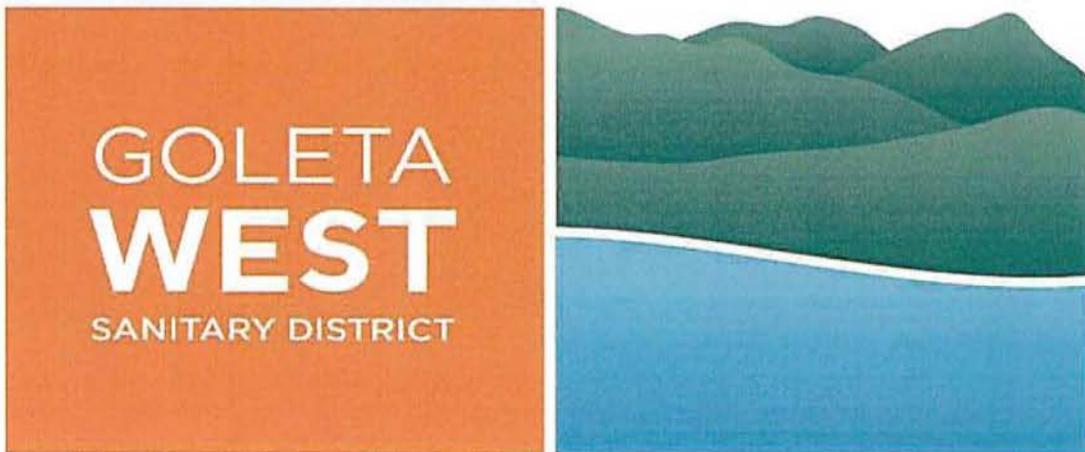


GOLETA WEST SANITARY DISTRICT



ADOPTED BUDGET

FISCAL YEAR 2012-2013

***Adopted by the Governing Board
June 5, 2012***

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INTRODUCTION

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 32,300.

GWSD provides wastewater collection, treatment and street sweeping for its constituents. Treatment is provided under contract with the Goleta Sanitary District.

GWSD owns and operates two pump stations and approximately sixty-two (62) 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 currently employs six (6) full time employees. The employees work in the following service categories: Administration; Collection System; Pump Station and Other Services/Street Sweeping.

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.

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 Programs. 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 2012-2013 TOTAL REVENUES

Account	2010-2011 Actual	2011-2012 Budget	2011-2012 Projected Actual	2012-2013 Budget	% Change 11/12 Budget to 12/13 Budget
3010 Property Taxes	\$1,559,137	\$1,590,000	\$1,630,000	\$1,685,000	
3380 Interest Income	\$613,100	\$460,000	\$390,000	\$220,000	
3381 Unrealized Gain/Loss Investments	(\$119,208)	\$0	\$90,000	\$0	
3390 Homeowners Property Tax Relief	\$13,850	\$14,000	\$13,892	\$14,000	
3410 Miscellaneous Permits	\$23,784	\$25,000	\$23,000	\$2,205	
3420 Planning & Engineering-Plan Ck Fees	\$3,333	\$6,000	\$13,000	\$8,000	
3430 Insurance Refunds	\$43,300	\$44,000	\$48,768	\$47,000	
3440 Sanitation Serv./Sewer User Fees	\$2,299,610	\$2,300,000	\$2,250,000	\$2,300,000	
3450 Connection Fees	\$151,820	\$240,000	\$640,000	\$396,000	
3460 Inspection Fees	\$10,236	\$18,000	\$32,000	\$20,000	
3480 Other Services Income	\$56,630	\$55,000	\$58,000	\$55,000	
3500 Gain/Loss on Sale of Fixed Assets	\$3,140	\$30,000	(\$36,077)	\$0	
Total Revenue	\$4,658,733	\$4,782,000	\$5,152,583	\$4,747,205	-1%

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

FISCAL YEAR 2012-13 OPERATING REVENUES (O&M Unrestricted)

Account	2010-2011 Actual	2011-2012 Budget	2011-2012 Projected Actual	2012-2013 Budget	% Change 11/12 Budget to 12/13 Budget
3380 Interest Income	\$71,733	\$60,000	\$54,000	\$30,000	
3410 Miscellaneous Permits	\$23,784	\$25,000	\$23,000	\$2,205	
3420 Planning & Engineering-Plan Ck Fees	\$3,333	\$6,000	\$13,000	\$8,000	
3430 Insurance Refunds	\$43,300	\$44,000	\$48,768	\$47,000	
3440 Sanitation Serv./Sewer User Fees	\$2,299,610	\$2,300,000	\$2,250,000	\$2,300,000	
3460 Inspection Fees	\$10,236	\$18,000	\$32,000	\$20,000	
3480 Other Services Income	\$56,630	\$55,000	\$58,000	\$55,000	
3500 Gain/Loss on Sale of Fixed Assets	\$3,140	\$30,000	(\$36,077)	\$0	
Total Operating Revenues	\$2,511,765	\$2,538,000	\$2,442,691	\$2,462,205	-3%

FISCAL YEAR 2012-13 NON-OPERATING REVENUES

Account	2010-2011 Actual	2011-2012 Budget	2011-2012 Projected Actual	2012-2013 Budget	% Change 11/12 Budget to 12/13 Budget
3010 Property Taxes	\$1,559,137	\$1,590,000	\$1,630,000	\$1,685,000	
3380 Interest Income	\$541,367	\$400,000	\$336,000	\$190,000	
3381 Unrealized Gain/Loss Investments	(\$119,208)	\$0	\$90,000	\$0	
3390 Homeowners Property Tax Relief	\$13,850	\$14,000	\$13,892	\$14,000	
3450 Connection Fees	\$151,820	\$240,000	\$640,000	\$396,000	
Total Non-Operating Revenues	\$2,146,967	\$2,244,000	\$2,709,892	\$2,285,000	2%

REVENUES SUMMARY

2011-2012 projected actual column on the preceding spreadsheet represents the projected revenues through June 30, 2012. The last column is a comparison of the 2011-2012 budget and the 2012-2013 budget.

Total revenues are projected to decrease by 1% as compared to the 2011-2012 fiscal year budget. The projected decrease is primarily due to the reduced interest income estimate as compared to prior year budget.

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

- The District's share of property taxes is collected by the County of Santa Barbara as reported on the tax rolls. The County of Santa Barbara has provided the District with the estimated property tax revenue for 2012-2013 fiscal year.
- Interest Income is earned on all District funds, which are included in the District's investment portfolio. The 2012-2013 budget amount is based on an estimate from the District's investment manager.
- 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.
- 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 (currently \$168 per year for a single family dwelling). Commercial users are charged according to prior year's water usage and the type of wastewater discharged.
- Connection Fees received in FY 2012-2013 budget are expected to be approximately \$396,000. Significant connection fees were received from several large projects in the prior year as well. This is shown in the FY 2011-2012 "projected actual" column.
- Other Services income for FY 2012-2013 includes 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. This fund should maintain a minimum balance of one-hundred percent (100%) of annual operating costs (\$2,711,875 for FY 2012-13).

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, street sweeping 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 existing buildings at the District headquarters.

TRANSFERS TO RESERVE FUNDS

Fund	Description	2010-2011 Actual	2011-2012 Budget	2011-2012 Projected Actual	2012-2013 Budget	Foot Note
4930	Operating Reserve Fund	\$0	\$0	\$0	\$0	1
4932	Capacity Fees for Collection System/Plant Reserve	\$151,820	\$240,000	\$640,000	\$396,000	2
4935	Capital and Treatment Plant Upgrade Reserve	\$0	\$0	\$0	\$1,500,000	3
4960	Equipment/Vehicle Replacement Reserve	\$0	\$70,000	\$70,000	\$70,000	4
4965	Building Replacement Reserve	\$0	\$0	\$0	\$0	5
Total Transfers to Reserve Funds		\$151,820	\$310,000	\$710,000	\$1,966,000	

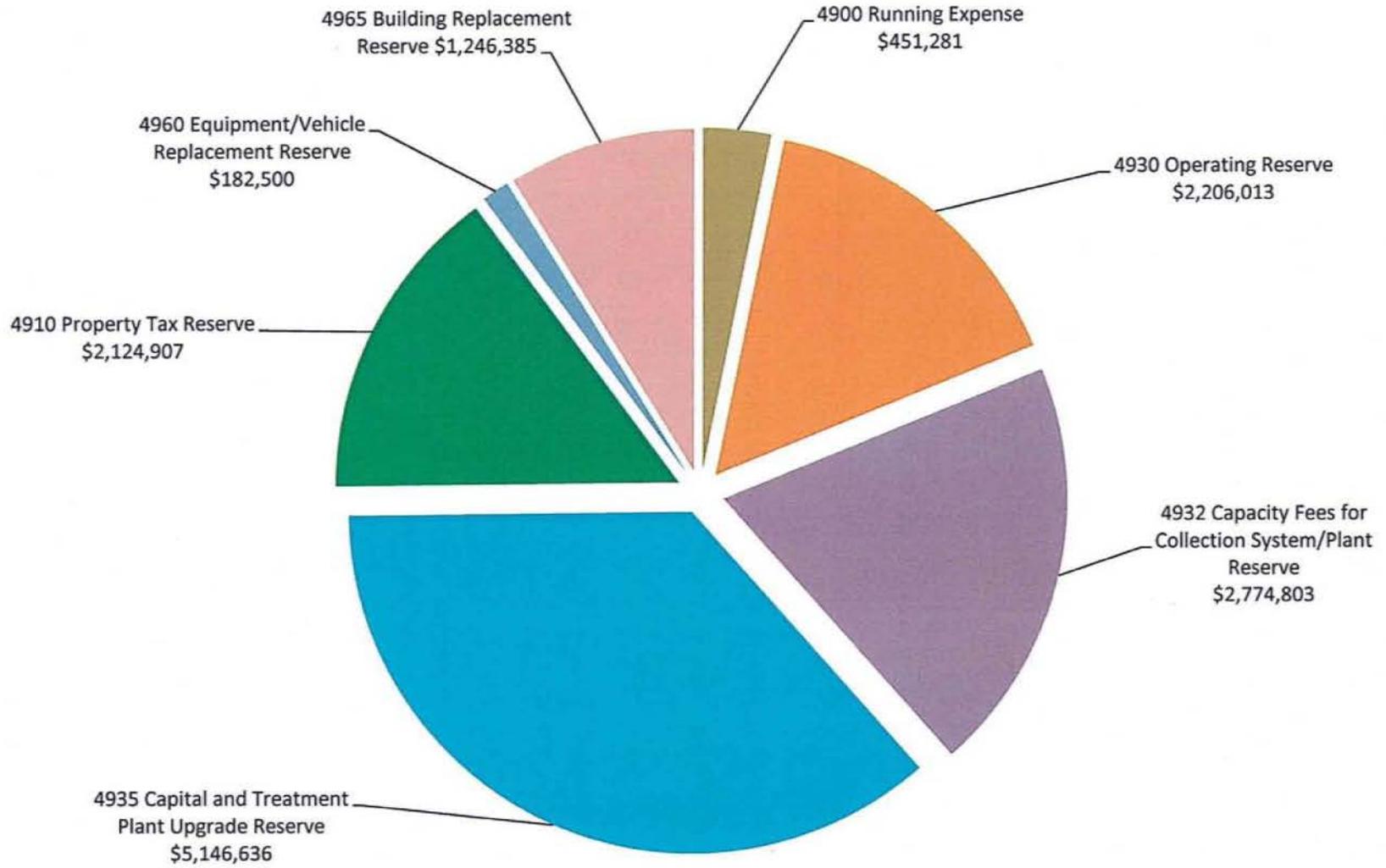
**Foot
Note**

- 1 Funds to meet cash flow requirements and unanticipated increases in operating costs
- 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

Fund & Description	Estimated Fund Acct Balance 6/30/12	Estimated Revenue/Transfers FY 2012-2013	Estimated Expenditures/Transfers FY 2012-2013	Estimated Fund Acct Balance 6/30/13
<u>Unreserved Funds</u>				
4900 Running Expense	\$722,000	Revenue & Interest \$2,441,156	Wastewater O&M Expenses \$2,711,875	\$451,281
4930 Operating Reserve	\$2,179,000	Interest \$27,013	None \$0	\$2,206,013
<u>Restricted Funds</u>				
4932 Capacity Fees for Collection System/Plant Reserve	\$2,646,000	Connection Fees & Interest \$428,803	Mesa Rd. & Phelps Rd. Design & Permitting (\$300K) \$300,000	\$2,774,803
4935 Capital and Treatment Plant Upgrade Reserve	\$7,553,000	Transfer from Fund 4910 & \$1,593,636	GSD Capital Expenditures (\$4,000,000) \$4,000,000	\$5,146,636
<u>Dedicated Funds</u>				
4910 Property Taxes	\$2,800,000	Revenue & Interest \$1,733,712	Other Services Budget, Coll, PS, Admin Repairs & Equip (\$25K), Transfer to Fund 4960 (\$70K), Transfer to Fund 4935 (\$1.5 Mil) \$2,408,805	\$2,124,907
4960 Equipment/Vehicle Replacement Reserve	\$363,000	Transfer from Fund 4910 & \$74,500	New Vector Sweeper (\$255K) \$255,000	\$182,500
4965 Building Replacement Reserve	\$1,483,000	Interest \$18,385	Facility Upgrade Phase I Design \$255,000	\$1,246,385
Totals	\$17,746,000	\$6,317,205	\$9,930,680	\$14,132,525

Projected Fund Balances - June 30, 2013



FISCAL YEAR 2012-13 TOTAL EXPENDITURES

Description	2010-2011 Actual	2011-2012 Budget	2011-2012 Projected Actual	2012-2013 Budget	% Change 11/12 Budget to 12/13 Budget
Personnel Expenses					
6000 Salaries	\$620,092	\$609,531	\$578,000	\$612,665	1%
6010 Stand-By Pay	\$32,098	\$33,470	\$32,000	\$36,000	8%
6020 Overtime	\$15,899	\$13,250	\$16,456	\$16,435	24%
6030 Retirement	\$63,767	\$72,872	\$67,500	\$75,624	4%
6040 Deferred Comp	\$17,550	\$17,550	\$17,550	\$17,550	0%
6050 FICA	\$37,210	\$40,688	\$38,840	\$41,236	1%
6060 Medicare	\$9,566	\$9,516	\$9,084	\$9,644	1%
6070 Health Insurance	\$126,535	\$141,727	\$130,700	\$138,438	-2%
6080 Life/Dental & Long Term Disability	\$21,007	\$22,122	\$18,300	\$19,529	-12%
6090 SDI	\$6,571	\$7,875	\$9,191	\$7,206	-8%
6100 SUI	\$3,403	\$3,388	\$4,139	\$3,157	-7%
6110 Workers Comp	\$16,549	\$18,205	\$14,800	\$17,859	-2%
Subtotal Personnel Expenses	\$970,248	\$989,992	\$936,560	\$995,345	1%
Operating Expenses					
7090 Insurance	\$42,030	\$44,447	\$49,755	\$52,000	17%
7120 Vehicles R&M	\$33,510	\$40,000	\$49,450	\$26,800	-33%
7121 Repairs & Maint	\$48,612	\$53,000	\$56,900	\$60,000	13%
7122 Operating Supplies	\$1,174	\$1,500	\$1,200	\$1,300	-13%
7200 Prof Svcs Accounting/Auditing	\$44,886	\$40,000	\$39,200	\$42,000	5%
7210 Prof Svcs Legal Fees	\$200,163	\$200,000	\$73,000	\$160,000	-20%
7220 Prof Svcs Engineering	\$0	\$0	\$0	\$0	0%
7230 Prof Svcs Computer	\$10,854	\$10,000	\$5,000	\$10,000	0%
7235 Prof Svcs Financial	\$56,425	\$44,000	\$54,000	\$54,000	23%
7240 Prof Svcs Other	\$25,586	\$67,000	\$74,700	\$88,000	31%
7300 Contractual Services	\$143,706	\$226,500	\$229,500	\$223,000	-2%
7383 Permits/Licences/Fees	\$3,476	\$5,800	\$6,551	\$7,200	24%
7450 Office Supplies	\$1,347	\$1,800	\$1,500	\$1,800	0%
7460 Printing	\$803	\$2,000	\$2,300	\$3,000	50%
7470 Publications/Legal Notices	\$2,227	\$2,000	\$1,000	\$1,500	-25%
7480 Postage	\$1,086	\$2,000	\$1,400	\$1,900	-5%
7490 Memberships	\$14,784	\$16,000	\$16,700	\$16,000	0%
7500 Miscellaneous	\$0	\$200,000	\$33,000	\$200,000	0%
7540 Rents/Leases	\$236	\$800	\$280	\$780	-3%
7653 Trainings/Meetings/Materials/Safety	\$8,266	\$12,750	\$11,900	\$12,950	2%
7660 Travel	\$1,364	\$11,550	\$5,000	\$10,550	-9%
7731 Gasoline/Oil/Fuel	\$19,507	\$23,700	\$22,900	\$26,500	12%
7760 Utilities	\$97,272	\$98,500	\$94,000	\$101,300	3%
7800 Election Expense	\$0	\$0	\$0	\$21,000	Prior year budget \$0
7860 Contribution to Other Agencies	\$6,102	\$6,200	\$5,200	\$5,500	-11%
7900 GSD/Treatment	\$1,203,022	\$1,200,000	\$1,125,000	\$1,250,000	4%
7910 GSD/Outfall	\$53,255	\$53,255	\$53,255	\$53,255	0%
7920 GSD/Administrative Fee	\$72,161	\$72,000	\$66,000	\$75,000	4%
7930 County Administrative Fee	\$28,818	\$32,000	\$24,000	\$25,000	-22%
Subtotal Operating Expenses	\$2,091,854	\$2,466,802	\$2,078,691	\$2,530,335	3%
Capital Outlay					
General Equipment/Capital	\$61,596	\$634,000	\$389,122	\$280,000	-56%
GSD - Capacity Rights	\$1,183,399	\$9,233,408	\$9,200,000	\$4,000,000	-57%
Construction in Progress/Capital	\$44,207	\$5,300,000	\$2,025,000	\$555,000	-90%
Subtotal Capital Outlay	\$1,289,202	\$15,167,408	\$11,614,122	\$4,835,000	-68%
Total Operating & Non-Operating Expenses	\$4,351,304	\$18,624,202	\$14,629,373	\$8,360,680	-55%

FISCAL YEAR 2012-13 TOTAL WASTEWATER OPERATIONS & MAINTENANCE EXPENDITURES

Code	Description	2010-2011 Actual	2011-2012 Budget	2011-2012 Projected Actual	2012-2013 Budget	% Change 11/12 Budget to 12/13 Budget
Personnel Expenses						
6000	Salaries	\$518,296	\$512,321	\$477,000	\$508,156	-1%
6010	Stand-By Pay	\$32,098	\$33,470	\$32,000	\$36,000	8%
6020	Overtime	\$15,899	\$13,000	\$16,150	\$16,185	25%
6030	Retirement	\$59,322	\$68,109	\$63,000	\$70,684	4%
6040	Deferred Comp	\$17,550	\$17,550	\$17,550	\$17,550	0%
6050	FICA	\$31,675	\$34,645	\$32,559	\$34,741	0%
6060	Medicare	\$8,194	\$8,102	\$7,615	\$8,125	0%
6070	Health Insurance	\$116,767	\$131,405	\$120,500	\$126,553	-4%
6080	Life/Dental & Long Term Disability	\$19,171	\$20,321	\$16,700	\$17,793	-12%
6090	SDI	\$5,570	\$6,705	\$5,777	\$6,159	-8%
6100	SUI	\$2,838	\$2,846	\$3,597	\$2,620	-8%
6110	Workers Comp	\$14,894	\$16,385	\$13,300	\$16,073	-2%
Subtotal Personnel Expenses		\$842,274	\$864,859	\$805,747	\$860,640	0%
Operating Expenses						
7090	Insurance	\$38,107	\$40,002	\$45,425	\$46,800	17%
7120	Vehicles R&M	\$4,112	\$8,000	\$6,450	\$6,800	-15%
7121	Repairs & Maint	\$48,612	\$53,000	\$56,900	\$60,000	13%
7122	Operating Supplies	\$1,174	\$1,500	\$1,200	\$1,300	-13%
7200	Prof Svcs Accounting/Auditing	\$35,842	\$35,000	\$35,000	\$37,000	6%
7210	Prof Svcs Legal Fees	\$39,488	\$20,000	\$15,000	\$20,000	0%
7220	Prof Svcs Engineering	\$0	\$0	\$0	\$0	0%
7230	Prof Svcs Computer	\$10,854	\$10,000	\$5,000	\$10,000	0%
7235	Prof Svcs Financial	\$53,525	\$34,000	\$50,000	\$48,000	41%
7240	Prof Svcs Other	\$15,504	\$33,500	\$25,700	\$30,000	-10%
7300	Contractual Services	\$58,978	\$58,500	\$59,500	\$63,000	8%
7383	Permits/Licences/Fees	\$3,476	\$5,800	\$6,551	\$7,200	24%
7450	Office Supplies	\$1,347	\$1,800	\$1,500	\$1,800	0%
7460	Printing	\$803	\$1,500	\$2,100	\$2,500	67%
7470	Publications/Legal Notices	\$2,227	\$2,000	\$1,000	\$1,500	-25%
7480	Postage	\$1,086	\$1,500	\$1,400	\$1,500	0%
7490	Memberships	\$14,784	\$16,000	\$15,900	\$16,000	0%
7500	Miscellaneous	\$0	\$0	\$0	\$0	0%
7540	Rents/Leases	\$236	\$800	\$280	\$780	-3%
7653	Trainings/Meetings/Materials/Safety	\$8,081	\$12,000	\$11,600	\$12,200	2%
7660	Travel	\$1,364	\$10,800	\$5,000	\$9,800	-9%
7731	Gasoline/Oil/Fuel	\$10,552	\$13,200	\$14,900	\$16,500	25%
7760	Utilities	\$79,247	\$79,000	\$75,000	\$80,300	2%
7800	Election Expense	\$0	\$0	\$0	\$0	0%
7860	Contribution to Other Agencies	\$6,102	\$6,200	\$5,200	\$0	-100%
7900	GSD/Treatment	\$1,203,022	\$1,200,000	\$1,125,000	\$1,250,000	4%
7910	GSD/Outfall	\$53,255	\$53,255	\$53,255	\$53,255	0%
7920	GSD/Administrative Fee	\$72,161	\$72,000	\$66,000	\$75,000	4%
7930	County Administrative Fee	\$0	\$0	\$0	\$0	0%
Subtotal Operating Expenses		\$1,763,939	\$1,769,357	\$1,684,861	\$1,851,235	5%
Total Operating and Personnel Expenses		\$2,606,213	\$2,634,217	\$2,490,608	\$2,711,875	3%

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

WASTEWATER OPERATION & MAINTENANCE EXPENDITURES SUMMARY

Overall wastewater operating and personnel expenses are projected to increase by 3% as compared to 2011-2012 fiscal year budget.

The following are descriptions of the 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 2012-2013 budget projects no increase in costs as compared to prior year budget.
- Insurance costs include both primary and property insurance. The projected 17% increase is an estimate provided by the District's pooled insurance program.
- Repairs & Maintenance include costs associated with the routine maintenance in the District's wastewater operations such as manhole rings and covers, manhole raising, easement maintenance, pump station maintenance, equipment/parts etc.
- Professional Services Accounting /Auditing includes the annual audit.
- Professional Services Legal Fees in FY 2010-2011 actual column are higher than normal due to the City of Goleta detachment application in that period.
- Professional Services Financial includes financial consulting, investment management and some banking services. Significant increase over prior year budget is due to planned financial consulting regarding rates and reserve funds.
- Contractual Services includes emergency generator service contract, pest control services, uniforms, alarm service, computer services, web support, underground service alert, non-industrial sampling and Multi-Agency Safety Officer.
- 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). The projected 4% increase is an estimate provided by GSD.
- GSD/Outfall includes the District's share of the GSD State Revolving Fund Loan for the outfall rerocking project. Final payment for this item is 2014.
- GSD/Administrative Fee includes the 6% administrative charge required per the District's agreement with GSD.

FISCAL YEAR 2012-13 OTHER SERVICES EXPENDITURES

Code	Description	2010-2011 Actual	2011-2012 Budget	2011-2012 Projected Actual	2012-2013 Budget	% Change 11/12 Budget to 12/13 Budget
44	Other Services					
	Personnel Expenses					
6000	Salaries	\$101,796	\$97,210	\$101,000	\$104,509	8%
6010	Stand-By Pay	\$0	\$0	\$0	\$0	0%
6020	Overtime	\$0	\$250	\$306	\$250	0%
6030	Retirement	\$4,445	\$4,563	\$4,500	\$4,940	8%
6040	Deferred Comp	\$0	\$0	\$0	\$0	0%
6050	FICA	\$5,535	\$6,043	\$6,281	\$6,495	7%
6060	Medicare	\$1,372	\$1,413	\$1,469	\$1,519	7%
6070	Health Insurance	\$9,769	\$10,322	\$10,200	\$11,885	15%
6080	Life/Dental & Long Term Disability	\$1,836	\$1,801	\$1,600	\$1,737	-4%
6090	SDI	\$1,002	\$1,170	\$3,414	\$1,048	-10%
6100	SUI	\$565	\$542	\$542	\$537	-1%
6110	Workers Comp	\$1,655	\$1,821	\$1,500	\$1,786	-2%
	Subtotal Personnel Expenses	\$127,974	\$125,133	\$130,812	\$134,705	8%
	Operating Expenses					
7090	Insurance	\$3,922	\$4,445	\$4,330	\$5,200	17%
7120	Vehicles R&M	\$29,398	\$32,000	\$43,000	\$20,000	-38%
7121	Repairs & Maint	\$0	\$0	\$0	\$0	0%
7122	Operating Supplies	\$0	\$0	\$0	\$0	0%
7200	Prof Svcs Accounting/Auditing	\$9,044	\$5,000	\$4,200	\$5,000	0%
7210	Prof Svcs Legal Fees	\$160,676	\$180,000	\$58,000	\$140,000	-22%
7220	Prof Svcs Engineering	\$0	\$0	\$0	\$0	0%
7230	Prof Svcs Computer	\$0	\$0	\$0	\$0	0%
7235	Prof Svcs Financial	\$2,900	\$10,000	\$4,000	\$6,000	-40%
7240	Prof Svcs Other	\$10,083	\$33,500	\$49,000	\$58,000	73%
7300	Contractual Svcs	\$84,728	\$168,000	\$170,000	\$160,000	-5%
7383	Permits/Licences/Fees	\$0	\$0	\$0	\$0	0%
7450	Office Supplies	\$0	\$0	\$0	\$0	0%
7460	Printing	\$0	\$500	\$200	\$500	0%
7470	Publications/Legal Notices	\$0	\$0	\$0	\$0	0%
7480	Postage	\$0	\$500	\$0	\$400	-20%
7490	Memberships	\$0	\$0	\$800	\$0	0%
7500	Miscellaneous	\$0	\$200,000	\$33,000	\$200,000	0%
7540	Rents/Leases	\$0	\$0	\$0	\$0	0%
7653	Trainings/Meetings/Materials/Safety	\$185	\$750	\$300	\$750	0%
7660	Travel	\$0	\$750	\$0	\$750	0%
7731	Gasoline/Oil/Fuel	\$8,955	\$10,500	\$8,000	\$10,000	-5%
7760	Utilities	\$18,025	\$19,500	\$19,000	\$21,000	8%
7800	Election Expense	\$0	\$0	\$0	\$21,000	Prior year \$0 budget
7860	Contribution to Other Agencies	\$0	\$0	\$0	\$5,500	Prior year \$0 budget
7900	GSD/Treatment	\$0	\$0	\$0	\$0	0%
7910	GSD/Outfall	\$0	\$0	\$0	\$0	0%
7920	GSD/Administrative Fee	\$0	\$0	\$0	\$0	0%
7930	County Administrative Fee	\$28,818	\$32,000	\$24,000	\$25,000	-22%
	Subtotal Operating Expenses	\$356,733	\$697,445	\$417,830	\$679,100	-3%
	Total Operating and Personnel Expenses	\$484,707	\$822,578	\$548,642	\$813,805	-1%

OTHER SERVICES EXPENDITURES SUMMARY

Other Services operating and personnel expenses are projected to decrease by 1% as compared to prior year budget.

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

- Personnel expenses include all District street sweeping operation and maintenance labor costs. The projected 8% increase in personnel expenses is primarily due to reallocation of time to the programs and a projected longevity pay increase for the primary street sweeper operator.
- Vehicles R&M includes all street sweeper repair and maintenance. The 38% decrease in these expenses are expected due to the purchase of a new street sweeper that will require less maintenance.
- Professional Services Legal Fees include legal fees related to both property tax and legislative or governance issues. The projected 22% decrease is due to the continued assumption of no City of Goleta detachment issues this fiscal year. Fiscal year 2010-2011 actual column increased amount is primarily due to the detachment issues during that period.
- Professional Services Other is primarily funding for public relations efforts.
- Contractual Services includes operation of the groundwater remediation system, 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. The 5% decrease is due to reduced costs for the ongoing insitu treatment system, which continues to move closer to closure.
- Miscellaneous line item expenses are monies set aside for potential funding of environmental projects.
- Utilities primarily consist of charges associated with hauling sweeping debris.
- 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 who 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 2012-13 TOTAL CAPITAL IMPROVEMENT EXPENDITURES

Description	2010-2011 Actual	2011-2012 Budget	2011-2012 Projected Actual	2012-2013 Budget	% Change 11/12 Budget to 12/13 Budget
General Equipment/Capital	\$61,596	\$634,000	\$389,122	\$280,000	-56%
GSD - Capacity Rights	\$1,183,399	\$9,233,408	\$9,200,000	\$4,000,000	-57%
Construction in Progress/Capital	\$44,207	\$5,300,000	\$2,025,000	\$555,000	-90%
Total Capital Outlay	\$1,289,202	\$15,167,408	\$11,614,122	\$4,835,000	-68%

FISCAL YEAR 2012-13 CAPITAL IMPROVEMENT EXPENDITURES BY SERVICE CATEGORY

Fiscal Year 2012-13 Capital - Pump Station

Description	2010-2011 Actual	2011-2012 Budget	2011-2012 Projected Actual	2012-2013 Budget	% Change 11/12 Budget to 12/13 Budget
41 Pump Station					
General Equipment/Capital	\$28,504	\$5,000	\$0	\$15,000	200%
Construction in Progress/Capital	\$0	\$25,000	\$25,000	\$255,000	920%
Subtotal Pump Station Capital	\$28,504	\$30,000	\$25,000	\$270,000	Prior year budget \$0

Fiscal Year 2012-13 Capital - Collection System

Description	2010-2011 Actual	2011-2012 Budget	2011-2012 Projected Actual	2012-2013 Budget	% Change 11/12 Budget to 12/13 Budget
42 Collection System					
General Equipment/Capital	\$2,822	\$350,000	\$346,653	\$5,000	-99%
Construction in Progress/Capital	\$44,207	\$5,275,000	\$2,000,000	\$300,000	-94%
Subtotal Collection System Capital	\$47,029	\$5,625,000	\$2,346,653	\$305,000	-95%

Fiscal Year 2012-13 Capital - Other Services

Description	2010-2011 Actual	2011-2012 Budget	2011-2012 Projected Actual	2012-2013 Budget	% Change 11/12 Budget to 12/13 Budget
44 Other Services					
General Equipment/Capital	\$0	\$250,000	\$0	\$255,000	Prior year budget \$0
Construction in Progress/Capital	\$0	\$0	\$0	\$0	0%
Subtotal Street Sweeping Capital	\$0	\$250,000	\$0	\$255,000	Prior year budget \$0

Fiscal Year 2012-13 Capital - Administration

Description	2010-2011 Actual	2011-2012 Budget	2011-2012 Projected Actual	2012-2013 Budget	% Change 11/12 Budget to 12/13 Budget
45 Administration					
General Equipment/Capital	\$30,270	\$29,000	\$42,469	\$5,000	-83%
Construction in Progress/Capital	\$0	\$0	\$0	\$0	0%
Subtotal Administration Capital	\$30,270	\$29,000	\$42,469	\$5,000	-83%

Fiscal Year 2012-13 Capital - Treatment

Description	2010-2011 Actual	2011-2012 Budget	2011-2012 Projected Actual	2012-2013 Budget	% Change 11/12 Budget to 12/13 Budget
46 Treatment					
General Equipment/Capital	\$0	\$0	\$0	\$0	0%
GSD - Capacity Rights	\$1,183,399	\$9,233,408	\$9,200,000	\$4,000,000	-57%
Construction in Progress/Capital	\$0	\$0	\$0	\$0	0%
Subtotal Treatment Capital	\$1,183,399	\$9,233,408	\$9,200,000	\$4,000,000	-57%

CAPITAL PROJECTS SUMMARY

Fiscal year 2012-2013 Total Capital Improvement Expenditures are projected to decrease by 68% as compared to prior year budget, primarily due to costs associated with the construction phase of the Goleta Sanitary District Plant Upgrade Project which is expected to be completed this fiscal year. Additionally, the Mesa Road Trunk Sewer Project was anticipated to begin in the prior fiscal year. This project is now planned to begin in the summer of 2013.

The Pump Station category includes an allocation for routine capital costs to the pump stations (\$5,000) and repair/repaving/sealing of the District's headquarters and Emily lift station (\$10,000). The Construction in Progress/Capital category includes monies for the Design of Phase I of the District headquarters upgrade (\$255,000).

The Collection System category General Equipment/Capital includes an allocation for the purchase of any new replacement equipment used in the collection system (\$5,000). The Construction in Progress/Capital category includes monies for the continued design and permitting services for the Mesa Road Main Trunk Improvement Project and the Phelps Road Project (\$300,000).

The Other Services category includes the purchase of a new street sweeper which was ordered in prior fiscal year but the District will not take delivery until this fiscal year (\$255,000).

The Administration category General Equipment/Capital includes the purchase of a new copier to replace the existing unit which is used for accounting functions (\$2,000) and one replacement computer and monitor (\$3,000) all of which have served their useful life.

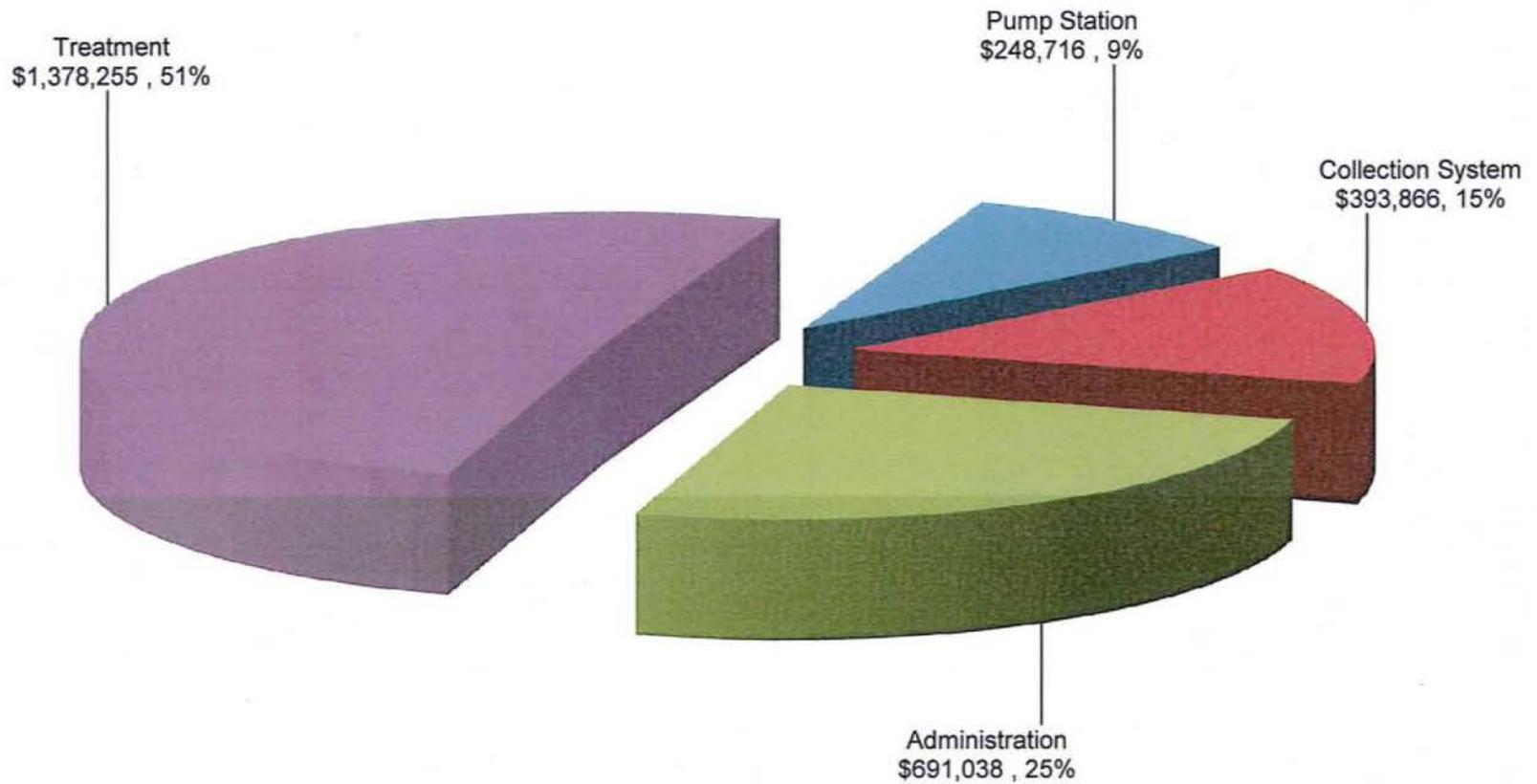
The Treatment category GSD-Capacity Rights include GWSD's share of Goleta Sanitary District plant capital costs, primarily the Plant Upgrade Project (\$4,000,000).

APPENDIX 'A'

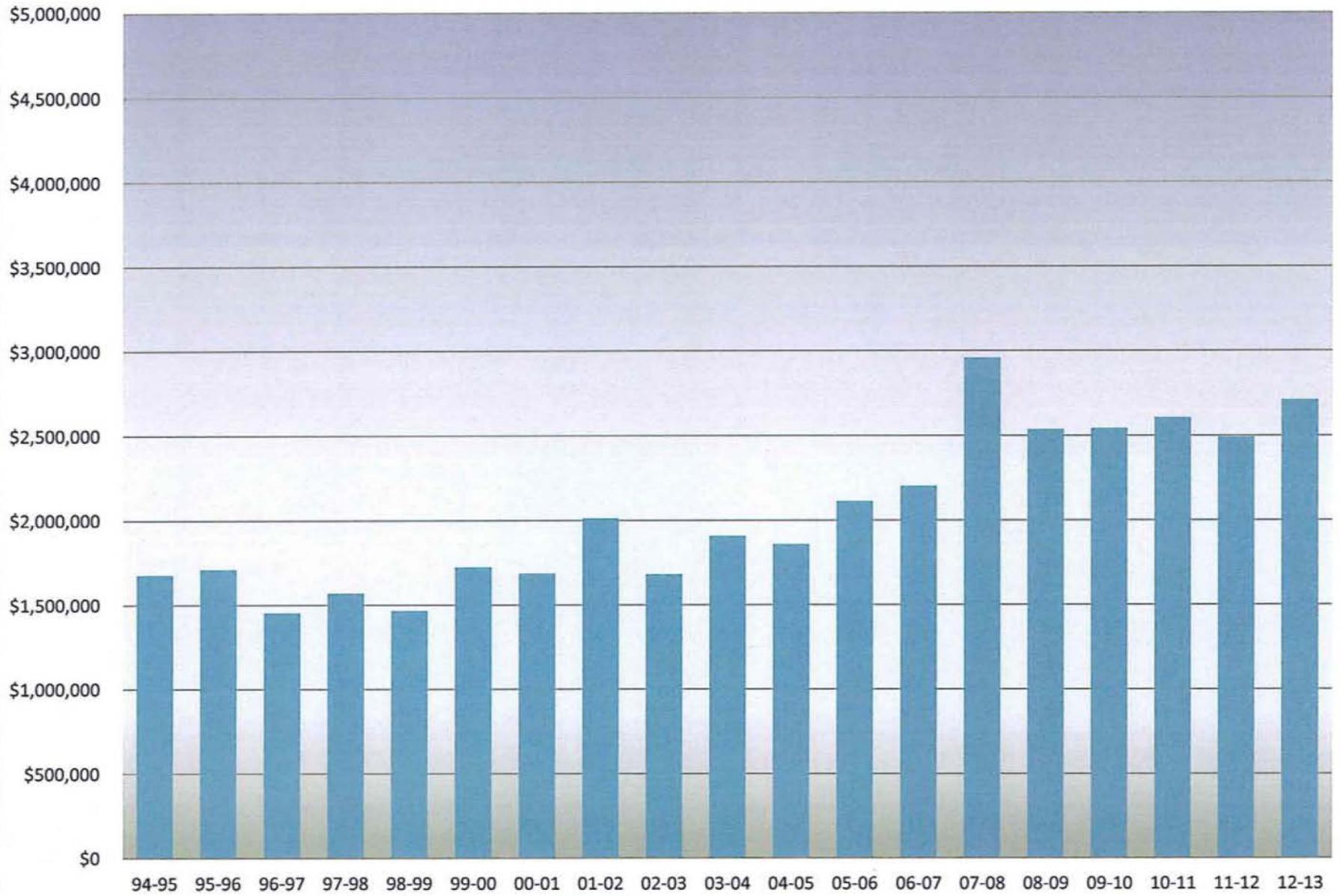
1. Chart – Wastewater O&M by Service Category
2. Chart - Historical Wastewater O&M Expenses
3. Fiscal Year 2012-2013 Wastewater O&M – Pump Station
4. Fiscal Year 2012-2013 Wastewater O&M – Collection System
5. Fiscal Year 2012-2013 Wastewater O&M – Administration
6. Fiscal Year 2012-2013 Wastewater O&M – Treatment

WASTEWATER O&M by SERVICE CATEGORY

The following chart displays the projected O&M expenses by service category for the FY 2012 - 2013



Historical Wastewater O&M Expenses



FISCAL YEAR 2012-13 WASTEWATER O&M - PUMP STATION

Code	Description	2010-2011 Actual	2011-2012 Budget	2011-2012 Projected Actual	2012-2013 Budget	% Change 11/12 Budget to 12/13 Budget
41	PUMP STATION					
	Personnel Expenses					
6000	Salaries	\$37,229	\$49,393	\$32,000	\$48,080	-3%
6010	Stand-By Pay	\$32,098	\$33,470	\$32,000	\$36,000	8%
6020	Overtime	\$12,051	\$10,000	\$12,500	\$12,600	26%
6030	Retirement	\$0	\$0	\$0	\$0	0%
6040	Deferred Comp	\$0	\$0	\$0	\$0	0%
6050	FICA	\$5,045	\$5,758	\$4,743	\$5,994	4%
6060	Medicare	\$1,193	\$1,347	\$1,109	\$1,402	4%
6070	Health Insurance	\$0	\$0	\$0	\$0	0%
6080	Life/Dental & Long Term Disability	\$0	\$0	\$0	\$0	0%
6090	SDI	\$901	\$1,114	\$842	\$967	-13%
6100	SUI	\$327	\$288	\$540	\$259	-10%
6110	Workers Comp	\$4,137	\$4,551	\$3,600	\$4,465	-2%
	Subtotal Personnel Expenses	\$92,980	\$105,921	\$87,334	\$109,766	4%
	Operating Expenses					
7090	Insurance	\$9,806	\$11,112	\$10,820	\$13,000	17%
7120	Vehicles R&M	\$0	\$0	\$0	\$0	0%
7121	Repairs & Maint	\$35,655	\$24,000	\$25,000	\$27,000	13%
7122	Operating Supplies	\$1,160	\$1,500	\$1,200	\$1,300	-13%
7200	Prof Svcs Accounting/Auditing	\$0	\$0	\$0	\$0	0%
7210	Prof Svcs Legal Fees	\$0	\$0	\$0	\$0	0%
7220	Prof Svcs Engineering	\$0	\$0	\$0	\$0	0%
7230	Prof Svcs Computer	\$0	\$0	\$0	\$0	0%
7235	Prof Svcs Financial	\$0	\$0	\$0	\$0	0%
7240	Prof Svcs Other	\$0	\$0	\$0	\$0	0%
7300	Contractual Services	\$11,164	\$18,500	\$16,500	\$18,000	-3%
7383	Permits/Licences/Fees	\$1,588	\$1,800	\$3,601	\$3,700	106%
7450	Office Supplies	\$0	\$0	\$0	\$0	0%
7460	Printing	\$0	\$0	\$0	\$0	0%
7470	Publications/Legal Notices	\$0	\$0	\$0	\$0	0%
7480	Postage	\$0	\$0	\$0	\$0	0%
7490	Memberships	\$0	\$0	\$0	\$0	0%
7500	Miscellaneous	\$0	\$0	\$0	\$0	0%
7540	Rents/Leases	\$0	\$250	\$0	\$250	0%
7653	Trainings/Meetings/Materials/Safety	\$402	\$1,000	\$1,800	\$1,200	20%
7660	Travel	\$0	\$0	\$0	\$0	0%
7731	Gasoline/Oil/Fuel	\$71	\$1,800	\$3,400	\$3,500	94%
7760	Utilities	\$65,521	\$70,500	\$65,000	\$71,000	1%
7800	Election Expense	\$0	\$0	\$0	\$0	0%
7860	Contribution to Other Agencies	\$0	\$0	\$0	\$0	0%
7900	GSD/Treatment	\$0	\$0	\$0	\$0	0%
7910	GSD/Outfall	\$0	\$0	\$0	\$0	0%
7920	GSD/Administrative Fee	\$0	\$0	\$0	\$0	0%
7930	County Administrative Fee	\$0	\$0	\$0	\$0	0%
	Subtotal Operating Expenses	\$125,368	\$130,462	\$127,321	\$138,950	7%
	Total Operating and Personnel Expenses	\$218,348	\$236,382	\$214,655	\$248,716	5%

FISCAL YEAR 2012-13 WASTEWATER O&M - COLLECTION SYSTEM

Code	Description	2010-2011 Actual	2011-2012 Budget	2011-2012 Projected Actual	2012-2013 Budget	% Change 11/12 Budget to 12/13 Budget
42	COLLECTION SYSTEM					
	Personnel Expenses					
6000	Salaries	\$202,630	\$192,528	\$175,000	\$185,016	-4%
6010	Stand-By Pay	\$0	\$0	\$0	\$0	0%
6020	Overtime	\$966	\$400	\$1,200	\$1,000	150%
6030	Retirement	\$15,883	\$16,693	\$15,000	\$15,866	-5%
6040	Deferred Comp	\$3,900	\$3,900	\$3,900	\$3,900	0%
6050	FICA	\$12,332	\$11,962	\$10,924	\$11,533	-4%
6060	Medicare	\$2,884	\$2,797	\$2,555	\$2,697	-4%
6070	Health Insurance	\$42,250	\$47,244	\$39,500	\$41,179	-13%
6080	Life/Dental & Long Term Disability	\$9,468	\$10,584	\$7,500	\$8,056	-24%
6090	SDI	\$2,235	\$2,315	\$1,938	\$1,860	-20%
6100	SUI	\$791	\$1,101	\$1,600	\$979	-11%
6110	Workers Comp	\$8,275	\$9,103	\$7,200	\$8,930	-2%
	Subtotal Personnel Expenses	\$301,614	\$298,627	\$266,318	\$281,016	-6%
	Operating Expenses					
7090	Insurance	\$20,125	\$22,224	\$24,325	\$26,000	17%
7120	Vehicles R&M	\$3,930	\$7,000	\$4,500	\$5,000	-29%
7121	Repairs & Maint	\$11,800	\$28,000	\$31,600	\$32,000	14%
7122	Operating Supplies	\$14	\$0	\$0	\$0	0%
7200	Prof Svcs Accounting/Auditing	\$0	\$0	\$0	\$0	0%
7210	Prof Svcs Legal Fees	\$0	\$0	\$0	\$0	0%
7220	Prof Svcs Engineering	\$0	\$0	\$0	\$0	0%
7230	Prof Svcs Computer	\$0	\$0	\$0	\$0	0%
7235	Prof Svcs Financial	\$0	\$0	\$0	\$0	0%
7240	Prof Svcs Other	\$344	\$0	\$700	\$0	0%
7300	Contractual Svcs	\$29,139	\$22,000	\$23,000	\$25,000	14%
7383	Permits/Licences/Fees	\$177	\$1,000	\$950	\$1,000	0%
7450	Office Supplies	\$0	\$0	\$0	\$0	0%
7460	Printing	\$0	\$0	\$0	\$0	0%
7470	Publications/Legal Notices	\$0	\$0	\$0	\$0	0%
7480	Postage	\$0	\$0	\$0	\$0	0%
7490	Memberships	\$1,556	\$1,500	\$1,400	\$1,500	0%
7500	Miscellaneous	\$0	\$0	\$0	\$0	0%
7540	Rents/Leases	\$0	\$300	\$0	\$250	-17%
7653	Trainings/Meetings/Materials/Safety	\$2,636	\$5,000	\$4,800	\$5,000	0%
7660	Travel	\$0	\$1,800	\$0	\$1,800	0%
7731	Gasoline/Oil/Fuel	\$8,077	\$8,400	\$9,000	\$10,000	19%
7760	Utilities	\$5,371	\$6,000	\$4,500	\$5,300	-12%
7800	Election Expense	\$0	\$0	\$0	\$0	0%
7860	Contribution to Other Agencies	\$0	\$0	\$0	\$0	0%
7900	GSD/Treatment	\$0	\$0	\$0	\$0	0%
7910	GSD/Outfall	\$0	\$0	\$0	\$0	0%
7920	GSD/Administrative Fee	\$0	\$0	\$0	\$0	0%
7930	County Administrative Fee	\$0	\$0	\$0	\$0	0%
	Subtotal Operating Expenses	\$83,170	\$103,224	\$104,775	\$112,850	9%
	Total Operating and Personnel Expenses	\$384,783	\$401,850	\$371,093	\$393,866	-2%

FISCAL YEAR 2012-13 WASTEWATER O&M - ADMINISTRATION

Code	Description	2010-2011 Actual	2011-2012 Budget	2011-2012 Projected Actual	2012-2013 Budget	% Change 11/12 Budget to 12/13 Budget
15	ADMINISTRATION					
	Personnel Expenses					
6000	Salaries	\$278,438	\$270,401	\$270,000	\$275,061	2%
6010	Stand-By Pay	\$0	\$0	\$0	\$0	0%
6020	Overtime	\$2,882	\$2,600	\$2,450	\$2,585	-1%
6030	Retirement	\$43,439	\$51,415	\$48,000	\$54,818	7%
6040	Deferred Comp	\$13,650	\$13,650	\$13,650	\$13,650	0%
6050	FICA	\$14,298	\$16,926	\$16,892	\$17,214	2%
6060	Medicare	\$4,117	\$3,959	\$3,951	\$4,026	2%
6070	Health Insurance	\$74,516	\$84,161	\$81,000	\$85,375	1%
6080	Life/Dental & Long Term Disability	\$9,704	\$9,737	\$9,200	\$9,737	0%
6090	SDI	\$2,434	\$3,276	\$2,997	\$3,332	2%
6100	SUI	\$1,720	\$1,457	\$1,457	\$1,383	-5%
6110	Workers Comp	\$2,482	\$2,731	\$2,500	\$2,679	-2%
	Subtotal Personnel Expenses	\$447,680	\$460,312	\$452,096	\$469,858	2%
	Operating Expenses					
7090	Insurance	\$8,177	\$6,667	\$10,280	\$7,800	17%
7120	Vehicles R&M	\$182	\$1,000	\$1,950	\$1,800	80%
7121	Repairs & Maint	\$1,157	\$1,000	\$300	\$1,000	0%
7122	Operating Supplies	\$0	\$0	\$0	\$0	0%
7200	Prof Svcs Accounting/Auditing	\$35,842	\$35,000	\$35,000	\$37,000	6%
7210	Prof Svcs Legal Fees	\$39,488	\$20,000	\$15,000	\$20,000	0%
7220	Prof Svcs Engineering	\$0	\$0	\$0	\$0	0%
7230	Prof Svcs Computer	\$10,854	\$10,000	\$5,000	\$10,000	0%
7235	Prof Svcs Financial	\$53,525	\$34,000	\$50,000	\$48,000	41%
7240	Prof Svcs Other	\$15,160	\$33,500	\$25,000	\$30,000	-10%
7300	Contractual Svcs	\$18,675	\$18,000	\$20,000	\$20,000	11%
7383	Permits/Licences/Fees	\$1,712	\$3,000	\$2,000	\$2,500	-17%
7450	Office Supplies	\$1,347	\$1,800	\$1,500	\$1,800	0%
7460	Printing	\$803	\$1,500	\$2,100	\$2,500	67%
7470	Publications/Legal Notices	\$2,227	\$2,000	\$1,000	\$1,500	-25%
7480	Postage	\$1,086	\$1,500	\$1,400	\$1,500	0%
7490	Memberships	\$13,228	\$14,500	\$14,500	\$14,500	0%
7500	Miscellaneous	\$0	\$0	\$0	\$0	0%
7540	Rents/Leases	\$236	\$250	\$280	\$280	12%
7653	Trainings/Meetings/Materials/Safety	\$5,043	\$6,000	\$5,000	\$6,000	0%
7660	Travel	\$1,364	\$9,000	\$5,000	\$8,000	-11%
7731	Gasoline/Oil/Fuel	\$2,403	\$3,000	\$2,500	\$3,000	0%
7760	Utilities	\$8,355	\$2,500	\$5,500	\$4,000	60%
7800	Election Expense	\$0	\$0	\$0	\$0	0%
7860	Contribution to Other Agencies	\$6,102	\$6,200	\$5,200	\$0	-100%
7900	GSD/Treatment	\$0	\$0	\$0	\$0	0%
7910	GSD/Outfall	\$0	\$0	\$0	\$0	0%
7920	GSD/Administrative Fee	\$0	\$0	\$0	\$0	0%
7930	County Administrative Fee	\$0	\$0	\$0	\$0	0%
	Subtotal Operating Expenses	\$226,963	\$210,417	\$208,510	\$221,180	5%
	Total Operating and Personnel Expenses	\$674,643	\$670,729	\$660,606	\$691,038	3%

FISCAL YEAR 2012-13 WASTEWATER O&M - TREATMENT

Code	Description	2010-2011 Actual	2011-2012 Budget	2011-2012 Projected Actual	2012-2013 Budget	% Change 11/12 Budget to 12/13 Budget
46	Treatment					
	Personnel Expenses					
6000	Salaries	\$0	\$0	\$0	\$0	0%
6010	Stand-By Pay	\$0	\$0	\$0	\$0	0%
6020	Overtime	\$0	\$0	\$0	\$0	0%
6030	Retirement	\$0	\$0	\$0	\$0	0%
6040	Deferred Comp	\$0	\$0	\$0	\$0	0%
6050	FICA	\$0	\$0	\$0	\$0	0%
6060	Medicare	\$0	\$0	\$0	\$0	0%
6070	Health Insurance	\$0	\$0	\$0	\$0	0%
6080	Life/Dental & Long Term Disability	\$0	\$0	\$0	\$0	0%
6090	SDI	\$0	\$0	\$0	\$0	0%
6100	SUI	\$0	\$0	\$0	\$0	0%
6110	Workers Comp	\$0	\$0	\$0	\$0	0%
	Subtotal Personnel Expenses	\$0	\$0	\$0	\$0	0%
	Operating Expenses					
7090	Insurance	\$0	\$0	\$0	\$0	0%
7120	Vehicles R&M	\$0	\$0	\$0	\$0	0%
7121	Repairs & Maint	\$0	\$0	\$0	\$0	0%
7122	Operating Supplies	\$0	\$0	\$0	\$0	0%
7200	Prof Svcs Accounting/Auditing	\$0	\$0	\$0	\$0	0%
7210	Prof Svcs Legal Fees	\$0	\$0	\$0	\$0	0%
7220	Prof Svcs Engineering	\$0	\$0	\$0	\$0	0%
7230	Prof Svcs Computer	\$0	\$0	\$0	\$0	0%
7235	Prof Svcs Financial	\$0	\$0	\$0	\$0	0%
7240	Prof Svcs Other	\$0	\$0	\$0	\$0	0%
7300	Contractual Svcs	\$0	\$0	\$0	\$0	0%
7383	Permits/Licences/Fees	\$0	\$0	\$0	\$0	0%
7450	Office Supplies	\$0	\$0	\$0	\$0	0%
7460	Printing	\$0	\$0	\$0	\$0	0%
7470	Publications/Legal Notices	\$0	\$0	\$0	\$0	0%
7480	Postage	\$0	\$0	\$0	\$0	0%
7490	Memberships	\$0	\$0	\$0	\$0	0%
7500	Miscellaneous	\$0	\$0	\$0	\$0	0%
7540	Rents/Leases	\$0	\$0	\$0	\$0	0%
7653	Trainings/Meetings/Materials/Safety	\$0	\$0	\$0	\$0	0%
7660	Travel	\$0	\$0	\$0	\$0	0%
7731	Gasoline/Oil/Fuel	\$0	\$0	\$0	\$0	0%
7760	Utilities	\$0	\$0	\$0	\$0	0%
7800	Election Expense	\$0	\$0	\$0	\$0	0%
7860	Contribution to Other Agencies	\$0	\$0	\$0	\$0	0%
7900	GSD/Treatment	\$1,203,022	\$1,200,000	\$1,125,000	\$1,250,000	4%
7910	GSD/Outfall	\$53,255	\$53,255	\$53,255	\$53,255	0%
7920	GSD/Administrative Fee	\$72,161	\$72,000	\$66,000	\$75,000	4%
7930	County Administrative Fee	\$0	\$0	\$0	\$0	0%
	Subtotal Operating Expenses	\$1,328,438	\$1,325,255	\$1,244,255	\$1,378,255	4%
	Total Operating and Personnel Expenses	\$1,328,438	\$1,325,255	\$1,244,255	\$1,378,255	4%