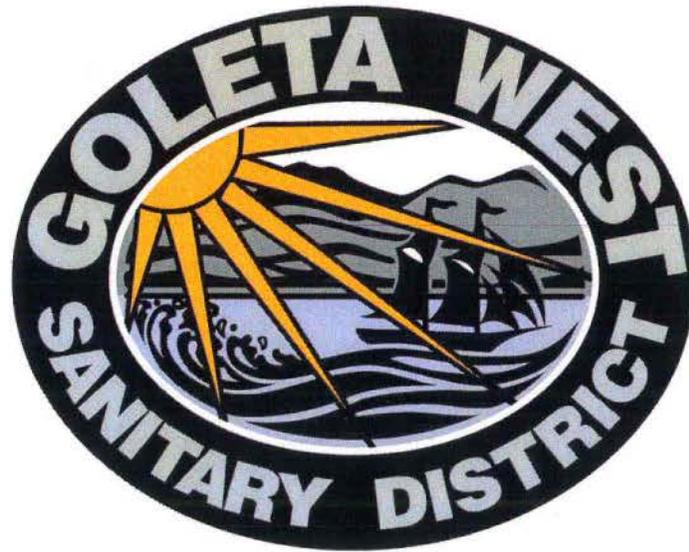


# **GOLETA WEST SANITARY DISTRICT**



***ADOPTED BUDGET***

***FISCAL YEAR 2011-2012***

***Adopted by the Governing Board  
June 7, 2011***

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**FISCAL YEAR 2011-2012 BUDGET**

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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 spreadsheets outline the District revenue sources to include: (i) total revenues, (ii) operating revenues and (iii) non-operating revenues.

**FISCAL YEAR 2011-2012 TOTAL REVENUES**

<b>Account</b>	<b>2009-2010 Actual</b>	<b>2010-2011 Budget</b>	<b>2010-2011 Projected Actual</b>	<b>2011-2012 Budget</b>	<b>% Change 10/11 Budget to 11/12 Budget</b>
3010 Property Taxes	\$1,663,512	\$1,550,000	\$1,597,000	\$1,590,000	
3380 Interest Income	\$756,006	\$725,000	\$600,000	\$460,000	
3381 Unrealized Gain/Loss Investments	\$219,002	\$0	(\$140,000)	\$0	
3390 Homeowners Property Tax Relief	\$13,562	\$14,000	\$13,000	\$14,000	
3410 Miscellaneous Permits	\$21,895	\$30,000	\$25,000	\$25,000	
3420 Planning & Engineering-Plan Ck Fees	\$210	\$5,000	\$4,000	\$6,000	
3430 Insurance Refunds	\$16,039	\$40,000	\$43,300	\$44,000	
3440 Sanitation Serv./Sewer User Fees	\$2,361,468	\$2,370,165	\$2,280,000	\$2,300,000	
3450 Connection Fees	\$7,320	\$70,000	\$151,000	\$240,000	
3460 Inspection Fees	\$2,528	\$25,000	\$12,000	\$18,000	
3480 Other Services Income	\$56,435	\$55,000	\$60,000	\$55,000	
3500 Gain/Loss on Sale of Fixed Assets	\$0	\$3,000	\$2,000	\$30,000	
<b>Total Revenue</b>	<b>\$5,117,977</b>	<b>\$4,887,165</b>	<b>\$4,647,300</b>	<b>\$4,782,000</b>	<b>-2%</b>

**FISCAL YEAR 2011-12 OPERATING REVENUES (O&M Unrestricted)**

<b>Account</b>	<b>2009-2010 Actual</b>	<b>2010-2011 Budget</b>	<b>2010-2011 Projected Actual</b>	<b>2011-2012 Budget</b>	<b>% Change 10/11 Budget to 11/12 Budget</b>
3380 Interest Income	\$82,622	\$72,500	\$75,000	\$60,000	
3410 Miscellaneous Permits	\$21,895	\$30,000	\$25,000	\$25,000	
3420 Planning & Engineering-Plan Ck Fees	\$210	\$5,000	\$4,000	\$6,000	
3430 Insurance Refunds	\$16,039	\$40,000	\$43,300	\$44,000	
3440 Sanitation Serv./Sewer User Fees	\$2,361,468	\$2,370,165	\$2,280,000	\$2,300,000	
3460 Inspection Fees	\$2,528	\$25,000	\$12,000	\$18,000	
3480 Other Services Income	\$56,435	\$55,000	\$60,000	\$55,000	
3500 Gain/Loss on Sale of Fixed Assets	\$0	\$3,000	\$2,000	\$30,000	
<b>Total Operating Revenues</b>	<b>\$2,541,197</b>	<b>\$2,600,665</b>	<b>\$2,501,300</b>	<b>\$2,538,000</b>	<b>-2%</b>

**FISCAL YEAR 2011-12 NON-OPERATING REVENUES**

<b>Account</b>	<b>2009-2010 Actual</b>	<b>2010-2011 Budget</b>	<b>2010-2011 Projected Actual</b>	<b>2011-2012 Budget</b>	<b>% Change 10/11 Budget to 11/12 Budget</b>
3010 Property Taxes	\$1,663,512	\$1,550,000	\$1,597,000	\$1,590,000	
3380 Interest Income	\$673,384	\$652,500	\$525,000	\$400,000	
3381 Unrealized Gain/Loss Investments	\$219,002	\$0	(\$140,000)	\$0	
3390 Homeowners Property Tax Relief	\$13,562	\$14,000	\$13,000	\$14,000	
3450 Connection Fees	\$7,320	\$70,000	\$151,000	\$240,000	
<b>Total Non-Operating Revenues</b>	<b>\$2,576,780</b>	<b>\$2,286,500</b>	<b>\$2,146,000</b>	<b>\$2,244,000</b>	<b>-2%</b>

## **REVENUES SUMMARY**

2010-2011 projected actual column on the preceding spreadsheet represents the projected revenues through June 30, 2011. The last column is a comparison of the 2010-2011 budget and the 2011-2012 budget.

Total revenues are projected to decrease by 2% as compared to 2010-2011 fiscal year budget. The projected decrease is primarily due to reduced interest income estimate for FY 2011-2012 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 2011-2012 fiscal year.
- Interest Income is earned on all District funds, which are included in the District's investment portfolio. 2011-2012 budget amount is based on 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. Nothing is budgeted for this as it is difficult to estimate.
- Sanitation Service/Sewer User Fees are collected 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 in FY 2011-2012 budget are projected to increase significantly due to connection fees from the next phase of the UCSB North Campus Faculty Housing project and fees for the "Loop" project in Isla Vista.
- Other Services income for FY 2011-2012 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 2008-09 the Governing Board revised the District's reserve fund policy in District Resolution #09-717. 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 sixty-five percent (65%) of annual operating costs.

### **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 new 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.

#### **4933 Devereux Creek Project Reserve Fund**

The Devereux Creek Project Reserve fund holds monies reserved for the completion of the Devereux Creek Project. Fund 4932 Collection System/Plant Upgrade Reserve supports this fund. This fund shall be eliminated upon completion of the project.

### **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 in accordance with requirements of the State Water Resources Control Board's Financial Plan and Revenue Program (FPRP). 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. This fund should be maintained at 100 percent of projected average annual capital expenditures. The annual average may be determined over a 5-year period.

### **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 District administration building.

**TRANSFERS TO RESERVE FUNDS**

Fund	Description	2009-2010	2010-2011	2010-2011	2011-2012	Foot Note
		Actual	Budget	Projected Actual	Budget	
4930	Operating Reserve Fund	\$0	\$0	\$0	\$0	1
4932	Capacity Fees for Collection System/Plant Reserve	\$0	\$70,000	\$138,000	\$240,000	2
4933	Devereux Creek Project Reserve	\$0	\$0	\$0	\$0	3
4935	Capital and Treatment Plant Upgrade Reserve	\$300,000	\$0	\$0	\$0	4
4960	Equipment/Vehicle Replacement Reserve	\$0	\$0	\$0	\$70,000	5
4965	Building Replacement Reserve	\$0	\$0	\$0	\$0	6
<b>Total Transfers to Reserve Funds</b>		<b>\$300,000</b>	<b>\$70,000</b>	<b>\$138,000</b>	<b>\$310,000</b>	

Foot  
Note

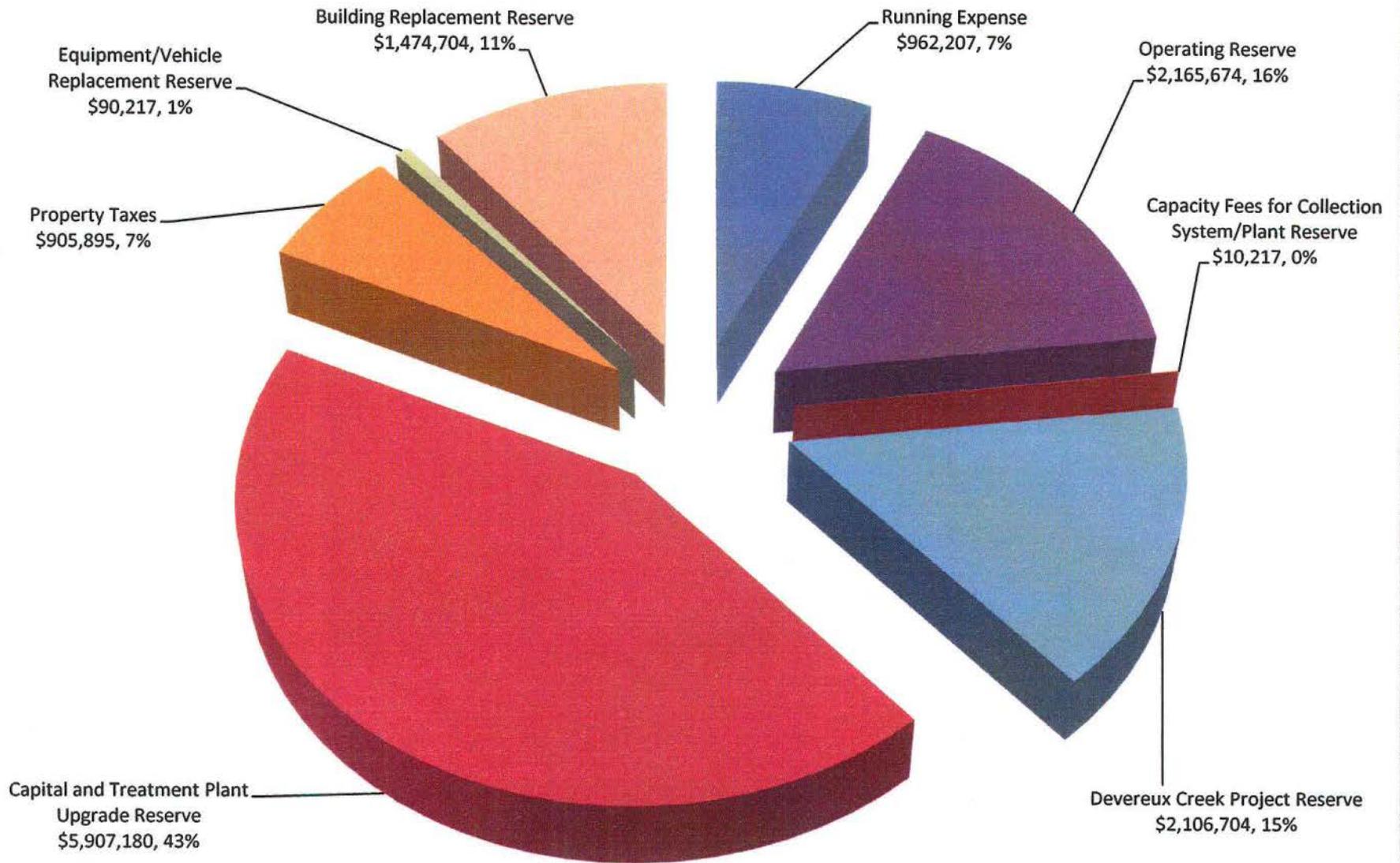
- 1 Fully Funded per GWSD Financial Plan
- 2 By law Connection Fees are deposited into this Reserve fund.
- 3 Set aside specifically for completion of Devereux Creek/60-2 Project
- 4 To fund capital projects and replace or upgrade treatment facilities
- 5 Accumulate annually to replace District sewer cleaning and street sweeping equipment and other vehicles
- 6 Accumulate annually to replace or upgrade District buildings

**FUND ACTIVITY**

<b>Fund &amp; Description</b>	<b>Estimated Fund Acct Balance 6/30/11</b>	<b>Estimated Revenue/Transfers FY 2011-2012</b>	<b>Estimated Expenditures/Transfers FY 2011-2012</b>	<b>Estimated Fund Acct Balance 6/30/12</b>
<b>Unreserved Funds</b>				
4900 Running Expense	\$1,100,000	Revenue & Interest \$2,496,423	Wastewater O&M Expenses \$2,634,217	\$962,207
4930 Operating Reserve	\$2,130,000	Interest \$35,674	None \$0	\$2,165,674
<b>Restricted Funds</b>				
4932 Capacity Fees for Collection System/Plant Reserve	\$610,000	Connection Fees & Interest \$250,217	Emb Del Norte Project (\$350K), portion of Mesa Road Sewer Improvement (\$500K) \$850,000	\$10,217
4933 Devereux Creek Project Reserve	\$2,490,000	Interest \$41,704	Ocean Meadows Golf Course Rehab Project \$425,000	\$2,106,704
4935 Capital and Treatment Plant Upgrade Reserve	\$17,350,000	Interest \$290,588	GSD Capital Expenditures (\$9,233,408), portion of Mesa Rd Sewer Project (\$2.5Mil) \$11,733,408	\$5,907,180
<b>Dedicated Funds</b>				
4910 Property Taxes	\$1,700,000	Revenue & Interest \$1,632,473	Other Services Budget, Routine PS Capital (\$5K), New Servers & Copier (\$29K), Portion of Mesa Rd. Project(\$1.5Mil), Transfer to Fund 4960(\$70K) \$2,426,578	\$905,895
4960 Equipment/Vehicle Replacement Reserve	\$610,000	Transfer from Fund 4910 & Interest \$80,217	New Vactor (\$350K) & Sweeper (\$250K) \$600,000	\$90,217
4965 Building Replacement Reserve	\$1,475,000	Interest \$24,704	Facility Needs and Optimization Study \$25,000	\$1,474,704
<b>Totals</b>	<b>\$27,465,000</b>	<b>\$4,852,000</b>	<b>\$18,694,202</b>	<b>\$13,622,798</b>

**NOTE:** Projected \$13.8 Million decrease in total reserve fund balance for FY 2011-12 is primarily due to large Capital Improvement Projects including the Treatment Plant Upgrade Project.

## PROJECTED FUND BALANCES - June 30, 2012



**FISCAL YEAR 2011-12 TOTAL EXPENDITURES**

Description	2009-2010 Actual	2010-2011 Budget	2010-2011 Projected Actual	2011-2012 Budget	% Change 10/11 Budget to 11/12 Budget
<b>Personnel Expenses</b>					
6000 Salaries	\$581,351	\$596,697	\$577,737	\$609,531	2%
6010 Stand-By Pay	\$31,068	\$31,850	\$32,500	\$33,470	5%
6020 Overtime	\$16,816	\$15,200	\$16,200	\$13,250	-13%
6030 Retirement	\$61,350	\$65,836	\$64,862	\$72,672	10%
6040 Deferred Comp	\$18,850	\$18,850	\$17,550	\$17,550	-7%
6050 FICA	\$38,670	\$39,912	\$38,866	\$40,688	2%
6060 Medicare	\$9,478	\$9,334	\$9,099	\$9,516	2%
6070 Health Insurance	\$78,053	\$130,040	\$128,800	\$141,727	9%
6080 Life/Dental & Long Term Disability	\$17,430	\$20,018	\$19,900	\$22,122	11%
6090 SDI	\$6,681	\$7,081	\$6,891	\$7,875	11%
6100 SUI	\$2,217	\$2,311	\$3,430	\$3,388	47%
6110 Workers Comp	\$14,069	\$16,500	\$16,549	\$18,205	10%
<b>Subtotal Personnel Expenses</b>	<b>\$876,034</b>	<b>\$953,630</b>	<b>\$932,383</b>	<b>\$989,992</b>	<b>4%</b>
<b>Operating Expenses</b>					
7090 Insurance	\$40,455	\$35,000	\$42,029	\$44,447	27%
7120 Vehicles R&M	\$39,338	\$43,500	\$34,600	\$40,000	-8%
7121 Repairs & Maint	\$55,792	\$52,000	\$43,798	\$53,000	2%
7122 Operating Supplies	\$3,128	\$1,800	\$1,065	\$1,500	-17%
7200 Prof Svcs Accounting/Auditing	\$42,311	\$38,500	\$43,700	\$40,000	4%
7210 Prof Svcs Legal Fees	\$322,420	\$440,000	\$192,000	\$200,000	-55%
7220 Prof Svcs Engineering	\$0	\$0	\$0	\$0	0%
7230 Prof Svcs Computer	\$10,530	\$8,000	\$9,800	\$10,000	25%
7235 Prof Svcs Financial	\$40,305	\$44,000	\$42,000	\$44,000	0%
7240 Prof Svcs Other	\$29,580	\$15,300	\$21,300	\$67,000	338%
7300 Contractual Services	\$301,946	\$193,000	\$220,217	\$226,500	17%
7383 Permits/Licences/Fees	\$4,160	\$6,000	\$3,600	\$5,800	-3%
7450 Office Supplies	\$1,570	\$2,000	\$1,500	\$1,800	-10%
7460 Printing	\$4,030	\$5,000	\$800	\$2,000	-60%
7470 Publications/Legal Notices	\$5,732	\$2,000	\$1,900	\$2,000	0%
7480 Postage	\$3,106	\$4,000	\$1,400	\$2,000	-50%
7490 Memberships	\$17,127	\$15,100	\$15,556	\$16,000	6%
7500 Miscellaneous	\$21,708	\$3,000	\$0	\$200,000	6567%
7540 Rents/Leases	\$236	\$800	\$240	\$800	0%
7653 Trainings/Meetings/Materials/Safety	\$12,427	\$12,800	\$7,350	\$12,750	0%
7660 Travel	\$5,407	\$12,600	\$1,850	\$11,550	-8%
7731 Gasoline/Oil/Fuel	\$17,391	\$20,200	\$20,250	\$23,700	17%
7760 Utilities	\$92,349	\$100,000	\$93,400	\$98,500	-2%
7800 Election Expense	\$0	\$19,000	\$0	\$0	-100%
7860 Contribution to Other Agencies	\$5,326	\$5,500	\$6,150	\$6,200	13%
7900 GSD/Treatment	\$1,216,628	\$1,225,000	\$1,175,000	\$1,200,000	-2%
7910 GSD/Outfall	\$53,255	\$53,255	\$53,255	\$53,255	0%
7920 GSD/Administrative Fee	\$72,960	\$73,500	\$70,500	\$72,000	-2%
7930 County Administrative Fee	\$22,481	\$23,500	\$28,818	\$32,000	36%
<b>Subtotal Operating Expenses</b>	<b>\$2,419,217</b>	<b>\$2,430,855</b>	<b>\$2,103,260</b>	<b>\$2,466,802</b>	<b>1%</b>
<b>Capital Outlay</b>					
General Equipment/Capital	\$44,080	\$385,500	\$61,596	\$634,000	64%
GSD - Capacity Rights	\$1,652,830	\$4,300,000	\$1,200,000	\$9,233,408	115%
Construction in Progress/Capital	\$1,156,160	\$3,725,000	\$1,560,898	\$5,300,000	42%
<b>Subtotal Capital Outlay</b>	<b>\$2,853,069</b>	<b>\$8,410,500</b>	<b>\$2,822,494</b>	<b>\$15,167,408</b>	<b>80%</b>
<b>Total Operating &amp; Non-Operating Expenses</b>	<b>\$6,148,320</b>	<b>\$11,794,985</b>	<b>\$5,858,137</b>	<b>\$18,624,202</b>	<b>58%</b>

**FISCAL YEAR 2011-12 TOTAL WASTEWATER OPERATIONS & MAINTENANCE EXPENDITURES**

Code	Description	2009-2010 Actual	2010-2011 Budget	2010-2011 Projected Actual	2011-2012 Budget	% Change 10/11 Budget to 11/12 Budget
<b>Personnel Expenses</b>						
6000	Salaries	\$484,494	\$507,056	\$485,737	\$512,321	1%
6010	Stand-By Pay	\$31,068	\$31,850	\$32,500	\$33,470	5%
6020	Overtime	\$16,816	\$14,900	\$16,200	\$13,000	-13%
6030	Retirement	\$56,990	\$61,494	\$60,400	\$68,109	11%
6040	Deferred Comp	\$17,550	\$17,550	\$17,550	\$17,550	0%
6050	FICA	\$32,683	\$34,336	\$33,162	\$34,645	1%
6060	Medicare	\$8,041	\$8,030	\$7,765	\$8,102	1%
6070	Health Insurance	\$70,267	\$119,924	\$119,000	\$131,405	10%
6080	Life/Dental & Long Term Disability	\$16,073	\$18,292	\$18,200	\$20,321	11%
6090	SDI	\$5,639	\$6,092	\$5,879	\$6,705	10%
6100	SUI	\$1,923	\$1,987	\$2,850	\$2,846	43%
6110	Workers Comp	\$12,662	\$14,850	\$14,894	\$16,385	10%
<b>Subtotal Personnel Expenses</b>		<b>\$754,207</b>	<b>\$836,362</b>	<b>\$814,136</b>	<b>\$864,859</b>	<b>3%</b>
<b>Operating Expenses</b>						
7090	Insurance	\$36,589	\$31,500	\$38,107	\$40,002	27%
7120	Vehicles R&M	\$8,396	\$11,500	\$5,100	\$8,000	-30%
7121	Repairs & Maint	\$55,792	\$52,000	\$43,798	\$53,000	2%
7122	Operating Supplies	\$3,128	\$1,800	\$1,065	\$1,500	-17%
7200	Prof Svcs Accounting/Auditing	\$39,762	\$35,000	\$34,000	\$35,000	0%
7210	Prof Svcs Legal Fees	\$39,760	\$190,000	\$27,000	\$20,000	-89%
7220	Prof Svcs Engineering	\$0	\$0	\$0	\$0	0%
7230	Prof Svcs Computer	\$10,530	\$8,000	\$9,800	\$10,000	25%
7235	Prof Svcs Financial	\$40,305	\$34,000	\$35,000	\$34,000	0%
7240	Prof Svcs Other	\$10,430	\$14,800	\$11,300	\$33,500	126%
7300	Contractual Services	\$35,351	\$51,000	\$58,217	\$58,500	15%
7383	Permits/Licences/Fees	\$4,160	\$6,000	\$3,600	\$5,800	-3%
7450	Office Supplies	\$1,570	\$2,000	\$1,500	\$1,800	-10%
7460	Printing	\$4,030	\$4,500	\$800	\$1,500	-67%
7470	Publications/Legal Notices	\$5,732	\$2,000	\$1,900	\$2,000	0%
7480	Postage	\$2,966	\$3,500	\$1,400	\$1,500	-57%
7490	Memberships	\$16,995	\$15,100	\$15,556	\$16,000	6%
7500	Miscellaneous	\$332	\$0	\$0	\$0	0%
7540	Rents/Leases	\$236	\$800	\$240	\$800	0%
7653	Trainings/Meetings/Materials/Safety	\$12,001	\$12,000	\$7,150	\$12,000	0%
7660	Travel	\$5,407	\$11,800	\$1,850	\$10,800	-8%
7731	Gasoline/Oil/Fuel	\$10,712	\$13,200	\$11,650	\$13,200	0%
7760	Utilities	\$74,207	\$80,500	\$75,900	\$79,000	-2%
7800	Election Expense	\$0	\$19,000	\$0	\$0	-100%
7860	Contribution to Other Agencies	\$5,326	\$5,500	\$6,150	\$6,200	13%
7900	GSD/Treatment	\$1,216,628	\$1,225,000	\$1,175,000	\$1,200,000	-2%
7910	GSD/Outfall	\$53,255	\$53,255	\$53,255	\$53,255	0%
7920	GSD/Administrative Fee	\$72,960	\$73,500	\$70,500	\$72,000	-2%
7930	County Administrative Fee	\$22,481	\$0	\$0	\$0	0%
<b>Subtotal Operating Expenses</b>		<b>\$1,789,041</b>	<b>\$1,957,255</b>	<b>\$1,689,838</b>	<b>\$1,769,357</b>	<b>-10%</b>
<b>Total Operating and Personnel Expenses</b>		<b>\$2,543,249</b>	<b>\$2,793,617</b>	<b>\$2,503,974</b>	<b>\$2,634,217</b>	<b>-6%</b>

**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 decrease by 6% as compared to 2010-2011 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 projected 3% increase in labor cost is primarily due to COLA salary adjustment for employees and a projected increase in health insurance costs.
- Insurance costs include both primary and property insurance.
- Repairs & Maintenance includes 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 and financial consulting.
- Professional Services Legal Fees budgeted in FY 2010-2011 budget are higher than typical due to the City of Goleta detachment application. FY 2011-2012 budget assumes no detachment related issues.
- Contractual Services includes emergency generator service contract, pest control services, uniforms, alarm service, human resources consulting, computer support services, web support, underground service alert, non-industrial sampling and Multi-Agency Safety Officer.
- Election Expense includes costs associated with District Election for Board of Director seats. No election is required this fiscal year.
- GSD/Treatment consists of treatment services provided by GSD.
- GSD/Outfall includes the District's share of the Goleta Sanitary District (GSD) State Revolving Fund Loan for the outfall rerocking project. Final payment for this item is scheduled for 2014.
- GSD/Administrative Fee includes the 6% administrative charge required per the District's agreement with GSD.

**FISCAL YEAR 2011-12 OTHER SERVICES EXPENDITURES**

Code	Description	2009-2010 Actual	2010-2011 Budget	2010-2011 Projected Actual	2011-2012 Budget	% Change 10/11 Budget to 11/12 Budget
<b>44</b>	<b>Other Services</b>					
	<b>Personnel Expenses</b>					
6000	Salaries	\$96,856	\$89,641	\$92,000	\$97,210	8%
6010	Stand-By Pay	\$0	\$0	\$0	\$0	0%
6020	Overtime	\$0	\$300	\$0	\$250	-17%
6030	Retirement	\$4,361	\$4,342	\$4,462	\$4,563	5%
6040	Deferred Comp	\$1,300	\$1,300	\$0	\$0	-100%
6050	FICA	\$5,987	\$5,576	\$5,704	\$6,043	8%
6060	Medicare	\$1,437	\$1,304	\$1,334	\$1,413	8%
6070	Health Insurance	\$7,786	\$10,117	\$9,800	\$10,322	2%
6080	Life/Dental & Long Term Disability	\$1,356	\$1,726	\$1,700	\$1,801	4%
6090	SDI	\$1,043	\$989	\$1,012	\$1,170	18%
6100	SUI	\$293	\$324	\$580	\$542	68%
6110	Workers Comp	\$1,407	\$1,650	\$1,655	\$1,821	10%
	<b>Subtotal Personnel Expenses</b>	<b>\$121,827</b>	<b>\$117,268</b>	<b>\$118,247</b>	<b>\$125,133</b>	<b>7%</b>
	<b>Operating Expenses</b>					
7090	Insurance	\$3,866	\$3,500	\$3,922	\$4,445	27%
7120	Vehicles R&M	\$30,942	\$32,000	\$29,500	\$32,000	0%
7121	Repairs & Maint	\$0	\$0	\$0	\$0	0%
7122	Operating Supplies	\$0	\$0	\$0	\$0	0%
7200	Prof Svcs Accounting/Auditing	\$2,549	\$3,500	\$9,700	\$5,000	43%
7210	Prof Svcs Legal Fees	\$282,660	\$250,000	\$165,000	\$180,000	-28%
7220	Prof Svcs Engineering	\$0	\$0	\$0	\$0	0%
7230	Prof Svcs Computer	\$0	\$0	\$0	\$0	0%
7235	Prof Svcs Financial	\$0	\$10,000	\$7,000	\$10,000	0%
7240	Prof Svcs Other	\$19,151	\$500	\$10,000	\$33,500	6600%
7300	Contractual Svcs	\$266,595	\$142,000	\$162,000	\$168,000	18%
7383	Permits/Licences/Fees	\$0	\$0	\$0	\$0	0%
7450	Office Supplies	\$0	\$0	\$0	\$0	0%
7460	Printing	\$0	\$500	\$0	\$500	0%
7470	Publications/Legal Notices	\$0	\$0	\$0	\$0	0%
7480	Postage	\$140	\$500	\$0	\$500	0%
7490	Memberships	\$132	\$0	\$0	\$0	0%
7500	Miscellaneous	\$21,376	\$3,000	\$0	\$200,000	6567%
7540	Rents/Leases	\$0	\$0	\$0	\$0	0%
7653	Trainings/Meetings/Materials/Safety	\$426	\$800	\$200	\$750	-6%
7660	Travel	\$0	\$800	\$0	\$750	-6%
7731	Gasoline/Oil/Fuel	\$6,679	\$7,000	\$8,600	\$10,500	50%
7760	Utilities	\$18,142	\$19,500	\$17,500	\$19,500	0%
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	\$23,500	\$28,818	\$32,000	36%
	<b>Subtotal Operating Expenses</b>	<b>\$652,656</b>	<b>\$497,100</b>	<b>\$442,240</b>	<b>\$697,445</b>	<b>40%</b>
	<b>Total Operating and Personnel Expenses</b>	<b>\$774,483</b>	<b>\$614,368</b>	<b>\$560,487</b>	<b>\$822,578</b>	<b>34%</b>

### **OTHER SERVICES EXPENDITURES SUMMARY**

Other Services operating and personnel expenses are projected to increase by 34% as compared to prior year budget. This is primarily due to increase in contractual services, professional services other and miscellaneous expenses as compared to 2010-2011 fiscal 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 7% increase in personnel expenses is primarily due to reallocation of time to the programs and a projected COLA increase.
- 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. The projected 28% decrease is due to an assumption of no City of Goleta detachment issues this fiscal year.
- 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 Isla Vista Recreation and Park District. The 18% increase is due to the District agreeing to fund the Adopt-a-Block program in its entirety.
- Miscellaneous line item expenses are monies set aside for 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 facilities 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 2011-12 TOTAL CAPITAL IMPROVEMENT EXPENDITURES

Description	2009-2010	2010-2011	2010-2011	2011-2012	% Change 10/11
	Actual	Budget	Projected Actual	Budget	Budget to 11/12 Budget
General Equipment/Capital	\$44,080	\$385,500	\$61,596	\$634,000	64%
GSD - Capacity Rights	\$1,652,830	\$4,300,000	\$1,200,000	\$9,233,408	115%
Construction in Progress/Capital	\$1,156,160	\$3,725,000	\$1,560,898	\$5,300,000	42%
<b>Total Capital Outlay</b>	<b>\$2,853,069</b>	<b>\$8,410,500</b>	<b>\$2,822,494</b>	<b>\$15,167,408</b>	<b>80%</b>

### FISCAL YEAR 2011-12 CAPITAL IMPROVEMENT EXPENDITURES BY SERVICE CATEGORY

#### Fiscal Year 2011-12 Capital - Pump Station

Description	2009-2010	2010-2011	2010-2011	2011-2012	% Change 10/11
	Actual	Budget	Projected Actual	Budget	Budget to 11/12 Budget
<b>41 Pump Station</b>					
General Equipment/Capital	\$0	\$0	\$28,504	\$5,000	Prior year budget \$0
Construction in Progress/Capital	\$111,088	\$0	\$55,898	\$25,000	Prior year budget \$0
<b>Subtotal Pump Station Capital</b>	<b>\$111,088</b>	<b>\$0</b>	<b>\$84,402</b>	<b>\$30,000</b>	<b>Prior year budget \$0</b>

#### Fiscal Year 2011-12 Capital - Collection System

Description	2009-2010	2010-2011	2010-2011	2011-2012	% Change 10/11
	Actual	Budget	Projected Actual	Budget	Budget to 11/12 Budget
<b>42 Collection System</b>					
General Equipment/Capital	\$44,080	\$357,500	\$2,822	\$350,000	-2%
Construction in Progress/Capital	\$1,045,071	\$3,700,000	\$1,500,000	\$5,275,000	43%
<b>Subtotal Collection System Capital</b>	<b>\$1,089,151</b>	<b>\$4,057,500</b>	<b>\$1,502,822</b>	<b>\$5,625,000</b>	<b>39%</b>

#### Fiscal Year 2011-12 Capital - Other Services

Description	2009-2010	2010-2011	2010-2011	2011-2012	% Change 10/11
	Actual	Budget	Projected Actual	Budget	Budget to 11/12 Budget
<b>44 Other Services</b>					
General Equipment/Capital	\$0	\$0	\$0	\$250,000	Prior year budget \$0
Construction in Progress/Capital	\$0	\$0	\$0	\$0	0%
<b>Subtotal Street Sweeping Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250,000</b>	<b>Prior year budget \$0</b>

#### Fiscal Year 2011-12 Capital - Administration

Description	2009-2010	2010-2011	2010-2011	2011-2012	% Change 10/11
	Actual	Budget	Projected Actual	Budget	Budget to 11/12 Budget
<b>45 Administration</b>					
General Equipment/Capital	\$0	\$28,000	\$30,270	\$29,000	4%
Construction in Progress/Capital	\$0	\$25,000	\$5,000	\$0	-100%
<b>Subtotal Administration Capital</b>	<b>\$0</b>	<b>\$53,000</b>	<b>\$35,270</b>	<b>\$29,000</b>	<b>-45%</b>

#### Fiscal Year 2011-12 Capital - Treatment

Description	2009-2010	2010-2011	2010-2011	2011-2012	% Change 10/11
	Actual	Budget	Projected Actual	Budget	Budget to 11/12 Budget
<b>46 Treatment</b>					
General Equipment/Capital	\$0	\$0	\$0	\$0	0%
GSD - Capacity Rights	\$1,652,830	\$4,300,000	\$1,200,000	\$9,233,408	115%
Construction in Progress/Capital	\$0	\$0	\$0	\$0	0%
<b>Subtotal Treatment Capital</b>	<b>\$1,652,830</b>	<b>\$4,300,000</b>	<b>\$1,200,000</b>	<b>\$9,233,408</b>	<b>115%</b>

## **CAPITAL PROJECTS SUMMARY**

Fiscal year 2011-2012 Total Capital Improvement Expenditures are projected to increase by 80% 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 begin this fiscal year and the Mesa Road Trunk Sewer Project.

The Pump Station category includes an allocation for routine capital costs to the pump stations (\$5,000) and a Facility Needs/Optimization Study of the District headquarters (\$25,000).

The Collection System category General Equipment/Capital includes the purchase of a new Vactor sewer cleaning machine (\$350,000). This equipment was ordered in the prior FY but will not be delivered till FY 2011-12. Construction in Progress/Capital category consists of Embarcadero Del Norte Sewer Main Replacement Project (\$350,000), Ocean Meadows Golf Course Trunk Sewer Rehab Project (\$425,000) and a portion of the Mesa Road Main Trunk Improvement Project (\$4,500,000). Del Norte & OMGC were awarded in prior FY but will not be complete until FY 2011-12.

The Other Services category includes the purchase of a new street sweeper (\$250K).

The Administration category General Equipment/Capital includes the purchase of a new copier to replace the existing unit (\$13,000) and replacement of the 2 computer servers (\$16,000) all of which have served their useful life.

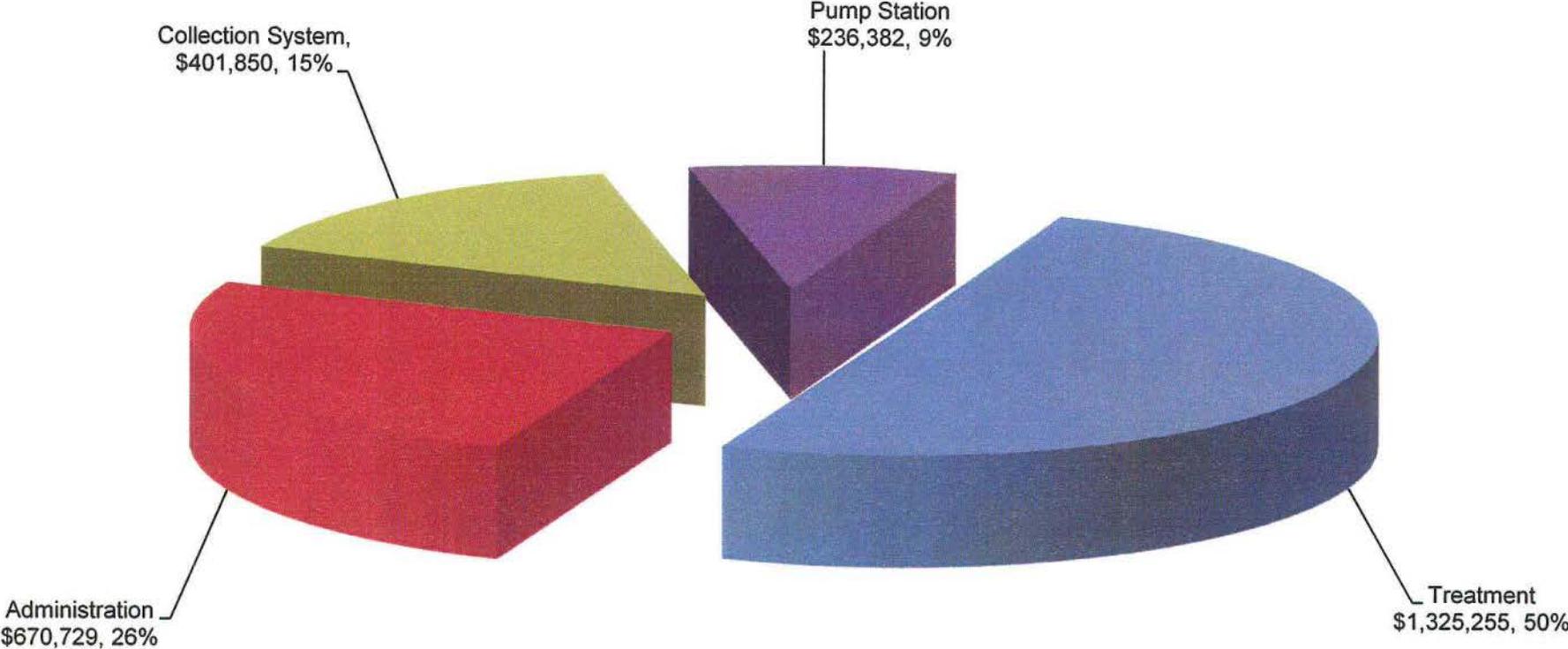
The Treatment category GSD-Capacity Rights include GWSD's share of Goleta Sanitary District plant capital costs, primarily the Plant Upgrade Project (\$9,233,408).

## **APPENDIX 'A'**

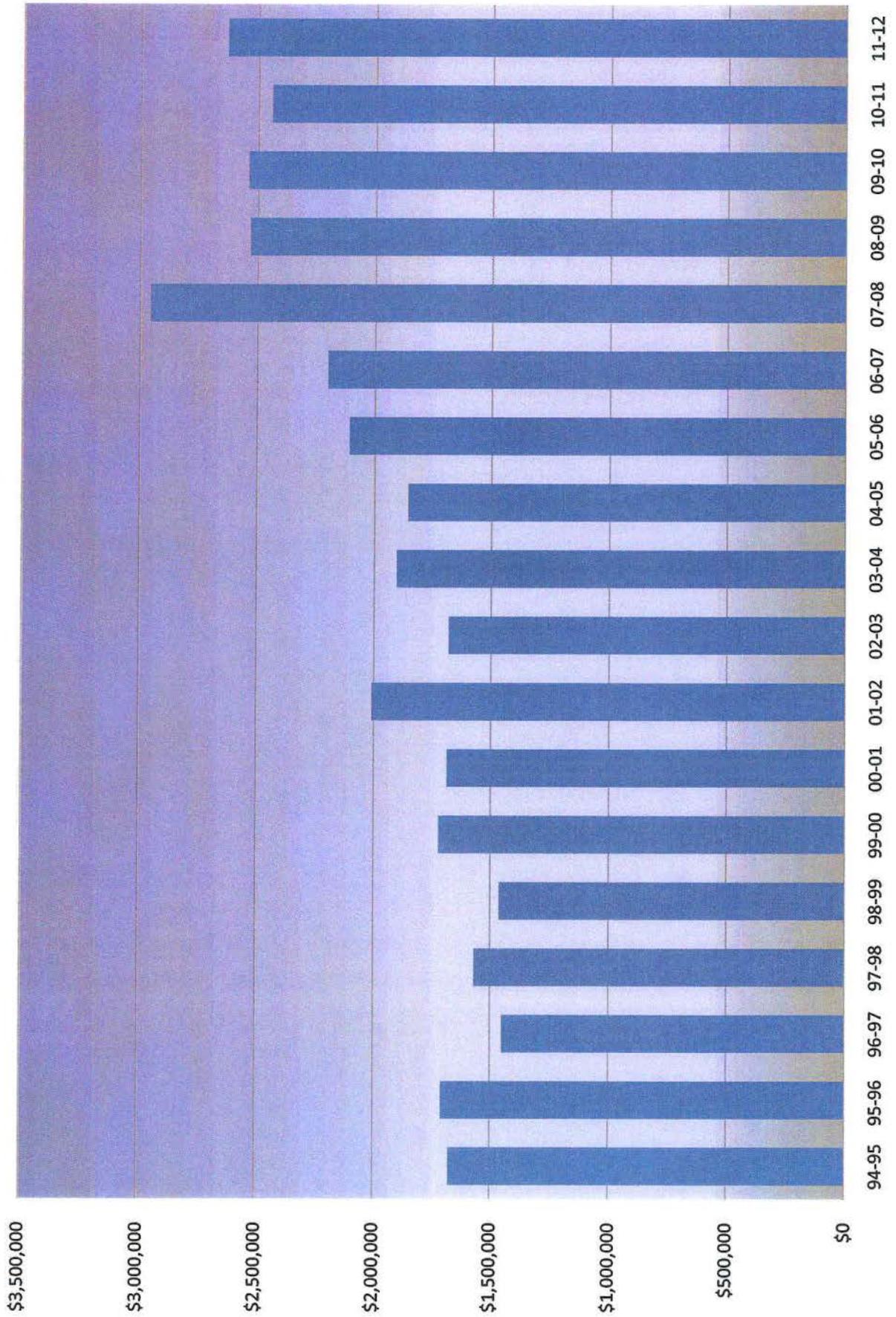
1. Chart – Wastewater O&M by Service Category
2. Chart - Historical Wastewater O&M Expenses
3. Fiscal Year 2011-2012 Wastewater O&M – Pump Station
4. Fiscal Year 2011-2012 Wastewater O&M – Collection System
5. Fiscal Year 2011-2012 Wastewater O&M – Administration
6. Fiscal Year 2011-2012 Wastewater O&M – Treatment

# WASTEWATER O&M by SERVICE CATEGORY

The following chart displays the projected O&M expenses by service category for the FY 2011 - 2012



# Historical Wastewater O&M Expenses



**FISCAL YEAR 2011-12 WASTEWATER O&M - PUMP STATION**

<b>Code</b>	<b>Description</b>	<b>2009-2010 Actual</b>	<b>2010-2011 Budget</b>	<b>2010-2011 Projected Actual</b>	<b>2011-2012 Budget</b>	<b>% Change 10/11 Budget to 11/12 Budget</b>
<b>41</b>	<b>PUMP STATION</b>					
	<b>Personnel Expenses</b>					
6000	Salaries	\$37,908	\$47,885	\$38,737	\$49,393	3%
6010	Stand-By Pay	\$31,068	\$31,850	\$32,500	\$33,470	5%
6020	Overtime	\$13,698	\$12,000	\$12,200	\$10,000	-17%
6030	Retirement	\$0	\$0	\$0	\$0	0%
6040	Deferred Comp	\$0	\$0	\$0	\$0	0%
6050	FICA	\$4,838	\$5,688	\$5,200	\$5,758	1%
6060	Medicare	\$1,212	\$1,330	\$1,225	\$1,347	1%
6070	Health Insurance	\$0	\$0	\$0	\$0	0%
6080	Life/Dental & Long Term Disability	\$0	\$0	\$0	\$0	0%
6090	SDI	\$903	\$1,009	\$918	\$1,114	10%
6100	SUI	\$194	\$324	\$350	\$288	-11%
6110	Workers Comp	\$3,517	\$4,125	\$4,137	\$4,551	10%
	<b>Subtotal Personnel Expenses</b>	<b>\$93,338</b>	<b>\$104,211</b>	<b>\$95,267</b>	<b>\$105,921</b>	<b>2%</b>
	<b>Operating Expenses</b>					
7090	Insurance	\$9,665	\$8,750	\$9,806	\$11,112	27%
7120	Vehicles R&M	\$0	\$0	\$0	\$0	0%
7121	Repairs & Maint	\$27,767	\$22,000	\$31,623	\$24,000	9%
7122	Operating Supplies	\$2,971	\$1,800	\$1,050	\$1,500	-17%
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	\$10,657	\$11,000	\$10,750	\$18,500	68%
7383	Permits/Licences/Fees	\$1,667	\$1,800	\$1,400	\$1,800	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	\$332	\$0	\$0	\$0	0%
7540	Rents/Leases	\$0	\$250	\$0	\$250	0%
7653	Trainings/Meetings/Materials/Safety	\$1,462	\$1,000	\$350	\$1,000	0%
7660	Travel	\$0	\$0	\$0	\$0	0%
7731	Gasoline/Oil/Fuel	\$2,188	\$3,000	\$1,500	\$1,800	-40%
7760	Utilities	\$62,381	\$68,000	\$63,000	\$70,500	4%
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%
	<b>Subtotal Operating Expenses</b>	<b>\$119,090</b>	<b>\$117,600</b>	<b>\$119,479</b>	<b>\$130,462</b>	<b>11%</b>
	<b>Total Operating and Personnel Expenses</b>	<b>\$212,428</b>	<b>\$221,811</b>	<b>\$214,746</b>	<b>\$236,382</b>	<b>7%</b>

**FISCAL YEAR 2011-12 WASTEWATER O&M - COLLECTION SYSTEM**

Code	Description	2009-2010 Actual	2010-2011 Budget	2010-2011 Projected Actual	2011-2012 Budget	% Change 10/11 Budget to 11/12 Budget
<b>42</b>	<b>COLLECTION SYSTEM</b>					
	<b>Personnel Expenses</b>					
6000	Salaries	\$175,325	\$188,041	\$187,000	\$192,528	2%
6010	Stand-By Pay	\$0	\$0	\$0	\$0	0%
6020	Overtime	\$412	\$400	\$1,100	\$400	0%
6030	Retirement	\$15,792	\$15,883	\$16,300	\$16,693	5%
6040	Deferred Comp	\$3,900	\$3,900	\$3,900	\$3,900	0%
6050	FICA	\$11,549	\$11,683	\$11,662	\$11,962	2%
6060	Medicare	\$2,634	\$2,732	\$2,727	\$2,797	2%
6070	Health Insurance	\$39,100	\$40,357	\$42,000	\$47,244	17%
6080	Life/Dental & Long Term Disability	\$7,390	\$8,642	\$9,100	\$10,584	22%
6090	SDI	\$1,993	\$2,073	\$2,069	\$2,315	12%
6100	SUI	\$481	\$693	\$950	\$1,101	59%
6110	Workers Comp	\$7,035	\$8,250	\$8,274	\$9,103	10%
	<b>Subtotal Personnel Expenses</b>	<b>\$265,609</b>	<b>\$282,655</b>	<b>\$285,083</b>	<b>\$298,627</b>	<b>6%</b>
	<b>Operating Expenses</b>					
7090	Insurance	\$19,330	\$17,500	\$20,125	\$22,224	27%
7120	Vehicles R&M	\$6,063	\$10,000	\$4,700	\$7,000	-30%
7121	Repairs & Maint	\$27,957	\$29,000	\$11,000	\$28,000	-3%
7122	Operating Supplies	\$157	\$0	\$15	\$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	\$896	\$800	\$300	\$0	-100%
7300	Contractual Svcs	\$13,884	\$28,000	\$29,467	\$22,000	-21%
7383	Permits/Licences/Fees	\$754	\$1,200	\$300	\$1,000	-17%
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	\$2,874	\$1,100	\$1,556	\$1,500	36%
7500	Miscellaneous	\$0	\$0	\$0	\$0	0%
7540	Rents/Leases	\$0	\$300	\$0	\$300	0%
7653	Trainings/Meetings/Materials/Safety	\$3,303	\$5,000	\$2,300	\$5,000	0%
7660	Travel	\$1,072	\$1,800	\$350	\$1,800	0%
7731	Gasoline/Oil/Fuel	\$6,033	\$7,000	\$7,750	\$8,400	20%
7760	Utilities	\$3,862	\$4,000	\$5,100	\$6,000	50%
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%
	<b>Subtotal Operating Expenses</b>	<b>\$86,186</b>	<b>\$105,700</b>	<b>\$82,963</b>	<b>\$103,224</b>	<b>-2%</b>
	<b>Total Operating and Personnel Expenses</b>	<b>\$351,795</b>	<b>\$388,355</b>	<b>\$368,046</b>	<b>\$401,850</b>	<b>3%</b>

**FISCAL YEAR 2011-12 WASTEWATER O&M - ADMINISTRATION**

Code	Description	2009-2010 Actual	2010-2011 Budget	2010-2011 Projected Actual	2011-2012 Budget	% Change 10/11 Budget to 11/12 Budget
<b>45</b>	<b>ADMINISTRATION</b>					
	<b>Personnel Expenses</b>					
6000	Salaries	\$271,261	\$271,130	\$260,000	\$270,401	0%
6010	Stand-By Pay	\$0	\$0	\$0	\$0	0%
6020	Overtime	\$2,706	\$2,500	\$2,900	\$2,600	4%
6030	Retirement	\$41,198	\$45,611	\$44,100	\$51,415	13%
6040	Deferred Comp	\$13,650	\$13,650	\$13,650	\$13,650	0%
6050	FICA	\$16,297	\$16,965	\$16,300	\$16,926	0%
6060	Medicare	\$4,196	\$3,968	\$3,812	\$3,959	0%
6070	Health Insurance	\$31,167	\$79,567	\$77,000	\$84,161	6%
6080	Life/Dental & Long Term Disability	\$8,684	\$9,650	\$9,100	\$9,737	1%
6090	SDI	\$2,743	\$3,010	\$2,892	\$3,276	9%
6100	SUI	\$1,249	\$971	\$1,550	\$1,457	50%
6110	Workers Comp	\$2,110	\$2,475	\$2,482	\$2,731	10%
	<b>Subtotal Personnel Expenses</b>	<b>\$395,260</b>	<b>\$449,496</b>	<b>\$433,786</b>	<b>\$460,312</b>	<b>2%</b>
	<b>Operating Expenses</b>					
7090	Insurance	\$7,593	\$5,250	\$8,176	\$6,667	27%
7120	Vehicles R&M	\$2,333	\$1,500	\$400	\$1,000	-33%
7121	Repairs & Maint	\$67	\$1,000	\$1,175	\$1,000	0%
7122	Operating Supplies	\$0	\$0	\$0	\$0	0%
7200	Prof Svcs Accounting/Auditing	\$39,762	\$35,000	\$34,000	\$35,000	0%
7210	Prof Svcs Legal Fees	\$39,760	\$190,000	\$27,000	\$20,000	-89%
7220	Prof Svcs Engineering	\$0	\$0	\$0	\$0	0%
7230	Prof Svcs Computer	\$10,530	\$8,000	\$9,800	\$10,000	25%
7235	Prof Svcs Financial	\$40,305	\$34,000	\$35,000	\$34,000	0%
7240	Prof Svcs Other	\$9,533	\$14,000	\$11,000	\$33,500	139%
7300	Contractual Svcs	\$10,810	\$12,000	\$18,000	\$18,000	50%
7383	Permits/Licences/Fees	\$1,739	\$3,000	\$1,900	\$3,000	0%
7450	Office Supplies	\$1,570	\$2,000	\$1,500	\$1,800	-10%
7460	Printing	\$4,030	\$4,500	\$800	\$1,500	-67%
7470	Publications/Legal Notices	\$5,732	\$2,000	\$1,900	\$2,000	0%
7480	Postage	\$2,966	\$3,500	\$1,400	\$1,500	-57%
7490	Memberships	\$14,121	\$14,000	\$14,000	\$14,500	4%
7500	Miscellaneous	\$0	\$0	\$0	\$0	0%
7540	Rents/Leases	\$236	\$250	\$240	\$250	0%
7653	Trainings/Meetings/Materials/Safety	\$7,236	\$6,000	\$4,500	\$6,000	0%
7660	Travel	\$4,335	\$10,000	\$1,500	\$9,000	-10%
7731	Gasoline/Oil/Fuel	\$2,492	\$3,200	\$2,400	\$3,000	-6%
7760	Utilities	\$7,964	\$8,500	\$7,800	\$2,500	-71%
7800	Election Expense	\$0	\$19,000	\$0	\$0	-100%
7860	Contribution to Other Agencies	\$5,326	\$5,500	\$6,150	\$6,200	13%
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	\$22,481	\$0	\$0	\$0	0%
	<b>Subtotal Operating Expenses</b>	<b>\$240,923</b>	<b>\$382,200</b>	<b>\$188,641</b>	<b>\$210,417</b>	<b>-45%</b>
	<b>Total Operating and Personnel Expenses</b>	<b>\$636,183</b>	<b>\$831,696</b>	<b>\$622,427</b>	<b>\$670,729</b>	<b>-19%</b>

**FISCAL YEAR 2011-12 WASTEWATER O&M - TREATMENT**

Code	Description	2009-2010 Actual	2010-2011 Budget	2010-2011 Projected Actual	2011-2012 Budget	% Change 10/11 Budget to 11/12 Budget
<b>46</b>	<b>Treatment</b>					
	<b>Personnel Expenses</b>					
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%
	<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	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	\$1,216,628	\$1,225,000	\$1,175,000	\$1,200,000	-2%
7910	GSD/Outfall	\$53,255	\$53,255	\$53,255	\$53,255	0%
7920	GSD/Administrative Fee	\$72,960	\$73,500	\$70,500	\$72,000	-2%
7930	County Administrative Fee	\$0	\$0	\$0	\$0	0%
	<b>Subtotal Operating Expenses</b>	<b>\$1,342,843</b>	<b>\$1,351,755</b>	<b>\$1,298,755</b>	<b>\$1,325,255</b>	<b>-2%</b>
	<b>Total Operating and Personnel Expenses</b>	<b>\$1,342,843</b>	<b>\$1,351,755</b>	<b>\$1,298,755</b>	<b>\$1,325,255</b>	<b>-2%</b>