



**Santa Ynez Community Services District
Board of Directors Regular Meeting
Minutes from August 21, 2024**

NOTE: This Meeting was held in person, with a Zoom link provided on the Agenda

1. CALL TO ORDER - 5:30 PM OPEN SESSION

President Redfern called the meeting to order at 5:30 PM.

2. ROLL CALL:

The directors present in the Board Room were Redfern and Van Pelt. Director Jones attended via Zoom. Director Padelford also attended via Zoom using “just cause.” Director Beard was absent. Staff Present were Loch Dreizler, General Manager/Treasurer, and Alicia Marin, Office Manager/Board Secretary.

3. DIRECTOR'S COMMENTS:

- A.** President Redfern shared that he attended the City of Solvang’s city council meeting on August 12, 2024, and spoke during public comment about the future Alamo Pintado bridge replacement project in connection with future growth and further impacting already congested roadways. He also noted that members of the public attended the meeting concerned about the possibility of additional traffic congestion with new low-income housing being built in Solvang.
- B.** Director Jones recognized the necessity of improved infrastructure, including wastewater, to align with future development.

4. PUBLIC COMMENT:

None

5. REPORTS:

A. General Manager:

- i. Mr. Dreizler shared that the newly hired Operations Supervisor emailed his resignation on August 17, 2024, and was effective immediately.
- ii. He shared that he is processing the paperwork for the District to participate in the CalWarn program. A previous interim general manager started the process of joining CalWarn but did not complete it.
- iii. He shared that a presentation on the Brown Act will be held in early 2025, after the November election, so the new board member(s) can listen to the presentation.
- iv. He also shared that an updated Code of Ordinances for the District is in progress.

B. Legal Counsel: Legal Counsel not required at this meeting.

C. Board Secretary: Mrs. Marin shared that she submitted the tax rolls to the County of Santa Barbara for the 2024-25 tax year. She continues to work on the FY 2023-24 Audit with Eide Bailly, the District's accounting consulting firm. She also shared she completed the FY 2024 Workers Comp audit as required by the insurance company [SDRMA].

D. Committees:

- Upcoming Personnel Committee – August 26, 2024, 8:30 AM [changed from August 29, 2024]
- Upcoming Waste Water Committee - August 29, 2024, 8:30 AM

6. CONSENT ITEMS:

- A.** Regular Meeting Minutes of July 17, 2024
- B.** Wastewater Committee Minutes of July 31, 2024
- C.** Finance Committee Minutes – July 31, 2024
- D.** Community Interface – August 7, 2024
- E.** Previous Month's Disbursements
- F.** Monthly Bank Account Balance
- G.** Director's Meeting Attendance Tracker from June 26, 2024 to July 16, 2024

President Redfern motioned to approve the Consent Items, and Vice President Van Pelt seconded it. A roll call vote was taken. Ayes: Redfern, Van Pelt, Jones, Padelford. Noes: None. Abstain: None. Absent: Beard. The motion passed with a majority vote.

7. ACTION ITEMS:

- A. District Mind Map** - Review and discuss a Santa Ynez CSD Mind Map for informational purposes. No formal action is necessary. Mr. Dreizler shared a mind map of the District showing the Technical, Managerial, Financial, and External functions. The board appreciated seeing the representation of the district's functions.
- B. District Reserves** – Review and discuss District Reserves and Reserve Policy. No formal action is necessary. Mr. Dreizler shared an update on the District's reserves as of June 30, 2024.
- C. Monthly Operations Updates** - Review and discuss including monthly operations updates for future consent items. No formal action is necessary. Mr. Dreizler suggested that the board should be provided with a monthly operations activity report starting in September. The report would be informative for the Board and useful to the employees, who would be able to track and show the work they have done in the District.

8. INFORMATIONAL ITEMS:

- A.** Ductile Iron Bids were postponed to be submitted by Wednesday, August 28, 2024, and the results are to be discussed at the next wastewater committee meeting. Mr. Dreizler explained that the bids were postponed because the contractors had several questions about the proposal.

B. The City of Solvang shared its Capital Improvement Program for Fiscal Year 24/25 to 26/27.

However, the City of Solvang has not identified a funding source for its Wastewater Treatment Plant Water Quality Project Phases 2 and 3.

Mr. Dreizler shared that he has received quarterly capital improvement plan updates from the City of Solvang's financial staff. He also contacted the utilities department to find out if they have a timeline for the work to be done - they do not currently have work scheduled.

C. Other informational items

President Redfern asked for an update on installing cameras (“dashcams”) in the work trucks. Mr. Dreizler shared that the former Operations Supervisor was looking into different options, and now, Mr. Dreizler will look into the possibility of having them installed by year-end.

9. ADJOURNMENT:

Vice President Van Pelt motioned to adjourn the meeting at 6:20 PM; Director Padelford seconded the motion. A roll call vote was taken. Ayes: Redfern, Van Pelt, Jones, Padelford. Noes: None. Abstain: None. Absent: Beard. The motion passed with a majority vote.

APPROVED:

ATTEST:

Frank Redfern, Board President

Alicia Marin, Board Secretary



**SANTA YNEZ COMMUNITY SERVICES DISTRICT
PERSONNEL COMMITTEE MEETING**

Minutes of September 5, 2024

NOTE: This meeting was held in person.

The meeting was called to order at 8:30 AM.

Attendees: President Frank Redfern, Director Beard, and General Manager Loch Dreizler

A. Geographic Information Systems (GIS) Overview

- Benefits
 1. Staff uses the existing GIS system almost daily to reference parcel numbers, collection/manhole locations, service areas, etc.
- Alternatives
 1. Z-World, located in Santa Barbara, is the vendor the district currently uses. The District has had positive interactions with it over the last three years.
 2. Z-World was recognized as a vendor by the previous administrative staff.
 3. Staff talked to another firm in Sacramento to get price comparisons with Z-World. Their pricing structure is comparable at the base level but would require data migration and to-be-determined customer service equivalency.
- Staff Direction – work with Z-World to consider a modified pricing structure.

B. Ductile Iron Pipe Discussion – Bid Process Update

- The District procured two bids, one from Sancon and the other from Insituform. The project's total price was below the estimated budget, and the bids will be presented at the regular September meeting. The committee also discussed the necessity of project management and unanticipated changes.

C. District Wastewater Expansion Project – Open House

- Continued discussion about determining the number of residential participants to rationalize the collection system extension with recognition to do additional public outreach.

APPROVED:

ATTEST:

Frank Redfern, Board President

Alicia Marin, Board Secretary

**SANTA YNEZ COMMUNITY SERVICES DISTRICT
PERSONNEL COMMITTEE MEETING**

Minutes of August 26, 2024

NOTE: This meeting was held in person, and a Zoom link was provided on the Agenda

The meeting was called to order at 8:35 AM.

Attendees: President Frank Redfern, Director Karen Jones via Zoom, General Manager Loch Dreizler, and Office Manager/Board Secretary Alicia Marin

A. General Manager Evaluation Process

1. Mr. Dreizler shared that the General Manager's evaluation process is ideally completed by the end of December. The committee reviewed the process, recognizing that at least one new director will be installed in December. As in previous evaluations, legal counsel will be at the board meeting to facilitate a closed session if necessary.
2. Discussion regarding the General Manager's job announcement in 2022, when Mr. Dreizler was hired, indicated that the position could be part-time once the General Manager is established. For discussion, Mr. Dreizler shared a DRAFT concept that included a slow transition to consider some remote work initially and then a transition to working fewer hours with an understanding that the Board would discuss and approve if the District benefits.

B. Personnel Discussion – Collections Operator

Mr. Dreizler shared that the newly hired Operations Supervisor resigned via email on August 17, 2024, effective immediately. The District's Chumash Wastewater Treatment Plant Operator, Jeremy Chaja, will be the interim supervisor.

Mr. Dreizler is considering hiring an additional Operator or Operator-In-Training, possibly someone with a CWEA Certificate or the experience to test for a certificate. Then, based on getting past six months of probation, obtaining certificates, or other considerations to be determined, consider hiring an operations supervisor from within.

APPROVED:

ATTEST:

Frank Redfern, Board President

Alicia Marin, Board Secretary

SANTA YNEZ COMMUNITY SERVICES DISTRICT
Operations and Maintenance Monthly Activity Report
For August 2024

NOTE: This is the reintroduction of Activity Reports based on last month's Board discussion items. This report will improve as we move forward with additional input from staff, administration, and the Board.

After assembling the information for this report, it became apparent that to make it relevant to the Board and the District, we need to share the first few with the wastewater committee.

Therefore, the first report will be shared at the next wastewater committee meeting in September or October.

We will provide the August and September Reports to the Board in October.

SANTA YNEZ COMMUNITY SERVICES DISTRICT
Disbursements 08/01-08/31/24

Date	Check #	Vendor/Employee/Payee	Amount
08/05/2024	17929	Patriot Trailer Sales, LLC	\$ 2,972.50
08/13/2024	17930	Brenntag Pacific, Inc.	\$ 1,085.72
08/13/2024	17931	Coastal Copy, Inc.	\$ 132.46
08/13/2024	17932	Comcast	\$ 692.66
08/13/2024	17933	FGL (Fruit Growers Laboratory) Environmental	\$ 4,417.00
08/13/2024	17934	Nigro & Nigro	\$ 5,000.00
08/13/2024	17935	Nviro	\$ 1,990.65
08/13/2024	17936	Wells Fargo Vendor Financial Svcs, LLC	\$ 134.69
08/21/2024	17937	Atkinson, Andelson, Loya, Ruud & Romo	\$ 2,910.60
08/21/2024	17938	Brenntag Pacific, Inc.	\$ 3,326.52
08/21/2024	17939	Cannon Corporation	\$ 2,273.50
08/21/2024	17940	City of Solvang	\$ 20,000.00
08/21/2024	17941	Comcast 5776	\$ 96.68
08/21/2024	17942	Community Engineering, Inc.	\$ 4,000.00
08/21/2024	17943	Dahl Air Conditioning Inc.	\$ 310.00
08/21/2024	17944	Intechrity IT Solutions	\$ 1,531.49
08/21/2024	17945	Jessie's Spotless Cleaning	\$ 130.00
08/21/2024	17946	Marborg Industries	\$ 77.10
08/21/2024	17947	Mountain Spring Water	\$ 106.95
08/21/2024	17948	O'Connor Pest Control	\$ 184.00
08/21/2024	17949	Santa Barbara County Water Agency	\$ 139.93
08/21/2024	17950	Underground Service Alert/SC	\$ 41.45
08/21/2024	17951	USABlueBook	\$ 740.22
08/21/2024	17952	ZWorld GIS (geographic information system)	\$ 1,275.00
08/30/2024	17953	County of Santa Barbara	\$ 1,324.00
08/30/2024	17954	Eide Bailly LLP	\$ 398.00
08/30/2024	17955	Harrison Hardware	\$ 232.47
08/30/2024	17956	Inklings Printing Co.	\$ 61.99
08/30/2024	17957	Taft Electric Company	\$ 575.00
08/02/2024	ACH240802	PG&E (Pacific Gas & Electric)	\$ 105.11
08/06/2024	ACH240806A	PG&E (Pacific Gas & Electric)	\$ 84.26
08/06/2024	ACH240806B	PG&E (Pacific Gas & Electric)	\$ 435.00
08/06/2024	ACH240806C	PG&E (Pacific Gas & Electric)	\$ 482.31
08/06/2024	ACH240806D	PG&E (Pacific Gas & Electric)	\$ 1,264.61
08/07/2024	ACH240807A	NBS (National Benefit Svcs) Contributions	\$ 2,026.67
08/07/2024	ACH240807B	NBS (National Benefit Svcs) Contributions	\$ 3,285.06
08/08/2024	ACH240808	Verizon Wireless	\$ 205.28
08/12/2024	ACH240812	Frontier	\$ 43.71

SANTA YNEZ COMMUNITY SERVICES DISTRICT
Disbursements 08/01-08/31/24

Date	Check #	Vendor/Employee/Payee	Amount
08/20/2024	ACH240814A	SYRWCD ID#1 (Santa Ynez River Water Conservation District ID#1)	\$ 53.03
08/20/2024	ACH240814B	SYRWCD ID#1 (Santa Ynez River Water Conservation District ID#1)	\$ 83.93
08/16/2024	ACH240816	National Benefit Svcs Operations	\$ 18.00
08/19/2024	ACH240819A	NBS (National Benefit Svcs) Contributions	\$ 2,113.20
08/19/2024	ACH240819B	NBS (National Benefit Svcs) Contributions	\$ 3,425.32
08/26/2024	ACH240826	Five Star credit card	\$ 5,294.04
08/27/2024	ACH240827A	US Bank Voyager	\$ 445.79
08/27/2024	ACH240827B	SoCalGas	\$ 22.02
08/27/2024	ACH240827C	NBS (National Benefit Svcs) Contributions	\$ 275.60
08/27/2024	ACH240827D	NBS (National Benefit Svcs) Contributions	\$ 136.35
08/30/2024	ACH240830A	NBS (National Benefit Svcs) Contributions	\$ 2,909.44
08/30/2024	ACH240830B	NBS (National Benefit Svcs) Contributions	\$ 1,794.94
Number of Checks:		29	\$ 56,160.58
Number of ACHs:		21	\$ 24,503.67
TOTAL Disbursements:			\$ 80,664.25

Santa Ynez Community Services District Account Balances

As of August 31, 2024

Alicia Marin, Board Secretary

ACCOUNT	08/31/2024 Balance	07/31/2024 Balance	08/31/2023 Balance	Month-to-Month Comparison	Year-to-Year Comparison
Checking	\$ 200,290.95	\$ 250,132.61	\$ 623,248.13	\$ (49,841.66)	\$ (422,957.18)
Five Star Money Market	\$ 4,778,670.72	\$ 4,792,292.08	\$ 4,066,232.85	\$ (13,621.36)	\$ 712,437.87
Horizon Drive Reserve	\$ 133,819.37	\$ 133,307.91	\$ 141,686.03	\$ 511.46	\$ (7,866.66)
Mechanic's Bank Money Market	\$ 5,295.02	\$ 5,294.93	\$ 5,156.40	\$ 0.09	\$ 138.62
Local Agency Investment Fund (LAIF)	\$ 174,007.17	\$ 174,007.17	\$ 167,047.05	\$ -	\$ 6,960.12
King's Capital (CD's)	\$ 949,412.19	\$ 947,634.61	\$ 608,659.97	\$ 1,777.58	\$ 340,752.22
TOTAL	\$ 6,241,495.42	\$ 6,302,669.31	\$ 5,612,030.43	\$ (61,173.89)	\$ 629,464.99



**Santa Ynez Community Services District
Budget to Actual (Unaudited)
For the Period July 1, 2023 to June 30, 2024**

	A		B		C=A-B		D=A/B
	YTD		FY 24		Budget		YTD Target
	June 2024		Adopted Budget		Variance		100%
1 REVENUE							
2 Operating Revenue							
3 Sewer Service Fees	\$ 1,428,287		\$ 1,271,900		\$ 156,387		112%
4 Sewer Benefit Fees	39,624		38,000		1,624		104%
5 Other Charges for Services	14,121		800		13,321		1765%
6 Total Operating Revenue	1,482,031		1,310,700		171,331		113%
7 Non-Operating Revenue							
8 Property Taxes	250,906		211,100		39,806		119%
9 Annexation Fees	7,149		15,000		(7,851)		48%
10 Chumash Reservation Contract	482,766		418,700		64,066		115%
11 Investment Earnings	202,735		28,000		174,735		724%
12 Unrealized Gain / (Loss)	6,246		-		6,246		N/A
13 Other Revenue	7,965		400		7,565		1991%
14 Total Non-Operating Revenue	957,767		673,200		284,567		142%
15 Capital Contributions							
16 Capacity Fees	39,002		76,800		(37,798)		51%
17 Total Capital Contributions	39,002		76,800		(37,798)		51%
18 TOTAL REVENUE	2,478,800		2,060,700		418,100		120%
19 EXPENSES							
20 Operations Expenses							
21 Salaries	337,719		325,700		12,019		104%
22 Employee Benefits	108,532		129,200		(20,668)		84%
23 Insurance	23,440		28,600		(5,160)		82%
24 Legal Services	10,568		35,000		(24,432)		30%
25 Consulting Fees	29,853		45,000		(15,147)		66%
26 Memberships and Subscriptions	753		4,000		(3,247)		19%
27 Office and Miscellaneous Expenses	4,566		11,000		(6,434)		42%
28 Employee Meetings, Seminars, and Travel	723		7,000		(6,277)		10%
29 Repair and Maintenance	14,734		18,400		(3,666)		80%
30 Computer Operations	11,406		5,000		6,406		228%
31 Permit Fees	4,793		1,500		3,293		320%
32 Collection System	7,845		6,300		1,545		125%
33 Pump Station	39,815		15,800		24,015		252%
34 Vehicle Repair and Maintenance	9,142		5,300		3,842		172%
35 Lab Testing	-		5,000		(5,000)		0%
36 Utilities	31,593		29,200		2,393		108%
37 Furniture and Equipment	1,192		-		1,192		N/A
38 Project/GIS	15,300		10,000		5,300		153%
39 Solvang Flow Charges	321,320		240,000		81,320		134%
40 Solvang Capital Improvements	41,215		180,000		(138,785)		23%
41 Total Operations Expenses	\$ 1,014,509		\$ 1,102,000		\$ (87,491)		92%



**Santa Ynez Community Services District
Budget to Actual (Unaudited)
For the Period July 1, 2023 to June 30, 2024**

	A		B		C=A-B		D=A/B
	YTD		FY 24		Budget		YTD Target
	June 2024		Adopted Budget		Variance		100%
42 General and Administrative Expenses							
43 Salaries	\$ 115,445		\$ 124,000		\$ (8,555)		93%
44 Employee Benefits	34,192		45,500		(11,308)		75%
45 Insurance	5,448		5,000		448		109%
46 Memberships and Subscriptions	6,193		7,700		(1,507)		80%
47 Computer Operations	12,028		5,000		7,028		241%
48 LAFCO Fees	1,356		1,700		(344)		80%
49 Property Tax Fees	1,965		2,200		(235)		89%
50 Legal Services	41,058		42,000		(942)		98%
51 Consulting Fees	4,000		-		4,000		N/A
52 Audit and Accounting Services	49,853		57,000		(7,147)		87%
53 Office and Miscellaneous Expenses	17,167		10,800		6,367		159%
54 Employee Meetings, Seminars, and Travel	3,023		5,000		(1,977)		60%
55 Utilities	5,982		5,300		682		113%
56 Repair and Maintenance	563		1,000		(437)		56%
57 Furniture and Equipment	669		-		669		N/A
58 Total General and Administrative Expenses	298,942		312,200		(13,258)		96%
59 Building Expenses							
60 Utilities	8,371		7,800		571		107%
61 Repair and Maintenance	25,315		7,400		17,915		342%
62 Insurance	3,963		3,900		63		102%
63 Total Building Expense	37,649		19,100		18,549		197%
64 Chumash WWTP Expenses							
65 Salaries	197,375		181,300		16,075		109%
66 Employee Benefits	36,927		63,500		(26,573)		58%
67 Utilities	856		700		156		122%
68 Repair and Maintenance	77,756		73,600		4,156		106%
69 Memberships and Subscriptions	150		3,200		(3,050)		5%
70 Computer Operations	841		-		841		N/A
71 Employee Meetings, Seminars, and Travel	-		1,000		(1,000)		0%
72 Lab Testing	17,814		25,000		(7,186)		71%
73 Insurance	5,120		3,400		1,720		151%
74 Office and Miscellaneous Expenses	1,626		700		926		232%
75 Total Chumash WWTP Expenses	338,466		352,400		(13,934)		96%
76 Tribe Collection System Expenses							
77 Salaries	58,749		56,400		2,349		104%
78 Employee Benefits	26,928		19,800		7,128		136%
79 Utilities	7,694		5,600		2,094		137%
80 Repair and Maintenance	12,209		6,000		6,209		203%
81 Permit Fees	359		-		359		N/A
82 Insurance	1,581		1,100		481		144%
83 Total Tribe Collection System Expenses	107,520		88,900		18,620		121%
84 TOTAL EXPENSES	\$ 1,797,087		\$ 1,874,600		\$ (77,513)		96%



**Santa Ynez Community Services District
Budget to Actual (Unaudited)
For the Period July 1, 2023 to June 30, 2024**

	A	B	C=A-B	D=A/B
	YTD June 2024	FY 24 Adopted Budget	Budget Variance	YTD Target 100%
85 NET REVENUE / (EXPENSES)	\$ 681,714	\$ 186,100	\$ 495,614	
86 Capital Expenditures				
87 Sewer Main Repair Projects	-	50,000	(50,000)	0%
88 Sewer Expansion	-	45,000	(45,000)	0%
89 Furniture and Equipment	63,127	-	63,127	N/A
90 Structure and Improvements	29,450	-	29,450	N/A
91 Total Capital Expenditures	92,577	95,000	(2,423)	97%
92 Debt Service				
93 Horizon Loan Principal	50,154	50,200	(46)	100%
94 Horizon Loan Interest	36,662	36,700	(38)	100%
95 Total Debt Service	86,816	86,900	(84)	100%
96 NET INCREASE (DECREASE) to RESERVES	\$ 502,321	\$ 194,200	\$ 493,275	



Balance Sheet (Unaudited)
District Total
As of June 30, 2024

1	ASSETS		
2	Cash and Investments		
3	Checking	\$	314,175
4	Money Market		4,904,068
5	Certificate of Deposit		945,415
6	Local Agency Investment Fund		171,432
7	Total Cash and Investments		<u>6,335,090</u>
8	Other Current Assets		
9	Accounts Receivable		62,857
10	Interest Receivable		1,941
11	Prepaid Expense		14,288
12	Total Other Current Assets		<u>79,087</u>
13	Non-Current Assets		
14	Restricted Cash - Horizon Drive		132,805
15	Capital Assets (Less Accumulated Depreciation)		4,325,889
16	Total Non-Current Assets		<u>4,458,694</u>
17	TOTAL ASSETS		<u><u>10,872,871</u></u>
18	LIABILITIES		
19	Current Liabilities		
20	Accounts Payable		22,631
21	Payroll and Retirement Payable		35,835
22	Customer Deposits		-
23	Interest Payable		34,352
24	Long-term Liabilities - due in one year		93,991
25	Debt Payable, Current Portion		101,777
26	Total Current Liabilities		<u>195,768</u>
27	Long-Term Liabilities		
28	Vacation Payable		20,842
29	Debt Payable, Long-term Portion		1,149,497
30	Total Long-Term Liabilities		<u>1,170,339</u>
31	TOTAL LIABILITIES		<u>1,366,107</u>
32	FUND BALANCE		
33	Fund Balance		9,004,443
34	Net Revenue/(Expenses)		502,321
35	TOTAL FUND BALANCE		<u>9,506,764</u>
36	TOTAL LIABILITIES AND FUND BALANCE	\$	<u><u>10,872,871</u></u>

Santa Ynez Community Services District
Variance Analysis
June 2024 – 100% Year to Date (YTD)

Revenue

Operating Revenue

Line 3 – Sewer Service Fees include sewer service fees for connected parcels collected through the tax roll. YTD is over budget due to more connections that anticipated in the budget.

Line 4 – Sewer Benefit Fees include fixed sewer fees for every parcel where sewer service is available. These fees include those billed through the District and fees for new connections. The fee does not increase, but the number of parcels assessed may increase annually. YTD is over budget due to additional parcels.

Line 5 – Other Charges for Services include plan check, inspection, and Board room rental fees. YTD is over budget due to conservative budgeting and the unpredictable nature of these services.

Non-Operating Revenue

Line 8 – Property Taxes include Ad Valorem tax revenue assessed by Santa Barbara County for all properties annexed to the District. YTD is over budget due to conservative budgeting.

Line 9 – Annexation Fees include fees for annexing properties to the District that are currently outside the District boundaries. YTD is under budget at 48% due to unpredictable and fluctuating activity throughout the fiscal year.

Line 10 – Chumash Reservation Contract includes reimbursement of expenses from operations of the Chumash Wastewater Treatment Plant, reservation lift station, and collection. Includes an administration charge for District costs, including utilities, computers, and supplies. YTD is over budget due to unanticipated work performed by the District.

Line 11 – Investment Earnings include earnings from cash and investments held with Five Star Bank, Mechanics Bank, King Capital Advisors (CDs), and the Local Agency Investment Fund (LAIF). YTD is over budget due to higher interest rates and conservative budgeting.

Line 12 – Unrealized Gain/ (Loss) includes fair market value adjustments on certain investments. This line is not budgeted.

Line 13 – Other Revenue includes miscellaneous reimbursements and other income not accounted for in the above accounts. YTD is over budget due to unanticipated lien payments from prior years and administrative fees from new services.

Line 16 – Capacity Fees include fees to connect to the District's sewer line for purchasing future capacity in the City of Solvang Wastewater Treatment Plant. YTD is under budget at 51% due to Horizon Drive capacity fees in an installment arrangement to be recorded at year-end.

Santa Ynez Community Services District
Variance Analysis
June 2024 – 100% Year to Date (YTD)

Expenses

Operations

Line 21 – Salaries include 50 – 60% of General Manager, Officer Manager/Board Secretary, Chief Plant Operator, Operations Supervisor, and Collection Operators' salaries. YTD may fluctuate throughout the year depending on the location of jobs that are performed. YTD is in line with budget.

Line 22 – Employee Benefits include health insurance, retirement, and additional retirement contributions paid by the District. YTD is under budget at 84% due to maximum benefits budgeted for new staff, but not utilized, and fluctuating work in multiple departments.

Line 23 – Insurance includes property, general liability, and worker's compensation insurance. YTD is under budget at 82% due to the allocation of costs across departments.

Line 24 – Legal Services include general legal fees paid by the District. YTD is under budget at 30% due to the unpredictable nature of services.

Line 25 – Consulting Fees include professional services for demographers and engineering. YTD is under budget at 66%.

Line 26 – Memberships and Subscriptions include staff memberships and subscriptions such as the County of Santa Barbara Water Agency. YTD under budget at 19% due to minimal activity in this line which is budgeted for potential future memberships.

Line 27 – Office and Miscellaneous Expenses include printing and publications, postage, office equipment, supplies, and uniforms for operations staff. YTD is trending under budget at 42% due to the timing of purchases.

Line 28 – Employee Meetings, Seminars, and Travel includes training for operations staff and certifications and travel for Directors, GM, Secretary/Treasurer. YTD under budget at 10%.

Line 29 – Repair and Maintenance includes miscellaneous building repairs and maintenance, including parking, flooring, windows, and cleaning. YTD is under budget at 80% due to the timing and unpredictable nature of services.

Line 30 – Computer Operations include software costs and computer support for staff. YTD is over budget due to maintenance work order software fully expensed through fiscal year end and not anticipated in the budget.

Line 31 – Permit Fees include air pollution control fees. YTD is over budget due to the unpredictable activity throughout the year.

Line 32 – Collection System includes repairs and maintenance of the collection system. YTD is over budget due to the SmartCover Systems renewal and warranty at higher rates and fully expensed through fiscal year end.

Santa Ynez Community Services District
Variance Analysis
June 2024 – 100% Year to Date (YTD)

Line 33 – Pump Station includes repairs and maintenance on 246 and Golden Inn pump stations. YTD is over budget due to the costs associated with the 246 pump station going down.

Line 34 – Vehicle Repair and Maintenance includes routine repair and maintenance costs of District-owned vehicles. YTD is over budget due to unanticipated truck repairs.

Line 35 – Lab Testing includes testing of manholes to verify the composition and strength of wastewater. There is no activity YTD.

Line 36 – Utilities include electric for pump stations. YTD is over budget.

Line 37 – Furniture and Equipment includes the purchase of uncapitalized furniture and equipment. This line was not budgeted and YTD expenses are \$1,192 for new phones and office furniture.

Line 38 – Project/GIS includes monthly Geographic Information System support charges. YTD is over budget due to higher monthly support service fees than anticipated in the budget.

Line 39 - Solvang Flow Charges include the District's share of the City of Solvang's Wastewater Treatment Plant maintenance and operations costs, based on usage of approximately 20%. Equal monthly payments are made to the City and total actual expenditures are paid in full at the end of the year. YTD is over budget based on budgeted monthly payments which did not include the City of Solvang's FY 2022-23 flow rate reconciliation to actual.

Line 40 - Solvang Capital Improvements include the District's 20% share of the City of Solvang's Wastewater Treatment Plant capital improvements for the prior year. The District has little control over the City's expenditures. YTD is under budget at 23% due to less than anticipated final invoices from FY 23.

General and Administrative

Line 43 – Salaries include 27% of the General Manager and 35% of the Office Manager/Board Secretary salaries. YTD may fluctuate throughout the year depending on the location of jobs that are performed. YTD is under budget at 93% due to the allocation of time across departments.

Line 44 – Employee Benefits include health insurance, retirement, and supplemental retirement contributions paid by the District. YTD is under budget at 75% due to maximum benefits budgeted for new staff, but not utilized, and fluctuating work in multiple departments.

Line 45 – Insurance includes property, general liability, and worker's compensation insurance. YTD is over budget due to property liability insurance premiums paid in full at the beginning of the year and additional workers' compensation premiums for FY 23 determined in the annual worker's compensation audit, which comes after the budget is prepared.

Santa Ynez Community Services District
Variance Analysis
June 2024 – 100% Year to Date (YTD)

Line 46 – Memberships and Subscriptions include staff memberships and subscriptions such as the California Special Districts Association and the Chamber of Commerce. YTD under budget at 80%.

Line 47 – Computer Operations include software costs and computer support for staff. YTD is over budget due to multiple annual renewals paid through fiscal year end and additional services not anticipated in the budget.

Line 48 – LAFCO Fees include an estimated local Agency Commission Formation (LAFCO) budget cost. YTD is under budget at 80% due to lower fee increases than anticipated in the budget.

Line 49 – Property Tax Fees include County charges for collecting property taxes. YTD is under budget at 89%.

Line 50 – Legal Services include general legal fees paid by the District. YTD is in line with budget.

Line 51 – Consulting Fees include professional services for demographers and engineering. This line was not budgeted and YTD expenses are \$4,000 for the Code of Ordinances update.

Line 52 – Audit and Accounting Services include costs for an annual external audit of the financial statements and services to assist with accounting and audit preparation. YTD is under budget at 87% due to staff performing more accounting functions.

Line 53 – Office and Miscellaneous Expenses include printing and publications, postage, office equipment, supplies, pre-screening exams, uniforms, bank charges, payroll processing fees, and retirement service fees. YTD is over budget due to increased payroll processing fees and archived Board agenda scanning not anticipated in the budget.

Line 54 – Employee Meetings, Seminars, and Travel include educational and training opportunities for staff and Board members. YTD is under budget at 60%.

Line 55 – Utilities include telephone and internet charges for the District office. YTD is over budget due to higher costs.

Line 56 – Repair and Maintenance includes miscellaneous building repairs and maintenance, including parking, flooring, windows, and cleaning. YTD is under budget at 56% due to the timing and unpredictable nature of services.

Line 57 – Furniture and Equipment includes the purchase of non-capitalized furniture and equipment. This line was not budgeted and YTD expenses are \$669 for new phones.

Building

Line 60 – Utilities include the District's water, electric, and gas charges. YTD is over budget.

Santa Ynez Community Services District
Variance Analysis
June 2024 – 100% Year to Date (YTD)

Line 61 – Repair and Maintenance includes miscellaneous building repairs and maintenance, including parking, flooring, windows, and cleaning. YTD is over budget due to alarm replacements and higher landscaping costs than anticipated in the budget.

Line 62 – Insurance includes property, general liability, and worker's compensation insurance. YTD is in line with budget.

Chumash Wastewater Treatment Plant (WWTP)

Line 65 – Salaries include 100% of the Chief Plant Operator, 10% of the General Manager, and District staff by actual hours worked. YTD may fluctuate throughout the year depending on the location of jobs that are performed. YTD is over budget.

Line 66 – Employee Benefits include 100% Chief Plant Operator, 10% of GM, and District staff by actual hours worked. YTD is under budget at 58% due to maximum benefits budgeted for new staff, but not utilized, and fluctuating work in multiple departments.

Line 67 – Utilities include fuel and telephone charges for the WWTP. YTD is over budget due to higher fuel costs.

Line 68 – Repair and Maintenance includes repairs and maintenance at the WWTP. YTD is over budget.

Line 69 – Memberships and Subscriptions include staff memberships and subscriptions such as the California Water Environment Association and Grade IV operator certificates. YTD is under budget at 5% due to minimal activity in this line which is budgeted for potential future memberships.

Line 70 – Computer Operations include software costs and computer support for staff. This line was not budgeted, and YTD expenses are \$841 for new computer equipment.

Line 71 - Employee Meetings, Seminars, and Travel includes educational and training opportunities for staff. There is no activity YTD.

Line 72 – Lab Testing includes testing of wastewater for permit compliance. YTD is under budget at 71% due to the unpredictable nature of services.

Line 73 – Insurance includes worker's compensation insurance for District staff based on hours worked. YTD is over budget due to additional workers' compensation premiums for FY 23 determined in the annual worker's compensation audit, which comes after the budget is prepared.

Line 74 – Office and Miscellaneous Expenses include staff uniforms and other expenses. YTD is over budget due to additional uniform purchases.

Tribe Collection System

Santa Ynez Community Services District
Variance Analysis
June 2024 – 100% Year to Date (YTD)

Line 77 – Salaries include 10% of GM and District staff for actual hours worked. YTD may fluctuate throughout the year depending on the location of jobs that are performed. YTD is over budget.

Line 78 – Employee Benefits include health insurance, retirement, and supplemental retirement contributions paid by the District. YTD is over budget due to fluctuating work in multiple departments.

Line 79 – Utilities include electric and telephone charges for the lift station. YTD is over budget at due to rising costs in electricity.

Line 80 – Repair and Maintenance includes repairs and maintenance for the Reservation lift station and collection lines. YTD is over budget due to greater than anticipated repairs.

Line 81 – Permit Fees includes various permitting fees. This line was not budgeted and YTD expenses are \$359 for the Reservation pump stations environmental health services annual fee.

Line 82 – Insurance includes worker's compensation insurance for District staff based on hours worked. YTD is over budget due to additional workers' compensation premiums for FY 23 determined in the annual worker's compensation audit, which comes after the budget is prepared.

Capital and Debt Service

Capital

Line 87 – Sewer Main Repair Projects include non-specified repairs such as manhole rings and covers. There is no activity YTD.

Line 88 – Sewer Expansion includes planning and outreach for future sewer expansion. There is no activity YTD.

Line 89 – Furniture and Equipment includes capitalized purchases of furniture and equipment. . This line was not budgeted and YTD expenses are \$63,127 for the purchase of a new truck.

Line 90 - Structure and Improvements include additions, replacements, and improvements to buildings, other facilities, and the surrounding area. This line was not budgeted and YTD expenses are \$29,450 for resurfacing the District office's parking lot and engineering expense for the ductile iron pipe project.

Debt Service

Line 93 - Horizon Loan Principal includes the annual principal installment for the agreement with Municipal Finance Corporation for the cost of constructing improvements at the wastewater facilities. The payment was made at the beginning of the fiscal year.

Santa Ynez Community Services District
Variance Analysis
June 2024 – 100% Year to Date (YTD)

Line 94 - Horizon Loan Interest includes the annual interest installment for the agreement with Municipal Finance Corporation for the cost of constructing improvements at the wastewater facilities. *The payment was made at the beginning of the fiscal year.*

Line 96 – Net Increase (Decrease) to Reserves is the year-to-date increase or (decrease to) Operating Reserves. *YTD is a \$502,321 increase to reserves.*

Board Meeting Attendance (max \$1,050 per month per director)

Board Meetings (\$175)	Date	Frank Redfern	Bradlee Van Pelt	David Beard	Karen Jones	Tina Padelford
Regular Board Meeting	8/21/2024	\$ 175.00	\$ 175.00	\$ -	\$ 175.00	\$ 175.00
Special Board Meetings						
Sub-Total		\$ 175.00	\$ 175.00	\$ -	\$ 175.00	\$ 175.00
Standing Committees (\$87.50)						
Finance						
Personnel	8/26/2024	\$ 87.50			\$ 87.50	
Community Interface						
Wastewater Treatment	9/5/2024	\$ 87.50		\$ 87.50		
Sub-Total		\$ 175.00	\$ -	\$ 87.50	\$ 87.50	\$ -
Ad-Hoc Committees (\$87.50)						
Board Policy Review						
Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ -
Other Meetings (\$87.50)						
Pre-Agenda with GM	9/10/2024	\$ 87.50				
SBC CSDA Meeting						
Misc.						
Sub-Total		\$ 87.50	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 437.50	\$ 175.00	\$ 87.50	\$ 262.50	\$ 175.00