GOLETA WEST SANITARY DISTRICT

BUDGET

FISCAL YEAR 2025-2026

Adopted by the Governing Board
September 16, 2025

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INTRODUCTION

The Goleta West Sanitary District (GWSD) mission is to protect the environment and public health and safety while providing efficient, responsible service.

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 describe the service area more accurately. GWSD currently serves a population of approximately 41,575 (2020 SBCAG Census).

GWSD provides wastewater collection, treatment and street sweeping for its constituents. The District owns 40.78% treatment capacity rights in the regional wastewater treatment plant at Goleta Sanitary District. As a contractual user of the plant, GWSD pays GSD a proportional share of the total treatment plant operation and maintenance based on flow with an additional 6% administration charge. The District also funds 40.78% of GSD treatment plant capital improvement costs, GWSD owns, operates, and maintains two sewage pump stations and approximately seventy (70) miles of sewer pipes ranging in size from 6” to 42” diameter.

GWSD is currently governed by a five-member Board of Directors; each serves a four-year term. The District is in the process of transitioning from Directors being elected at large to by-district elections. In November 2026, the District will have fully transitioned from at-large to by-district elections. 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 headquarter buildings are currently undergoing much needed improvements. This project was initially considered in 2009. In 2012, the District began the process of planning and building reserves for a three-phased Headquarter Buildings Improvements Project. Phase 1 of this project was completed in FY 2023-24 and Phase 2, a new Administration Building, will begin in Fall of 2025.

GWSD was informed by Goleta Sanitary District in early 2022 that the timeline was being accelerated for projects associated with their Biosolids and Energy Sustainability Plan (BESP). The initial estimate from GSD of GWSD’s first year share of the costs was in excess of $6-million. In August of 2022, GWSD secured a loan for $14-million to help fund its share of these multi-year, multi-million-dollar projects.

On February 17, 2024, the 24-inch force main that conveys sewage from the District’s main pump station to the GSD regional treatment plant experienced a failure and a significant spill occurred. The failure occurred at a location on the Santa Barbara Airport property adjacent to a tributary to Tecolotito Creek and approximately 1-million gallons of wastewater flowed into the Pacific Ocean. Considerable resources have been devoted to response, repair, and remediation of the spill and failed pipe. Efforts to assess the best long-term solution and prevent future pipe failure and spill reoccurrence are ongoing. The District is currently in settlement negotiations with the California State Water Board for this event.

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 typically 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 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 Stations; and Other Services/Street Sweeping.

The District's Organization Chart is provided in Appendix A-5.

BUDGET GOALS

The primary goals of Goleta West Sanitary 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, or exceeds, all regulatory requirements.

• Ensure that the sewage collection system has adequate hydraulic capacity to convey peak flows for current users and future needs.

• 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 the District financial and capital planning supports the ability to provide for the future needs of our community.

• Employ a highly qualified, professional staff that diligently operate and maintain District facilities and equipment 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 (CIP). Nonoperating 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:

• FY 2025- 2026 Total Revenues
• FY 2025- 2026 Operating Revenues
• FY 2025- 2026 Non-Operating Revenues.

FISCAL YEAR 2023-2024 TOTAL REVENUES

	Account	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected Actual	2025-2026 Budget	% Change 24/25 Budget to 25/26 Budget
4000	Sewer User Fees	$ 5,293,601	$ 5,300,000	$ 5,913,222	$ 7,500,000	
4010	Misc Permits and Industrial Waste	$ 59,966	$ 42,000	$ 159,679	$ 60,000	
4020	Planning and Check Fees	$ 9,104	$ 7,000	$ 4,416	$ 7,000	
4030	Inspection Fees	$ 20,193	$ 15,000	$ 5,744	$ 12,000	
4040	Insurance Refunds	$ 2,519	$ -	$ -	$ -	
4050	Other Services	$ 207,293	$ 200,000	$ 254,076	$ 237,557	
4060	Miscellaneous Revenue	$ -	$ -	$ 3,257	$ -	
4100	Property Taxes	$ 3,923,117	$ 3,800,000	$ 3,859,288	$ 4,300,000	
4110	Homeowners Property Tax Relief	$ 12,922	$ 13,000	$ 13,084	$ 13,000	
4200	Connection Fees	$ 84,347	$ 100,000	$ (2,489)	$ 100,000	
4300	Interest Income	$ 1,173,724	$ 800,000	$ 1,116,985	$ 1,200,000	
4310	Gain/Loss on Investments	$ 431,506	$ -	$ 4,281	$ -	
4400	Gain/Loss on Disposal of Capital Assets	$ (38,018)	$ -	$ -	$ -	
	Total Revenue	**$ 11,180,274**	**$ 10,277,000**	**$ 11,331,544**	**$ 13,429,557**	**31%**

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

FISCAL YEAR 2023-24 OPERATING REVENUES (O&M Unrestricted)

	Account	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected Actual	2025-2026 Budget	% Change 24/25 Budget to 25/26 Budget
4000	Sewer User Fees	$ 5,293,601	$ 5,300,000	$ 5,913,222	$ 7,500,000	
4010	Misc Permits and Industrial Waste	$ 59,966	$ 42,000	$ 159,679	$ 60,000	
4020	Planning and Check Fees	$ 9,104	$ 7,000	$ 4,416	$ 7,000	
4030	Inspection Fees	$ 20,193	$ 15,000	$ 5,744	$ 12,000	
4040	Insurance Refunds	$ 2,519	$ -	$ -	$ -	
4050	Other Services	$ 207,293	$ 200,000	$ 254,076	$ 237,557	
4060	Miscellaneous Revenue	$ -	$ -	$ 3,257	$ -	
	Total Operating Revenues	**$ 5,592,676**	**$ 5,564,000**	**$ 6,340,395**	**$ 7,816,557**	**40%**

FISCAL YEAR 2023-24 NON-OPERATING REVENUES

	Account	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected Actual	2025-2026 Budget	% Change 24/25 Budget to 25/26 Budget
4100	Property Taxes	$ 3,923,117	$ 3,800,000	$ 3,859,288	$ 4,300,000	
4110	Homeowners Property Tax Relief	$ 12,922	$ 13,000	$ 13,084	$ 13,000	
4200	Connection Fees	$ 84,347	$ 100,000	$ (2,489)	$ 100,000	
4300	Interest Income	$ 1,173,724	$ 800,000	$ 1,116,985	$ 1,200,000	
4310	Gain/Loss on Investments	$ 431,506	$ -	$ 4,281	$ -	
4400	Gain/Loss on Disposal of Capital Assets	$ (38,018)	$ -	$ -	$ -	
	Total Non-Operating Revenues	**$ 5,587,598**	**$ 4,713,000**	**$ 4,991,149**	**$ 5,613,000**	**19%**

<u>REVENUES SUMMARY</u>

The 2024-2025 projected actual column on the preceding spreadsheet represents the projected revenues through June 30, 2025. The last column is a comparison of the 2024-2025 budget and the 2025-2026 budget.

Total revenues are projected to increase compared to the 2024-2025 fiscal year budget due to scheduled increases in Fees and Charges detailed in Ordinance 23-97. Operating revenues are expected to increase 40% and non-operating revenues are expected to increase by 19% as compared to prior year budget primarily due to a low estimated projected increase in revenue last year. The FY 2025-26 budget takes into consideration the scheduled sewer rate increase as of July 1, 2025.

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 2025-2026 fiscal year.

- Interest Income is earned on all District funds, which are included in the District's investment portfolio. The 2025-2026 budget is estimated based on projected returns on current and future investments. The projected amount 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. Sewer User revenues are expected to increase compared to the prior year.

- Other Services income is primarily the Capital Fund Charge for UCSB properties and is expected to increase by approximately 10%.

DISTRICT OPERATING & RESERVE FUNDS

In FY 2011-12 the Governing Board revised the District's Reserve Fund Policy by District Resolution No. 12-732. District Revenues are deposited into District Operating and Reserve Funds. The funds are sources for District expenditures including Capital Improvement Projects. 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 and connection fees. Target for this fund is to maintain a minimum balance of one-hundred percent (100%) of annual wastewater O & M costs ($3,767,240 projected actual for FY 2024-25).

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.

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.

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.

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.

4970 Force Mains Assessment Reserve Fund

The Force Mains Assessment Reserve fund is dedicated for the assessment of the District's force mains utilizing Best Available Technology (BAT) at a recommended frequency of once every five years by the District's consulting engineering firm.

SECTION 115 TRUST

In Fiscal Year 2017-2018 the District entered into a Section 115 trust agreement with Public Agency Retirement Services (PARS) as the Trust Administrator. US Bank National Association serves as Trustee. The Section 115 Trust was established to set aside monies to fund the District's pension and other post-employment benefits (OPEB). The assets in the trust are dedicated to provide benefits to plan members.

Section 115 PARS Pension Rate Stabilization Fund

These funds are restricted for use in funding the District's CalPERS pension plan. The trust was created to address the District's pension obligations by accumulating assets to reduce the net pension liability.

Section 115 PARS OPEB Fund

These funds are restricted for use in funding the District's Other Post-Employment Benefits. OPEB benefits are paid directly from this fund.

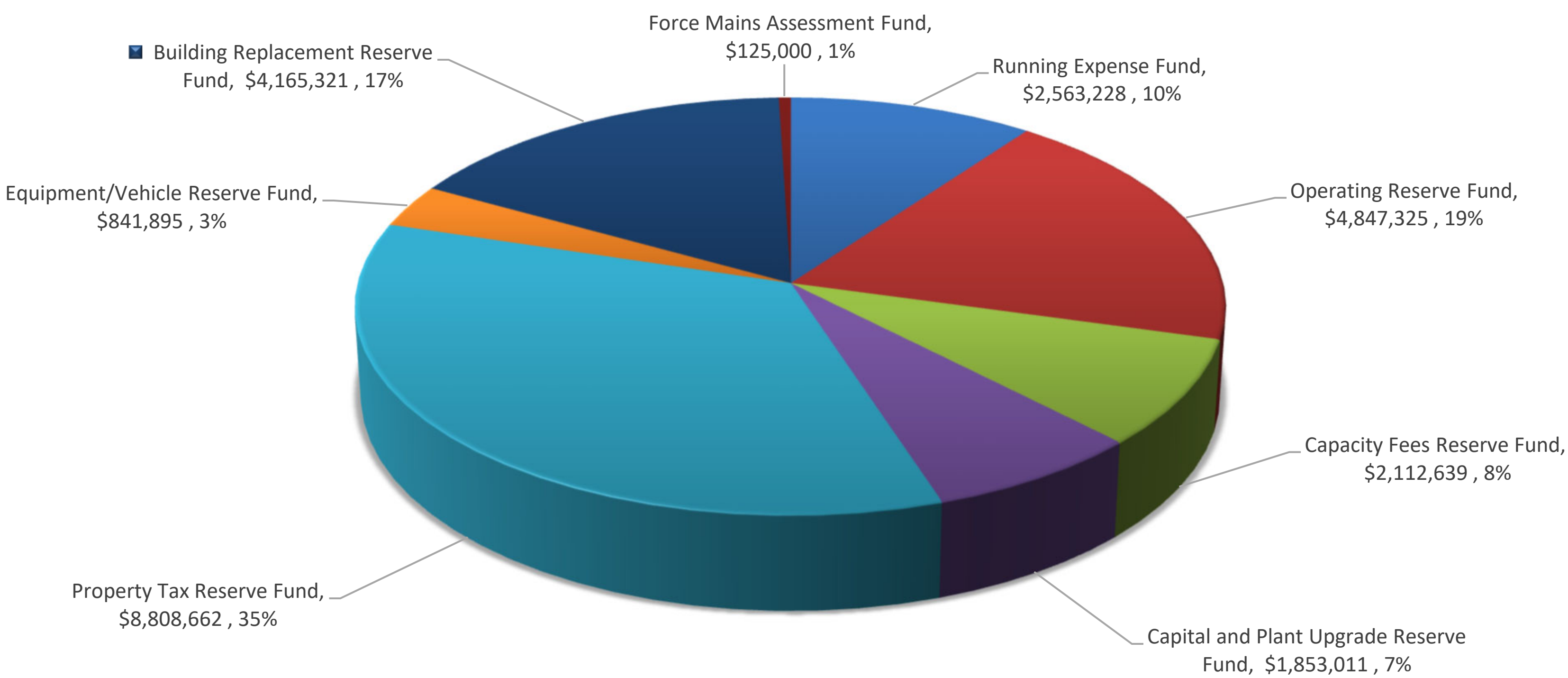
FUND ACTIVITY

Fund & Description	Footnotes:		Estimated Revenue FY 2025-2026				Estimated Expenditures FY 2025-2026					
		Estimated Fund Balance 06/30/25	Service Revenue	Property Taxes	Connection Fees	Interest Income	Wastewater Operating	Other Services	Capital Outlay	Debt Service/Long-Term Liabilities	Planned Transfers FY 2024-2025	Estimated Fund Balance 06/30/26
Unreserved Funds												
4900 - Running Expense		$ 5,062,000	$ 7,816,557			$ 205,828	$ (7,079,625)			$ (1,000,000)	$ (2,441,532)	$ 2,563,228
4930 - Operating Reserve	1	$ 3,697,000				$ 150,325					$ 1,000,000	$ 4,847,325
Restricted Funds												
4932 - Capacity Fees for Collection System/Plant Reserve	2	$ 1,934,000			$ 100,000	$ 78,639			$ -			$ 2,112,639
Dedicated Funds												
4910 - Property Taxes		$ 7,366,000		$ 4,313,000		$ 299,512		$ (827,945)	$ (774,000)	$ (974,905)	$ (625,000)	$ 8,776,662
4935 - Capital and Treatment Plant Upgrade Reserve	3	$ 3,222,000				$ 131,011			$ (1,500,000)		$ -	$ 1,853,011
4960 - Equipment/Vehicle Replacement Reserve	4	$ 809,000				$ 32,895			$ (500,000)		$ 500,000	$ 841,895
4965 - Building Replacement Reserve	5	$ 7,422,000				$ 301,789			$ (5,000,000)		$ 1,441,532	$ 4,165,321
4970 - Force Mains Assessment Reserve	6	$ -				$ -					$ 125,000	$ 125,000
Totals		**$ 29,512,000**	**$ 7,816,557**	**$ 4,313,000**	**$ 100,000**	**$ 1,200,000**	**$ (7,079,625)**	**$ (827,945)**	**$ (7,774,000)**	**$ (1,974,905)**	**$ -**	**$ 25,285,082**

Footnotes:

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 repair and replace District vehicles
5 Accumulate annually to replace or upgrade District buildings
6 Accumulate annually for force mains assessments to be performed every five years

Projected Fund Balances - June 30, 2025



FISCAL YEAR 2025-26 TOTAL EXPENDITURES

	Description	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected Actual	2025-2026 Budget	% Change 24/25 Budget to 25/26 Budget
	Personnel Expenses					
6000	Salaries	$ 974,745	$ 938,900	$ 981,979	$ 1,216,000	
6010	Stand-By Pay	$ 49,117	$ 48,600	$ 51,088	$ 53,000	
6020	Overtime	$ 17,246	$ 26,000	$ 24,915	$ 29,500	
6030	Retirement	$ 346,341	$ 265,600	$ 257,537	$ 286,600	
6040	Deferred Comp	$ 21,294	$ 28,500	$ 30,048	$ 26,500	
6050	FICA	$ 59,588	$ 62,837	$ 59,750	$ 80,507	
6060	Medicare	$ 14,593	$ 14,696	$ 15,270	$ 18,828	
6070	Health Insurance	$ 139,994	$ 238,000	$ 139,617	$ 238,000	
6080	Life/Dental & Long Term Disability	$ 26,531	$ 29,785	$ 20,431	$ 29,785	
6100	SUI	$ 1,294	$ 2,800	$ 1,613	$ 2,800	
6110	Workers Comp	$ -	$ 26,150	$ 17,613	$ 22,780	
	Subtotal Personnel Expenses	**$ 1,650,743**	**$ 1,681,868**	**$ 1,599,861**	**$ 2,004,300**	**19%**
	Operating Expenses					
7090	Insurance	$ 102,500	$ 114,300	$ 112,999	$ 127,200	
7120	Vehicles R&M	$ 47,637	$ 68,000	$ 71,039	$ 69,100	
7121	Repairs & Maint	$ 143,930	$ 163,500	$ 71,886	$ 438,500	
7122	Operating Supplies	$ 253	$ 2,200	$ 3,465	$ 2,200	
7200	Prof Svcs Accounting/Auditing	$ 92,732	$ 139,000	$ 351,646	$ 139,000	
7210	Prof Svcs Legal Fees	$ 363,595	$ 660,000	$ 554,127	$ 640,000	
7220	Prof Svcs Engineering	$ 27,575	$ 22,500	$ 7,600	$ 30,000	
7230	Prof Svcs Computer	$ 92,087	$ 65,000	$ 47,911	$ 65,000	
7240	Prof Svcs Other	$ 10,428	$ 42,000	$ 181,811	$ 42,000	
7300	Contractual Services	$ 81,256	$ 284,000	$ 48,508	$ 284,000	
7383	Permits/Licences/Fees	$ 12,883	$ 29,000	$ 14,387	$ 29,000	
7450	Office Supplies	$ 9,406	$ 7,700	$ 2,991	$ 15,000	
7490	Memberships	$ 30,179	$ 33,800	$ 32,178	$ 34,300	
7500	Miscellaneous	$ 1	$ 200,000	$ -	$ 200,000	
7540	Rents/Leases	$ -	$ 650	$ -	$ 650	
7653	Training, Meetings, Materials & Travel	$ 17,015	$ 22,750	$ 20,599	$ 24,900	
7731	Gasoline/Oil/Fuel	$ 40,853	$ 43,000	$ 16,384	$ 43,000	
7760	Utilities	$ 164,074	$ 177,800	$ 155,309	$ 204,300	
7800	Election Expense	$ -	$ -	$ -	$ 30,000	
7860	Contribution to Other Agencies	$ 8,391	$ 10,000	$ 6,164	$ 6,000	
7900	GSD/Treatment	$ 2,781,014	$ 3,554,000	$ 3,157,015	$ 3,252,000	
7920	GSD/Administrative Fee	$ 166,674	$ 213,240	$ 165,376	$ 195,120	
7930	County Administrative Fee	$ 33,265	$ 37,100	$ 31,185	$ 32,000	
	Subtotal Operating Expenses	**$ 4,225,746**	**$ 5,889,540**	**$ 5,052,580**	**$ 5,903,270**	**0%**
	Capital Outlay					
	General Equipment/Capital	$ 18,584	$ 620,000	$ 118,300	$ 1,174,000	
	GSD - Capacity Rights	$ 2,038,563	$ 3,550,000	$ 2,698,967	$ 1,500,000	
	Construction in Progress/Capital	$ 1,030,767	$ 4,600,000	$ 512,937	$ 5,100,000	
	Subtotal Capital Outlay	**$ 3,087,914**	**$ 8,770,000**	**$ 3,330,204**	**$ 7,774,000**	**-11%**
	Debt Service and Long-Term Liabilities					
	Installment Purchase Contract Principal	$ 757,000	$ 527,000	$ 757,000	$ 545,000	
8600	Interest Expense	$ 466,480	$ 448,508	$ 466,480	$ 429,905	
	Subtotal Debt Service	$ 1,223,480	$ 975,508	$ 1,223,480	$ 974,905	
	Subscription Based IT Asset Payments	$ -	$ -	$ 30,473	$ 36,939	
	Environmental Remediation Obligation	$ 775,725	$ 2,500,000	$ 1,488,544	$ 1,000,000	
	Debt Service and Long-Term Liabilities	**$ 1,999,205**	**$ 3,475,508**	**$ 2,742,497**	**$ 2,011,844**	**100%**
Total Expenses, Capital Outlay & Debt Service		**$ 10,963,608**	**$ 19,816,916**	**$ 12,725,142**	**$ 17,693,414**	**-11%**

FISCAL YEAR 2025-26 TOTAL WASTEWATER OPERATIONS & MAINTENANCE EXPENDITURES

Code	Description	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected Actual	2025-2026 Budget	% Change 24/25 Budget to 25/26 Budget
	Personnel Expenses					
6000	Salaries	$ 818,242	$ 771,700	$ 874,806	$ 1,106,000	
6010	Stand-By Pay	$ 49,117	$ 48,600	$ 51,088	$ 53,000	
6020	Overtime	$ 17,246	$ 26,000	$ 24,915	$ 29,500	
6030	Retirement	$ 332,031	$ 256,600	$ 227,879	$ 256,600	
6040	Deferred Comp	$ 21,294	$ 26,500	$ 29,928	$ 26,500	
6050	FICA	$ 49,373	$ 52,471	$ 53,626	$ 73,687	
6060	Medicare	$ 12,164	$ 12,271	$ 13,725	$ 17,233	
6070	Health Insurance	$ 126,817	$ 224,000	$ 129,462	$ 224,000	
6080	Life & Dental Insurance	$ 23,272	$ 26,435	$ 17,415	$ 26,435	
6100	SUI	$ 1,294	$ 2,800	$ 1,613	$ 2,800	
6110	Workers Comp	$ -	$ 24,000	$ 15,852	$ 20,500	
	Subtotal Personnel Expenses	**$ 1,450,851**	**$ 1,471,377**	**$ 1,440,309**	**$ 1,836,255**	**25%**
	Operating Expenses					
7090	Insurance	$ 92,944	$ 104,300	$ 101,820	$ 115,200	
7120	Vehicles R&M	$ 13,584	$ 28,000	$ 47,583	$ 29,100	
7121	Repairs & Maint	$ 134,640	$ 163,500	$ 71,886	$ 438,500	
7122	Operating Supplies	$ 253	$ 2,200	$ 3,402	$ 2,200	
7200	Prof Svcs Accounting/Auditing	$ 92,732	$ 130,000	$ 351,646	$ 130,000	
7210	Prof Svcs Legal Fees	$ 295,361	$ 250,000	$ 554,127	$ 580,000	
7220	Prof Svcs Engineering	$ 27,575	$ 22,500	$ 7,600	$ 30,000	
7230	Prof Svcs Computer	$ 92,087	$ 65,000	$ 47,911	$ 65,000	
7240	Prof Svcs Other	$ 5,428	$ 20,000	$ 181,811	$ 20,000	
7300	Contractual Services	$ 78,583	$ 124,000	$ 48,208	$ 124,000	
7383	Permits/Licences/Fees	$ 4,992	$ 21,000	$ 8,214	$ 21,000	
7450	Office supplies, Printing, Postage	$ 9,406	$ 7,700	$ 2,991	$ 15,000	
7490	Memberships	$ 21,771	$ 25,300	$ 23,105	$ 25,300	
7500	Miscellaneous	$ 1	$ -	$ -	$ -	
7540	Rents/Leases	$ -	$ 650	$ -	$ 650	
7653	Training, Meetings, Materials & Travel	$ 16,651	$ 20,800	$ 20,599	$ 23,000	
7731	Gasoline/Oil/Fuel	$ 28,011	$ 28,000	$ 9,985	$ 28,000	
7760	Utilities	$ 79,232	$ 87,800	$ 105,600	$ 114,300	
7800	Election Expense	$ -	$ -	$ -	$ -	
7860	Contribution to Other Agencies	$ 6,659	$ 7,000	$ 5,000	$ 3,000	
7900	GSD/Treatment	$ 2,781,014	$ 3,554,000	$ 3,157,015	$ 3,252,000	
7920	GSD/Administrative Fee	$ 166,674	$ 213,240	$ 165,376	$ 195,120	
7930	County Administrative Fee	$ 33,265	$ 8,100	$ 31,185	$ 32,000	
	Subtotal Operating Expenses	**$ 3,980,860**	**$ 4,883,090**	**$ 4,945,064**	**$ 5,243,370**	**7%**
Total Operating and Personnel Expenses		**$ 5,431,712**	**$ 6,354,467**	**$ 6,385,373**	**$ 7,079,625**	**11%**

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

WASTEWATER OPERATIONS & MAINTENANCE EXPENDITURES SUMMARY

Total wastewater operating and personnel expenses are projected to increase by 11% as compared to 2024-2025 fiscal year budget. Overall operating expenses increased significantly due to the February Spill response activities, investigations, repairs, and improvements. 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 FY 2025-26 budget projects a 25% increase in total personnel costs as compared to prior year budget. This is primarily due to costs associated with being fully staffed for the year. The General Manager/Superintendent will be retiring during this fiscal year, and the new General Manager has been selected. A separate Superintendent Position, hired by the Board is also expected to be filled during this fiscal year. Projected personnel expenses include COLA increases for regular employees, CalPERS retirement costs (unfunded liability payment increase), and health insurance.

- Insurance costs include both primary and property insurance. The projected estimate is provided by the District's pooled insurance program.

- Repairs & Maintenance includes costs associated with the routine maintenance and repair of the District's wastewater facilities such as manhole rings and covers, manhole raising, certain small pipeline and manhole repairs, easement maintenance, pump station maintenance, and consumable parts and equipment. Ongoing investigation and improvements to the wastewater force mains are expensed to O&M.

- Professional Services Accounting /Auditing includes the annual audit and ongoing administrative support. The District's accounting firm has been involved in detailed bookkeeping cleanups and the transition from MS Great Plains software to Acumatica.

- Professional Services Legal Fees include consulting and oversight of ongoing routine business and special counsel services required for employment matters, negotiating service agreements, and 2024 spill related matters.

- Professional Services Engineering includes service provided to perform assessments, provide recommendations, and draft plans for improvements to, and replacement of District facilities and equipment.

- Professional Services Other includes public relations activities and consulting.

- Contractual Services includes emergency generator service contract, pest control services, uniforms, alarm service, computer services, and underground service alert.

- Memberships are fees paid to organizations in which the District belongs such as: California Association of Sanitation Agencies (CASA), California Special District Association (CSDA), California Water Environment Association (CWEA), CALAFCO etc.

- GSD/Treatment consists of treatment and disposal services at the regional wastewater treatment plant operated by Goleta Sanitary District (GSD).

- GSD/Administrative Fee includes the 6% administrative charge required per the District's agreement with GSD.

FISCAL YEAR 2025-26 OTHER SERVICES EXPENDITURES

Code	Description	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected Actual	2025-2026 Budget	% Change 24/25 Budget to 25/26 Budget
44	**Other Services**					
	Personnel Expenses					
6000	Salaries	$ 156,503	$ 167,200	$ 107,173	$ 110,000	
6010	Stand-By Pay	$ -	$ -	$ -	$ -	
6020	Overtime	$ -	$ -	$ -	$ -	
6030	Retirement	$ 14,310	$ 9,000	$ 29,658	$ 30,000	
6040	Deferred Comp	$ -	$ 2,000	$ 120	$ -	
6050	FICA	$ 10,215	$ 10,366	$ 6,124	$ 6,820	
6060	Medicare	$ 2,429	$ 2,424	$ 1,545	$ 1,595	
6070	Health Insurance	$ 13,177	$ 14,000	$ 10,155	$ 14,000	
6080	Life & Dental Insurance	$ 3,258	$ 3,350	$ 3,016	$ 3,350	
6100	SUI	$ -	$ -	$ -	$ -	
6110	Workers Comp	$ -	$ 2,150	$ 1,761	$ 2,280	
	Subtotal Personnel Expenses	**$ 199,892**	**$ 210,491**	**$ 159,552**	**$ 168,045**	**-20%**
	Operating Expenses					
7090	Insurance	$ 9,556	$ 10,000	$ 11,179	$ 12,000	
7120	Vehicles R&M	$ 34,053	$ 40,000	$ 23,456	$ 40,000	
7121	Repairs & Maint	$ 9,290	$ -	$ -	$ -	
7122	Operating Supplies	$ -	$ -	$ 63	$ -	
7200	Prof Svcs Accounting/Auditing	$ -	$ 9,000	$ -	$ 9,000	
7210	Prof Svcs Legal Fees	$ 68,234	$ 410,000	$ -	$ 60,000	
7220	Prof Svcs Engineering	$ -	$ -	$ -	$ -	
7230	Prof Svcs Computer	$ -	$ -	$ -	$ -	
7240	Prof Svcs Other	$ 5,000	$ 22,000	$ -	$ 22,000	
7300	Contractual Svcs	$ 2,673	$ 160,000	$ 300	$ 160,000	
7383	Permits/Licences/Fees	$ 7,891	$ 8,000	$ 6,173	$ 8,000	
7450	Office supplies, Printing, Postage	$ -	$ -	$ -	$ -	
7490	Memberships	$ 8,408	$ 8,500	$ 9,073	$ 9,000	
7500	Miscellaneous	$ -	$ 200,000	$ -	$ 200,000	
7540	Rents/Leases	$ -	$ -	$ -	$ -	
7653	Training, Meetings, Materials & Travel	$ 364	$ 1,950	$ -	$ 1,900	
7731	Gasoline/Oil/Fuel	$ 12,842	$ 15,000	$ 6,399	$ 15,000	
7760	Utilities	$ 84,842	$ 90,000	$ 49,709	$ 90,000	
7800	Election Expense	$ -	$ -	$ -	$ 30,000	
7860	Contribution to Other Agencies	$ 1,732	$ 3,000	$ 1,164	$ 3,000	
7900	GSD/Treatment	$ -	$ -	$ -	$ -	
7920	GSD/Administrative Fee	$ -	$ -	$ -	$ -	
7930	County Administrative Fee	$ -	$ 29,000	$ -	$ -	
	Subtotal Operating Expenses	**$ 244,885**	**$ 1,006,450**	**$ 107,516**	**$ 659,900**	**-34%**
Total Operating and Personnel Expenses		**$ 444,777**	**$ 1,216,941**	**$ 267,068**	**$ 827,945**	**-32%**

OTHER SERVICES EXPENDITURES SUMMARY

Total Other Services operating and personnel expenses are projected to decrease by approximately 30% as compared to prior year budget primarily due to prior year spill expenses and a reduction in street sweeping salaries.

The following are descriptions of significant other services operation and maintenance expenses.

- Personnel expenses include all District street sweeping operation and maintenance labor costs and a portion of Board salaries and Administration staff time.
- 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.
- 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 – an election will be held for two Director's seats in the coming fiscal year.
- 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.

FISCAL YEAR 2025-26 TOTAL CAPITAL IMPROVEMENT EXPENDITURES

Description	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected Actual	2025-2026 Budget	Budget % Change 24/25 to 25/26 Projection
General Equipment/Capital	$18,584	$620,000	$118,300	$1,174,000	
GSD - Capacity Rights	$2,038,563	$3,550,000	$2,698,967	$1,500,000	
Construction in Progress/Capital	$1,030,767	$4,600,000	$512,937	$5,100,000	
Total Capital Outlay	**$3,087,914**	**$8,770,000**	**$3,330,204**	**$7,774,000**	**-11%**

FISCAL YEAR 2023-24 CAPITAL IMPROVEMENT EXPENDITURES BY SERVICE CATEGORY

Fiscal Year 2023-24 Capital - Pump Station

	Description	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected Actual	2025-2026 Budget	% Change 24/25 Budget to 25/26 Budget
41	**Pump Station**					
	General Equipment/Capital	$12,679	$300,000	$73,535	$354,000	
	Construction in Progress/Capital	$1,006,294	$4,500,000	$512,937	$5,000,000	
	Subtotal Pump Station Capital	**$1,018,973**	**$4,800,000**	**$586,472**	**$5,354,000**	**12%**

Fiscal Year 2023-24 Capital - Collection System

	Description	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected Actual	2025-2026 Budget	% Change 24/25 Budget to 25/26 Budget
42	**Collection System**					
	General Equipment/Capital	$5,905	$300,000	$44,765	$300,000	
	Construction in Progress/Capital	$24,473	$100,000	$0	$100,000	
	Subtotal Collection System Capital	**$30,378**	**$400,000**	**$44,765**	**$400,000**	**0%**

Fiscal Year 2023-24 Capital - Other Services

	Description	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected Actual	2025-2026 Budget	% Change 24/25 Budget to 25/26 Budget
44	**Other Services**					
	General Equipment/Capital	$0	$0	$0	$500,000	
	Construction in Progress/Capital	$0	$0	$0	$0	
	Subtotal Street Sweeping Capital	**$0**	**$0**	**$0**	**$500,000**	**0%**

Fiscal Year 2023-24 Capital - Administration

	Description	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected Actual	2025-2026 Budget	% Change 24/25 Budget to 25/26 Budget
45	**Administration**					
	General Equipment/Capital	$0	$20,000	$0	$20,000	
	Construction in Progress/Capital	$0	$0	$0	$0	
	Subtotal Administration Capital	**$0**	**$20,000**	**$0**	**$20,000**	**100%**

Fiscal Year 2023-24 Capital - Treatment

	Description	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected Actual	2025-2026 Budget	% Change 24/25 Budget to 25/26 Budget
46	**Treatment**					
	GSD - Capacity Rights	$2,038,563	$3,550,000	$2,698,967	$1,500,000	
	Subtotal Treatment Capital	**$2,038,563**	**$3,550,000**	**$2,698,967**	**$1,500,000**	**-58%**

CAPITAL IMPROVEMENT EXPENDITURES SUMMARY

The District's Capital Improvement Expenditures are required for improvements and replacement of District facilities and equipment. Capital Expenditures also account for the District's pro-rated share of ongoing repair and maintenance, improvements, and replacement of treatment facilities and equipment at the Goleta Sanitary District Regional Wastewater Treatment Plant.

In September 2021 the District's ten-year Capital Improvement Plan (CIP) was adopted by the Board of Directors. The CIP outlines the capital facility needs of the District and serves as guidance to operate and maintain facilities and equipment in a cost-effective manner over the long term. The CIP 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.

APPENDICES

A1. GWSD Organization Chart

A2. Wastewater O&M by Service Category Chart

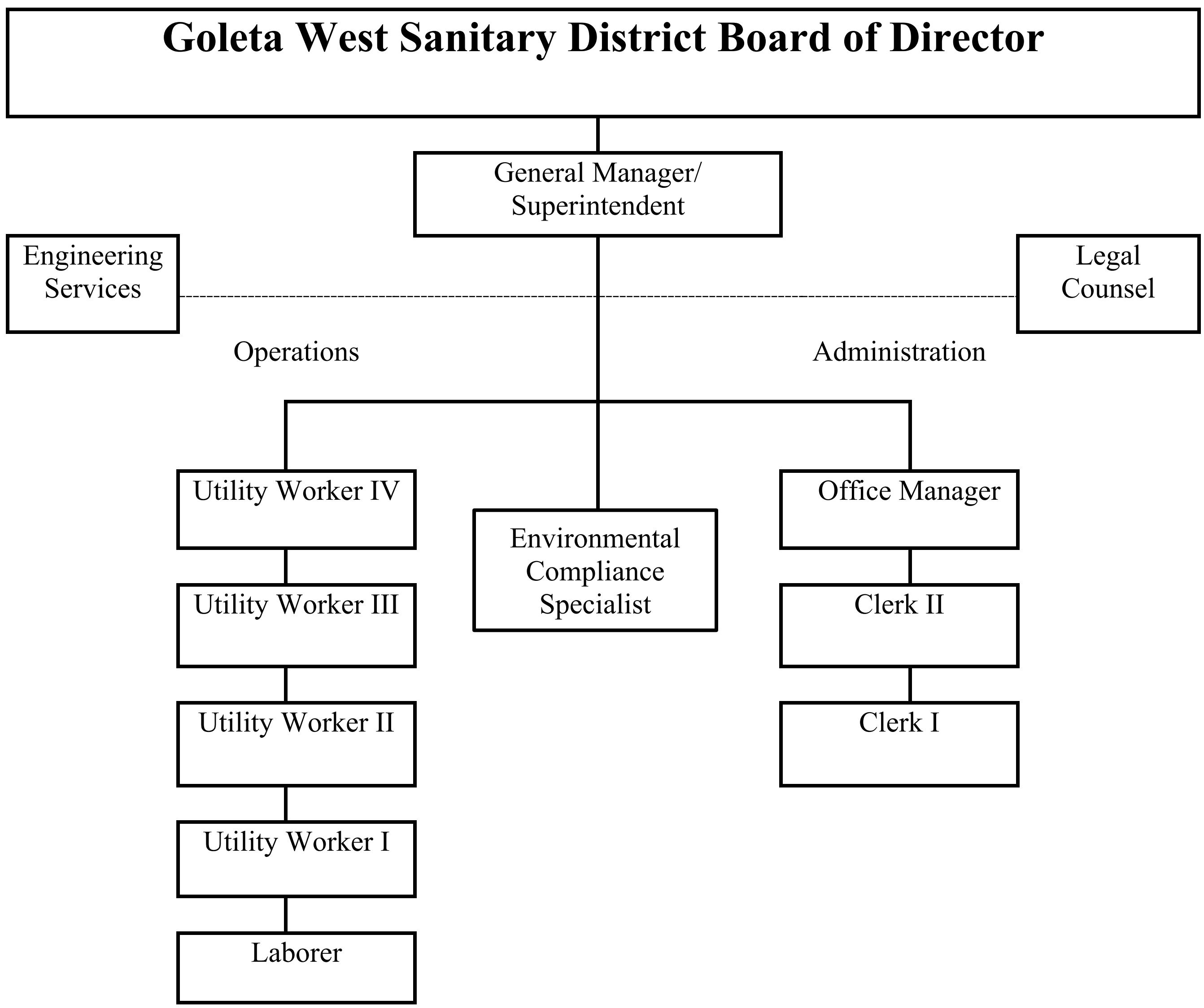
A3. Fiscal Year 2025-2026 Wastewater O&M – Pump Station

A4. Fiscal Year 2025-2026 Wastewater O&M – Collection System

A5. Fiscal Year 2025-2026 Wastewater O&M – Administration

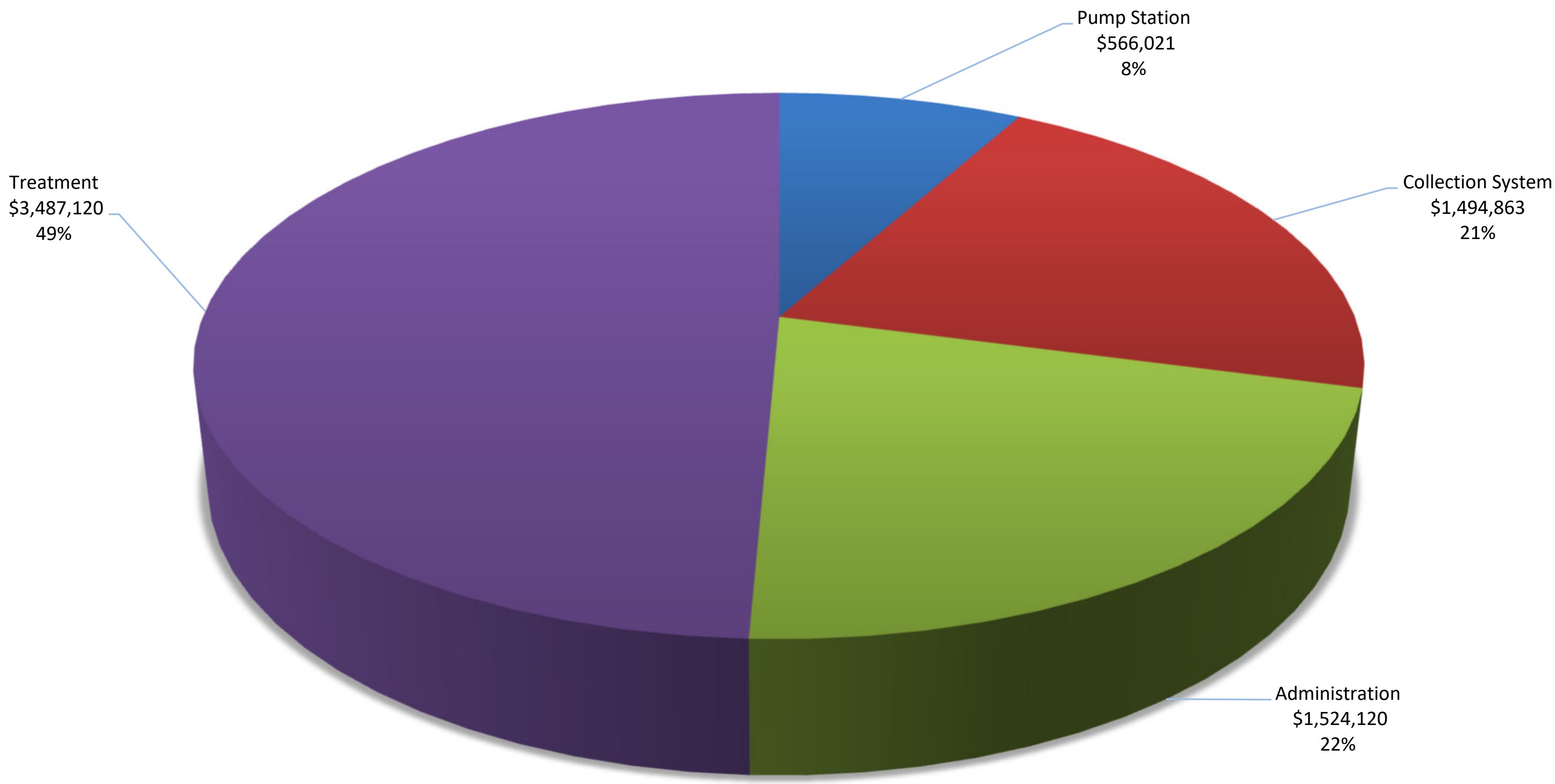
A6. Fiscal Year 2025-2026 Wastewater O&M – Treatment

GWSD Organization Chart



Note: Not all positions are filled. The District normally operates with 7 full time employees.

WASTEWATER O&M by SERVICE CATEGORY
The following chart displays the projected O&M expenses by service category for FY 2025 - 2026



FISCAL YEAR 2025-26 WASTEWATER O&M - PUMP STATION

Code	Description	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected Actual	2025-2026 Budget	% Change 24/25 Budget to 25/26 Budget
41	**PUMP STATION**					
	Personnel Expenses					
6000	Salaries	$ 35,019	$ 40,000	$ 33,702	$ 95,600	
6010	Stand-By Pay	$ 49,117	$ 48,600	$ 51,088	$ 53,000	
6020	Overtime	$ 16,240	$ 18,000	$ 15,228	$ 19,000	
6030	Retirement	$ -	$ -	$ -	$ -	
6040	Deferred Comp	$ -	$ -	$ -	$ -	
6050	FICA	$ 5,842	$ 6,609	$ 5,764	$ 10,391	
6060	Medicare	$ 1,366	$ 1,546	$ 1,348	$ 2,430	
6070	Health Insurance	$ -	$ -	$ -	$ -	
6080	Life & Dental Insurance	$ -	$ -	$ -	$ -	
6100	SUI	$ -	$ -	$ -	$ -	
6110	Workers Comp	$ -	$ 7,000	$ 4,403	$ 5,700	
	Subtotal Personnel Expenses	**$ 107,585**	**$ 121,755**	**$ 111,533**	**$ 186,121**	**53%**
	Operating Expenses					
7090	Insurance	$ 23,890	$ 25,800	$ 27,947	$ 32,700	
7120	Vehicles R&M	$ 6,289	$ 7,500	$ 744	$ 7,500	
7121	Repairs & Maint	$ 63,662	$ 63,000	$ 51,148	$ 63,000	
7122	Operating Supplies	$ 253	$ 1,200	$ 838	$ 1,200	
7200	Prof Svcs Accounting/Auditing	$ -	$ -	$ -	$ -	
7210	Prof Svcs Legal Fees	$ -	$ -	$ -	$ 150,000	
7220	Prof Svcs Engineering	$ 24,610	$ -	$ -	$ -	
7230	Prof Svcs Computer	$ 12,680	$ -	$ 1,036	$ -	
7240	Prof Svcs Other	$ -	$ -	$ -	$ -	
7300	Contractual Services	$ 2,413	$ 20,000	$ 1,265	$ 20,000	
7383	Permits/Licences/Fees	$ 3,067	$ 4,500	$ 1,138	$ 4,500	
7450	Office supplies, Printing, Postage	$ -	$ -	$ -	$ -	
7490	Memberships	$ -	$ -	$ -	$ -	
7500	Miscellaneous	$ -	$ -	$ -	$ -	
7540	Rents/Leases	$ -	$ -	$ -	$ -	
7653	Training, Meetings, Materials & Travel	$ 1,685	$ 2,000	$ 1,587	$ 2,000	
7731	Gasoline/Oil/Fuel	$ -	$ 6,000	$ -	$ 6,000	
7760	Utilities	$ 63,430	$ 70,000	$ 97,325	$ 93,000	
7800	Election Expense	$ -	$ -	$ -	$ -	
7860	Contribution to Other Agencies	$ -	$ -	$ -	$ -	
7900	GSD/Treatment	$ -	$ -	$ -	$ -	
7920	GSD/Administrative Fee	$ -	$ -	$ -	$ -	
7930	County Administrative Fee	$ -	$ -	$ -	$ -	
	Subtotal Operating Expenses	**$ 201,979**	**$ 200,000**	**$ 183,028**	**$ 379,900**	**90%**
Total Operating and Personnel Expenses		**$ 309,564**	**$ 321,755**	**$ 294,561**	**$ 566,021**	**76%**

FISCAL YEAR 2023-24 WASTEWATER O&M - COLLECTION SYSTEM

Code	Description	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected Actual	2025-2026 Budget	% Change 24/25 Budget to 25/26 Budget
42	**COLLECTION SYSTEM**					
	Personnel Expenses					
6000	Salaries	$ 389,432	$ 367,700	$ 427,282	$ 387,600	
6010	Stand-By Pay	$ -	$ -	$ -	$ -	
6020	Overtime	$ 1,006	$ 8,000	$ 9,547	$ 8,000	
6030	Retirement	$ 38,996	$ 23,000	$ 118,855	$ 23,000	
6040	Deferred Comp	$ 6,994	$ 8,500	$ 7,740	$ 8,500	
6050	FICA	$ 23,484	$ 23,293	$ 27,248	$ 24,527	
6060	Medicare	$ 5,492	$ 5,448	$ 6,373	$ 5,736	
6070	Health Insurance	$ 107,826	$ 120,000	$ 82,716	$ 120,000	
6080	Life & Dental Insurance	$ 11,141	$ 14,000	$ 8,161	$ 14,000	
6100	SUI	$ -	$ -	$ -	$ -	
6110	Workers Comp	$ -	$ 14,000	$ 8,807	$ 11,400	
	Subtotal Personnel Expenses	**$ 584,371**	**$ 583,941**	**$ 696,729**	**$ 602,763**	**3%**
	Operating Expenses					
7090	Insurance	$ 56,241	$ 61,500	$ 55,894	$ 61,500	
7120	Vehicles R&M	$ 7,295	$ 20,000	$ 45,282	$ 20,000	
7121	Repairs & Maint	$ 70,978	$ 100,000	$ 18,738	$ 375,000	
7122	Operating Supplies	$ -	$ -	$ 2,564	$ -	
7200	Prof Svcs Accounting/Auditing	$ -	$ -		$ -	
7210	Prof Svcs Legal Fees	$ -	$ -	$ -	$ 300,000	
7220	Prof Svcs Engineering	$ 2,475	$ 7,500	$ 3,325	$ 7,500	
7230	Prof Svcs Computer	$ 5,853	$ -	$ -	$ -	
7240	Prof Svcs Other	$ -	$ -	$ 34,144	$ -	
7300	Contractual Svcs	$ 62,452	$ 80,000	$ 31,398	$ 80,000	
7383	Permits/Licences/Fees	$ 1,639	$ 1,500	$ 2,792	$ 1,500	
7450	Office supplies, Printing, Postage	$ -	$ -	$ 394	$ -	
7490	Memberships	$ 1,030	$ 1,300	$ 1,410	$ 1,300	
7500	Miscellaneous	$ -	$ -	$ -	$ -	
7540	Rents/Leases	$ -	$ 300	$ -	$ 300	
7653	Training, Meetings, Materials & Travel	$ 6,376	$ 9,000	$ 6,994	$ 9,000	
7731	Gasoline/Oil/Fuel	$ 27,206	$ 21,000	$ 9,123	$ 21,000	
7760	Utilities	$ 13,278	$ 15,000	$ 2,104	$ 15,000	
7800	Election Expense	$ -	$ -	$ -	$ -	
7860	Contribution to Other Agencies	$ -	$ -	$ -	$ -	
7900	GSD/Treatment	$ -	$ -	$ -	$ -	
7920	GSD/Administrative Fee	$ -	$ -	$ -	$ -	
7930	County Administrative Fee	$ -	$ -	$ -	$ -	
	Subtotal Operating Expenses	**$ 254,823**	**$ 317,100**	**$ 214,162**	**$ 892,100**	**181%**
Total Operating and Personnel Expenses		**$839,194**	**$901,041**	**$910,891**	**$1,494,863**	**66%**

FISCAL YEAR 2023-24 WASTEWATER O&M - ADMINISTRATION

Code	Description	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected Actual	2025-2026 Budget	% Change 24/25 Budget to 25/26 Budget
45	**ADMINISTRATION**					
	Personnel Expenses					
6000	Salaries	$ 393,791	$ 364,000	$ 413,822	$ 622,800	
6010	Stand-By Pay	$ -	$ -	$ -	$ -	
6020	Overtime	$ -	$ -	$ 140	$ 2,500	
6030	Retirement	$ 293,035	$ 233,600	$ 109,024	$ 233,600	
6040	Deferred Comp	$ 14,300	$ 18,000	$ 22,188	$ 18,000	
6050	FICA	$ 20,047	$ 22,568	$ 20,614	$ 38,769	
6060	Medicare	$ 5,306	$ 5,278	$ 6,004	$ 9,067	
6070	Health Insurance	$ 18,991	$ 104,000	$ 46,746	$ 104,000	
6080	Life & Dental Insurance	$ 12,132	$ 12,435	$ 9,254	$ 12,435	
6100	SUI	$ 1,294	$ 2,800	$ 1,613	$ 2,800	
6110	Workers Comp	$ -	$ 3,000	$ 2,642	$ 3,400	
	Subtotal Personnel Expenses	**$ 758,895**	**$ 765,681**	**$ 632,047**	**$ 1,047,370**	**37%**
	Operating Expenses					
7090	Insurance	$ 12,812	$ 17,000	$ 17,979	$ 21,000	
7120	Vehicles R&M	$ -	$ 500	$ 1,557	$ 1,600	
7121	Repairs & Maint	$ -	$ 500	$ 2,000	$ 500	
7122	Operating Supplies	$ -	$ 1,000	$ -	$ 1,000	
7200	Prof Svcs Accounting/Auditing	$ 92,732	$ 130,000	$ 351,646	$ 130,000	
7210	Prof Svcs Legal Fees	$ 295,361	$ 250,000	$ 546,466	$ 90,000	
7220	Prof Svcs Engineering	$ 490	$ 15,000	$ 4,275	$ 15,000	
7230	Prof Svcs Computer	$ 73,554	$ 65,000	$ 46,875	$ 65,000	
7240	Prof Svcs Other	$ 5,428	$ 20,000	$ 147,667	$ 20,000	
7300	Contractual Svcs	$ 13,718	$ 24,000	$ 15,545	$ 24,000	
7383	Permits/Licences/Fees	$ 286	$ 15,000	$ 4,284	$ 15,000	
7450	Office supplies, Printing, Postage	$ 9,406	$ 7,700	$ 2,597	$ 15,000	
7490	Memberships	$ 20,741	$ 24,000	$ 21,695	$ 24,000	
7500	Miscellaneous	$ 1	$ -	$ -	$ -	
7540	Rents/Leases	$ -	$ 350	$ -	$ 350	
7653	Training, Meetings, Materials & Travel	$ 8,470	$ 9,800	$ 12,018	$ 12,000	
7731	Gasoline/Oil/Fuel	$ 805	$ 1,000	$ 862	$ 1,000	
7760	Utilities	$ 2,524	$ 2,800	$ 6,171	$ 6,300	
7800	Election Expense	$ -	$ -	$ -	$ -	
7860	Contribution to Other Agencies	$ 6,659	$ 7,000	$ 5,000	$ 3,000	
7900	GSD/Treatment	$ -	$ -	$ -	$ -	
7920	GSD/Administrative Fee	$ -	$ -	$ -	$ -	
7930	County Administrative Fee	$ 33,265	$ 8,100	$ 31,185	$ 32,000	
	Subtotal Operating Expenses	**$ 576,251**	**$ 598,750**	**$ 1,217,822**	**$ 476,750**	**-20%**
Total Operating and Personnel Expenses		**$ 1,335,147**	**$ 1,364,431**	**$ 1,849,869**	**$ 1,524,120**	**12%**

FISCAL YEAR 2022-23 WASTEWATER O&M - TREATMENT

Code	Description	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected Actual	2025-2026 Budget	% Change 24/25 Budget to 25/26 Budget
46	**TREATMENT**					
	Personnel Expenses					
6000	Salaries	**$ -**	**$ -**	**$ -**	**$ -**	
6010	Stand-By Pay	**$ -**	**$ -**	**$ -**	**$ -**	
6020	Overtime	**$ -**	**$ -**	**$ -**	**$ -**	
6030	Retirement	**$ -**	**$ -**	**$ -**	**$ -**	
6040	Deferred Comp	**$ -**	**$ -**	**$ -**	**$ -**	
6050	FICA	**$ -**	**$ -**	**$ -**	**$ -**	
6060	Medicare	**$ -**	**$ -**	**$ -**	**$ -**	
6070	Health Insurance	**$ -**	**$ -**	**$ -**	**$ -**	
6080	Life & Dental Insurance	**$ -**	**$ -**	**$ -**	**$ -**	
6100	SUI	**$ -**	**$ -**	**$ -**	**$ -**	
6110	Workers Comp	**$ -**	**$ -**	**$ -**	**$ -**	
	Subtotal Personnel Expenses	**$ -**	**$ -**	**$ -**	**$ -**	0%
	Operating Expenses					
7090	Insurance	$ -	$ -	$ -	$ -	
7120	Vehicles R&M	$ -	$ -	$ -	$ -	
7121	Repairs & Maint	$ -	$ -	$ -	$ -	
7122	Operating Supplies	$ -	$ -	$ -	$ -	
7200	Prof Svcs Accounting/Auditing	$ -	$ -	$ -	$ -	
7210	Prof Svcs Legal Fees	$ -	$ -	$ 7,661	$ 40,000	
7220	Prof Svcs Engineering	$ -	$ -	$ -	$ -	
7230	Prof Svcs Computer	$ -	$ -	$ -	$ -	
7240	Prof Svcs Other	$ -	$ -	$ -	$ -	
7300	Contractual Svcs	$ -	$ -	$ -	$ -	
7383	Permits/Licences/Fees	$ -	$ -	$ -	$ -	
7450	Office supplies, Printing, Postage	$ -	$ -	$ -	$ -	
7490	Memberships	$ -	$ -	$ -	$ -	
7500	Miscellaneous	$ -	$ -	$ -	$ -	
7540	Rents/Leases	$ -	$ -	$ -	$ -	
7653	Training, Meetings, Materials & Travel	$ 120	$ -	$ -	$ -	
7731	Gasoline/Oil/Fuel	$ -	$ -	$ -	$ -	
7760	Utilities	$ -	$ -	$ -	$ -	
7800	Election Expense	$ -	$ -	$ -	$ -	
7860	Contribution to Other Agencies	$ -	$ -	$ -	$ -	
7900	GSD/Treatment	$ 2,781,014	$ 3,554,000	$ 3,157,015	$ 3,252,000	
7920	GSD/Administrative Fee	$ 166,674	$ 213,240	$ 165,376	$ 195,120	
7930	County Administrative Fee	$ -	$ -	$ -	$ -	
7940	Environmental Remediation	$ -	$ -	$ -	$ -	
	Subtotal Operating Expenses	**$ 2,947,807**	**$ 3,767,240**	**$ 3,330,052**	**$ 3,487,120**	**-7%**
Total Operating and Personnel Expenses		**$ 2,947,807**	**$ 3,767,240**	**$ 3,330,052**	**$ 3,487,120**	**-7%**