2023-24

Governing Board of Directors
Meeting of June 20, 2023

**BUDGET
FOR
FISCAL YEAR
2023-2024**

***Approved by the Governing Board
Special Board Meeting June 20, 2023***

**GOLETA SANITARY DISTRICT
BUDGET
FISCAL YEAR 2023-24**

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GOLETA SANITARY DISTRICT

Budget for Fiscal Year 2023-24

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 35 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 FY23-24. Withdrawals from the District's designated funds for capital improvement projects are shown separately.

Estimated Expenditures without depreciation:	\$ 23,177,933
Total Anticipated Revenues:	\$ 27,365,612
Total change in Fund balance:	\$ 4,187,679

***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 will begin in FY2023-24 and 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 \$10,161,779 as of June 30, 2023. The District will periodically review the balance of this fund to ensure the balance is adequate to cover the period between July 2023 and December 2023.

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, 2023 is estimated to be \$36,814 which includes accrued interest for the past several years. The anticipated value by June 30, 2024 is \$38,195 (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 2023 is \$6,012,155 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 2024 is \$19,484,610 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 FY22-23 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, 2024 is \$636,177 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 FY23-24. The total value of the District’s funds are expected to increase by \$4,187,679 by the end of FY23-24.

**DESIGNATED FUND BALANCE
SUMMARY**

Fund No. and Name	Estimated Cash Balance		Percent Change
	6/30/2023	6/30/2024	
4640 Running Expense	\$ 10,161,779	\$ 10,068,689	-0.9% ^a
4645 Plant Reserve	\$ 36,814	\$ 38,195	3.8% ^b
4650 Capital Reserve	\$ 6,012,155	\$ 8,661,479	44.1% ^c
4655 Replacement Reserve	\$ 17,877,540	\$ 19,484,610	9.0% ^d
4660 Retiree Health Insurance Fund	\$ (2,215)	\$ (2,215)	0.0% ^e
4675 District Emergency Fund	\$ 613,182	\$ 636,177	3.7% ^f
TOTALS	\$ 34,699,255	\$ 38,886,935	12.1%

NOTES:

^a Designated to meet the dry period for operations and maintenance costs for FY 2023-24,

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

^b Designated for emergency repairs.

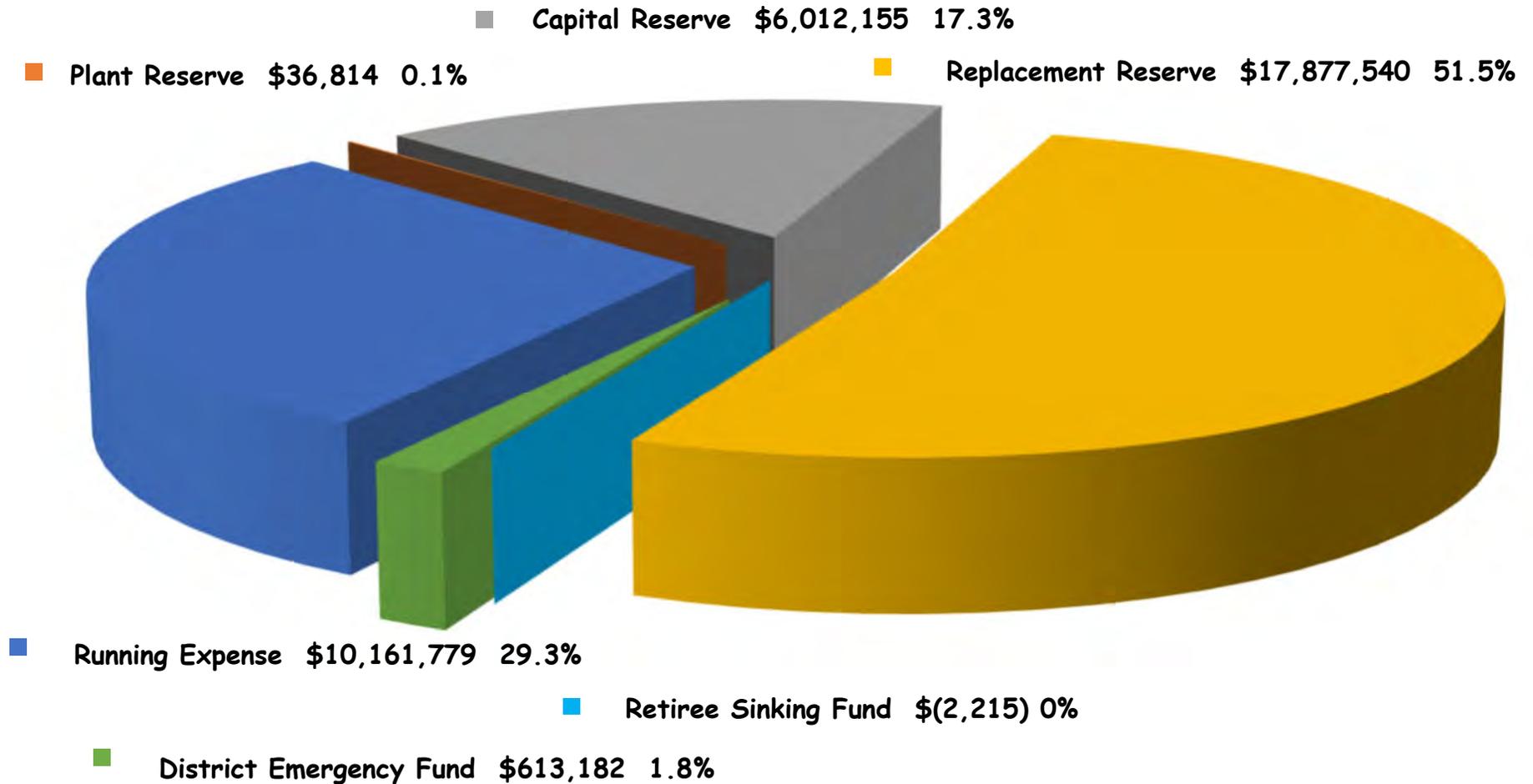
^c Designated for facilities capacity expansion.

^d Designated for facilities replacement projects.

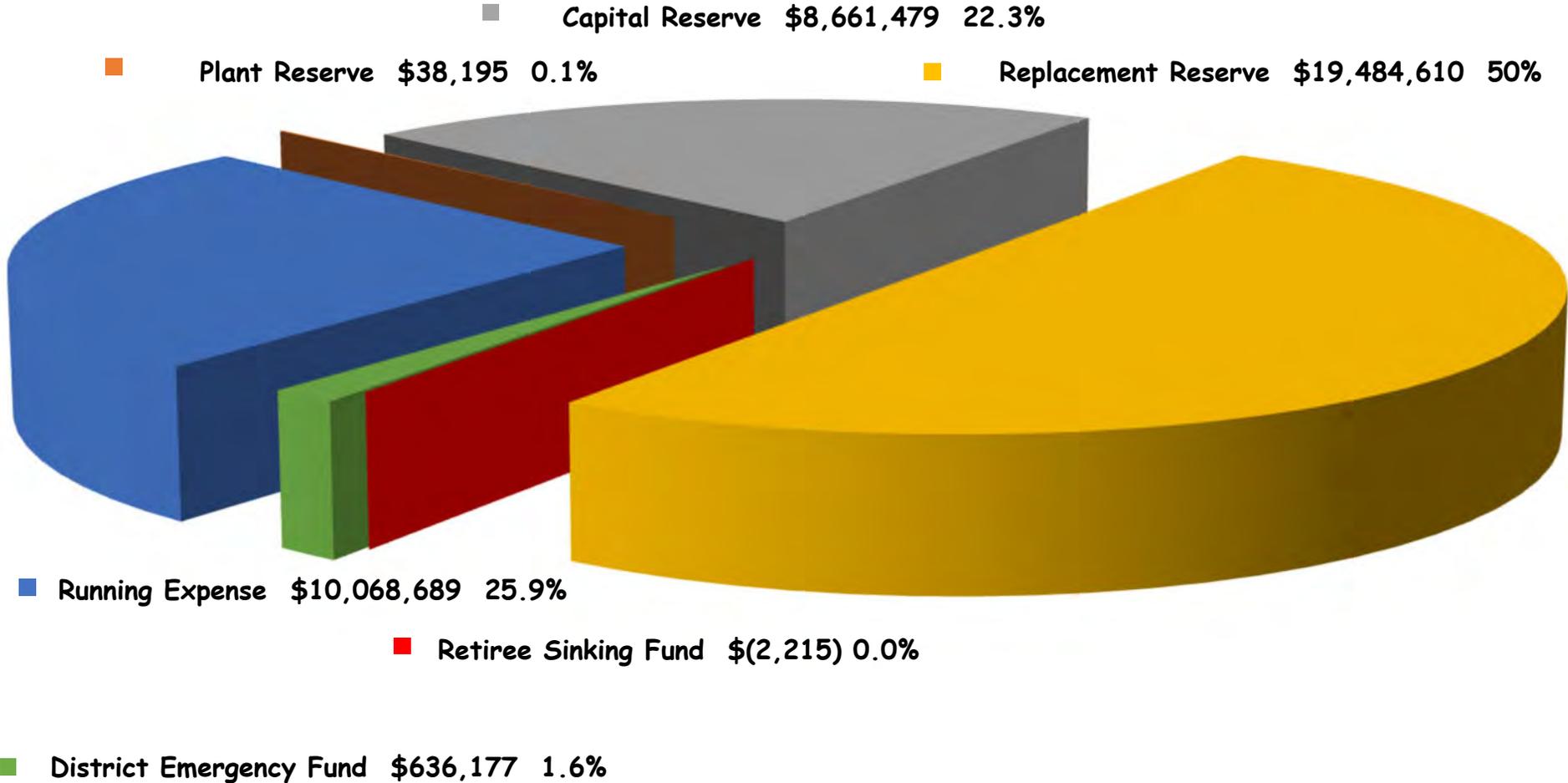
^e Designated for retiree medical insurance, reimbursing retirees and contributions to CERBT, OPEB

^f Designated for costs associated with emergency projects.

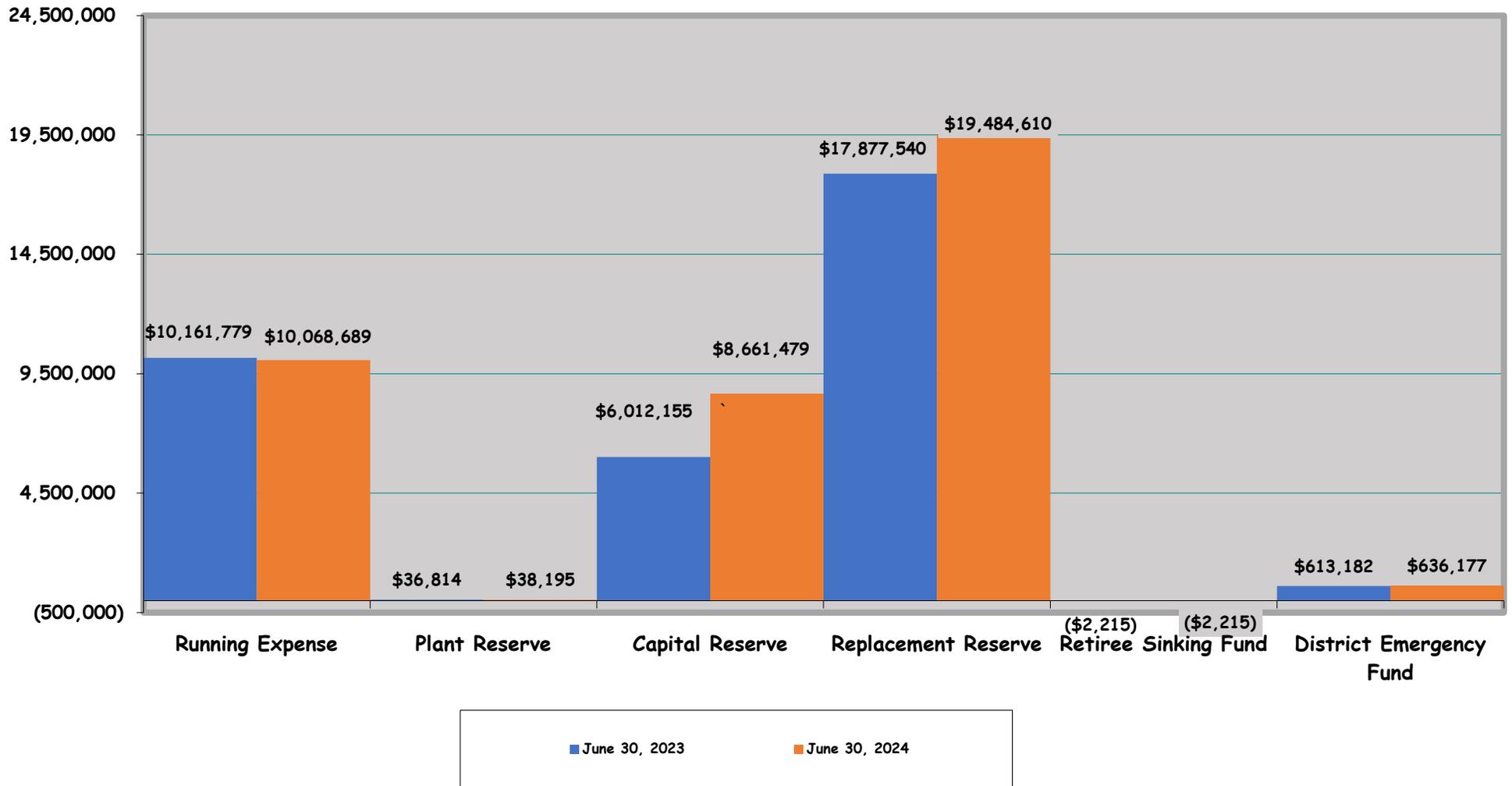
Fund Balance June 30, 2023



Fund Balance June 30, 2024



Fund Balance June 30, 2023 and June 30, 2024



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.

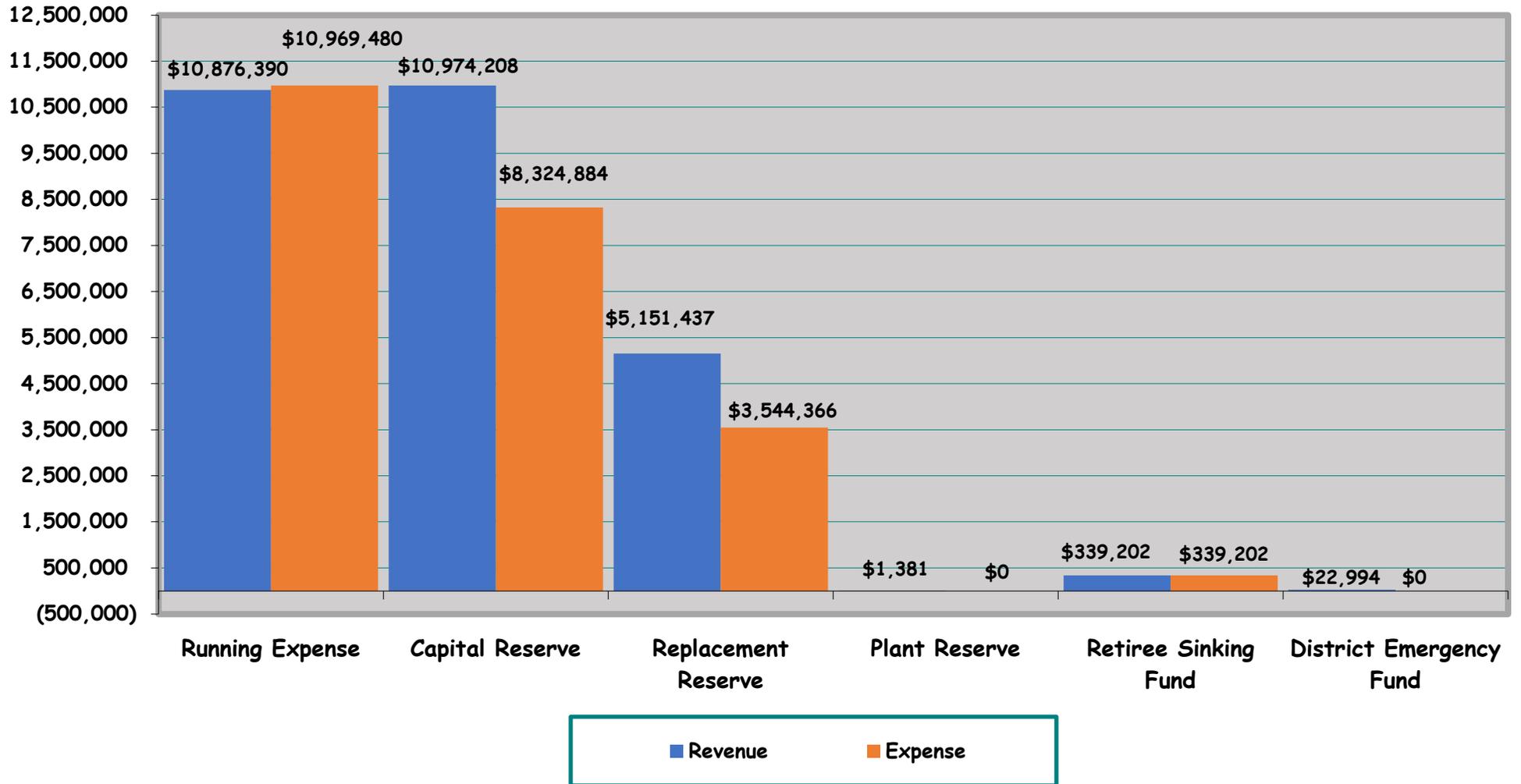
For FY23-24, the District anticipates a increase from \$34,699,255 at the beginning of the year to \$38,886,935 at the end of the year based on the projected revenues and planned expenditures and loan drawdown requests. Enclosed in this budget is a fund activity tabulation and associated bar chart illustrating the activities of each of the District's designated funds in FY23-24.

FUND CASH ACTIVITY

Fund No. and Name	Estimated Cash Balance 6/30/2023	Estimated Cash In-flow 2023-2024	Estimated Cash Out-flow 2023-2024	Estimated Cash Balance 6/30/2024
640	Running Expense Adjusted 06/30/23 Estimate	Interest Revenue RFOGA GWD WWRec O&M Admin Chg: WWRec	O & M Expense WWRec O & M Expense	\$10,161,779 \$10,161,779
	Subtotal	\$10,876,390	\$10,969,480	\$10,068,689
645	Plant Reserve	Interest		\$36,814
	Subtotal	\$1,381	\$0	\$38,195
650	Capital Reserve	Interest Connection/Annex/RFOGA BESP Loan Proceeds:	Plant Projects (non-BESP) Loan P&I installment BESP Project	\$6,012,155
	Subtotal	\$10,974,208	\$8,324,884	\$8,661,479
655	Replacement Reserve	Interest SSC/Prop. Tax/RFOGA Inter-Fund Loan P&I	Collection System Replacements Administration, Outfall, WWRec Plant, Lab, IWC Projects Main Pump Station Project	\$17,877,540 \$17,877,540
	Subtotal	\$5,151,437	\$3,544,366	\$19,484,610
660	Retiree Health Insurance	Interest Revenue		-\$2,215
	Subtotal	\$339,202	\$339,202	-\$2,215
675	District Emergency Fund	Interest		\$613,182
	Subtotal	\$22,994	\$0	\$636,177
TOTALS				\$34,699,255
				\$38,886,935

Fund Activity

June 2023-June 2024



REVENUES
FISCAL YEAR 2023-24

DISTRICT REVENUES FOR FISCAL YEAR 2023-24

The District estimates FY 2023-24 revenues from several sources as outlined in the following table:

REVENUE SOURCES		
Sewer Service Charges	\$ 9,536,943	34.84%
From Other Government Agencies	9,013,632	32.94%
Permit, Inspections and Fees	28,900	0.11%
Annexation and Capacity Fees	63,575	0.23%
Property Taxes and related	205,000	0.75%
Loan Proceeds	7,280,836	26.61%
Interest and Other Income	<u>1,236,727</u>	<u>4.52%</u>
	\$ 27,365,612	100.00%

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

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

Running Expense Fund - 4640

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

Sewer Service Charges – Account 3100

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

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

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

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

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

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

A review of the District’s SSC rate has shown that the current rate is adequate to meet the District’s current financial needs. As such, no change to the District’s SSC rates are proposed for FY23-24. 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 FY23-24, however current inflationary pressures will likely require a rate increase for FY24-25.

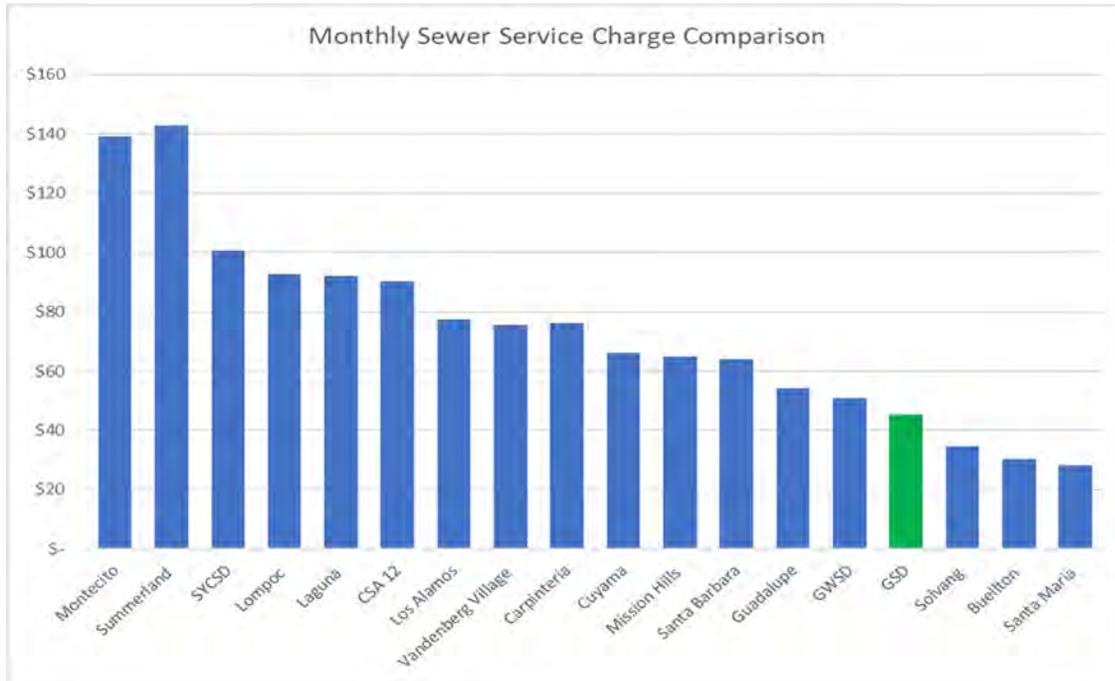
The District has been participating in a State-wide wastewater flow and loadings study that will provide updated information related to the generation of waste water from the various user categories, The information from this study will be used as the basis for a new sewer service rate study in the future. The flow and loadings study was delayed due COVID-19 and has now restarted and is expected to be completed by January 2024.

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

SSC Rate Component Allocation	FY19-20 (\$/Mo/ERU)	FY20-21 (\$/Mo/ERU)	FY21-22 (\$/Mo/ERU)	FY22-23 (\$/Mo/ERU)	FY22-23 (\$/Mo/ERU)
Capital Reserve Fund	\$ 2.13	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Replacement Reserve Fund	\$ 8.49	\$ 8.74	\$ 9.24	\$ 9.11	\$ 9.04
Operations & Maintenance Cost	\$ 33.58	\$ 30.46	\$ 29.96	\$ 30.09	\$ 30.16
Total SSC Rate	\$ 44.20				

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 in June 2022 shows that the District’s total service rate (including direct property tax payments) of **\$45.36/month** remains significantly less (36%) than the average of all other local agencies total sewer service rate of **\$71.18** per month as shown in the following table:



Permit and Inspection Fees – Account 3120

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

Administration Charges – Accounts 3140 and 3145

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

Treatment and Disposal Revenue – Account 3150

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

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

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

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

Industrial Waste Control (IWC) Analysis Reimbursement – Account 3160

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

Homeowners Exemption – Account 3170

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

Annexation Processing – Account 3205

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

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

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

Other Revenue-Running Expense – Account 3260

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

Total FY23-24 Estimated Running Expense Fund Revenue with interest is \$10,876,390.

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 FY23-24.

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 Proceeds

Loan reimbursement requests are shown in this fund to offset expenditures associated with the Biosolids and Energy Strategic Plan improvements, estimated to be \$6,880,836.

Total FY22-23 Estimated Revenue in the Capital Reserve Fund with interest is \$10,974,208.

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 FY23-24, \$5.00, which amounts to \$1,078,840 in total revenue, will be deposited into the Replacement Reserve Fund 4655 for future capital improvement projects in addition to the District's portion of the annual depreciation value estimated to be \$1,949,719 in FY23-24. The total amount of sewer service charges expected to be received by the District and deposited into the replacement reserve fund in FY23-24 from these sources is \$3,028,559.

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 \$204,500 in FY23-24.

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 FY23-24 is \$845,755.

Total FY23-24 Estimated Revenue in the Replacement Reserve Fund with interest and interfund loan payment is \$5,151,437.

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.

FY23-24 Total deposit into the Retiree Health Insurance Fund with interest is \$339,202.

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 3.75%.

Total FY22-23 Estimated Interest Revenue is \$1,201,727.

FY22-23 TOTAL ANTICIPATED DISTRICT REVENUE IS \$27,365,612.

**Fiscal Year 2023-2024
REVENUE**

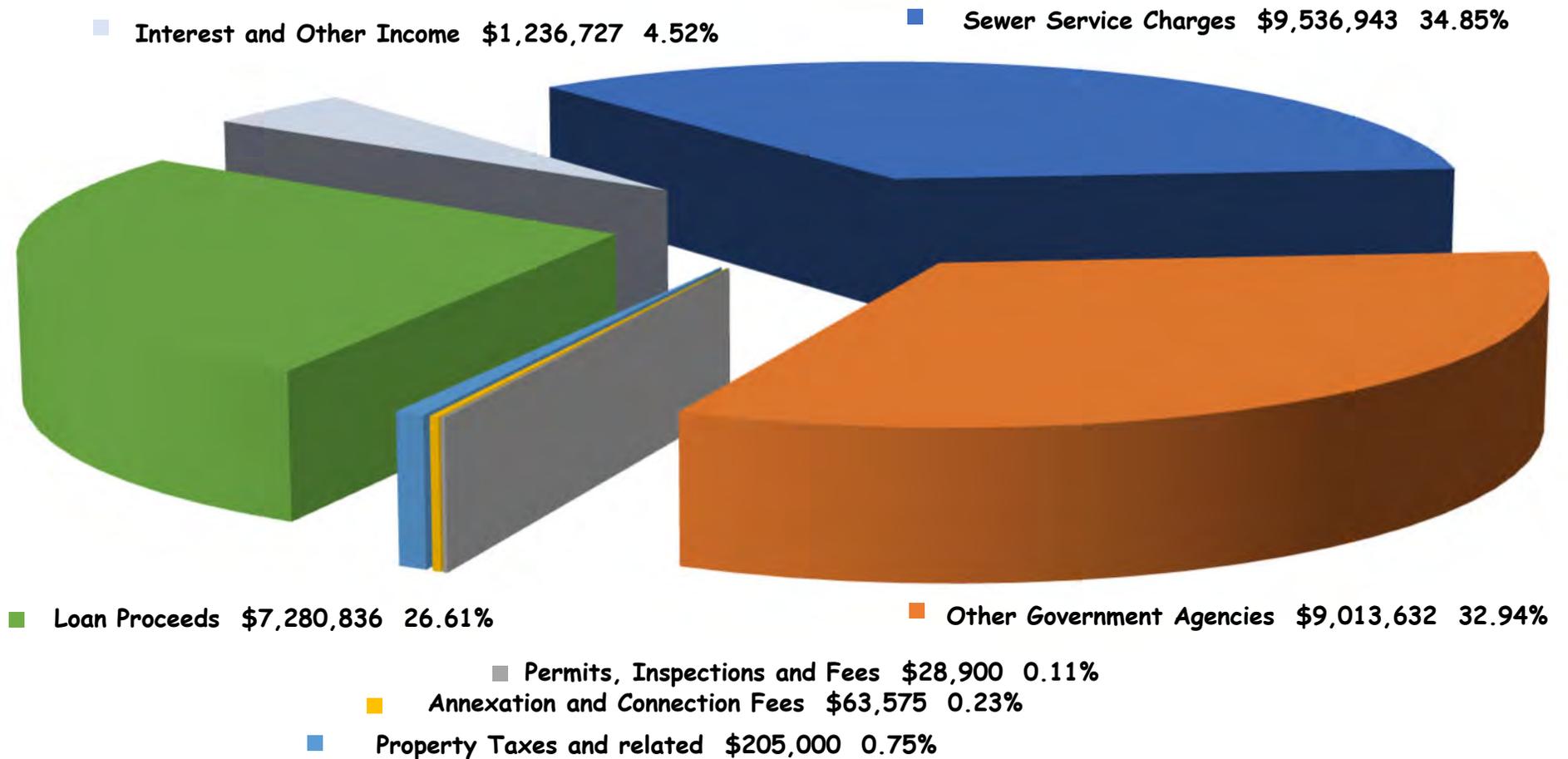
Fund Name and Number	Acct	Revenue Classification	Budgeted Revenue 2022-23	Revenue to date 4/30/2023	Projected Actual 2022-23	Over(Under) Budget 2022-23	Revenue Projection 2023-24	% Change from FY 2022-23	Change from FY 2022-23
4640 Running Expense	3100	*Sewer Service Charges	\$6,112,590	\$5,641,379	\$6,112,590	\$0	\$6,175,383	1%	\$62,793
	3120	Permits and Inspections	\$28,000	\$31,620	\$37,944	\$9,944	\$28,000	0%	\$0
	3140	Admin Chgs - Treatment	\$183,126	\$118,510	\$158,014	(\$25,112)	\$218,571	19%	\$35,445
	3145	Admin Chgs - Reclamation	\$58,056	\$26,706	\$35,608	(\$22,448)	\$39,264	-32%	-\$18,792
	3150	Treatment & Disposal Cost Reimb.	\$3,058,618	\$2,021,603	\$2,695,471	(\$363,147)	\$3,660,049	20%	\$601,431
	3155	GWD WWRec O&M Cost Reimb.	\$580,560	\$267,061	\$356,081	(\$224,479)	\$392,635	-32%	-\$187,924
	3160	IWC Analysis Reimbursement	\$500	\$0	\$0	(\$500)	\$500	0%	\$0
	3170	Homeowners Exemption	\$500	\$377	\$500	\$0	\$500	0%	\$0
	3205	Annexation Processing Fee	\$400	\$400	\$400	\$0	\$400	0%	\$0
	3240	**RFOGA - Running Expense	\$3,942	\$5,994	\$7,992	\$4,050	\$9,729	147%	\$5,787
3260/3301		Other Revenue - Running Exp.	\$35,000	\$15,933	\$21,243	(\$13,757)	\$35,000	0%	\$0
		Subtotal	\$10,061,292	\$8,129,583	\$9,425,843	(\$635,449)	\$10,560,031	5%	\$498,739
4650 Capital Reserve	3130	Capacity Fees	\$95,412	\$128,375	\$132,000	\$36,588	\$37,545	-61%	-\$57,867
	3200	Annexation Charges	\$26,030	\$9,842	\$9,842	(\$16,187)	\$26,030	0%	\$0
	3260	**RFOGA - Capital Projects	\$2,725,397	\$151,866	\$480,770	(\$2,244,628)	\$3,847,630	41%	\$1,122,232
	1300	Loan Proceeds	\$4,728,079	\$504,102	\$922,252	(\$3,805,827)	\$6,880,836	46%	\$2,152,757
		Subtotal	\$7,574,918	\$794,185	\$1,544,864	(\$6,030,054)	\$10,792,040	42%	\$3,217,122
4655 Replacement Reserve	3100	*Sewer Service Charges	\$3,022,509	\$2,787,062	\$2,992,284	(\$30,225)	\$3,028,560	0%	\$6,051
	3220	Property Tax Revenue	\$182,500	\$193,142	\$193,142	\$10,642	\$204,500	12%	\$22,000
		Interfund Loan	\$0	\$0	\$0	\$0	\$400,000	+100%	\$400,000
	3260	**RFOGA - Capital Projects	\$707,723	\$53,611	\$104,000	(\$603,723)	\$845,755	20%	\$138,031
		Subtotal	\$3,912,732	\$3,033,815	\$3,289,426	(\$623,306)	\$4,478,814	14%	\$566,082
4660 Retirees Ins All Funds	3100	*Sewer Service Charges	\$333,000	\$333,000	\$333,000	\$0	\$333,000	0%	\$0
		Subtotal	\$333,000	\$333,000	\$333,000	\$0	\$333,000	0%	\$0
		Interest Earnings							
4640	3230	Running Expense Fund	\$106,016	\$136,804	\$140,104	\$34,088	\$316,360	198%	\$210,344
4645	3230	Plant Reserve Fund	\$521	\$906	\$920	\$399	\$1,381	165%	\$860
4650	3230	Capital Reserve Fund	\$70,198	\$441,016	\$442,641	\$372,443	\$182,168	160%	\$111,970
4655	3230	Replacement Reserve Fund	\$280,248	\$356,831	\$364,981	\$84,733	\$672,623	140%	\$392,374
4660	3230	Retiree Health Insurance Fund	\$2,414	\$674	\$674	(\$1,741)	\$6,202	157%	\$3,788
4670	3230	Plant Upgrading Fund	\$0	\$0	\$0	\$0	\$0	0%	\$0
4675	3230	District Emergency Fund	\$8,670	\$15,084	\$15,304	\$6,634	\$22,994	165%	\$14,325
		Subtotal	\$468,067	\$951,313	\$964,622	\$496,556	\$1,201,727	157%	\$733,661
		Total Revenue	\$22,350,009	\$13,241,896	\$15,557,755	(\$6,792,254)	\$27,365,612	22%	\$5,015,603

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

Total Sewer Service Charges: \$9,468,099 \$8,761,441 \$9,437,874 \$9,536,943 0.73% \$68,844

**RFOGA = Revenue From Other Gov't Agencies

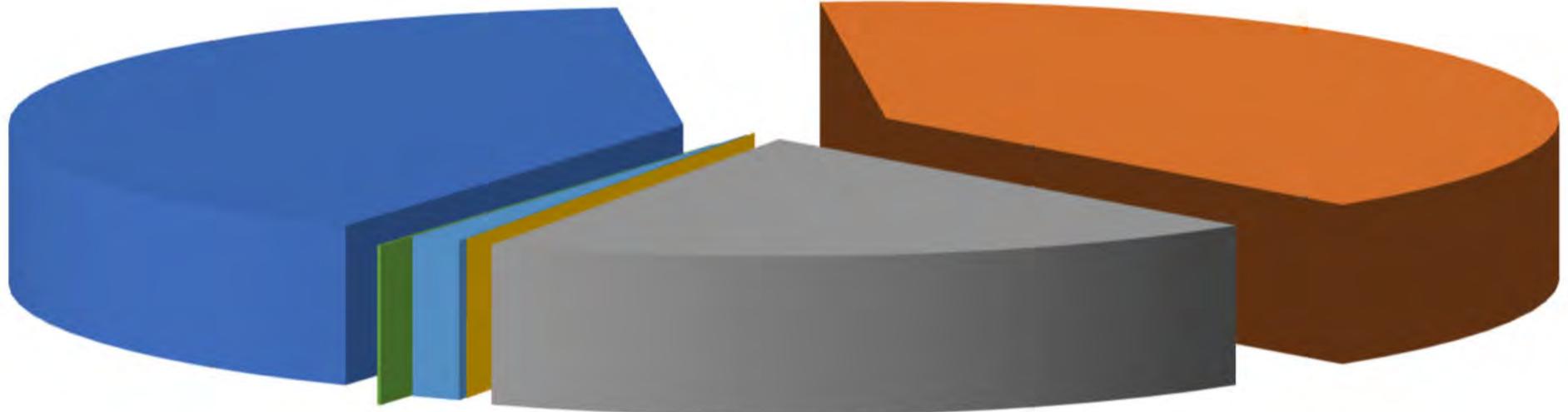
Revenues by Source 2023-24



Revenues by Fund 2023-24

■ Capital Reserve \$10,974,208 40.10%

■ Running Expense \$10,876,390 39.74%

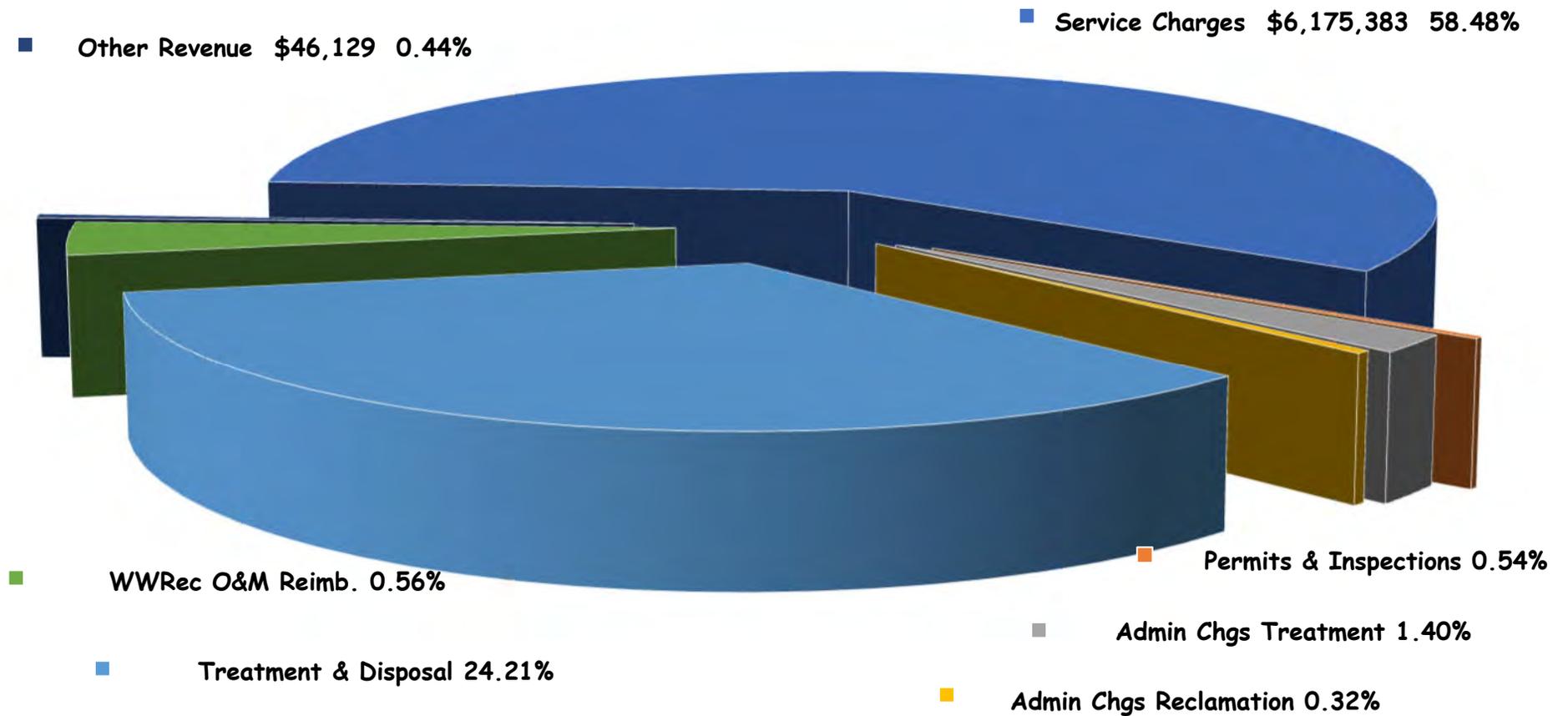


■ Plant Reserve \$1,381 0.01% ■ Replacement Reserve \$5,151,437 18.82%

■ Retiree Sinking Fund \$339,202 1.24%

■ District Emergency Fund \$22,994 0.08%

Running Expense Revenues 2023-24



EXPENDITURES
FISCAL YEAR 2023-24

DISTRICT COMBINED EXPENDITURES IN FY23-24

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 FY23-24 are anticipated to be above last year's budget by 4%. The capital outlay projects are anticipated to be about 8% more than last year's expenditures.

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

<u>DESCRIPTION</u>	<u>EXPENDITURES</u>	<u>% w/o Depr</u>	<u>% with Depr</u>
Personnel Cost:	\$ 6,433,343	28%	24%
Operating Expenses:	\$ 4,784,340	21%	18%
Sub-Total:	\$ 11,217,683	49%	42%
Capital Outlay:	\$ 11,960,250	51%	45%
Total Expenses w/o depreciation:	\$ 23,177,933	100%	87%
Depreciation Expense:	\$ 3,652,628		13%
TOTAL EXPENDITURES:	\$ 26,830,561		100%

The enclosed graph shows the above distribution of expenditures for FY23-24.

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

Administration Expenses

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

Collection System

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

Main and Firestone Pump Stations

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

Industrial Waste Control Program

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

Wastewater Treatment Facilities

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

Wastewater Disposal Outfall

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

Reclamation Facilities

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

Summary

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

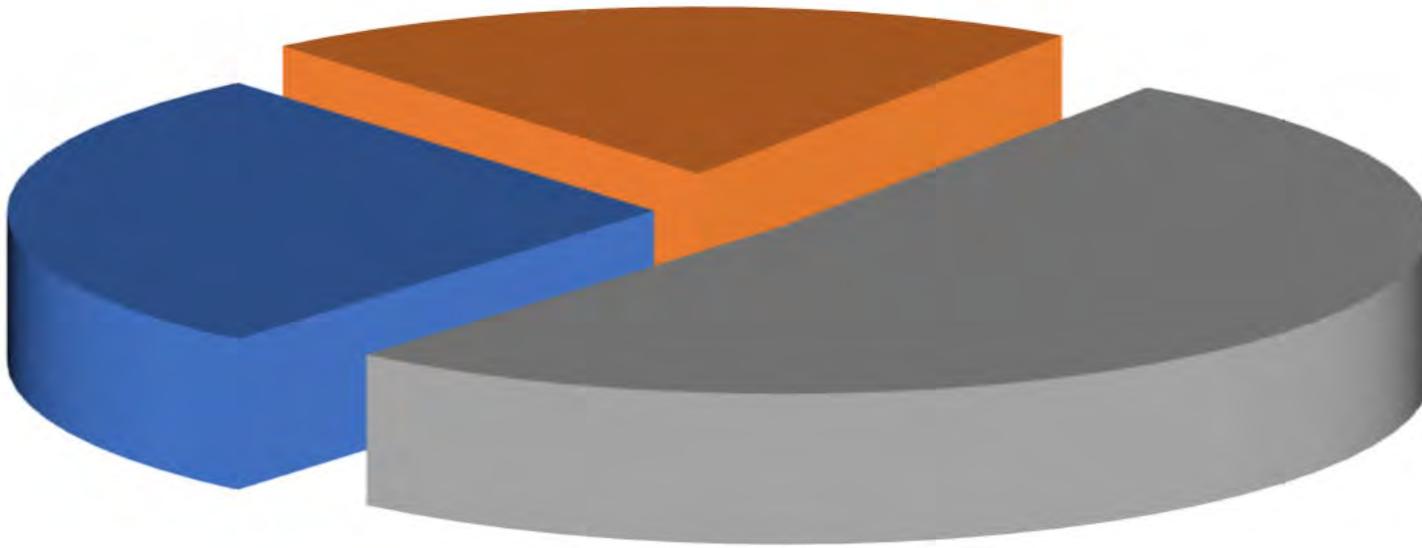
**Fiscal Year 2023-2024
EXPENDITURES**

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2022-23	5/19/2023	Actual 2022-23	Budget 2022-23	Budget 2023-24	Change from last FY	from FY 2022-23
PERSONNEL							
Basic Salaries	3,507,446	2,798,643	3,096,371	411,075	3,694,402	5%	186,956
Overtime	16,800	11,726	12,974	3,826	16,800	0%	0
Temporary	33,086	6,953	7,691	25,395	36,396	10%	3,310
Directors Fees	81,000	37,678	41,686	39,314	85,000	5%	4,000
Worker's Compensation	77,700	63,910	69,719	7,981	77,389	0%	(311)
Retirement	879,623	772,964	880,121	(498)	946,872	8%	67,249
Active Employee Insurance-Health/Dental/Vision/Disability	957,022	765,890	835,516	121,506	955,126	0%	(1,896)
Retiree Health Insurance OPEB Funding	335,414	323,261	335,414	0	339,202	1%	3,788
FICA	211,658	170,358	188,481	23,177	222,976	5%	11,319
Medicare	51,581	39,842	44,080	7,501	54,340	5%	2,759
Unemployment Insurance	5,987	3,951	4,372	1,615	4,838	-19%	(1,148)
<i>Subtotal</i>	6,157,318	4,995,175	5,516,425	640,893	6,433,343	4%	276,025
OPERATING EXPENSES							
Public Education	75,000	33,859	40,631	34,369	75,000	0%	0
Janitorial Service & Supplies	49,600	40,620	48,744	856	49,800	0%	200
Uniforms	17,175	9,242	11,820	5,355	17,175	0%	0
Licenses & Permits	145,367	81,024	77,760	67,607	150,882	4%	5,515
Freight & Postage	3,265	2,574	2,998	267	3,265	0%	0
Subscriptions	7,900	3,759	5,230	2,670	7,900	0%	0
Vehicle Repairs & Maintenance	66,286	46,671	68,924	(2,638)	68,751	4%	2,465
Liability & Property Insurance	306,208	254,780	254,780	51,428	306,608	0%	400
Dues & Memberships	45,628	46,642	43,065	2,563	45,833	0%	205
Office Supplies	16,900	10,592	13,408	3,492	16,900	0%	0
Analysis & Monitoring	169,000	74,035	91,964	77,036	181,200	7%	12,200
Operating Supplies	651,415	385,928	513,122	138,293	782,005	20%	130,590
Attorney Fees	99,000	57,513	75,579	23,421	99,000	0%	0
Printing & Publications	8,058	2,544	3,703	4,355	8,058	0%	0
Repairs and Maintenance	488,892	402,868	502,826	(13,935)	571,392	17%	82,500
Travel	66,350	22,193	54,745	11,605	66,350	0%	0
Seminars, Conferences, Training, Employee Recognition	57,570	23,196	43,753	13,818	57,270	-1%	(300)
Utilities	761,612	702,291	842,747	(81,135)	769,887	1%	8,275
Election Expense	12,000	0	0	12,000	12,000	0%	0
Computer Service & Maintenance	192,725	138,511	150,860	41,865	207,785	8%	15,060
Lease/Rentals	189,263	49,382	104,072	85,191	129,263	-32%	(60,000)
Biosolids Hauling	654,810	242,672	575,000	79,810	654,810	0%	0
Professional Services	525,455	162,632	356,523	168,932	480,455	-9%	(45,000)
Other Expense	22,750	21,121	21,121	1,629	22,750	0%	0
<i>Subtotal</i>	4,632,230	2,814,648	3,903,374	728,855	4,784,340	3%	152,110
Total Personnel and Operating Expenses	10,789,547	7,809,823	9,419,800	1,369,748	11,217,683	4%	428,135
DEPRECIATION FUNDING							
Replacement Reserve	3,638,572	3,308,994	3,610,221	28,351	3,652,628	0%	14,056
<i>Subtotal</i>	3,638,572	3,308,994	3,610,221	28,351	3,652,628	0%	
CAPITAL OUTLAY							
Machinery and Equipment (Fund 640)	55,500	33,999	41,893	13,607	91,000	64%	35,500
Capital Projects - Replacement Reserve Fund (4655)	5,320,800	1,458,300	2,669,864	2,650,936	3,544,366	-33%	(1,776,433)
Capital Projects - Capital Reserve Fund (4650)	5,228,079	422,599	667,714	4,560,365	7,380,836	41%	2,152,757
Debt Service	472,025	472,025	472,025	0	944,048	100%	472,024
<i>Subtotal</i>	11,076,403	2,386,923	3,851,496	7,224,907	11,960,250	8%	883,847
Total Operating & Non-Operating w/o Depreciation	21,865,951	\$ 10,196,746	\$ 13,271,296	\$ 8,594,655	23,177,933	6%	1,311,982
Total Operating & Non-Operating with Depreciation	25,504,523	\$ 13,505,740	\$ 16,881,517		26,830,561	5%	1,326,038

District's Combined Expenditures

Without Depreciation

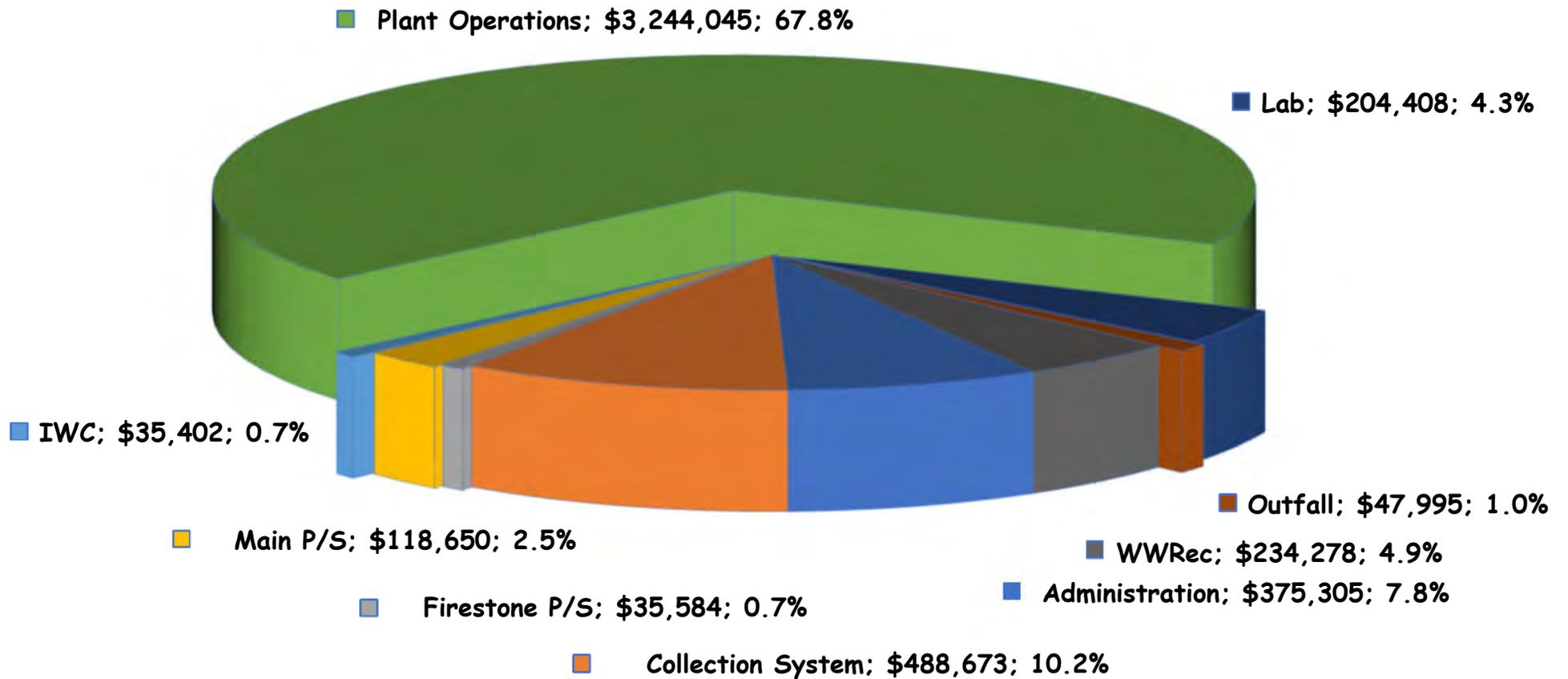
■ Operating Expenses \$4,784,340 21%



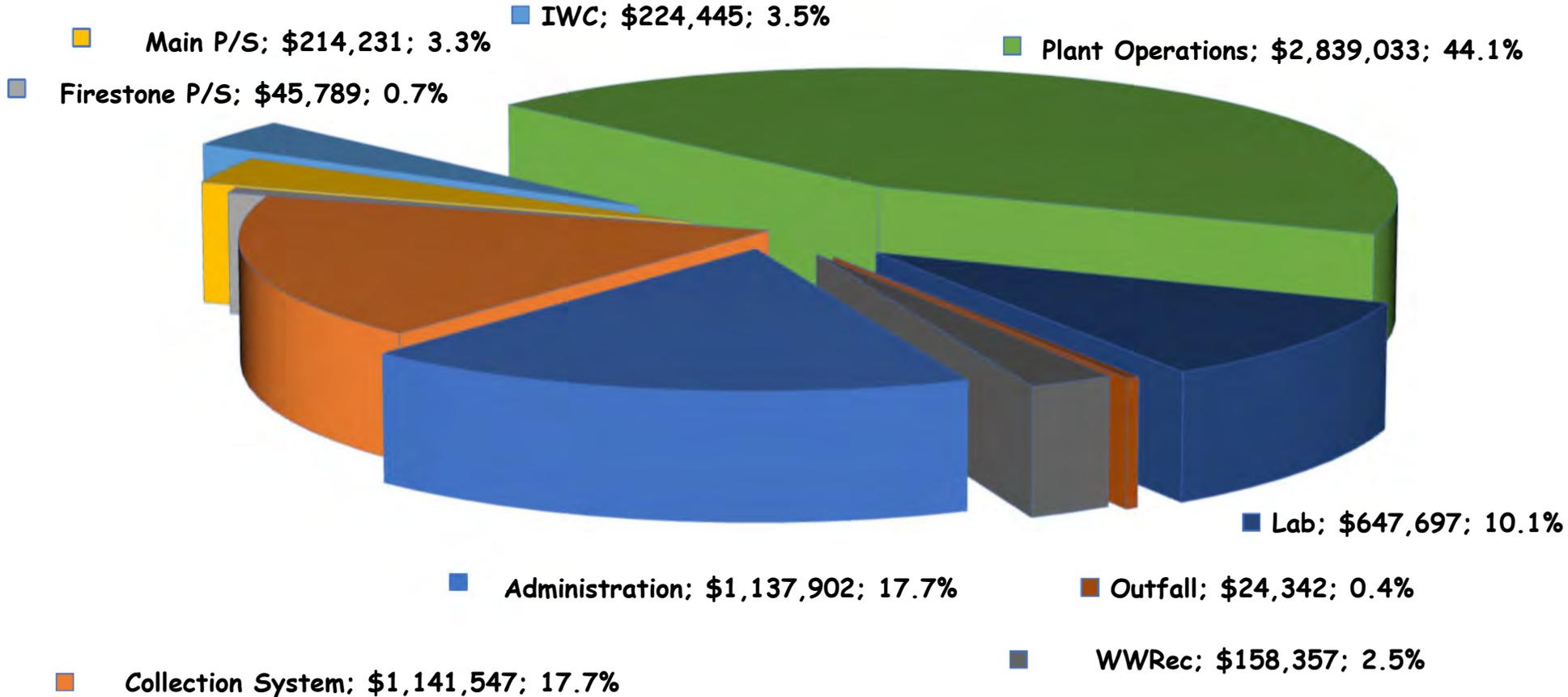
■ Personnel Cost \$6,433,343 28%

■ Capital Outlay \$11,960,250 51%

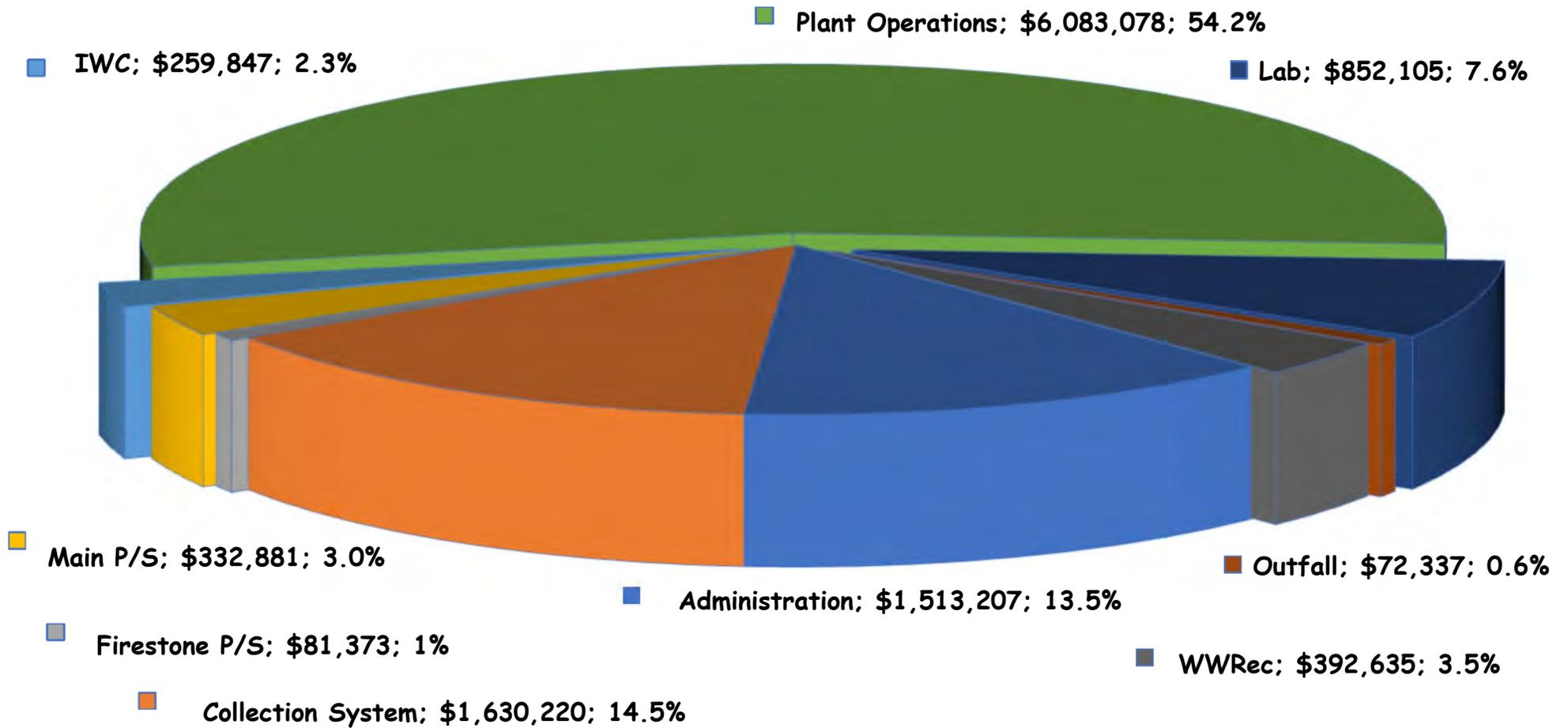
Distribution of Operating Costs



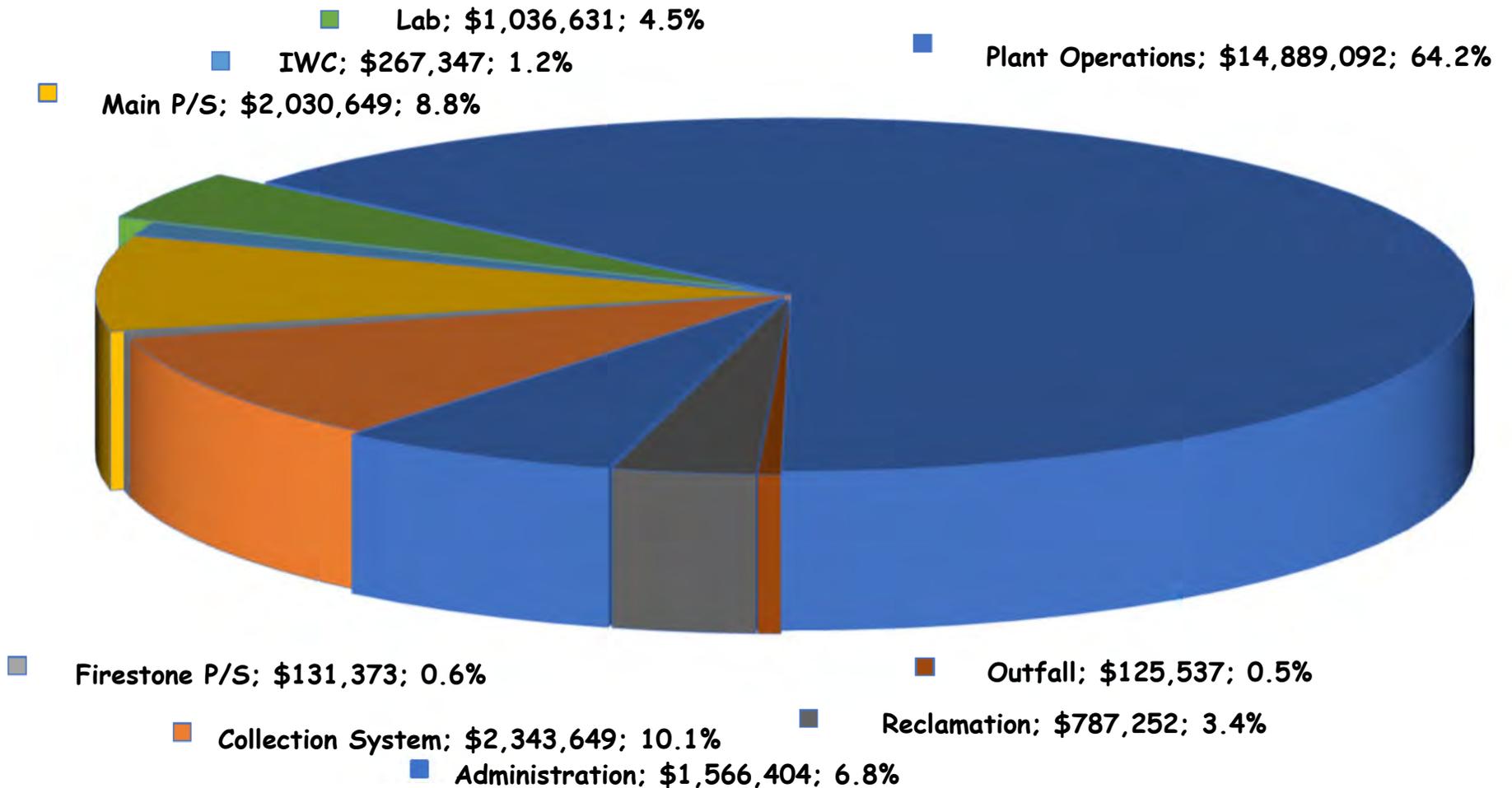
Distribution of Personnel Cost



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 FY23-24. 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 FY23-24 are \$10,576,845

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 FY23-24 are \$10,444,491

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 FY23-24 are \$826,516

The total anticipated expenses for the reclamation facilities in FY23-24 are \$787,252

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 FY23-24 consists of two payments of \$472,024, one in July, 2023 and one in January, 2024.

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 FY23-24 are \$11,474,634

The total anticipated depreciation expenses in FY23-24 are \$3,652,628

The total anticipated revenue and loan proceeds for capital improvements in FY23-23 is \$15,755,403

THE TOTAL PLANNED EXPENDITURES FOR FY23-24

INCLUDING DEPRECIATION ARE \$26,830,561

WITHOUT DEPRECIATION ARE \$23,177,933

THE TOTAL ESTIMATED REVENUE FOR FY23-24 IS \$27,365,612

**COMPARISON SUMMARY OF
EXPENSES AND REVENUES
Fiscal Year 2023-2024**

EXPENDITURES		REVENUES	
<u>RUNNING EXPENSE (4640)</u>		<u>RUNNING EXPENSE (4640)</u>	
Personnel	\$5,535,784	Sewer Service Charges	\$6,175,383
Operating Expense	4,550,061	Permit and Inspection Fees	28,000
Machinery and Equipment	91,000	Administration Charges - Treatment	218,571
Sub-Total	\$10,176,845	RFOGA - Treatment and Disposal	3,660,049
		IWC Analysis Reimbursement	500
CalPERS UAL Loan Payment	\$400,000	Homeowners Property Tax Relief	500
		Annexation Processing Fee	400
Running Expense Fund Disbursements	\$10,576,845	Payments from Other Governmental Agencies	9,729
		Other Revenue	35,000
		Interest	316,360
		Total	\$10,444,491
<u>RECLAMATION FACILITIES (4640 Dept. 47)</u>		<u>RECLAMATION FACILITIES (4640 Dept. 47)</u>	
Personnel	\$158,357	GWD Reimbursement of O&M Expenses	\$392,635
Operating Expense	234,278	Administration Charges - Reclamation	39,264
Machinery and Equipment	0	RFOGA - Capital Projects (4655)	394,617
Capital Improvement Projects	394,617		
Total	\$787,252	Total	\$826,516
<u>CAPITAL IMPROVEMENT</u>		<u>CAPITAL IMPROVEMENT</u>	
<u>Capacity Reserve Fund (4650)</u>		<u>Capacity Reserve Fund (4650)</u>	
Other Capital Projects	\$500,000	Connection/Annexation/RFOGA	\$3,911,204
BESP Plant Project	\$6,880,836	Interest	\$182,168
Debt Service	944,048	Loan Proceeds (BESP)	6,880,836
Sub-total	\$8,324,884	Sub-total	\$10,974,208
<u>Replacement Reserve Fund (4655):</u>		<u>Replacement Reserve Fund (4655)</u>	
Administration	\$43,197	Sewer Service Charges (\$/ERU+GSD Depr)	\$3,028,560
Firestone Pump Station	50,000	RFOGA - Capital Projects	451,138
Pump Station Projects	1,697,768	Property Tax Revenue	204,500
Plant, Lab and IWC Projects	632,656	Interest	672,623
Sewer Line Projects	672,929	Interfund Loan	400,000
Outfall Projects	53,200		
Sub-total	\$3,149,750	Sub-total	\$4,756,820
<u>District Plant Reserve Fund (4645)</u>		<u>District Plant Reserve Fund (4645)</u>	
	\$0	Interest	\$1,381
Sub-total	\$0	Sub-total	\$1,381
<u>District Emergency Fund (4675)</u>		<u>District Emergency Fund (4675)</u>	
	\$0	Interest	\$22,994
Sub-total	\$0	Sub-total	\$22,994
Total	\$11,474,634	Total	\$15,755,403
<u>Depreciation</u>			
Depreciation Expense	\$3,652,628		
<u>Retiree Medical Insurance Retirement Fund (660)</u>		<u>Retiree Medical Insurance Retirement Fund (660)</u>	
Disbursements Directly to CERBT	\$181,435	Sewer Service Charges	\$333,000
Disbursements District Retirees and/or PERS	\$157,768	Interest	\$6,202
Total	\$339,202	Total	\$339,202
TOTAL EXPENSE WITHOUT DEPRECIATION:	\$23,177,933	TOTAL REVENUE:	\$27,365,612
TOTAL EXPENSE WITH DEPRECIATION:	\$26,830,561		

SERVICE CATEGORY EXPENSE DATA

ADMINISTRATION

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2022-23	5/19/2023	Actual	Budget	Budget	Change	from FY
			2022-23	2022-23	2023-24	from last	2022-23
						FY	
PERSONNEL							
Basic Salaries	579,817	543,152	600,934	(21,117)	621,511	7%	41,694
Overtime	100	0	0	100	100	0%	0
Temporary	3,143	2,220	2,456	687	3,698	18%	555
Directors Compensation	81,000	37,678	41,686	39,314	85,000	5%	4,000
Workers' Compensation	12,845	10,565	11,525	1,320	13,019	1%	175
Retirement	140,943	133,024	140,943	0	152,003	8%	11,060
Active Employee Insurance-Health/Dental/Vision/Disability	158,206	107,090	116,826	41,380	160,681	2%	2,476
Retiree Health Insurance OPEB Funding	55,447	53,438	55,447	0	57,064	3%	1,617
FICA	32,134	31,925	35,321	(3,187)	34,982	9%	2,848
Medicare	8,454	7,466	8,261	193	9,067	7%	613
Unemployment Insurance	941	636	704	237	775	-18%	(166)
<i>Subtotal</i>	1,073,031	927,195	1,014,104	58,927	1,137,902	6%	64,871
OPERATING EXPENSES							
Public Education	13,875	6,433	7,720	6,155	13,875	0%	0
Janitorial Service & Supplies	6,100	5,504	6,605	(505)	6,100	0%	0
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	0	0	0	0	0	0%	0
Freight & Postage	400	156	187	213	400	0%	0
Subscriptions	900	150	900	0	900	0%	0
Vehicle Repairs & Maintenance	4,000	168	1,000	3,000	4,000	0%	0
Liability & Property Insurance	5,410	5,329	5,329	81	5,410	0%	0
Dues & Memberships	32,000	37,504	32,000	0	32,000	0%	0
Office Supplies	6,000	4,865	5,838	162	6,000	0%	0
Analysis & Monitoring	0	0	0	0	0	0%	0
Operating Supplies	400	925	400	0	400	0%	0
Attorney Fees	64,200	38,049	50,732	13,468	64,200	0%	0
Printing & Publications	2,500	618	1,875	625	2,500	0%	0
Repairs and Maintenance	7,000	352	3,500	3,500	7,000	0%	0
Travel	38,000	13,619	36,000	2,000	38,000	0%	0
Seminars, Conferences, Training, Employee Recognition	20,000	10,756	18,000	2,000	20,000	0%	0
Utilities	15,520	15,023	18,027	(2,507)	15,520	0%	0
Election Expense	12,000	0	0	12,000	12,000	0%	0
Computer Service & Maintenance	30,000	8,760	10,512	19,488	30,000	0%	0
Lease/Rentals	1,000	477	750	250	1,000	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	134,000	35,716	50,000	84,000	96,000	-28%	(38,000)
Other Expense	20,000	20,959	20,959	(959)	20,000	0%	0
<i>Subtotal</i>	413,305	205,362	270,334	142,971	375,305	-9%	(38,000)
Total Personnel and Operating Expenses	1,486,336	1,132,556	1,284,438	201,898	1,513,207	2%	26,871
DEPRECIATION FUNDING							
Replacement Reserve	57,400	49,765	54,289	3,111	54,300	-5%	(3,100)
<i>Subtotal</i>	57,400	49,765	54,289	3,111	54,300	-5%	
CAPITAL OUTLAY							
Machinery and Equipment	10,000	5,351	5,351	4,649	10,000	0%	0
Capital Projects - Replacement Reserve Fund (4655)	0	0	0	0	43,197	+100%	43,197
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	10,000	5,351	5,351	4,649	53,197	432%	43,197
Total Operating & Non-Operating w/o Depreciation	1,496,336	1,137,907	1,289,788	206,547	1,566,404	5%	70,068
Total Operating & Non-Operating with Depreciation	1,553,736	1,187,672	1,344,078		1,620,704	4%	66,968

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 – Administrative Supervisor
- 1 – Accounting Technician
- 1 – Administration Assistant
- 1 – Outreach Intern (Temp. prorated to all departments)

II. **Operating Expenses:**

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

COLLECTION SYSTEM

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2022-23	5/19/2023	Actual	Budget	Budget	Change	
			2022-23	2022-23	2023-24	from last	from FY
						FY	2022-23
PERSONNEL							
Basic Salaries	657,010	537,211	594,361	62,649	678,104	3%	21,094
Overtime	2,000	251	278	1,722	2,000	0%	0
Temporary	2,647	935	1,034	1,613	3,114	18%	467
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	14,555	11,972	13,060	1,495	14,205	-2%	(350)
Retirement	142,738	130,956	142,738	0	154,144	8%	11,407
Active Employee Insurance-Health/Dental/Vision/Disability	179,268	176,657	192,717	(13,449)	175,313	-2%	(3,956)
Retiree Health Insurance OPEB Funding	62,829	60,553	62,829	0	62,260	-1%	(569)
FICA	40,055	32,885	36,383	3,672	41,670	4%	1,614
Medicare	9,594	7,691	8,509	1,085	9,907	3%	313
Unemployment Insurance	1,047	816	903	144	831	-21%	(216)
<i>Subtotal</i>	1,111,743	959,925	1,052,812	58,931	1,141,547	3%	29,804
OPERATING EXPENSES							
Public Education	12,000	5,417	6,501	5,499	12,000	0%	0
Janitorial Service & Supplies	13,300	10,222	12,266	1,034	13,300	0%	0
Uniforms	3,675	2,111	2,533	1,142	3,675	0%	0
Licenses & Permits	4,100	0	0	4,100	4,100	0%	0
Freight & Postage	600	764	916	(316)	600	0%	0
Subscriptions	1,100	790	948	152	1,100	0%	0
Vehicle Repairs & Maintenance	45,000	42,657	51,188	(6,188)	45,000	0%	0
Liability & Property Insurance	72,620	64,431	64,431	8,189	72,620	0%	0
Dues & Memberships	2,858	2,167	2,600	258	2,858	0%	0
Office Supplies	2,700	1,998	2,397	303	2,700	0%	0
Analysis & Monitoring	1,000	0	0	1,000	1,000	0%	0
Operating Supplies	8,000	3,778	4,534	3,466	8,000	0%	0
Attorney Fees	8,600	4,039	4,847	3,753	8,600	0%	0
Printing & Publications	800	1,023	1,228	(428)	800	0%	0
Repairs and Maintenance	85,000	27,411	85,000	0	85,000	0%	0
Travel	9,400	4,513	7,050	2,350	9,400	0%	0
Seminars, Conferences and Training	12,770	4,899	9,578	3,193	12,770	0%	0
Utilities	19,490	18,463	22,155	(2,665)	19,490	0%	0
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	42,250	38,920	46,704	(4,454)	49,810	18%	7,560
Lease/Rentals	1,500	857	1,028	472	1,500	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	120,450	85,281	102,337	18,113	133,350	11%	12,900
Other Expense	1,000	30	30	970	1,000	0%	0
<i>Subtotal</i>	468,213	319,771	428,271	39,943	488,673	4%	20,460
Total Personnel and Operating Expenses	1,579,956	1,279,696	1,481,083	98,874	1,630,220	3%	50,264
DEPRECIATION FUNDING							
Replacement Reserve	697,200	636,039	693,032	4,168	696,667	0%	(533)
<i>Subtotal</i>	697,200	636,039	693,032	4,168	696,667	0%	
CAPITAL OUTLAY							
Machinery and Equipment	33,000	12,553	20,447	12,553	40,500	23%	7,500
Capital Projects - Replacement Reserve Fund (4655)	454,935	186,831	268,104	186,831	672,929	48%	217,994
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	487,935	199,384	288,551	199,384	713,429	46%	225,494
Total Operating & Non-Operating w/o Depreciation	2,067,892	1,479,080	1,769,634	298,258	2,343,649	13%	275,758
Total Operating & Non-Operating with Depreciation	2,765,092	2,115,119	2,462,666		3,040,316	10%	275,224

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 2023-24 include the following budgeted items:

Manhole covers and frames (annual allowance)	\$ 18,000
Smart covers and flow meters (annual allowance)	15,000
Dump Trailer (proration, shared cost with plant)	7,500

Total Machinery and Equipment **\$ 40,500**

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 2023-24 and funded from replacement reserve fund #4655.

- a. Manhole Raising Program (annual allowance) \$ 20,000
- b. Vactor Jetter Truck 370,000

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

- a. GSD 2021 Lines CIP projects \$ 282,929

Fund 4655 Total **\$ 672,929**

Total Capital Projects **\$ 713,429**

FIRESTONE PUMP STATION

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2022-23	5/19/2023	Actual	Budget	Budget	Change	
			2022-23	2022-23	2023-24	from last	from FY
						FY	2022-23
PERSONNEL							
Basic Salaries	20,261	20,157	22,302	(2,041)	28,107	39%	7,846
Overtime	100	1,761	1,948	(1,848)	100	0%	0
Temporary	165	58	64	101	195	18%	29
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	449	369	403	46	589	31%	140
Retirement	4,272	4,312	4,770	(498)	4,812	13%	540
Active Employee Insurance-Health/Dental/Vision/Disability	5,528	4,909	5,355	173	7,267	31%	1,738
Retiree Health Insurance OPEB Funding	1,938	1,868	1,938	0	2,581	33%	643
FICA	1,191	1,296	1,434	(243)	1,692	42%	501
Medicare	298	303	335	(37)	412	38%	114
Unemployment Insurance	34	32	35	(1)	35	4%	1
<i>Subtotal</i>	34,237	35,065	38,584	(4,347)	45,789	34%	11,553
OPERATING EXPENSES							
Public Education	750	339	406	344	750	0%	0
Janitorial Service & Supplies	0	0	0	0	0	0%	0
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	500	857	857	(357)	500	0%	0
Freight & Postage	15	0	15	0	15	0%	0
Subscriptions	0	0	0	0	0	0%	0
Vehicle Repairs & Maintenance	600	0	600	0	600	0%	0
Liability & Property Insurance	7,600	6,110	6,110	1,490	7,600	0%	0
Dues & Memberships	0	0	0	0	0	0%	0
Office Supplies	0	0	0	0	0	0%	0
Analysis & Monitoring	100	0	0	100	100	0%	0
Operating Supplies	1,000	0	0	1,000	1,000	0%	0
Attorney Fees	300	57	69	231	300	0%	0
Printing & Publications	20	0	0	20	20	0%	0
Repairs and Maintenance	20,000	24,113	28,936	(8,936)	20,000	0%	0
Travel	0	0	0	0	0	0%	0
Seminars, Conferences and Training	0	0	0	0	0	0%	0
Utilities	4,599	5,857	7,028	(2,429)	4,599	0%	0
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	0	23	28	(28)	0	0%	0
Lease/Rentals	100	76	91	9	100	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	0	0	0	0	0	0%	0
Other Expense	0	0	0	0	0	0%	0
<i>Subtotal</i>	35,584	37,432	44,140	(8,557)	35,584	0%	0
Total Personnel and Operating Expenses	69,820	72,496	82,724	(12,904)	81,373	17%	11,553
DEPRECIATION FUNDING							
Replacement Reserve	84,546	77,500	77,500	7,046	84,546	0%	0
<i>Subtotal</i>	84,546	77,500	77,500	7,046	84,546	0%	0
CAPITAL OUTLAY							
Machinery and Equipment	0	10,849	10,849	(10,849)	0	0%	0
Capital Projects - Replacement Reserve Fund (4655)	50,000	0	0	50,000	50,000	0%	0
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	50,000	10,849	10,849	39,151	50,000	0%	0
Total Operating & Non-Operating w/o Depreciation	119,820	83,345	93,572	26,248	131,373	10%	11,553
Total Operating & Non-Operating with Depreciation	204,366	160,845	171,072		215,919	6%	11,553

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

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

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2022-23	5/19/2023	Actual	Budget	Budget	Change	
			2022-23	2022-23	2023-24	from last	from FY
						FY	2022-23
PERSONNEL							
Basic Salaries	65,492	90,478	100,103	(34,611)	128,130	96%	62,638
Overtime	300	582	643	(343)	300	0%	0
Temporary	165	58	64	101	195	18%	29
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	1,451	1,193	1,302	149	2,684	85%	1,233
Retirement	15,602	19,613	15,602	0	28,249	81%	12,647
Active Employee Insurance-Health/Dental/Vision/Disability	17,870	12,085	13,184	4,686	33,126	85%	15,256
Retiree Health Insurance OPEB Funding	6,263	6,036	6,263	0	11,764	88%	5,501
FICA	3,932	5,574	6,167	(2,235)	7,768	98%	3,836
Medicare	956	1,304	1,442	(486)	1,865	95%	909
Unemployment Insurance	102	144	159	(57)	151	47%	48
<i>Subtotal</i>	112,134	137,066	144,929	(32,796)	214,231	91%	102,098
OPERATING EXPENSES							
Public Education	750	339	406	344	750	0%	0
Janitorial Service & Supplies	100	60	72	28	100	0%	0
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	0	0	0	0	0	0%	0
Freight & Postage	100	130	100	0	100	0%	0
Subscriptions	0	0	0	0	0	0%	0
Vehicle Repairs & Maintenance	200	0	0	200	200	0%	0
Liability & Property Insurance	7,200	5,873	5,873	1,327	7,600	6%	400
Dues & Memberships	100	0	100	0	100	0%	0
Office Supplies	200	25	200	0	200	0%	0
Analysis & Monitoring	0	0	0	0	0	0%	0
Operating Supplies	250	0	250	0	1,000	300%	750
Attorney Fees	400	76	400	0	400	0%	0
Printing & Publications	50	0	0	50	50	0%	0
Repairs and Maintenance	20,000	20,753	20,000	0	22,000	10%	2,000
Travel	100	0	0	100	100	0%	0
Seminars, Conferences and Training	0	0	0	0	0	0%	0
Utilities	71,175	66,503	79,803	(8,628)	78,300	10%	7,125
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	4,000	994	1,200	2,800	6,500	63%	2,500
Lease/Rentals	250	127	153	97	250	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	1,000	0	0	1,000	1,000	0%	0
Other Expense	0	0	0	0	0	0%	0
<i>Subtotal</i>	105,875	94,880	108,557	(2,682)	118,650	12%	12,775
Total Personnel and Operating Expenses	218,009	231,947	253,486	(35,478)	332,881	53%	114,873
DEPRECIATION FUNDING							
Replacement Reserve	0	0	0	0	0	0%	0
<i>Subtotal</i>	0	0	0	0	0	0%	
CAPITAL OUTLAY							
Machinery and Equipment	0	0	0	0	0	0%	0
Capital Projects - Replacement Reserve Fund (4655)	3,988,554	1,190,786	2,290,786	1,697,768	1,697,768	-57%	(2,290,786)
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	3,988,554	1,190,786	2,290,786	1,697,768	1,697,768	-57%	(2,290,786)
Total Operating & Non-Operating w/o Depreciation	4,206,562	1,422,732	2,544,272	1,662,290	2,030,649	-52%	(2,175,913)
Total Operating & Non-Operating with Depreciation	4,206,562	1,422,732	2,544,272		2,030,649	-52%	(2,175,913)

INDUSTRIAL WASTE CONTROL

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2022-23	5/19/2023	Actual	Budget	Budget	Change	
			2022-23	2022-23	2023-24	from last	from FY
						FY	2022-23
PERSONNEL							
Basic Salaries	115,700	93,824	103,805	11,895	113,385	-2%	(2,315)
Overtime	200	0	0	200	200	0%	0
Temporary	18,197	584	646	17,551	18,880	4%	682
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	2,563	2,108	2,300	263	2,375	-7%	(188)
Retirement	37,156	32,634	37,156	0	39,384	6%	2,228
Active Employee Insurance-Health/Dental/Vision/Disability	31,569	27,204	29,677	1,892	29,314	-7%	(2,256)
Retiree Health Insurance OPEB Funding	11,064	10,663	11,064	0	10,410	-6%	(654)
FICA	8,177	5,816	6,435	1,742	8,144	0%	(33)
Medicare	1,944	1,360	1,505	439	1,921	-1%	(24)
Unemployment Insurance	557	129	143	414	433	-22%	(124)
<i>Subtotal</i>	227,127	174,323	192,731	34,396	224,445	-1%	(2,683)
OPERATING EXPENSES							
Public Education	7,500	3,386	4,063	3,437	7,500	0%	0
Janitorial Service & Supplies	1,100	833	999	101	1,100	0%	0
Uniforms	500	339	407	93	500	0%	0
Licenses & Permits	0	0	0	0	0	0%	0
Freight & Postage	100	43	52	48	100	0%	0
Subscriptions	450	278	334	116	450	0%	0
Vehicle Repairs & Maintenance	1,000	276	800	200	1,000	0%	0
Liability & Property Insurance	570	456	456	114	570	0%	0
Dues & Memberships	600	312	374	226	600	0%	0
Office Supplies	1,100	335	650	450	1,100	0%	0
Analysis & Monitoring	9,000	(1,544)	(1,853)	10,853	9,000	0%	0
Operating Supplies	1,000	413	551	449	1,000	0%	0
Attorney Fees	3,400	3,011	3,285	115	3,400	0%	0
Printing & Publications	500	0	100	400	500	0%	0
Repairs and Maintenance	3,000	158	3,558	(558)	3,000	0%	0
Travel	1,500	1,624	1,500	0	1,500	0%	0
Seminars, Conferences and Training	1,400	879	1,172	228	1,400	0%	0
Utilities	1,232	450	540	692	1,232	0%	0
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	1,000	677	600	400	1,000	0%	0
Lease/Rentals	300	319	425	(125)	300	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	0	0	0	0	0	0%	0
Other Expense	150	132	132	19	150	0%	0
<i>Subtotal</i>	35,402	12,377	18,145	17,257	35,402	0%	0
Total Personnel and Operating Expenses	262,529	186,700	210,876	51,653	259,847	-1%	(2,683)
DEPRECIATION FUNDING							
Replacement Reserve	4,026	3,691	4,026	0	4,026	0%	0
<i>Subtotal</i>	0	0	0	0	0	0%	0
CAPITAL OUTLAY							
Machinery and Equipment	0	0	0	0	7,500	+100%	7,500
Capital Projects - Replacement Reserve Fund (4655)	0	0	0	0	0	0%	0
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	0	0	0	0	7,500	+100%	7,500
Total Operating & Non-Operating w/o Depreciation	262,529	186,700	210,876	51,653	267,347	2%	4,817
Total Operating & Non-Operating with Depreciation	262,529	186,700	210,876		267,347		4,817

INDUSTRIAL WASTE CONTROL

I. **Personnel:**

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

This account provides for three positions as follows:

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

II. **Operating Expenses:**

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

III. **Capital Outlay:**

A. Machinery and Equipment

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

B. Capital Projects

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

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

a. Replacement Sampler \$ 7,500

TOTAL 655 Fund Capital Projects: \$ 7,500

LABORATORY

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2022-23	5/19/2023	Actual	Budget	Budget	Change	
			2022-23	2022-23	2023-24	from last	from FY
						FY	2022-23
PERSONNEL							
Basic Salaries	308,753	259,942	287,596	21,157	363,916	18%	55,163
Overtime	3,000	2,103	2,327	673	3,000	0%	0
Temporary	827	292	323	504	973	18%	146
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	6,840	5,626	6,137	703	7,623	11%	783
Retirement	105,348	92,331	105,348	0	116,247	10%	10,899
Active Employee Insurance-Health/Dental/Vision/Disability	84,245	85,733	93,527	(9,282)	94,084	12%	9,840
Retiree Health Insurance OPEB Funding	29,526	28,456	29,526	0	33,413	13%	3,887
FICA	19,207	16,195	17,918	1,289	22,671	18%	3,464
Medicare	4,532	3,788	4,191	341	5,334	18%	802
Unemployment Insurance	483	347	384	99	435	-10%	(48)
<i>Subtotal</i>	562,761	494,813	547,276	15,485	647,697	15%	84,935
OPERATING EXPENSES							
Public Education	4,000	1,693	2,032	1,968	4,000	0%	0
Janitorial Service & Supplies	3,800	3,370	4,044	(244)	4,000	5%	200
Uniforms	1,820	1,318	1,582	238	1,820	0%	0
Licenses & Permits	10,585	5,753	6,903	3,682	16,100	52%	5,515
Freight & Postage	750	669	803	(53)	750	0%	0
Subscriptions	850	339	406	444	850	0%	0
Vehicle Repairs & Maintenance	240	159	190	50	240	0%	0
Liability & Property Insurance	1,680	1,354	1,354	326	1,680	0%	0
Dues & Memberships	3,070	1,811	2,173	897	3,275	7%	205
Office Supplies	800	482	578	222	800	0%	0
Analysis & Monitoring	50,000	22,167	26,600	23,400	60,000	20%	10,000
Operating Supplies	48,200	36,790	44,148	4,052	57,996	20%	9,796
Attorney Fees	2,400	458	549	1,851	2,400	0%	0
Printing & Publications	490	0	0	490	490	0%	0
Repairs and Maintenance	6,622	115	138	6,484	6,622	0%	0
Travel	4,000	1,080	1,295	2,705	4,000	0%	0
Seminars, Conferences and Training	2,700	919	1,103	1,597	2,700	0%	0
Utilities	8,800	7,686	9,223	(423)	9,950	13%	1,150
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	5,130	2,303	2,763	2,367	5,130	0%	0
Lease/Rentals	700	479	575	125	700	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	10,705	263	316	10,389	20,705	93%	10,000
Other Expense	200	0	0	200	200	0%	0
<i>Subtotal</i>	167,542	89,205	106,775	60,767	204,408	22%	36,866
Total Personnel and Operating Expenses	730,303	584,018	654,051	76,252	852,105	17%	121,801
DEPRECIATION FUNDING							
Replacement Reserve	0	0	0	0	0	0%	0
<i>Subtotal</i>	0	0	0	0	0	0%	
CAPITAL OUTLAY							
Machinery and Equipment	12,500	5,247	5,247	7,253	25,500	104%	13,000
Capital Projects - Replacement Reserve Fund (4655)	160,000	974	974	159,026	159,026	-1%	(974)
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	172,500	6,221	6,221	166,279	184,526	7%	12,026
Total Operating & Non-Operating w/o Depreciation	902,803	590,239	660,272	242,531	1,036,631	15%	133,828
Total Operating & Non-Operating with Depreciation	902,803	590,239	660,272		1,036,631	15%	133,828

LABORATORY

I. Personnel:

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

- 1 - Technical Services/Lab Manager
- 1 - 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	\$ 55,000
Outside Laboratories	5,000

Total Analysis & Monitoring **\$ 60,000**

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	10,696

Total Operating Supplies **\$ 57,996**

- 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
Total Machinery and Equipment	\$ 25,500
- B. Capital Projects
This account provides for the construction of capital improvement projects for the Lab.
 - 1. The following project is budgeted for Fiscal Year 2023-24 and funded from replacement reserve fund #4655.

Continuation of the HVAC Air Scrubber project	\$ 159,026
Total Capital Projects	\$ 159,026

PLANT

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2022-23	5/19/2023	Actual	Budget	Budget	Change from last FY	from FY 2022-23
PERSONNEL							
Basic Salaries	1,577,809	1,163,859	1,287,674	290,135	1,655,503	5%	77,695
Overtime	9,000	5,717	6,326	2,674	9,000	0%	0
Temporary	6,286	2,221	2,458	3,828	7,396	18%	1,110
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	34,953	28,750	31,363	3,590	34,679	-1%	(274)
Retirement	387,710	327,990	387,710	0	426,665	10%	38,954
Active Employee Insurance-Health/Dental/Vision/Disability	430,512	324,288	353,769	76,743	428,003	-1%	(2,509)
Retiree Health Insurance OPEB Funding	150,885	145,418	150,885	0	152,000	1%	1,116
FICA	95,672	71,090	78,653	17,019	99,518	4%	3,847
Medicare	23,100	16,626	18,395	4,705	24,243	5%	1,143
Unemployment Insurance	2,513	1,755	1,942	571	2,025	-19%	(487)
<i>Subtotal</i>	2,718,440	2,087,716	2,319,175	399,265	2,839,033	4%	120,593
OPERATING EXPENSES							
Public Education	29,000	12,866	15,440	13,560	29,000	0%	0
Janitorial Service & Supplies	23,500	19,133	22,960	540	23,500	0%	0
Uniforms	11,180	5,474	7,298	3,882	11,180	0%	0
Licenses & Permits	128,682	74,414	70,000	58,682	128,682	0%	0
Freight & Postage	1,100	721	800	300	1,100	0%	0
Subscriptions	4,600	2,202	2,642	1,958	4,600	0%	0
Vehicle Repairs & Maintenance	15,046	3,412	15,046	0	17,511	16%	2,465
Liability & Property Insurance	163,928	133,284	133,284	30,644	163,928	0%	0
Dues & Memberships	6,900	4,848	5,818	1,082	6,900	0%	0
Office Supplies	5,900	2,837	3,605	2,295	5,900	0%	0
Analysis & Monitoring	98,900	49,430	62,438	36,462	99,100	0%	200
Operating Supplies	564,490	327,179	436,239	128,251	681,534	21%	117,044
Attorney Fees	17,100	11,327	15,103	1,997	17,100	0%	0
Printing & Publications	3,500	903	500	3,000	3,500	0%	0
Repairs and Maintenance	310,000	309,387	335,000	(25,000)	390,500	26%	80,500
Travel	13,000	1,359	8,900	4,100	13,000	0%	0
Seminars, Conferences and Training	20,600	5,743	13,900	6,700	20,300	-1%	(300)
Utilities	539,400	512,346	614,815	(75,415)	539,400	0%	0
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	108,800	86,041	88,000	20,800	113,800	5%	5,000
Lease/Rentals	125,000	46,783	100,713	24,287	125,000	0%	0
Biosolids Hauling	654,810	242,672	575,000	79,810	654,810	0%	0
Professional Services	233,300	37,502	200,000	33,300	193,300	-17%	(40,000)
Other Expense	400	0	0	400	400	0%	0
<i>Subtotal</i>	3,079,136	1,889,863	2,727,501	351,635	3,244,045	5%	164,909
Total Personnel and Operating Expenses	5,797,576	3,977,578	5,046,676	750,900	6,083,078	5%	285,502
DEPRECIATION FUNDING							
Replacement Reserve	2,268,615	2,058,362	2,262,615	6,000	2,285,485	1%	16,870
<i>Subtotal</i>	2,268,615	2,058,362	2,262,615	6,000	2,285,485	1%	
CAPITAL OUTLAY							
Machinery and Equipment	0	0	0	0	7,500	+100%	7,500
Capital Projects - Replacement Reserve Fund (4655)	436,008	79,709	110,000	326,008	473,630	9%	37,622
Capital Projects - Capital Reserve Fund (4650)	5,228,079	422,599	667,714	4,560,365	7,380,836	41%	2,152,757
Debt Service (P&I)	472,025	472,025	472,025	0	944,048	100%	472,024
<i>Subtotal</i>	6,136,112	974,333	1,249,739	4,886,373	8,806,014	44%	2,669,902
Total Operating & Non-Operating w/o Depreciation	11,933,687	4,951,911	6,296,415	5,637,273	14,889,092	25%	2,955,404
Total Operating & Non-Operating with Depreciation	14,202,302	7,010,273	8,559,030		17,174,577	21%	2,972,274

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

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

II. Operating Expense:

A. Vehicle Repairs and Maintenance

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

B. Liability & Property Insurance

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

C. Analysis & Monitoring

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

Annual Flow and Gas meter Calibration	\$ 14,000
Investigation Analysis and outside labs	74,692
APCD Annual Source Testing / Certification	10,408

Total Analysis & Monitoring **\$ 99,100**

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	\$ 200,000
Sodium Bisulfite	60,000
Ferric Chloride	140,000
Polymer for Sludge Dewatering and thickening	164,000
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
Deodorizers/Grit Dumpster at head works	1,500
Safety Boot Allowance	5,104
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 **\$ 681,534**

E. Printing and Publication

This account provides for miscellaneous legal notices as required.

F. Repairs and Maintenance

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

Area Signs and Pipe Identification Signs	\$ 5,000
Pipe and Fittings	50,000
Steel	15,000
Flow Meter Parts	15,000
Paint Supplies	20,000
Mower Parts	2,000
Miscellaneous Parts	15,000
Electrical Parts/Equipment	20,000
Safety Equipment Repairs	8,000
O&M Cleaning supplies	1,500
Waste Oil	2,000
Landscape Supplies	6,000
Heavy Equip. Repair (Tractors/Loaders)	15,000
Repair Services/Machine Shop	12,000
Misc. Pumps, Process Equip. Mechanical Parts	80,000
Dredge Repairs	8,000
Outside Contractor Repairs	15,000
Tree removal & chipping	8,000
Cat 200 Generator Load Bank testing & service	5,000
Flygt Parts for RAS Station	20,000
Vogelsang WSS Pump Spare wear parts	28,000

Huber Thickener Parts	25,000
Generac Generator Spare Parts	15,000

Total Repairs and Maintenance: \$ 390,500

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 **\$ 654,810**

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

K. Replacement Reserve
As a result of the revenue program that has been prepared in accordance with Clean Water Grant guidelines, the annual replacement reserve allocation of \$1,094,062 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.

Dump Trailer (proration, shared cost with collections) **\$ 7,500**

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 2023-24 and funded from replacement reserve fund #4650.

Biosolids & Energy Strategic Plan project continuation	\$ 5,974,371
Biosolids & Energy Strategic Plan Solids-Handling-Improvement-Project continuation	\$ 906,464

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

Biosolids Reduction Sludge Treatment (Lystek) **\$ 250,000**

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
Fund 4650 Total	\$ 7,380,835

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	60,000
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
Vehicle Lift	16,467
Fire System Isolation Valve replacement	20,000

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

PM Building AHU Replacement	\$ 50,000
Wemco Grit Pump CCW	35,000
Air Relief Valves Plantwide	25,000

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

Solids Building Transfer Pumps	\$ 47,163
Hypochlorite Feed Pipe continuation	35,000
Replacement Pump	25,000

Fund 4655 Total \$ 473,630

Loan payment \$ 944,048

Total Capital Projects \$ 8,806,014

OUTFALL

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2022-23	5/19/2023	Actual 2022-23	Budget 2022-23	Budget 2023-24	Change from last FY	from FY 2022-23
PERSONNEL							
Basic Salaries	9,775	4,449	4,923	4,852	14,963	53%	5,188
Overtime	0	0	0	0	0	0%	0
Temporary	331	117	129	202	389	18%	58
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	217	178	194	23	313	45%	97
Retirement	1,785	1,282	1,785	0	2,305	29%	520
Active Employee Insurance-Health/Dental/Vision/Disability	2,667	1,274	1,390	1,277	3,868	45%	1,201
Retiree Health Insurance OPEB Funding	935	901	935	0	1,374	47%	439
FICA	586	249	276	310	883	51%	297
Medicare	147	58	64	83	223	52%	76
Unemployment Insurance	22	6	7	15	23	8%	2
<i>Subtotal</i>	16,464	8,516	9,703	6,761	24,342	48%	7,879
OPERATING EXPENSES							
Public Education	1,125	677	813	312	1,125	0%	0
Janitorial Service & Supplies	60	40	48	12	60	0%	0
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	0	0	0	0	0	0%	0
Freight & Postage	50	26	25	25	50	0%	0
Subscriptions	0	0	0	0	0	0%	0
Vehicle Repairs & Maintenance	100	0	0	100	100	0%	0
Liability & Property Insurance	9,130	7,342	7,342	1,788	9,130	0%	0
Dues & Memberships	0	0	0	0	0	0%	0
Office Supplies	100	25	60	40	100	0%	0
Analysis & Monitoring	8,000	0	0	8,000	8,000	0%	0
Operating Supplies	75	0	0	75	75	0%	0
Attorney Fees	1,300	248	297	1,003	1,300	0%	0
Printing & Publications	48	0	0	48	48	0%	0
Repairs and Maintenance	2,000	0	2,000	0	2,000	0%	0
Travel	150	0	0	150	150	0%	0
Seminars, Conferences and Training	0	0	0	0	0	0%	0
Utilities	657	95	113	544	657	0%	0
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	0	47	56	(56)	0	0%	0
Lease/Rentals	200	118	142	58	200	0%	0
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	25,000	3,870	3,870	21,130	25,000	0%	0
Other Expense	0	0	0	0	0	0%	0
<i>Subtotal</i>	47,995	12,487	14,766	33,229	47,995	0%	0
Total Personnel and Operating Expenses	64,459	21,003	24,469	39,990	72,337	12%	7,879
DEPRECIATION FUNDING							
Replacement Reserve	106,141	97,296	97,296	8,845	106,141	0%	0
<i>Subtotal</i>	106,141	97,296	97,296	8,845	106,141	0%	0
CAPITAL OUTLAY							
Machinery and Equipment	0	0	0	0	0	0%	0
Capital Projects - Replacement Reserve Fund (4655)	53,200	0	0	53,200	53,200	0%	0
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	53,200	0	0	53,200	53,200	0%	0
Total Operating & Non-Operating w/o Depreciation	117,659	21,003	24,469	93,190	125,537	7%	7,879
Total Operating & Non-Operating with Depreciation	223,800	118,299	121,765		231,678	4%	7,879

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
Total Capital Projects	\$ 53,200

RECLAMATION OPERATIONS

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent	\$ Change
	2022-23	5/19/2023	Actual	Budget	Budget	Change	
			2022-23	2022-23	2023-24	from last	from FY
						FY	2022-23
PERSONNEL							
Basic Salaries	172,829	85,570	94,673	78,156	90,782	-47%	(82,046)
Overtime	2,100	1,312	1,452	648	2,100	0%	0
Temporary	1,323	467	517	806	1,557	18%	234
Directors Compensation	0	0	0	0	0	0%	0
Workers' Compensation	3,829	3,149	3,435	394	1,902	-50%	(1,927)
Retirement	44,069	30,823	44,069	0	23,064	-48%	(21,005)
Active Employee Insurance-Health/Dental/Vision/Disability	47,157	26,648	29,071	18,086	23,470	-50%	(23,687)
Retiree Health Insurance OPEB Funding	16,527	15,928	16,527	0	8,335	-50%	(8,192)
FICA	10,704	5,327	5,894	4,810	5,648	-47%	(5,055)
Medicare	2,556	1,246	1,378	1,178	1,369	-46%	(1,186)
Unemployment Insurance	289	86	95	194	129	-55%	(159)
<i>Subtotal</i>	301,382	170,556	197,111	104,270	158,357	-47%	(143,024)
OPERATING EXPENSES							
Public Education	6,000	2,709	3,250	2,750	6,000	0%	0
Janitorial Service & Supplies	1,640	1,458	1,750	(110)	1,640	0%	0
Uniforms	0	0	0	0	0	0%	0
Licenses & Permits	1,500	0	0	1,500	1,500	0%	0
Freight & Postage	150	65	100	50	150	0%	0
Subscriptions	0	0	0	0	0	0%	0
Vehicle Repairs & Maintenance	100	0	100	0	100	0%	0
Liability & Property Insurance	38,070	30,601	30,601	7,469	38,070	0%	0
Dues & Memberships	100	0	0	100	100	0%	0
Office Supplies	100	25	80	20	100	0%	0
Analysis & Monitoring	2,000	3,982	4,779	(2,779)	4,000	100%	2,000
Operating Supplies	28,000	16,842	27,000	1,000	31,000	11%	3,000
Attorney Fees	1,300	248	297	1,003	1,300	0%	0
Printing & Publications	150	0	0	150	150	0%	0
Repairs and Maintenance	35,270	20,578	24,694	10,576	35,270	0%	0
Travel	200	0	0	200	200	0%	0
Seminars, Conferences and Training	100	0	0	100	100	0%	0
Utilities	100,740	75,869	91,043	9,697	100,740	0%	0
Election Expense	0	0	0	0	0	0%	0
Computer Service & Maintenance	1,545	748	997	548	1,545	0%	0
Lease/Rentals	60,213	146	195	60,018	213	-100%	(60,000)
Biosolids Hauling	0	0	0	0	0	0%	0
Professional Services	1,000	0	0	1,000	11,100	1010%	10,100
Other Expense	1,000	0	0	1,000	1,000	0%	0
<i>Subtotal</i>	279,178	153,272	184,886	94,292	234,278	-16%	(44,900)
Total Personnel and Operating Expenses	580,560	323,828	381,997	198,563	392,635	-32%	(187,924)
DEPRECIATION FUNDING							
Replacement Reserve	420,644	386,341	421,463	(819)	421,463	0%	819
<i>Subtotal</i>	420,644	386,341	421,463	(819)	421,463	0%	
CAPITAL OUTLAY							
Machinery and Equipment	0	0	0	0	0	0%	0
Capital Projects - Replacement Reserve Fund (4655)	178,103	0	0	178,103	394,617	122%	216,514
Capital Projects - Capital Reserve Fund (4650)	0	0	0	0	0	0%	0
Debt Service	0	0	0	0	0	0%	0
<i>Subtotal</i>	178,103	0	0	178,103	394,617	122%	216,514
Total Operating & Non-Operating w/o Depreciation	758,663	323,828	381,997	376,666	787,252	4%	28,590
Total Operating & Non-Operating with Depreciation	1,179,306	710,169	803,460		1,208,715	2%	29,408

FISCAL YEAR 2023-24

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:	\$ 31,000
Sodium Hypochlorite (free to GWD in exchange for Irrigation water (3W)	
Total	\$ 31,000

B. Repair and Maintenance

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

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

C. Utilities

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

D. Professional Services

This account provides for professional services not included in other line items.

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 are budgeted for FY 2023-24

In-line UV disinfection study	\$ 180,000
UV Trans Prob	20,000
Filter PLC and Controls, additional	63,474

The following projects were budgeted for FY 2020-21.

Filter PLC and Controls	\$ 131,143
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Total Capital Projects **\$ 394,617**

**CAPITAL PROJECTS SUMMARY
FISCAL YEAR 2023-24**

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

Administration:

1.	Capital Improvement Projects Budgeted for FY 2023-24		
	a. Admin office modifications and construction	\$	10,000
	b. Springbrook upgrade to cloud with timekeeping module		33,197
	Total	\$	43,197

Collection System:

2.	Capital Improvement Projects Budgeted for FY 2023-24		
	a. Manhole raising program (annual allowance)	\$	20,000
	b. Vactor Jetter Truck		370,000
3.	Capital Improvement Projects Budgeted for FY 2021-22		
	a. GSD 2021 Lines CIP projects	\$	282,929
	Total	\$	672,929

Firestone Lift Station:

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

Main Pump Station:

1.	Capital Improvement Projects Budgeted for FY 2023-24		
	a. Continuation of 2019 Lift Station Rehabilitation project	\$	1,697,767
	Total	\$	1,697,767

Laboratory:

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

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 continuation	\$	5,974,371
	b. Biosolids & Energy Strategic Plan Solids-Handling-Improvement-Project continuation	\$	906,464
2.	Capital Improvement Projects Budgeted for FY 2021-22		
	a. Biosolids Reduction Sludge Treatment (Lystek)		250,000
3.	Capital Improvement Projects included in FY 2020-21 Budget		
	a. Advanced water Treatment Plant Preliminary Engineering	\$	250,000

Total \$ **7,380,836**

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		60,000
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. Vehicle Lift		16,467
c. Fire System Isolation Valve Replacement		20,000
3. Capital Improvement Projects Budgeted for FY 2021-22		
a. PM Building AHU Replacement		50,000
b. Wemco Grit Pump CCW		35,000
c. Air Relief Valves Plantwide		25,000
4. Capital Improvement Projects included in FY 2020-21 Budget		
a. Solids Building Transfer Pumps		47,163
b. Hypochlorite Feed Piping		35,000
c. Replacement Pump		25,000
	Total	\$ 473,630

Outfall:

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

Reclamation Facilities:

1. Capital Improvement Projects Budgeted for FY 2021-22		
a. In-line UV disinfection Study	\$	180,000
b. UV Trans Prob		20,000
c. Filter PLC and Controls additional		63,474
2. Capital Improvement Projects Budgeted for FY 2021-22		
a. Filter PLC and Controls	\$	131,143
	Total	\$ 394,617

Total District Capital Projects FY 2023-24 \$ **10,925,202**