

GOLETA WEST SANITARY DISTRICT



ADOPTED BUDGET

FISCAL YEAR 2015-2016

***Adopted by the Governing Board
June 2, 2015***

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FISCAL YEAR 2015–2016 BUDGET

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INTRODUCTION

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

The Goleta West Sanitary District (GWSD) was first established in 1954 under the Sanitary District Act of 1923 as the Isla Vista Sanitary District to serve the community of Isla Vista and the Western Goleta Valley. In 1990, the name of the District was changed to Goleta West Sanitary District in an effort to more accurately describe the service area. GWSD currently serves a population of approximately 33,000.

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

GWSD owns and operates two pump stations and approximately sixty-two (62) miles of sewers.

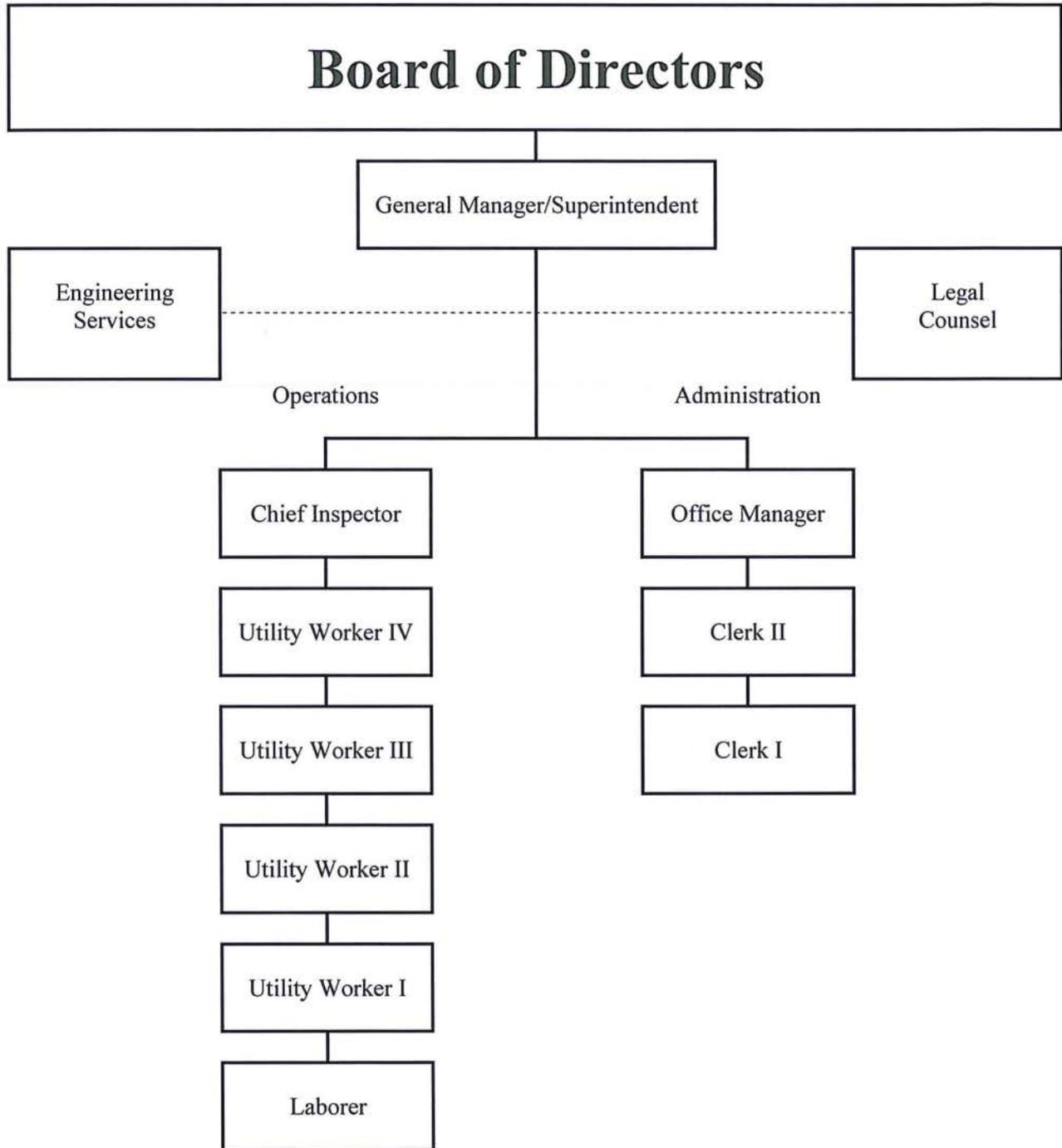
GWSD is governed by a five-member Board of Directors elected at-large from its service area and who serve for a four-year term. The Board conducts meetings on the first and third Tuesday of each odd month and on the first Tuesday of each even month in the District's Administrative Offices located in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

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

GWSD currently employs six (6) full time employees. The employees work in the following budgeted categories: Administration; Collection System; Pump Station and Other Services/Street Sweeping.

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

Goleta West Sanitary District Organization Chart



BUDGET GOALS

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

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

REVENUES DESCRIPTION

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

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

FISCAL YEAR 2015-2016 TOTAL REVENUES

Account	2013-2014 Actual	2014-2015 Budget	2014-2015 Projected Actual	2015-2016 Budget	% Change 14/15 Budget to 15/16 Budget
3010 Property Taxes	\$2,063,349	\$2,054,000	\$2,000,000	\$2,150,000	
3380 Interest Income	\$195,192	\$68,000	\$90,000	\$58,000	
3381 Unrealized Gain/Loss Investments	\$19,523	\$0	(\$10,000)	\$0	
3390 Homeowners Property Tax Relief	\$13,331	\$13,400	\$13,000	\$13,000	
3410 Miscellaneous Permits	\$35,703	\$37,000	\$33,000	\$35,000	
3420 Planning & Engineering-Plan Ck Fees	\$3,812	\$1,000	\$4,300	\$1,500	
3430 Insurance Refunds	\$9,690	\$7,000	\$6,766	\$1,000	
3440 Sanitation Serv./Sewer User Fees	\$2,547,125	\$2,640,000	\$2,775,000	\$3,100,000	
3450 Connection Fees	\$1,281,330	\$1,750,000	\$1,950,000	\$600,000	
3460 Inspection Fees	\$25,703	\$8,000	\$58,007	\$9,000	
3480 Other Services Income	\$54,305	\$60,000	\$182,000	\$182,000	
3500 Gain/Loss on Sale of Fixed Assets	\$0	\$1,000	\$6,892	\$1,000	
Total Revenue	\$6,249,063	\$6,639,400	\$7,108,965	\$6,150,500	-7%

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

FISCAL YEAR 2015-16 OPERATING REVENUES (O&M Unrestricted)

Account	2013-2014 Actual	2014-2015 Budget	2014-2015 Projected Actual	2015-2016 Budget	% Change 14/15 Budget to 15/16 Budget
3380 Interest Income	\$36,696	\$11,832	\$24,660	\$16,905	
3410 Miscellaneous Permits	\$35,703	\$37,000	\$33,000	\$35,000	
3420 Planning & Engineering-Plan Ck Fees	\$3,812	\$1,000	\$4,300	\$1,500	
3430 Insurance Refunds	\$9,690	\$7,000	\$6,766	\$1,000	
3440 Sanitation Serv./Sewer User Fees	\$2,547,125	\$2,640,000	\$2,775,000	\$3,100,000	
3460 Inspection Fees	\$25,703	\$8,000	\$58,007	\$9,000	
3480 Other Services Income	\$54,305	\$60,000	\$182,000	\$182,000	
3500 Gain/Loss on Sale of Fixed Assets	\$0	\$1,000	\$6,892	\$1,000	
Total Operating Revenues	\$2,713,034	\$2,765,832	\$3,090,625	\$3,346,405	21%

FISCAL YEAR 2015-16 NON-OPERATING REVENUES

Account	2013-2014 Actual	2014-2015 Budget	2014-2015 Projected Actual	2015-2016 Budget	% Change 14/15 Budget to 15/16 Budget
3010 Property Taxes	\$2,063,349	\$2,054,000	\$2,000,000	\$2,150,000	
3380 Interest Income	\$158,496	\$56,168	\$65,340	\$41,095	
3381 Unrealized Gain/Loss Investments	\$19,523	\$0	(\$10,000)	\$0	
3390 Homeowners Property Tax Relief	\$13,331	\$13,400	\$13,000	\$13,000	
3450 Connection Fees	\$1,281,330	\$1,750,000	\$1,950,000	\$600,000	
Total Non-Operating Revenues	\$3,536,029	\$3,873,568	\$4,018,340	\$2,804,095	-28%

REVENUES SUMMARY

2014-2015 projected actual column on the preceding spreadsheet represents the projected revenues through June 30, 2015. The last column is a comparison of the 2014-2015 budget and the 2015-2016 budget.

Total revenues are projected to decrease by 7% as compared to the 2014-2015 fiscal year budget. This is primarily due to a decrease in connection fees from new developments planned within the District's boundaries. Operating revenues are expected to increase by 21% as compared to prior year budget primarily due to an increase in sewer user fees and increased UCSB capital fund charges. Non-operating revenues are expected to decrease by 28% due to the aforementioned projected decrease in connection fees.

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 2015-2016 fiscal year.
- Interest Income is earned on all District funds, which are included in the District's investment portfolio. The 2015-2016 budget amount is based on an estimate from the District's investment manager. The decrease is a result of market conditions and decreased reserve balances due to recent large capital expenditures.
- 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.
- Insurance Refunds 2015-2016 projected decrease is due to the expiration of the Medicare Part D subsidy distribution to CalPERS contracting agencies. CalPERS was reimbursing for Retiree Drug Subsidies for providing prescription drug benefits (Part D) to Medicare eligible members, who were not enrolled in a Medicare Senior Advantage Program.
- Sanitation Service/Sewer User Fees are collected for the District by the County of Santa Barbara as reported on the tax rolls. Residential users are charged a flat fee per year for a single family dwelling. Commercial users are charged according to prior year's water usage and the type of wastewater discharged. The projected increase over prior year budget is due to the District's scheduled fee increase and increased connections to the system.
- Connection Fees 2014-2015 projected actual includes fees paid for the Westar/Hollister Village Project and UCSB Housing Projects. 2015-2016 budget projects a significant decrease in connection fees from developments.
- Other Services income is primarily the Capital Fund Charge for UCSB properties. The significant increase in Fiscal Year 2014-2015 is due to UCSB properties connecting to the District collection system via the new Mesa Road trunk line.

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 wastewater O & M costs (\$2,827,319 projected actual for FY 2014-15).

RESTRICTED RESERVE FUNDS

4932 Collection System/Plant Upgrade Reserve Fund

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

4935 Capital and Treatment Plant Upgrade Reserve Fund

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

DEDICATED RESERVE FUNDS

4910 Property Tax Reserve Fund

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

4960 Equipment/Vehicle Replacement Reserve Fund

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

4965 Building Replacement Reserve Fund

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

TRANSFERS TO RESERVE FUNDS

Fund	Description	2013-2014 Actual	2014-2015 Budget	2014-2015 Projected Actual	2015-2016 Budget	Foot Note
4930	Operating Reserve Fund	\$100,000	\$100,000	\$100,000	\$0	1
4932	Capacity Fees for Collection System/Plant Reserve	\$1,281,330	\$1,750,000	\$1,820,000	\$600,000	2
4935	Capital and Treatment Plant Upgrade Reserve	\$2,000,000	\$830,000	\$830,000	\$1,000,000	3
4960	Equipment/Vehicle Replacement Reserve	\$70,000	\$70,000	\$70,000	\$70,000	4
4965	Building Replacement Reserve	\$600,000	\$600,000	\$600,000	\$600,000	5
Total Transfers to Reserve Funds		\$4,051,330	\$3,350,000	\$3,420,000	\$2,270,000	

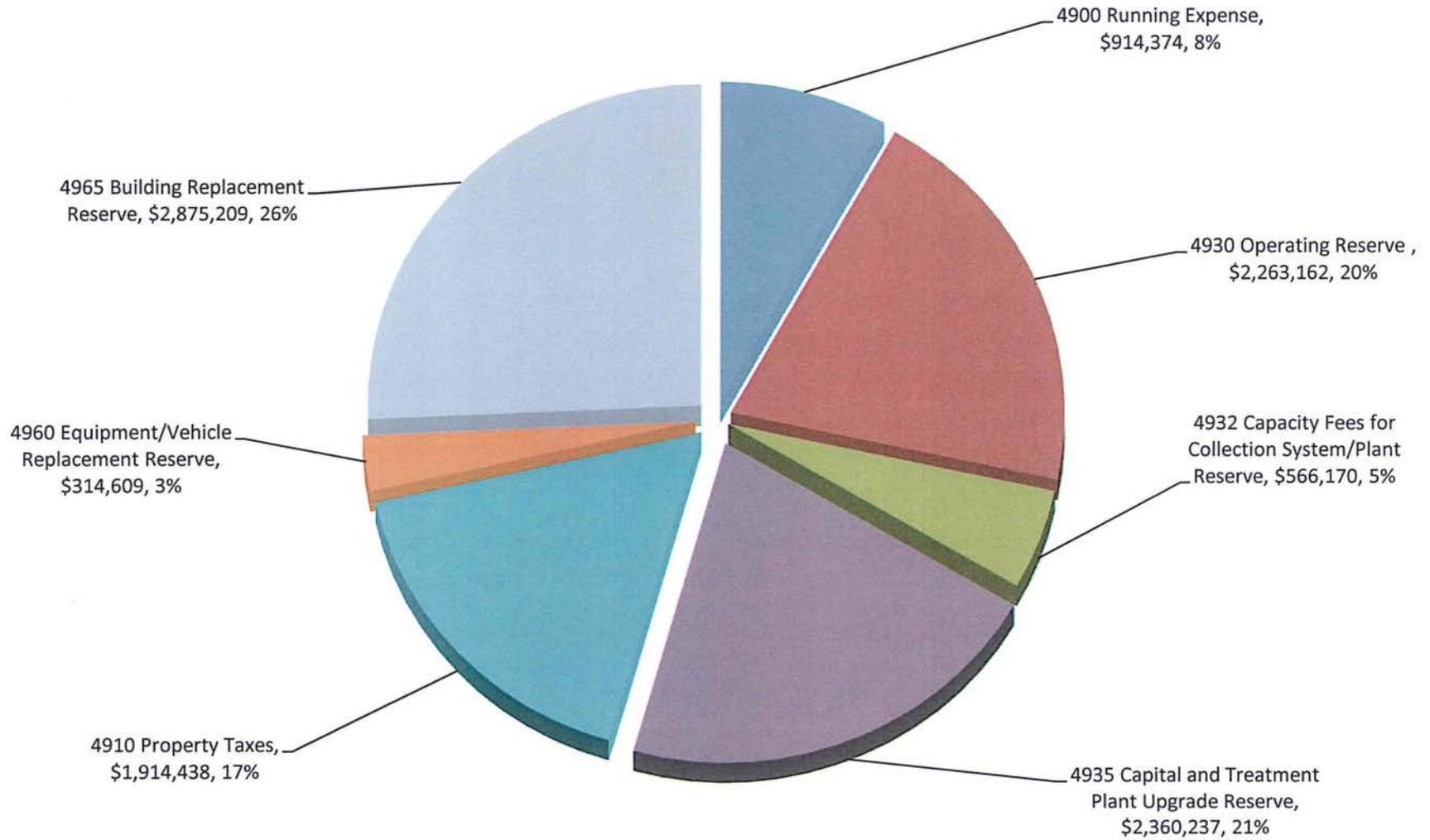
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Note

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

FUND ACTIVITY

Fund & Description	Estimated Fund Acct Balance 6/30/15	Estimated Revenue/Transfers FY 2015-2016	Estimated Expenditures/Transfers FY 2015-2016	Estimated Fund Acct Balance 6/30/16
<u>Unreserved Funds</u>				
4900 Running Expense	\$640,000	Revenue & Interest \$3,333,244	Wastewater O&M Expenses \$3,058,870	\$914,374
4930 Operating Reserve	\$2,250,000	Interest \$13,162	None \$0	\$2,263,162
<u>Restricted Funds</u>				
4932 Capacity Fees for Collection System/Plant Reserve	\$200,000	Connection Fees & Interest \$601,170	Phelps Road Design and Permitting (\$235K) \$235,000	\$566,170
4935 Capital and Treatment Plant Upgrade Reserve	\$1,750,000	Transfer from Fund 4910 & Interest \$1,010,237	GSD Capital Expenditures (\$400,000) \$400,000	\$2,360,237
<u>Dedicated Funds</u>				
4910 Property Taxes	\$2,200,000	Revenue & Interest \$2,175,869	Other Services Budget, Routine Collection & PS Capital (\$70K), New workstation(\$3500), SCADA improvements (\$15K), Transfer to Fund 4935 (\$1mil) Transfer to Fund 4960 (\$70K) Transfer to Fund 4965 (\$600K) \$2,461,431	\$1,914,438
4960 Equipment/Vehicle Replacement Reserve	\$275,000	Trans from Fund 4910 & Interest \$71,609	New Pick-up (\$32K) \$32,000	\$314,609
4965 Building Replacement Reserve	\$2,600,000	Trans from Fund 4910 & Interest \$615,209	Facilities Upgrades - PS 2 permitting, Admin bldg design \$340,000	\$2,875,209
Totals	\$9,915,000	\$7,820,500	\$6,527,301	\$11,208,199

Projected Fund Balances - June 30, 2016



FISCAL YEAR 2015-16 TOTAL EXPENDITURES

Description		2013-2014	2014-2015	2014-2015	2015-2016	% Change 14/15
		Actual	Budget	Projected Actual	Budget	Budget to 15/16 Budget
Personnel Expenses						
6000	Salaries	\$623,231	\$646,000	\$642,000	\$693,377	7%
6010	Stand-By Pay	\$34,016	\$35,500	\$35,500	\$36,000	1%
6020	Overtime	\$15,228	\$16,300	\$15,400	\$16,450	1%
6030	Retirement	\$91,408	\$91,824	\$91,300	\$94,478	3%
6040	Deferred Comp	\$18,275	\$19,500	\$16,800	\$14,950	-23%
6050	FICA	\$39,103	\$42,764	\$42,960	\$45,741	7%
6060	Medicare	\$9,948	\$10,118	\$10,047	\$10,814	7%
6070	Health Insurance	\$98,471	\$82,371	\$79,000	\$98,589	20%
6080	Life/Dental & Long Term Disability	\$19,089	\$19,606	\$18,750	\$20,668	5%
6090	SDI	\$5,393	\$7,575	\$7,622	\$8,058	6%
6100	SUI	\$1,344	\$1,345	\$1,480	\$1,225	-9%
6110	Workers Comp	\$18,208	\$17,723	\$13,700	\$16,500	-7%
Subtotal Personnel Expenses		\$973,714	\$990,625	\$974,559	\$1,056,851	7%
Operating Expenses						
7090	Insurance	\$50,775	\$50,695	\$53,360	\$48,300	-5%
7120	Vehicles R&M	\$33,167	\$33,500	\$28,300	\$35,500	6%
7121	Repairs & Maint	\$62,032	\$60,250	\$57,500	\$69,750	16%
7122	Operating Supplies	\$961	\$1,200	\$1,700	\$1,750	46%
7200	Prof Svcs Accounting/Auditing	\$28,704	\$39,500	\$28,800	\$39,500	0%
7210	Prof Svcs Legal Fees	\$58,481	\$105,000	\$76,000	\$110,000	5%
7220	Prof Svcs Engineering	\$0	\$0	\$0	\$0	0%
7230	Prof Svcs Computer	\$6,810	\$9,000	\$13,000	\$11,000	22%
7235	Prof Svcs Financial	\$28,034	\$42,000	\$20,050	\$42,000	0%
7240	Prof Svcs Other	\$37,096	\$65,000	\$50,000	\$65,000	0%
7300	Contractual Services	\$163,190	\$201,000	\$185,500	\$213,000	6%
7383	Permits/Licences/Fees	\$6,600	\$9,300	\$7,452	\$8,800	-5%
7450	Office Supplies	\$1,323	\$1,900	\$1,900	\$1,950	3%
7460	Printing	\$1,028	\$2,400	\$1,500	\$2,000	-17%
7470	Publications/Legal Notices	\$3,260	\$2,000	\$400	\$1,800	-10%
7480	Postage	\$1,354	\$1,500	\$500	\$1,500	0%
7490	Memberships	\$16,077	\$17,100	\$17,680	\$18,900	11%
7500	Miscellaneous	\$1,380	\$200,000	\$30,000	\$200,000	0%
7540	Rents/Leases	\$78	\$800	\$150	\$800	0%
7653	Trainings/Meetings/Materials/Safety	\$14,996	\$16,550	\$14,950	\$17,550	6%
7660	Travel	\$2,686	\$10,050	\$4,650	\$10,050	0%
7731	Gasoline/Oil/Fuel	\$23,745	\$26,500	\$20,400	\$26,000	-2%
7760	Utilities	\$98,833	\$100,000	\$97,500	\$102,000	2%
7800	Election Expense	\$0	\$23,000	\$0	\$0	-100%
7860	Contribution to Other Agencies	\$8,295	\$9,500	\$7,500	\$9,500	0%
7900	GSD/Treatment	\$1,370,753	\$1,450,000	\$1,440,000	\$1,555,000	7%
7910	GSD/Outfall	\$53,255	\$53,255	\$53,255	\$0	-100%
7920	GSD/Administrative Fee	\$75,770	\$87,000	\$86,500	\$93,300	7%
7930	County Administrative Fee	\$17,967	\$22,000	\$16,296	\$20,000	-9%
Subtotal Operating Expenses		\$2,148,683	\$2,640,000	\$2,298,547	\$2,704,950	2%
Capital Outlay						
General Equipment/Capital		\$7,957	\$130,000	\$95,000	\$120,500	-7%
GSD - Capacity Rights		\$602,719	\$355,000	\$250,000	\$400,000	13%
Construction in Progress/Capital		\$383,331	\$11,150,000	\$11,200,000	\$575,000	-95%
Subtotal Capital Outlay		\$994,007	\$11,635,000	\$11,545,000	\$1,095,500	-91%
Total Operating & Non-Operating Expenses		\$4,116,404	\$15,265,625	\$14,818,106	\$4,857,301	-68%

FISCAL YEAR 2015-16 TOTAL WASTEWATER OPERATIONS & MAINTENANCE EXPENDITURES

Code	Description	2013-2014 Actual	2014-2015 Budget	2014-2015 Projected Actual	2015-2016 Budget	% Change 14/15 Budget to 15/16 Budget
Personnel Expenses						
6000	Salaries	\$514,616	\$538,000	\$531,000	\$584,588	9%
6010	Stand-By Pay	\$34,016	\$35,500	\$35,500	\$36,000	1%
6020	Overtime	\$15,228	\$15,900	\$15,300	\$16,100	1%
6030	Retirement	\$86,452	\$86,809	\$86,300	\$89,438	3%
6040	Deferred Comp	\$18,275	\$19,500	\$16,800	\$14,950	-23%
6050	FICA	\$32,662	\$36,043	\$36,072	\$38,975	8%
6060	Medicare	\$8,366	\$8,546	\$8,436	\$9,232	8%
6070	Health Insurance	\$88,048	\$74,329	\$71,000	\$90,307	21%
6080	Life/Dental & Long Term Disability	\$17,415	\$18,008	\$17,000	\$18,914	5%
6090	SDI	\$4,430	\$6,491	\$6,400	\$6,966	7%
6100	SUI	\$1,091	\$1,122	\$1,240	\$1,000	-11%
6110	Workers Comp	\$16,387	\$16,073	\$12,330	\$14,850	-8%
Subtotal Personnel Expenses		\$836,986	\$856,321	\$837,378	\$921,320	8%
Operating Expenses						
7090	Insurance	\$45,770	\$45,626	\$48,234	\$43,500	-5%
7120	Vehicles R&M	\$13,182	\$11,500	\$10,300	\$12,500	9%
7121	Repairs & Maint	\$62,032	\$60,250	\$57,500	\$69,750	16%
7122	Operating Supplies	\$961	\$1,200	\$1,700	\$1,750	46%
7200	Prof Svcs Accounting/Auditing	\$25,834	\$36,000	\$26,000	\$36,000	0%
7210	Prof Svcs Legal Fees	\$32,974	\$25,000	\$28,000	\$30,000	20%
7220	Prof Svcs Engineering	\$0	\$0	\$0	\$0	0%
7230	Prof Svcs Computer	\$6,810	\$9,000	\$13,000	\$11,000	22%
7235	Prof Svcs Financial	\$26,865	\$32,000	\$19,000	\$32,000	0%
7240	Prof Svcs Other	\$1,692	\$25,000	\$11,000	\$25,000	0%
7300	Contractual Services	\$53,993	\$71,000	\$61,500	\$73,000	3%
7383	Permits/Licences/Fees	\$6,600	\$9,300	\$7,452	\$8,800	-5%
7450	Office Supplies	\$1,323	\$1,900	\$1,900	\$1,950	3%
7460	Printing	\$1,028	\$2,000	\$1,500	\$2,000	0%
7470	Publications/Legal Notices	\$3,260	\$2,000	\$400	\$1,800	-10%
7480	Postage	\$1,354	\$1,500	\$500	\$1,500	0%
7490	Memberships	\$15,277	\$16,300	\$16,650	\$17,800	9%
7500	Miscellaneous	\$0	\$0	\$0	\$0	0%
7540	Rents/Leases	\$78	\$800	\$150	\$800	0%
7653	Trainings/Meetings/Materials/Safety	\$14,417	\$15,800	\$14,500	\$16,800	6%
7660	Travel	\$2,630	\$9,300	\$4,500	\$9,300	0%
7731	Gasoline/Oil/Fuel	\$13,573	\$16,500	\$12,900	\$16,000	-3%
7760	Utilities	\$72,431	\$76,000	\$73,500	\$78,000	3%
7800	Election Expense	\$0	\$0	\$0	\$0	0%
7860	Contribution to Other Agencies	\$0	\$0	\$0	\$0	0%
7900	GSD/Treatment	\$1,370,753	\$1,450,000	\$1,440,000	\$1,555,000	7%
7910	GSD/Outfall	\$53,255	\$53,255	\$53,255	\$0	-100%
7920	GSD/Administrative Fee	\$75,770	\$87,000	\$86,500	\$93,300	7%
7930	County Administrative Fee	\$0	\$0	\$0	\$0	0%
Subtotal Operating Expenses		\$1,901,862	\$2,058,231	\$1,989,941	\$2,137,550	4%
Total Operating and Personnel Expenses		\$2,738,848	\$2,914,552	\$2,827,319	\$3,058,870	5%

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

WASTEWATER OPERATIONS & MAINTENANCE EXPENDITURES SUMMARY

Overall wastewater operating and personnel expenses are projected to increase by 5% as compared to 2014-2015 fiscal year budget. This is primarily due to increased treatment and personnel costs. 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 2015-2016 budget projects an 8% increase in total personnel costs as compared to prior year budget. This is primarily due to a proposed increase of one Utility Worker position.
- Insurance costs include both primary and property insurance. The projected 5% decrease reflects the estimate provided by the District's pooled insurance program.
- Vehicles Repair & Maintenance projected 9% increase. This line item includes repair and maintenance to all District vehicles except street sweepers.
- Repairs & Maintenance projected 16% increase includes costs associated with the routine maintenance in the District's wastewater operations such as manhole rings and covers, manhole raising, certain small pipeline and manhole repairs, easement maintenance, pump station maintenance, equipment/parts etc.
- Professional Services Accounting /Auditing includes the annual audit.
- Professional Services Financial includes financial consulting, investment management and other banking services.
- Professional Services Other includes public relations activities and consulting.
- Contractual Services includes emergency generator service contract, pest control services, uniforms, alarm service, computer services, 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 7% increase is an estimate provided by GSD.
- GSD/Outfall – The final payment for the GSD State Revolving Fund Loan for the outfall rerocking project was paid in 2014.
- GSD/Administrative Fee includes the 6% administrative charge required per the District's agreement with GSD.

FISCAL YEAR 2015-16 OTHER SERVICES EXPENDITURES

Code	Description	2013-2014 Actual	2014-2015 Budget	2014-2015 Projected Actual	2015-2016 Budget	% Change 14/15 Budget to 15/16 Budget
44	Other Services					
	Personnel Expenses					
6000	Salaries	\$108,615	\$108,000	\$111,000	\$108,789	1%
6010	Stand-By Pay	\$0	\$0	\$0	\$0	0%
6020	Overtime	\$0	\$400	\$100	\$350	-13%
6030	Retirement	\$4,956	\$5,015	\$5,000	\$5,040	0%
6040	Deferred Comp	\$0	\$0	\$0	\$0	0%
6050	FICA	\$6,441	\$6,721	\$6,888	\$6,767	1%
6060	Medicare	\$1,582	\$1,572	\$1,611	\$1,583	1%
6070	Health Insurance	\$10,423	\$8,042	\$8,000	\$8,282	3%
6080	Life/Dental & Long Term Disability	\$1,674	\$1,598	\$1,750	\$1,754	10%
6090	SDI	\$963	\$1,084	\$1,222	\$1,091	1%
6100	SUI	\$253	\$223	\$240	\$225	1%
6110	Workers Comp	\$1,821	\$1,650	\$1,370	\$1,650	0%
	Subtotal Personnel Expenses	\$136,728	\$134,304	\$137,181	\$135,531	1%
	Operating Expenses					
7090	Insurance	\$5,005	\$5,070	\$5,126	\$4,800	-5%
7120	Vehicles R&M	\$19,985	\$22,000	\$18,000	\$23,000	5%
7121	Repairs & Maint	\$0	\$0	\$0	\$0	0%
7122	Operating Supplies	\$0	\$0	\$0	\$0	0%
7200	Prof Svcs Accounting/Auditing	\$2,870	\$3,500	\$2,800	\$3,500	0%
7210	Prof Svcs Legal Fees	\$25,507	\$80,000	\$48,000	\$80,000	0%
7220	Prof Svcs Engineering	\$0	\$0	\$0	\$0	0%
7230	Prof Svcs Computer	\$0	\$0	\$0	\$0	0%
7235	Prof Svcs Financial	\$1,169	\$10,000	\$1,050	\$10,000	0%
7240	Prof Svcs Other	\$35,404	\$40,000	\$39,000	\$40,000	0%
7300	Contractual Svcs	\$109,197	\$130,000	\$124,000	\$140,000	8%
7383	Permits/Licences/Fees	\$0	\$0	\$0	\$0	0%
7450	Office Supplies	\$0	\$0	\$0	\$0	0%
7460	Printing	\$0	\$400	\$0	\$0	-100%
7470	Publications/Legal Notices	\$0	\$0	\$0	\$0	0%
7480	Postage	\$0	\$0	\$0	\$0	0%
7490	Memberships	\$800	\$800	\$1,030	\$1,100	38%
7500	Miscellaneous	\$1,380	\$200,000	\$30,000	\$200,000	0%
7540	Rents/Leases	\$0	\$0	\$0	\$0	0%
7653	Trainings/Meetings/Materials/Safety	\$579	\$750	\$450	\$750	0%
7660	Travel	\$56	\$750	\$150	\$750	0%
7731	Gasoline/Oil/Fuel	\$10,172	\$10,000	\$7,500	\$10,000	0%
7760	Utilities	\$26,402	\$24,000	\$24,000	\$24,000	0%
7800	Election Expense	\$0	\$23,000	\$0	\$0	-100%
7860	Contribution to Other Agencies	\$8,295	\$9,500	\$7,500	\$9,500	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	\$17,967	\$22,000	\$16,296	\$20,000	-9%
	Subtotal Operating Expenses	\$264,788	\$581,770	\$324,902	\$567,400	-2%
	Total Operating and Personnel Expenses	\$401,516	\$716,073	\$462,083	\$702,931	-2%

OTHER SERVICES EXPENDITURES SUMMARY

Total Other Services operating and personnel expenses are projected to decrease by 2% as compared to prior year budget primarily due to this being a non-election year therefore, no monies are budgeted in that area.

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

- Personnel expenses include all District street sweeping operation and maintenance labor costs. Total costs for personnel are estimated to increase by 1% as compared to prior year budget.
- Vehicles R&M includes all street sweeper repair and maintenance.
- Professional Services Legal Fees include legal fees related to both property tax and legislative or governance issues.
- Professional Services Other includes public relations activities and consulting.
- Contractual Services includes proportionate share of uniforms and ADP payroll services and the Adopt-a-Block program and Mutt Mitt agreement with the Isla Vista Recreation and Park District.
- Miscellaneous line item expenses are monies set aside for potential funding of environmental projects.
- Utilities primarily consist of charges associated with hauling sweeping debris.
- Election Expense is not needed as no District election is scheduled this 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.

CAPITAL IMPROVEMENT EXPENDITURES

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

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

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

FISCAL YEAR 2015-16 TOTAL CAPITAL IMPROVEMENT EXPENDITURES

Description	2013-2014 Actual	2014-2015 Budget	2014-2015 Projected Actual	2015-2016 Budget	% Change 14/15 Budget to 15/16 Budget
General Equipment/Capital	\$7,957	\$130,000	\$90,000	\$120,500	-7%
GSD - Capacity Rights	\$602,719	\$355,000	\$250,000	\$400,000	13%
Construction in Progress/Capital	\$383,331	\$11,150,000	\$11,195,000	\$575,000	-95%
Total Capital Outlay	\$994,007	\$11,635,000	\$11,535,000	\$1,095,500	-91%

FISCAL YEAR 2015-16 CAPITAL IMPROVEMENT EXPENDITURES BY SERVICE CATEGORY

Fiscal Year 2015-16 Capital - Pump Station

Description	2013-2014 Actual	2014-2015 Budget	2014-2015 Projected Actual	2015-2016 Budget	% Change 14/15 Budget to 15/16 Budget
41 Pump Station					
General Equipment/Capital	\$0	\$20,000	\$10,000	\$35,000	75%
Construction in Progress/Capital	\$212,203	\$250,000	\$195,000	\$340,000	36%
Subtotal Pump Station Capital	\$212,203	\$270,000	\$205,000	\$375,000	39%

Fiscal Year 2015-16 Capital - Collection System

Description	2013-2014 Actual	2014-2015 Budget	2014-2015 Projected Actual	2015-2016 Budget	% Change 14/15 Budget to 15/16 Budget
42 Collection System					
General Equipment/Capital	\$0	\$110,000	\$80,000	\$85,500	-22%
Construction in Progress/Capital	\$171,128	\$10,900,000	\$11,000,000	\$235,000	-98%
Subtotal Collection System Capital	\$171,128	\$11,010,000	\$11,080,000	\$320,500	-97%

Fiscal Year 2015-16 Capital - Other Services

Description	2013-2014 Actual	2014-2015 Budget	2014-2015 Projected Actual	2015-2016 Budget	% Change 14/15 Budget to 15/16 Budget
44 Other Services					
General Equipment/Capital	\$0	\$0	\$0	\$0	0%
Construction in Progress/Capital	\$0	\$0	\$0	\$0	0%
Subtotal Street Sweeping Capital	\$0	\$0	\$0	\$0	0%

Fiscal Year 2015-16 Capital - Administration

Description	2013-2014 Actual	2014-2015 Budget	2014-2015 Projected Actual	2015-2016 Budget	% Change 14/15 Budget to 15/16 Budget
45 Administration					
General Equipment/Capital	\$7,957	\$0	\$0	\$0	0%
Construction in Progress/Capital	\$0	\$0	\$0	\$0	0%
Subtotal Administration Capital	\$7,957	\$0	\$0	\$0	0%

Fiscal Year 2015-16 Capital - Treatment

Description	2013-2014 Actual	2014-2015 Budget	2014-2015 Projected Actual	2015-2016 Budget	% Change 14/15 Budget to 15/16 Budget
46 Treatment					
General Equipment/Capital	\$0	\$0	\$0	\$0	0%
GSD - Capacity Rights	\$602,719	\$355,000	\$250,000	\$400,000	13%
Construction in Progress/Capital	\$0	\$0	\$0	\$0	0%
Subtotal Treatment Capital	\$602,719	\$355,000	\$250,000	\$400,000	13%

CAPITAL PROJECTS SUMMARY

Fiscal year 2015-2016 Total Capital Improvement Expenditures are projected to decrease by 91% as compared to prior year budget, due to the construction of the Mesa Road Trunk Sewer Project being constructed in the prior fiscal year.

The Pump Station category includes an allocation for routine capital costs to the pump stations (\$20,000) and upgrades to the District's SCADA system (\$15,000). The Construction in Progress/Capital category includes monies for continued work on the District headquarters upgrade including permitting of the pump station #2 remodel and continuing design and permitting for the proposed new administration building (\$340,000).

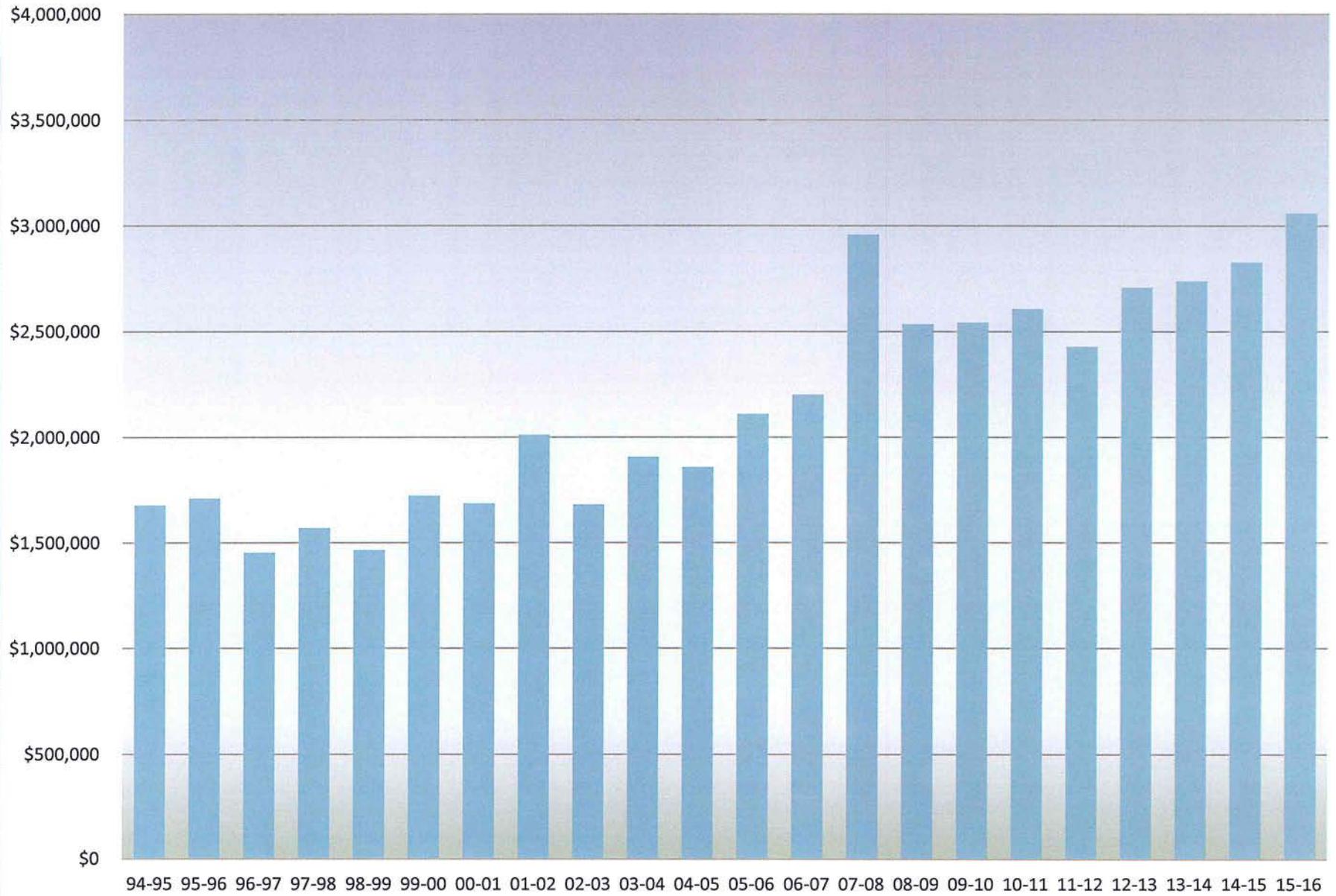
The Collection System category General Equipment/Capital includes an allocation for the purchase of a new pick-up truck to replace the existing unit which is a 2000 model (\$32,000), monies for routine capital improvements (\$50,000) and a new workstation for the collection system crew (\$3,500). The Construction in Progress/Capital category includes costs associated with restarting the design and permitting process for the Phelps Road Project (\$235,000).

The Treatment category GSD-Capacity Rights include GWSD's share of Goleta Sanitary District plant capital improvement costs, (\$400,000).

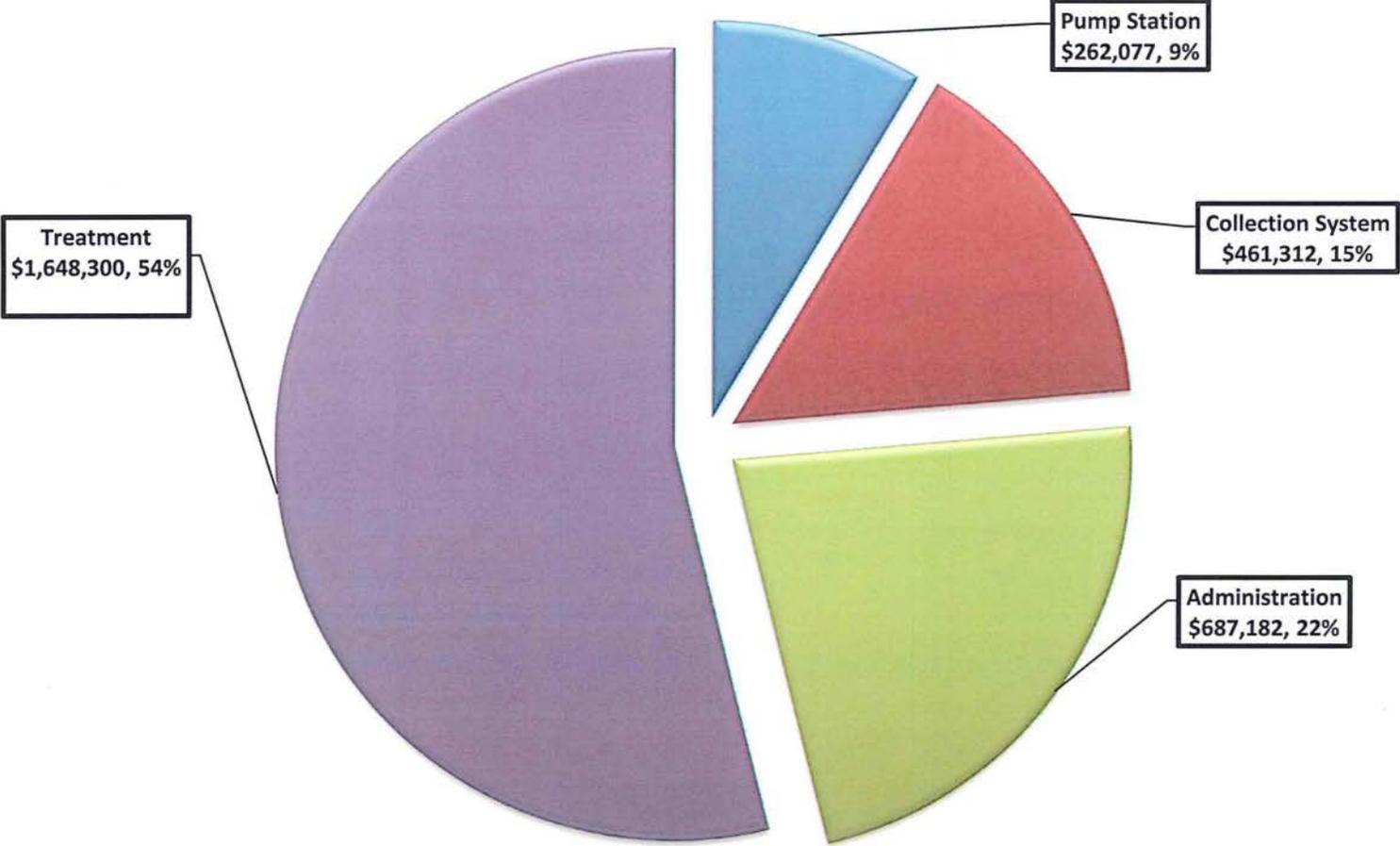
APPENDIX 'A'

1. Chart – Historical Wastewater O&M Expenses
2. Chart - Wastewater O&M by Service Category
3. Fiscal Year 2015-2016 Wastewater O&M – Pump Station
4. Fiscal Year 2015-2016 Wastewater O&M – Collection System
5. Fiscal Year 2015-2016 Wastewater O&M – Administration
6. Fiscal Year 2015-2016 Wastewater O&M – Treatment

Historical Wastewater O&M Expenses



WASTEWATER O&M by SERVICE CATEGORY
The following chart displays the projected O&M expenses
by service category for the FY 2015 - 2016



FISCAL YEAR 2015-16 WASTEWATER O&M - PUMP STATION

Code	Description	2013-2014 Actual	2014-2015 Budget	2014-2015 Projected Actual	2015-2016 Budget	% Change 14/15 Budget to 15/16 Budget
41	PUMP STATION					
	Personnel Expenses					
6000	Salaries	\$35,840	\$50,000	\$28,000	\$57,793	16%
6010	Stand-By Pay	\$34,016	\$35,500	\$35,500	\$36,000	1%
6020	Overtime	\$13,348	\$14,000	\$14,000	\$14,400	3%
6030	Retirement	\$0	\$0	\$0	\$0	0%
6040	Deferred Comp	\$0	\$0	\$0	\$0	0%
6050	FICA	\$5,117	\$6,169	\$4,805	\$6,708	9%
6060	Medicare	\$1,218	\$1,443	\$1,124	\$1,569	9%
6070	Health Insurance	\$0	\$0	\$0	\$0	0%
6080	Life/Dental & Long Term Disability	\$0	\$0	\$0	\$0	0%
6090	SDI	\$797	\$995	\$853	\$1,082	9%
6100	SUI	\$169	\$110	\$165	\$100	-9%
6110	Workers Comp	\$4,552	\$4,125	\$3,425	\$4,125	0%
	Subtotal Personnel Expenses	\$95,057	\$112,342	\$87,871	\$121,777	8%
	Operating Expenses					
7090	Insurance	\$12,293	\$12,674	\$12,815	\$12,000	-5%
7120	Vehicles R&M	\$0	\$0	\$0	\$0	0%
7121	Repairs & Maint	\$35,889	\$27,500	\$27,000	\$29,000	5%
7122	Operating Supplies	\$961	\$1,200	\$1,700	\$1,750	46%
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	\$4,222	\$18,000	\$13,000	\$18,000	0%
7383	Permits/Licences/Fees	\$6,285	\$6,500	\$6,952	\$7,000	8%
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	\$1,547	\$1,800	\$1,400	\$1,800	0%
7660	Travel	\$0	\$0	\$0	\$0	0%
7731	Gasoline/Oil/Fuel	\$3,043	\$3,500	\$2,500	\$3,500	0%
7760	Utilities	\$63,816	\$67,000	\$63,000	\$67,000	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	\$0	\$0	\$0	0%
	Subtotal Operating Expenses	\$128,056	\$138,424	\$128,367	\$140,300	1%
	Total Operating and Personnel Expenses	\$223,113	\$250,766	\$216,238	\$262,077	5%

FISCAL YEAR 2015-16 WASTEWATER O&M - COLLECTION SYSTEM

Code	Description	2013-2014 Actual	2014-2015 Budget	2014-2015 Projected Actual	2015-2016 Budget	% Change 14/15 Budget to 15/16 Budget
42	COLLECTION SYSTEM					
	Personnel Expenses					
6000	Salaries	\$188,233	\$190,000	\$205,000	\$227,203	20%
6010	Stand-By Pay	\$0	\$0	\$0	\$0	0%
6020	Overtime	\$1,880	\$1,500	\$1,300	\$1,500	0%
6030	Retirement	\$16,117	\$14,672	\$16,300	\$17,500	19%
6040	Deferred Comp	\$4,625	\$5,850	\$5,800	\$5,850	0%
6050	FICA	\$12,086	\$11,873	\$12,791	\$14,180	19%
6060	Medicare	\$2,830	\$2,777	\$2,991	\$3,316	19%
6070	Health Insurance	\$41,843	\$38,329	\$33,000	\$46,698	22%
6080	Life/Dental & Long Term Disability	\$7,801	\$7,478	\$7,500	\$8,978	20%
6090	SDI	\$1,845	\$1,915	\$2,269	\$2,287	19%
6100	SUI	\$515	\$409	\$575	\$400	-2%
6110	Workers Comp	\$9,104	\$8,250	\$6,850	\$8,250	0%
	Subtotal Personnel Expenses	\$286,879	\$283,052	\$294,376	\$336,162	19%
	Operating Expenses					
7090	Insurance	\$25,223	\$25,348	\$25,629	\$24,000	-5%
7120	Vehicles R&M	\$12,413	\$10,000	\$9,500	\$11,000	10%
7121	Repairs & Maint	\$25,554	\$32,000	\$30,000	\$40,000	25%
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	\$14,765	\$25,000	\$22,500	\$25,000	0%
7383	Permits/Licences/Fees	\$95	\$800	\$250	\$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	\$593	\$1,300	\$1,000	\$1,300	0%
7500	Miscellaneous	\$0	\$0	\$0	\$0	0%
7540	Rents/Leases	\$0	\$250	\$0	\$250	0%
7653	Trainings/Meetings/Materials/Safety	\$4,143	\$5,000	\$3,100	\$5,000	0%
7660	Travel	\$0	\$1,800	\$500	\$1,800	0%
7731	Gasoline/Oil/Fuel	\$7,891	\$10,000	\$8,000	\$9,500	-5%
7760	Utilities	\$5,455	\$5,300	\$6,100	\$6,500	23%
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	\$96,132	\$116,798	\$106,579	\$125,150	7%
	Total Operating and Personnel Expenses	\$383,011	\$399,849	\$400,955	\$461,312	15%

FISCAL YEAR 2015-16 WASTEWATER O&M - ADMINISTRATION

Code	Description	2013-2014 Actual	2014-2015 Budget	2014-2015 Projected Actual	2015-2016 Budget	% Change 14/15 Budget to 15/16 Budget
45	ADMINISTRATION					
	Personnel Expenses					
6000	Salaries	\$290,543	\$298,000	\$298,000	\$299,592	1%
6010	Stand-By Pay	\$0	\$0	\$0	\$0	0%
6020	Overtime	\$0	\$400	\$0	\$200	-50%
6030	Retirement	\$70,335	\$72,137	\$70,000	\$71,938	0%
6040	Deferred Comp	\$13,650	\$13,650	\$11,000	\$9,100	-33%
6050	FICA	\$15,459	\$18,001	\$18,476	\$18,087	0%
6060	Medicare	\$4,318	\$4,327	\$4,321	\$4,347	0%
6070	Health Insurance	\$46,205	\$36,000	\$38,000	\$43,609	21%
6080	Life/Dental & Long Term Disability	\$9,614	\$9,463	\$9,500	\$9,936	5%
6090	SDI	\$1,788	\$3,581	\$3,278	\$3,598	0%
6100	SUI	\$407	\$603	\$500	\$500	-17%
6110	Workers Comp	\$2,731	\$2,475	\$2,055	\$2,475	0%
	Subtotal Personnel Expenses	\$455,050	\$458,637	\$455,130	\$463,382	1%
	Operating Expenses					
7090	Insurance	\$8,254	\$7,604	\$9,790	\$7,500	-1%
7120	Vehicles R&M	\$769	\$1,500	\$800	\$1,500	0%
7121	Repairs & Maint	\$589	\$750	\$500	\$750	0%
7122	Operating Supplies	\$0	\$0	\$0	\$0	0%
7200	Prof Svcs Accounting/Auditing	\$25,834	\$36,000	\$26,000	\$36,000	0%
7210	Prof Svcs Legal Fees	\$32,974	\$25,000	\$28,000	\$30,000	20%
7220	Prof Svcs Engineering	\$0	\$0	\$0	\$0	0%
7230	Prof Svcs Computer	\$6,810	\$9,000	\$13,000	\$11,000	22%
7235	Prof Svcs Financial	\$26,865	\$32,000	\$19,000	\$32,000	0%
7240	Prof Svcs Other	\$1,692	\$25,000	\$11,000	\$25,000	0%
7300	Contractual Svcs	\$35,006	\$28,000	\$26,000	\$30,000	7%
7383	Permits/Licenses/Fees	\$220	\$2,000	\$250	\$1,000	-50%
7450	Office Supplies	\$1,323	\$1,900	\$1,900	\$1,950	3%
7460	Printing	\$1,028	\$2,000	\$1,500	\$2,000	0%
7470	Publications/Legal Notices	\$3,260	\$2,000	\$400	\$1,800	-10%
7480	Postage	\$1,354	\$1,500	\$500	\$1,500	0%
7490	Memberships	\$14,684	\$15,000	\$15,650	\$16,500	10%
7500	Miscellaneous	\$0	\$0	\$0	\$0	0%
7540	Rents/Leases	\$78	\$300	\$150	\$300	0%
7653	Trainings/Meetings/Materials/Safety	\$8,727	\$9,000	\$10,000	\$10,000	11%
7660	Travel	\$2,630	\$7,500	\$4,000	\$7,500	0%
7731	Gasoline/Oil/Fuel	\$2,639	\$3,000	\$2,200	\$3,000	0%
7760	Utilities	\$3,160	\$3,700	\$4,400	\$4,500	22%
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	\$177,896	\$212,754	\$175,040	\$223,800	5%
	Total Operating and Personnel Expenses	\$632,946	\$671,391	\$630,170	\$687,182	2%

FISCAL YEAR 2015-16 WASTEWATER O&M - TREATMENT

Code	Description	2013-2014 Actual	2014-2015 Budget	2014-2015 Projected Actual	2015-2016 Budget	% Change 14/15 Budget to 15/16 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	\$1,370,753	\$1,450,000	\$1,440,000	\$1,555,000	7%
7910	GSD/Outfall	\$53,255	\$53,255	\$53,255	\$0	-100%
7920	GSD/Administrative Fee	\$75,770	\$87,000	\$86,500	\$93,300	7%
7930	County Administrative Fee	\$0	\$0	\$0	\$0	0%
	Subtotal Operating Expenses	\$1,499,778	\$1,590,255	\$1,579,755	\$1,648,300	4%
	Total Operating and Personnel Expenses	\$1,499,778	\$1,590,255	\$1,579,755	\$1,648,300	4%