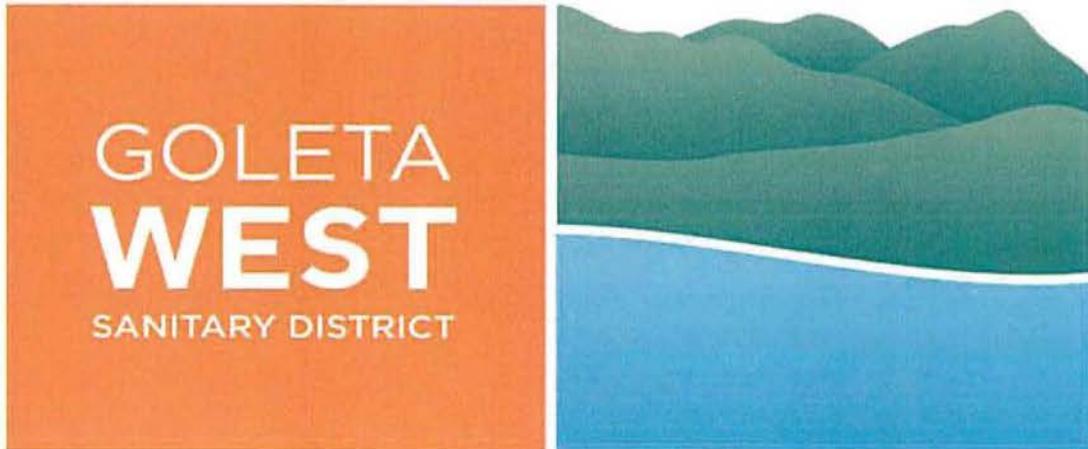


GOLETA WEST SANITARY DISTRICT



ADOPTED BUDGET

FISCAL YEAR 2013-2014

***Adopted by the Governing Board
June 4, 2013***

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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 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 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 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 2013-2014 TOTAL REVENUES

Account	2011-2012 Actual	2012-2013 Budget	2012-2013 Projected Actual	2013-2014 Budget	% Change 12/13 Budget to 13/14 Budget
3010 Property Taxes	\$1,559,137	\$1,685,000	\$2,217,000	\$1,900,000	
3380 Interest Income	\$613,100	\$220,000	\$235,000	\$150,000	
3381 Unrealized Gain/Loss Investments	(\$119,208)	\$0	(\$24,000)	\$0	
3390 Homeowners Property Tax Relief	\$13,850	\$14,000	\$12,000	\$13,500	
3410 Miscellaneous Permits	\$23,784	\$2,205	\$39,902	\$37,000	
3420 Planning & Engineering-Plan Ck Fees	\$3,333	\$8,000	\$2,300	\$600	
3430 Insurance Refunds	\$10,771	\$47,000	\$4,777	\$5,000	
3440 Sanitation Serv./Sewer User Fees	\$2,299,610	\$2,300,000	\$2,298,000	\$2,500,000	
3450 Connection Fees	\$151,820	\$396,000	\$613,000	\$88,200	
3460 Inspection Fees	\$10,236	\$20,000	\$10,000	\$1,000	
3480 Other Services Income	\$56,630	\$55,000	\$56,000	\$55,000	
3500 Gain/Loss on Sale of Fixed Assets	\$3,140	\$0	\$0	\$2,000	
Total Revenue	\$4,626,204	\$4,747,205	\$5,463,979	\$4,752,300	0%

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

FISCAL YEAR 2013-14 OPERATING REVENUES (O&M Unrestricted)

Account	2011-2012 Actual	2012-2013 Budget	2012-2013 Projected Actual	2013-2014 Budget	% Change 12/13 Budget to 13/14 Budget
3380 Interest Income	\$71,733	\$30,000	\$31,960	\$20,400	
3410 Miscellaneous Permits	\$23,784	\$2,205	\$39,902	\$37,000	
3420 Planning & Engineering-Plan Ck Fees	\$3,333	\$8,000	\$2,300	\$600	
3430 Insurance Refunds	\$10,771	\$47,000	\$4,777	\$5,000	
3440 Sanitation Serv./Sewer User Fees	\$2,299,610	\$2,300,000	\$2,298,000	\$2,500,000	
3460 Inspection Fees	\$10,236	\$20,000	\$10,000	\$1,000	
3480 Other Services Income	\$56,630	\$55,000	\$56,000	\$55,000	
3500 Gain/Loss on Sale of Fixed Assets	\$3,140	\$0	\$0	\$2,000	
Total Operating Revenues	\$2,479,236	\$2,462,205	\$2,442,939	\$2,621,000	6%

FISCAL YEAR 2013-14 NON-OPERATING REVENUES

Account	2011-2012 Actual	2012-2013 Budget	2012-2013 Projected Actual	2013-2014 Budget	% Change 12/13 Budget to 13/14 Budget
3010 Property Taxes	\$1,559,137	\$1,685,000	\$2,217,000	\$1,900,000	
3380 Interest Income	\$541,367	\$190,000	\$195,098	\$129,600	
3381 Unrealized Gain/Loss Investments	(\$119,208)	\$0	(\$24,000)	\$0	
3390 Homeowners Property Tax Relief	\$13,850	\$14,000	\$12,000	\$13,500	
3450 Connection Fees	\$151,820	\$396,000	\$613,000	\$88,200	
Total Non-Operating Revenues	\$2,146,967	\$2,285,000	\$3,013,098	\$2,131,300	-7%

REVENUES SUMMARY

2012-2013 projected actual column on the preceding spreadsheet represents the projected revenues through June 30, 2013. The last column is a comparison of the 2012-2013 budget and the 2013-2014 budget.

Total revenues are projected to stay level as compared to the 2012-2013 fiscal year budget. Operating revenues are expected to increase by 6% as compared to prior year budget due to an increase in sewer user fees. Non-operating revenues are expected to decline by 7% primarily due to a 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 2013-2014 fiscal year. The significant increase over prior year budget is due to the dissolution of the Isla Vista Redevelopment Agency. The prior year "projected actual" estimate includes one-time revenue from the dissolution of the RDA.
- Interest Income is earned on all District funds, which are included in the District's investment portfolio. The 2013-2014 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.
- Miscellaneous Permits includes the permits to industries for the Industrial Waste Pretreatment Program. Prior year budget was mistakenly low therefore; the increase in revenue as compared to prior year budget is significant.
- Insurance Refunds is shown to decrease significantly. In past years the District's OPEB refund was budgeted into this account. It is no longer being shown here per the District auditor's direction.
- 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 proposed fee schedule increase.
- Connection Fees received in FY 2013-2014 budget are expected to be approximately \$88,200. Significant connection fees were received from several large projects in the prior year. This is a significant decrease as compared to prior year budget.
- Other Services income for FY 2013-2014 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 wastewater O & M costs (\$2,643,372) projected actual 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	2011-2012 Actual	2012-2013 Budget	2012-2013 Projected Actual	2013-2014 Budget	Foot Note
4930	Operating Reserve Fund	\$0	\$0	\$0	\$100,000	1
4932	Capacity Fees for Collection System/Plant Reserve	\$151,820	\$396,000	\$612,000	\$88,200	2
4935	Capital and Treatment Plant Upgrade Reserve	\$0	\$1,500,000	\$1,000,000	\$1,500,000	3
4960	Equipment/Vehicle Replacement Reserve	\$70,000	\$70,000	\$70,000	\$70,000	4
4965	Building Replacement Reserve	\$0	\$0	\$500,000	\$500,000	5
Total Transfers to Reserve Funds		\$221,820	\$1,966,000	\$2,182,000	\$2,258,200	

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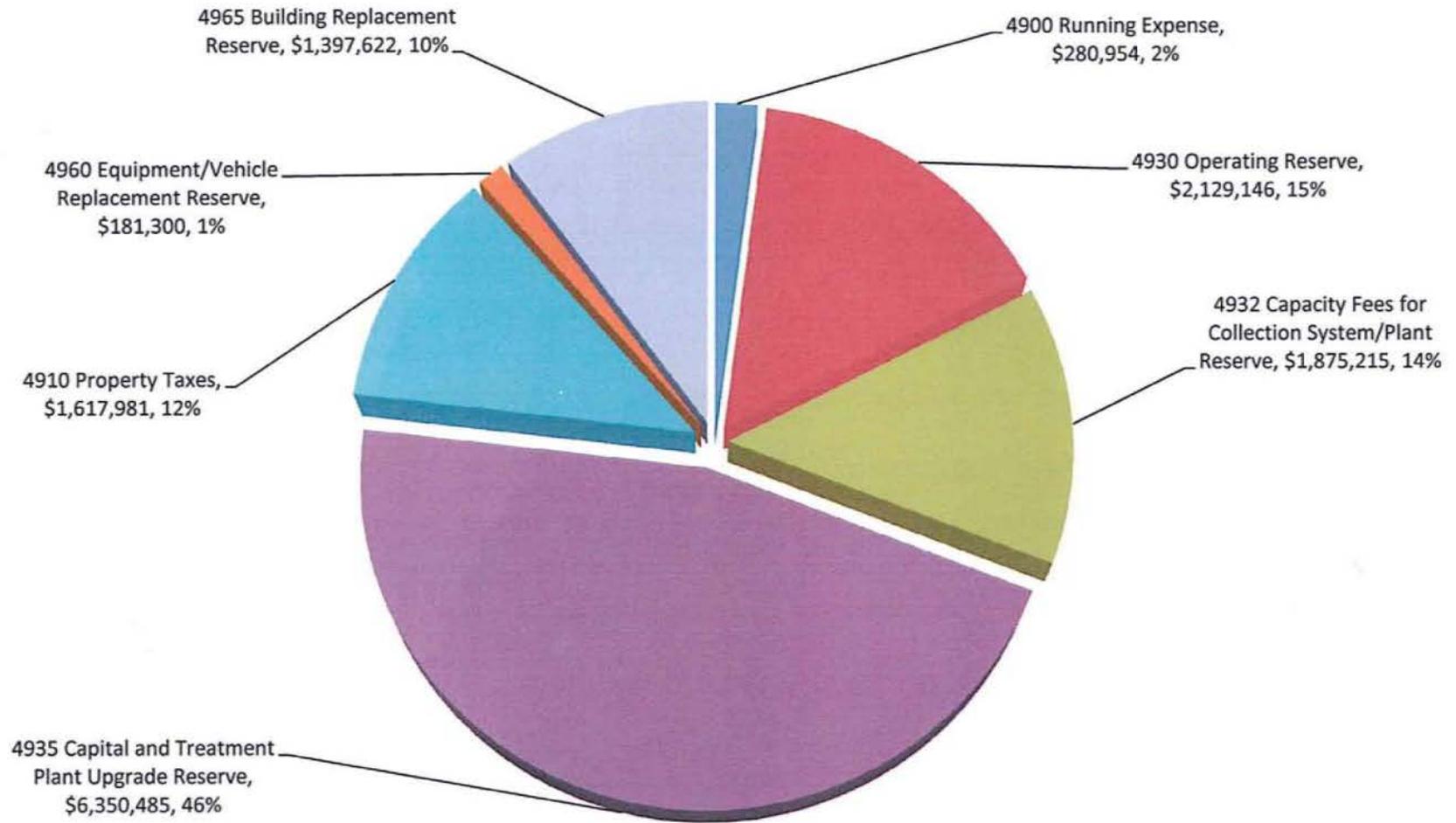
Note

- 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 6/30/13	Estimated Revenue/Transfers FY 2013-2014	Estimated Expenditures/Transfers FY 2013-2014	Estimated Fund Acct Balance 6/30/14
<u>Unreserved Funds</u>				
4900 Running Expense	\$550,000	Revenue & Interest \$2,605,839	Wastewater O&M Expenses Transfer to Fund 4930 (\$100K) \$2,874,885	\$280,954
4930 Operating Reserve	\$2,010,000	Trans from Fund 4900 & Interest \$119,146	None \$0	\$2,129,146
<u>Restricted Funds</u>				
4932 Capacity Fees for Collection System/Plant Reserve	\$3,256,000	Connection Fees & Interest \$119,215	Mesa Rd. & Phelps Rd. Design/Permittina/Const. Start \$1,500,000	\$1,875,215
4935 Capital and Treatment Plant Upgrade Reserve	\$5,300,000	Transfer from Fund 4910 & \$1,550,485	GSD Capital Expenditures (\$500,000) \$500,000	\$6,350,485
<u>Dedicated Funds</u>				
4910 Property Taxes	\$2,600,000	Revenue & Interest \$1,938,266	Other Services Budget, Coll, PS, Admin Repairs & Equip (\$57,500), Transfer to Fund 4935 (\$1.5 Mil) Transfer to Fund 4960 (\$70K) Transfer to Fund 4965 (\$500K) \$2,920,285	\$1,617,981
4960 Equipment/Vehicle Replacement Reserve	\$181,300	Trans from Fund 4910 & Interest \$71,727	New Flatbed w/crane \$60,000	\$181,300
4965 Building Replacement Reserve	\$1,850,000	Trans from Fund 4910 & Interest \$517,622	PS 2 Design and Construction Start \$970,000	\$1,397,622
Totals	\$15,747,300	\$6,922,300	\$8,825,170	\$13,832,703

Projected Fund Balances - June 30, 2014



FISCAL YEAR 2013-14 TOTAL EXPENDITURES

Description	2011-2012 Actual	2012-2013 Budget	2012-2013 Projected Actual	2013-2014 Budget	% Change 12/13 Budget to 13/14 Budget
Personnel Expenses					
6000 Salaries	\$600,937	\$612,665	\$613,500	\$625,968	2%
6010 Stand-By Pay	\$32,867	\$36,000	\$35,500	\$36,000	0%
6020 Overtime	\$16,021	\$16,435	\$16,009	\$16,100	-2%
6030 Retirement	\$69,111	\$75,624	\$75,300	\$78,083	3%
6040 Deferred Comp	\$17,550	\$17,550	\$17,450	\$17,550	0%
6050 FICA	\$36,962	\$41,236	\$41,231	\$42,040	2%
6060 Medicare	\$9,465	\$9,644	\$9,643	\$9,832	2%
6070 Health Insurance	\$85,348	\$138,438	\$88,100	\$94,943	-31%
6080 Life/Dental & Long Term Disability	\$18,280	\$19,529	\$19,570	\$19,761	1%
6090 SDI	\$8,102	\$7,206	\$7,315	\$7,354	2%
6100 SUI	\$2,546	\$3,157	\$2,220	\$2,325	-26%
6110 Workers Comp	\$14,116	\$17,859	\$19,804	\$17,859	0%
Subtotal Personnel Expenses	\$911,306	\$995,345	\$945,642	\$967,815	-3%
Operating Expenses					
7090 Insurance	\$52,848	\$52,000	\$49,800	\$49,000	-6%
7120 Vehicles R&M	\$56,838	\$26,800	\$25,950	\$27,700	3%
7121 Repairs & Maint	\$62,010	\$60,000	\$56,625	\$57,750	-4%
7122 Operating Supplies	\$1,039	\$1,300	\$1,000	\$1,000	-23%
7200 Prof Svcs Accounting/Auditing	\$35,115	\$42,000	\$32,500	\$39,500	-6%
7210 Prof Svcs Legal Fees	\$59,410	\$160,000	\$77,000	\$118,000	-26%
7220 Prof Svcs Engineering	\$0	\$0	\$0	\$0	0%
7230 Prof Svcs Computer	\$4,286	\$10,000	\$6,500	\$9,000	-10%
7235 Prof Svcs Financial	\$57,295	\$54,000	\$91,000	\$62,000	15%
7240 Prof Svcs Other	\$69,518	\$88,000	\$76,070	\$85,000	-3%
7300 Contractual Services	\$158,030	\$223,000	\$229,500	\$252,200	13%
7383 Permits/Licences/Fees	\$6,244	\$7,200	\$5,875	\$7,200	0%
7450 Office Supplies	\$1,445	\$1,800	\$1,978	\$1,900	6%
7460 Printing	\$2,314	\$3,000	\$1,300	\$2,800	-7%
7470 Publications/Legal Notices	\$828	\$1,500	\$1,200	\$1,500	0%
7480 Postage	\$1,096	\$1,900	\$1,000	\$1,900	0%
7490 Memberships	\$16,149	\$16,000	\$15,931	\$17,100	7%
7500 Miscellaneous	\$7,758	\$200,000	\$41,000	\$200,000	0%
7540 Rents/Leases	\$280	\$780	\$300	\$850	9%
7653 Trainings/Meetings/Materials/Safety	\$11,122	\$12,950	\$12,777	\$15,050	16%
7660 Travel	\$4,397	\$10,550	\$5,150	\$10,050	-5%
7731 Gasoline/Oil/Fuel	\$22,440	\$26,500	\$23,800	\$26,500	0%
7760 Utilities	\$94,714	\$101,300	\$85,300	\$98,100	-3%
7800 Election Expense	\$0	\$21,000	\$0	\$0	-100%
7860 Contribution to Other Agencies	\$5,160	\$5,500	\$124,147	\$9,500	73%
7900 GSD/Treatment	\$1,129,501	\$1,250,000	\$1,200,000	\$1,350,000	8%
7910 GSD/Outfall	\$53,255	\$53,255	\$53,255	\$53,255	0%
7920 GSD/Administrative Fee	\$67,650	\$75,000	\$74,000	\$81,000	8%
7930 County Administrative Fee	\$22,440	\$25,000	\$19,910	\$22,000	-12%
Subtotal Operating Expenses	\$1,980,743	\$2,530,335	\$2,292,958	\$2,599,855	3%
Capital Outlay					
General Equipment/Capital	\$376,123	\$280,000	\$274,889	\$117,500	-58%
GSD - Capacity Rights	\$10,139,677	\$4,000,000	\$3,500,000	\$500,000	-88%
Construction in Progress/Capital	\$941,450	\$555,000	\$260,000	\$2,470,000	345%
Subtotal Capital Outlay	\$11,457,250	\$4,835,000	\$4,034,889	\$3,087,500	-36%
Total Operating & Non-Operating Expenses	\$14,349,299	\$8,360,680	\$7,273,489	\$6,655,170	-20%

FISCAL YEAR 2013-14 TOTAL WASTEWATER OPERATIONS & MAINTENANCE EXPENDITURES

Code	Description	2011-2012 Actual	2012-2013 Budget	2012-2013 Projected Actual	2013-2014 Budget	% Change 12/13 Budget to 13/14 Budget
Personnel Expenses						
6000	Salaries	\$481,641	\$508,156	\$502,500	\$520,263	2%
6010	Stand-By Pay	\$32,867	\$36,000	\$35,500	\$36,000	0%
6020	Overtime	\$15,716	\$16,185	\$15,505	\$15,800	-2%
6030	Retirement	\$64,499	\$70,684	\$70,400	\$73,118	3%
6040	Deferred Comp	\$17,550	\$17,550	\$17,450	\$17,550	0%
6050	FICA	\$31,064	\$34,741	\$34,317	\$35,468	2%
6060	Medicare	\$7,983	\$8,125	\$8,026	\$8,295	2%
6070	Health Insurance	\$74,649	\$126,553	\$76,400	\$82,436	-35%
6080	Life/Dental & Long Term Disability	\$16,649	\$17,793	\$17,800	\$18,008	1%
6090	SDI	\$4,779	\$6,159	\$6,089	\$6,294	2%
6100	SUI	\$2,162	\$2,620	\$1,850	\$2,025	-23%
6110	Workers Comp	\$12,704	\$16,073	\$17,824	\$16,073	0%
Subtotal Personnel Expenses		\$762,265	\$860,640	\$803,661	\$831,330	-3%
Operating Expenses						
7090	Insurance	\$47,743	\$46,800	\$44,050	\$44,100	-6%
7120	Vehicles R&M	\$7,429	\$6,800	\$6,950	\$7,700	13%
7121	Repairs & Maint	\$62,010	\$60,000	\$56,625	\$57,750	-4%
7122	Operating Supplies	\$1,039	\$1,300	\$1,000	\$1,000	-23%
7200	Prof Svcs Accounting/Auditing	\$31,825	\$37,000	\$29,000	\$34,000	-8%
7210	Prof Svcs Legal Fees	\$2,598	\$20,000	\$5,000	\$18,000	-10%
7220	Prof Svcs Engineering	\$0	\$0	\$0	\$0	0%
7230	Prof Svcs Computer	\$4,286	\$10,000	\$6,500	\$9,000	-10%
7235	Prof Svcs Financial	\$51,377	\$48,000	\$51,000	\$47,000	-2%
7240	Prof Svcs Other	\$12,023	\$30,000	\$5,070	\$25,000	-17%
7300	Contractual Services	\$58,156	\$63,000	\$64,500	\$67,000	6%
7383	Permits/Licences/Fees	\$6,244	\$7,200	\$5,875	\$7,200	0%
7450	Office Supplies	\$1,445	\$1,800	\$1,978	\$1,900	6%
7460	Printing	\$2,126	\$2,500	\$1,200	\$2,300	-8%
7470	Publications/Legal Notices	\$828	\$1,500	\$1,200	\$1,500	0%
7480	Postage	\$1,096	\$1,500	\$1,000	\$1,500	0%
7490	Memberships	\$15,349	\$16,000	\$15,131	\$16,300	2%
7500	Miscellaneous	\$0	\$0	\$0	\$0	0%
7540	Rents/Leases	\$280	\$780	\$300	\$850	9%
7653	Trainings/Meetings/Materials/Safety	\$10,892	\$12,200	\$12,477	\$14,300	17%
7660	Travel	\$4,397	\$9,800	\$5,000	\$9,300	-5%
7731	Gasoline/Oil/Fuel	\$14,180	\$16,500	\$15,300	\$16,500	0%
7760	Utilities	\$75,576	\$80,300	\$65,300	\$77,100	-4%
7800	Election Expense	\$0	\$0	\$0	\$0	0%
7860	Contribution to Other Agencies	\$5,160	\$0	\$118,000	\$0	0%
7900	GSD/Treatment	\$1,129,501	\$1,250,000	\$1,200,000	\$1,350,000	8%
7910	GSD/Outfall	\$53,255	\$53,255	\$53,255	\$53,255	0%
7920	GSD/Administrative Fee	\$67,650	\$75,000	\$74,000	\$81,000	8%
7930	County Administrative Fee	\$0	\$0	\$0	\$0	0%
Subtotal Operating Expenses		\$1,666,464	\$1,851,235	\$1,839,711	\$1,943,555	5%
Total Operating and Personnel Expenses		\$2,428,728	\$2,711,875	\$2,643,372	\$2,774,885	2%

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 2% as compared to 2012-2013 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 2013-2014 budget projects a 3% decrease in total costs as compared to prior year budget. This is primarily due to past years District OPEB refund being budgeted into revenue account #3430 as revenue. To be consistent with auditor's presentation and direction the OPEB funds are now accounted for as an offset to account #6070.
- Insurance costs include both primary and property insurance. The projected 6% decrease 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 Financial includes financial consulting, investment management and some 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 8% 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 2013-14 OTHER SERVICES EXPENDITURES

Code	Description	2011-2012 Actual	2012-2013 Budget	2012-2013 Projected Actual	2013-2014 Budget	% Change 12/13 Budget to 13/14 Budget
44	Other Services					
	Personnel Expenses					
6000	Salaries	\$119,296	\$104,509	\$111,000	\$105,704	1%
6010	Stand-By Pay	\$0	\$0	\$0	\$0	0%
6020	Overtime	\$306	\$250	\$504	\$300	20%
6030	Retirement	\$4,613	\$4,940	\$4,900	\$4,966	1%
6040	Deferred Comp	\$0	\$0	\$0	\$0	0%
6050	FICA	\$5,897	\$6,495	\$6,913	\$6,572	1%
6060	Medicare	\$1,481	\$1,519	\$1,617	\$1,537	1%
6070	Health Insurance	\$10,699	\$11,885	\$11,700	\$12,507	5%
6080	Life/Dental & Long Term Disability	\$1,631	\$1,737	\$1,770	\$1,753	1%
6090	SDI	\$3,323	\$1,048	\$1,227	\$1,060	1%
6100	SUI	\$384	\$537	\$370	\$300	-44%
6110	Workers Comp	\$1,412	\$1,786	\$1,980	\$1,786	0%
	Subtotal Personnel Expenses	\$149,041	\$134,705	\$141,981	\$136,485	1%
	Operating Expenses					
7090	Insurance	\$5,105	\$5,200	\$5,750	\$4,900	-6%
7120	Vehicles R&M	\$49,409	\$20,000	\$19,000	\$20,000	0%
7121	Repairs & Maint	\$0	\$0	\$0	\$0	0%
7122	Operating Supplies	\$0	\$0	\$0	\$0	0%
7200	Prof Svcs Accounting/Auditing	\$3,290	\$5,000	\$3,500	\$5,500	10%
7210	Prof Svcs Legal Fees	\$56,812	\$140,000	\$72,000	\$100,000	-29%
7220	Prof Svcs Engineering	\$0	\$0	\$0	\$0	0%
7230	Prof Svcs Computer	\$0	\$0	\$0	\$0	0%
7235	Prof Svcs Financial	\$5,917	\$6,000	\$40,000	\$15,000	150%
7240	Prof Svcs Other	\$57,496	\$58,000	\$71,000	\$60,000	3%
7300	Contractual Svcs	\$99,874	\$160,000	\$165,000	\$185,200	16%
7383	Permits/Licences/Fees	\$0	\$0	\$0	\$0	0%
7450	Office Supplies	\$0	\$0	\$0	\$0	0%
7460	Printing	\$189	\$500	\$100	\$500	0%
7470	Publications/Legal Notices	\$0	\$0	\$0	\$0	0%
7480	Postage	\$0	\$400	\$0	\$400	0%
7490	Memberships	\$800	\$0	\$800	\$800	0%
7500	Miscellaneous	\$7,758	\$200,000	\$41,000	\$200,000	0%
7540	Rents/Leases	\$0	\$0	\$0	\$0	0%
7653	Trainings/Meetings/Materials/Safety	\$230	\$750	\$300	\$750	0%
7660	Travel	\$0	\$750	\$150	\$750	0%
7731	Gasoline/Oil/Fuel	\$8,260	\$10,000	\$8,500	\$10,000	0%
7760	Utilities	\$19,139	\$21,000	\$20,000	\$21,000	0%
7800	Election Expense	\$0	\$21,000	\$0	\$0	-100%
7860	Contribution to Other Agencies	\$0	\$5,500	\$6,147	\$9,500	73%
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	\$22,440	\$25,000	\$19,910	\$22,000	-12%
	Subtotal Operating Expenses	\$336,720	\$679,100	\$473,157	\$656,300	-3%
	Total Operating and Personnel Expenses	\$485,760	\$813,805	\$615,138	\$792,785	-3%

OTHER SERVICES EXPENDITURES SUMMARY

Other Services operating and personnel expenses are projected to decrease by 3% 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. 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. The projected 29% decrease is due to this line item not realizing the projected costs in recent fiscal years.
- Professional Services Other includes public relations activities and consulting.
- 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 16% increase is due to costs for Adopt-a-Block and work related to closure of the insitu treatment system, which should take place this fiscal year.
- 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 2013-14 TOTAL CAPITAL IMPROVEMENT EXPENDITURES

Description	2011-2012 Actual	2012-2013 Budget	2012-2013 Projected Actual	2013-2014 Budget	% Change 12/13 Budget to 13/14 Budget
General Equipment/Capital	\$376,123	\$280,000	\$274,889	\$117,500	-58%
GSD - Capacity Rights	\$10,139,677	\$4,000,000	\$3,500,000	\$500,000	-88%
Construction in Progress/Capital	\$941,450	\$555,000	\$260,000	\$2,470,000	345%
Total Capital Outlay	\$11,457,250	\$4,835,000	\$4,034,889	\$3,087,500	-36%

FISCAL YEAR 2013-14 CAPITAL IMPROVEMENT EXPENDITURES BY SERVICE CATEGORY

Fiscal Year 2013-14 Capital - Pump Station

Description	2011-2012 Actual	2012-2013 Budget	2012-2013 Projected Actual	2013-2014 Budget	% Change 12/13 Budget to 13/14 Budget
41 Pump Station					
General Equipment/Capital	\$0	\$15,000	\$12,000	\$20,000	33%
Construction in Progress/Capital	\$26,734	\$255,000	\$210,000	\$970,000	280%
Subtotal Pump Station Capital	\$26,734	\$270,000	\$222,000	\$990,000	267%

Fiscal Year 2013-14 Capital - Collection System

Description	2011-2012 Actual	2012-2013 Budget	2012-2013 Projected Actual	2013-2014 Budget	% Change 12/13 Budget to 13/14 Budget
42 Collection System					
General Equipment/Capital	\$349,347	\$5,000	\$3,000	\$90,000	1700%
Construction in Progress/Capital	\$914,716	\$300,000	\$50,000	\$1,500,000	400%
Subtotal Collection System Capital	\$1,264,063	\$305,000	\$53,000	\$1,590,000	421%

Fiscal Year 2013-14 Capital - Other Services

Description	2011-2012 Actual	2012-2013 Budget	2012-2013 Projected Actual	2013-2014 Budget	% Change 12/13 Budget to 13/14 Budget
44 Other Services					
General Equipment/Capital	\$0	\$255,000	\$254,202	\$0	-100%
Construction in Progress/Capital	\$0	\$0	\$0	\$0	0%
Subtotal Street Sweeping Capital	\$0	\$255,000	\$254,202	\$0	0%

Fiscal Year 2013-14 Capital - Administration

Description	2011-2012 Actual	2012-2013 Budget	2012-2013 Projected Actual	2013-2014 Budget	% Change 12/13 Budget to 13/14 Budget
45 Administration					
General Equipment/Capital	\$26,776	\$5,000	\$5,687	\$7,500	50%
Construction in Progress/Capital	\$0	\$0	\$0	\$0	0%
Subtotal Administration Capital	\$26,776	\$5,000	\$5,687	\$7,500	50%

Fiscal Year 2013-14 Capital - Treatment

Description	2011-2012 Actual	2012-2013 Budget	2012-2013 Projected Actual	2013-2014 Budget	% Change 12/13 Budget to 13/14 Budget
46 Treatment					
General Equipment/Capital	\$0	\$0	\$0	\$0	0%
GSD - Capacity Rights	\$10,139,677	\$4,000,000	\$3,500,000	\$500,000	-88%
Construction in Progress/Capital	\$0	\$0	\$0	\$0	0%
Subtotal Treatment Capital	\$10,139,677	\$4,000,000	\$3,500,000	\$500,000	-88%

CAPITAL PROJECTS SUMMARY

Fiscal year 2013-2014 Total Capital Improvement Expenditures are projected to decrease by 36% as compared to prior year budget, primarily due to reduced costs associated with the Goleta Sanitary District Plant Upgrade Project which is nearing completion.

The Pump Station category includes an allocation for routine capital costs to the pump stations (\$10,000) and repair/repaving/sealing of the District's headquarters and Emily lift station (\$10,000). The Construction in Progress/Capital category includes monies for Phase I of the District headquarters upgrade (\$970,000).

The Collection System category General Equipment/Capital includes an allocation for the purchase of a new flatbed truck with crane to replace the existing unit which is a 1988 model (\$60,000) and monies for manhole rehabilitation (\$30,000). 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 and the start of construction of the Mesa Road Project (\$1,500,000).

The Administration category General Equipment/Capital includes the purchase of new computers and monitors (\$7,500) all of which have served their useful life.

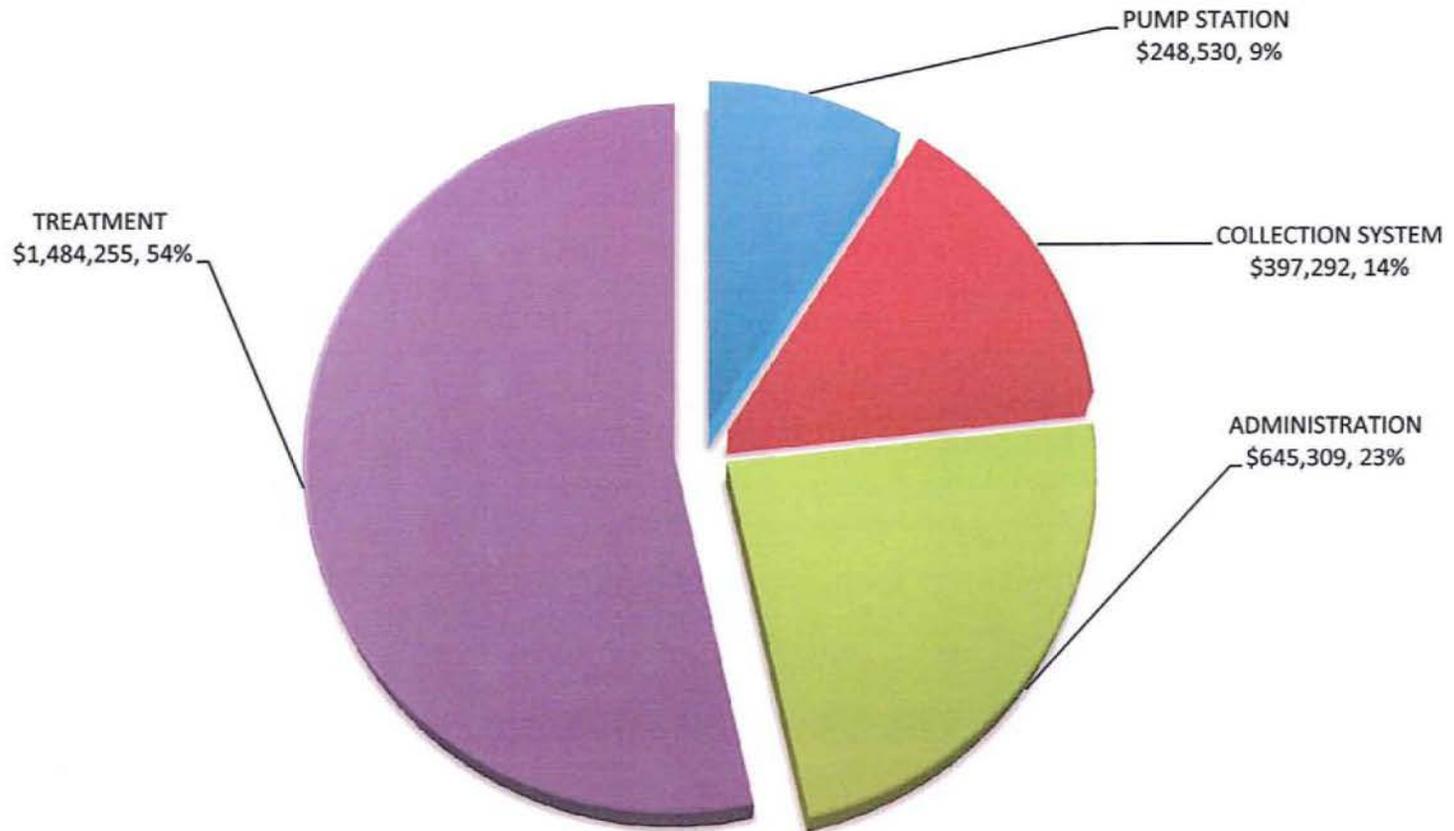
The Treatment category GSD-Capacity Rights include GWSD's share of Goleta Sanitary District plant capital costs, including completion of the Plant Upgrade Project (\$500,000).

APPENDIX 'A'

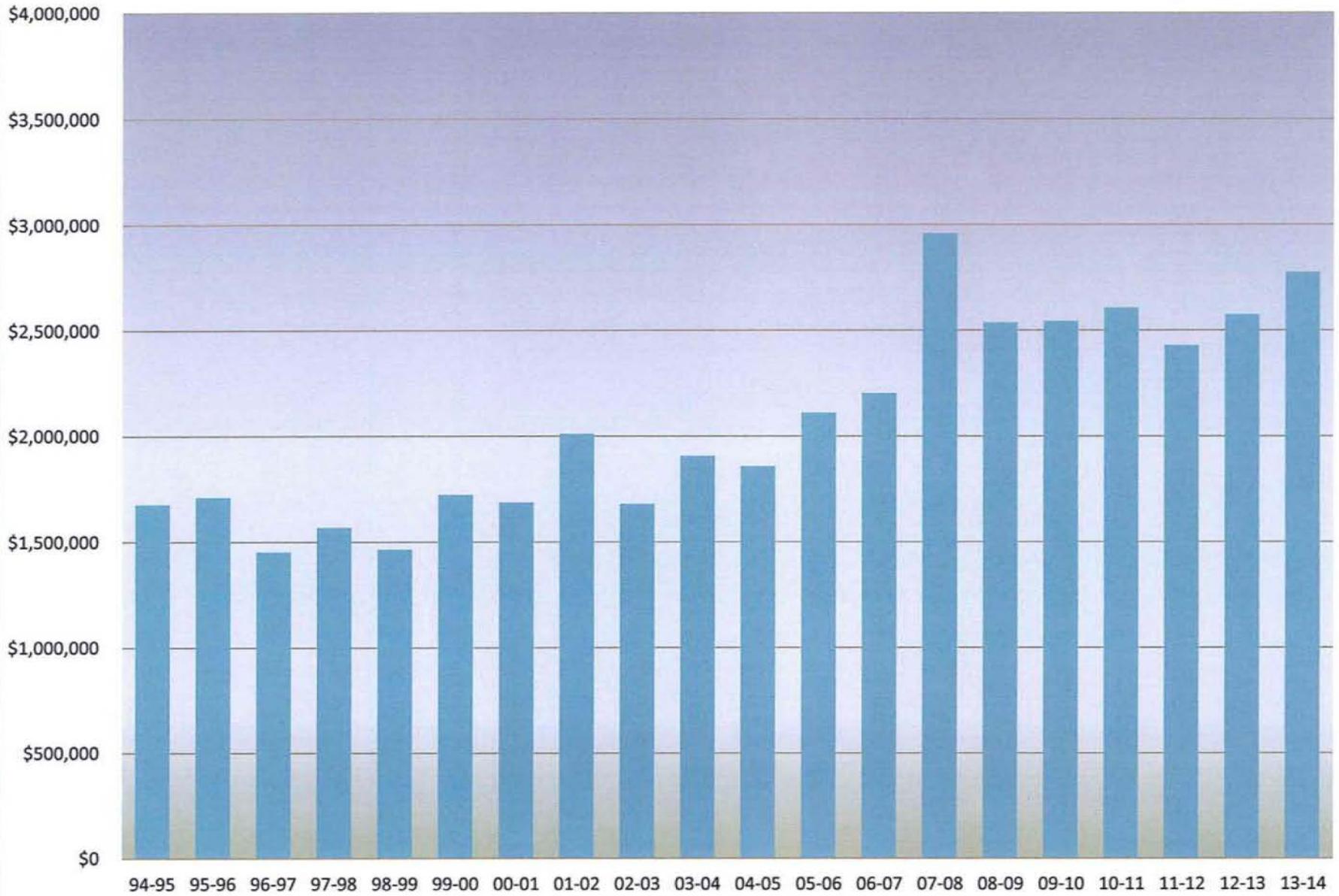
1. Chart – Wastewater O&M by Service Category
2. Chart - Historical Wastewater O&M Expenses
3. Fiscal Year 2013-2014 Wastewater O&M – Pump Station
4. Fiscal Year 2013-2014 Wastewater O&M – Collection System
5. Fiscal Year 2013-2014 Wastewater O&M – Administration
6. Fiscal Year 2013-2014 Wastewater O&M – Treatment

WASTEWATER O&M by SERVICE CATEGORY

The following chart displays the projected O&M expenses by service category for the FY 2013 - 2014



Historical Wastewater O&M Expenses



FISCAL YEAR 2013-14 WASTEWATER O&M - PUMP STATION

Code	Description	2011-2012 Actual	2012-2013 Budget	2012-2013 Projected Actual	2013-2014 Budget	% Change 12/13 Budget to 13/14 Budget
41	PUMP STATION					
	Personnel Expenses					
6000	Salaries	\$32,073	\$48,080	\$32,500	\$49,067	2%
6010	Stand-By Pay	\$32,867	\$36,000	\$35,500	\$36,000	0%
6020	Overtime	\$12,197	\$12,600	\$12,950	\$12,600	0%
6030	Retirement	\$0	\$0	\$0	\$0	0%
6040	Deferred Comp	\$0	\$0	\$0	\$0	0%
6050	FICA	\$4,775	\$5,994	\$5,019	\$6,055	1%
6060	Medicare	\$1,130	\$1,402	\$1,174	\$1,416	1%
6070	Health Insurance	\$0	\$0	\$0	\$0	0%
6080	Life/Dental & Long Term Disability	\$0	\$0	\$0	\$0	0%
6090	SDI	\$820	\$967	\$890	\$977	1%
6100	SUI	\$441	\$259	\$450	\$250	-3%
6110	Workers Comp	\$3,529	\$4,465	\$4,951	\$4,465	0%
	Subtotal Personnel Expenses	\$87,831	\$109,766	\$93,434	\$110,830	1%
	Operating Expenses					
7090	Insurance	\$11,597	\$13,000	\$11,750	\$12,250	-6%
7120	Vehicles R&M	\$0	\$0	\$0	\$0	0%
7121	Repairs & Maint	\$29,616	\$27,000	\$25,500	\$25,000	-7%
7122	Operating Supplies	\$1,039	\$1,300	\$1,000	\$1,000	-23%
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	\$16,079	\$18,000	\$20,500	\$22,000	22%
7383	Permits/Licences/Fees	\$3,601	\$3,700	\$3,875	\$3,900	5%
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	\$2,274	\$1,200	\$1,777	\$1,800	50%
7660	Travel	\$0	\$0	\$0	\$0	0%
7731	Gasoline/Oil/Fuel	\$2,858	\$3,500	\$3,400	\$3,500	0%
7760	Utilities	\$65,372	\$71,000	\$57,000	\$68,000	-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%
	Subtotal Operating Expenses	\$132,436	\$138,950	\$124,802	\$137,700	-1%
	Total Operating and Personnel Expenses	\$220,268	\$248,716	\$218,236	\$248,530	0%

FISCAL YEAR 2013-14 WASTEWATER O&M - COLLECTION SYSTEM

Code	Description	2011-2012 Actual	2012-2013 Budget	2012-2013 Projected Actual	2013-2014 Budget	% Change 12/13 Budget to 13/14 Budget
42	COLLECTION SYSTEM					
	Personnel Expenses					
6000	Salaries	\$182,657	\$185,016	\$191,000	\$186,434	1%
6010	Stand-By Pay	\$0	\$0	\$0	\$0	0%
6020	Overtime	\$1,196	\$1,000	\$1,355	\$1,200	20%
6030	Retirement	\$14,787	\$15,866	\$15,900	\$14,285	-10%
6040	Deferred Comp	\$4,425	\$3,900	\$3,800	\$3,900	0%
6050	FICA	\$11,487	\$11,533	\$11,926	\$11,633	1%
6060	Medicare	\$2,722	\$2,697	\$2,789	\$2,721	1%
6070	Health Insurance	\$38,210	\$41,179	\$41,400	\$45,436	10%
6080	Life/Dental & Long Term Disability	\$7,511	\$8,056	\$8,100	\$8,152	1%
6090	SDI	\$1,911	\$1,860	\$2,116	\$1,876	1%
6100	SUI	\$948	\$979	\$700	\$775	-21%
6110	Workers Comp	\$7,058	\$8,930	\$9,903	\$8,930	0%
	Subtotal Personnel Expenses	\$272,911	\$281,016	\$288,989	\$285,342	2%
	Operating Expenses					
7090	Insurance	\$25,866	\$26,000	\$23,900	\$24,500	-6%
7120	Vehicles R&M	\$5,525	\$5,000	\$6,200	\$6,000	20%
7121	Repairs & Maint	\$32,338	\$32,000	\$31,000	\$32,000	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	\$785	\$0	\$70	\$0	0%
7300	Contractual Svcs	\$22,398	\$25,000	\$24,500	\$25,000	0%
7383	Permits/Licences/Fees	\$932	\$1,000	\$100	\$800	-20%
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	\$941	\$1,500	\$1,031	\$1,300	-13%
7500	Miscellaneous	\$0	\$0	\$0	\$0	0%
7540	Rents/Leases	\$0	\$250	\$0	\$250	0%
7653	Trainings/Meetings/Materials/Safety	\$4,288	\$5,000	\$3,400	\$5,000	0%
7660	Travel	\$0	\$1,800	\$500	\$1,800	0%
7731	Gasoline/Oil/Fuel	\$9,012	\$10,000	\$9,200	\$10,000	0%
7760	Utilities	\$4,551	\$5,300	\$5,300	\$5,300	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	\$106,636	\$112,850	\$105,201	\$111,950	-1%
	Total Operating and Personnel Expenses	\$379,547	\$393,866	\$394,190	\$397,292	1%

FISCAL YEAR 2013-14 WASTEWATER O&M - ADMINISTRATION

Code	Description	2011-2012 Actual	2012-2013 Budget	2012-2013 Projected Actual	2013-2014 Budget	% Change 12/13 Budget to 13/14 Budget
45	ADMINISTRATION					
	Personnel Expenses					
6000	Salaries	\$266,911	\$275,061	\$279,000	\$284,763	4%
6010	Stand-By Pay	\$0	\$0	\$0	\$0	0%
6020	Overtime	\$2,323	\$2,585	\$1,200	\$2,000	-23%
6030	Retirement	\$49,712	\$54,818	\$54,500	\$58,833	7%
6040	Deferred Comp	\$13,125	\$13,650	\$13,650	\$13,650	0%
6050	FICA	\$14,803	\$17,214	\$17,372	\$17,779	3%
6060	Medicare	\$4,131	\$4,026	\$4,063	\$4,158	3%
6070	Health Insurance	\$36,440	\$85,375	\$35,000	\$37,000	-57%
6080	Life/Dental & Long Term Disability	\$9,138	\$9,737	\$9,700	\$9,857	1%
6090	SDI	\$2,049	\$3,332	\$3,082	\$3,441	3%
6100	SUI	\$773	\$1,383	\$700	\$1,000	-28%
6110	Workers Comp	\$2,117	\$2,679	\$2,971	\$2,679	0%
	Subtotal Personnel Expenses	\$401,523	\$469,858	\$421,238	\$435,159	-7%
	Operating Expenses					
7090	Insurance	\$10,280	\$7,800	\$8,400	\$7,350	-6%
7120	Vehicles R&M	\$1,903	\$1,800	\$750	\$1,700	-6%
7121	Repairs & Maint	\$55	\$1,000	\$125	\$750	-25%
7122	Operating Supplies	\$0	\$0	\$0	\$0	0%
7200	Prof Svcs Accounting/Auditing	\$31,825	\$37,000	\$29,000	\$34,000	-8%
7210	Prof Svcs Legal Fees	\$2,598	\$20,000	\$5,000	\$18,000	-10%
7220	Prof Svcs Engineering	\$0	\$0	\$0	\$0	0%
7230	Prof Svcs Computer	\$4,286	\$10,000	\$6,500	\$9,500	-5%
7235	Prof Svcs Financial	\$51,377	\$48,000	\$51,000	\$47,000	-2%
7240	Prof Svcs Other	\$11,238	\$30,000	\$5,000	\$25,000	-17%
7300	Contractual Svcs	\$19,680	\$20,000	\$19,500	\$20,000	0%
7383	Permits/Licences/Fees	\$1,711	\$2,500	\$1,900	\$2,500	0%
7450	Office Supplies	\$1,445	\$1,800	\$1,978	\$1,900	6%
7460	Printing	\$2,126	\$2,500	\$1,200	\$2,300	-8%
7470	Publications/Legal Notices	\$828	\$1,500	\$1,200	\$1,500	0%
7480	Postage	\$1,096	\$1,500	\$1,000	\$1,500	0%
7490	Memberships	\$14,408	\$14,500	\$14,100	\$15,000	3%
7500	Miscellaneous	\$0	\$0	\$0	\$0	0%
7540	Rents/Leases	\$280	\$280	\$300	\$350	25%
7653	Trainings/Meetings/Materials/Safety	\$4,330	\$6,000	\$7,300	\$7,500	25%
7660	Travel	\$4,397	\$8,000	\$4,500	\$7,500	-6%
7731	Gasoline/Oil/Fuel	\$2,310	\$3,000	\$2,700	\$3,000	0%
7760	Utilities	\$5,653	\$4,000	\$3,000	\$3,800	-5%
7800	Election Expense	\$0	\$0	\$0	\$0	0%
7860	Contribution to Other Agencies	\$5,160	\$0	\$118,000	\$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	\$176,985	\$221,180	\$282,453	\$210,150	-5%
	Total Operating and Personnel Expenses	\$578,507	\$691,038	\$703,691	\$645,309	-7%

FISCAL YEAR 2013-14 WASTEWATER O&M - TREATMENT

Code	Description	2011-2012 Actual	2012-2013 Budget	2012-2013 Projected Actual	2013-2014 Budget	% Change 12/13 Budget to 13/14 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	\$1,129,501	\$1,250,000	\$1,200,000	\$1,350,000	8%
7910	GSD/Outfall	\$53,255	\$53,255	\$53,255	\$53,255	0%
7920	GSD/Administrative Fee	\$67,650	\$75,000	\$74,000	\$81,000	8%
7930	County Administrative Fee	\$0	\$0	\$0	\$0	0%
	Subtotal Operating Expenses	\$1,250,406	\$1,378,255	\$1,327,255	\$1,484,255	8%
	Total Operating and Personnel Expenses	\$1,250,406	\$1,378,255	\$1,327,255	\$1,484,255	8%