



FINANCE COMMITTEE MEETING
Thursday, May 9, 2024, at 1:45 p.m.

NOTES

This is a special meeting called in accordance with Government Code Section 54956. The meeting location is: District's Office, 2435 Wallace Avenue, Summerland, California.

The public may attend and can also listen to the meeting telephonically by calling +1 669 900 6833 (San Jose) Meeting ID: 864 7628 9247, Passcode: 123, or through the internet at:
<https://us02web.zoom.us/j/86476289247?pwd=RlI0dWF4azNzdG5JbjFhNEhRQkIFQT09>

Public may participate in the meeting by offering comments. Please follow the instructions set forth in Item II of the agenda. Public discussion is limited to agenda items for this Committee meeting.

Materials related to an item on this agenda, which are part of the agenda packet, are available for public inspection on the District's website at www.summerlandsd.org, or during normal business hours (7:30 a.m. – 3:30 p.m. weekdays) in the district's office.

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Clerk of the Board at (805) 969-4344. Notification 24-hours prior to the meeting will enable the Clerk of the Board to make reasonable arrangements to ensure accessibility to this meeting.

AGENDA

- I. CALL TO ORDER
- II. PUBLIC COMMENT
Pursuant to section 54954.3 of the Government Code, every notice for a special meeting shall provide an opportunity for members of the public to directly address the legislative body concerning any item that has been described in the notice for the meeting before or during consideration of that item. The three-minute time limit is according to the District regulations.
- III. ITEMS TO BE DISCUSSED
 - Budget Review FY2023-24 and Preliminary Budget FY2024-25
 - Cost of Living Adjustment (COLA)
- IV. ADJOURNMENT

Fund 5215 ---Summerland Sanitary District Operations Fund DRAFT Budget Fiscal Year 2024-25

5/7/2024

Revenues		Adopted FY 2022-23	Actuals 30-Jun 2023	% <> 100%	Adopted FY 2023-24	Actuals 30-Apr 2024	% <> 82%	Proposed Budget 2024-25	%	Expenditures									
										Adopted Budget 2022-23	Actuals 30-Jun 2023	% <> 75%	Adopted Budget 2023-24	Actuals 31-Mar 2024	% <> 75%	Proposed Budget 2024-25	%		
Property Tax Allocations										Salaries and Employee Benefits									
3010	Property Tax-Current Secured	260,000	290,416	112%	303,380	328,097	126%	350,012	15%	4% COLA									
3011	Property Tax-Unitary		4,130			2,269		4,299		6100	Regular Salaries	441,950	428,213	97%	429,879	320,780	75%	451,481	5%
3015	PT PY Corr/Escapes Secured		810			511				6270	Standby	19,000	19,302	102%	21,642	16,306	75%	22,000	2%
3020	Property Tax-Current Unsecd	10,000	9,996	100%	10,700	12,441	124%	12,950	21%	6300	Overtime	4,500	4,623	103%	9,500	5,475	58%	7,500	-21%
3023	Property Tax- PY Corr		190			337				6400	Retirement	160,358	133,687	83%	125,069	92,053	74%	129,301	3%
3040	Property Tax-Prior Secured		55			-53				6475	Retirement Healthcare Contr.	6,000	6,042	101%	9,000	5,658	63%	9,000	0%
3050	Property Tax-Prior Unsecured		203			346				6500	District Contr. (Fica & Med)	35,263	34,589	98%	34,541	26,206	76%	36,285	5%
3054	Supplemental Pty Tax-Current	3,500	12,160	347%	4,000	3,362	96%	4,275	7%	6600	Health & Dental, LI. Contrib	82,563	65,909	80%	64,365	55,429	86%	79,157	23%
3056	Supplemental Pty Tax-Prior		115			63				6900	Workers' Comp.	16,264	11,473	71%	16,473	12,614	77%	17,101	4%
3057	Prop. Tax-506 Int. 480 CIOS		14			23				Total Salaries & Empl. Benefits 765,898 703,837 92% 710,469 534,520 75% 751,825 5.8%									
4160	State Aid for Disaster		0							Admin, Services and Supplies									
4220	Homeowners Prop. Tax Relief	1,000	1,098		1,000	588	59%	1,181	18%	7030	Uniforms/ Boots	2,550	2,592	102%	2,550	3,276	128%	3,860	51%
Total Property Tax Allocations 274,500 319,189 116% 319,080 347,984 109% 372,717 17%										7053	Telephone/Internet	8,420	9,235	110%	9,560	7,020	73%	9,845	3%
Interest										7070	Household Supplies	1,000	669	67%	1,000	1,138	114%	1,300	30%
3380	Interest Income	2,000	7,384	369%	6,000	11,883	198%	11,000	83%	7090	Liability Insurance	54,000	53,168	98%	60,000	62,913	105%	67,000	12%
3381	Unrealized Gain/Loss Inv.				0			0		7110	Directors Fees	15,000	16,100	107%	22,050	12,250	56%	22,050	0%
Total Interest Revenues 2,000 7,384 369% 6,000 11,883 198% 11,000 83%										7121	Operating Supplies	35,400	40,952	116%	41,544	35,275	85%	43,626	5%
District Administrative Fees										7324	Audit & Acct's	25,200	21,704	86%	27,500	26,601	97%	29,000	5%
5091	Plan Check Fee	1,960	2,007	102%	2,100	1,570	75%	2,100	0%	7362	Maint. Buildings & Grounds	8,000	7,088	89%	10,700	3,131	29%	10,500	-2%
5433	Inspection Fees	3,360	1,971	59%	2,500	1,915	77%	2,500	0%	7363	Maintenance Equipment	15,500	17,845	115%	16,275	10,844	67%	16,375	1%
5746	Administrative Rev	2,940	3,248	110%	3,700	2,552	69%	3,700	0%	7404	Lab Services	24,370	27,429	113%	26,091	26,827	103%	27,425	5%
Total District Admin Fees 8,260 7,226 87% 8,300 6,037 73% 8,300 0%										7430	Memberships	8,675	8,321	96%	8,801	7,712	88%	8,660	-2%
Annual Sewer Service Charges										7450	Office Expense	3,800	4,902	129%	3,400	3,236	95%	3,300	-3%
5430	Sewer Service Charges	1,065,078	1,065,794	100%	1,065,078	1,049,421	99%	1,067,017	0%	7454	Books & Subscrip.	530	234	44%	550	194	35%	460	-16%
Total Sewer Service Charges 1,065,078 1,065,794 100% 1,065,078 1,049,421 99% 1,067,017 0%										7459	IT Prof. Serv./Hardware	4,000	2,727	68%	4,000	3,676	92%	4,000	0%
										7460	Prof. & Special Service	44,005	35,067	80%	49,350	5,925	12%	59,572	21%
										7508	Legal Fees	35,000	14,713	42%	35,000	8,746	25%	35,000	0%
										7510	Contract Services	9,475	7,847	83%	9,654	4,231	44%	9,825	2%
										7516	Permitting Services	9,740	10,191	105%	11,385	12,450	109%	12,403	9%
										7530	Publ. & Legal Notices	600	250	42%	600	0	0%	600	0%
										7546	Administration Expense	3,600	3,095	86%	3,600	0	0%	3,200	-11%
										7630	Small Tools & Instruments	500	334	67%	500	0	0%	500	0%
										7653	Training Fees & Supplies	7,700	6,088	79%	6,225	1,877	30%	4,850	-22%
										7671	Special Projects	400	400	100%	6,670	6,670	100%	7,220	8%
										7730	Transportation & Travel	1,000	383	38%	750	582	78%	750	0%
										7731	Gas-Oil-Fuel	3,500	3,265	93%	3,500	1,199	34%	3,500	0%
										7761	Electricity	43,000	57,218	133%	58,000	44,515	77%	63,800	10%
										7763	Water	2,620	2,595	99%	2,717	1,833	67%	2,720	0%
										7764	Trash/Marborg Disposal	4,250	4,514	106%	4,302	3,249	76%	4,525	5%
Total Revenues 1,349,838 1,399,593 104% 1,398,458 1,415,326 101% 1,459,034 4.3%										Total Admin, Services & Supplies 371,835 358,924 97% 426,274 295,373 69% 455,866 6.9%									
										Total Expenditures 1,137,733 1,062,762 93% 1,136,743 829,893 73% 1,207,691 6.2%									

Actual Revenues FY 2022-23 \$1,399,593
 Actual Expenditures FY 22-23 \$1,062,762
 Funds for 5217 \$ 336,831

Actual Revenues FY 2023-24 \$ 1,415,326
 Projected Expenses FY 23-24 \$ 1,136,743
 Funds for 5217 \$ 278,583

Projected Revenues FY 2024-25 \$ 1,459,034
 Projected Expenses FY 2024-25 \$ 1,207,691
 Funds for 5217 \$ 251,343

**CONSUMER PRICE INDEX
COST OF LIVING ADJUSTMENT (COLA)
SUMMERLAND SANITARY DISTRICT FY 2024-25**

The Board of Directors shall consider cost-of-living pay adjustments on an annual basis.

The award of any pay adjustment is at the discretion of the Board, considering such pertinent factors as the District's financial status and the rise in the Consumer Price Index.

Consumer Price Index from the Bureau of Labor Statistics BLS.gov

The Consumer Price Index is calculated from the following resource:

- Bureau of Labor Statistics: All Urban Wage Earners and Clerical Workers
- Los Angeles-Long Beach-Anaheim, CA
- From March of the previous year to March of the current year.

CPI, Los Angeles Area March 2024 prices were up 4.0% from last year.

Table A. Los Angeles-Long Beach-Anaheim, CA, CPI-U 1-month and 12-month percent changes, all items index, not seasonally adjusted

Month	2020		2021		2022		2023		2024	
	1-month	12-month	1-month	12-month	1-month	12-month	1-month	12-month	1-month	12-month
January	0.8	3.1	0.2	0.9	1.1	7.5	1.9	5.8	1.0	2.5
February	0.3	3.4	0.4	1.0	0.3	7.4	-0.3	5.1	0.5	3.4
March	-0.7	1.9	0.5	2.2	1.5	8.5	0.1	3.7	0.7	4.0
April	-0.3	0.7	1.1	3.6	0.5	7.9	0.7	3.8		

COLA Information Surrounding Sanitary Districts Compared to SSD

	<u>FY2022-23</u>	<u>FY2023-24</u>	<u>FY2024-25 (proposed)</u>
Summerland Sanitary	3.5%	4.0%	4.0%
Carpinteria Sanitary	4.3%	7.4%	
Goleta Sanitary	5.5%	6.7%	3.11% (pro)
Goleta West Sanitary	5.5%	5.0%	4.0%
Montecito Sanitary	5.5%	5.0%	4.0%
Ojai Sanitary	6.0%	2.5%	(adopts COLA in August 2024)

SUMMERLAND SANITARY DISTRICT

Adopted Salary Table FY2023-24, including the adopted 4% COLA

STAFF POSITIONS	A	B	C	D	E	F	G	H	I
Treatment Plant Operator III	69,257 /yr. 5,771 /mo. 33.30 /hr.	72,027 /yr. 6,002 /mo. 34.63 /hr.	72,763 /yr. 6,064 /mo. 34.98 /hr.	74,582 /yr. 6,215 /mo. 35.86 /hr.	76,446 /yr. 6,371 /mo. 36.75 /hr.	78,358 /yr. 6,530 /mo. 37.67 /hr.	80,317 /yr. 6,693 /mo. 38.61 /hr.	82,324 /yr. 6,860 /mo. 39.58 /hr.	84,383 /yr. 7,032 /mo. 40.57 /hr.
Treatment Plant Operator II	65,337 /yr. 5,445 /mo. 31.41 /hr.	67,950 /yr. 5,663 /mo. 32.67 /hr.	68,775 /yr. 5,731 /mo. 33.06 /hr.	70,495 /yr. 5,875 /mo. 33.89 /hr.	72,395 /yr. 6,033 /mo. 34.81 /hr.	74,206 /yr. 6,184 /mo. 35.68 /hr.	76,206 /yr. 6,351 /mo. 36.64 /hr.	78,111 /yr. 6,509 /mo. 37.55 /hr.	80,064 /yr. 6,672 /mo. 38.49 /hr.
Treatment Plant Operator I	57,814 /yr. 4,818 /mo. 27.80 /hr.	59,258 /yr. 4,938 /mo. 28.49 /hr.	60,869 /yr. 5,072 /mo. 29.26 /hr.	62,392 /yr. 5,199 /mo. 30.00 /hr.	64,087 /yr. 4,962 /mo. 30.81 /hr.	65,690 /yr. 5,474 /mo. 31.58 /hr.	67,693 /yr. 5,641 /mo. 32.54 /hr.	69,163 /yr. 5,764 /mo. 33.25 /hr.	71,376 /yr. 5,948 /mo. 34.32 /hr.
Treatment Plant Operator-In Training	56,160 /yr. 4,680 /mo. 27.00 /hr.								

Proposed Salary Table FY2024-25, including a proposed 4% COLA

STAFF POSITIONS	A	B	C	D	E	F	G	H	I
Treatment Plant Operator III	72,027 /yr. 6,002 /mo. 34.63 /hr.	74,908 /yr. 6,242 /mo. 36.01 /hr.	75,674 /yr. 6,306 /mo. 36.38 /hr.	77,565 /yr. 6,464 /mo. 37.29 /hr.	79,504 /yr. 6,625 /mo. 38.22 /hr.	81,492 /yr. 6,791 /mo. 39.18 /hr.	83,530 /yr. 6,961 /mo. 40.16 /hr.	85,617 /yr. 7,135 /mo. 41.16 /hr.	87,758 /yr. 7,313 /mo. 42.19 /hr.
Treatment Plant Operator II	67,950 /yr. 5,663 /mo. 32.67 /hr.	70,668 /yr. 5,889 /mo. 33.98 /hr.	71,526 /yr. 5,961 /mo. 34.39 /hr.	73,315 /yr. 6,110 /mo. 35.25 /hr.	75,291 /yr. 6,274 /mo. 36.20 /hr.	77,174 /yr. 6,431 /mo. 37.10 /hr.	79,254 /yr. 6,605 /mo. 38.10 /hr.	81,235 /yr. 6,770 /mo. 39.06 /hr.	83,267 /yr. 6,939 /mo. 40.03 /hr.
Treatment Plant Operator I	60,127 /yr. 5,011 /mo. 28.91 /hr.	61,628 /yr. 5,136 /mo. 29.63 /hr.	63,304 /yr. 5,275 /mo. 30.43 /hr.	64,888 /yr. 5,407 /mo. 31.20 /hr.	66,650 /yr. 5,554 /mo. 32.04 /hr.	68,318 /yr. 5,693 /mo. 32.85 /hr.	70,401 /yr. 5,867 /mo. 33.85 /hr.	71,930 /yr. 5,994 /mo. 34.58 /hr.	74,231 /yr. 6,186 /mo. 35.69 /hr.
Treatment Plant Operator-In Training	58,406 /yr. 4,867 /mo. 28.08 /hr.								

District Staff Proposed Salary Increases FY2024-25

District Employees	Approved Inc.	Approved	Proposed	Proposed
Lead Collections/ WWTP Operator II	Operator II STEP I	80,064 /yr. 6,672 /mo. 38.49 /hr.	Operator II STEP I 4% COLA	83,267 /yr. 6,939 /mo. 40.03 /hr.
WWTP Operator II	Operator II STEP D	70,495 /yr. 5,875 /mo. 33.89 /hr.	4% COLA and STEP D (2.7% step incr.)	75,291 /yr. 6,274 /mo. 36.20 /hr.
WWTP Operator-In-Training		56,160 /yr. 4,680 /mo. 27.00 /hr.	4% COLA	58,406 /yr. 4,867 /mo. 28.08 /hr.

District MT Positions	Approved	COLA	Proposed
Operations Manager Base Salary \$135,200 FTE 0.6	\$ 81,120	4%	\$ 84,365
Administrative Manager	\$ 135,200	4%	\$ 140,608

5215 - SSD EMPLOYEE SALARY AND BENEFITS COST PROJECTION FY2024-25- Including 4% COLA

Salaries and Benefits	LI 6100				LI 6270	LI 6300	LI 6400	LI 6475	LI 6500	LI 6900	LI 6600	Total
	Base Pay	Standby	O.T	Salary plus Stand-by			Retirement Contr.	Current Retirees OBEP	FICA	Work. Comp.	Medical, Dental, Vision, LK	
Job Title												
Administrative Manager	140,608						55,256		10,757	2,151	28,544	237,316
Operations Manager	84,365		3,000						6,900	1,291	7,200	99,756
Lead Collections/WWTP Op II	83,267	9,000	1,500	92,267			27,220		7,058	5,021	14,453	147,519
WWTP Operator II	75,291	8,000	1,500	83,291			24,613		6,372	4,540	14,492	134,807
WWTP Operator II	67,950	5,000	1,500	74,450			22,213		5,198	4,097	14,468	120,426
Total	451,481	22,000	7,500				129,301	9,000	36,285	17,101	79,157	751,825

Line Acct No.	Description	Adopted Budget 2023-24	Actual Spending 2023-24	75% Elapsed 31-Mar	Proposed Budget 2024-25	%
7030	Uniforms/ Boots	2,550	3,276	128%	3,860	51%
	Uniform shirts (long/short sleeve)		1,695		1,250	
	Uniform Pants and Logo Caps		868		850	
	Safety Boots		712		960	
	Rain Gear/Rain Boots				400	
	Personal Protective Equipment				400	
7053	Telephone /Internet	9,560	7,020	73%	9,845	3%
	Cox Internet	1,291	694	54%	1,300	1%
	Frontier Landline Plant/Office	3,086	2,333	76%	3,125	1%
	Frontier LS Alarm Phone Lines	2,913	2,337	80%	3,150	8%
	Verizon Mobile Phone Service	2,270	1,657	73%	2,270	0%
7070	Household Supplies	1,000	1,138	114%	1,300	30%
7090	Liability Insurance	60,000	62,913	105%	67,000	12%
7110	Directors Fees	22,050	12,250	56%	22,050	0%
7121	Operation Supplies	41,544	35,275	85%	43,626	5%
	Sodium Bisulfite	16,067	11,390	71%	16,517	3%
	Sodium Hypochlorite	21,877	20,495	94%	22,000	1%
	Polymer	0	0		1,109	
	Lab Supplies/Gloves	3,600	3,390	94%	4,000	10%
7324	Audit & Acct's	27,500	26,601	97%	29,000	5%
	Accounting BP&W	5,000	5,000	100%	5,500	9%
	Audit / Statements BP&W	18,000	19,534	109%	19,000	5%
	SBCounty Financial System Fees	4,500	2,068	46%	4,500	0%
7362	Maint. Build. & Grounds	10,700	3,131	29%	10,500	-2%
	Buildings	7,500	2,789	37%	7,500	0%
	Grounds	3,200	342	11%	3,000	-7%
7363	Maint. Equipment	16,275	10,844	67%	16,375	1%
	Plant Equipment	9,450	6,551	69%	9,500	1%
	Mobile Equipment	6,825	4,294	63%	6,875	1%
7404	Lab Services	26,091	26,827	103%	27,425	5%
	FGL	21,661	22,397	103%	22,750	5%
	Annual Sampling ABC/SD	4,430	4,430	100%	4,675	5%
7430	Memberships	8,801	7,712	88%	8,660	-2%
	CASA	1,890	1,860	98%	1,915	1%
	SWRCB-Cert. operators	150	155	103%	225	33%
	CSDA	4,576	4,095	89%	4,250	-8%
	CWEA- Cert. Ops Collection System	95		0%	100	5%
	CWEA Membership/ Tri-Counties	600		0%	600	0%
	LAFCO	1,200	1,162	97%	1,280	6%
	Summerland Citizen Membership	140	140	0%	140	0%
	Santa Barbara CSDA	150	300	200%	150	0%

Acct No.	Description	Adopted Budget 2023-24	Actual Spending 2023-24	75% Elapsed 31-Mar	Proposed Budget 2024-25	%
7450	Office Expense	3,400	3,236	95%	3,300	-3%
	Stationary & Newsletters	300	202	67%	300	0%
	Office Supplies	2,500	2,604	104%	3,000	17%
	Board Room Chairs	600	431	72%	0	
7454	Books & Subscrip.	550	194	35%	460	-16%
	Live Web Camera Annual Subscr.	210	0	0%	0	
	ENR Annual Subscr.	50	0	0%	50	0%
	Adobe Acrobat Monthly Subscript.	0	0		120	
	MS Office & Zoom Monthly Subcr.	290	194	67%	290	0%
7459	IT Profesional Serv.	4,000	3,676	92%	4,000	0%
	Computer Consultant	2,000	1,315	66%	2,000	0%
	Software & Computer (equip.)	2,000	2,361	118%	2,000	0%
7460	Prof & Special Serv.	49,350	5,925	12%	59,572	21%
	Annual Instrument Calibrations	3,000	2,070	69%	3,000	0%
	Electrical Troubleshoot/ Repairs	5,000	2,390	48%	5,000	0%
	Backflow testing	105	100	95%	105	0%
	Website Domain/Security Renewa	200	0	0%	467	57%
	A&D Feasibility Study	20,000	0	0%	20,000	0%
	Rate Study	20,000	1,365	7%	30,000	33%
	GIS/ Atlas Updates	1,000	0	0%	1,000	0%
7508	Legal Fees	35,000	8,746	25%	35,000	0%
7510	Contract Services	9,654	4,231	44%	9,825	2%
	Payroll Program Monthly Subscription	840	665	79%	900	7%
	Fire Ext. Service	289	306	106%	310	7%
	Central Communications	675	565	84%	765	12%
	Sludge Hauling	7,600	2,695	35%	7,600	0%
	Cal PERS Old Age Ins. Adm. Fee	250	0	0%	250	0%
7516	Permitting Services	11,385	12,450	109%	12,403	9%
	NPDES Permit	8,925	9,219	103%	9,500	6%
	APC Generator Permit (3 yrs)	1,000	1,070	107%	0	
	APC Annual Small Emmissions Fee		1,073		1,073	
	Underground Service Alert	200	158	79%	225	11%
	County Rd Encroachm. Permit	100	218	218%	220	55%
	SB Hazardous Permit	500	499	100%	500	0%
	SB County Manhole Repair Permit		213		225	
	CA DIR Pressure Vessel Permit	660	0	0%	660	0%
7530	Public. & Legal Notices	600	0	0%	600	0%
7546	Administration Expense	3,600	0	0%	3,200	-11%
	County of SB Adm Exp	3,600	0	0%	3,200	-13%
7630	Small Tools & Instr.	500	0	0%	500	0%
	Hand Tools for Workshop	500	0	0%	500	0%

Acct No.	Description	Adopted Budget 2023-24	Actual Spending 2023-24	75% Elapsed 31-Mar	Proposed Budget 2024-25	%
7653	Training Fees & Supplies	6,225	1,877	30%	4,850	-22%
	Staff Educational Classes/ Seminar	3,000	961	32%	3,000	0%
	Biennial Ethics Training/Anti-Haras	875	0	0%	0	0%
	Manuals/ Books	250	0	0%	250	0%
	Safety training	600	532	89%	600	0%
	Other training (FIT, CPR)	1,500	384	26%	1,000	-50%
7671	Special Projects	6,670	6,670	100%	7,220	8%
	Outfall Inspection/Maintenance	6,245	6,245	100%	6,745	7%
	Ocean Water Sampling	425	425	100%	475	11%
7730	Transportation & Travel	750	582	78%	750	0%
	Mileage, lodging & Meals	750	582	78%	750	0%
7731	Gas-Oil-Fuel	3,500	1,199	34%	3,500	0%
	Gasoline	2,500	1,199	48%	2,500	0%
	Diesel	1,000	0	0%	1,000	0%
7761	Electricity	58,000	44,515	77%	63,800	10%
		58,000	44,515	77%	63,800	9%
7763	Water	2,717	1,833	67%	2,720	0%
	Montecito Water District	1,897	1,169	62%	1,900	0%
	Water Usage Line Cleaning	320	155	48%	320	0%
	Bottled Water	500	510	0%	500	0%
7764	Trash Services	4,302	3,249	76%	4,525	5%
	Totals	426,274	295,373	69%	455,866	7%

Missing the March payment of \$4,851 = \$49,366 (85%)

Explanation of Proposed Budget- Expenditures

Explanation of proposed Revenues that increase more (or less) than 5% of the prior year's budget.

Line item 7030 Uniform/Boots

The total budget for this category is \$3,860. This increase is 51% over the prior year(2,550). This increase is due to a more accurate projection of the expected cost. Rain Gear, Rain Boots, and Personal Protective Equipment (PPE) were also added to this line item account.

Line item 7070 Household Supplies

The total budget for this category is \$1,300 with an increase of 30% from the prior year (\$1,000). The increase of \$300 is based on the expected overrun amount in the account due to the increased cost of household supplies.

Line item 7090 Liability Increase

The total budget for this category is \$67,000 with an increase of 12% from the prior year (\$54,000). The increase of \$7,000 is based on the estimated contribution estimation amount received from SDRMA.

Line item 7454 Books & Subscriptions

The total budget for this category is \$460 with a decrease of 16% from the prior year (\$500). The decrease is due to the cancelation of the live beach web camera subscription. An additional amount for Aboobe Acrobat Software has been added to this account.

Line item 7460 Professional & Special Services

The total budget for this category is \$59,572 with an increase of 21% from the prior year (\$49,350). The estimated additional increase is \$10,222 is mainly based on a cost estimate for an anticipated Rate Study.

Line item 7516 Permitting Services

The total budget for this category is \$12,403, an increase of 9% from the previous year (\$11,385). The estimated additional increase is \$1,018 for the combined annual wastewater treatment plant & collections system National Pollution Discharge Elimination System Permit fee, a permit renewal fee for the district's air compressors, and Air Pollution Control District permitting fees.

Line item 7546 Administrative Services

The total budget for this category is \$3,200 with a decrease of 11% from the prior year (\$3,600). The estimated decrease is based on the amount received by the County of SB.

Line item 7653 Training Fees & Supplies

The total budget for this category is \$4,850 with a decrease of 22% from the prior year (\$6,225). The estimated decrease is due to the removal of the biennial Ethics and Anti-Harassment training that was completed during FY23-24.

Line item 7671 Special Projects

The total budget for this category is \$7,220 with an increase of 8% from the prior year (\$6,670). The estimated additional increase is \$550 and is based on the Annual Outfall Inspection Cost Estimate that was received from Salty Dog Dive Service. Ocean water sampling is included in this cost.

Line item 7761 Electricity

The total budget for this category is \$63,800 with an increase of 10% from the prior year (\$58,000). The estimated additional cost of \$5,800 is due to an increase in energy rates and a projection based on the overrun of last year's allocation.

Fund 5216 --Capital Facilities Fund DRAFT Budget FY 2024-25

Revenues		Adopted FY 2023-24	Actuals 30-Apr 2024	% < > 83%	Proposed FY 2024-25	% < >
3380	Interest Income	2,250	4,050	180%	4,000	78%
3381	Unrealized gain/loss inv.	0	0		0	
Charges for services						
5432	Connection Fees (CRF)	12,385	12,083	98%	12,385	0%
Total Revenues		14,635	16,133		16,385	12%

Expenditures		Adopted Budget 2023-24	Actuals 30-Apr 2023	% < > 83%	Proposed Budget 2024-25	% < >
Capital Assets						
8200	Structures & Improvements	0	0		0	
8300	Equipment	0	0		0	
8400	Infrastructure	0	0		0	
Total Capital Assets		0	0		0	
Total Expenditures		0	0		0	

Budget notes:

Fund 5216 Cash Balance 6/30/2023 = \$215,190

Fund 5216 Cash Balance 4/30/2024 = \$232,772

Fund 5217 -- Capital Replacement and Repair DRAFT Budget FY 2024-25

Revenues		Adopted FY 2023-24	Actuals 30-Apr 2024	% < > 83%	Proposed FY 2024-25	% < >
3380	Interest Income	10,000	25,246	152%	25,000	150%
	Total Revenues	10,000	25,246		25,000	150%

Expenditures		Proposed Budget 2023-24	Actuals 30-Apr 2024	% < > 83%	Proposed Budget 2024-25	% < >
Capital Assets						
8200	Structures & Improvements	15,000	0	0%	15,000	0%
8300	Equipment	20,000	15,066	75%	20,000	0%
8400	Infrastructure	45,000	0	0%	45,000	0%
7671	Long Term Debt Bond/Notes-Principal	43,415	44,757	3%	46,148	6%
7671	Interest Payment	15,500	14,158	-9%	12,767	-18%
	Total Expenditures	138,915	73,981	53%	138,915	0%

Budget notes:

All expenditures from Fund 5217 are for capital expenditures and emergency funding

Fund 5217 Cash Balance 06/30/2023 \$1,409,330

Fund 5217 Cash Balance 4/30/2024 \$1,366,691

Expenditures FY2023-24	
Line Item Account 8300 -- Equipment	
10/3/2023	Belt Press: Screens Upper & Lower \$4,472.21
12/6/2023	Flammable Res. Cabinets (2) \$2,587.08
1/3/2024	Radiator for Plant Emergency Use \$3,032.19
1/3/2024	Radiator Hoses for Plant Generator \$ 340.01
2/20/2024	Electr. Tech DO Meter Replacement \$4,634.65

Proposed Expenditures FY2024-25	
LI 8300	Polymer Pump \$7,085

Fund 5217 - Capital Replacement Project

Project Title: Polymer Pump Replacement

Description: Purchase and replace the polymer pump for the belt press.

Budget Cost: \$7,085

Fund Source: Capital Replacement & Repair Fund 5217

Line Item 8300 Equipment.

Information: The existing polymer feed pump is performing poorly and needs replacement. The replacement pump is specified to be a positive displacement (progressive cavity) type pump as opposed to the existing centrifugal pump. This upgrade will provide a reliable system for the accurate dosing of the polymer to the sludge feed to the belt press. The performance of the solids dewatering will be more efficient with the correct pump for this application. The installation will be performed by operations staff. Detailed specifications with quotation amounts were received by Multi-W Systems by April 26, 2024.



Cash Balances

As of: 4/30/2023
Accounting Period: CLOSED

Selection Criteria: Fund = 5215,5216, 5217

Layout Options: Summarized By = Fund; Page Break At = Fund

Fund	4/1/2023 Beginning Balance	Month-To-Date Cash Receipts (+)	Month-To-Date Treasury Credits (+)	Month-To-Date Warrants and Wire Transfers (-)	Month-To-Date Treasury Debits (-)	4/30/2023 Ending Balance
5215 -- SummerInd San Dist Running Exp	751,878.26	0.00	534,968.62	0.00	79,669.78	1,207,177.10
5216 -- Summerland San Cap Facilities	214,183.25	0.00	1,007.20	0.00	0.00	215,190.45
5217 -- SummerInd San Dist-Capital Rep	1,165,153.78	0.00	5,350.74	0.00	72,221.91	1,098,282.61
Total Report	2,131,215.29	0.00	541,326.56	0.00	151,891.69	2,520,650.16

Cash Balances

As of: 4/30/2024
Accounting Period: CLOSED

Selection Criteria: Fund = 5215,5216, 5217

Layout Options: Summarized By = Fund; Page Break At = Fund

Fund	4/1/2024 Beginning Balance	Month-To-Date Cash Receipts (+)	Month-To-Date Treasury Credits (+)	Month-To-Date Warrants and Wire Transfers (-)	Month-To-Date Treasury Debits (-)	4/30/2024 Ending Balance
5215 -- SummerInd San Dist Running Exp	781,707.71	4,566.88	597,045.33	0.00	91,207.58	1,292,112.34
5216 -- Summerland San Cap Facilities	231,267.97	0.00	1,504.46	0.00	0.00	232,772.43
5217 -- SummerInd San Dist-Capital Rep	1,416,373.13	0.00	9,232.88	0.00	58,914.78	1,366,691.23
Total Report	2,429,348.81	4,566.88	607,782.67	0.00	150,122.36	2,891,576.00