

# GOLETA WEST SANITARY DISTRICT



***ADOPTED BUDGET***

***FISCAL YEAR 2018-2019***

***Adopted by the Governing Board  
June 5, 2018***

**TABLE OF CONTENTS**  
**FISCAL YEAR 2018–2019 BUDGET**

<u>Description</u>	<u>Page</u>
Introduction	(1)
District Organization Chart	(2)
Budget Goals	(3)
Revenues Description	(3)
Fiscal Year 2018-2019 Total Revenues	(4)
Fiscal Year 2018-2019 Operating Revenues (O&M)	(4)
Fiscal Year 2018-2019 Non-Operating Revenues	(4)
Revenues Summary	(5)
District Operating & Reserve Funds	(6)
Transfers to Reserve Funds	(8)
Fund Activity	(9)
Chart - Projected Fund Balance-June 30, 2019	(10)
Fiscal Year 2018-2019 Total Expenditures	(11)
Fiscal Year 2018-2019 Wastewater O & M Expenditures	(12)
Wastewater Operations & Maintenance Expenditures Summary	(13)
Fiscal Year 2018-2019 Other Services Expenditures	(14)
Other Services Expenditures Summary	(15)
Capital Improvement Expenditures Description	(16)
Fiscal Year 2018-2019 Capital Improvement Expenditures	(17)
Capital Projects Summary	(18)
Appendix ‘A’	(19)

## **INTRODUCTION**

Goleta West Sanitary District's mission is **to protect the environment and the public's health and safety while providing efficient, responsible service.**

The Goleta West Sanitary District (GWSD) was first established in 1954 under the Sanitary District Act of 1923 as the Isla Vista Sanitary District to serve the community of Isla Vista and the Western Goleta Valley. In 1990, the name of the District was changed to Goleta West Sanitary District in an effort to more accurately describe the service area. GWSD currently serves a population of approximately 35,500.

GWSD provides wastewater collection, treatment and street sweeping for its constituents. The District owns 40.78% treatment capacity rights in the regional treatment plant at Goleta Sanitary District.

GWSD owns and operates two pump stations and approximately sixty-seven (67) miles of sewers.

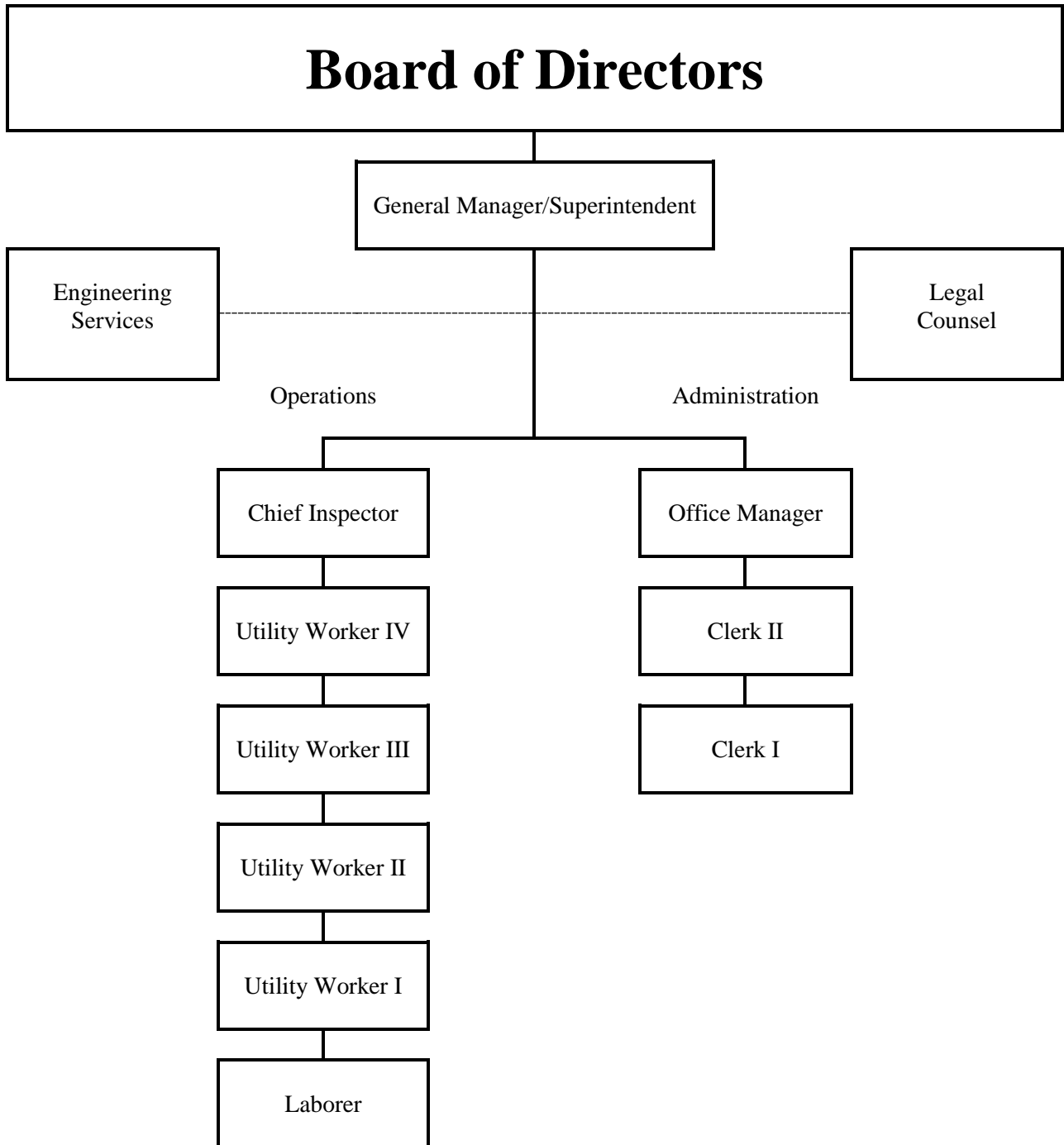
GWSD is governed by a five-member Board of Directors elected at-large from its service area and who serve for a four-year term. The Board conducts meetings on the first and third Tuesday of each odd month and on the first Tuesday of each even month in the District's Administrative Offices located in Parking Lot 32 on the UCSB Campus.

GWSD's fiscal year runs for a twelve (12) month period beginning July 1 through June 30 of the following year. The District's budget consists of three separate and distinct secondary expenditure accounts: (i) Wastewater Operation & Maintenance Expenditures, (ii) Other Services Expenditures, (iii) Capital Improvement Expenditures. A draft budget is prepared during the fourth quarter for adoption by the Board of Directors in June of the same year. Capital Improvement Projects are tracked as Construction in Progress (CIP) and paid for from a corresponding reserve fund.

GWSD currently employs seven (7) full time employees. The employees work in the following budgeted categories: Administration; Collection System; Pump Station and Other Services/Street Sweeping.

The District's Organization Chart is included on the following page.

# Goleta West Sanitary District Organization Chart



## **BUDGET GOALS**

The primary goals of the District are the basis for establishing the annual operating and capital improvement budgets. The goals include:

- Professionally manage, operate and maintain all parts of the wastewater collection system in order to protect public health and the environment.
- Ensure that the system is operated in a manner that meets all regulatory requirements.
- Ensure that the system has adequate hydraulic capacity to convey peak flows for current users and into the future.
- Ensure that the District's street sweeping program operates efficiently and effectively.
- Strategically implement critical capital facility upgrades and improvements to ensure the system will perform well on a long term basis.
- Ensure that financial and capital planning prepares the District well for the future needs of the community.
- Employ a highly qualified, professional staff that will operate District facilities to the highest standards.

## **REVENUES DESCRIPTION**

The District receives revenue from several sources. Operating revenues are comprised primarily of sewer service charges, permit fees, inspection fees, plan check fees, and interest earned from those sources. Property taxes fund the District's other services expenditures (including street sweeping) and Capital Improvement Program. Non-operating revenues are comprised primarily of property taxes, connection fees and interest earned from those sources.

The following spreadsheet outlines the District revenue sources to include: (i) total revenues, (ii) operating revenues and (iii) non-operating revenues.

**FISCAL YEAR 2018-2019 TOTAL REVENUES**

<b>Account</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>	<b>2017-2018 Projected Actual</b>	<b>2018-2019 Budget</b>	<b>% Change 17/18 Budget to 18/19 Budget</b>
3010 Property Taxes	\$2,560,265	\$2,600,000	\$2,800,000	\$3,000,000	
3380 Interest Income	\$122,175	\$120,000	\$160,000	\$200,000	
3381 Unrealized Gain/Loss Investments	(\$69,075)	\$0	(\$60,000)	\$0	
3390 Homeowners Property Tax Relief	\$13,489	\$13,000	\$12,000	\$13,000	
3410 Miscellaneous Permits	\$34,134	\$30,000	\$47,000	\$32,000	
3420 Planning & Engineering-Plan Ck Fees	\$11,092	\$5,000	\$2,600	\$4,000	
3430 Insurance Refunds	\$202	\$200	\$0	\$0	
3440 Sanitation Serv./Sewer User Fees	\$3,708,829	\$3,950,000	\$4,170,000	\$4,300,000	
3450 Connection Fees	\$1,521,362	\$450,000	\$440,000	\$430,000	
3460 Inspection Fees	\$34,512	\$10,000	\$7,500	\$8,000	
3480 Other Services Income	\$156,662	\$183,000	\$1,400,000	\$220,000	
3500 Gain/Loss on Sale of Fixed Assets	\$5,091	\$6,000	\$13,000	\$1,000	
<b>Total Revenue</b>	<b>\$8,098,739</b>	<b>\$7,367,200</b>	<b>\$8,992,100</b>	<b>\$8,208,000</b>	<b>11%</b>

**Note: The Total Revenues table above is the total of the Operating Revenues and Non-Operating Revenues tables shown below.**

**FISCAL YEAR 2018-19 OPERATING REVENUES (O&M Unrestricted)**

<b>Account</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>	<b>2017-2018 Projected Actual</b>	<b>2018-2019 Budget</b>	<b>% Change 17/18 Budget to 18/19 Budget</b>
3380 Interest Income	\$48,381	\$29,700	\$49,650	\$70,200	
3410 Miscellaneous Permits	\$34,134	\$30,000	\$47,000	\$32,000	
3420 Planning & Engineering-Plan Ck Fees	\$11,092	\$5,000	\$2,600	\$4,000	
3430 Insurance Refunds	\$202	\$200	\$0	\$0	
3440 Sanitation Serv./Sewer User Fees	\$3,708,829	\$3,950,000	\$4,170,000	\$4,300,000	
3460 Inspection Fees	\$34,512	\$10,000	\$7,500	\$8,000	
3480 Other Services Income	\$156,662	\$183,000	\$1,400,000	\$220,000	
3500 Gain/Loss on Sale of Fixed Assets	\$5,091	\$6,000	\$13,000	\$1,000	
<b>Total Operating Revenues</b>	<b>\$3,998,904</b>	<b>\$4,213,900</b>	<b>\$5,689,750</b>	<b>\$4,635,200</b>	<b>10%</b>

**FISCAL YEAR 2018-19 NON-OPERATING REVENUES**

<b>Account</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>	<b>2017-2018 Projected Actual</b>	<b>2018-2019 Budget</b>	<b>% Change 17/18 Budget to 18/19 Budget</b>
3010 Property Taxes	\$2,560,265	\$2,600,000	\$2,800,000	\$3,000,000	
3380 Interest Income	\$73,794	\$90,300	\$110,350	\$129,800	
3381 Unrealized Gain/Loss Investments	(\$69,075)	\$0	(\$60,000)	\$0	
3390 Homeowners Property Tax Relief	\$13,489	\$13,000	\$12,000	\$13,000	
3450 Connection Fees	\$1,521,362	\$450,000	\$440,000	\$430,000	
<b>Total Non-Operating Revenues</b>	<b>\$4,099,835</b>	<b>\$3,153,300</b>	<b>\$3,302,350</b>	<b>\$3,572,800</b>	<b>13%</b>

## **REVENUES SUMMARY**

2017-2018 projected actual column on the preceding spreadsheet represents the projected revenues through June 30, 2018. The last column is a comparison of the 2017-2018 budget and the 2018-2019 budget.

Total revenues are projected to increase by 11% as compared to the 2017-2018 fiscal year budget. This is primarily due an expected increase in sewer user fees, property tax revenues and an increase in interest earned as projected by the District's investment managers. Operating revenues are expected to increase by 10% as compared to prior year budget primarily due to increased sewer user fees, interest earnings mentioned above and more connections from UCSB paying the capital fund charge (shown in the "Other Services Income" line item). Non-operating revenues are expected to increase by 13% as compared to prior year budget primarily due to the projected increase in property tax revenue as compared to the prior year estimate.

Major components of total revenues and/or significant changes in total revenues consist primarily of the following:

- The County of Santa Barbara has provided the District with the estimated property tax revenue for 2018-2019 fiscal year.
- Interest Income is earned on all District funds, which are included in the District's investment portfolio. The 2018-2019 budget amount is based on an estimate from the District's investment managers. The projected increase is a result of predicted market conditions and current reserve balances.
- Unrealized Gain/Loss Investments represent the unrealized short term investment earnings or losses in the District's portfolio or, the increased/decreased market value of a security that is still being held compared with its original cost. Revenues are not budgeted for this item as it is difficult to estimate.
- Miscellaneous Permits includes fees for connection permits and permits to industries for the Industrial Waste Pretreatment Program.
- Sanitation Service/Sewer User Fees are collected for the District by the County of Santa Barbara as reported on the tax rolls. Residential users are charged a flat fee per year for a single family dwelling. Commercial users are charged according to prior year's water usage and the type of wastewater discharged. The projected increase over prior year budget is due to increased connections to the system.
- 2018-2019 budget projects connection fees from the proposed Cortona Apartments development.
- Other Services income 2017-2018 projected includes the large payment to the District from the State Underground Storage Tank Remediation Reimbursement Fund. 2018-2019 budget is primarily the Capital Fund Charge for UCSB properties.

## **DISTRICT OPERATING & RESERVE FUNDS**

District revenues are deposited into District Operating and Reserve funds. The funds are sources for District expenditures including capital improvement projects. In fiscal year 2011-12 the Governing Board revised the District's reserve fund policy in District Resolution No. 12-732. The objective of maintaining these funds is to take a fiscally responsible approach to ensuring that funds are available to meet the District's long term needs and goals. Certain reserve funds are mandated by law or legal requirement; other funds are dedicated by the Board of Directors. The following is a description of each of the District's funds.

### **UNRESTRICTED FUNDS**

#### **4900 Running Expense Fund**

The Running Expense fund receives monies from all unrestricted revenue streams. Operation & Maintenance expenses are paid directly from this fund.

#### **4930 Operations Reserve Fund**

The Operations Reserve fund is used to meet ongoing cash flow requirements as well as unanticipated increases in operating costs. This fund shall also be used to ensure sufficient funding for District purposes in the event of an unanticipated increase in operations costs, such as those caused by large unexpected fluctuations in energy costs, or reduction in wastewater revenues. Unrestricted reserve funds may be used for any proper District purpose. The Operations Reserve Fund shall be funded by income from sources other than property tax. Target for this fund is to maintain a minimum balance of one-hundred percent (100%) of annual wastewater O & M costs (\$3,491,120) projected actual for FY 2017-18).

### **RESTRICTED RESERVE FUNDS**

#### **4932 Collection System/Plant Upgrade Reserve Fund**

The Collection System/Plant Upgrade Reserve fund is an encumbered reserve fund for capital costs related to increasing system capacity or capital improvements. This fund may be used to finance the expansion or upgrade of existing facilities that will benefit customers that have paid fees to the fund. Pursuant to Government Code §66000 *et seq.*, the fees generated for this fund are accounted for separately and are used only for the specific purposes authorized by law. This fund is funded by capacity charges, developer fees and interest earned thereon.



### **4935 Capital and Treatment Plant Upgrade Reserve Fund**

The Capital and Treatment Plant Upgrade Reserve fund may be used to replace, upgrade and improve the existing system. This fund is designated for ongoing needs for financing capital projects and the replacement or upgrade of the existing treatment plant facilities. Property taxes shall fund this reserve. The 2012 Reserve Policy Update Report from Raftelis Financial Consultants provides target reserve levels for the District's capital upgrade funds.

### **DEDICATED RESERVE FUNDS**

#### **4910 Property Tax Reserve Fund**

The Property Tax Reserve fund is used to fund the other services budget including street sweeping operations and to replenish the capital upgrades and replacement reserve funds. Monies posted to this fund are the sum of all property tax revenues collected during the current fiscal year and any accrued interest.

#### **4960 Equipment/Vehicle Replacement Reserve Fund**

The Equipment/Vehicle Replacement Reserve fund is dedicated for replacement of District sewer cleaning equipment, street sweeping equipment and other vehicles at the end of their life cycles.

#### **4965 Building Replacement Reserve Fund**

The Building Replacement Reserve fund is dedicated for the upgrade of the buildings at the District headquarters.

**TRANSFERS TO RESERVE FUNDS**

Fund	Description	2016-2017 Actual	2017-2018 Budget	2017-2018 Projected Actual	2018-2019 Budget	Foot Note
4930	Operating Reserve Fund	\$0	\$200,000	\$200,000	\$200,000	1
4932	Capacity Fees for Collection System/Plant Reserve	\$1,521,362	\$450,000	\$445,000	\$430,000	2
4935	Capital and Treatment Plant Upgrade Reserve	\$2,000,000	\$1,000,000	\$1,000,000	\$2,000,000	3
4960	Equipment/Vehicle Replacement Reserve	\$70,000	\$100,000	\$100,000	\$100,000	4
4965	Building Replacement Reserve	\$600,000	\$600,000	\$600,000	\$600,000	5
<b>Total Transfers to Reserve Funds</b>		<b>\$4,191,362</b>	<b>\$2,350,000</b>	<b>\$2,345,000</b>	<b>\$3,330,000</b>	

Foot

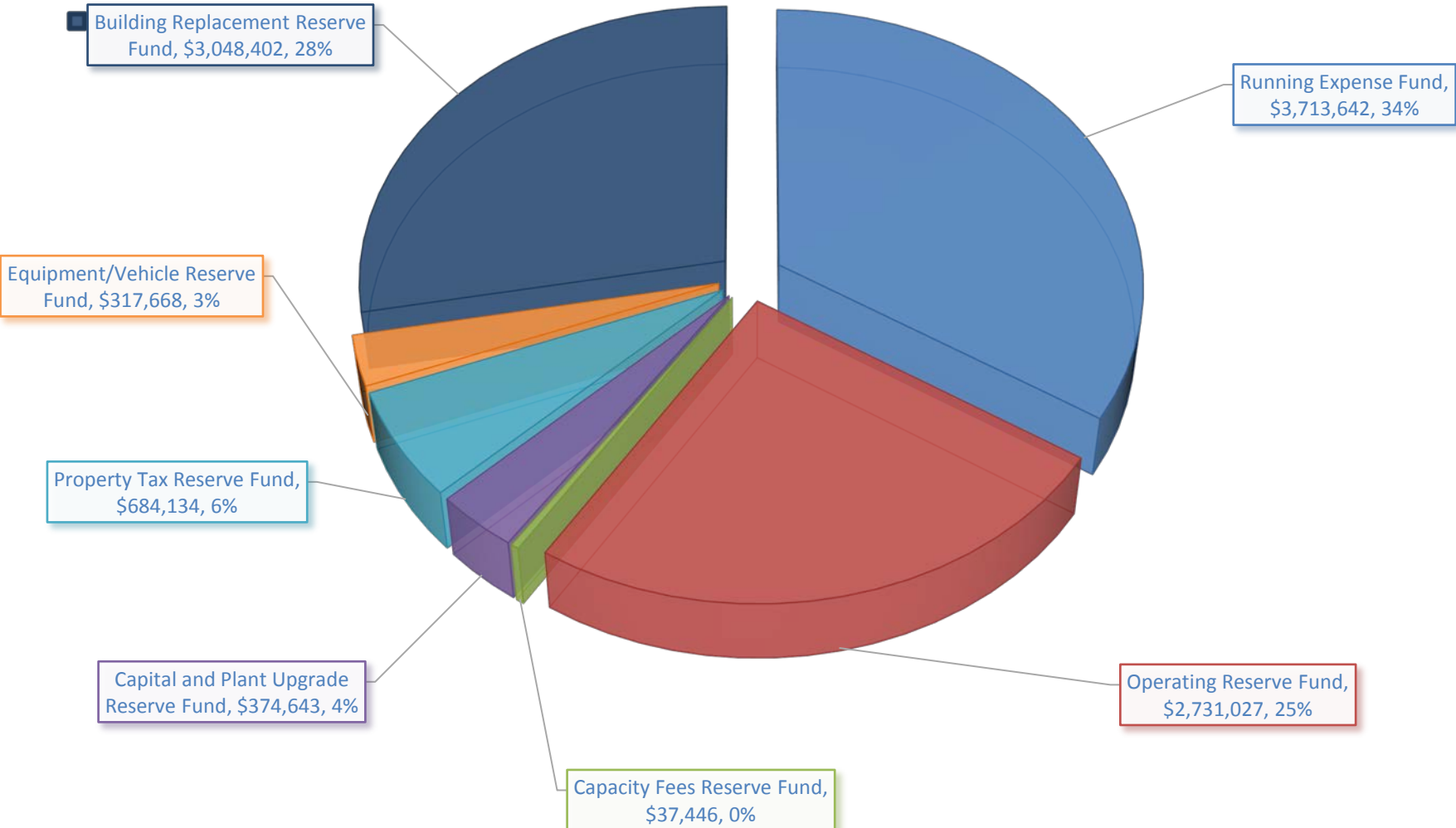
Note

- 1 Funds to meet cash flow requirements and unanticipated increases in O&M costs (transfer from Fund 4900)
- 2 By law Connection Fees are deposited into this reserve fund.
- 3 To fund capital projects and replace or upgrade treatment facilities
- 4 Accumulate annually to replace District sewer cleaning and street sweeping equipment and other vehicles
- 5 Accumulate annually to replace or upgrade District buildings

**FUND ACTIVITY**

<b>Fund &amp; Description</b>	<b>Estimated Fund Acct Balance 6/30/18</b>	<b>Estimated Revenue/Transfers FY 2018-2019</b>	<b>Estimated Expenditures/Transfers FY 2018-2019</b>	<b>Estimated Fund Acct Balance 6/30/19</b>
<b><u>Unreserved Funds</u></b>				
4900 Running Expense	\$3,000,000	Revenue & Interest \$4,602,232	Wastewater O&M Expenses and transfer to Fund 4930 \$3,888,590	\$3,713,642
4930 Operating Reserve	\$2,500,000	Transfer from Fund 4900 & Interest \$231,027	None \$0	\$2,731,027
<b><u>Restricted Funds</u></b>				
4932 Capacity Fees for Collection System/Plant Reserve	\$600,000	Connection Fees & Interest \$437,446	Portion of Phelps Road Project (\$1Mil) \$1,000,000	\$37,446
4935 Capital and Treatment Plant Upgrade Reserve	\$4,000,000	Transfer from Fund 4910 & Interest \$2,049,643	GSD Capital (\$675K), Phelps Road Project (\$5Mil) \$5,675,000	\$374,643
<b><u>Dedicated Funds</u></b>				
4910 Property Taxes	\$1,900,000	Revenue & Interest \$3,036,581	Other Svcs, Portion of Phelps (\$500K), Routine Coll & PS Capital (\$125K), PS#1 Pump/Motor (\$140K), Emily Transducer (\$9K), Copier (\$8,300) Transfer - Fund 4935 (\$2Mil) Transfer - Fund 4960 (\$100K) Transfer - Fund 4965 (\$600K) \$4,252,446	\$684,134
4960 Equipment/Vehicle Replacement Reserve	\$215,000	Trans from Fund 4910 & Interest \$102,668	\$0	\$317,668
4965 Building Replacement Reserve	\$3,900,000	Trans from Fund 4910 & Interest \$648,402	Facilities Upgrades - Ops Bldg & Garage Construction, Admin bldg design/permitting \$1,500,000	\$3,048,402
<b>Totals</b>	<b>\$16,115,000</b>	<b>\$11,108,000</b>	<b>\$16,316,037</b>	<b>\$10,906,963</b>

# PROJECTED FUND BALANCES - JUNE 30, 2019



## FISCAL YEAR 2018-19 TOTAL EXPENDITURES

Description		2016-2017	2017-2018	2017-2018	2018-2019	% Change 17/18
		Actual	Budget	Projected Actual	Budget	Budget to 18/19 Budget
<b>Personnel Expenses</b>						
6000	Salaries	\$675,931	\$727,300	\$661,000	\$740,000	
6010	Stand-By Pay	\$35,135	\$37,000	\$35,000	\$39,000	
6020	Overtime	\$14,157	\$15,950	\$14,200	\$16,750	
6030	Retirement	\$102,656	\$119,470	\$117,000	\$145,000	
6040	Deferred Comp	\$13,750	\$8,400	\$8,900	\$9,600	
6050	FICA	\$42,751	\$48,376	\$44,032	\$49,337	
6060	Medicare	\$11,889	\$11,314	\$10,298	\$11,538	
6070	Health Insurance	\$87,648	\$113,033	\$103,600	\$119,400	
6080	Life/Dental & Long Term Disability	\$17,305	\$20,395	\$19,600	\$21,300	
6090	SDI	\$2,429	\$7,022	\$6,270	\$7,162	
6100	SUI	\$905	\$1,335	\$1,040	\$1,250	
6110	Workers Comp	\$12,660	\$19,150	\$12,299	\$18,100	
<b>Subtotal Personnel Expenses</b>		<b>\$1,017,217</b>	<b>\$1,128,744</b>	<b>\$1,033,239</b>	<b>\$1,178,437</b>	<b>4%</b>
<b>Operating Expenses</b>						
7090	Insurance	\$39,355	\$57,050	\$59,700	\$62,750	
7120	Vehicles R&M	\$40,775	\$51,000	\$35,126	\$52,800	
7121	Repairs & Maint	\$56,824	\$80,750	\$71,143	\$85,700	
7122	Operating Supplies	\$719	\$1,500	\$1,484	\$1,500	
7200	Prof Svcs Accounting/Auditing	\$34,938	\$40,500	\$50,900	\$48,000	
7210	Prof Svcs Legal Fees	\$94,635	\$114,000	\$68,000	\$114,000	
7220	Prof Svcs Engineering	\$0	\$0	\$0	\$0	
7230	Prof Svcs Computer	\$19,295	\$18,000	\$22,000	\$30,000	
7235	Prof Svcs Financial	\$25,504	\$45,000	\$30,675	\$45,000	
7240	Prof Svcs Other	\$25,955	\$59,000	\$63,000	\$61,000	
7300	Contractual Services	\$211,464	\$212,000	\$475,000	\$235,000	
7383	Permits/Licences/Fees	\$5,698	\$10,600	\$8,400	\$11,100	
7450	Office Supplies	\$1,427	\$2,400	\$2,400	\$2,400	
7460	Printing	\$419	\$1,800	\$1,200	\$1,800	
7470	Publications/Legal Notices	\$131	\$1,500	\$2,400	\$1,500	
7480	Postage	\$851	\$1,500	\$1,000	\$1,500	
7490	Memberships	\$18,077	\$19,050	\$18,475	\$19,500	
7500	Miscellaneous	\$869	\$200,000	\$85,000	\$200,000	
7540	Rents/Leases	\$322	\$600	\$0	\$600	
7653	Trainings/Meetings/Materials/Safety	\$12,867	\$21,800	\$15,800	\$21,800	
7660	Travel	\$3,914	\$10,550	\$7,400	\$10,550	
7731	Gasoline/Oil/Fuel	\$14,364	\$22,000	\$20,900	\$21,700	
7760	Utilities	\$92,507	\$106,700	\$94,300	\$105,600	
7800	Election Expense	\$0	\$0	\$0	\$32,000	
7860	Contribution to Other Agencies	\$10,857	\$12,000	\$15,314	\$15,000	
7900	GSD/Treatment	\$1,612,802	\$1,775,000	\$1,700,000	\$1,950,000	
7910	GSD/Outfall	\$0	\$0	\$0	\$0	
7920	GSD/Administrative Fee	\$96,768	\$106,500	\$102,000	\$117,000	
7930	County Administrative Fee	\$30,071	\$31,000	\$28,553	\$32,500	
<b>Subtotal Operating Expenses</b>		<b>\$2,421,337</b>	<b>\$3,001,800</b>	<b>\$2,951,617</b>	<b>\$3,280,300</b>	<b>9%</b>
<b>Capital Outlay</b>						
	General Equipment/Capital	\$55,188	\$534,000	\$300,971	\$282,300	
	GSD - Capacity Rights	\$432,862	\$700,000	\$500,000	\$675,000	
	Construction in Progress/Capital	\$436,868	\$4,350,000	\$3,375,000	\$8,000,000	
<b>Subtotal Capital Outlay</b>		<b>\$924,918</b>	<b>\$5,584,000</b>	<b>\$4,175,971</b>	<b>\$8,957,300</b>	<b>60%</b>
<b>Total Operating &amp; Non-Operating Expenses</b>		<b>\$4,363,472</b>	<b>\$9,714,544</b>	<b>\$8,160,827</b>	<b>\$13,416,037</b>	<b>38%</b>

**FISCAL YEAR 2018-19 TOTAL WASTEWATER OPERATIONS & MAINTENANCE EXPENDITURES**

Code	Description	2016-2017 Actual	2017-2018 Budget	2017-2018 Projected Actual	2018-2019 Budget	% Change 17/18 Budget to 18/19 Budget
<b>Personnel Expenses</b>						
6000	Salaries	\$569,968	\$605,000	\$553,000	\$617,000	
6010	Stand-By Pay	\$35,135	\$37,000	\$35,000	\$39,000	
6020	Overtime	\$14,157	\$15,600	\$14,200	\$16,400	
6030	Retirement	\$97,637	\$113,920	\$109,000	\$136,500	
6040	Deferred Comp	\$13,750	\$8,400	\$8,900	\$9,600	
6050	FICA	\$36,320	\$40,771	\$37,336	\$41,689	
6060	Medicare	\$10,108	\$9,535	\$8,732	\$9,750	
6070	Health Insurance	\$79,027	\$102,933	\$95,000	\$110,000	
6080	Life/Dental & Long Term Disability	\$15,717	\$18,600	\$17,800	\$19,400	
6090	SDI	\$2,035	\$5,918	\$5,420	\$6,052	
6100	SUI	\$790	\$1,135	\$950	\$1,100	
6110	Workers Comp	\$11,394	\$17,250	\$11,049	\$16,200	
<b>Subtotal Personnel Expenses</b>		<b>\$886,039</b>	<b>\$976,063</b>	<b>\$896,387</b>	<b>\$1,022,690</b>	<b>5%</b>
<b>Operating Expenses</b>						
7090	Insurance	\$35,719	\$51,550	\$53,955	\$56,700	
7120	Vehicles R&M	\$17,102	\$26,000	\$10,126	\$25,800	
7121	Repairs & Maint	\$56,546	\$80,750	\$71,143	\$85,700	
7122	Operating Supplies	\$719	\$1,500	\$1,484	\$1,500	
7200	Prof Svcs Accounting/Auditing	\$31,435	\$36,000	\$45,000	\$43,000	
7210	Prof Svcs Legal Fees	\$50,638	\$44,000	\$33,000	\$44,000	
7220	Prof Svcs Engineering	\$0	\$0	\$0	\$0	
7230	Prof Svcs Computer	\$19,295	\$18,000	\$22,000	\$30,000	
7235	Prof Svcs Financial	\$23,566	\$35,000	\$30,000	\$35,000	
7240	Prof Svcs Other	\$15,959	\$24,000	\$31,000	\$26,000	
7300	Contractual Services	\$82,398	\$72,000	\$360,000	\$95,000	
7383	Permits/Licences/Fees	\$5,128	\$10,000	\$8,400	\$10,500	
7450	Office Supplies	\$1,427	\$2,400	\$2,400	\$2,400	
7460	Printing	\$419	\$1,800	\$1,200	\$1,800	
7470	Publications/Legal Notices	\$131	\$1,500	\$2,400	\$1,500	
7480	Postage	\$851	\$1,500	\$1,000	\$1,500	
7490	Memberships	\$17,277	\$17,850	\$18,125	\$18,400	
7500	Miscellaneous	\$0	\$0	\$0	\$0	
7540	Rents/Leases	\$322	\$600	\$0	\$600	
7653	Trainings/Meetings/Materials/Safety	\$12,017	\$20,900	\$15,300	\$20,900	
7660	Travel	\$2,852	\$9,800	\$7,000	\$9,800	
7731	Gasoline/Oil/Fuel	\$7,217	\$13,500	\$12,900	\$13,200	
7760	Utilities	\$61,161	\$76,700	\$66,300	\$75,600	
7800	Election Expense	\$0	\$0	\$0	\$0	
7860	Contribution to Other Agencies	\$0	\$0	\$0	\$0	
7900	GSD/Treatment	\$1,612,802	\$1,775,000	\$1,700,000	\$1,950,000	
7910	GSD/Outfall	\$0	\$0	\$0	\$0	
7920	GSD/Administrative Fee	\$96,768	\$106,500	\$102,000	\$117,000	
7930	County Administrative Fee	\$0	\$0	\$0	\$0	
<b>Subtotal Operating Expenses</b>		<b>\$2,151,750</b>	<b>\$2,426,850</b>	<b>\$2,594,733</b>	<b>\$2,665,900</b>	<b>10%</b>
<b>Total Operating and Personnel Expenses</b>		<b>\$3,037,789</b>	<b>\$3,402,913</b>	<b>\$3,491,120</b>	<b>\$3,688,590</b>	<b>8%</b>

Appendix 'A' includes separate spreadsheets for the four (4) service categories, which comprise the Wastewater O&M Budget.

## **WASTEWATER OPERATIONS & MAINTENANCE EXPENDITURES SUMMARY**

Overall wastewater operating and personnel expenses are projected to increase by 8% as compared to 2017-2018 fiscal year budget. This is primarily due to increased treatment costs. Increases at Goleta Sanitary District include higher overall costs due to a larger percentage of total plant flows apportioned to GWSD. This is affected by the significant development in the District. The following describes significant operating and maintenance expenses as well as any significant changes as compared to the prior year budget:

- Personnel expenses include all District wastewater operations labor costs. The 2018-2019 budget projects a 5% increase in total personnel costs as compared to prior year budget.
- Insurance costs include both primary and property insurance. The projected increase reflects the estimate provided by the District's pooled insurance program.
- Vehicles Repair & Maintenance. This line item includes repair and maintenance to all District wastewater related vehicles.
- Repairs & Maintenance projected increase includes costs associated with the routine maintenance in the District's wastewater operations such as manhole rings and covers, manhole raising, certain small pipeline and manhole repairs, easement maintenance, pump station maintenance, equipment/parts etc.
- Professional Services Accounting /Auditing includes the annual audit.
- Professional Services Financial includes financial consulting, investment management and other banking services.
- Professional Services Other includes public relations activities and consulting.
- Contractual Services includes emergency generator service contract, pest control services, uniforms, alarm service, computer services, underground service alert, non-industrial sampling and Multi-Agency Safety Officer. The amount shown in the "2017-2018 Projected Actual" column includes payment to the consultant who successfully worked with the State to get the District reimbursed for most of its costs for the underground storage tank remediation work.
- Memberships are fees paid to organizations in which the District belongs such as: California Association of Sanitation Agencies, California Special District Association, California Water Environment Association, CALAFCO etc.
- GSD/Treatment consists of treatment services provided by Goleta Sanitary District (GSD).
- GSD/Administrative Fee includes the 6% administrative charge required per the District's agreement with GSD.

## FISCAL YEAR 2018-19 OTHER SERVICES EXPENDITURES

Code	Description	2016-2017 Actual	2017-2018 Budget	2017-2018 Projected Actual	2018-2019 Budget	% Change 17/18 Budget to 18/19 Budget
<b>44</b>	<b>Other Services</b>					
	<b>Personnel Expenses</b>					
6000	Salaries	\$105,963	\$122,300	\$108,000	\$123,000	
6010	Stand-By Pay	\$0	\$0	\$0	\$0	
6020	Overtime	\$0	\$350	\$0	\$350	
6030	Retirement	\$5,019	\$5,550	\$8,000	\$8,500	
6040	Deferred Comp	\$0	\$0	\$0	\$0	
6050	FICA	\$6,431	\$7,604	\$6,696	\$7,648	
6060	Medicare	\$1,781	\$1,778	\$1,566	\$1,789	
6070	Health Insurance	\$8,621	\$10,100	\$8,600	\$9,400	
6080	Life/Dental & Long Term Disability	\$1,588	\$1,795	\$1,800	\$1,900	
6090	SDI	\$395	\$1,104	\$850	\$1,110	
6100	SUI	\$115	\$200	\$90	\$150	
6110	Workers Comp	\$1,266	\$1,900	\$1,250	\$1,900	
	<b>Subtotal Personnel Expenses</b>	<b>\$131,178</b>	<b>\$152,682</b>	<b>\$136,852</b>	<b>\$155,746</b>	<b>2%</b>
	<b>Operating Expenses</b>					
7090	Insurance	\$3,636	\$5,500	\$5,745	\$6,050	
7120	Vehicles R&M	\$23,672	\$25,000	\$25,000	\$27,000	
7121	Repairs & Maint	\$278	\$0	\$0	\$0	
7122	Operating Supplies	\$0	\$0	\$0	\$0	
7200	Prof Svcs Accounting/Auditing	\$3,503	\$4,500	\$5,900	\$5,000	
7210	Prof Svcs Legal Fees	\$43,997	\$70,000	\$35,000	\$70,000	
7220	Prof Svcs Engineering	\$0	\$0	\$0	\$0	
7230	Prof Svcs Computer	\$0	\$0	\$0	\$0	
7235	Prof Svcs Financial	\$1,939	\$10,000	\$675	\$10,000	
7240	Prof Svcs Other	\$9,996	\$35,000	\$32,000	\$35,000	
7300	Contractual Svcs	\$129,065	\$140,000	\$115,000	\$140,000	
7383	Permits/Licences/Fees	\$570	\$600	\$0	\$600	
7450	Office Supplies	\$0	\$0	\$0	\$0	
7460	Printing	\$0	\$0	\$0	\$0	
7470	Publications/Legal Notices	\$0	\$0	\$0	\$0	
7480	Postage	\$0	\$0	\$0	\$0	
7490	Memberships	\$800	\$1,200	\$350	\$1,100	
7500	Miscellaneous	\$869	\$200,000	\$85,000	\$200,000	
7540	Rents/Leases	\$0	\$0	\$0	\$0	
7653	Trainings/Meetings/Materials/Safety	\$850	\$900	\$500	\$900	
7660	Travel	\$1,061	\$750	\$400	\$750	
7731	Gasoline/Oil/Fuel	\$7,147	\$8,500	\$8,000	\$8,500	
7760	Utilities	\$31,346	\$30,000	\$28,000	\$30,000	
7800	Election Expense	\$0	\$0	\$0	\$32,000	
7860	Contribution to Other Agencies	\$10,857	\$12,000	\$15,314	\$15,000	
7900	GSD/Treatment	\$0	\$0	\$0	\$0	
7910	GSD/Outfall	\$0	\$0	\$0	\$0	
7920	GSD/Administrative Fee	\$0	\$0	\$0	\$0	
7930	County Administrative Fee	\$30,071	\$31,000	\$28,553	\$32,500	
	<b>Subtotal Operating Expenses</b>	<b>\$299,658</b>	<b>\$574,950</b>	<b>\$385,437</b>	<b>\$614,400</b>	<b>7%</b>
	<b>Total Operating and Personnel Expenses</b>	<b>\$430,836</b>	<b>\$727,632</b>	<b>\$522,289</b>	<b>\$770,146</b>	<b>6%</b>



## **OTHER SERVICES EXPENDITURES SUMMARY**

Total Other Services operating and personnel expenses are projected to increase by 6% as compared to prior year budget primarily due to an election for the District Board of Directors being budgeted for this fiscal year.

Following are descriptions of significant other services operation and maintenance expenses.

- Personnel expenses include all District street sweeping operation and maintenance labor costs. Total costs for personnel are not estimated to increase significantly as compared to prior year budget.
- Vehicles R&M includes all street sweeper repair and maintenance.
- Professional Services Legal Fees include legal fees related to both property tax and legislative or governance issues.
- Professional Services Other includes public relations activities and consulting.
- Contractual Services includes proportionate share of uniforms and ADP payroll services and the Adopt-a-Block program and Mutt Mitt agreement with the Isla Vista Recreation and Park District.
- Miscellaneous line item expenses are monies set aside for potential funding of environmental projects.
- Utilities primarily consist of charges associated with hauling sweeping debris.
- Election Expense – this fiscal year an election is scheduled as terms for three Directors are expiring
- Contribution to Other Agencies includes the District's share of the LAFCO budget, Green Business Program, Integrated Regional Water Management Plan etc.
- County Administrative Fee is the fee charged by the County of Santa Barbara for the collection and distribution of the District's property tax revenues.

## **CAPITAL IMPROVEMENT EXPENDITURES**

The District's Capital Improvement Expenditures are required for upgrading and replacement of District facilities and equipment. The Capital Expenditures also account for the District's pro-rated share of upgrades and replacement of treatment facilities and equipment at the Goleta Sanitary District with whom the District contracts for treatment services.

In April 2011 the District with the assistance of Consultants, prepared an update to the District's Capital Improvement Plan (CIP). The CIP outlines the capital facility needs of the District and helps to carry out the goal of operating and maintaining its facilities in a cost effective manner over the long term. This program is intended to be flexible and reviewed regularly.

Capital Improvement Expenditures are typically funded from restricted or designated reserve funds earmarked for specific purposes. The Capital Improvement Expenditures are depicted on the following page broken down on a spreadsheet by service category. In addition, there is a brief description of each specific proposed capital expenditure on succeeding pages.

## FISCAL YEAR 2018-19 TOTAL CAPITAL IMPROVEMENT EXPENDITURES

Description	2016-2017 Actual	2017-2018 Budget	2017-2018 Projected Actual	2018-2019 Budget	% Change 17/18 Budget to 18/19 Budget
General Equipment/Capital	\$55,188	\$534,000	\$300,971	\$282,300	
GSD - Capacity Rights	\$432,862	\$700,000	\$500,000	\$675,000	
Construction in Progress/Capital	\$436,868	\$4,350,000	\$3,375,000	\$8,000,000	
<b>Total Capital Outlay</b>	<b>\$924,919</b>	<b>\$5,584,000</b>	<b>\$4,175,971</b>	<b>\$8,957,300</b>	<b>60%</b>

### FISCAL YEAR 2017-18 CAPITAL IMPROVEMENT EXPENDITURES BY SERVICE CATEGORY

#### Fiscal Year 2018-19 Capital - Pump Station

Description	2016-2017 Actual	2017-2018 Budget	2017-2018 Projected Actual	2018-2019 Budget	% Change 17/18 Budget to 18/19 Budget
<b>41 Pump Station</b>					
General Equipment/Capital	\$16,651	\$149,000	\$6,000	\$199,000	
Construction in Progress/Capital	\$180,865	\$1,050,000	\$275,000	\$1,500,000	
<b>Subtotal Pump Station Capital</b>	<b>\$197,516</b>	<b>\$1,199,000</b>	<b>\$281,000</b>	<b>\$1,699,000</b>	<b>42%</b>

#### Fiscal Year 2018-19 Capital - Collection System

Description	2016-2017 Actual	2017-2018 Budget	2017-2018 Projected Actual	2018-2019 Budget	% Change 17/18 Budget to 18/19 Budget
<b>42 Collection System</b>					
General Equipment/Capital	\$4,644	\$350,000	\$254,971	\$75,000	
Construction in Progress/Capital	\$256,003	\$3,300,000	\$3,100,000	\$6,500,000	
<b>Subtotal Collection System Capital</b>	<b>\$260,647</b>	<b>\$3,650,000</b>	<b>\$3,354,971</b>	<b>\$6,575,000</b>	<b>80%</b>

#### Fiscal Year 2018-19 Capital - Other Services

Description	2016-2017 Actual	2017-2018 Budget	2017-2018 Projected Actual	2018-2019 Budget	% Change 17/18 Budget to 18/19 Budget
<b>44 Other Services</b>					
General Equipment/Capital	\$0	\$0	\$0	\$0	
Construction in Progress/Capital	\$0	\$0	\$0	\$0	
<b>Subtotal Street Sweeping Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

#### Fiscal Year 2018-19 Capital - Administration

Description	2016-2017 Actual	2017-2018 Budget	2017-2018 Projected Actual	2018-2019 Budget	% Change 17/18 Budget to 18/19 Budget
<b>45 Administration</b>					
General Equipment/Capital	\$33,893	\$35,000	\$40,000	\$8,300	
Construction in Progress/Capital	\$0	\$0	\$0	\$0	
<b>Subtotal Administration Capital</b>	<b>\$33,893</b>	<b>\$35,000</b>	<b>\$40,000</b>	<b>\$8,300</b>	<b>-76%</b>

#### Fiscal Year 2018-19 Capital - Treatment

Description	2016-2017 Actual	2017-2018 Budget	2017-2018 Projected Actual	2018-2019 Budget	% Change 17/18 Budget to 18/19 Budget
<b>46 Treatment</b>					
General Equipment/Capital	\$0	\$0	\$0	\$0	
GSD - Capacity Rights	\$432,862	\$700,000	\$500,000	\$675,000	
Construction in Progress/Capital	\$0	\$0	\$0	\$0	
<b>Subtotal Treatment Capital</b>	<b>\$432,862</b>	<b>\$700,000</b>	<b>\$500,000</b>	<b>\$675,000</b>	<b>-4%</b>

## **CAPITAL PROJECTS SUMMARY**

Fiscal year 2018-2019 Total Capital Improvement Expenditures are projected to increase by 60% as compared to prior year budget.

The Pump Station General Equipment/Capital category includes an allocation for routine capital costs to the pump stations (\$50,000), replacement of the Roiline emergency pump and motor (\$140,000) and installation of a transducer for level control at the Emily lift station (\$9,000). The Construction in Progress/Capital category includes monies for continued work on the District headquarters upgrade including the beginning of constructing on the pump station #2 remodel and garage remodel and continuing design and permitting for the proposed new administration building (\$1,500,000).

The Collection System General Equipment/Capital category includes an allocation for routine capital improvements and equipment (\$75,000). The Construction in Progress/Capital category includes costs associated with the construction of the Phelps Road Project (\$6,500,000).

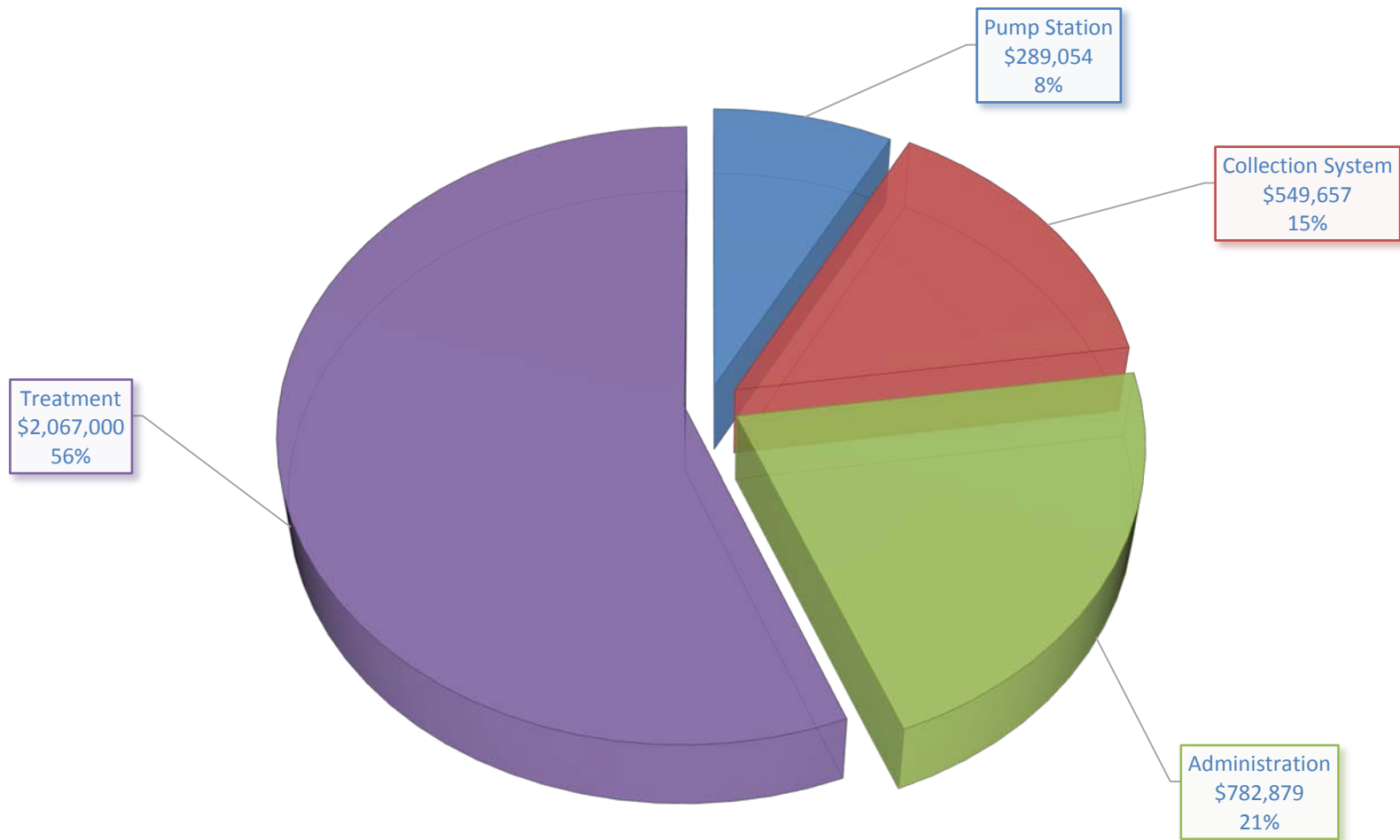
The Administration category includes costs associated with the replacement of the copier (\$8,300).

The Treatment category GSD-Capacity Rights include GWSD's share of Goleta Sanitary District plant capital improvement costs, (\$675,000). These estimated costs are based on information provided by GSD.

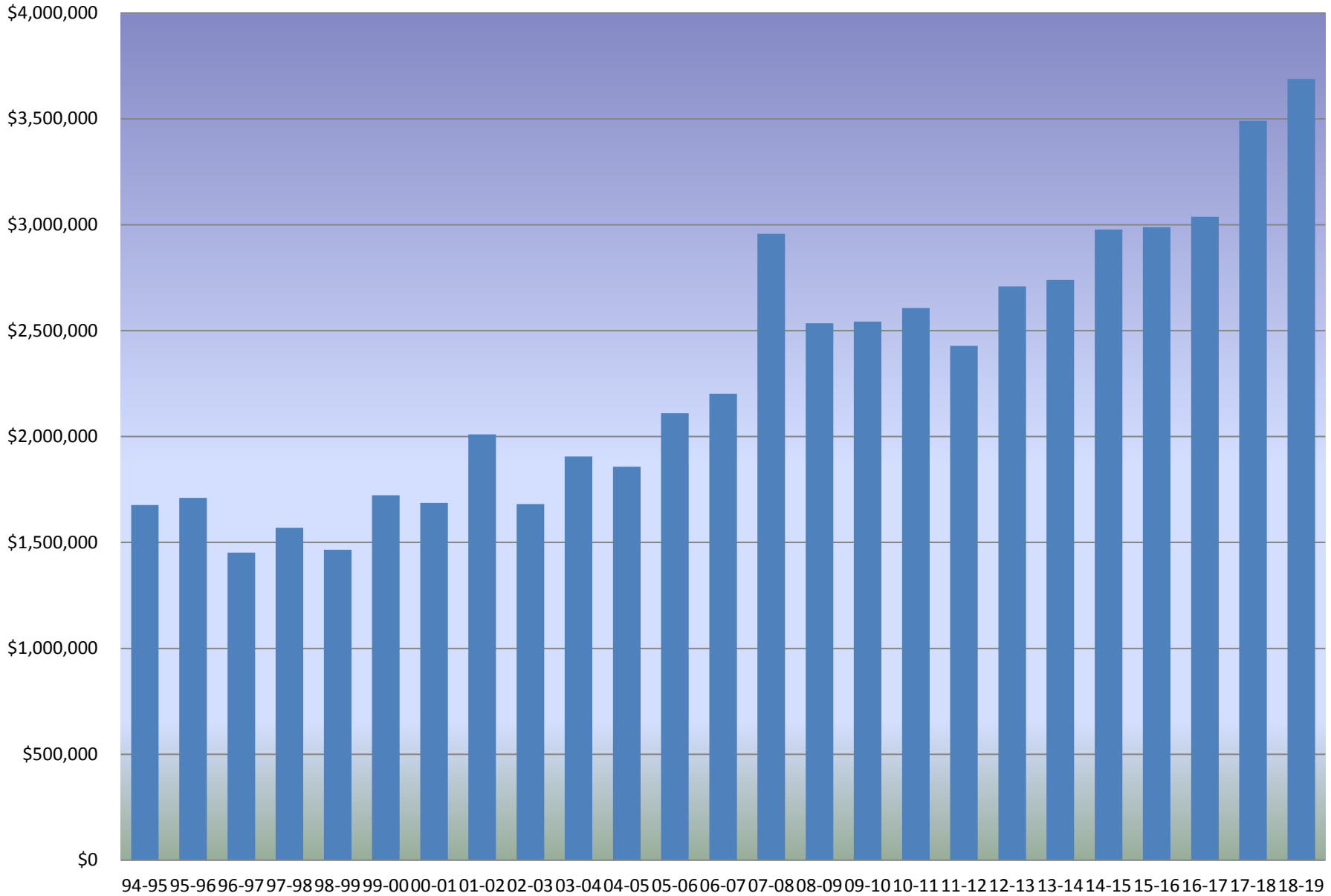
**APPENDIX 'A'**

1. Chart - Wastewater O&M by Service Category
2. Chart – Historical Wastewater O&M Expenses
3. Fiscal Year 2018-2019 Wastewater O&M – Pump Station
4. Fiscal Year 2018-2019 Wastewater O&M – Collection System
5. Fiscal Year 2018-2019 Wastewater O&M – Administration
6. Fiscal Year 2018-2019 Wastewater O&M – Treatment

**WASTEWATER O&M BY SERVICE CATEGORY**  
**THE FOLLOWING CHART DISPLAYS THE PROJECTED O&M EXPENSES**  
**BY SERVICE CATEGORY FOR THE FY 2018 - 2019**



# Historical Wastewater O&M Expenses



**FISCAL YEAR 2018-19 WASTEWATER O&M - PUMP STATION**

Code	Description	2016-2017 Actual	2017-2018 Budget	2017-2018 Projected Actual	2018-2019 Budget	% Change 17/18 Budget to 18/19 Budget
<b>41</b>	<b>PUMP STATION</b>					
	<b>Personnel Expenses</b>					
6000	Salaries	\$40,077	\$60,000	\$38,000	\$60,000	
6010	Stand-By Pay	\$35,135	\$37,000	\$35,000	\$39,000	
6020	Overtime	\$12,833	\$14,000	\$13,500	\$14,500	
6030	Retirement	\$0	\$0	\$0	\$0	
6040	Deferred Comp	\$0	\$0	\$0	\$0	
6050	FICA	\$5,367	\$6,882	\$5,363	\$7,037	
6060	Medicare	\$1,273	\$1,610	\$1,254	\$1,646	
6070	Health Insurance	\$0	\$0	\$0	\$0	
6080	Life/Dental & Long Term Disability	\$0	\$0	\$0	\$0	
6090	SDI	\$377	\$999	\$779	\$1,022	
6100	SUI	\$93	\$175	\$100	\$150	
6110	Workers Comp	\$3,165	\$4,750	\$3,069	\$4,500	
	<b>Subtotal Personnel Expenses</b>	<b>\$98,320</b>	<b>\$125,416</b>	<b>\$97,065</b>	<b>\$127,854</b>	<b>2%</b>
	<b>Operating Expenses</b>					
7090	Insurance	\$9,091	\$14,300	\$14,362	\$15,100	
7120	Vehicles R&M	\$0	\$0	\$0	\$0	
7121	Repairs & Maint	\$37,643	\$40,000	\$42,000	\$45,000	
7122	Operating Supplies	\$633	\$1,500	\$1,200	\$1,500	
7200	Prof Svcs Accounting/Auditing	\$0	\$0	\$0	\$0	
7210	Prof Svcs Legal Fees	\$0	\$0	\$0	\$0	
7220	Prof Svcs Engineering	\$0	\$0	\$0	\$0	
7230	Prof Svcs Computer	\$0	\$0	\$0	\$0	
7235	Prof Svcs Financial	\$0	\$0	\$0	\$0	
7240	Prof Svcs Other	\$0	\$0	\$0	\$0	
7300	Contractual Services	\$15,238	\$18,000	\$277,000	\$25,000	
7383	Permits/Licences/Fees	\$4,888	\$5,500	\$3,500	\$5,500	
7450	Office Supplies	\$0	\$0	\$0	\$0	
7460	Printing	\$0	\$0	\$0	\$0	
7470	Publications/Legal Notices	\$0	\$0	\$0	\$0	
7480	Postage	\$0	\$0	\$0	\$0	
7490	Memberships	\$0	\$0	\$0	\$0	
7500	Miscellaneous	\$0	\$0	\$0	\$0	
7540	Rents/Leases	\$0	\$0	\$0	\$0	
7653	Trainings/Meetings/Materials/Safety	\$1,051	\$1,900	\$800	\$1,900	
7660	Travel	\$0	\$0	\$0	\$0	
7731	Gasoline/Oil/Fuel	\$1,331	\$3,200	\$2,500	\$3,200	
7760	Utilities	\$49,943	\$65,000	\$56,000	\$64,000	
7800	Election Expense	\$0	\$0	\$0	\$0	
7860	Contribution to Other Agencies	\$0	\$0	\$0	\$0	
7900	GSD/Treatment	\$0	\$0	\$0	\$0	
7910	GSD/Outfall	\$0	\$0	\$0	\$0	
7920	GSD/Administrative Fee	\$0	\$0	\$0	\$0	
7930	County Administrative Fee	\$0	\$0	\$0	\$0	
	<b>Subtotal Operating Expenses</b>	<b>\$119,818</b>	<b>\$149,400</b>	<b>\$397,362</b>	<b>\$161,200</b>	<b>8%</b>
	<b>Total Operating and Personnel Expenses</b>	<b>\$218,138</b>	<b>\$274,816</b>	<b>\$494,427</b>	<b>\$289,054</b>	<b>5%</b>



**FISCAL YEAR 2018-19 WASTEWATER O&M - COLLECTION SYSTEM**

<b>Code</b>	<b>Description</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>	<b>2017-2018 Projected Actual</b>	<b>2018-2019 Budget</b>	<b>% Change 17/18 Budget to 18/19 Budget</b>
<b>42</b>	<b>COLLECTION SYSTEM</b>					
	<b>Personnel Expenses</b>					
6000	Salaries	\$260,459	\$250,000	\$290,000	\$259,000	
6010	Stand-By Pay	\$0	\$0	\$0	\$0	
6020	Overtime	\$1,324	\$1,600	\$700	\$1,900	
6030	Retirement	\$18,304	\$18,020	\$26,000	\$19,500	
6040	Deferred Comp	\$4,500	\$0	\$0	\$0	
6050	FICA	\$16,296	\$15,599	\$18,023	\$16,176	
6060	Medicare	\$3,696	\$3,648	\$4,215	\$3,783	
6070	Health Insurance	\$52,437	\$64,733	\$55,000	\$71,000	
6080	Life/Dental & Long Term Disability	\$8,826	\$9,600	\$9,200	\$9,800	
6090	SDI	\$1,140	\$2,264	\$2,616	\$2,348	
6100	SUI	\$357	\$500	\$200	\$400	
6110	Workers Comp	\$6,330	\$9,500	\$6,139	\$9,000	
	<b>Subtotal Personnel Expenses</b>	<b>\$373,669</b>	<b>\$375,465</b>	<b>\$412,094</b>	<b>\$392,907</b>	<b>5%</b>
	<b>Operating Expenses</b>					
7090	Insurance	\$18,181	\$28,500	\$28,944	\$30,400	
7120	Vehicles R&M	\$16,502	\$25,000	\$10,000	\$25,000	
7121	Repairs & Maint	\$18,632	\$40,000	\$29,000	\$40,000	
7122	Operating Supplies	\$86	\$0	\$284	\$0	
7200	Prof Svcs Accounting/Auditing	\$0	\$0	\$0	\$0	
7210	Prof Svcs Legal Fees	\$0	\$0	\$0	\$0	
7220	Prof Svcs Engineering	\$0	\$0	\$0	\$0	
7230	Prof Svcs Computer	\$0	\$0	\$0	\$0	
7235	Prof Svcs Financial	\$0	\$0	\$0	\$0	
7240	Prof Svcs Other	\$340	\$0	\$0	\$0	
7300	Contractual Svcs	\$18,661	\$25,000	\$34,000	\$35,000	
7383	Permits/Licences/Fees	\$0	\$2,000	\$100	\$2,000	
7450	Office Supplies	\$0	\$0	\$0	\$0	
7460	Printing	\$0	\$0	\$0	\$0	
7470	Publications/Legal Notices	\$0	\$0	\$0	\$0	
7480	Postage	\$0	\$0	\$0	\$0	
7490	Memberships	\$1,020	\$1,350	\$1,200	\$1,400	
7500	Miscellaneous	\$0	\$0	\$0	\$0	
7540	Rents/Leases	\$0	\$250	\$0	\$250	
7653	Trainings/Meetings/Materials/Safety	\$1,563	\$7,000	\$7,000	\$7,000	
7660	Travel	\$38	\$1,800	\$1,500	\$1,800	
7731	Gasoline/Oil/Fuel	\$3,775	\$7,500	\$6,300	\$7,500	
7760	Utilities	\$5,747	\$6,500	\$5,500	\$6,400	
7800	Election Expense	\$0	\$0	\$0	\$0	
7860	Contribution to Other Agencies	\$0	\$0	\$0	\$0	
7900	GSD/Treatment	\$0	\$0	\$0	\$0	
7910	GSD/Outfall	\$0	\$0	\$0	\$0	
7920	GSD/Administrative Fee	\$0	\$0	\$0	\$0	
7930	County Administrative Fee	\$0	\$0	\$0	\$0	
	<b>Subtotal Operating Expenses</b>	<b>\$84,546</b>	<b>\$144,900</b>	<b>\$123,828</b>	<b>\$156,750</b>	<b>8%</b>
	<b>Total Operating and Personnel Expenses</b>	<b>\$458,215</b>	<b>\$520,365</b>	<b>\$535,922</b>	<b>\$549,657</b>	<b>6%</b>

**FISCAL YEAR 2018-19 WASTEWATER O&M - ADMINISTRATION**

Code	Description	2016-2017 Actual	2017-2018 Budget	2017-2018 Projected Actual	2018-2019 Budget	% Change 17/18 Budget to 18/19 Budget
<b>45</b>	<b>ADMINISTRATION</b>					
	<b>Personnel Expenses</b>					
6000	Salaries	\$269,432	\$295,000	\$225,000	\$298,000	
6010	Stand-By Pay	\$0	\$0	\$0	\$0	
6020	Overtime	\$0	\$0	\$0	\$0	
6030	Retirement	\$79,333	\$95,900	\$83,000	\$117,000	
6040	Deferred Comp	\$9,250	\$8,400	\$8,900	\$9,600	
6050	FICA	\$14,657	\$18,290	\$13,950	\$18,476	
6060	Medicare	\$5,140	\$4,278	\$3,263	\$4,321	
6070	Health Insurance	\$26,590	\$38,200	\$40,000	\$39,000	
6080	Life/Dental & Long Term Disability	\$6,891	\$9,000	\$8,600	\$9,600	
6090	SDI	\$518	\$2,655	\$2,025	\$2,682	
6100	SUI	\$340	\$460	\$650	\$550	
6110	Workers Comp	\$1,899	\$3,000	\$1,841	\$2,700	
	<b>Subtotal Personnel Expenses</b>	<b>\$414,050</b>	<b>\$475,183</b>	<b>\$387,229</b>	<b>\$501,929</b>	<b>6%</b>
	<b>Operating Expenses</b>					
7090	Insurance	\$8,447	\$8,750	\$10,649	\$11,200	
7120	Vehicles R&M	\$600	\$1,000	\$126	\$800	
7121	Repairs & Maint	\$271	\$750	\$143	\$700	
7122	Operating Supplies	\$0	\$0	\$0	\$0	
7200	Prof Svcs Accounting/Auditing	\$31,435	\$36,000	\$45,000	\$43,000	
7210	Prof Svcs Legal Fees	\$50,638	\$44,000	\$33,000	\$44,000	
7220	Prof Svcs Engineering	\$0	\$0	\$0	\$0	
7230	Prof Svcs Computer	\$19,295	\$18,000	\$22,000	\$30,000	
7235	Prof Svcs Financial	\$23,566	\$35,000	\$30,000	\$35,000	
7240	Prof Svcs Other	\$15,619	\$24,000	\$31,000	\$26,000	
7300	Contractual Svcs	\$48,500	\$29,000	\$49,000	\$35,000	
7383	Permits/Licences/Fees	\$240	\$2,500	\$4,800	\$3,000	
7450	Office Supplies	\$1,427	\$2,400	\$2,400	\$2,400	
7460	Printing	\$419	\$1,800	\$1,200	\$1,800	
7470	Publications/Legal Notices	\$131	\$1,500	\$2,400	\$1,500	
7480	Postage	\$851	\$1,500	\$1,000	\$1,500	
7490	Memberships	\$16,257	\$16,500	\$16,925	\$17,000	
7500	Miscellaneous	\$0	\$0	\$0	\$0	
7540	Rents/Leases	\$322	\$350	\$0	\$350	
7653	Trainings/Meetings/Materials/Safety	\$9,403	\$12,000	\$7,500	\$12,000	
7660	Travel	\$2,814	\$8,000	\$5,500	\$8,000	
7731	Gasoline/Oil/Fuel	\$2,111	\$2,800	\$1,500	\$2,500	
7760	Utilities	\$5,470	\$5,200	\$4,800	\$5,200	
7800	Election Expense	\$0	\$0	\$0	\$0	
7860	Contribution to Other Agencies	\$0	\$0	\$0	\$0	
7900	GSD/Treatment	\$0	\$0	\$0	\$0	
7910	GSD/Outfall	\$0	\$0	\$0	\$0	
7920	GSD/Administrative Fee	\$0	\$0	\$0	\$0	
7930	County Administrative Fee	\$0	\$0	\$0	\$0	
	<b>Subtotal Operating Expenses</b>	<b>\$237,816</b>	<b>\$251,050</b>	<b>\$268,943</b>	<b>\$280,950</b>	<b>12%</b>
	<b>Total Operating and Personnel Expenses</b>	<b>\$651,866</b>	<b>\$726,233</b>	<b>\$656,172</b>	<b>\$782,879</b>	<b>8%</b>

**FISCAL YEAR 2018-19 WASTEWATER O&M - TREATMENT**

Code	Description	2016-2017 Actual	2017-2018 Budget	2017-2018 Projected Actual	2018-2019 Budget	% Change 17/18 Budget to 18/19 Budget
<b>46</b>	<b>TREATMENT</b>					
	<b>Personnel Expenses</b>					
6000	Salaries	\$0	\$0	\$0	\$0	
6010	Stand-By Pay	\$0	\$0	\$0	\$0	
6020	Overtime	\$0	\$0	\$0	\$0	
6030	Retirement	\$0	\$0	\$0	\$0	
6040	Deferred Comp	\$0	\$0	\$0	\$0	
6050	FICA	\$0	\$0	\$0	\$0	
6060	Medicare	\$0	\$0	\$0	\$0	
6070	Health Insurance	\$0	\$0	\$0	\$0	
6080	Life/Dental & Long Term Disability	\$0	\$0	\$0	\$0	
6090	SDI	\$0	\$0	\$0	\$0	
6100	SUI	\$0	\$0	\$0	\$0	
6110	Workers Comp	\$0	\$0	\$0	\$0	
	<b>Subtotal Personnel Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
	<b>Operating Expenses</b>					
7090	Insurance	\$0	\$0	\$0	\$0	
7120	Vehicles R&M	\$0	\$0	\$0	\$0	
7121	Repairs & Maint	\$0	\$0	\$0	\$0	
7122	Operating Supplies	\$0	\$0	\$0	\$0	
7200	Prof Svcs Accounting/Auditing	\$0	\$0	\$0	\$0	
7210	Prof Svcs Legal Fees	\$0	\$0	\$0	\$0	
7220	Prof Svcs Engineering	\$0	\$0	\$0	\$0	
7230	Prof Svcs Computer	\$0	\$0	\$0	\$0	
7235	Prof Svcs Financial	\$0	\$0	\$0	\$0	
7240	Prof Svcs Other	\$0	\$0	\$0	\$0	
7300	Contractual Svcs	\$0	\$0	\$0	\$0	
7383	Permits/Licences/Fees	\$0	\$0	\$0	\$0	
7450	Office Supplies	\$0	\$0	\$0	\$0	
7460	Printing	\$0	\$0	\$0	\$0	
7470	Publications/Legal Notices	\$0	\$0	\$0	\$0	
7480	Postage	\$0	\$0	\$0	\$0	
7490	Memberships	\$0	\$0	\$0	\$0	
7500	Miscellaneous	\$0	\$0	\$0	\$0	
7540	Rents/Leases	\$0	\$0	\$0	\$0	
7653	Trainings/Meetings/Materials/Safety	\$0	\$0	\$0	\$0	
7660	Travel	\$0	\$0	\$0	\$0	
7731	Gasoline/Oil/Fuel	\$0	\$0	\$0	\$0	
7760	Utilities	\$0	\$0	\$0	\$0	
7800	Election Expense	\$0	\$0	\$0	\$0	
7860	Contribution to Other Agencies	\$0	\$0	\$0	\$0	
7900	GSD/Treatment	\$1,612,802	\$1,775,000	\$1,700,000	\$1,950,000	
7910	GSD/Outfall	\$0	\$0	\$0	\$0	
7920	GSD/Administrative Fee	\$96,768	\$106,500	\$102,000	\$117,000	
7930	County Administrative Fee	\$0	\$0	\$0	\$0	
	<b>Subtotal Operating Expenses</b>	<b>\$1,709,570</b>	<b>\$1,881,500</b>	<b>\$1,802,000</b>	<b>\$2,067,000</b>	<b>10%</b>
	<b>Total Operating and Personnel Expenses</b>	<b>\$1,709,570</b>	<b>\$1,881,500</b>	<b>\$1,802,000</b>	<b>\$2,067,000</b>	<b>10%</b>