



**FINANCE COMMITTEE MEETING**  
Thursday May 21, 2026, at 3:30 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/9832268568?pwd=nlt8jNgA5Dokwx950nKL4h0nmahQbj.1&omn=81220516764>

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.sum.merlandsd.org](http://www.sum.merlandsd.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 FY2025-26
- Cost of Living Adjustment (COLA) calculation review
- Preliminary Budget FY2026-27

IV. ADJOURNMENT

Fund 5215 -- Summerland Sanitary District Running Expense Account

5/15/2026

Revenues									Expenditures										
Adopted FY 2024-25	Actuals 30-Jun 2025	% <> 100%	Adopted FY 2025-26	Actuals 30-Apr 2026	% <> 83%	Proposed Budget 2026-27	%		Adopted Budget 2024-25	Actuals 30-Jun 2025	% <> 75%	Adopted Budget 2025-26	Actuals 30-Apr 2026	% <> 75%	Proposed Budget 2026-27	%			
<b>Property Tax Allocations</b>									<b>Salaries and Employee Benefits</b>										
3010	Property Tax-Current Secured	350,012	372,922	107%	387,207	379,971	109%	399,151	3%	4%	COLA	3%	COLA		3.3%	COLA			
3011	Property Tax-Unitary	4,299	4,785		4,299	2,845		5,348		451,481	457,305	101%	470,263	369,620	79%	482,584	3%		
3015	PT PY Corr/Escapes Secured		492			535				6100	Standby	22,000	24,989	114%	24,756	19,279	78%	27,198	10%
3020	Property Tax-Current Unsecd	12,950	13,037	101%	13,555	13,775	106%	14,000	3%	6300	Overtime	7,500	4,908	65%	6,500	5,606	86%	6,500	0%
3023	Property Tax- PY Corr		644			121				6400	Retirement	129,301	126,518	98%	126,359	115,615	91%	128,413	2%
3040	Property Tax-Prior Secured		36			17				6475	Retirement Healthcare Contr.	9,000	7,613	85%	9,000	5,293	59%	9,000	0%
3050	Property Tax-Prior Unsecured		260			243				6500	District Contr. (Fica & Med)	36,285	37,718	104%	38,239	32,255	84%	39,368	3%
3054	Supplemental Pty Tax-Current	4,275	9,008	211%	4,275	3,040	71%	8,100	89%	6600	Health & Dental, LI. Contrib	79,157	77,883	98%	71,996	66,747	93%	77,795	8%
3056	Supplemental Pty Tax-Prior		40			78				6900	Workers' Comp.	17,101	18,194	106%	17,793	16,261	91%	18,935	6%
3057	Prop. Tax-506 480 CLOS Pen.		40			0				<b>Total Salaries &amp; Empl. Benefits</b>									
4160	State Aid for Disaster									761,825	765,129	100%	764,906	630,676	82%	789,793	3.3%		
4220	Homeowners Prop. Tax Relief	1,181	1,226		1,181	1,033	88%	1,181	0%	<b>Admin. Services and Supplies</b>									
<b>Total Property Tax Allocations</b>									<b>7030</b>										
3380	Interest Income	11,000	27,745	252%	15,000	16,979	113%	20,000	33%	Uniforms/ Boots									
3381	Unrealized Gain/Loss Inv.	0	0		0	0		0		7053									
<b>Total Interest Revenues</b>									Telephone/Internet										
<b>11,000</b>									10,271										
<b>27,745</b>									10,038										
<b>252%</b>									98%										
<b>15,000</b>									2,000										
<b>16,979</b>									1,300										
<b>113%</b>									1,468										
<b>20,000</b>									67,000										
<b>33%</b>									65,025										
<b>15,000</b>									97%										
<b>16,979</b>									65,000										
<b>113%</b>									56,300										
<b>20,000</b>									87%										
<b>33%</b>									71,082										
<b>15,000</b>									9%										
<b>16,979</b>									22,050										
<b>113%</b>									17,968										
<b>20,000</b>									81%										
<b>33%</b>									22,050										
<b>15,000</b>									12,250										
<b>16,979</b>									56%										
<b>113%</b>									22,050										
<b>20,000</b>									0%										
<b>33%</b>									43,626										
<b>15,000</b>									49,397										
<b>16,979</b>									113%										
<b>113%</b>									42,500										
<b>20,000</b>									41,054										
<b>33%</b>									97%										
<b>15,000</b>									53,050										
<b>16,979</b>									25%										
<b>113%</b>									35,000										
<b>20,000</b>									41,150										
<b>33%</b>									118%										
<b>15,000</b>									45,000										
<b>16,979</b>									49,909										
<b>113%</b>									111%										
<b>20,000</b>									45,000										
<b>33%</b>									0%										
<b>15,000</b>									29,000										
<b>16,979</b>									28,018										
<b>113%</b>									97%										
<b>20,000</b>									30,225										
<b>33%</b>									21,386										
<b>15,000</b>									71%										
<b>16,979</b>									33,365										
<b>113%</b>									10%										
<b>20,000</b>									10,500										
<b>33%</b>									7,783										
<b>15,000</b>									74%										
<b>16,979</b>									10,500										
<b>113%</b>									9,830										
<b>20,000</b>									94%										
<b>33%</b>									12,200										
<b>15,000</b>									16,375										
<b>16,979</b>									16,044										
<b>113%</b>									98%										
<b>20,000</b>									17,000										
<b>33%</b>									14,658										
<b>15,000</b>									86%										
<b>16,979</b>									19,200										
<b>113%</b>									12%										
<b>20,000</b>									27,425										
<b>33%</b>									31,873										
<b>15,000</b>									116%										
<b>16,979</b>									28,732										
<b>113%</b>									28,549										
<b>20,000</b>									99%										
<b>33%</b>									36,051										
<b>15,000</b>									14%										
<b>16,979</b>									8,660										
<b>113%</b>									8,182										
<b>20,000</b>									94%										
<b>33%</b>									9,540										
<b>15,000</b>									10,102										
<b>16,979</b>									106%										
<b>113%</b>									10,869										
<b>20,000</b>									14%										
<b>33%</b>									3,300										
<b>15,000</b>									3,811										
<b>16,979</b>									115%										
<b>113%</b>									3,000										
<b>20,000</b>									2,352										
<b>33%</b>									78%										
<b>15,000</b>									3,900										
<b>16,979</b>									30%										
<b>113%</b>									460										
<b>20,000</b>									464										
<b>33%</b>									101%										
<b>15,000</b>									470										
<b>16,979</b>									321										
<b>113%</b>									68%										
<b>20,000</b>									570										
<b>33%</b>									21%										
<b>15,000</b>									4,000										
<b>16,979</b>									1,901										
<b>113%</b>									48%										
<b>20,000</b>									6,000										
<b>33%</b>									6,187										
<b>15,000</b>									103%										
<b>16,979</b>									7,000										
<b>113%</b>									17%										
<b>20,000</b>									59,572										
<b>33%</b>									64,459										
<b>15,000</b>									108%										
<b>16,979</b>									61,231										
<b>113%</b>									31,497										
<b>20,000</b>									51%										
<b>33%</b>									72,175										
<b>15,000</b>									1%										
<b>16,979</b>									9,825										
<b>113%</b>									7,112										
<b>20,000</b>									72%										
<b>33%</b>									9,810										
<b>15,000</b>									5,562										
<b>16,979</b>									57%										
<b>113%</b>									9,940										
<b>20,000</b>									1%										
<b>33%</b>									12,403										
<b>15,000</b>									12,774										
<b>16,979</b>									103%										
<b>113%</b>									14,023										
<b>20,000</b>									13,405										
<b>33%</b>									96%										
<b>15,000</b>									14,160										
<b>16,979</b>									1%										
<b>113%</b>									600										
<b>20,000</b>									856										
<b>33%</b>									143%										
<b>15,000</b>									800										
<b>16,979</b>									0										
<b>113%</b>									0%										
<b>20,000</b>									800										
<b>33%</b>									0%										
<b>15,000</b>									3,200										
<b>16,979</b>									3,144										
<b>113%</b>									98%										
<b>20,000</b>									3,200										
<b>33%</b>									4,102										
<b>15,000</b>									128%										
<b>16,979</b>									4,200										
<b>113%</b>									31%										
<b>20,000</b>									500										
<b>33%</b>									458										
<b>15,000</b>									92%										
<b>16,979</b>									750										
<b>113%</b>									732										
<b>20,000</b>									98%										
<b>33%</b>									3,225										
<b>15,000</b>									4,850										
<b>16,979</b>									4,469										
<b>113%</b>									92%										
<b>20,000</b>									4,980										
<b>33%</b>									1,339										
<b>15,000</b>									27%										
<b>16,979</b>									4,980										
<b>113%</b>									0%										
<b>20,000</b>									7,220										
<b>33%</b>									7,220										
<b>15,000</b>									100%										
<b>16,979</b>									7,445										
<b>113%</b>									3%										
<b>20,000</b>									750										
<b>33%</b>									845										
<b>15,000</b>									113%										
<b>16,979</b>									3,250										
<b>113%</b>									1,195										
<b>20,000</b>									37%										
<b>33%</b>									3,250										
<b>15,000</b>									0%										
<b>16,979</b>									3,500										
<b>113%</b>									3,578										
<b>20,000</b>									102%										
<b>33%</b>									4,000										
<b>15,000</b>									1,683										
<b>16,979</b>									42%										
<b>113%</b>									4,300										
<b>20,000</b>									8%										
<b>33%</b>									68,440										
<b>15,000</b>									56,658										
<b>16,979</b>									83%										
<b>113%</b>									69,400										
<b>20,000</b>									52,461										
<b>33%</b>									76%										
<b>15,000</b>									69,400										
<b>16,979</b>									0%										
<b>113%</b>									2,720										
<b>20,000</b>									2,414										
<b>33%</b>									89%										
<b>15,000</b>									2,930										
<b>16,979</b>									2,747										
<b>113%</b>									94%										
<b>20,000</b>									3,430										
<b>33%</b>									17%										
<b>15,000</b>									4,525										
<b>16,979</b>									4,236										
<b>113%</b>									94%										
<b>20,000</b>									5,835										
<b>33%</b>									4,864										
<b>15,000</b>									83%										
<b>16,979</b>									4,930										
<b>113%</b>									-16%										
<b>20,000</b>									460,932										
<b>33%</b>									465,860										
<b>15,000</b>									99%										
<b>16,979</b>									484,261										
<b>113%</b>									391,962										
<b>20,000</b>									81%										
<b>33%</b>									533,627										
<b>15,000</b>									10.2%										
<b>16,979</b>									1,212,757										
<b>113%</b>									1,210,979										
<b>20,000</b>									100%										
<b>33%</b>									1,249,157										
<b>15,000</b>									1,022,628										
<b>16,979</b>									82%										
<b>113%</b>									1,323,320										
<b>20,000</b>									5.9%										
<b>33%</b>									246,277										
<b>15,000</b>									296,987										
<b>16,979</b>									227,167										
<b>113%</b>									229,906										
<b>20,000</b>																			
<b>33%</b>																			

Actual Revenues FY 24-25 \$1,459,034  
 Actual Expenditures FY 24-25 \$1,212,757  
\$246,277

Actual Revenues FY 25-26 \$1,476,324  
 Projected Expenditures FY 25-26 \$1,249,157  
\$227,167

Projected Revenues FY 26-27 \$1,553,226  
 Projected Expenditures FY 26-27 \$1,323,320  
\$229,906

## Cost of Living Adjustment (COLA) information

### CONSUMER PRICE INDEX

### COST OF LIVING ADJUSTMENT (COLA)

### SUMMERLAND SANITARY DISTRICT FY2026-27

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 2026 prices were up 3.4% 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	2022		2023		2024		2025		2026	
	1-month	12-month	1-month	12-month	1-month	12-month	1-month	12-month	1-month	12-month
January	1.1	7.5	1.9	5.8	1.0	2.5	0.9	3.3	0.9	3.0
February	0.3	7.4	-0.3	5.1	0.5	3.4	0.3	3.1	0.2	2.9
March	1.5	8.5	0.1	3.7	0.7	4.0	0.7	3.0	1.1	3.4
April	0.5	7.9	0.7	3.8	0.6	3.9	0.6	3.0		

#### **COLA Information Surrounding Sanitary Districts Compared to SSD**

	<u>FY2023-24</u>	<u>FY2024-25</u>	<u>FY2025-26</u>	<u>FY2026-27 (proposed)</u>
Summerland Sanitary	4.0%	4.0%	3.0%	3.3%
Carpinteria Sanitary	7.4%	2.8%	3.1%	3.2%
Goleta Sanitary	6.7%	3.11%	3.0%	3.19%
Goleta West Sanitary	5.0%	4.0%	3.26%	3.5%
Montecito Sanitary	5.0%	4.0%	3.0%	3.4%
Ojai Sanitary	2.5%	3.2%	3.0%	3.0%

**Ojai does June over June for COLA, Goleta West will ask for 3.5%,**

# SUMMERLAND SANITARY DISTRICT

## Adopted Salary Table FY2025-26, incl 3% COLA

STAFF POSITIONS	A	B	C	D	E	F	G	H	I
Treatment Plant Operator III	74,188 /yr. 6,182 /mo. 35.67 /hr.	76,414 /yr. 6,368 /mo. 36.74 /hr.	77,944 /yr. 6,495 /mo. 37.47 /hr.	79,892 /yr. 6,658 /mo. 38.41 /hr.	81,889 /yr. 6,824 /mo. 39.37 /hr.	83,937 /yr. 6,995 /mo. 40.35 /hr.	86,036 /yr. 7,170 /mo. 41.36 /hr.	88,185 /yr. 7,349 /mo. 42.40 /hr.	90,391 /yr. 7,533 /mo. 43.46 /hr.
Treatment Plant Operator II	69,989 /yr. 5,832 /mo. 33.65 /hr.	72,089 /yr. 6,007 /mo. 34.66 /hr.	73,672 /yr. 6,139 /mo. 35.42 /hr.	75,514 /yr. 6,293 /mo. 36.30 /hr.	77,550 /yr. 6,462 /mo. 37.28 /hr.	79,489 /yr. 6,624 /mo. 38.22 /hr.	81,632 /yr. 6,803 /mo. 39.25 /hr.	83,673 /yr. 6,973 /mo. 40.23 /hr.	85,765 /yr. 7,147 /mo. 41.23 /hr.
Treatment Plant Operator I	61,930 /yr. 5,161 /mo. 29.77 /hr.	63,477 /yr. 5,290 /mo. 30.52 /hr.	65,203 /yr. 5,434 /mo. 31.35 /hr.	66,834 /yr. 5,570 /mo. 32.13 /hr.	68,650 /yr. 5,721 /mo. 33.00 /hr.	70,367 /yr. 5,864 /mo. 33.83 /hr.	72,513 /yr. 6,043 /mo. 34.86 /hr.	74,087 /yr. 6,174 /mo. 35.62 /hr.	76,458 /yr. 6,371 /mo. 36.76 /hr.
Treatment Plant Operator-In Training	60,159 /yr. 5,013 /mo. 28.92 /hr.								

## Proposed Salary Table FY2026-27, incl 3.3% COLA

STAFF POSITIONS	A	B	C	D	E	F	G	H	I
Treatment Plant Operator III	76,636 /yr. 6,386 /mo. 36.84 /hr.	79,165 /yr. 6,597 /mo. 38.06 /hr.	80,516 /yr. 6,710 /mo. 38.71 /hr.	82,529 /yr. 6,877 /mo. 39.68 /hr.	84,591 /yr. 7,049 /mo. 40.67 /hr.	86,707 /yr. 7,226 /mo. 41.69 /hr.	88,875 /yr. 7,406 /mo. 42.73 /hr.	91,096 /yr. 7,591 /mo. 43.80 /hr.	93,374 /yr. 7,781 /mo. 44.89 /hr.
Treatment Plant Operator II	72,299 /yr. 6,025 /mo. 34.76 /hr.	74,684 /yr. 6,224 /mo. 35.91 /hr.	76,103 /yr. 6,342 /mo. 36.59 /hr.	78,006 /yr. 6,501 /mo. 37.50 /hr.	80,109 /yr. 6,676 /mo. 38.51 /hr.	82,113 /yr. 6,843 /mo. 39.48 /hr.	84,326 /yr. 7,027 /mo. 40.54 /hr.	86,434 /yr. 7,203 /mo. 41.55 /hr.	88,595 /yr. 7,383 /mo. 42.59 /hr.
Treatment Plant Operator I	63,974 /yr. 5,331 /mo. 30.76 /hr.	65,572 /yr. 5,464 /mo. 31.52 /hr.	67,355 /yr. 5,613 /mo. 32.38 /hr.	69,040 /yr. 5,753 /mo. 33.19 /hr.	70,915 /yr. 5,910 /mo. 34.09 /hr.	72,689 /yr. 6,057 /mo. 34.95 /hr.	74,906 /yr. 6,242 /mo. 36.01 /hr.	76,532 /yr. 6,378 /mo. 36.79 /hr.	78,981 /yr. 6,582 /mo. 37.97 /hr.
Treatment Plant Operator-In Training	62,144 /yr. 5,179 /mo. 29.88 /hr.								

## District Staff Proposed Salary Increases FY2026-27

District Employees	Approved Inc.	Approved	Proposed	Proposed
Lead Collections/ WWTP Operator III	STEP I	90,391 /yr. 7,533 /mo. 43.46 /hr.	3.3% COLA STEP I	93,374 /yr. 7,781 /mo. 44.89 /hr.
WWTP Operator III	STEP F	79,489 /yr. 6,624 /mo. 38.22 /hr.	3.3% COLA and STEP G (2.5% step incr.)	88,875 /yr. 7,406 /mo. 42.73 /hr.
WWTP O-I-T/ Operator I		60,159 /yr. 5,013 /mo. 28.92 /hr.	3.3% COLA STEP B (2.5% step incr.)	65,572 /yr. 5,464 /mo. 31.52 /hr.

District MT Positions	Approved	COLA	Proposed
Operations Manager Base Salary \$144,826 FTE 0.6	\$ 86,896	3.3%	(\$149,605) \$ 89,763
Business Manager			\$ 145,000

**5215 - SSD EMPLOYEE SALARY AND BENEFITS COST PROJECTION FY2026- 27, Including 3.3% COLA**

<b>Salaries and Benefits</b>	<b>LI 6100</b>	<b>LI 6270</b>	<b>LI 6300</b>		<b>LI 6400</b>	<b>LI 6475</b>	<b>LI 6500</b>	<b>LI 6900</b>	<b>LI 6600</b>	
<b>Job Title</b>	<b>Base Pay</b>	<b>Standby</b>	<b>O.T</b>	<b>Salary plus Stand-by</b>	<b>District Retirement Contr.</b>	<b>District Retirees OBEP</b>	<b>FICA</b>	<b>Work. Comp.</b>	<b>Medical, Dental, Vision, LK</b>	<b>Total</b>
Business Manager	145,000				47,401		11,093	2,465	17,646	223,604
Operations Manager	89,764	1,000	1,500	91,264			7,313	1,526	7,200	105,803
Lead Collections/WWTP Op III	93,374	13,422	2,500	106,796	30,524		8,170	5,630	17,646	171,266
WWTP Operator II/Op III	88,875	12,776	2,500	101,651	29,053		7,776	5,359	17,672	164,012
WWTP OIT/ OP I*	65,572			65,572	21,435		5,016	3,954	17,631	113,608
<b>Total</b>	<b>482,584</b>	<b>27,198</b>	<b>6,500</b>		<b>128,413</b>	<b>9,000</b>	<b>39,368</b>	<b>18,935</b>	<b>77,795</b>	<b>789,793</b>

\* OIT is expected to be placed into the Operator I salary scale, step B, July 1, 2026.

\* WWTP Operator II is expected to be placed into the Operator III salary scale, step G, July 1, 2026.

FUND 5215-- Summerland District Running Expense Account

Line Acct No.	Description	Adopted Budget 2025-26	Actual Spending 30-Apr	83% Elapsed 30-Apr	Proposed Budget 2026-27	%
<b>7030</b>	<b>Uniforms/ Boots</b>	<b>4,400</b>	<b>3,006</b>	<b>68%</b>	<b>4,550</b>	<b>3%</b>
	Uniform shirts (long/short sleeve)	1,500	853	57%	1,500	0%
	Uniform Pants	775	598	77%	775	0%
	District Caps w/logo	375	378		375	0%
	Safety Boots	850	707	83%	1,000	15%
	Rain Gear/Rain Boots	450	209	46%	450	0%
	Personal Protective Equipment	450	261	58%	450	0%
<b>7053</b>	<b>Telephone /Internet</b>	<b>10,405</b>	<b>7,427</b>	<b>71%</b>	<b>10,405</b>	<b>0%</b>
	Cox Internet	1,365	890	65%	1,365	0%
	Frontier Landline Plant/Office	3,200	2,673	84%	3,200	0%
	Frontier LS Alarm Phone Lines	3,800	3,160	83%	3,800	0%
	Verizon Mobile Phone Service	2,040	704	35%	2,040	0%
<b>7070</b>	<b>Household Supplies</b>	<b>2,000</b>	<b>1,815</b>	<b>91%</b>	<b>2,200</b>	<b>10%</b>
<b>7090</b>	<b>Liability Insurance</b>	<b>65,000</b>	<b>56,300</b>	<b>87%</b>	<b>71,082</b>	<b>9%</b>
<b>7110</b>	<b>Directors Fees</b>	<b>22,050</b>	<b>12,250</b>	<b>56%</b>	<b>22,050</b>	<b>0%</b>
<b>7121</b>	<b>Operation Supplies</b>	<b>42,500</b>	<b>41,054</b>	<b>97%</b>	<b>53,050</b>	<b>25%</b>
	Sodium Bisulfite	16,000	16,843	105%	21,000	24%
	Sodium Hypochlorite	22,000	20,691	94%	24,000	8%
	Polymer	0	0		1,400	
	Lab Supplies/Gloves	4,500	3,520	78%	6,650	32%
<b>7323</b>	<b>Legal Fees</b>	<b>45,000</b>	<b>49,909</b>	<b>111%</b>	<b>45,000</b>	<b>0%</b>
<b>7324</b>	<b>Audit &amp; Acct's</b>	<b>30,225</b>	<b>21,386</b>	<b>71%</b>	<b>33,365</b>	<b>9%</b>
	Accounting BP&W	5,775	4,578	79%	5,775	0%
	Audit / Statements BP&W	19,950	12,608	63%	23,090	14%
	SBCounty Financial System Fees	4,500	4,200	93%	4,500	0%
<b>7362</b>	<b>Maint. Build. &amp; Grounds</b>	<b>10,500</b>	<b>9,830</b>	<b>94%</b>	<b>12,200</b>	<b>16%</b>
	Buildings	7,500	7,047	94%	8,000	6%
	Grounds	3,000	2,783	93%	4,200	29%
<b>7363</b>	<b>Maint. Equipment</b>	<b>17,000</b>	<b>14,658</b>	<b>86%</b>	<b>19,000</b>	<b>12%</b>
	Plant Equipment	10,500	10,256	98%	12,000	13%
	Mobile Equipment	6,500	4,402	68%	7,000	7%
<b>7404</b>	<b>Lab Services</b>	<b>28,732</b>	<b>28,549</b>	<b>99%</b>	<b>36,051</b>	<b>25%</b>
	FGL	23,587	23,889	101%	30,906	24%
	Annual Sampling ABC/SD	5,145	4,660	91%	5,145	0%
<b>7430</b>	<b>Memberships</b>	<b>9,540</b>	<b>10,102</b>	<b>106%</b>	<b>10,869</b>	<b>14%</b>
	CASA	1,915	1,976	103%	2,054	7%
	SWRCB-Cert. operators	447	1,020	228%	1,240	64%
	CSDA	4,500	4,875	108%	5,070	11%
	CWEA- Cert. Ops Collection System	212	233	0%	233	9%
	CWEA Membership/ Tri-Counties	956	502	53%	502	-90%
	LAFCO	1,220	1,346	110%	1,480	18%
	Summerland Citizen Membership	140	0	0%	140	0%
	Santa Barbara CSDA	150	150	100%	150	0%

FUND 5215-- Summerland District Running Expense Account

Line Acct No.	Description	Proposed Budget 2025-26	Actual Spending 30-Apr	83% Elapsed 30-Apr	Proposed Budget 2026-27	%
<b>7450</b>	<b>Office Expense</b>	<b>3,000</b>	<b>2,352</b>	<b>78%</b>	<b>3,900</b>	<b>30%</b>
	Stationary & Newsletters	300	390	130%	400	25%
	Office Supplies	1,200	1,962	164%	2,000	40%
	Toner Cartridges Office/Lab	1,500	0		1,500	
	Stand Up Desk/ Stool	0	0		0	
<b>7454</b>	<b>Books &amp; Subscrip.</b>	<b>470</b>	<b>321</b>	<b>68%</b>	<b>570</b>	<b>21%</b>
	Manual for Collection Syst. Maint.	0	0		0	
	ENR Annual Subscr.	50	0	0%	50	0%
	Adobe Acrobat Monthly Subscript.	120	0	0%	120	0%
	MS Office & Zoom Monthly Subcr.	300	321	107%	400	25%
<b>7459</b>	<b>IT Profesional Serv.</b>	<b>6,000</b>	<b>6,187</b>	<b>103%</b>	<b>7,000</b>	<b>17%</b>
	Computer Consultant	1,500	2,110	141%	2,500	40%
	Software & Computer (equip.)	4,500	4,077	91%	4,500	0%
<b>7460</b>	<b>Prof &amp; Special Serv.</b>	<b>61,231</b>	<b>31,497</b>	<b>51%</b>	<b>72,175</b>	<b>18%</b>
	Annual Instrument Calibrations	3,750	3,105	83%	3,750	0%
	Electrical Troubleshoot/ Repairs	5,000	2,689	54%	5,000	0%
	Backflow testing	125	70	56%	125	0%
	Website Domain/Security Renewal	276	288	104%	300	8%
	Climate Change Adaptation Plan	25,000	13,960	56%	60,000	58%
	Rate Study	0	0		0	0%
	Capital Recovery Fee Study	20,880	10,110		0	0%
	Engineering Plan Checks		0			0%
	Personnel Handbook update	3,200	1,275	251%	0	0%
	GIS/ Atlas Updates	3,000	0	0%	3,000	0%
<b>7510</b>	<b>Contract Services</b>	<b>9,810</b>	<b>5,562</b>	<b>57%</b>	<b>9,940</b>	<b>1%</b>
	Payroll Program Monthly Subscription	900		0%	900	0%
	Fire Ext. Service	300	597	199%	430	30%
	Central Communications	910	652	72%	910	0%
	Sludge Hauling	7,600	4,313	57%	7,600	0%
	Cal PERS Old Age Ins. Adm. Fee	100	0	0%	100	0%
<b>7516</b>	<b>Permitting Services</b>	<b>14,023</b>	<b>13,405</b>	<b>96%</b>	<b>14,160</b>	<b>1%</b>
	NPDES Permit	9,500	9,500	100%	9,500	0%
	APC Generator Permit (3 yrs)	0			0	
	APC Annual Small Emmissions Fee	1,726	1,578		1,775	3%
	APC Annual Review Fee Gen. (2)	1,362	1,578		1,625	16%
	Underground Service Alert	225	214	95%	250	10%
	County Rd Encroachm. Permit	240		0%	240	0%
	SB Hazardous Permit	520	535	103%	540	4%
	SB County Manhole Repair Permit	230			230	0%
	CA DIR Pressure Vessel Permit	220		0%	0	0%
<b>7530</b>	<b>Public. &amp; Legal Notices</b>	<b>800</b>		<b>0%</b>	<b>800</b>	<b>0%</b>
<b>7546</b>	<b>Administration Expense</b>	<b>3,200</b>	<b>4,102</b>	<b>128%</b>	<b>4,200</b>	<b>31%</b>
	County of SB Adm Exp	3,200	4,102	128%	4,200	24%

FUND 5215-- Summerland District Running Expense Account

Line Acct No.	Description	Proposed Budget 2025-26	Actual Spending 30-Apr	83% Elapsed 30-Apr	Proposed Budget 2026-27	%
<b>7630</b>	<b>Small Tools &amp; Instr.</b>	<b>750</b>	<b>732</b>	<b>98%</b>	<b>3,225</b>	<b>330%</b>
	Hand Tools for Workshop	750	732	98%	3,225	77%
<b>7653</b>	<b>Training Fees &amp; Supplies</b>	<b>4,980</b>	<b>1,339</b>	<b>27%</b>	<b>4,980</b>	<b>0%</b>
	Staff Educational Classes/ Seminars	1,200	178	15%	1,200	0%
	CSDA Conference (2)	1,800	775	0%	1,800	
	Manuals/ Books	380	61	16%	380	0%
	Safety training	600	325	54%	600	0%
	Other training (FIT, CPR)	1,000	0	0%	1,000	0%
<b>7671</b>	<b>Special Projects</b>	<b>7,220</b>	<b>7,220</b>	<b>100%</b>	<b>7,445</b>	<b>3%</b>
	Outfall Inspection/Maintenance	6,745	6,745	100%	6,945	3%
	Ocean Water Sampling	475	475	100%	500	5%
<b>7730</b>	<b>Transportation &amp; Travel</b>	<b>3,250</b>	<b>1,195</b>	<b>37%</b>	<b>3,250</b>	<b>0%</b>
	Mileage, lodging & meals	1,000	583	58%	1,000	0%
	CSDA Conference, lodging etc (2)	2,250	612	27%	2,250	0%
<b>7731</b>	<b>Gas-Oil-Fuel</b>	<b>4,000</b>	<b>1,683</b>	<b>42%</b>	<b>4,300</b>	<b>8%</b>
	Gasoline	2,500	1,683	67%	2,500	0%
	Diesel	1,500	0	0%	1,800	17%
<b>7761</b>	<b>Electricity</b>	<b>69,400</b>	<b>52,461</b>	<b>76%</b>	<b>69,400</b>	<b>0%</b>
		69,400	52,461	76%	69,400	0%
<b>7763</b>	<b>Water</b>	<b>2,930</b>	<b>2,747</b>	<b>94%</b>	<b>3,430</b>	<b>17%</b>
	Montecito Water District	2,100	1,772	84%	2,150	2%
	Water Usage Line Cleaning	330	0	0%	330	0%
	Bottled Water	500	975	195%	950	47%
<b>7764</b>	<b>Trash Services</b>	<b>5,835</b>	<b>4,864</b>	<b>83%</b>	<b>4,930</b>	<b>-16%</b>
	<b>Totals</b>	<b>484,251</b>	<b>391,952</b>	<b>81%</b>	<b>533,527</b>	<b>10%</b>

## **Explanation of Proposed Budget FY2026-27 Fund 5215**

### **Revenues**

#### **Total Property Tax Allocations**

The total budget for this category is \$427,780, with an increase of 4% from the prior year (\$410,517). The estimated increase of \$17,263 is due to the reported FY2025-26 property tax allocation for Summerland Sanitary District of \$415,160, plus a projected 2.95% increase (County Assessor's Office advised to include a conservative 2.95% increase for the next fiscal year).

#### **Total Interest Revenues**

The total budget for this category is \$20,000, with an increase of 33% from the prior year (\$15,000). The estimated increase is based on the actual earnings of April 30, 2026.

#### **Total District Administrative Fees**

The total budget for this category stayed the same.

#### **Total District Sewer Service Charges**

The total budget for this category is \$1,097,146, with an increase of 5% compared to the prior year (\$1,042,507) due to the proposed sewer service charges (phased-in fee for the SFDs) and fee structure reclassification.

The total overall budget increase in Fund 5215 Revenues Account is estimated at 5.2%, mainly due to the increase in interest revenue, secured property tax, and sewer service charges.

### **Expenditures**

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

#### **Line item 7070 Household Supplies**

The total budget for this category is \$2,200, with an increase of 10% from the prior year (\$2,000). The increase of \$200 is based on the expected overrun amount in the account due to the underestimated cost of household supplies and refreshments for meetings.

#### **Line item 7090 Liability Increase**

The total budget for this category is \$71,082, with an increase of 9% from the prior year (\$65,000). The increase of \$6,082 is based on the estimated contribution amount received from SDRMA.

#### **Line item 7121 Operation Supplies**

The total budget for this category is \$53,050, with an increase of 25% from the prior year (\$42,500). The increase of \$10,500 is based on increased chemical costs, the need to purchase polymer, and the desire to purchase a turbidity meter for increased operational efficiency.

**Line item 7324 Audit & Acct's**

The total budget for this category is \$33,365, with an increase of 9% from the prior year (\$30,225). The increase of \$3,140 is based on the estimated audit and statement costs.

**Line item 7362 Maint. Build. & Grounds**

The total budget for this category is \$12,200, with an increase of 16% from the prior year (\$10,500). The increase of \$1,700 is based on the estimated costs of tree trimming around lift station one to protect the power lines from failure.

**Line item 7363 Maint. Equipment**

The total budget for this category is \$19,000, with an increase of 12% from the prior year (\$17,000). The increase of \$2,000 is based on the need to purchase new screens for the belt press.

**Line item 7404 Lab Services**

The total budget for this category is \$36,051, with an increase of 25% from the prior year (\$28,732). The increase of \$7,319 is based on actual costs to date and an increase in pickup costs.

**Line item 7430 Memberships**

The total budget for this category is \$10,869. This is an increase of 14% from the prior year (\$9,540). The increase of \$1,329 is based on SWRCB Operator certifications and an increase to CSDA and LAFCO membership.

**Line item 7450 Office Expenses**

The total budget for this category is \$3,900, with an increase of 30% from the prior year's budget (\$3,000). The estimated increase of \$900 is based on an increase in the cost of office supplies and the need for an additional new office chair for the lab.

**Line item 7459 IT Professional Services**

The total budget for this category is \$7,000, with an increase of 17% from the prior year (\$6,000). The estimated additional increase is \$1,000 is mainly based on a received cost estimate from Electrical/Instrumentation Services for SCADA computer system upgrades.

**Line item 7460 Professional & Special Services**

The total budget for this category is \$72,175, with an increase of 18% from the prior year (\$61,231). The estimated additional increase is \$10,944 is mainly based on a cost estimate for the Climate Change Adaptation Plan.

**Line item 7546 Administrative Services**

The total budget for this category is \$4,200, with an increase of 31% from the prior year (\$3,200). The estimated increase is based on the amount received by the County of SB.

**Line item 7630 Small Tools & Instr.**

The total budget for this category is \$3,225, with an increase of 330% from the prior year (\$750). The estimated increase is based on cost estimates of all the new tools that will need to be purchased this year.

**Line item 7731 Gas-Oil-Fuel**

The total budget for this category is \$4,300 with an increase of 8% from the prior year (\$4,000). The estimated additional increase is \$300 and is based on an estimation of fuel use and foreseen price increases.

**Line item 7763 Water**

The total budget for this category is \$3,430, with an increase of 17% from the prior year (\$2,930). The estimated additional increase is \$500 and is based on the increased cost of drinking water delivery.

**Line item 7764 Trash Services**

The total budget for this category is \$4,930, with a decrease of 16% from the prior year (\$5,835). The decreased cost of \$905 is due to renting a smaller dumpster at a lower monthly rate.

**"Restricted" Fund 5216 --Capital Facilities Fund DRAFT Budget FY 2026-27**

Revenues		Adopted FY 2025-26	Actuals 30-Apr 2026	% < > 83%	Proposed FY 2025-26	% < >
3380	Interest Income	5,000	6,614	132%	7,000	40%
3381	Unrealized gain/loss inv.	0	0		0	
<b>Charges for services</b>						
5432	Connection Fees (CRF)	12,385	5,569	45%	11,946	-4%
<b>Total Revenues</b>		<b>17,385</b>	<b>12,183</b>		<b>18,946</b>	<b>9%</b>

Expenditures		Adopted Budget 2024-25	Actuals 30-Apr 2025	% < > 83%	Proposed Budget 2025-26	% < >
<b>Capital Assets</b>						
8200	Structures & Improvements	0	0		0	
8300	Equipment	0	0		0	
8400	Infrastructure	0	0		0	
<b>Total Capital Assets</b>		<b>0</b>	<b>0</b>		<b>0</b>	
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>		<b>0</b>	
<b>Net Financial Impact</b>		<b>0</b>	<b>12,183</b>		<b>18,946</b>	

**Budget notes:**

Fund 5216 Cash Balance 6/30/2025 = \$254,616

Fund 5216 Cash Balance 4/30/2026 = \$268,911

Fund 5217 -- Capital Replacement and Repair

Revenues		Adopted FY 2025-26	Actuals 30-Apr 2026	% <> 83%	Proposed FY 2026-27	% <>
3380	Interest Income	35,000	48,608	139%	50,000	43%
<b>Total Revenues</b>		<b>35,000</b>	<b>48,608</b>		<b>50,000</b>	<b>43%</b>

Expenditures		Proposed Budget 2025-26	Actuals 30-Apr 2026	% <> 83%	Proposed Budget 2026-27	% <>
<b>Capital Assets</b>						
7363	Equipment Maintenance	0	2,846	0%	0	0%
8200	Structures & Improvements	20,000	15,367	0%	20,000	0%
8300	Equipment	30,000	31,494	105%	65,000	117%
8400	Infrastructure	30,000	26,122	87%	45,000	50%
<b>Total Capital Assets</b>		<b>80,000</b>	<b>75,829</b>	<b>95%</b>	<b>130,000</b>	<b>63%</b>
7460	Professional Services	0	0	0%	0	
7671	Long Term Debt Bond/Notes-Principal	47,579	47,579	0%	49,054	3%
7671	Interest Payment	11,336	11,336	0%	9,861	-13%
<b>Total Expenditures</b>		<b>138,915</b>	<b>134,743</b>	<b>97%</b>	<b>187,134</b>	<b>35%</b>
<b>Financial Impact</b>		<b>-103,915</b>	<b>-86,135</b>	<b>83%</b>	<b>-137,134</b>	

Budget notes:

Fund 5217 Cash Balance 06/30/2025 \$1,889,468  
 Fund 5217 Cash Balance 4/30/2026 \$1,814,739

Expenditures FY2025-26	
<b>Line Item Account 7363 -- Equipment Maintenance</b>	
Replacement Motor for Digester Mix	\$ 2,846
1/15/2026 Pump	\$ 2,846
<b>Line Item Account 8200 -- Structures &amp; Improvements</b>	
11/16/2025 Blower to SCADA Communication and New Automatic Transfer Switch for Lift	\$ 4,997
4/10/2026 Station #1	\$ 10,370
	\$ 15,367
<b>Line Item Account 8300 -- Equipment</b>	
7/24/25 CCTV Tractor Rebuild	\$ 4,039
7/30/25 Washer/Dryer for staff uniforms	\$ 1,571
8/1/25 Polymer Mixing Pump VFD	\$ 1,856
11/13/25 5000 Watt Dual-Fuel Inverter Generator	\$ 959
11/16/25 Effluent Tank Mixer Motor and VFD Installation	\$ 903
12/12/25 Back up Chemical Pump and VFD Controlle	\$ 3,917
1/1/26 Influent Channel Grinder Replacement	\$ 16,441
2/10/26 Effluent flow meter	\$ 1,557
2/10/26 Weather-proof enclosure for chemical pum	\$ 251
	\$ 31,494
<b>Line item Account 8400 -- Infrastructure</b>	
Lift Station #1 Automatic Transfer Switch	
3/6/2026 Replacement Project	\$ 438
Lift Station #1 Generator, Automatic Transfer Switch Replacement and	
3/6/2026 Installation	\$ 8,733
Taft Electric, Motor Control Center, Blower	
3/6/2026 #2 Braker, Replacement Project	\$ 438
3/11/2026 Thermal Master-thermal camera	\$ 322
New VEGA Effluent Flow Meter. Including	
4/1/2026 Sensor and Mounting Bracket	\$ 3,164
Installation and Calibration of the new	
4/6/2026 VEGA Effluent Flow Meter	\$ 2,185
Replacement 100 amp Braker for Blower	
4/10/2026 #1	\$ 4,352
4/10/26 Replacement Braker for Blower #2	\$ 6,491
	\$ 26,122
<b>2026 Loan Payment 3rd installment</b>	<b>\$ 58,915</b>
<b>total</b>	<b>\$134,743</b>

Expenditures FY2026-27	
<b>Line item Account 8200 -- Structures &amp; Improvements</b>	
Beltpress Room Lighting Project	\$ 984
Rebuild Dumpster Corral Project	\$ 2,100
Roll-up Doors Shop and Beltpress Room	\$ 7,250
Automatic Gate	\$ 8,900
	\$ 19,234
<b>Line Item Account 8300 -- Equipment</b>	
Replacement Effluent Pump	\$ 6,250
Replacement Valve Actuators (3)	\$ 2,425
Backup Pump for Beltpress Polymer	\$ 750
Replacement Chart Recorder (Cl <sub>2</sub> ) Residual	\$ 2,700
Sludge Transfer Pump Replacement Project	\$ 50,750
Chemical Pipe Replacement	\$ 1,450
	\$ 64,325
<b>Line Item Account 8400 -- Infrastructure</b>	
Mainhole Adjustment on Olive St (5)	\$ 11,000
8" Sewer mainline Repair on Banner Ave	\$ 33,660
	\$ 44,660
<b>2027 Loan Payment 4th installment</b>	<b>\$ 58,915</b>
<b>total</b>	<b>\$187,134</b>

**Fund 5217 - Capital Improvement Project**

**Project Title:** Sludge Transfer Pump Replacement.

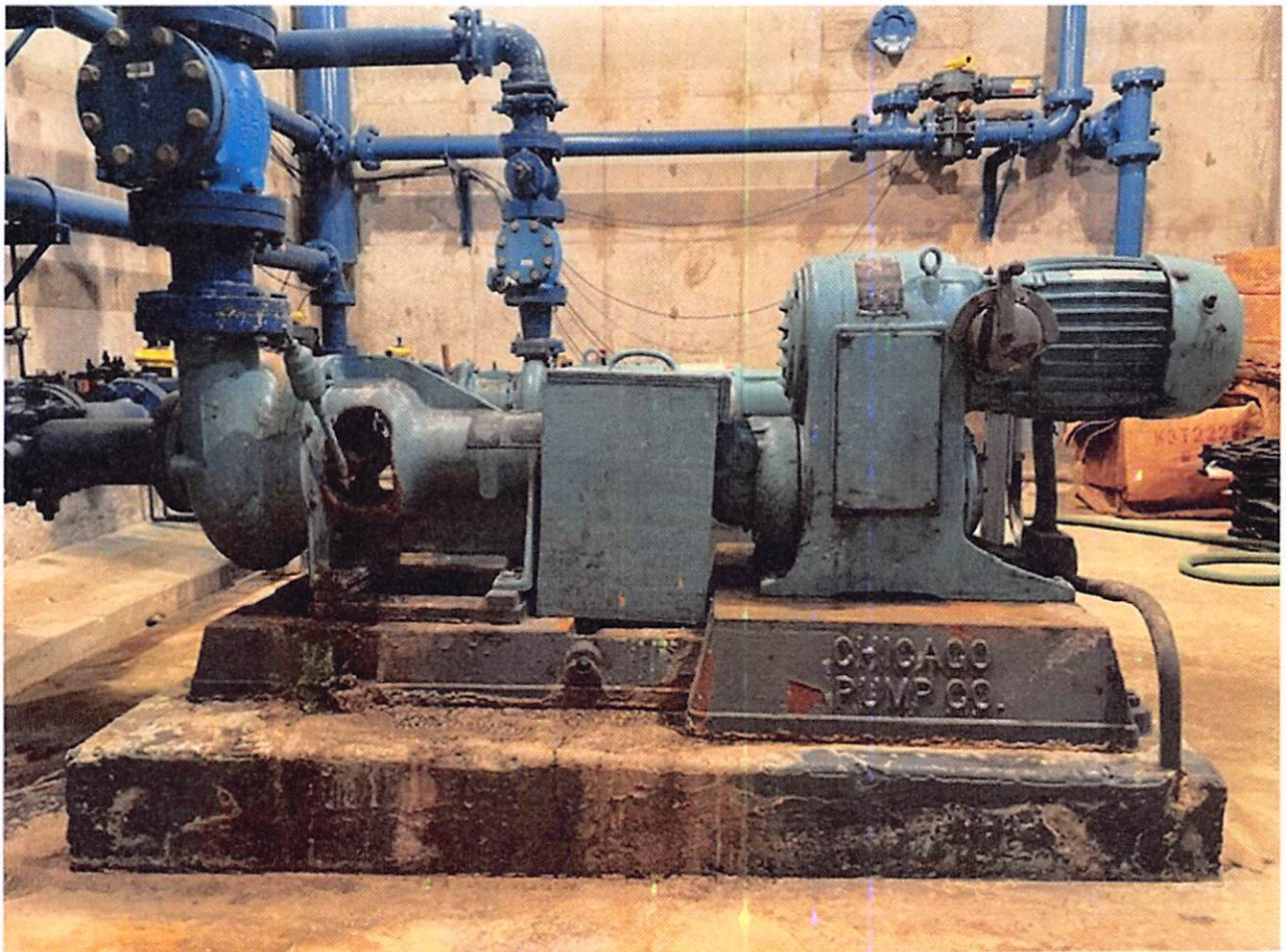
**Description:** Purchase and Installation of a Replacement Transfer Pump, with a Variable Frequency Drive and Magnetic Flow Meter.

**Budget Cost:** \$50,750.00

**Fund Source:** Capital Replacement & Repair Fund 5217

Line Item 8300 Equipment.

**Information:** This project will replace the 68-year-old Sludge Transfer Pump with a new, modern chopper pump with variable speed control.





**Fund 5217 - Capital Improvement Project**

**Project Title:** Effluent Tank Submersible Pump Replacement.

**Description:** Purchase a replacement pump to be installed by staff.

**Budget Cost:** \$6250.00

**Fund Source:** Capital Replacement & Repair Fund 5217

Line Item 8300 Equipment.

**Information:** This pump supplies process water for the beltpress operation as well as irrigation water for the landscape. The existing pump is old, nearing the end of its useful life. The purchase of a replacement is to ensure there is no disruption of plant operations when the old pump fails.



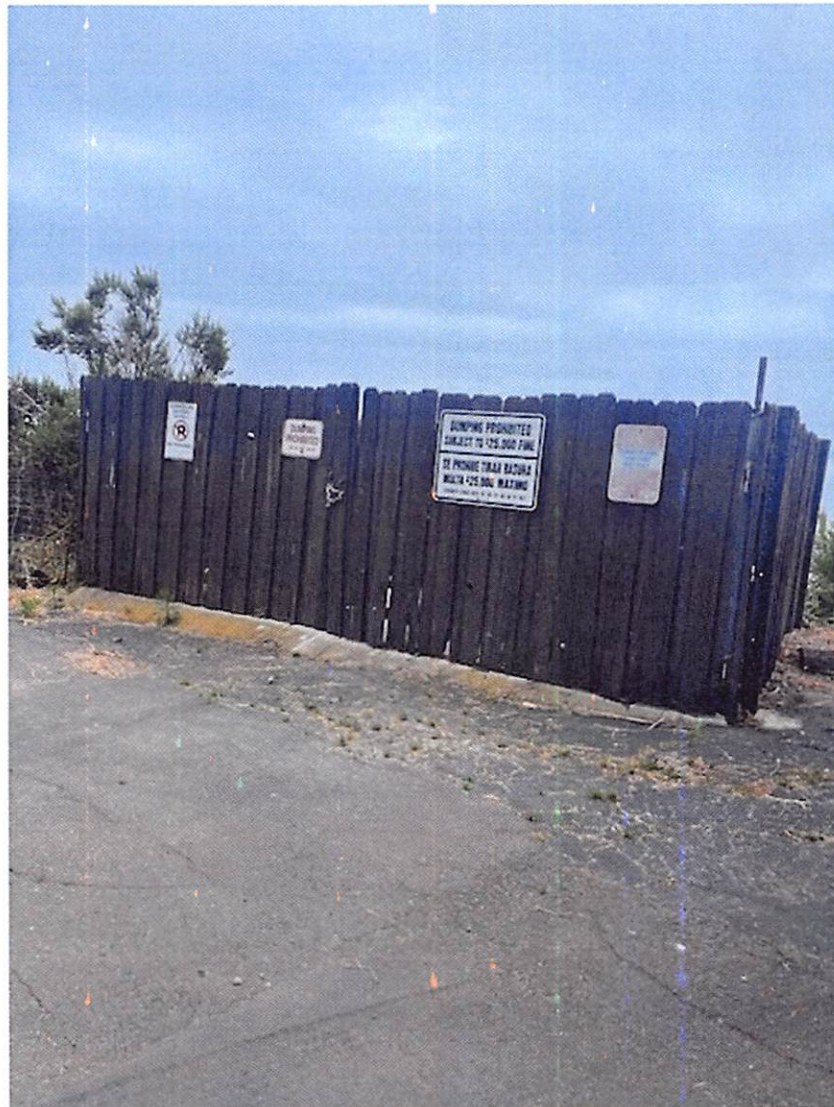
**Fund 5217 - Capital Improvement Project**

**Project Title:** Dumpster Corral Rebuild Project

**Description:** The existing fencing is falling apart due to weather exposure and age. It has been repaired and painted multiple times. The new trash enclosure will be rebuilt by staff.

**Budget Cost:** \$2,100

**Fund Source:** Capital Replacement & Repair Line Item 8200



## Fund 5217 - Capital Improvement Project

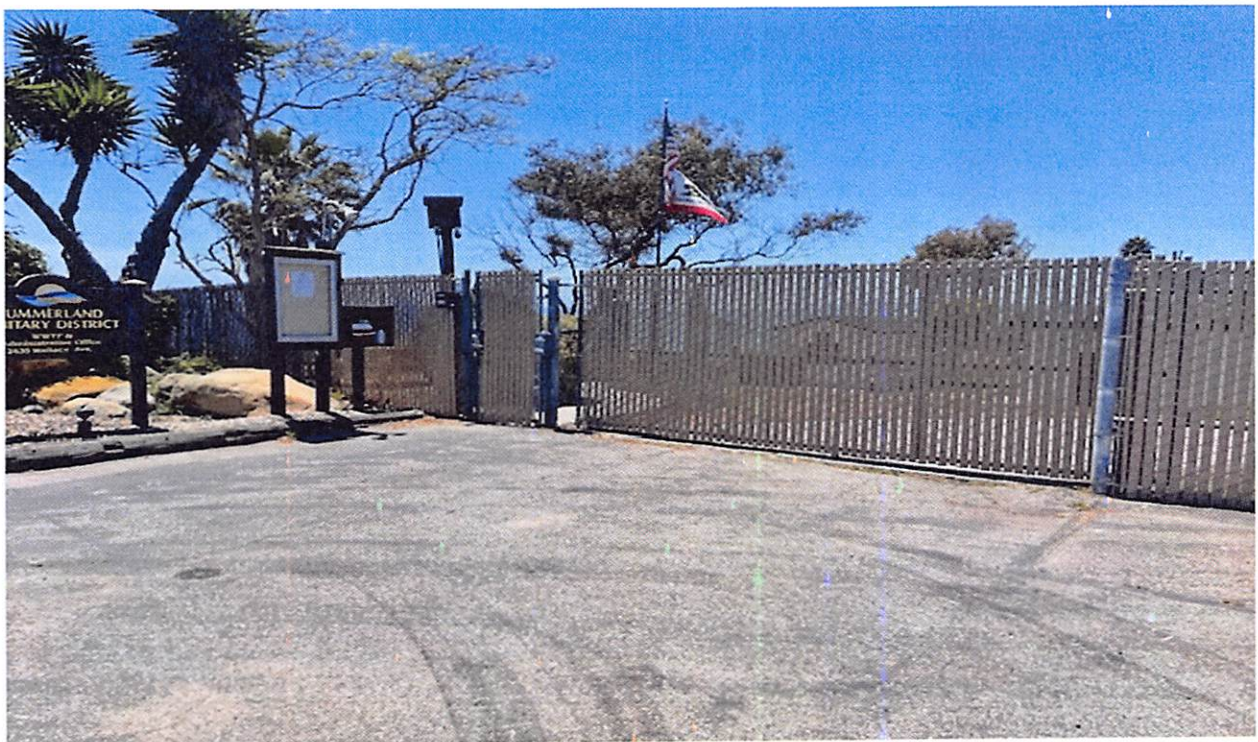
**Project Title:** Automation of the Entry Gate

**Description:** Purchase and Installation of an Automated Gate System

**Budget Cost:** \$8,900

**Fund Source:** Structural & Improvements. Line Item 8200.

**Information:** Installation of a gate operator on the existing driveway gate. The new system will allow staff to open the gate with a remote controller from the district vehicles. The system is equipped with a "Summerland Fire Knox Keyswitch" for access by first responders in the event of an emergency. This system will be convenient for staff and will be used seven days a week and multiple times daily. Several quotes were obtained for this project to select the best approach at the best price.



**Fund 5217 - Capital Improvement Project**

**Project Title:** Replacements.

**Description:** Purchase a replacement pump to be installed by staff.

**Budget Cost:** \$2425.00

**Fund Source:** Capital Replacement & Repair Fund 5217

Line Item 8300 Equipment.

**Information:** These pneumatic valve actuators are used for the automation of the return activated sludge and the wasting of biomass. Budget cost of this line item includes three new actuators and sales tax.



## Fund 5217 - Capital Improvement Project

**Project Title:** Rollup Door Replacements.

**Description:** Purchase and Installation of new roll-up doors for the Beltpress Room and the Maintenance Shop.

**Budget Cost:** \$7250.00

**Fund Source:** Capital Replacement & Repair Fund 5217  
Line Item 8200 Structures & Improvements.

**Information:** The original door on the belt press room is corroded due to its age and the marine environment. The door for the shop is corroded and bent. The roll-up type door is a better design for the shop and will require less space.



## **Fund 5217 - Capital Improvement Projects**

**Project Title:** Manhole Adjustments for S.B. County's Olive Street Repaving Project.

**Description:** The County of Santa Barbara is planning to resurface Olive Street in Summerland. The scope of the pavement work includes the level adjustment of 5 manhole rings and covers.

**Budget Cost:** \$11,000

**Fund Source:** Capital Replacement & Repair Fund 5217 - Line Item 8400-Infrastructure.

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**Project Title:** Beltpress Room Lighting Upgrade Project.

**Description:** The 8 ft. fluorescent tube lights in the Blower Room will be replaced with LED lights. The result of this project will be improved illumination and energy savings. The installation of the 6 new fixtures will be performed by staff.

**Budget Cost:** \$985

**Fund Source:** Capital Replacement & Repair Fund 5217 - Line Item 8200 Structures.

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**Project Title:** Sewer Main Repair on Banner Avenue

**Description:** Removal and replacement of 16ft of 8" sewer main line, including the installation of a new 8" X 4" wye service lateral.

**Budget Cost:** \$33,660

**Fund Source:** Capital Replacement & Repair Fund 5217 - Line Item 8400-Infrastructure.

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**Project Title:** Recorder Chart Recorder Replacement.

**Description:** The recorder for disinfection residual is 37 years old and needs replacement. This chart recorder is necessary for regulatory compliance.

**Budget Cost:** \$2,700

**Funding Source:** Capital Replacement & Repair Fund 5217 - Line Item 8300- Equipment.

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**Project Title:** Chemical Fill Pipe Replacement Project.

**Description:** The PVC piping for the Sodium Hypochlorite and Sodium Bisulfite tank fill lines requires replacement. The piping is old, sagging, and sun-damaged. The 400 ft. of plumbing for the new lines will be performed by staff.

**Budget Cost:** \$1,450

**Funding Source:** Capital Replacement & Repair Fund 5217 - Line Item 8300- Equipment.