

GOLETA WEST SANITARY DISTRICT



ADOPTED BUDGET

FISCAL YEAR 2022-2023

*Adopted by the Governing Board
July 5, 2022*

TABLE OF CONTENTS
FISCAL YEAR 2022–2023 BUDGET

<u>Description</u>	<u>Page</u>
Introduction	1
District Organization Chart	2
Budget Goals	3
Revenues Description	3
Fiscal Year 2021-2022 Total Revenues	4
Fiscal Year 2021-2022 Operating Revenues (O&M)	4
Fiscal Year 2021-2022 Non-Operating Revenues	4
Revenues Summary	5
District Operating & Reserve Funds	6
Transfers to Reserve Funds	8
Fund Activity	9
Chart - Projected Fund Balance - June 30, 2022	10
Fiscal Year 2021-2022 Total Expenditures	11
Fiscal Year 2021-2022 Wastewater O & M Expenditures	12
Wastewater Operations & Maintenance Expenditures Summary	13
Fiscal Year 2021-2022 Other Services Expenditures	14
Other Services Expenditures Summary	15
Capital Improvement Expenditures Description	16
Fiscal Year 2021-2022 Capital Improvement Expenditures	17
Capital Projects Summary	18
Appendix ‘A’	19

INTRODUCTION

Goleta West Sanitary District's mission is to protect the environment and public 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 39,500.

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-eight (68) miles of sewers.

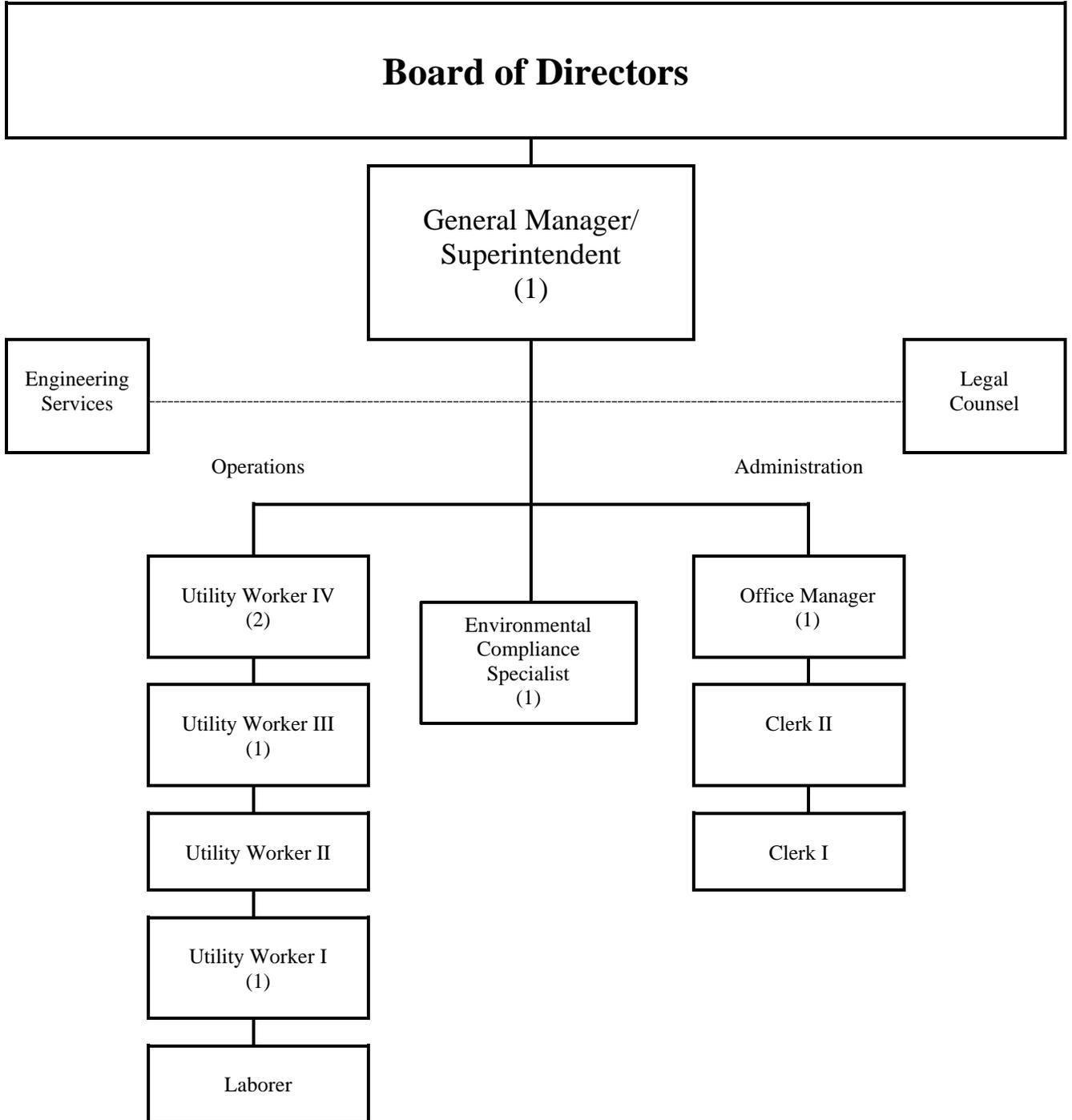
GWSD is governed by a five-member Board of Directors elected at-large from its service area and who serve for a four-year term. The Board conducts meetings on the first and third Tuesday of each odd month and on the first Tuesday of each even month in the District's Administrative Offices located in 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 seven (7) 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.

**APPENDIX “B”
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 onward.
- 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 and maintain District facilities and equipment to the highest standards.

REVENUES DESCRIPTION

The District receives revenue from several sources. Operating revenues are comprised primarily of sewer service charges, permit fees, inspection fees, plan check fees, and interest earned from those sources. Property taxes fund the District's other services expenditures (including street sweeping) and Capital Improvement Program. 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 2022-2023 TOTAL REVENUES

Account	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected Actual	2022-2023 Budget	% Change 21/22 Budget to 22/23 Budget
3010 Property Taxes	\$3,264,754	\$3,125,000	\$3,100,000	\$3,175,000	
3380 Interest Income	\$221,248	\$60,000	\$107,300	\$100,000	
3381 Unrealized Gain/Loss Investments	\$36,224	\$0	(\$169,000)	\$0	
3390 Homeowners Property Tax Relief	\$13,836	\$8,100	\$6,800	\$13,500	
3410 Miscellaneous Permits	\$61,998	\$37,000	\$57,000	\$60,000	
3420 Planning & Engineering-Plan Ck Fees	\$5,762	\$10,000	\$5,000	\$10,000	
3430 Insurance Refunds	\$1,475	\$0	\$0	\$0	
3440 Sanitation Serv./Sewer User Fees	\$4,349,485	\$4,301,000	\$4,300,000	\$4,300,000	
3450 Connection Fees	\$732,775	\$162,000	\$125,000	\$130,000	
3460 Inspection Fees	\$24,426	\$15,000	\$8,000	\$15,000	
3480 Other Services Income	\$194,327	\$240,000	\$240,000	\$240,000	
3500 Gain/Loss on Sale of Fixed Assets	\$0	\$500	\$4,378	\$2,000	
Total Revenue	\$8,906,310	\$7,958,600	\$7,784,478	\$8,045,500	1%

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

FISCAL YEAR 2022-23 OPERATING REVENUES (O&M Unrestricted)

Account	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected Actual	2022-2023 Budget	% Change 21/22 Budget to 22/23 Budget
3380 Interest Income	\$77,658	\$21,060	\$25,100	\$25,100	
3410 Miscellaneous Permits	\$61,998	\$37,000	\$57,000	\$60,000	
3420 Planning & Engineering-Plan Ck Fees	\$5,762	\$10,000	\$5,000	\$10,000	
3430 Insurance Refunds	\$1,475	\$0	\$0	\$0	
3440 Sanitation Serv./Sewer User Fees	\$4,349,485	\$4,301,000	\$4,300,000	\$4,300,000	
3460 Inspection Fees	\$24,426	\$15,000	\$8,000	\$15,000	
3480 Other Services Income	\$194,327	\$240,000	\$240,000	\$240,000	
3500 Gain/Loss on Sale of Fixed Assets	\$0	\$500	\$4,378	\$2,000	
Total Operating Revenues	\$4,715,131	\$4,624,560	\$4,639,478	\$4,652,100	1%

FISCAL YEAR 2022-23 NON-OPERATING REVENUES

Account	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected Actual	2022-2023 Budget	% Change 21/22 Budget to 22/23 Budget
3010 Property Taxes	\$3,264,754	\$3,125,000	\$3,100,000	\$3,175,000	
3380 Interest Income	\$143,590	\$38,940	\$82,200	\$74,900	
3381 Unrealized Gain/Loss Investments	\$36,224	\$0	(\$169,000)	\$0	
3390 Homeowners Property Tax Relief	\$13,836	\$8,100	\$6,800	\$13,500	
3450 Connection Fees	\$732,775	\$162,000	\$125,000	\$130,000	
Total Non-Operating Revenues	\$4,191,179	\$3,334,040	\$3,145,000	\$3,393,400	2%

REVENUES SUMMARY

The 2021-2022 projected actual column on the preceding spreadsheet represents the projected revenues through June 30, 2022. The last column is a comparison of the 2021-2022 budget and the 2022-2023 budget.

Overall revenues are projected to increase slightly as compared to prior year. Total revenues are projected to increase by 1% as compared to the 2021-2022 fiscal year budget. Operating revenues are expected to increase 1% as compared to prior year budget and non-operating revenues are expected to increase by 2% as compared to prior year budget primarily due to a projected increase in revenue from new developments as compared to the prior year estimate.

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 2022-2023 fiscal year.
- Interest Income is earned on all District funds, which are included in the District's investment portfolio. The 2022-2023 budget amount is based on an estimate from the District's investment managers. The projected decrease is a result of predicted market conditions and current reserve balances.
- Unrealized Gain/Loss Investments represent the unrealized short term investment earnings or losses in the District's portfolio or, the increased/decreased market value of a security that is still being held compared with its original cost. Revenues are not budgeted for this item as it is difficult to estimate.
- Miscellaneous Permits includes fees for connection permits and permits to industries for the Industrial Waste Pretreatment Program.
- Sanitation Service/Sewer User Fees are collected for the District by the County of Santa Barbara as reported on the tax rolls. Residential users are charged a flat fee per year for a single family dwelling. Commercial users are charged according to prior year's water usage and the type of wastewater discharged. Sewer User Fees are expected to be similar to prior year.
- Other Services income is primarily 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. Target for this fund is to maintain a minimum balance of one-hundred percent (100%) of annual wastewater O & M costs (\$4,422,887) projected actual for FY 2022-23).

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.

SECTION 115 TRUST

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

Section 115 PARS Pension Rate Stabilization Fund

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

Section 115 PARS OPEB Fund

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

TRANSFERS TO RESERVE FUNDS

Fund	Description	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected Actual	2022-2023 Budget	Foot Note
4930	Operating Reserve Fund	\$100,000	\$100,000	\$100,000	\$100,000	1
4932	Capacity Fees for Collection System/Plant Reserve	\$732,775	\$162,000	\$125,000	\$160,000	2
4935	Capital and Treatment Plant Upgrade Reserve	\$1,500,000	\$400,000	\$400,000	\$800,000	3
4960	Equipment/Vehicle Replacement Reserve	\$100,000	\$200,000	\$200,000	\$200,000	4
4965	Building Replacement Reserve	\$1,000,000	\$2,000,000	\$2,000,000	\$1,000,000	5
	Section 115 PARS Pension Rate Stabilization Fund	\$100,000	\$100,000	\$100,000	\$100,000	6
Total Transfers to Reserve Funds		\$3,532,775	\$2,962,000	\$2,925,000	\$2,360,000	

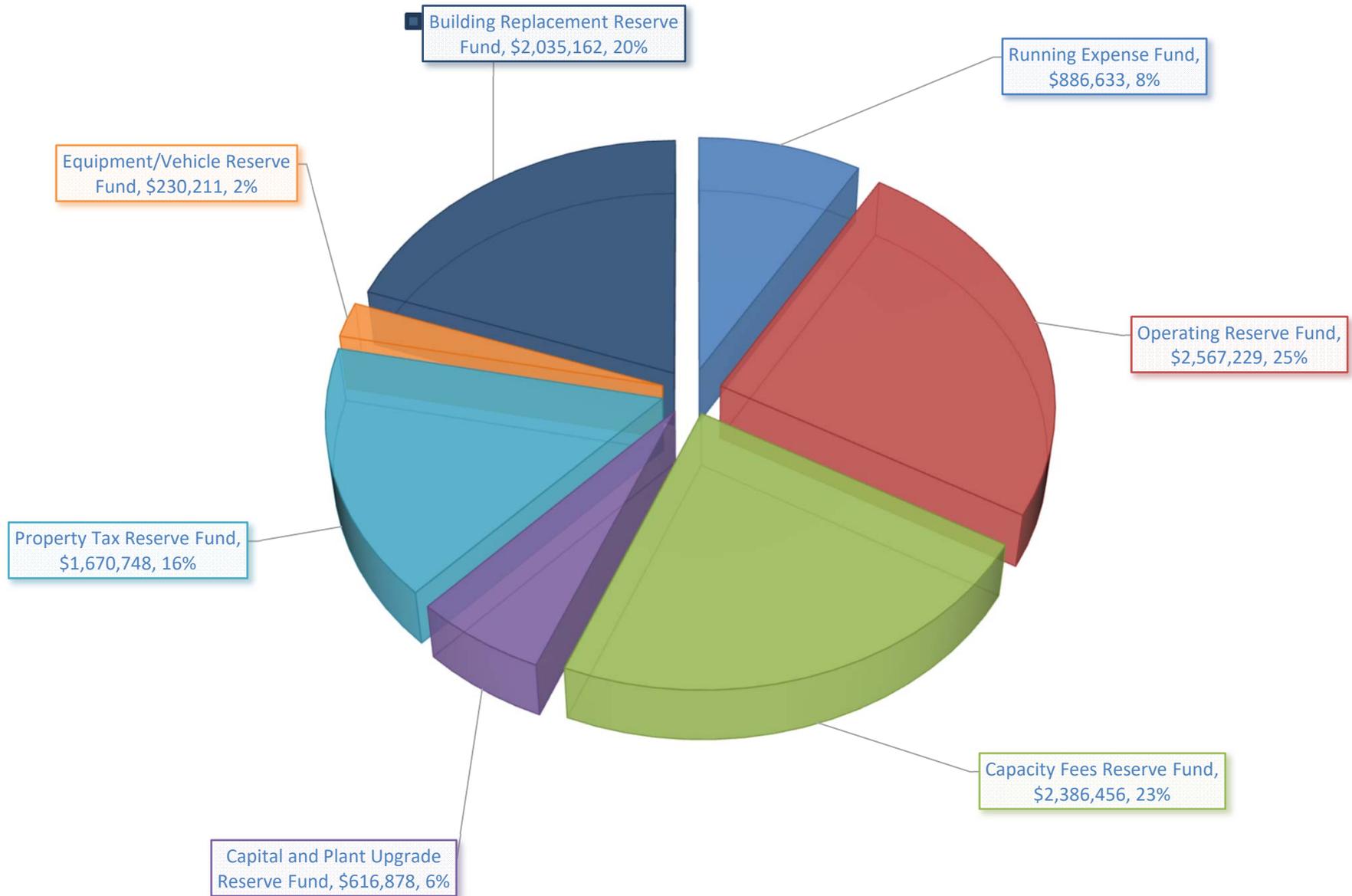
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Note

- 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
- 6 Accumulate annually to address the District's pension obligations

FUND ACTIVITY

Fund & Description	Estimated Fund Acct Balance 6/30/2022	Estimated Revenue/Transfers FY 2022-2023	Estimated Expenditures/Transfers FY 2022-2023	Estimated Fund Acct Balance 6/30/2023
<u>Unreserved Funds</u>				
4900 Running Expense	\$1,000,000	Revenue & Interest \$4,634,032	Wastewater O&M Expenses and transfer to Fund 4930 \$4,747,400	\$886,633
4930 Operating Reserve	\$2,450,000	Transfer from Fund 4900 & Interest \$117,229	None \$0	\$2,567,229
<u>Restricted Funds</u>				
4932 Capacity Fees for Collection System/Plant Reserve	\$2,340,000	Connection Fees & Interest \$146,456	Force Main Assesment/Rehab (\$100K) \$100,000	\$2,386,456
4935 Capital and Treatment Plant Upgrade Reserve	\$2,400,000	Transfer from Fund 4910 & Interest \$816,878	GSD Capital (\$2.6mil) \$2,600,000	\$616,878
<u>Dedicated Funds</u>				
4910 Property Taxes	\$1,000,000	Revenue & Interest \$3,195,532	Other Services Budget Routine Coll & PS Capital (\$135K) Computer Capital (\$20K), Transfer - Fund 4935 (\$500K) Transfer - Fund 4960 (\$200K) Transfer - Fund 4965 (\$500K) Transfer - PARS PRSF (\$100K) \$2,524,785	\$1,670,748
4960 Equipment/Vehicle Replacement Reserve	\$30,000	Trans from Fund 4910 & Interest \$200,211	\$0	\$230,211
4965 Building Replacement Reserve	\$5,000,000	Trans from Fund 4910 & Interest \$1,035,162	Facilities Upgrades - Ops Bldg & Garage Completion, Admin bldg design/permitting/startup \$4,000,000	\$2,035,162
Totals	\$14,220,000	\$10,145,500	\$13,972,184	\$10,393,316

PROJECTED FUND BALANCES - JUNE 30, 2023



FISCAL YEAR 2022-23 TOTAL EXPENDITURES

Description		2020-2021	2021-2022	2021-2022	2022-2023	% Change 21/22
Personnel Expenses		Actual	Budget	Projected Actual	Budget	Budget to 22/23 Budget
6000	Salaries	\$844,099	\$978,000	\$903,462	\$936,000	
6010	Stand-By Pay	\$42,511	\$43,500	\$43,627	\$47,335	
6020	Overtime	\$14,895	\$19,075	\$17,349	\$20,905	
6030	Retirement	\$189,269	\$226,000	\$214,287	\$233,500	
6040	Deferred Comp	\$12,000	\$34,000	\$21,500	\$23,500	
6050	FICA	\$46,904	\$64,516	\$59,323	\$62,263	
6060	Medicare	\$12,183	\$15,088	\$14,034	\$14,561	
6070	Health Insurance	\$147,053	\$155,000	\$155,000	\$146,000	
6080	Life/Dental & Long Term Disability	\$21,292	\$29,450	\$27,700	\$24,000	
6090	SDI	\$0	\$0	\$0	\$0	
6100	SUI	\$2,352	\$3,100	\$2,683	\$3,100	
6110	Workers Comp	\$20,286	\$22,600	\$25,563	\$24,979	
Subtotal Personnel Expenses		\$1,352,844	\$1,590,329	\$1,484,528	\$1,536,143	-3%
Operating Expenses						
7090	Insurance	\$75,344	\$88,895	\$78,975	\$95,141	
7120	Vehicles R&M	\$57,056	\$53,800	\$43,685	\$63,500	
7121	Repairs & Maint	\$78,410	\$80,500	\$82,260	\$87,500	
7122	Operating Supplies	\$115	\$1,500	\$390	\$1,000	
7200	Prof Svcs Accounting/Auditing	\$36,584	\$45,500	\$34,000	\$48,000	
7210	Prof Svcs Legal Fees	\$69,905	\$108,000	\$239,000	\$300,000	
7220	Prof Svcs Engineering	\$17,175	\$0	\$1,307	\$0	
7230	Prof Svcs Computer	\$25,637	\$30,000	\$25,521	\$30,000	
7235	Prof Svcs Financial	\$33,208	\$43,000	\$16,954	\$55,000	
7240	Prof Svcs Other	\$13,200	\$57,000	\$25,000	\$72,000	
7300	Contractual Services	\$186,648	\$219,000	\$196,614	\$229,000	
7383	Permits/Licences/Fees	\$13,159	\$12,600	\$11,261	\$15,100	
7450	Office Supplies	\$2,897	\$4,300	\$2,105	\$4,300	
7460	Printing	\$606	\$1,700	\$500	\$1,700	
7470	Publications/Legal Notices	\$637	\$800	\$948	\$1,200	
7480	Postage	\$478	\$1,400	\$565	\$1,500	
7490	Memberships	\$19,773	\$21,200	\$23,365	\$24,200	
7500	Miscellaneous	\$3	\$200,000	\$100,000	\$200,000	
7540	Rents/Leases	\$600	\$650	\$0	\$650	
7653	Trainings/Meetings/Materials/Safety	\$8,928	\$18,000	\$10,562	\$20,200	
7660	Travel	\$333	\$7,750	\$743	\$7,750	
7731	Gasoline/Oil/Fuel	\$21,376	\$27,500	\$20,348	\$34,000	
7760	Utilities	\$113,270	\$109,500	\$125,934	\$133,300	
7800	Election Expense	\$24,282	\$0	\$0	\$30,000	
7860	Contribution to Other Agencies	\$6,483	\$13,000	\$8,000	\$13,000	
7900	GSD/Treatment	\$2,125,758	\$2,525,000	\$2,500,000	\$2,620,000	
7910	GSD/Outfall	\$0	\$0	\$0	\$0	
7920	GSD/Administrative Fee	\$127,546	\$151,500	\$150,000	\$158,000	
7930	County Administrative Fee	\$27,152	\$28,000	\$32,306	\$35,000	
Subtotal Operating Expenses		\$3,059,411	\$3,850,095	\$3,698,037	\$4,281,041	11%
Capital Outlay						
	General Equipment/Capital	\$176,834	\$435,000	\$357,747	\$465,000	
	GSD - Capacity Rights	\$275,471	\$740,000	\$500,000	\$740,000	
	Construction in Progress/Capital	\$8,857,434	\$5,500,000	\$2,100,000	\$5,550,000	
Subtotal Capital Outlay		\$9,309,739	\$6,675,000	\$2,957,747	\$6,755,000	1%
Total Operating & Non-Operating Expenses		\$13,721,994	\$12,115,424	\$8,140,312	\$12,572,184	4%

FISCAL YEAR 2022-23 TOTAL WASTEWATER OPERATIONS & MAINTENANCE EXPENDITURES

Code	Description	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected Actual	2022-2023 Budget	% Change 21/22 Budget to 22/23 Budget
Personnel Expenses						
6000	Salaries	\$705,495	\$834,000	\$764,032	\$782,000	
6010	Stand-By Pay	\$42,511	\$43,500	\$43,627	\$47,335	
6020	Overtime	\$14,895	\$18,700	\$17,349	\$20,530	
6030	Retirement	\$182,668	\$219,000	\$207,887	\$226,000	
6040	Deferred Comp	\$12,000	\$30,000	\$21,500	\$21,500	
6050	FICA	\$38,818	\$55,564	\$50,679	\$52,692	
6060	Medicare	\$10,288	\$12,995	\$12,012	\$12,323	
6070	Health Insurance	\$134,279	\$141,000	\$143,000	\$134,000	
6080	Life/Dental & Long Term Disability	\$19,082	\$26,450	\$25,000	\$21,000	
6090	SDI	\$0	\$0	\$0	\$0	
6100	SUI	\$2,352	\$3,100	\$2,683	\$3,100	
6110	Workers Comp	\$18,258	\$20,200	\$22,945	\$22,229	
Subtotal Personnel Expenses		\$1,180,646	\$1,404,509	\$1,310,713	\$1,342,709	-4%
Operating Expenses						
7090	Insurance	\$69,304	\$77,000	\$71,349	\$85,641	
7120	Vehicles R&M	\$23,295	\$23,800	\$10,529	\$23,500	
7121	Repairs & Maint	\$78,383	\$80,500	\$82,260	\$87,500	
7122	Operating Supplies	\$115	\$1,500	\$390	\$1,000	
7200	Prof Svcs Accounting/Auditing	\$31,096	\$39,000	\$26,000	\$39,000	
7210	Prof Svcs Legal Fees	\$39,553	\$48,000	\$39,000	\$50,000	
7220	Prof Svcs Engineering	\$17,175	\$0	\$1,307	\$0	
7230	Prof Svcs Computer	\$25,637	\$30,000	\$25,521	\$30,000	
7235	Prof Svcs Financial	\$31,835	\$33,000	\$10,000	\$45,000	
7240	Prof Svcs Other	\$6,034	\$22,000	\$10,000	\$22,000	
7300	Contractual Services	\$61,729	\$69,000	\$49,490	\$69,000	
7383	Permits/Licences/Fees	\$11,689	\$9,600	\$5,883	\$9,600	
7450	Office Supplies	\$2,897	\$4,300	\$2,105	\$4,300	
7460	Printing	\$606	\$1,700	\$500	\$1,700	
7470	Publications/Legal Notices	\$637	\$800	\$948	\$1,200	
7480	Postage	\$478	\$1,400	\$55	\$1,000	
7490	Memberships	\$19,773	\$20,300	\$22,865	\$23,300	
7500	Miscellaneous	\$3	\$0	\$0	\$0	
7540	Rents/Leases	\$600	\$650	\$0	\$650	
7653	Trainings/Meetings/Materials/Safety	\$8,778	\$17,000	\$9,395	\$19,000	
7660	Travel	\$0	\$7,000	\$743	\$7,000	
7731	Gasoline/Oil/Fuel	\$13,879	\$15,500	\$12,900	\$22,000	
7760	Utilities	\$78,416	\$76,500	\$80,934	\$84,300	
7800	Election Expense	\$0	\$0	\$0	\$0	
7860	Contribution to Other Agencies	\$0	\$0	\$0	\$0	
7900	GSD/Treatment	\$2,125,758	\$2,525,000	\$2,500,000	\$2,620,000	
7910	GSD/Outfall	\$0	\$0	\$0	\$0	
7920	GSD/Administrative Fee	\$127,546	\$151,500	\$150,000	\$158,000	
7930	County Administrative Fee	\$0	\$0	\$0	\$0	
Subtotal Operating Expenses		\$2,775,216	\$3,255,050	\$3,112,174	\$3,404,691	5%
Total Operating and Personnel Expenses		\$3,955,862	\$4,659,559	\$4,422,887	\$4,747,400	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 2021-2022 fiscal year budget. Decreased personnel expenses are expected to help offset elevated operating expenses. 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 2022 - 2023 budget projects a 3% decrease in total personnel costs as compared to prior year budget. This is primarily due to decreases in salaries associated with the retirement of the previous General Manager/Superintendent and reorganization of staffing. Projected personnel expenses include COLA increases for regular employees, CalPERS retirement costs (unfunded liability payment increase), and health insurance.
- Insurance costs include both primary and property insurance. The projected estimate is provided by the District's pooled insurance program.
- Vehicles Repair & Maintenance. This line item includes repair and maintenance to all District wastewater related vehicles.
- Repairs & Maintenance 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 Engineering in the prior year included hiring an engineer to update the District's Standard Specifications for Sewer Construction.
- 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, underground service alert and non-industrial sampling.
- 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).
- GSD/Administrative Fee includes the 6% administrative charge required per the District's agreement with GSD.

FISCAL YEAR 2022-23 OTHER SERVICES EXPENDITURES

Code	Description	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected Actual	2022-2023 Budget	% Change 21/22 Budget to 22/23 Budget
44	Other Services					
	Personnel Expenses					
6000	Salaries	\$138,604	\$144,000	\$139,430	\$154,000	
6010	Stand-By Pay	\$0	\$0	\$0	\$0	
6020	Overtime	\$0	\$375	\$0	\$375	
6030	Retirement	\$6,601	\$7,000	\$6,400	\$7,500	
6040	Deferred Comp	\$0	\$4,000	\$0	\$2,000	
6050	FICA	\$8,086	\$8,951	\$8,645	\$9,571	
6060	Medicare	\$1,895	\$2,093	\$2,022	\$2,238	
6070	Health Insurance	\$12,774	\$14,000	\$12,000	\$12,000	
6080	Life/Dental & Long Term Disability	\$2,210	\$3,000	\$2,700	\$3,000	
6090	SDI	\$0	\$0	\$0	\$0	
6100	SUI	\$0	\$0	\$0	\$0	
6110	Workers Comp	\$2,028	\$2,400	\$2,618	\$2,750	
	Subtotal Personnel Expenses	\$172,198	\$185,820	\$173,814	\$193,435	4%
	Operating Expenses					
7090	Insurance	\$6,040	\$11,895	\$7,626	\$9,500	
7120	Vehicles R&M	\$33,761	\$30,000	\$33,156	\$40,000	
7121	Repairs & Maint	\$27	\$0	\$0	\$0	
7122	Operating Supplies	\$0	\$0	\$0	\$0	
7200	Prof Svcs Accounting/Auditing	\$5,488	\$6,500	\$8,000	\$9,000	
7210	Prof Svcs Legal Fees	\$30,352	\$60,000	\$200,000	\$250,000	
7220	Prof Svcs Engineering	\$0	\$0	\$0	\$0	
7230	Prof Svcs Computer	\$0	\$0	\$0	\$0	
7235	Prof Svcs Financial	\$1,373	\$10,000	\$6,954	\$10,000	
7240	Prof Svcs Other	\$7,166	\$35,000	\$15,000	\$50,000	
7300	Contractual Svcs	\$124,919	\$150,000	\$147,124	\$160,000	
7383	Permits/Licences/Fees	\$1,470	\$3,000	\$5,378	\$5,500	
7450	Office Supplies	\$0	\$0	\$0	\$0	
7460	Printing	\$0	\$0	\$0	\$0	
7470	Publications/Legal Notices	\$0	\$0	\$0	\$0	
7480	Postage	\$0	\$0	\$510	\$500	
7490	Memberships	\$0	\$900	\$500	\$900	
7500	Miscellaneous	\$0	\$200,000	\$100,000	\$200,000	
7540	Rents/Leases	\$0	\$0	\$0	\$0	
7653	Trainings/Meetings/Materials/Safety	\$150	\$1,000	\$1,167	\$1,200	
7660	Travel	\$333	\$750	\$0	\$750	
7731	Gasoline/Oil/Fuel	\$7,497	\$12,000	\$7,448	\$12,000	
7760	Utilities	\$34,854	\$33,000	\$45,000	\$49,000	
7800	Election Expense	\$24,282	\$0	\$0	\$30,000	
7860	Contribution to Other Agencies	\$6,483	\$13,000	\$8,000	\$13,000	
7900	GSD/Treatment	\$0	\$0	\$0	\$0	
7910	GSD/Outfall	\$0	\$0	\$0	\$0	
7920	GSD/Administrative Fee	\$0	\$0	\$0	\$0	
7930	County Administrative Fee	\$27,152	\$28,000	\$32,306	\$35,000	
	Subtotal Operating Expenses	\$311,347	\$595,045	\$618,169	\$876,350	47%
	Total Operating and Personnel Expenses	\$483,545	\$780,865	\$791,983	\$1,069,785	37%

OTHER SERVICES EXPENDITURES SUMMARY

Total Other Services operating and personnel expenses are projected to increase by 37% as compared to prior year budget primarily due to the costs associated with transitioning to district elections in order to comply with CVRA. Expenses to be incurred due to elections for the District Board of Directors is also budgeted for in this fiscal year.

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

- Personnel expenses include all District street sweeping operation and maintenance labor costs and a portion of Board salaries and Administration staff time.
- Vehicles R&M includes all street sweeper repair and maintenance.
- Professional Services Legal Fees include legal fees related to both property tax and legislative or governance issues.
- Professional Services Other includes public relations activities and consulting.
- Contractual Services includes proportionate share of uniforms and ADP payroll services 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 – an election will be held for three Director’s seats in the coming fiscal year.
- Contribution to Other Agencies includes the District’s share of the LAFCO budget, Green Business Program, Integrated Regional Water Management Plan etc.
- County Administrative Fee is the fee charged by the County of Santa Barbara for the collection and distribution of the District’s property tax revenues.

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 Regional Wastewater Treatment Plant with whom the District contracts for treatment services.

In September 2021 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 2022-23 TOTAL CAPITAL IMPROVEMENT EXPENDITURES

Description	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected Actual	2022-2023 Budget	% Change 21/22 Budget to 22/23 Budget
General Equipment/Capital	\$329,211	\$465,000	\$345,000	\$155,000	
GSD - Capacity Rights	\$236,415	\$640,000	\$500,000	\$2,600,000	
Construction in Progress/Capital	\$1,166,361	\$5,550,000	\$2,147,185	\$4,100,000	
Total Capital Outlay	\$1,731,987	\$6,655,000	\$2,992,185	\$6,855,000	3%

FISCAL YEAR 2022-23 CAPITAL IMPROVEMENT EXPENDITURES BY SERVICE CATEGORY

Fiscal Year 2022-23 Capital - Pump Station

Description	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected Actual	2022-2023 Budget	% Change 21/22 Budget to 22/23 Budget
41 Pump Station					
General Equipment/Capital	\$0	\$60,000	\$25,000	\$60,000	
Construction in Progress/Capital	\$599,828	\$5,500,000	\$2,100,000	\$4,000,000	
Subtotal Pump Station Capital	\$599,828	\$5,560,000	\$2,125,000	\$4,060,000	-27%

Fiscal Year 2022-23 Capital - Collection System

Description	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected Actual	2022-2023 Budget	% Change 21/22 Budget to 22/23 Budget
42 Collection System					
General Equipment/Capital	\$57,193	\$395,000	\$320,000	\$75,000	
Construction in Progress/Capital	\$566,533	\$50,000	\$47,185	\$100,000	
Subtotal Collection System Capital	\$623,726	\$445,000	\$367,185	\$175,000	-61%

Fiscal Year 2022-23 Capital - Other Services

Description	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected Actual	2022-2023 Budget	% Change 21/22 Budget to 22/23 Budget
44 Other Services					
General Equipment/Capital	\$267,747	\$0	\$0	\$0	
Construction in Progress/Capital	\$0	\$0	\$0	\$0	
Subtotal Street Sweeping Capital	\$267,747	\$0	\$0	\$0	0%

Fiscal Year 2022-23 Capital - Administration

Description	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected Actual	2022-2023 Budget	% Change 21/22 Budget to 22/23 Budget
45 Administration					
General Equipment/Capital	\$4,271	\$10,000	\$0	\$20,000	
Construction in Progress/Capital	\$0	\$0	\$0	\$0	
Subtotal Administration Capital	\$4,271	\$10,000	\$0	\$20,000	100%

Fiscal Year 2022-23 Capital - Treatment

Description	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected Actual	2022-2023 Budget	% Change 21/22 Budget to 22/23 Budget
46 Treatment					
General Equipment/Capital	\$0	\$0	\$0	\$0	
GSD - Capacity Rights	\$236,415	\$640,000	\$500,000	\$2,600,000	
Construction in Progress/Capital	\$0	\$0	\$0	\$0	
Subtotal Treatment Capital	\$236,415	\$640,000	\$500,000	\$2,600,000	306%

CAPITAL PROJECTS SUMMARY

Fiscal year 2022-2023 Total Capital Improvement Expenditures are projected to be higher as compared to prior year budget. This is due to the District Headquarters Buildings Improvement Project continuing into this fiscal year.

The Pump Station General Equipment/Capital category includes an allocation for routine capital costs to the pump stations (\$60,000). The Construction in Progress/Capital category includes monies for completion of the District Phase I headquarters upgrades and beginning of Phase II, demolition of utility garages and construction of the new District Administration Building (\$4,060,000).

The Collection System General Equipment/Capital category includes allocations for routine capital improvements and equipment (\$75,000). The Construction in Progress/Capital category includes costs associated with condition assessment of the District 18" and 24" force mains.

The Other Services category – no expenditures are expected this fiscal year.

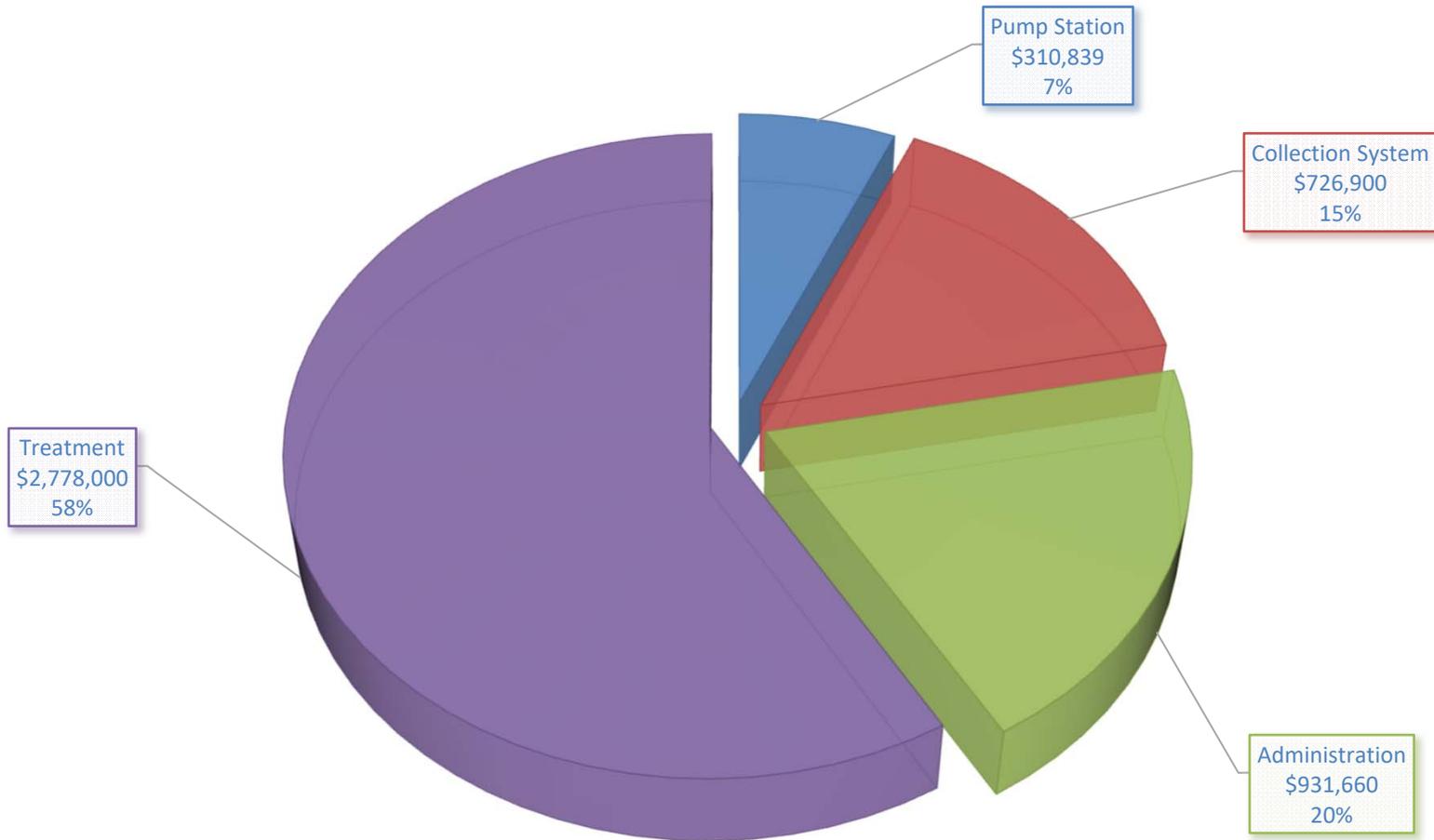
The Administration category includes an allocation for staff workstations and scheduled computer replacements (\$20,000).

The Treatment category GSD Capacity Rights include GWSD's share of Goleta Sanitary District plant capital improvement costs. This includes the District proportion for the Biosolids and Energy Sustainability Plan (BESP) projects (\$2,600,000). These estimated costs are based on information provided by GSD.

APPENDIX 'A'

1. Chart - Wastewater O&M by Service Category
2. Fiscal Year 2022-2023 Wastewater O&M – Pump Station
3. Fiscal Year 2022-2023 Wastewater O&M – Collection System
4. Fiscal Year 2022-2023 Wastewater O&M – Administration
5. Fiscal Year 2022-2023 Wastewater O&M – Treatment

WASTEWATER O&M BY SERVICE CATEGORY
THE FOLLOWING CHART DISPLAYS THE PROJECTED O&M EXPENSES
BY SERVICE CATEGORY FOR FY 2022 - 2023



FISCAL YEAR 2022-23 WASTEWATER O&M - PUMP STATION

Code	Description	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected Actual	2022-2023 Budget	% Change 21/22 Budget to 22/23 Budget
41	PUMP STATION					
	Personnel Expenses					
6000	Salaries	\$53,265	\$64,000	\$57,000	\$62,000	
6010	Stand-By Pay	\$42,511	\$43,500	\$43,627	\$47,335	
6020	Overtime	\$14,719	\$16,500	\$16,663	\$18,330	
6030	Retirement	\$0	\$0	\$0	\$0	
6040	Deferred Comp	\$0	\$0	\$0	\$0	
6050	FICA	\$6,431	\$7,688	\$6,800	\$7,915	
6060	Medicare	\$1,602	\$1,798	\$1,750	\$1,851	
6070	Health Insurance	\$0	\$0	\$0	\$0	
6080	Life/Dental & Long Term Disability	\$0	\$0	\$0	\$0	
6090	SDI	\$0	\$0	\$0	\$0	
6100	SUI	\$0	\$0	\$0	\$0	
6110	Workers Comp	\$5,072	\$5,800	\$6,390	\$7,029	
	Subtotal Personnel Expenses	\$123,600	\$139,286	\$132,230	\$144,460	4%
	Operating Expenses					
7090	Insurance	\$15,100	\$19,000	\$19,066	\$22,879	
7120	Vehicles R&M	\$32	\$0	\$0	\$0	
7121	Repairs & Maint	\$39,710	\$42,000	\$38,000	\$42,000	
7122	Operating Supplies	\$0	\$1,500	\$390	\$1,000	
7200	Prof Svcs Accounting/Auditing	\$0	\$0	\$0	\$0	
7210	Prof Svcs Legal Fees	\$0	\$0	\$0	\$0	
7220	Prof Svcs Engineering	\$0	\$0	\$0	\$0	
7230	Prof Svcs Computer	\$0	\$0	\$0	\$0	
7235	Prof Svcs Financial	\$0	\$0	\$0	\$0	
7240	Prof Svcs Other	\$0	\$0	\$0	\$0	
7300	Contractual Services	\$3,233	\$18,000	\$12,000	\$18,000	
7383	Permits/Licences/Fees	\$2,133	\$4,500	\$2,000	\$4,500	
7450	Office Supplies	\$0	\$0	\$0	\$0	
7460	Printing	\$0	\$0	\$0	\$0	
7470	Publications/Legal Notices	\$0	\$0	\$0	\$0	
7480	Postage	\$0	\$0	\$0	\$0	
7490	Memberships	\$0	\$0	\$0	\$0	
7500	Miscellaneous	\$0	\$0	\$0	\$0	
7540	Rents/Leases	\$0	\$0	\$0	\$0	
7653	Trainings/Meetings/Materials/Safety	\$520	\$2,000	\$320	\$2,000	
7660	Travel	\$0	\$0	\$0	\$0	
7731	Gasoline/Oil/Fuel	\$1,283	\$3,000	\$5,468	\$6,000	
7760	Utilities	\$65,844	\$64,000	\$67,764	\$70,000	
7800	Election Expense	\$0	\$0	\$0	\$0	
7860	Contribution to Other Agencies	\$0	\$0	\$0	\$0	
7900	GSD/Treatment	\$0	\$0	\$0	\$0	
7910	GSD/Outfall	\$0	\$0	\$0	\$0	
7920	GSD/Administrative Fee	\$0	\$0	\$0	\$0	
7930	County Administrative Fee	\$0	\$0	\$0	\$0	
	Subtotal Operating Expenses	\$127,855	\$154,000	\$145,008	\$166,379	8%
	Total Operating and Personnel Expenses	\$251,455	\$293,286	\$277,238	\$310,839	6%

FISCAL YEAR 2022-23 WASTEWATER O&M - COLLECTION SYSTEM

Code	Description	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected Actual	2022-2023 Budget	% Change 21/22 Budget to 22/23 Budget
42	COLLECTION SYSTEM					
	Personnel Expenses					
6000	Salaries	\$356,415	\$400,000	\$350,000	\$380,000	
6010	Stand-By Pay	\$0	\$0	\$0	\$0	
6020	Overtime	\$176	\$2,200	\$500	\$2,200	
6030	Retirement	\$18,601	\$19,000	\$17,771	\$16,000	
6040	Deferred Comp	\$0	\$14,000	\$5,500	\$7,000	
6050	FICA	\$17,543	\$24,936	\$21,731	\$23,696	
6060	Medicare	\$4,103	\$5,832	\$5,082	\$5,542	
6070	Health Insurance	\$93,005	\$97,000	\$105,000	\$90,000	
6080	Life/Dental & Long Term Disability	\$9,365	\$12,850	\$13,000	\$10,000	
6090	SDI	\$0	\$0	\$0	\$0	
6100	SUI	\$0	\$0	\$0	\$0	
6110	Workers Comp	\$10,143	\$11,000	\$12,780	\$11,000	
	Subtotal Personnel Expenses	\$509,351	\$586,818	\$531,364	\$545,438	-7%
	Operating Expenses					
7090	Insurance	\$30,201	\$39,000	\$38,135	\$45,762	
7120	Vehicles R&M	\$22,508	\$23,000	\$10,529	\$23,000	
7121	Repairs & Maint	\$38,649	\$38,000	\$44,000	\$45,000	
7122	Operating Supplies	\$115	\$0	\$0	\$0	
7200	Prof Svcs Accounting/Auditing	\$0	\$0	\$0	\$0	
7210	Prof Svcs Legal Fees	\$0	\$0	\$0	\$0	
7220	Prof Svcs Engineering	\$17,175	\$0	\$1,307	\$0	
7230	Prof Svcs Computer	\$0	\$0	\$0	\$0	
7235	Prof Svcs Financial	\$0	\$0	\$0	\$0	
7240	Prof Svcs Other	\$0	\$0	\$0	\$0	
7300	Contractual Svcs	\$40,565	\$30,000	\$27,490	\$30,000	
7383	Permits/Licences/Fees	\$736	\$1,500	\$883	\$1,500	
7450	Office Supplies	\$0	\$1,800	\$161	\$1,800	
7460	Printing	\$0	\$0	\$0	\$0	
7470	Publications/Legal Notices	\$0	\$0	\$0	\$0	
7480	Postage	\$0	\$0	\$25	\$0	
7490	Memberships	\$596	\$1,300	\$865	\$1,300	
7500	Miscellaneous	\$0	\$0	\$0	\$0	
7540	Rents/Leases	\$600	\$300	\$0	\$300	
7653	Trainings/Meetings/Materials/Safety	\$6,738	\$7,000	\$7,800	\$9,000	
7660	Travel	\$0	\$2,000	\$743	\$2,000	
7731	Gasoline/Oil/Fuel	\$11,005	\$10,500	\$10,500	\$14,000	
7760	Utilities	\$7,176	\$7,200	\$7,200	\$7,800	
7800	Election Expense	\$0	\$0	\$0	\$0	
7860	Contribution to Other Agencies	\$0	\$0	\$0	\$0	
7900	GSD/Treatment	\$0	\$0	\$0	\$0	
7910	GSD/Outfall	\$0	\$0	\$0	\$0	
7920	GSD/Administrative Fee	\$0	\$0	\$0	\$0	
7930	County Administrative Fee	\$0	\$0	\$0	\$0	
	Subtotal Operating Expenses	\$176,064	\$161,600	\$149,638	\$181,462	12%
	Total Operating and Personnel Expenses	\$685,415	\$748,418	\$681,002	\$726,900	-3%

FISCAL YEAR 2022-23 WASTEWATER O&M - ADMINISTRATION

Code	Description	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected Actual	2022-2023 Budget	% Change 21/22 Budget to 22/23 Budget
45	ADMINISTRATION					
	Personnel Expenses					
6000	Salaries	\$295,815	\$370,000	\$357,032	\$340,000	
6010	Stand-By Pay	\$0	\$0	\$0	\$0	
6020	Overtime	\$0	\$0	\$186	\$0	
6030	Retirement	\$164,067	\$200,000	\$190,116	\$210,000	
6040	Deferred Comp	\$12,000	\$16,000	\$16,000	\$14,500	
6050	FICA	\$14,844	\$22,940	\$22,148	\$21,080	
6060	Medicare	\$4,583	\$5,365	\$5,180	\$4,930	
6070	Health Insurance	\$41,274	\$44,000	\$38,000	\$44,000	
6080	Life/Dental & Long Term Disability	\$9,717	\$13,600	\$12,000	\$11,000	
6090	SDI	\$0	\$0	\$0	\$0	
6100	SUI	\$2,352	\$3,100	\$2,683	\$3,100	
6110	Workers Comp	\$3,043	\$3,400	\$3,775	\$4,200	
	Subtotal Personnel Expenses	\$547,695	\$678,405	\$647,119	\$652,810	-4%
	Operating Expenses					
7090	Insurance	\$24,003	\$19,000	\$14,148	\$17,000	
7120	Vehicles R&M	\$755	\$800	\$0	\$500	
7121	Repairs & Maint	\$24	\$500	\$260	\$500	
7122	Operating Supplies	\$0	\$0	\$0	\$0	
7200	Prof Svcs Accounting/Auditing	\$31,096	\$39,000	\$26,000	\$39,000	
7210	Prof Svcs Legal Fees	\$39,553	\$48,000	\$39,000	\$50,000	
7220	Prof Svcs Engineering	\$0	\$0	\$0	\$0	
7230	Prof Svcs Computer	\$25,637	\$30,000	\$25,521	\$30,000	
7235	Prof Svcs Financial	\$31,835	\$33,000	\$10,000	\$45,000	
7240	Prof Svcs Other	\$6,034	\$22,000	\$10,000	\$22,000	
7300	Contractual Svcs	\$17,931	\$21,000	\$10,000	\$21,000	
7383	Permits/Licences/Fees	\$8,820	\$3,600	\$3,000	\$3,600	
7450	Office Supplies	\$2,897	\$2,500	\$1,944	\$2,500	
7460	Printing	\$606	\$1,700	\$500	\$1,700	
7470	Publications/Legal Notices	\$637	\$800	\$948	\$1,200	
7480	Postage	\$478	\$1,400	\$30	\$1,000	
7490	Memberships	\$19,177	\$19,000	\$22,000	\$22,000	
7500	Miscellaneous	\$3	\$0	\$0	\$0	
7540	Rents/Leases	\$0	\$350	\$0	\$350	
7653	Trainings/Meetings/Materials/Safety	\$1,520	\$8,000	\$1,275	\$8,000	
7660	Travel	\$0	\$5,000	\$0	\$5,000	
7731	Gasoline/Oil/Fuel	\$1,591	\$2,000	\$1,385	\$2,000	
7760	Utilities	\$5,396	\$5,300	\$5,970	\$6,500	
7800	Election Expense	\$0	\$0	\$0	\$0	
7860	Contribution to Other Agencies	\$0	\$0	\$0	\$0	
7900	GSD/Treatment	\$0	\$0	\$0	\$0	
7910	GSD/Outfall	\$0	\$0	\$0	\$0	
7920	GSD/Administrative Fee	\$0	\$0	\$0	\$0	
7930	County Administrative Fee	\$0	\$0	\$0	\$0	
	Subtotal Operating Expenses	\$217,993	\$262,950	\$171,981	\$278,850	6%
	Total Operating and Personnel Expenses	\$765,688	\$941,355	\$819,100	\$931,660	-1%

FISCAL YEAR 2022-23 WASTEWATER O&M - TREATMENT

Code	Description	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected Actual	2022-2023 Budget	% Change 21/22 Budget to 22/23 Budget
46	TREATMENT					
	Personnel Expenses					
6000	Salaries	\$0	\$0	\$0	\$0	
6010	Stand-By Pay	\$0	\$0	\$0	\$0	
6020	Overtime	\$0	\$0	\$0	\$0	
6030	Retirement	\$0	\$0	\$0	\$0	
6040	Deferred Comp	\$0	\$0	\$0	\$0	
6050	FICA	\$0	\$0	\$0	\$0	
6060	Medicare	\$0	\$0	\$0	\$0	
6070	Health Insurance	\$0	\$0	\$0	\$0	
6080	Life/Dental & Long Term Disability	\$0	\$0	\$0	\$0	
6090	SDI	\$0	\$0	\$0	\$0	
6100	SUI	\$0	\$0	\$0	\$0	
6110	Workers Comp	\$0	\$0	\$0	\$0	
	Subtotal Personnel Expenses	\$0	\$0	\$0	\$0	0%
	Operating Expenses					
7090	Insurance	\$0	\$0	\$0	\$0	
7120	Vehicles R&M	\$0	\$0	\$0	\$0	
7121	Repairs & Maint	\$0	\$0	\$0	\$0	
7122	Operating Supplies	\$0	\$0	\$0	\$0	
7200	Prof Svcs Accounting/Auditing	\$0	\$0	\$0	\$0	
7210	Prof Svcs Legal Fees	\$0	\$0	\$0	\$0	
7220	Prof Svcs Engineering	\$0	\$0	\$0	\$0	
7230	Prof Svcs Computer	\$0	\$0	\$0	\$0	
7235	Prof Svcs Financial	\$0	\$0	\$0	\$0	
7240	Prof Svcs Other	\$0	\$0	\$0	\$0	
7300	Contractual Svcs	\$0	\$0	\$0	\$0	
7383	Permits/Licences/Fees	\$0	\$0	\$0	\$0	
7450	Office Supplies	\$0	\$0	\$0	\$0	
7460	Printing	\$0	\$0	\$0	\$0	
7470	Publications/Legal Notices	\$0	\$0	\$0	\$0	
7480	Postage	\$0	\$0	\$0	\$0	
7490	Memberships	\$0	\$0	\$0	\$0	
7500	Miscellaneous	\$0	\$0	\$0	\$0	
7540	Rents/Leases	\$0	\$0	\$0	\$0	
7653	Trainings/Meetings/Materials/Safety	\$0	\$0	\$0	\$0	
7660	Travel	\$0	\$0	\$0	\$0	
7731	Gasoline/Oil/Fuel	\$0	\$0	\$0	\$0	
7760	Utilities	\$0	\$0	\$0	\$0	
7800	Election Expense	\$0	\$0	\$0	\$0	
7860	Contribution to Other Agencies	\$0	\$0	\$0	\$0	
7900	GSD/Treatment	\$2,125,758	\$2,525,000	\$2,500,000	\$2,620,000	
7910	GSD/Outfall	\$0	\$0	\$0	\$0	
7920	GSD/Administrative Fee	\$127,546	\$151,500	\$150,000	\$158,000	
7930	County Administrative Fee	\$0	\$0	\$0	\$0	
	Subtotal Operating Expenses	\$2,253,304	\$2,676,500	\$2,650,000	\$2,778,000	4%
	Total Operating and Personnel Expenses	\$2,253,304	\$2,676,500	\$2,650,000	\$2,778,000	4%