

GOLETA WEST SANITARY DISTRICT



ADOPTED BUDGET

FISCAL YEAR 2023-2024

*Adopted by the Governing Board
August 29, 2023*

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INTRODUCTION

The mission of Goleta West Sanitary District (GWSD) is to protect the environment, public health and safety, while providing efficient, responsible service.

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 describe the service area more accurately. GWSD currently serves a population of approximately 41,000.

GWSD provides wastewater collection, treatment, and street sweeping services for its constituents. The District owns 40.78% treatment capacity rights in the regional wastewater treatment plant operated by Goleta Sanitary District (GSD). As a contractual user of the plant, GWSD pays GSD a proportional share of the total treatment plant operation and maintenance, and capital improvement costs. GWSD owns, operates, and maintains two sewage pump stations and approximately 70 miles of sewer pipes ranging in size from 6-inch to 42-inch in diameter.

GWSD headquarter buildings are currently undergoing much needed improvements and upgrades. This project was initially considered by the Board of Directors in 2009. In 2012, the District began the process of planning, and building financial reserves for a three-phased multi-year Headquarter Buildings Improvements Project. Phase 1 of this project is expected to be completed in fiscal year (FY) 2023-24. Phase 2 of construction is expected to begin during this same budget year.

GWSD was informed by GSD in early 2022 that they were accelerating plans to move forward with treatment plant capital improvement projects associated with their Biosolids and Energy Sustainability Plan (BESP). The initial estimate from GSD of GWSD's fiscal year (FY) 2022-23 total share of routine plant O&M costs was in excess of \$5.5-million and increased to more than \$6.7-million for FY 2023-24. GWSD's estimated share of Phase 1 of the BESP project is approximately \$6-million. With favorable interest rates in spring of 2022, GWSD secured a loan of \$14-million to help fund its share of these multi-year, multi-million-dollar projects.

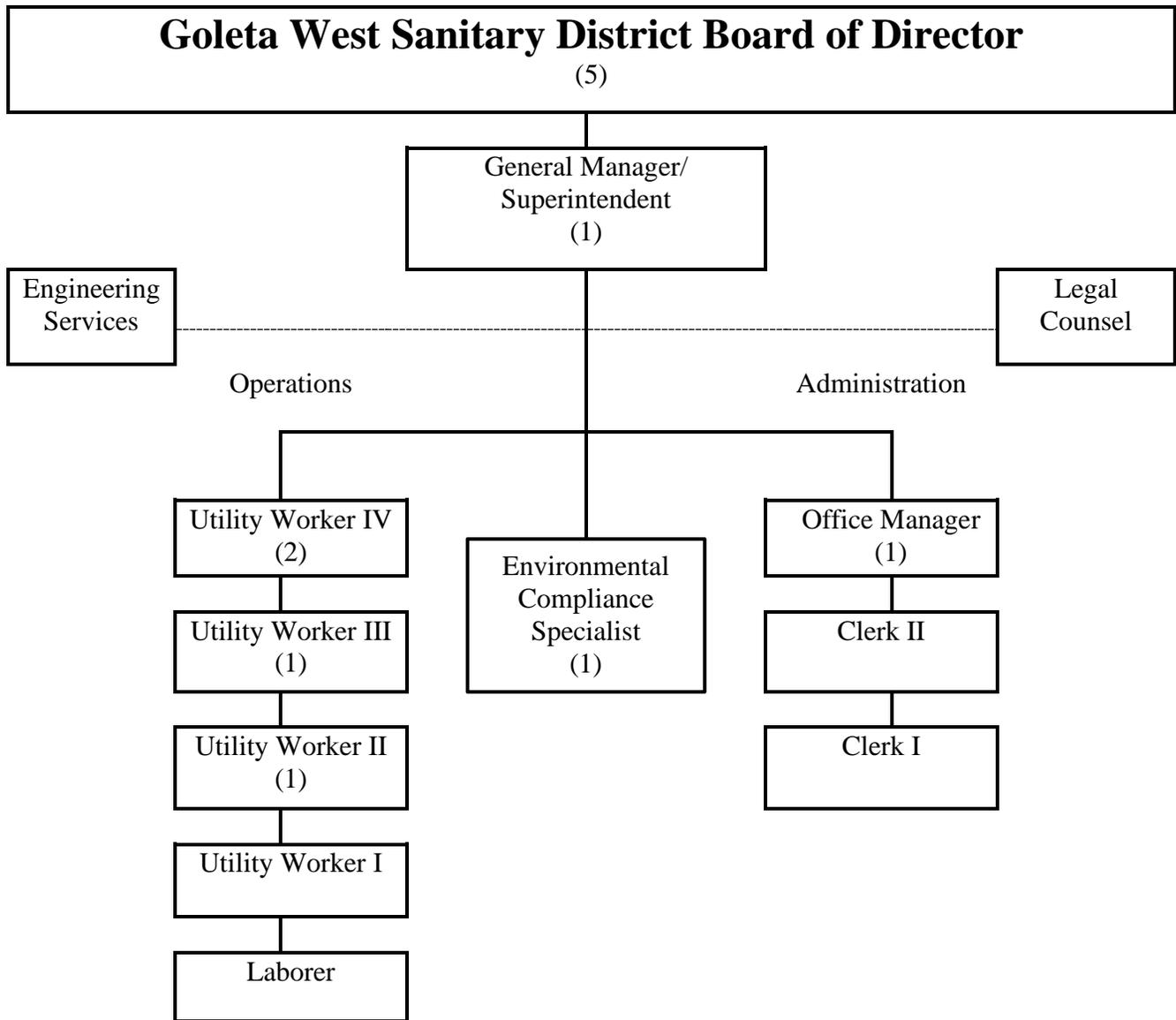
GWSD retained Raftelis Financial Consulting to prepare a Cost-of-Service Rate Study. The Study indicated that a rate increase was necessary for the District to repay recently issued debt and continue to provide the current level of service to our constituents. On July 1, 2023, the District adopted Ordinance No. 23-95 relating to fees and charges and repealing and replacing Ordinance No. 20-92. Ordinance No. 23-95 implemented a phased annual increase to sewer rates through FY 2026-27.

GWSD is currently governed by a five-member Board of Directors elected at-large from its service area. Each Director serves a four-year term. In 2024, the District will transition from at-large to by-district elections. The Board conducts meetings on the first and third Tuesday of each odd month and on the first Tuesday of each even month at the District's Administrative Offices located in Parking Lot 32 on the UCSB Campus.

GWSD's FY runs for a 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 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 provided below.



BUDGET GOALS

The primary goals of Goleta West Sanitary 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 future needs.
- 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 (CIP). 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:

- FY 2023- 2024 Total Revenues
- FY 2023- 2024 Operating Revenues
- FY 2023- 2024 Non-Operating Revenues.

FISCAL YEAR 2023-2024 TOTAL REVENUES

| Account | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected Actual | 2023-2024 Budget | % Change 22/23 Budget to 23/24 Budget |
|--|-----------------------------|-----------------------------|---------------------------------------|-----------------------------|--|
| 3010 Property Taxes | \$ 3,476,336 | \$ 3,175,000 | \$ 3,581,801 | \$3,800,000 | |
| 3380 Interest Income | \$ 155,251 | \$ 125,100 | \$ 215,923 | \$120,000 | |
| 3381 Unrealized Gain/Loss Investments | \$ (519,001) | \$ - | \$ 42,355 | \$ - | |
| 3390 Homeowners Property Tax Relief | \$ 13,560 | \$ 13,500 | \$ 13,211 | \$13,200 | |
| 3410 Miscellaneous Permits | \$ 60,634 | \$ 60,000 | \$ 55,541 | \$ 38,000 | |
| 3420 Planning & Engineering-Plan Ck Fees | \$ 6,214 | \$ 10,000 | \$ 3,345 | \$ 6,500 | |
| 3430 Insurance Refunds | \$ 437 | \$ - | \$ - | \$ - | |
| 3440 Sanitation Serv./Sewer User Fees | \$ 4,253,267 | \$ 4,300,000 | \$ 4,207,332 | \$ 5,000,000 | |
| 3450 Connection Fees | \$ 122,224 | \$ 130,000 | \$ 181,823 | \$231,500 | |
| 3460 Inspection Fees | \$ 10,379 | \$ 15,000 | \$ 5,895 | \$ 15,000 | |
| 3480 Other Services Income | \$ 177,977 | \$ 240,000 | \$ 193,589 | \$ 215,000 | |
| 3500 Gain/Loss on Sale of Fixed Assets | \$ 4,084 | \$ 2,000 | \$ - | \$ 3,000 | |
| Total Revenue | \$ 7,761,362 | \$ 8,070,600 | \$ 8,500,815 | \$ 9,442,200 | 17% |

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

FISCAL YEAR 2023-24 OPERATING REVENUES (O&M Unrestricted)

| Account | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected Actual | 2023-2024 Budget | % Change 22/23 Budget to 23/24 Budget |
|--|-----------------------------|-----------------------------|---------------------------------------|-----------------------------|--|
| 3410 Miscellaneous Permits | \$ 60,634 | \$ 60,000 | \$ 55,541 | \$ 38,000 | |
| 3420 Planning & Engineering-Plan Ck Fees | \$ 6,214 | \$ 10,000 | \$ 3,345 | \$ 6,500 | |
| 3430 Insurance Refunds | \$ 437 | \$ - | \$ - | \$ - | |
| 3440 Sanitation Serv./Sewer User Fees | \$ 4,253,267 | \$ 4,300,000 | \$ 4,207,332 | \$ 5,000,000 | |
| 3460 Inspection Fees | \$ 10,379 | \$ 15,000 | \$ 5,895 | \$ 15,000 | |
| 3480 Other Services Income | \$ 177,977 | \$ 240,000 | \$ 193,589 | \$ 215,000 | |
| 3500 Gain/Loss on Sale of Fixed Assets | \$ 4,084 | \$ 2,000 | \$ - | \$ 3,000 | |
| Total Operating Revenues | \$ 4,512,992 | \$ 4,627,000 | \$ 4,465,702 | \$ 5,277,500 | 14% |

FISCAL YEAR 2023-24 NON-OPERATING REVENUES

| Account | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected Actual | 2023-2024 Budget | % Change 22/23 Budget to 23/24 Budget |
|---------------------------------------|-----------------------------|-----------------------------|---------------------------------------|-----------------------------|--|
| 3010 Property Taxes | \$3,476,336 | \$3,175,000 | \$3,581,801 | \$3,800,000 | |
| 3380 Interest Income | \$155,251 | \$125,100 | \$215,923 | \$120,000 | |
| 3381 Unrealized Gain/Loss Investments | (\$519,001) | \$0 | \$42,355 | \$0 | |
| 3390 Homeowners Property Tax Relief | \$13,560 | \$13,500 | \$13,211 | \$13,200 | |
| 3450 Connection Fees | \$122,224 | \$130,000 | \$181,823 | \$231,500 | |
| Total Non-Operating Revenues | \$ 3,248,370 | \$ 3,443,600 | \$ 4,035,113 | \$ 4,164,700 | 21% |

REVENUES SUMMARY

The 2022-2023 projected actual column on the preceding spreadsheet represents the projected revenues through June 30, 2023. The last column is a comparison of the 2022-2023 budget and the 2023-2024 budget.

Total revenues are projected to increase by 17% as compared to the 2022-2023 fiscal year budget. Operating revenues are expected to increase 14% and non-operating revenues are expected to increase by 21% as compared to prior year budget primarily due to a projected increase in revenue attributed to a sewer rate increase as of July 1, 2023 and anticipated revenues generated by new developments.

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 2023-2024 fiscal year.
- Interest Income is earned on all District funds, which are included in the District's investment portfolio. The 2023-2024 budget amount is estimated based on projected returns on current and future investments. The projected amount 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 revenues are expected to increase compared to the prior year.
- Other Services income is primarily the Capital Fund Charge for UCSB properties and is expected to increase slightly.

DISTRICT OPERATING & RESERVE FUNDS

In FY 2011-12 the Governing Board revised the District's Reserve Fund Policy by District Resolution No. 12-732. District Revenues are deposited into District Operating and Reserve Funds. The funds are sources for District expenditures including Capital Improvement Projects. 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 (\$5,14,775 projected actual for FY 2023-24).

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 to set aside monies to fund the District's pension and other post-employment benefits (OPEB). The assets in the trust are dedicated to provide 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.

FUND ACTIVITY

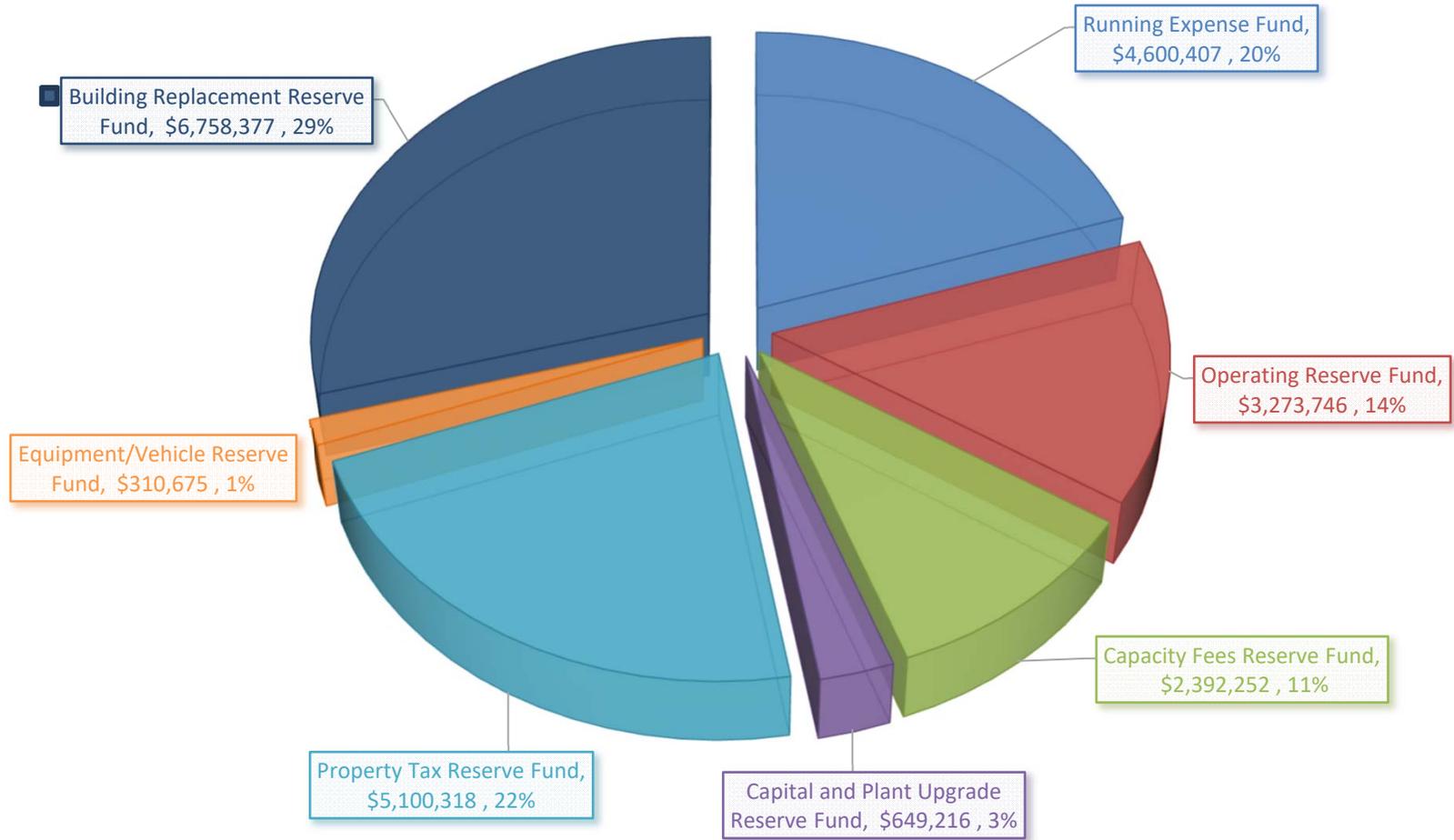
| Fund & Description | Foot Note | Estimated Fund Balance 06/30/23 | Estimated Revenue FY 2023-2024 | | | | Estimated Expenditures FY 2023-2024 | | | | Planned Transfers FY 2023-2024 | Estimated Fund Balance 06/30/24 |
|--|-----------|---------------------------------|--------------------------------|----------------|-----------------|-----------------|-------------------------------------|----------------|----------------|--------------|--------------------------------|---------------------------------|
| | | | Service Revenue | Property Taxes | Connection Fees | Interest Income | Wastewater Operating | Other Services | Capital Outlay | Debt Service | | |
| Unreserved Funds | | | | | | | | | | | | |
| 4900 - Running Expense | | \$ 11,190,000 | \$ 5,277,500 | | | \$ 47,182 | \$ (5,414,775) | | | | \$ (6,499,500) | \$ 4,600,407 |
| 4930 - Operating Reserve | 1 | \$ 3,260,000 | | | | \$ 13,746 | | | | | | \$ 3,273,746 |
| Restricted Funds | | | | | | | | | | | | |
| 4932 - Capacity Fees for Collection System/Plant Reserve | 2 | \$ 2,550,000 | | | \$231,500 | \$ 10,752 | | | \$ (400,000) | | | \$ 2,392,252 |
| 4935 - Capital and Treatment Plant Upgrade Reserve | 3 | \$ 1,000,000 | | | | \$ 4,216 | | | \$ (3,104,500) | | \$ 2,749,500 | \$ 649,216 |
| Dedicated Funds | | | | | | | | | | | | |
| 4910 - Property Taxes | | \$ 3,570,000 | | \$3,813,200 | | \$ 15,053 | | \$ (1,172,455) | | \$ (975,480) | \$ (150,000) | \$ 5,100,318 |
| 4960 - Equipment/Vehicle Replacement Reserve | 4 | \$ 160,000 | | | | \$ 675 | | | | | \$ 150,000 | \$ 310,675 |
| 4965 - Building Replacement Reserve | 5 | \$ 6,730,000 | | | | \$ 28,377 | | | \$ (3,750,000) | | \$ 3,750,000 | \$ 6,758,377 |

| | | | | | | | | | | | |
|---------------|----------------------|---------------------|---------------------|-------------------|-------------------|-----------------------|-----------------------|-----------------------|---------------------|-------------|----------------------|
| Totals | \$ 28,460,000 | \$ 5,277,500 | \$ 3,813,200 | \$ 231,500 | \$ 120,000 | \$ (5,414,775) | \$ (1,172,455) | \$ (7,254,500) | \$ (975,480) | \$ - | \$ 23,084,991 |
|---------------|----------------------|---------------------|---------------------|-------------------|-------------------|-----------------------|-----------------------|-----------------------|---------------------|-------------|----------------------|

Footnotes:

- 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. (California Government Code § 66013)
- 3 To fund capital projects and replace or upgrade treatment facilities
- 4 Accumulate annually to repair and replace District vehicles
- 5 Accumulate annually to replace or upgrade District buildings

PROJECTED FUND BALANCES - JUNE 30, 2024



FISCAL YEAR 2023-24 TOTAL EXPENDITURES

| Description | | 2021-2022 | 2022-2023 | 2022-2023 | 2023-2024 | % Change 22/23 |
|--|-------------------------------------|---------------------|----------------------|---------------------|----------------------|------------------------|
| | | Actual | Budget | Projected Actual | Budget | Budget to 23/24 Budget |
| Personnel Expenses | | | | | | |
| 6000 | Salaries | \$ 898,380 | \$ 926,000 | \$ 845,471 | \$ 930,780 | |
| 6010 | Stand-By Pay | \$ 42,940 | \$ 47,335 | \$ 45,014 | \$ 51,000 | |
| 6020 | Overtime | \$ 15,879 | \$ 20,905 | \$ 10,741 | \$ 20,600 | |
| 6030 | Retirement | \$ 41,424 | \$ 233,000 | \$ 211,549 | \$ 247,000 | |
| 6040 | Deferred Comp | \$ 20,661 | \$ 25,500 | \$ 18,209 | \$ 26,500 | |
| 6050 | FICA | \$ 58,595 | \$ 61,643 | \$ 53,709 | \$ 60,610 | |
| 6060 | Medicare | \$ 14,990 | \$ 14,416 | \$ 13,068 | \$ 14,174 | |
| 6070 | Health Insurance | \$ 143,334 | \$ 146,000 | \$ 197,526 | \$ 178,000 | |
| 6080 | Life/Dental & Long Term Disability | \$ 25,986 | \$ 24,000 | \$ 22,685 | \$ 29,643 | |
| 6100 | SUI | \$ 2,235 | \$ 3,100 | \$ 2,104 | \$ 2,800 | |
| 6110 | Workers Comp | \$ 25,558 | \$ 24,629 | \$ 19,018 | \$ 27,348 | |
| Subtotal Personnel Expenses | | \$ 1,289,982 | \$ 1,526,528 | \$ 1,439,094 | \$ 1,588,454 | 4% |
| Operating Expenses | | | | | | |
| 7090 | Insurance | \$ 76,614 | \$ 95,141 | \$ 78,267 | \$ 92,257 | |
| 7120 | Vehicles R&M | \$ 41,982 | \$ 63,500 | \$ 37,521 | \$ 60,500 | |
| 7121 | Repairs & Maint | \$ 81,538 | \$ 87,500 | \$ 85,911 | \$ 109,500 | |
| 7122 | Operating Supplies | \$ 389 | \$ 1,500 | \$ 2,119 | \$ 2,500 | |
| 7200 | Prof Svcs Accounting/Auditing | \$ 30,258 | \$ 48,000 | \$ 11,257 | \$ 48,000 | |
| 7210 | Prof Svcs Legal Fees | \$ 307,110 | \$ 300,000 | \$ 483,109 | \$ 370,000 | |
| 7220 | Prof Svcs Engineering | \$ 1,307 | \$ - | \$ 5,232 | \$ 30,000 | |
| 7230 | Prof Svcs Computer | \$ 29,873 | \$ 30,000 | \$ 40,122 | \$ 40,000 | |
| 7235 | Prof Svcs Financial | \$ 23,252 | \$ 55,000 | \$ 66,132 | \$ 48,000 | |
| 7240 | Prof Svcs Other | \$ 7,764 | \$ 72,000 | \$ 23,895 | \$ 70,000 | |
| 7300 | Contractual Services | \$ 181,162 | \$ 229,000 | \$ 100,894 | \$ 245,777 | |
| 7383 | Permits/Licences/Fees | \$ 6,261 | \$ 15,100 | \$ 19,729 | \$ 27,000 | |
| 7450 | Office Supplies | \$ 2,303 | \$ 4,300 | \$ 3,357 | \$ 3,000 | |
| 7460 | Printing | \$ - | \$ 1,700 | \$ 2,112 | \$ 2,000 | |
| 7470 | Publications/Legal Notices | \$ 948 | \$ 800 | \$ 422 | \$ 2,000 | |
| 7480 | Postage | \$ 557 | \$ 1,500 | \$ 739 | \$ 1,200 | |
| 7490 | Memberships | \$ 24,352 | \$ 21,200 | \$ 20,643 | \$ 22,200 | |
| 7500 | Miscellaneous | \$ 99,857 | \$ 200,000 | \$ 1,301 | \$ 200,000 | |
| 7540 | Rents/Leases | \$ 200 | \$ 650 | \$ - | \$ 650 | |
| 7653 | Trainings/Meetings/Materials/Safety | \$ 10,745 | \$ 20,200 | \$ 7,913 | \$ 17,200 | |
| 7660 | Travel | \$ 891 | \$ 7,750 | \$ 1,498 | \$ 7,750 | |
| 7731 | Gasoline/Oil/Fuel | \$ 25,654 | \$ 34,000 | \$ 40,373 | \$ 44,000 | |
| 7760 | Utilities | \$ 119,064 | \$ 133,300 | \$ 166,205 | \$ 138,150 | |
| 7800 | Election Expense | \$ - | \$ 30,000 | \$ - | \$ 60,000 | |
| 7860 | Contribution to Other Agencies | \$ 8,859 | \$ 13,000 | \$ 9,626 | \$ 13,000 | |
| 7900 | GSD/Treatment | \$ 2,679,575 | \$ 2,620,000 | \$ 2,403,110 | \$ 3,121,784 | |
| 7920 | GSD/Administrative Fee | \$ 160,774 | \$ 158,000 | \$ 144,187 | \$ 187,307 | |
| 7930 | County Administrative Fee | \$ 32,306 | \$ 35,000 | \$ 37,251 | \$ 35,000 | |
| Subtotal Operating Expenses | | \$ 3,953,595 | \$ 4,278,141 | \$ 3,792,925 | \$ 4,998,775 | 17% |
| Capital Outlay | | | | | | |
| | General Equipment/Capital | \$ 335,925 | \$ 155,000 | \$ 21,713 | \$ 205,000 | |
| | GSD - Capacity Rights | \$ 466,203 | \$ 2,600,000 | \$ 257,120 | \$ 100,000 | |
| | Construction in Progress/Capital | \$ 2,485,607 | \$ 4,100,000 | \$ 2,896,086 | \$ 6,949,500 | |
| Subtotal Capital Outlay | | \$ 3,287,735 | \$ 6,855,000 | \$ 3,174,919 | \$ 7,254,500 | 6% |
| Debt Service | | | | | | |
| | Principal Payments | \$ - | \$ - | \$ 546,000 | \$ 509,000 | |
| 8600 | Interest Expense | \$ - | \$ - | \$ 428,979 | \$ 466,480 | |
| Debt Service | | \$ - | \$ - | \$ 974,979 | \$ 975,480 | 100% |
| Total Expenses, Capital Outlay & Debt Service | | \$ 8,531,312 | \$ 12,659,669 | \$ 9,381,918 | \$ 14,817,209 | 17% |

FISCAL YEAR 2023-24 TOTAL WASTEWATER OPERATIONS & MAINTENANCE EXPENDITURES

| Code | Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected Actual | 2023-2024 Budget | % Change 22/23 Budget to 23/24 Budget |
|---|-------------------------------------|---------------------|---------------------|-------------------------------|---------------------|--|
| Personnel Expenses | | | | | | |
| 6000 | Salaries | \$ 768,727 | \$ 782,000 | \$ 683,444 | \$ 751,380 | |
| 6010 | Stand-By Pay | \$ 42,940 | \$ 47,335 | \$ 45,014 | \$ 51,000 | |
| 6020 | Overtime | \$ 15,879 | \$ 20,530 | \$ 10,741 | \$ 20,200 | |
| 6030 | Retirement | \$ 40,136 | \$ 226,000 | \$ 204,072 | \$ 239,400 | |
| 6040 | Deferred Comp | \$ 20,661 | \$ 21,500 | \$ 18,045 | \$ 24,500 | |
| 6050 | FICA | \$ 51,434 | \$ 52,692 | \$ 43,849 | \$ 49,462 | |
| 6060 | Medicare | \$ 13,305 | \$ 12,323 | \$ 10,719 | \$ 11,567 | |
| 6070 | Health Insurance | \$ 132,435 | \$ 134,000 | \$ 184,206 | \$ 164,000 | |
| 6080 | Life/Dental & Long Term Disability | \$ 23,411 | \$ 21,000 | \$ 19,879 | \$ 26,443 | |
| 6100 | SUI | \$ 2,235 | \$ 3,100 | \$ 2,104 | \$ 2,800 | |
| 6110 | Workers Comp | \$ 22,940 | \$ 22,229 | \$ 17,116 | \$ 24,598 | |
| Subtotal Personnel Expenses | | \$ 1,134,103 | \$ 1,342,709 | \$ 1,239,189 | \$ 1,365,349 | 2% |
| Operating Expenses | | | | | | |
| 7090 | Insurance | \$ 68,988 | \$ 85,641 | \$ 71,618 | \$ 83,257 | |
| 7120 | Vehicles R&M | \$ 12,724 | \$ 23,500 | \$ 8,502 | \$ 20,500 | |
| 7121 | Repairs & Maint | \$ 79,918 | \$ 87,500 | \$ 77,036 | \$ 109,500 | |
| 7122 | Operating Supplies | \$ 389 | \$ 1,500 | \$ 2,119 | \$ 2,500 | |
| 7200 | Prof Svcs Accounting/Auditing | \$ 24,267 | \$ 39,000 | \$ 11,257 | \$ 39,000 | |
| 7210 | Prof Svcs Legal Fees | \$ 30,951 | \$ 50,000 | \$ 19,414 | \$ 50,000 | |
| 7220 | Prof Svcs Engineering | \$ 1,307 | \$ - | \$ 5,232 | \$ 30,000 | |
| 7230 | Prof Svcs Computer | \$ 24,783 | \$ 30,000 | \$ 40,122 | \$ 40,000 | |
| 7235 | Prof Svcs Financial | \$ 15,246 | \$ 45,000 | \$ 63,400 | \$ 38,000 | |
| 7240 | Prof Svcs Other | \$ 400 | \$ 22,000 | \$ 10,411 | \$ 20,000 | |
| 7300 | Contractual Services | \$ 58,162 | \$ 69,000 | \$ 98,636 | \$ 85,777 | |
| 7383 | Permits/Licences/Fees | \$ 883 | \$ 9,600 | \$ 10,837 | \$ 21,000 | |
| 7450 | Office Supplies | \$ 2,303 | \$ 4,300 | \$ 3,357 | \$ 3,000 | |
| 7460 | Printing | \$ - | \$ 1,700 | \$ 2,020 | \$ 2,000 | |
| 7470 | Publications/Legal Notices | \$ 948 | \$ 800 | \$ 422 | \$ 2,000 | |
| 7480 | Postage | \$ 47 | \$ 1,000 | \$ 739 | \$ 700 | |
| 7490 | Memberships | \$ 24,160 | \$ 20,300 | \$ 20,331 | \$ 21,300 | |
| 7500 | Miscellaneous | \$ - | \$ - | \$ 1 | \$ - | |
| 7540 | Rents/Leases | \$ 200 | \$ 650 | \$ - | \$ 650 | |
| 7653 | Trainings/Meetings/Materials/Safety | \$ 9,578 | \$ 19,000 | \$ 7,628 | \$ 16,000 | |
| 7660 | Travel | \$ 891 | \$ 7,000 | \$ 1,498 | \$ 7,000 | |
| 7731 | Gasoline/Oil/Fuel | \$ 17,998 | \$ 22,000 | \$ 17,805 | \$ 29,000 | |
| 7760 | Utilities | \$ 73,825 | \$ 84,300 | \$ 26,192 | \$ 89,150 | |
| 7800 | Election Expense | \$ - | \$ - | \$ - | \$ 30,000 | |
| 7860 | Contribution to Other Agencies | \$ - | \$ - | \$ 6,659 | \$ - | |
| 7900 | GSD/Treatment | \$ 2,679,575 | \$ 2,620,000 | \$ 2,403,110 | \$ 3,121,784 | |
| 7920 | GSD/Administrative Fee | \$ 160,774 | \$ 158,000 | \$ 144,187 | \$ 187,307 | |
| 7930 | County Administrative Fee | \$ - | \$ - | \$ 9,460 | \$ - | |
| Subtotal Operating Expenses | | \$ 3,288,317 | \$ 3,401,791 | \$ 3,061,993 | \$ 4,049,425 | 19% |
| Total Operating and Personnel Expenses | | \$ 4,422,420 | \$ 4,744,500 | \$ 4,301,182 | \$ 5,414,775 | 14% |

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 2022-2023 fiscal year budget. Decreased personnel expenses are expected to help offset increasing 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 2023 -2024 budget projects a 4% 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 staffing reorganization. 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 includes repair and maintenance to all District wastewater related vehicles.
- Repairs & Maintenance includes costs associated with the routine maintenance and repair of the District's wastewater facilities such as manhole rings and covers, manhole raising, certain small pipeline and manhole repairs, easement maintenance, pump station maintenance, and consumable parts and equipment.
- Professional Services Accounting /Auditing includes the annual audit and ongoing administrative support.
- Professional Services Legal Fees includes consulting and oversight of ongoing routine business and occasional special counsel service required for issuing debt, negotiating service agreements, and transitioning to by-district elections.
- Professional Services Engineering includes service provided to perform assessments, provide recommendations, and draft plans for improvements to, and replacement of District facilities and equipment.
- 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, and underground service alert.
- 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 and disposal services at the regional wastewater treatment plant operated by Goleta Sanitary District (GSD).
- GSD/Administrative Fee includes the 6% administrative charge required per the District's agreement with GSD.

FISCAL YEAR 2023-24 OTHER SERVICES EXPENDITURES

| Code | Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected Actual | 2023-2024 Budget | % Change 22/23 Budget to 23/24 Budget |
|-----------|---|---------------------|---------------------|-------------------------------|---------------------|--|
| 44 | Other Services | | | | | |
| | Personnel Expenses | | | | | |
| 6000 | Salaries | \$ 129,653 | \$ 144,000 | \$ 162,027 | \$ 179,400 | |
| 6010 | Stand-By Pay | \$ - | \$ - | \$ - | \$ - | |
| 6020 | Overtime | \$ - | \$ 375 | \$ - | \$ 400 | |
| 6030 | Retirement | \$ 1,288 | \$ 7,000 | \$ 7,477 | \$ 7,600 | |
| 6040 | Deferred Comp | \$ - | \$ 4,000 | \$ 164 | \$ 2,000 | |
| 6050 | FICA | \$ 7,161 | \$ 8,951 | \$ 9,860 | \$ 11,148 | |
| 6060 | Medicare | \$ 1,685 | \$ 2,093 | \$ 2,349 | \$ 2,607 | |
| 6070 | Health Insurance | \$ 10,899 | \$ 12,000 | \$ 13,320 | \$ 14,000 | |
| 6080 | Life/Dental & Long Term Disability | \$ 2,575 | \$ 3,000 | \$ 2,806 | \$ 3,200 | |
| 6100 | SUI | \$ - | \$ - | \$ - | \$ - | |
| 6110 | Workers Comp | \$ 2,618 | \$ 2,400 | \$ 1,902 | \$ 2,750 | |
| | Subtotal Personnel Expenses | \$ 155,879 | \$ 183,820 | \$ 199,905 | \$ 223,105 | 21% |
| | Operating Expenses | | | | | |
| 7090 | Insurance | \$ 7,626 | \$ 9,500 | \$ 6,649 | \$ 9,000 | |
| 7120 | Vehicles R&M | \$ 29,258 | \$ 40,000 | \$ 29,019 | \$ 40,000 | |
| 7121 | Repairs & Maint | \$ 1,620 | \$ - | \$ 8,875 | \$ - | |
| 7122 | Operating Supplies | \$ - | \$ - | \$ - | \$ - | |
| 7200 | Prof Svcs Accounting/Auditing | \$ 5,991 | \$ 9,000 | \$ - | \$ 9,000 | |
| 7210 | Prof Svcs Legal Fees | \$ 276,159 | \$ 250,000 | \$ 463,695 | \$ 320,000 | |
| 7220 | Prof Svcs Engineering | \$ - | \$ - | \$ - | \$ - | |
| 7230 | Prof Svcs Computer | \$ 5,090 | \$ - | \$ - | \$ - | |
| 7235 | Prof Svcs Financial | \$ 8,006 | \$ 10,000 | \$ 2,732 | \$ 10,000 | |
| 7240 | Prof Svcs Other | \$ 7,364 | \$ 50,000 | \$ 13,484 | \$ 50,000 | |
| 7300 | Contractual Svcs | \$ 123,000 | \$ 160,000 | \$ 2,258 | \$ 160,000 | |
| 7383 | Permits/Licences/Fees | \$ 5,378 | \$ 5,500 | \$ 8,892 | \$ 6,000 | |
| 7450 | Office Supplies | \$ - | \$ - | \$ - | \$ - | |
| 7460 | Printing | \$ - | \$ - | \$ 92 | \$ - | |
| 7470 | Publications/Legal Notices | \$ - | \$ - | \$ - | \$ - | |
| 7480 | Postage | \$ 510 | \$ 500 | \$ - | \$ 500 | |
| 7490 | Memberships | \$ 192 | \$ 900 | \$ 312 | \$ 900 | |
| 7500 | Miscellaneous | \$ 99,857 | \$ 200,000 | \$ 1,300 | \$ 200,000 | |
| 7540 | Rents/Leases | \$ - | \$ - | \$ - | \$ - | |
| 7653 | Trainings/Meetings/Materials/Safety | \$ 1,167 | \$ 1,200 | \$ 285 | \$ 1,200 | |
| 7660 | Travel | \$ - | \$ 750 | \$ - | \$ 750 | |
| 7731 | Gasoline/Oil/Fuel | \$ 7,656 | \$ 12,000 | \$ 22,568 | \$ 15,000 | |
| 7760 | Utilities | \$ 45,239 | \$ 49,000 | \$ 140,013 | \$ 49,000 | |
| 7800 | Election Expense | \$ - | \$ 30,000 | \$ - | \$ 30,000 | |
| 7860 | Contribution to Other Agencies | \$ 8,859 | \$ 13,000 | \$ 2,967 | \$ 13,000 | |
| 7900 | GSD/Treatment | \$ - | \$ - | \$ - | \$ - | |
| 7920 | GSD/Administrative Fee | \$ - | \$ - | \$ - | \$ - | |
| 7930 | County Administrative Fee | \$ 32,306 | \$ 35,000 | \$ 27,791 | \$ 35,000 | |
| | Subtotal Operating Expenses | \$ 665,278 | \$ 876,350 | \$ 730,932 | \$ 949,350 | 8% |
| | Total Operating and Personnel Expenses | \$ 821,157 | \$ 1,060,170 | \$ 930,837 | \$ 1,172,455 | 11% |

OTHER SERVICES EXPENDITURES SUMMARY

Total Other Services operating and personnel expenses are projected to increase by 11% as compared to prior year budget primarily due to increase cost of goods and services caused by inflation and the current economy. Expenses associated elections for the District Board of Directors is also budgeted for in this fiscal year.

The 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 two 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 upgrades to 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 Regional Wastewater Treatment Plant operated by Goleta Sanitary District with whom the District contracts for treatment services. This includes the Biosolids and Energy Strategic Plan (BESP) projects.

The District is moving forward with some of the improvements and projects identified in the 2021 Wastewater Master Plan prepared by engineering consultants. The first part of this comprehensive Plan focuses on obtaining and evaluating detailed system and facility data. This information is then used to generate the District long term Capital Improvement Plan (CIP). The CIP makes specific recommendations for assessment and improvements to District pipelines, pump stations, force mains, buildings, and replacement of vehicles and other depreciable assets. The CIP is a tool utilized by the District for operating and maintaining its facilities and equipment in a cost-effective manner over the long term. This Plan 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 provided on the succeeding page.

FISCAL YEAR 2023-24 TOTAL CAPITAL IMPROVEMENT EXPENDITURES

| Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected Actual | 2023-2024 Budget | % Change 22/23 Budget to 23/24 Budget |
|----------------------------------|---------------------|---------------------|-------------------------------|---------------------|--|
| General Equipment/Capital | \$335,925 | \$155,000 | \$21,713 | \$205,000 | |
| GSD - Capacity Rights | \$466,203 | \$2,600,000 | \$257,120 | \$100,000 | |
| Construction in Progress/Capital | \$2,485,607 | \$4,100,000 | \$2,896,086 | \$6,949,500 | |
| Total Capital Outlay | \$3,287,735 | \$6,855,000 | \$3,174,919 | \$7,254,500 | 6% |

FISCAL YEAR 2023-24 CAPITAL IMPROVEMENT EXPENDITURES BY SERVICE CATEGORY

Fiscal Year 2023-24 Capital - Pump Station

| Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected Actual | 2023-2024 Budget | % Change 22/23 Budget to 22/23 Budget |
|--------------------------------------|---------------------|---------------------|-------------------------------|---------------------|--|
| 41 Pump Station | | | | | |
| General Equipment/Capital | \$45,919 | \$60,000 | \$21,713 | \$80,000 | |
| Construction in Progress/Capital | \$2,470,272 | \$4,000,000 | \$2,829,086 | \$4,100,000 | |
| Subtotal Pump Station Capital | \$2,516,191 | \$4,060,000 | \$2,850,799 | \$4,180,000 | 3% |

Fiscal Year 2023-24 Capital - Collection System

| Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected Actual | 2023-2024 Budget | % Change 22/23 Budget to 22/23 Budget |
|---|---------------------|---------------------|-------------------------------|---------------------|--|
| 42 Collection System | | | | | |
| General Equipment/Capital | \$290,006 | \$75,000 | \$0 | \$125,000 | |
| Construction in Progress/Capital | \$15,335 | \$100,000 | \$67,000 | \$100,000 | |
| Subtotal Collection System Capital | \$305,341 | \$175,000 | \$67,000 | \$225,000 | 29% |

Fiscal Year 2023-24 Capital - Other Services

| Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected Actual | 2023-2024 Budget | % Change 22/23 Budget to 22/23 Budget |
|---|---------------------|---------------------|-------------------------------|---------------------|--|
| 44 Other Services | | | | | |
| General Equipment/Capital | \$0 | \$0 | \$0 | \$0 | |
| Construction in Progress/Capital | \$0 | \$0 | \$0 | \$0 | |
| Subtotal Street Sweeping Capital | \$0 | \$0 | \$0 | \$0 | 0% |

Fiscal Year 2023-24 Capital - Administration

| Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected Actual | 2023-2024 Budget | % Change 22/23 Budget to 22/23 Budget |
|--|---------------------|---------------------|-------------------------------|---------------------|--|
| 45 Administration | | | | | |
| General Equipment/Capital | \$0 | \$20,000 | \$0 | \$0 | |
| Construction in Progress/Capital | \$0 | \$0 | \$0 | \$0 | |
| Subtotal Administration Capital | \$0 | \$20,000 | \$0 | \$0 | 100% |

Fiscal Year 2023-24 Capital - Treatment

| Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected Actual | 2023-2024 Budget | % Change 22/23 Budget to 22/23 Budget |
|-----------------------------------|---------------------|---------------------|-------------------------------|---------------------|--|
| 46 Treatment | | | | | |
| GSD - Capacity Rights | \$466,203 | \$2,600,000 | \$257,120 | \$100,000 | |
| Construction in Progress/Capital | \$0 | \$0 | \$0 | \$2,749,500 | |
| Subtotal Treatment Capital | \$466,203 | \$2,600,000 | \$257,120 | \$2,849,500 | 10% |

CAPITAL PROJECTS SUMMARY

Fiscal year 2023-2024 Total Capital Improvement Expenditures are projected to be higher as compared to prior year budget. This is due to the District having to fund its share of the Biosolids and Energy Strategic Plan (BEST) projects at the regional wastewater treatment plant operated by Goleta Sanitary District. The District Headquarter Buildings Improvement Project also continues into this fiscal year.

The Pump Station General Equipment/Capital category includes an allocation for routine capital costs to the pump stations (\$80,000). The Construction in Progress/Capital category includes monies for completion of the District Phase I Headquarter Improvements and the beginning of Phase II, demolition of utility garages and construction of the new District Administration Building (\$4,100,000).

The Collection System General Equipment/Capital category includes allocations for routine capital improvements and equipment (\$125,000). The Construction in Progress/Capital category includes costs associated with condition assessment of the District 18" and 24" force mains (\$100,000).

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

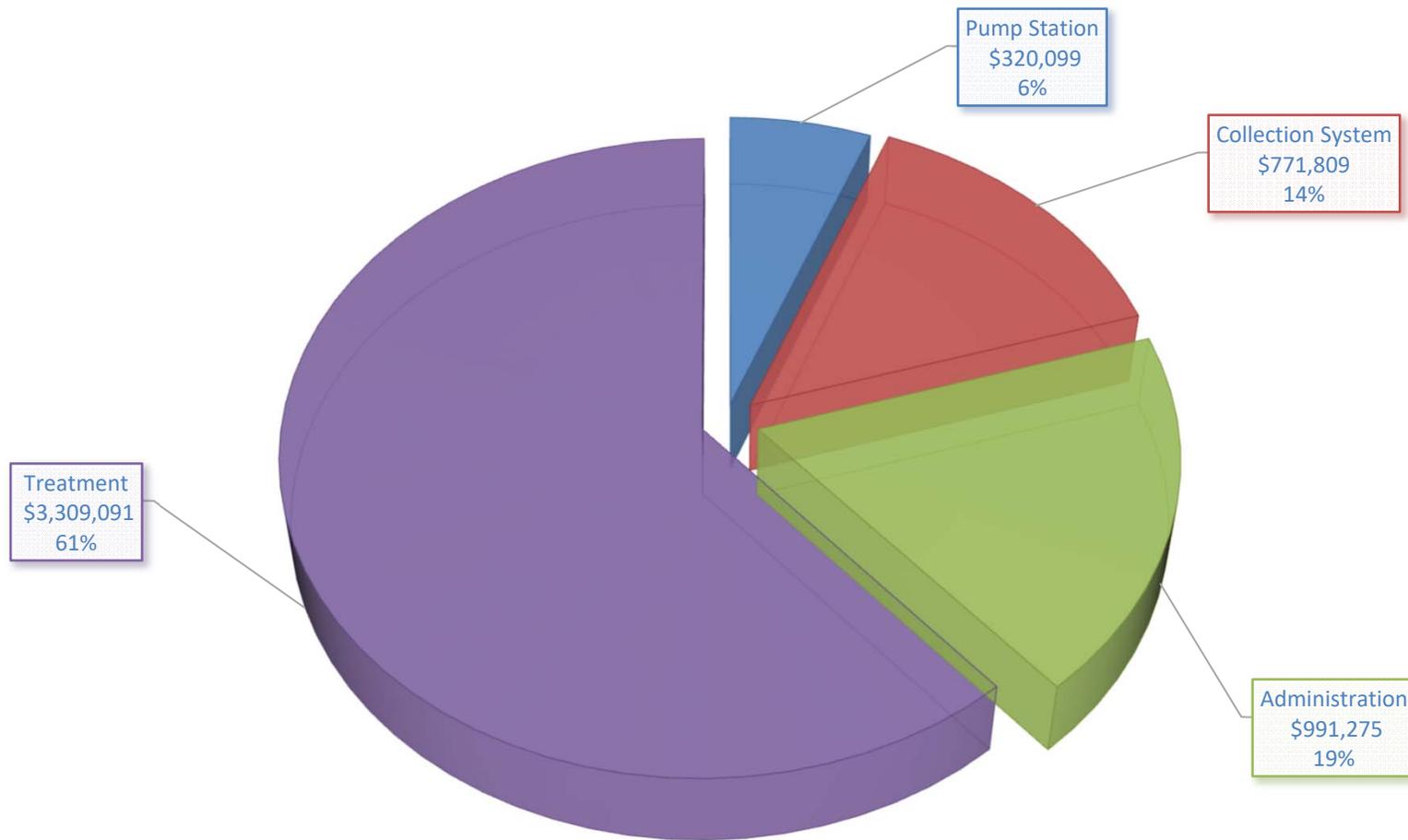
The Administration category includes an allocation for staff workstations and scheduled computer replacements in the Operations Building (\$20,000).

The Treatment category GSD Capacity Rights include GWSD's share of Goleta Sanitary District plant capital improvement costs. This includes the District's estimated share for the Biosolids and Energy Sustainability Plan (BESP) projects for this fiscal year (\$2,849,500) based on information provided by GSD. The District secured a \$14 M loan from a lender at a favorable interest rate with the ability to use the loan proceeds on the GSD BESP projects and any capital improvement projects detailed in the GWSD 2021 Wastewater Master Plan. The District is obligated to repay the loan at approximately \$488,000 (Principal & Interest) two times per year for 20-years.

APPENDIX 'A'

- A1. Chart - Wastewater O&M by Service Category
- A2. Fiscal Year 2023-2024 Wastewater O&M – Pump Station
- A3. Fiscal Year 2023-2024 Wastewater O&M – Collection System
- A4. Fiscal Year 2023-2024 Wastewater O&M – Administration
- A5. Fiscal Year 2023-2024 Wastewater O&M – Treatment

WASTEWATER O&M BY SERVICE CATEGORY
THE FOLLOWING CHART DISPLAYS THE PROJECTED O&M EXPENSES
BY SERVICE CATEGORY FOR FY 2023 - 2024



FISCAL YEAR 2023-24 WASTEWATER O&M - PUMP STATION

| Code | Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected Actual | 2023-2024 Budget | % Change 22/23 Budget to 23/24 Budget |
|-----------|---|---------------------|---------------------|-------------------------------|---------------------|--|
| 41 | PUMP STATION | | | | | |
| | Personnel Expenses | | | | | |
| 6000 | Salaries | \$ 44,330 | \$ 62,000 | \$ 12,150 | \$ 62,000 | |
| 6010 | Stand-By Pay | \$ 42,940 | \$ 47,335 | \$ 45,014 | \$ 51,000 | |
| 6020 | Overtime | \$ 15,693 | \$ 18,330 | \$ 10,741 | \$ 18,000 | |
| 6030 | Retirement | \$ - | \$ - | \$ - | \$ - | |
| 6040 | Deferred Comp | \$ - | \$ - | \$ - | \$ - | |
| 6050 | FICA | \$ 5,985 | \$ 7,915 | \$ 4,210 | \$ 6,584 | |
| 6060 | Medicare | \$ 1,493 | \$ 1,851 | \$ 985 | \$ 1,680 | |
| 6070 | Health Insurance | \$ - | \$ - | \$ - | \$ - | |
| 6080 | Life/Dental & Long Term Disability | \$ - | \$ - | \$ - | \$ - | |
| 6100 | SUI | \$ - | \$ - | \$ - | \$ - | |
| 6110 | Workers Comp | \$ 6,389 | \$ 7,029 | \$ 4,608 | \$ 7,028 | |
| | Subtotal Personnel Expenses | \$ 116,830 | \$ 144,460 | \$ 77,708 | \$ 146,292 | 1% |
| | Operating Expenses | | | | | |
| 7090 | Insurance | \$ 19,066 | \$ 22,879 | \$ 10,036 | \$ 22,405 | |
| 7120 | Vehicles R&M | \$ 1,908 | \$ - | \$ - | \$ - | |
| 7121 | Repairs & Maint | \$ 34,085 | \$ 42,000 | \$ 41,182 | \$ 49,000 | |
| 7122 | Operating Supplies | \$ 389 | \$ 1,500 | \$ 845 | \$ 1,500 | |
| 7200 | Prof Svcs Accounting/Auditing | \$ - | \$ - | \$ - | \$ - | |
| 7210 | Prof Svcs Legal Fees | \$ - | \$ - | \$ - | \$ - | |
| 7220 | Prof Svcs Engineering | \$ - | \$ - | \$ - | \$ - | |
| 7230 | Prof Svcs Computer | \$ - | \$ - | \$ - | \$ - | |
| 7235 | Prof Svcs Financial | \$ - | \$ - | \$ - | \$ - | |
| 7240 | Prof Svcs Other | \$ - | \$ - | \$ - | \$ - | |
| 7300 | Contractual Services | \$ 6,400 | \$ 18,000 | \$ 17,156 | \$ 18,402 | |
| 7383 | Permits/Licences/Fees | \$ - | \$ 4,500 | \$ 735 | \$ 4,500 | |
| 7450 | Office Supplies | \$ - | \$ - | \$ - | \$ - | |
| 7460 | Printing | \$ - | \$ - | \$ - | \$ - | |
| 7470 | Publications/Legal Notices | \$ - | \$ - | \$ - | \$ - | |
| 7480 | Postage | \$ - | \$ - | \$ - | \$ - | |
| 7490 | Memberships | \$ - | \$ - | \$ - | \$ - | |
| 7500 | Miscellaneous | \$ - | \$ - | \$ - | \$ - | |
| 7540 | Rents/Leases | \$ - | \$ - | \$ - | \$ - | |
| 7653 | Trainings/Meetings/Materials/Safety | \$ 320 | \$ 2,000 | \$ 754 | \$ 2,000 | |
| 7660 | Travel | \$ - | \$ - | \$ - | \$ - | |
| 7731 | Gasoline/Oil/Fuel | \$ 6,040 | \$ 6,000 | \$ 1,764 | \$ 6,000 | |
| 7760 | Utilities | \$ 57,370 | \$ 70,000 | \$ 4,929 | \$ 70,000 | |
| 7800 | Election Expense | \$ - | \$ - | \$ - | \$ - | |
| 7860 | Contribution to Other Agencies | \$ - | \$ - | \$ - | \$ - | |
| 7900 | GSD/Treatment | \$ - | \$ - | \$ - | \$ - | |
| 7920 | GSD/Administrative Fee | \$ - | \$ - | \$ - | \$ - | |
| 7930 | County Administrative Fee | \$ - | \$ - | \$ - | \$ - | |
| | Subtotal Operating Expenses | \$ 125,578 | \$ 166,879 | \$ 77,401 | \$ 173,807 | 4% |
| | Total Operating and Personnel Expenses | \$ 242,408 | \$ 311,339 | \$ 155,109 | \$ 320,099 | 3% |

FISCAL YEAR 2023-24 WASTEWATER O&M - COLLECTION SYSTEM

| Code | Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected Actual | 2023-2024 Budget | % Change 22/23 Budget to 23/24 Budget |
|-----------|---|---------------------|---------------------|-------------------------------|---------------------|--|
| 42 | COLLECTION SYSTEM | | | | | |
| | Personnel Expenses | | | | | |
| 6000 | Salaries | \$ 391,691 | \$ 380,000 | \$ 357,436 | \$ 345,000 | |
| 6010 | Stand-By Pay | \$ - | \$ - | \$ - | \$ - | |
| 6020 | Overtime | \$ - | \$ 2,200 | \$ - | \$ 2,200 | |
| 6030 | Retirement | \$ 3,966 | \$ 16,000 | \$ 18,115 | \$ 19,000 | |
| 6040 | Deferred Comp | \$ 4,417 | \$ 7,000 | \$ 5,164 | \$ 8,500 | |
| 6050 | FICA | \$ 22,064 | \$ 23,696 | \$ 22,161 | \$ 21,526 | |
| 6060 | Medicare | \$ 4,928 | \$ 5,542 | \$ 5,183 | \$ 4,893 | |
| 6070 | Health Insurance | \$ 98,872 | \$ 90,000 | \$ 105,962 | \$ 120,000 | |
| 6080 | Life/Dental & Long Term Disability | \$ 13,023 | \$ 10,000 | \$ 13,157 | \$ 15,443 | |
| 6100 | SUI | \$ - | \$ - | \$ - | \$ - | |
| 6110 | Workers Comp | \$ 12,779 | \$ 11,000 | \$ 9,509 | \$ 13,420 | |
| | Subtotal Personnel Expenses | \$ 551,740 | \$ 545,438 | \$ 536,687 | \$ 549,982 | 1% |
| | Operating Expenses | | | | | |
| 7090 | Insurance | \$ 38,132 | \$ 45,762 | \$ 34,335 | \$ 43,852 | |
| 7120 | Vehicles R&M | \$ 10,816 | \$ 23,000 | \$ 8,502 | \$ 20,000 | |
| 7121 | Repairs & Maint | \$ 45,573 | \$ 45,000 | \$ 35,854 | \$ 60,000 | |
| 7122 | Operating Supplies | \$ - | \$ - | \$ - | \$ - | |
| 7200 | Prof Svcs Accounting/Auditing | \$ - | \$ - | \$ - | \$ - | |
| 7210 | Prof Svcs Legal Fees | \$ - | \$ - | \$ - | \$ - | |
| 7220 | Prof Svcs Engineering | \$ 1,307 | \$ - | \$ 5,232 | \$ 7,500 | |
| 7230 | Prof Svcs Computer | \$ - | \$ - | \$ - | \$ - | |
| 7235 | Prof Svcs Financial | \$ - | \$ - | \$ - | \$ - | |
| 7240 | Prof Svcs Other | \$ - | \$ - | \$ 2,800 | \$ - | |
| 7300 | Contractual Svcs | \$ 38,159 | \$ 30,000 | \$ 46,429 | \$ 43,375 | |
| 7383 | Permits/Licences/Fees | \$ 883 | \$ 1,500 | \$ 678 | \$ 1,500 | |
| 7450 | Office Supplies | \$ 134 | \$ 1,800 | \$ - | \$ - | |
| 7460 | Printing | \$ - | \$ - | \$ - | \$ - | |
| 7470 | Publications/Legal Notices | \$ - | \$ - | \$ - | \$ - | |
| 7480 | Postage | \$ 23 | \$ - | \$ 182 | \$ - | |
| 7490 | Memberships | \$ 913 | \$ 1,300 | \$ 1,286 | \$ 1,300 | |
| 7500 | Miscellaneous | \$ - | \$ - | \$ - | \$ - | |
| 7540 | Rents/Leases | \$ - | \$ 300 | \$ - | \$ 300 | |
| 7653 | Trainings/Meetings/Materials/Safety | \$ 7,785 | \$ 9,000 | \$ 4,705 | \$ 9,000 | |
| 7660 | Travel | \$ 891 | \$ 2,000 | \$ 816 | \$ 2,000 | |
| 7731 | Gasoline/Oil/Fuel | \$ 10,613 | \$ 14,000 | \$ 15,081 | \$ 21,000 | |
| 7760 | Utilities | \$ 10,094 | \$ 7,800 | \$ 18,925 | \$ 12,000 | |
| 7800 | Election Expense | \$ - | \$ - | \$ - | \$ - | |
| 7860 | Contribution to Other Agencies | \$ - | \$ - | \$ - | \$ - | |
| 7900 | GSD/Treatment | \$ - | \$ - | \$ - | \$ - | |
| 7920 | GSD/Administrative Fee | \$ - | \$ - | \$ - | \$ - | |
| 7930 | County Administrative Fee | \$ - | \$ - | \$ - | \$ - | |
| | Subtotal Operating Expenses | \$ 165,323 | \$ 181,462 | \$ 174,825 | \$ 221,827 | 22% |
| | Total Operating and Personnel Expenses | \$717,063 | \$726,900 | \$711,512 | \$771,809 | 6% |

FISCAL YEAR 2023-24 WASTEWATER O&M - ADMINISTRATION

| Code | Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected Actual | 2023-2024 Budget | % Change 22/23 Budget to 23/24 Budget |
|-----------|---|---------------------|---------------------|-------------------------------|---------------------|--|
| 45 | ADMINISTRATION | | | | | |
| | Personnel Expenses | | | | | |
| 6000 | Salaries | \$ 332,706 | \$ 340,000 | \$ 313,858 | \$ 344,380 | |
| 6010 | Stand-By Pay | \$ - | \$ - | \$ - | \$ - | |
| 6020 | Overtime | \$ 186 | \$ - | \$ - | \$ - | |
| 6030 | Retirement | \$ 36,170 | \$ 210,000 | \$ 185,957 | \$ 220,400 | |
| 6040 | Deferred Comp | \$ 16,244 | \$ 14,500 | \$ 12,881 | \$ 16,000 | |
| 6050 | FICA | \$ 23,385 | \$ 21,080 | \$ 17,478 | \$ 21,352 | |
| 6060 | Medicare | \$ 6,884 | \$ 4,930 | \$ 4,551 | \$ 4,994 | |
| 6070 | Health Insurance | \$ 33,563 | \$ 44,000 | \$ 78,244 | \$ 44,000 | |
| 6080 | Life/Dental & Long Term Disability | \$ 10,388 | \$ 11,000 | \$ 6,722 | \$ 11,000 | |
| 6100 | SUI | \$ 2,235 | \$ 3,100 | \$ 2,100 | \$ 2,800 | |
| 6110 | Workers Comp | \$ 3,772 | \$ 4,200 | \$ 2,999 | \$ 4,150 | |
| | Subtotal Personnel Expenses | \$ 465,533 | \$ 652,810 | \$ 624,794 | \$ 669,075 | 2% |
| | Operating Expenses | | | | | |
| 7090 | Insurance | \$ 11,790 | \$ 17,000 | \$ 27,247 | \$ 17,000 | |
| 7120 | Vehicles R&M | \$ - | \$ 500 | \$ - | \$ 500 | |
| 7121 | Repairs & Maint | \$ 260 | \$ 500 | \$ - | \$ 500 | |
| 7122 | Operating Supplies | \$ - | \$ - | \$ 1,274 | \$ 1,000 | |
| 7200 | Prof Svcs Accounting/Auditing | \$ 24,267 | \$ 39,000 | \$ 11,257 | \$ 39,000 | |
| 7210 | Prof Svcs Legal Fees | \$ 30,951 | \$ 50,000 | \$ 19,414 | \$ 50,000 | |
| 7220 | Prof Svcs Engineering | \$ - | \$ - | \$ - | \$ - | |
| 7230 | Prof Svcs Computer | \$ 24,783 | \$ 30,000 | \$ 40,122 | \$ 40,000 | |
| 7235 | Prof Svcs Financial | \$ 15,246 | \$ 45,000 | \$ 63,400 | \$ 38,000 | |
| 7240 | Prof Svcs Other | \$ 400 | \$ 22,000 | \$ 7,611 | \$ 20,000 | |
| 7300 | Contractual Svcs | \$ 13,603 | \$ 21,000 | \$ 35,051 | \$ 24,000 | |
| 7383 | Permits/Licences/Fees | \$ - | \$ 3,600 | \$ 9,424 | \$ 15,000 | |
| 7450 | Office Supplies | \$ 2,169 | \$ 2,500 | \$ 3,357 | \$ 3,000 | |
| 7460 | Printing | \$ - | \$ 1,700 | \$ 2,020 | \$ 2,000 | |
| 7470 | Publications/Legal Notices | \$ 948 | \$ 800 | \$ 422 | \$ 2,000 | |
| 7480 | Postage | \$ 24 | \$ 1,000 | \$ 557 | \$ 700 | |
| 7490 | Memberships | \$ 23,247 | \$ 19,000 | \$ 19,045 | \$ 20,000 | |
| 7500 | Miscellaneous | \$ - | \$ - | \$ 1 | \$ - | |
| 7540 | Rents/Leases | \$ 200 | \$ 350 | \$ - | \$ 350 | |
| 7653 | Trainings/Meetings/Materials/Safety | \$ 1,473 | \$ 8,000 | \$ 2,169 | \$ 5,000 | |
| 7660 | Travel | \$ - | \$ 5,000 | \$ 682 | \$ 5,000 | |
| 7731 | Gasoline/Oil/Fuel | \$ 1,345 | \$ 2,000 | \$ 960 | \$ 2,000 | |
| 7760 | Utilities | \$ 6,361 | \$ 6,500 | \$ 2,338 | \$ 7,150 | |
| 7800 | Election Expense | \$ - | \$ - | \$ - | \$ 30,000 | |
| 7860 | Contribution to Other Agencies | \$ - | \$ - | \$ 6,659 | \$ - | |
| 7900 | GSD/Treatment | \$ - | \$ - | \$ - | \$ - | |
| 7920 | GSD/Administrative Fee | \$ - | \$ - | \$ - | \$ - | |
| 7930 | County Administrative Fee | \$ - | \$ - | \$ 9,460 | \$ - | |
| | Subtotal Operating Expenses | \$ 157,067 | \$ 275,450 | \$ 262,470 | \$ 322,200 | 17% |
| | Total Operating and Personnel Expenses | \$ 622,600 | \$ 928,260 | \$ 887,264 | \$ 991,275 | 7% |

FISCAL YEAR 2022-23 WASTEWATER O&M - TREATMENT

| Code | Description | 2021-2022 Actual | 2022-2023 Budget | 2022-2023 Projected Actual | 2023-2024 Budget | % Change 22/23 Budget to 23/24 Budget |
|-----------|---|---------------------|---------------------|-------------------------------|---------------------|--|
| 46 | TREATMENT | | | | | |
| | Personnel Expenses | | | | | |
| 6000 | Salaries | \$ - | \$ - | \$ - | \$ - | |
| 6010 | Stand-By Pay | \$ - | \$ - | \$ - | \$ - | |
| 6020 | Overtime | \$ - | \$ - | \$ - | \$ - | |
| 6030 | Retirement | \$ - | \$ - | \$ - | \$ - | |
| 6040 | Deferred Comp | \$ - | \$ - | \$ - | \$ - | |
| 6050 | FICA | \$ - | \$ - | \$ - | \$ - | |
| 6060 | Medicare | \$ - | \$ - | \$ - | \$ - | |
| 6070 | Health Insurance | \$ - | \$ - | \$ - | \$ - | |
| 6080 | Life/Dental & Long Term Disability | \$ - | \$ - | \$ - | \$ - | |
| 6100 | SUI | \$ - | \$ - | \$ - | \$ - | |
| 6110 | Workers Comp | \$ - | \$ - | \$ - | \$ - | |
| | Subtotal Personnel Expenses | \$ - | \$ - | \$ - | \$ - | 0% |
| | Operating Expenses | | | | | |
| 7090 | Insurance | \$ - | \$ - | \$ - | \$ - | |
| 7120 | Vehicles R&M | \$ - | \$ - | \$ - | \$ - | |
| 7121 | Repairs & Maint | \$ - | \$ - | \$ - | \$ - | |
| 7122 | Operating Supplies | \$ - | \$ - | \$ - | \$ - | |
| 7200 | Prof Svcs Accounting/Auditing | \$ - | \$ - | \$ - | \$ - | |
| 7210 | Prof Svcs Legal Fees | \$ - | \$ - | \$ - | \$ - | |
| 7220 | Prof Svcs Engineering | \$ - | \$ - | \$ - | \$ - | |
| 7230 | Prof Svcs Computer | \$ - | \$ - | \$ - | \$ - | |
| 7235 | Prof Svcs Financial | \$ - | \$ - | \$ - | \$ - | |
| 7240 | Prof Svcs Other | \$ - | \$ - | \$ - | \$ - | |
| 7300 | Contractual Svcs | \$ - | \$ - | \$ - | \$ - | |
| 7383 | Permits/Licences/Fees | \$ - | \$ - | \$ - | \$ - | |
| 7450 | Office Supplies | \$ - | \$ - | \$ - | \$ - | |
| 7460 | Printing | \$ - | \$ - | \$ - | \$ - | |
| 7470 | Publications/Legal Notices | \$ - | \$ - | \$ - | \$ - | |
| 7480 | Postage | \$ - | \$ - | \$ - | \$ - | |
| 7490 | Memberships | \$ - | \$ - | \$ - | \$ - | |
| 7500 | Miscellaneous | \$ - | \$ - | \$ - | \$ - | |
| 7540 | Rents/Leases | \$ - | \$ - | \$ - | \$ - | |
| 7653 | Trainings/Meetings/Materials/Safety | \$ - | \$ - | \$ - | \$ - | |
| 7660 | Travel | \$ - | \$ - | \$ - | \$ - | |
| 7731 | Gasoline/Oil/Fuel | \$ - | \$ - | \$ - | \$ - | |
| 7760 | Utilities | \$ - | \$ - | \$ - | \$ - | |
| 7800 | Election Expense | \$ - | \$ - | \$ - | \$ - | |
| 7860 | Contribution to Other Agencies | \$ - | \$ - | \$ - | \$ - | |
| 7900 | GSD/Treatment | \$ 2,679,575 | \$ 2,620,000 | \$ 2,403,110 | \$ 3,121,784 | |
| 7920 | GSD/Administrative Fee | \$ 160,774 | \$ 158,000 | \$ 144,187 | \$ 187,307 | |
| 7930 | County Administrative Fee | \$ - | \$ - | \$ - | \$ - | |
| | Subtotal Operating Expenses | \$ 2,840,349 | \$ 2,778,000 | \$ 2,547,297 | \$ 3,309,091 | 19% |
| | Total Operating and Personnel Expenses | \$ 2,840,349 | \$ 2,778,000 | \$ 2,547,297 | \$ 3,309,091 | 19% |