# **GOLETA WEST SANITARY DISTRICT**



# ADOPTED BUDGET

# FISCAL YEAR 2014-2015

Adopted by the Governing Board June 3, 2014

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#### INTRODUCTION

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

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

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

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

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

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

#### **REVENUES DESCRIPTION**

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

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

#### FISCAL YEAR 2014-2015 TOTAL REVENUES

3460 3480 3500	Inspection Fees Other Services Income Gain/Loss on Sale of Fixed Assets	\$10,236 \$56,630 \$3,140	\$1,000 \$55,000 \$2,000	\$25,400 \$56,000 \$0	\$8,000 \$60,000 \$1,000	
3450	Connection Fees	\$151,820	\$88,200	\$1,278,400	\$1,750,000	
3440	Sanitation Serv./Sewer User Fees	\$2,299,610	\$2,500,000	\$2,400,000	\$2,640,000	
3430	Insurance Refunds	\$10,771	\$5,000	\$9,690	\$7,000	
3420	Planning & Engineering-Plan Ck Fees	\$3,333	\$600	\$3,500	\$1,000	
3410	Miscellaneous Permits	\$23,784	\$37,000	\$37,000	\$37,000	
3390	Homeowners Property Tax Relief	\$13,850	\$13,500	\$13,331	\$13,400	
3381	Unrealized Gain/Loss Investments	(\$119,208)	\$0	(\$10,000)	\$0	
3380	Interest Income	\$613,100	\$150,000	\$190,000	\$68,000	
3010	Property Taxes	\$1,559,137	\$1,900,000	\$2,033,793	\$2,054,000	
	Account	Actual	Budget	Projected Actual	Budget	Budget to 14/15 Budget
		2012-2013	2013-2014	2013-2014	2014-2015	% Change 13/14

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

#### FISCAL YEAR 2014-15 OPERATING REVENUES (O&M Unrestricted)

	Account	2012-2013 Actual	2013-2014 Budget	2013-2014 Projected Actual	2014-2015 Budget	% Change 13/14 Budget to 14/15 Budget
3380	Interest Income	\$71,733	\$20,400	\$27,930	\$11,832	
3410	Miscellaneous Permits	\$23,784	\$37,000	\$37,000	\$37,000	
3420	Planning & Engineering-Plan Ck Fees	\$3,333	\$600	\$3,500	\$1,000	
3430	Insurance Refunds	\$10,771	\$5,000	\$9,690	\$7,000	
3440	Sanitation Serv./Sewer User Fees	\$2,299,610	\$2,500,000	\$2,400,000	\$2,640,000	
3460	Inspection Fees	\$10,236	\$1,000	\$25,400	\$8,000	
3480	Other Services Income	\$56,630	\$55,000	\$56,000	\$60,000	
3500	Gain/Loss on Sale of Fixed Assets	\$3,140	\$2,000	\$0	\$1,000	
	Total Operating Revenues	\$2,479,236	\$2,621,000	\$2,559,520	\$2,765,832	6%

#### FISCAL YEAR 2014-15 NON-OPERATING REVENUES

	Account	2012-2013 Actual	2013-2014 Budget	2013-2014 Projected Actual	2014-2015 Budget	% Change 13/14 Budget to 14/15 Budget
3010	Property Taxes	\$1,559,137	\$1,900,000	\$2,033,793	\$2,054,000	
3380	Interest Income	\$541,367	\$129,600	\$162,070	\$56,168	
3381	Unrealized Gain/Loss Investments	(\$119,208)	\$0	(\$10,000)	\$0	
3390	Homeowners Property Tax Relief	\$13,850	\$13,500	\$13,331	\$13,400	
3450	Connection Fees	\$151,820	\$88,200	\$1,278,400	\$1,750,000	
	Total Non-Operating Revenues	\$2,146,967	\$2,131,300	\$3,477,594	\$3,873,568	82%

#### REVENUES SUMMARY

2013-2014 projected actual column on the preceding spreadsheet represents the projected revenues through June 30, 2014. The last column is a comparison of the 2013-2014 budget and the 2014-2015 budget.

Total revenues are projected to increase by 40% as compared to the 2013-2014 fiscal year budget. This is primarily due to an expected increase in connection fees from new developments planned within the District's boundaries. Operating revenues are expected to increase by 6% as compared to prior year budget due to an increase in sewer user fees. Non-operating revenues are expected to increase by 82% primarily due to the aforementioned projected increase in connection fees.

Major components of total revenues and/or significant changes in total revenues consist primarily of the following:

- The County of Santa Barbara has provided the District with the estimated property tax revenue for 2014-2015 fiscal year. The significant increase between 2012-2013 actual and 2013-2014 projected actual is due to the dissolution of the Isla Vista Redevelopment Agency.
- Interest Income is earned on all District funds, which are included in the District's investment portfolio. The 2014-2015 budget amount is based on an estimate from the District's investment manager. The significant decrease is a result of market conditions and decreased reserve balances due to recent large capital expenditures.
- Unrealized Gain/Loss Investments represent the unrealized short term investment earnings or losses in the District's portfolio or, the increased/decreased market value of a security that is still being held compared with its original cost. Revenues are not budgeted for this item as it is difficult to estimate.
- Miscellaneous Permits includes fees for connection permits and permits to industries for the Industrial Waste Pretreatment Program.
- Insurance Refunds 2013-2014 projected actual includes a higher than expected Medicare Part D subsidy.
- Sanitation Service/Sewer User Fees are collected for the District by the County of Santa Barbara as reported on the tax rolls. Residential users are charged a flat fee per year for a single family dwelling. Commercial users are charged according to prior year's water usage and the type of wastewater discharged. The projected increase over prior year budget is due to the District's fee schedule increase.
- Connection Fees 2013-2014 projected actual includes fees paid for the Westar/Hollister Village Project and UCSB Housing Projects. 2014-2015 budget includes fees projected for the UCSB San Joaquin Housing Project. This category has a significant increase as compared to prior year budget.
- Other Services income includes the Capital Fund Charge for UCSB properties.

## **DISTRICT OPERATING & RESERVE FUNDS**

District revenues are deposited into District Operating and Reserve funds. The funds are sources for District expenditures including capital improvement projects. In fiscal year 2011-12 the Governing Board revised the District's reserve fund policy in District Resolution No. 12-732. The objective of maintaining these funds is to take a fiscally responsible approach to ensuring that funds are available to meet the District's long term needs and goals. Certain reserve funds are mandated by law or legal requirement; other funds are dedicated by the Board of Directors. The following is a description of each of the District's funds.

# UNRESTRICTED FUNDS

## **4900 Running Expense Fund**

The Running Expense fund receives monies from all unrestricted revenue streams. Operation & Maintenance expenses are paid directly from this fund.

# 4930 Operations Reserve Fund

The Operations Reserve fund is used to meet ongoing cash flow requirements as well as unanticipated increases in operating costs. This fund shall also be used to ensure sufficient funding for District purposes in the event of an unanticipated increase in operations costs, such as those caused by large unexpected fluctuations in energy costs, or reduction in wastewater revenues. Unrestricted reserve funds may be used for any proper District purpose. The Operations Reserve Fund shall be funded by income from sources other than property tax. This fund should maintain a minimum balance of one-hundred percent (100%) of annual wastewater O & M costs (\$2,619,965) projected actual for FY 2013-14).

# RESTRICTED RESERVE FUNDS

## 4932 Collection System/Plant Upgrade Reserve Fund

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

### 4935 Capital and Treatment Plant Upgrade Reserve Fund

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

#### DEDICATED RESERVE FUNDS

#### 4910 Property Tax Reserve Fund

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

#### 4960 Equipment/Vehicle Replacement Reserve Fund

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

#### 4965 Building Replacement Reserve Fund

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

#### TRANSFERS TO RESERVE FUNDS

Fund	Description	2012-2013 Actual	2013-2014 Budget	2013-2014 Projected Actual	2014-2015 Budget	Foot Note
4930	Operating Reserve Fund	\$0	\$100,000	\$100,000	\$100,000	1
4932	Capacity Fees for Collection System/Plant Reserve	\$151,820	\$88,200	\$1,278,400	\$1,750,000	2
4935	Capital and Treatment Plant Upgrade Reserve	\$0	\$1,500,000	\$2,000,000	\$830,000	3
4960	Equipment/Vehicle Replacement Reserve	\$70,000	\$70,000	\$70,000	\$70,000	4
4965	Building Replacement Reserve	\$0	\$500,000	\$600,000	\$600,000	5
	Total Transfers to Reserve Funds	\$221,820	\$2,258,200	\$4,048,400	\$3,350,000	

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Note

1 Funds to meet cash flow requirements and unanticipated increases in O&M costs (transfer from Fund 4900)

2 By law Connection Fees are deposited into this reserve fund.

3 To fund capital projects and replace or upgrade treatment facilities

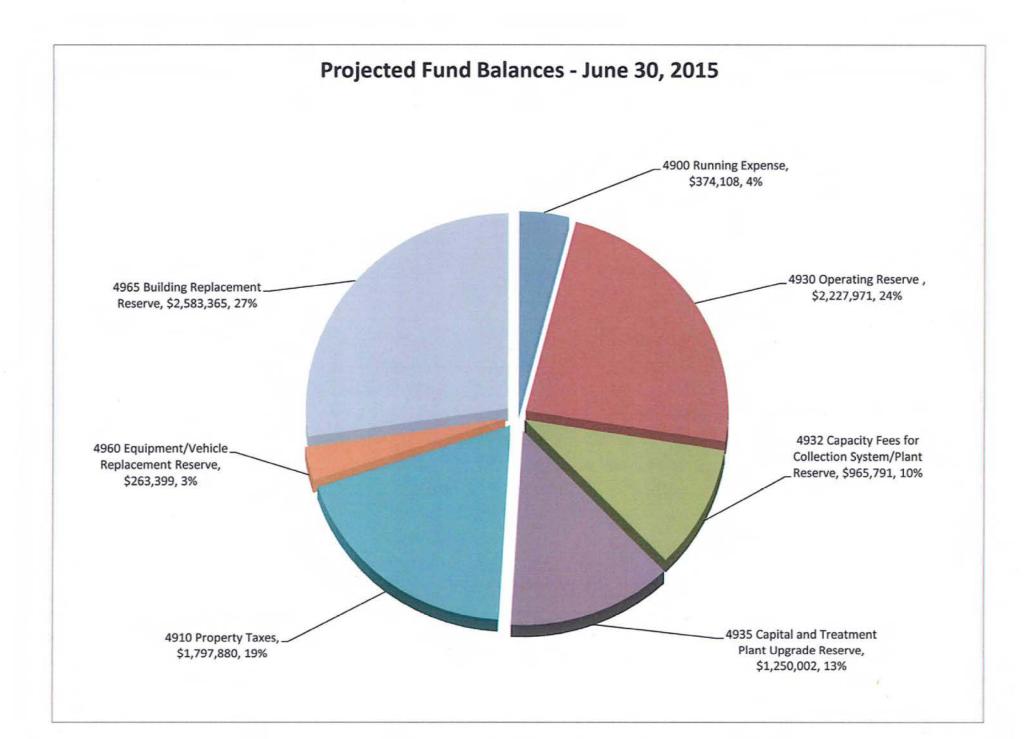
4 Accumulate annually to replace District sewer cleaning and street sweeping equipment and other vehicles

5 Accumulate annually to replace or upgrade District buildings

Fund & Description	Estimated Fund Acct	Estimated Reven	ue/Transfers	Estimated Expenditures/T	ransfers	Estimated Fund Acc
	Balance 6/30/14	FY 2014-2	2015	FY 2014-2015		Balance 6/30/15
Unreserved Funds						
		Revenue				
4900 Running Expense	\$630,000	& Interest	\$2,756,369	Wastewater O&M Expenses Transfer to Fund 4930 (\$100K)	\$3,012,261	\$374,108
		Trans from Fund				
4930 Operating Reserve	\$2,120,000	4900 & Interest	\$107,971	None	\$0	\$2,227,971
Restricted Funds						
		Connection Fees				
4932 Capacity Fees for Collection System/Plant Reserve	\$4,200,000	& Interest	\$1,765,791	Portion of Mesa Rd. Construction & CM. (\$5mil)	\$5,000,000	\$965,791
4935 Capital and Treatment Plant Upgrade Reserve	\$6,650,000	Transfer from Fund 4910 & Interest	\$855,002	Portion of Mesa Rd. Construction (\$5.9 Mil), GSD Capital Expenditures (\$355,000)	\$6,255,000	\$1,250,002
Dedicated Funds						
4910 Property Taxes	\$2,009,000	Revenue & Interest	\$2,074,953	Other Services Budget, Routine Collection & PS Capital (\$70K),Transfer to Fund 4935 (\$830K) Transfer to Fund 4960 (\$70K) Transfer to Fund 4965 (\$600K)	\$2,286,073	\$1,797,880
1960 Equipment/Vehicle Replacement Reserve	\$252,450	Trans from Fund 4910 & Interest	\$70,949	New Flatbed w/crane	\$60,000	\$263,399
4965 Building Replacement Reserve	\$2,225,000	Trans from Fund 4910 & Interest	\$608,365	Facilities Upgrades - PS 2 permitting, Admin bldg design	\$250,000	\$2,583,365
5.41.33						
lotals	\$18,086,450		\$8,239,400		\$16,863,335	\$9,462,515

FUND ACTIVITY

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#### FISCAL YEAR 2014-15 TOTAL EXPENDITURES

		2012-2013	2013-2014	2013-2014	2014-2015	% Change 13/14
	Description	Actual	Budget	<b>Projected Actual</b>	Budget	Budget to 14/15 Budget
	Personnel Expenses					
000	2010				12 (2 (2 (2 (2 (2 (2 (2 ()))))))	922
3000	Salaries	\$614,524	\$625,967	\$619,500	\$646,000	39
5010	Stand-By Pay	\$33,920	\$36,000	\$35,000	\$35,500	-19
5020	Overtime	\$15,907	\$16,100	\$16,700	\$16,300	19
3030	Retirement	\$75,069	\$78,083	\$81,500	\$91,824	189
6040	Deferred Comp	\$17,550	\$17,550	\$17,550	\$19,500	119
6050	FICA	\$38,697	\$42,040	\$41,614	\$42,764	29
5060	Medicare	\$9,825	\$9,832	\$9,732	\$10,118	39
070	Health Insurance	\$119,184	\$94,943	\$92,000	\$82,371	-139
5080	Life/Dental & Long Term Disability	\$19,390	\$19,761	\$19,750	\$18,538	-69
3090	SDI	\$5,267	\$7,354	\$7,383	\$7,575	39
5100	SUI	\$1,784	\$2,325	\$1,830	\$1,345	-429
5110	Workers Comp	\$19,806	\$17,859	\$15,979	\$16,500	-89
	Subtotal Personnel Expenses	\$970,923	\$967,815	\$958,539	\$988,335	29
	Operating Expenses					
090	Insurance	\$46,872	\$49,000	\$50,363	\$50,695	39
7120	Vehicles R&M	\$22,816	\$27,700	\$29,600	\$33,500	219
7121	Repairs & Maint	\$83,731	\$57,750	\$39,600	\$60,250	49
122	Operating Supplies	\$1,381	\$1,000	\$1,000	\$1,200	209
7200	Prof Svcs Accounting/Auditing	\$28,831	\$39,500	\$33,500	\$39,500	09
7210	Prof Svcs Legal Fees	\$92,432	\$118,000	\$74,000	\$105,000	-119
220	Prof Svcs Engineering	\$0	\$0	\$0	\$0	09
230	Prof Svcs Computer	\$5,853	\$9,500	\$7,500	\$9,000	-59
235	Prof Svcs Financial	\$103,535	\$62,000	\$34,000	\$42,000	-329
240	Prof Svcs Other	\$81,787	\$85,000	\$42,000	\$65,000	-249
300	Contractual Services	\$226,340	\$252,200	\$243,000	\$201,000	-209
383	Permits/Licences/Fees	\$5,665	\$7,200	\$6,600	\$9,300	299
450	Office Supplies	\$2,238	\$1,900	\$1,300	\$1,900	207
7460	Printing	\$738	\$2,800	\$1,200	\$2,400	-149
470	Publications/Legal Notices	\$148	\$1,500	\$3,000	\$2,000	339
7480	Postage	\$765	\$1,900	\$1,000	\$1,500	-219
7490	Memberships	\$16,227	\$17,100	\$16,184	\$17,100	-217
7500	Miscellaneous	\$40,624	\$200,000	\$1,380	\$200,000	09
7540	Rents/Leases	\$300	\$850	\$100	\$800	-69
7653	Trainings/Meetings/Materials/Safety	\$14,238	\$15,050	\$12,500	\$16,550	-07
7660	Travel	\$3,329	\$10,050	\$4,650	\$10,050	09
7731	Gasoline/Oil/Fuel	\$23,946	\$26,500	\$21,800	\$26,500	09
7760	Utilities	\$88,609	\$98,100	\$90,800	the second second second second second	29
7800	Election Expense	\$00,005	\$90,100	\$90,800	\$100,000 \$23,000	
7860	Contribution to Other Agencies	\$6,147	\$9,500			Prior year \$0 budge
7900	GSD/Treatment	\$1,327,475	\$9,500	\$9,000 \$1,275,000	\$9,500 \$1,450,000	0%
7910	GSD/Outfall	\$53,255	\$53,255	\$53,255	\$1,450,000 \$53,255	79 09
7920	GSD/Administrative Fee	\$79,551	\$81,000			
7930	County Administrative Fee	\$19,910	\$22,000	\$76,500 \$18,000	\$87,000 \$22,000	79 09
	Subtotal Operating Expenses	\$2,356,833	\$2,600,355	\$2,128,832	\$2,640,000	29
	Capital Outlay					
	Capacal Equipment/Capital	6050 000	0447 500		<b>6400 007</b>	76
	General Equipment/Capital	\$259,889	\$117,500	\$50,194	\$130,000	119
	GSD - Capacity Rights	\$3,936,587	\$500,000	\$630,000	\$355,000	-299
_	Construction in Progress/Capital	\$349,719	\$2,470,000	\$690,000	\$11,150,000	3519
	Subtotal Capital Outlay	\$4,546,195	\$3,087,500	\$1,370,194	\$11,635,000	277%
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# FISCAL YEAR 2014-15 TOTAL WASTEWATER OPERATIONS & MAINTENANCE EXPENDITURES

6010	a state a state					
6000	Salaries	\$502,989	\$520,263	\$510,000	\$538,000	3%
6020	Stand-By Pay Overtime	\$33,920	\$36,000	\$35,000	\$35,500	-1%
6030	Retirement	\$15,403 \$70,161	\$15,800 \$73,118	\$16,600	\$15,900	1%
6040	Deferred Comp	\$17,550	\$17,550	\$76,500	\$86,809	19%
6050	FICA	\$32,205	\$35,468	\$17,550	\$19,500	11%
6060	Medicare	\$8,236	\$8,295	\$34,819 \$8,143	\$36,043	2%
6070	Health Insurance	\$108,512	\$82,436		\$8,546	3%
6080	Life/Dental & Long Term Disability	\$17,653	\$18,008	\$80,000	\$74,329	-10%
6090	SDI			\$17,950	\$16,940	-6%
6100	SUI	\$4,307	\$6,294	\$6,178	\$6,491	3%
6110	Workers Comp	\$1,484 \$17,825	\$2,025	\$1,505	\$1,122	-45%
0110	Subtotal Personnel Expenses	\$830,245	\$16,073 \$831,330	\$14,381 \$818,626	\$14,850 \$854,031	-8%
	Operating Expenses			4010,020	0004,001	0.
7090	Insurance	\$41,132	\$44.100	CAE 400	B45 000	
7120	Vehicles R&M	\$7,602	\$44,100	\$45,400	\$45,626	3%
7121	Repairs & Maint		\$7,700	\$11,600	\$11,500	49%
7122		\$58,731	\$57,750	\$39,600	\$60,250	4%
7200	Operating Supplies	\$1,381	\$1,000	\$1,000	\$1,200	20%
7210	Prof Svcs Accounting/Auditing	\$25,948	\$34,000	\$30,000	\$36,000	6%
7220	Prof Svcs Legal Fees	\$14,324	\$18,000	\$40,000	\$25,000	39%
7230	Prof Svcs Engineering Prof Svcs Computer	\$0	\$0	\$0	\$0	0%
7235	Prof Svcs Financial	\$5,853	\$9,500	\$7,500	\$9,000	-5%
7240	Prof Svcs Other	\$62,842 \$1,705	\$47,000	\$28,000	\$32,000	-32%
7300	Contractual Services	13471187A.20141.	\$25,000	\$5,000	\$25,000	0%
7383	Permits/Licences/Fees	\$73,482	\$67,000	\$63,000	\$71,000	6%
7450	Office Supplies	\$5,665	\$7,200	\$6,600	\$9,300	29%
7460	Printing	\$2,238 \$738	\$1,900	\$1,300	\$1,900	0%
7470	Publications/Legal Notices	\$148	\$2,300	\$1,200	\$2,000	-13%
7480	Postage	\$765	\$1,500	\$3,000	\$2,000	33%
7490	Memberships		\$1,500	\$1,000	\$1,500	0%
7500	Miscellaneous	\$15,427 \$0	\$16,300	\$15,484	\$16,300	0%
7540	Rents/Leases	\$300	\$0 \$850	\$0 \$100	\$0	0%
7653	Trainings/Meetings/Materials/Safety	\$14,055	\$14,300		\$800	-6%
7660	Travel			\$12,200	\$15,800	10%
7731	Gasoline/Oil/Fuel	\$3,272 \$15,405	\$9,300 \$16,500	\$4,500	\$9,300	0%
7760	Utilities	\$67,500	\$16,500	\$12,300	\$16,500	0%
7800	Election Expense		\$77,100	\$67,800	\$76,000	-1%
7860	Contribution to Other Agencies	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	0%
7900	GSD/Treatment	\$0 \$1,327,475	(All Street surgers and State		\$0 \$1 450 000	0%
7910	GSD/Outfall	\$1,327,475	\$1,350,000 \$53,255	\$1,275,000	\$1,450,000	7%
7920	GSD/Administrative Fee	\$79,551	\$81,000	\$53,255 \$76,500	\$53,255	0%
7930	County Administrative Fee	\$79,551	\$01,000	\$76,500 \$0	\$87,000 \$0	7%
	Subtotal Operating Expenses	\$1,878,794	\$1,944,055	\$1,801,339	\$2,058,231	6%
				1.1.2.1.2.2		U.A.

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

#### WASTEWATER OPERATIONS & MAINTENANCE EXPENDITURES SUMMARY

Overall wastewater operating and personnel expenses are projected to increase by 5% as compared to 2013-2014 fiscal year budget.

The following are descriptions of the significant operating and maintenance expenses as well as any significant changes as compared to the prior year budget:

- Personnel expenses include all District wastewater operations labor costs. The 2014-2015 budget projects a 3% increase in total costs as compared to prior year budget. This is primarily due to a 1% COLA, two employees receiving longevity increases for 25 years at the District and the employers share of PERS increasing.
- Insurance costs include both primary and property insurance. The projected 3% increase is an estimate provided by the District's pooled insurance program.
- Vehicles Repair & Maintenance projected 49% increase based on prior year projected actual. Assuming same amount of maintenance as prior year.
- Repairs & Maintenance include costs associated with the routine maintenance in the District's wastewater operations such as manhole rings and covers, manhole raising, easement maintenance, pump station maintenance, equipment/parts etc.
- Professional Services Accounting /Auditing includes the annual audit.
- Professional Services Financial includes financial consulting, investment management and other banking services.
- Professional Services Other includes public relations activities and consulting.
- Contractual Services includes emergency generator service contract, pest control services, uniforms, alarm service, computer services, web support, underground service alert, non-industrial sampling and Multi-Agency Safety Officer.
- Memberships are fees paid to organizations in which the District belongs such as: California Association of Sanitation Agencies, California Special District Association, California Water Environment Association, CaLAFCO etc.
- GSD/Treatment consists of treatment services provided by Goleta Sanitary District (GSD). The projected 7% increase is an estimate provided by GSD.
- GSD/Outfall includes the District's share of the GSD State Revolving Fund Loan for the outfall rerocking project. Final payment for this item is in 2014.
- GSD/Administrative Fee includes the 6% administrative charge required per the District's agreement with GSD.

### FISCAL YEAR 2014-15 OTHER SERVICES EXPENDITURES

	Subtotal Operating Expenses	\$497,949	\$656,300	\$345,493	\$581,770	-11%
7930	County Administrative Fee	\$19,910	\$22,000	\$18,000	\$22,000	0%
7920	GSD/Administrative Fee	\$0	\$0	\$0	\$0	0%
7910	GSD/Outfall	\$0	\$0	\$0	\$0	0%
7900	GSD/Treatment	\$0	\$0	\$0	\$0	0%
7860	Contribution to Other Agencies	\$6,147	\$9,500	\$9,000	\$9,500	0%
7800	Election Expense	\$0	\$0	\$0	\$23,000	Prior year budget \$0
7760	Utilities	\$21,109	\$21,000	\$23,000	\$24,000	14%
7731	Gasoline/Oil/Fuel	\$8,541	\$10,000	\$9,500	\$10,000	0%
7660	Travel	\$57	\$750	\$150	\$750	0%
7653	Trainings/Meetings/Materials/Safety	\$183	\$750	\$300	\$750	0%
7540	Rents/Leases	\$0	\$0	\$0	\$0	0%
7500	Miscellaneous	\$40,624	\$200,000	\$1,380	\$200,000	0%
7490	Memberships	\$800	\$800	\$700	\$800	0%
7480	Postage	\$0	\$400	\$0	\$0	-100%
7470	Publications/Legal Notices	\$0	\$0	\$0	\$0	0%
7460	Printing	\$0	\$500	\$0	\$400	-20%
7450	Office Supplies	\$0	\$0	\$0	\$0	0%
7383	Permits/Licences/Fees	\$0	\$0	\$0	\$0	0%
7300	Contractual Svcs	\$152,858	\$185,200	\$180,000	\$130,000	-30%
7240	Prof Svcs Other	\$40,093	\$60,000	\$37,000	\$40,000	-33%
7235	Prof Svcs Financial	\$40,693	\$15,000	\$6,000	\$0 \$10,000	-33%
7230	Prof Svcs Computer	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	0%
7220	Prof Svcs Engineering	\$70,100	\$100,000	\$34,000 \$0	\$80,000 \$0	-20%
7210	Prof Svcs Legal Fees	\$2,663	\$5,500	\$3,500 \$34,000	\$3,500 \$80,000	-36% -20%
7200	Prof Svcs Accounting/Auditing	\$0 \$2,883	\$0 \$5,500	\$0 \$3,500	\$0 \$3 500	0%
7121	Repairs & Maint Operating Supplies	\$25,000	\$0	\$0	\$0	0%
7120 7121	Vehicles R&M	\$15,214	\$20,000	\$18,000	\$22,000	10%
7090	Insurance	\$5,740	\$4,900	\$4,963	\$5,070	3%
	Operating Expenses					
		\$140,678	\$136,485	\$139,913	\$134,304	-2%
6110	Workers Comp Subtotal Personnel Expenses	\$1,981 \$140.678	\$1,786	\$1,598	\$1,650	-8%
6100	SUI	\$300	\$300	\$325	\$223	-26%
6090	SDI	\$960	\$1,060	\$1,206	\$1,084	2%
6080	Life/Dental & Long Term Disability	\$1,737	\$1,753	\$1,800	\$1,598	-9%
6070	Health Insurance	\$10,672	\$12,507	\$12,000	\$8,042	-36%
6060	Medicare	\$1,589	\$1,537	\$1,589	\$1,572	2%
6050	FICA	\$6,492	\$6,572	\$6,795	\$6,721	2%
6040	Deferred Comp	\$0	\$0	\$0	\$0	0%
6030	Retirement	\$4,908	\$4,966	\$5,000	\$5,015	1%
6020	Overtime	\$504	\$300	\$100	\$400	33%
6010	Stand-By Pay	\$0	\$0	\$0	\$0	0%
6000	Salaries	\$111,535	\$105,704	\$109,500	\$108,000	2%
	Personnel Expenses					
44	Description Other Services	riotaal	Buuger	r rojecteu Actuar	Duuger	Budget to 14/15 Budget
Code		Actual	Budget	Projected Actual	Budget	

#### **OTHER SERVICES EXPENDITURES SUMMARY**

Total Other Services operating and personnel expenses are projected to decrease by 10% as compared to prior year budget primarily due to the District receiving approval to shut down the groundwater remediation insitu treatment system. The site was officially approved to be closed by the County in prior 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. Total costs for personnel are estimated to decrease by 2% as compared to prior year budget.
- Vehicles R&M includes all street sweeper repair and maintenance.
- Professional Services Legal Fees include legal fees related to both property tax and legislative or governance issues. The projected 20% decrease is due to this line item not realizing the projected costs in recent fiscal years.
- Professional Services Other includes public relations activities and consulting. Projected 33% decrease to be consistent with prior year history.
- 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. The 30% decrease is due to closure of the groundwater remediation insitu treatment system.
- Miscellaneous line item expenses are monies set aside for potential funding of environmental projects.
- Utilities primarily consist of charges associated with hauling sweeping debris.
- Election Expense is for a District Election that is scheduled for November 2014.
- Contribution to Other Agencies includes the District's share of the LAFCO budget, Green Business Program, Integrated Regional Water Management Plan etc.
- County Administrative Fee is the fee charged by the County of Santa Barbara for the collection and distribution of the District's property tax revenues.

#### CAPITAL IMPROVEMENT EXPENDITURES

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

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

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

# FISCAL YEAR 2014-15 TOTAL CAPITAL IMPROVEMENT EXPENDITURES

_	Total Capital Outlay	\$4,546,195	\$3,087,500	\$1,370,194	\$11,635,000	<u>351%</u> 277%
	Construction in Progress/Capital	\$349,719	\$2,470,000	\$690,000	\$11,150,000	2510/
	GSD - Capacity Rights	\$3,936,587	\$500,000	\$630,000	\$355,000	-29%
	General Equipment/Capital	\$259,889	\$117,500	\$50,194	\$130,000	11%
	Description	2012-2013 Actual	2013-2014 Budget	2013-2014 Projected Actual	2014-2015 Budget	% Change 13/14 Budget to 14/15 Budget

# FISCAL YEAR 2014-15 CAPITAL IMPROVEMENT EXPENDITURES BY SERVICE CATEGORY

# Fiscal Year 2014-15 Capital - Pump Station

		2012-2013	2013-2014	2013-2014	2014-2015	% Change 13/14
	Description	Actual	Budget	Projected Actual	Budget	Budget to 14/15 Budget
11	Pump Station					
	General Equipment/Capital	\$0	\$20,000	\$12,000	\$20,000	09
	Construction in Progress/Capital	\$223,286	\$970,000	\$440,000	\$250,000	-749
	Subtotal Pump Station Capital	\$223,286	\$990,000	\$452,000	\$270,000	-739
		Fiscal Year	2014-15 Capita	al - Collection System		
2	Collection System					
	General Equipment/Capital	\$0	\$90,000	\$30,000	\$110,000	225
	Construction in Progress/Capital	\$126,433	\$1,500,000	\$250,000	\$10,900,000	627%
	Subtotal Collection System Capital	\$126,433	\$1,590,000	\$280,000	\$11,010,000	592%
4	Other Services	Fiscal Yea	r 2014-15 Capi	ital - Other Services		
	General Equipment/Capital	\$254,202	\$0	\$0	\$0	09
	Construction in Progress/Capital	\$0	\$0	\$0	\$0	0%
	Subtotal Street Sweeping Capital	\$254,202	\$0	\$0	\$0	09
		Fiscal Yea	r 2014-15 Cap	ital - Administration		
5	Administration					
	General Equipment/Capital	\$5,687	\$7,500	\$8,194	\$0	-100%
	Construction in Progress/Capital	\$0	\$0	\$0	\$0	0%
	Subtotal Administration Capital	\$5,687	\$7,500	\$8,194	\$0	-100%
6	Treatment	Fiscal Y	ear 2014-15 Ca	apital - Treatment		
	General Equipment/Capital	\$0	\$0	\$0	\$0	0%
	GSD - Capacity Rights	\$3,936,587	\$500,000	\$630,000	\$355,000	-29%
	Construction in Progress/Capital	\$0	\$0	\$0	\$0	-207
	Subtotal Treatment Capital	\$3,936,587	\$500,000	\$630,000	\$355,000	-29%

#### CAPITAL PROJECTS SUMMARY

Fiscal year 2014-2015 Total Capital Improvement Expenditures are projected to increase by 277% as compared to prior year budget, due to the construction of the Mesa Road Trunk Sewer Project being constructed this fiscal year.

The Pump Station category includes an allocation for routine capital costs to the pump stations (\$20,000). The Construction in Progress/Capital category includes monies for continued work on the District headquarters upgrade including permitting of the pump station #2 remodel and continuing design work of the proposed new administration building (\$250,000).

The Collection System category General Equipment/Capital includes an allocation for the purchase of a new flatbed truck with crane to replace the existing unit which is a 1988 model (\$60,000) and monies for routine capital improvements (\$50,000). The Construction in Progress/Capital category includes all costs associated with the construction of the Mesa Road Trunk Sewer Project (\$10,900,000). The project construction will be complete this fiscal year.

The Treatment category GSD-Capacity Rights include GWSD's share of Goleta Sanitary District plant capital improvement costs, (\$355,000).

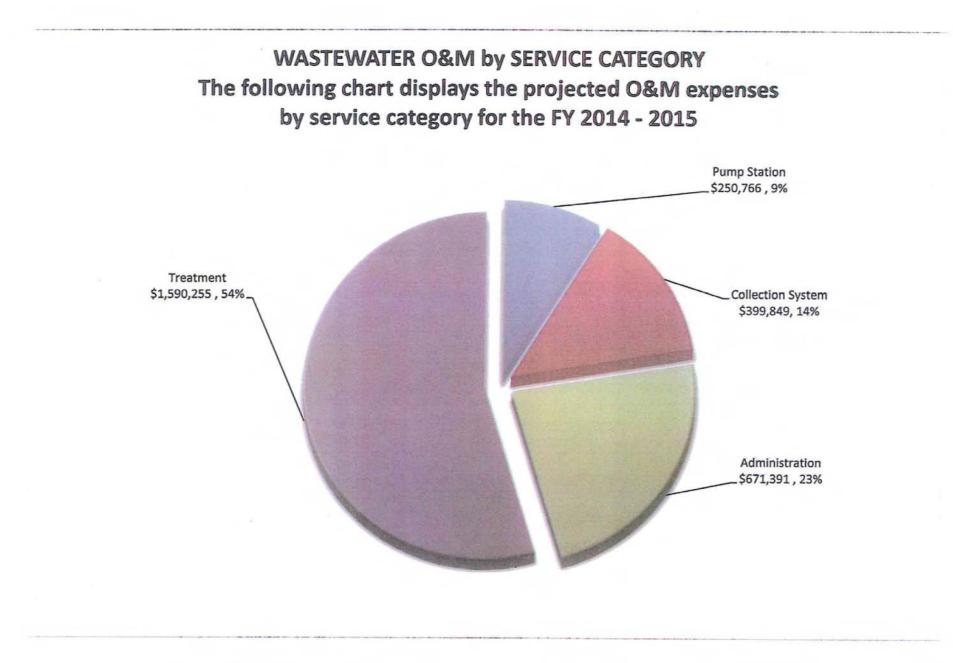
### APPENDIX 'A'

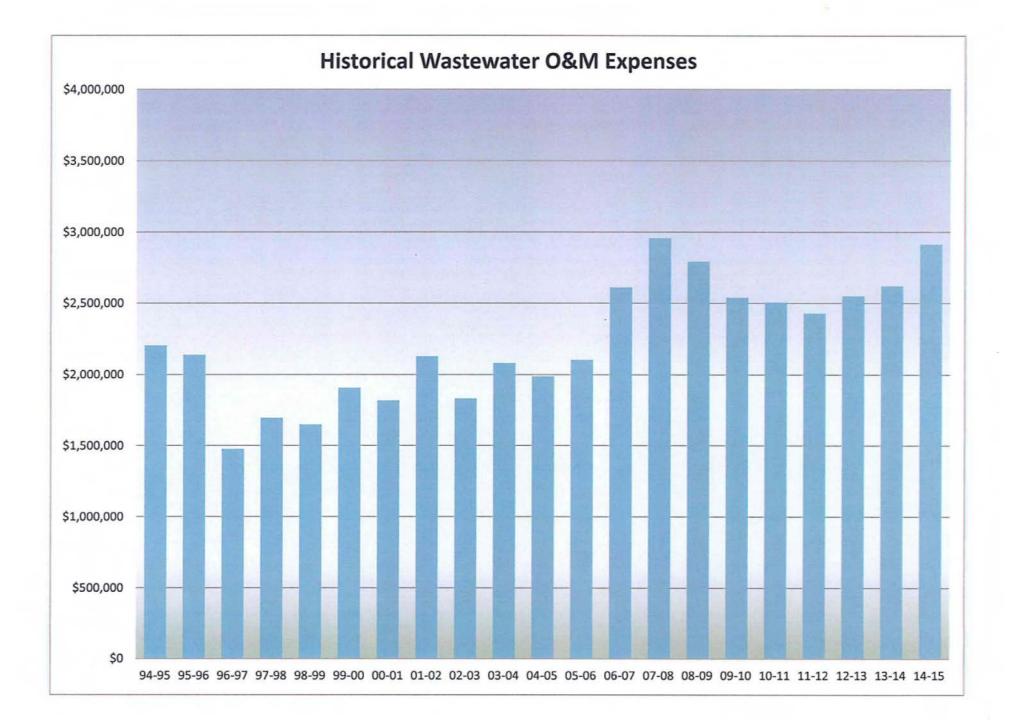
1. Chart - Wastewater O&M by Service Category

2. Chart - Historical Wastewater O&M Expenses

3. Fiscal Year 2014-2015 Wastewater O&M - Pump Station

- 4. Fiscal Year 2014-2015 Wastewater O&M Collection System
- 5. Fiscal Year 2014-2015 Wastewater O&M Administration
- 6. Fiscal Year 2014-2015 Wastewater O&M Treatment





#### FISCAL YEAR 2014-15 WASTEWATER O&M - PUMP STATION

7920 7930	County Administrative Fee Subtotal Operating Expenses	\$0 \$134,388	\$0 \$137,700	\$0 \$124,790	\$0 \$138,424	0%
7920		\$0	\$0	\$0	\$0	0%
	OOD// Willing will of a co					
1.000.000	GSD/Administrative Fee	\$0	\$0	\$0	\$0	0%
7910	GSD/Outfall	\$0	\$0	\$0	\$0	0%
7900	GSD/Treatment	\$0	\$0	\$0	\$0	0%
7860	Contribution to Other Agencies	\$0	\$0	50	\$0	0%
7800	Election Expense	\$0	\$0	\$00,000	\$0	0%
7760	Utilities	\$59,013	\$68,000	\$60,000	\$67,000	-1%
7731	Gasoline/Oil/Fuel	\$3,085	\$3,500	\$2,000	\$3,500	0%
7660	Travel	\$0	\$1,000	\$0	\$0	0%
7653	Trainings/Meetings/Materials/Safety	\$1,882	\$1,800	\$1,700	\$1,800	0%
7540	Rents/Leases	\$0	\$250	\$0 \$0	\$250	0%
7500	Miscellaneous	\$0	\$0	50	\$0	0%
7490	Memberships	\$0	\$0	\$0 \$0	\$0	0%
7480	Postage	\$0	\$0	\$0 \$0	\$0	0%
7470	Publications/Legal Notices	\$0	\$0	\$0 \$0	\$0	0%
7460	Printing	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	0%
7450	Office Supplies	\$3,874	\$3,900 \$0	\$5,800 \$0	\$6,500 \$0	67%
7383	Permits/Licences/Fees	\$20,848 \$3,874	\$22,000 \$3,900	\$15,000	\$18,000	-18%
7300	Contractual Services	\$0 \$20 848	\$0	\$0	\$0	0%
7235	Prof Svcs Financial Prof Svcs Other	\$0 \$0	\$0	\$0	\$0	- · 0%
7230 7235	Prof Svcs Computer	\$0	\$0	\$0	\$0	0%
7220	Prof Svcs Engineering	\$0	\$0	\$0	\$0	0%
7210	Prof Svcs Legal Fees	\$0	\$0	\$0	\$0	0%
7200	Prof Svcs Accounting/Auditing	\$0	\$0	\$0	\$0	0%
7122	Operating Supplies	\$1,291	\$1,000	\$1,100	\$1,200	20%
7121	Repairs & Maint	\$33,456	\$25,000	\$27,000	\$27,500	10%
7120	Vehicles R&M	\$0	\$0	\$0	\$0	0%
7090	Insurance	\$10,939	\$12,250	\$12,190	\$12,674	3%
	Operating Expenses					
	Subtotal Personnel Expenses	\$90,230	\$110,830	\$99,900	\$112,342	1%
6110	Workers Comp	\$4,951	\$4,465	\$3,995	\$4,125	-8%
6100	SUI	\$410	\$250	\$205	\$110	-56%
6090	SDI	\$751	\$977	\$968	\$995	2%
6080	Life/Dental & Long Term Disability	\$0	\$0	\$0	\$0	0%
6070	Health Insurance	\$1,154	\$1,416 \$0	\$1,276 \$0	\$1,443 \$0	2% 0%
6060	Medicare	\$4,820 \$1,154	\$6,055	\$5,456	\$6,169	2%
6050	FICA	\$0	\$0	\$0	\$0	0%
6040	Retirement Deferred Comp	\$0	\$0	\$0	\$0	0%
6020 6030	Overtime	\$12,864	\$12,600	\$14,000	\$14,000	11%
6010	Stand-By Pay	\$33,920	\$36,000	\$35,000	\$35,500	-1%
6000	Salaries	\$31,360	\$49,067	\$39,000	\$50,000	2%
	Personnel Expenses					
41	PUMP STATION					
Code	Description	Actual	Budget	Projected Actual	Budget	Budget to 14/15 Budget
		2012-2013	2013-2014	2013-2014	2014-2015	% Change 13/14

# FISCAL YEAR 2014-15 WASTEWATER O&M - COLLECTION SYSTEM

Code Description         Actual Projected Actual         Budget Projected Actual         Budget Budget to 14/15 Budget           6000         Salaries         \$190,755         \$186,434         \$180,000         \$190,000         2           6000         Salaries         \$190,755         \$180,434         \$180,000         \$11,000         \$2           6000         Retirement         \$13,355         \$120,000         \$14,000         \$14,000         \$16,72         3           6000         FICA         \$12,323         \$11,633         \$11,611         \$11,873         2           6000         FICA         \$12,323         \$11,633         \$11,010         \$3,329         -16           6000         Lid/Dental & Long Term Disability         \$0,666         \$8,152         \$3,100         \$7,478         -8           6000         SU         \$3,831         \$3,737         \$45,435         \$52,501         \$2,83,552         -4           7010         Medicane         \$2,843         \$3,737         \$57,695         \$2,800         \$4,069         -47           7010         Workers Comp         \$9,943         \$37,97         \$7,000         \$4,069         -47           7010         Workers Comp         \$2,1,879							
Code         Description         Actual         Budget         Projected Actual         Budget         Budget to 14/15 Budget           42         CALLEGTION SYSTEM Personnel Expenses         \$190,755         \$186,434         \$190,000         2           6000         Slam-Sy Pay         \$0         \$0         \$0         \$1,000         2           6000         Bian-Sy Pay         \$0         \$0         \$0         \$0         \$0           6000         Relifement         \$1,355         \$1,200         \$1,400         \$1,500         \$2,500           6000         Icidacre         \$12,323         \$11,613         \$1,670         \$3,800         \$3,800         \$3,800         \$3,800         \$3,800         \$3,800         \$3,800         \$3,800         \$3,800         \$3,800         \$1,873         \$2,77         \$2,777         \$2,777         \$2,800         \$1,070         \$3,800         \$3,8,20         -66           6000         IcidCarina & Long Term Disability         \$8,066         \$1,877         \$7,000         \$4,000         \$1,070         \$2,82,000         \$1,070         \$2,82,000         \$1,070         \$2,82,000         \$2,000         \$2,000         \$2,000         \$2,000         \$2,000         \$2,000         \$2,000         5		Subtotal Operating Expenses	\$100,568	\$111,950	\$85,019	\$116,798	4%
Code         Description         Actual         Budget         Projected Actual         Budget         Budget to 14/15 Budget           42         Collect10N SYSTEM         Personnel Expenses         5	7930	County Administrative Fee	\$0	\$0			0%
Code         Description         Actual         Budget         Projected Actual         Budget         Budget to 14/15 Budget           22         OCLLECTION SYSTEM         Personnel Expenses         Stand-By Pay         Stand-	7920	GSD/Administrative Fee			\$0		0%
Code         Description         Actual         Budget         Projected Actual         Budget         Budget to 14/15 Budget           22         OCLLECTION SYSTEM Personnel Expenses         Stan-5by Pay         So         So<			\$0				0%
Code 20         Description OLLECTION SYSTEM Prenonal Expenses         Actual Budget         Budget         Budget         Budget to 14/15 Budget           000         Salaries         \$190,755         \$186,434         \$186,000         \$190,000         2           0010         Salaries         \$190,755         \$186,434         \$186,000         \$190,000         2           0020         Overtime         \$1,355         \$120,020         \$1,400         \$1,500         \$2,900           0030         Retirement         \$1,355         \$12,323         \$11,613         \$11,673         22           0040         Deferred Comp         \$3,900         \$3,900         \$3,800         \$3,800         \$3,8,50         650           0050         FICA         \$12,323         \$11,637         \$11,673         22         -16           0050         FICA         \$12,875         \$1,876         \$2,001         \$1,1,915         2           0050         FICA         \$13,875         \$1,877         \$2,001         \$1,1,915         2           0060         SUI         \$1,877         \$1,070         \$4,040         \$2,001         \$1,0,70           0070         Venkres Comp         \$9,033         \$2,8,30         \$			\$0				0%
Code A2         Description OLLECTION SYSTEM Personnel Expenses         Actual         Budget         Projected Actual         Budget to 14/15 Budget Budget to 14/15 Budget           0000         Salaries         \$190,755         \$186,434         \$180,000         \$190,000         2           0010         Stand-By Pay         \$0         \$0         \$0         \$0         \$0         \$0           0020         Overtime         \$1,355         \$12,020         \$14,000         \$14,570         \$2         3           0040         Deferred Comp         \$3,900         \$3,900         \$3,900         \$3,800         \$3,800         \$36,850         \$50           0040         Deferred Comp         \$3,000         \$3,900         \$3,900         \$3,800         \$3,900         \$3,800         \$4,60         \$4,00         \$4,00         \$4,00         \$4,00         \$4,00         \$4,00         \$4,00         \$4,00         \$6,00         \$6,00         \$2,0,00         \$6,00							0%
Code 20         Description CollECTION SYSTEM Personnel Expenses         Actual         Budget         Projected Actual         Budget to 14/15 Budget Budget to 14/15 Budget           0000         Salaries         \$190,755         \$186,434         \$180,000         \$190,000         2           0010         Stand-By Pay         \$0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0%</td>							0%
Code 20         Description ColleCTION SYSTEM Personnel Expenses         Actual         Budget         Projected Actual         Budget to 14/15 Budget Budget to 14/15 Budget           0000         Salaries         \$190,755         \$186,434         \$180,000         \$190,000         2           0010         Stand-By Pay         \$0         \$0         \$0         \$0         \$0         \$0           0020         Overtime         \$1,305         \$1,200         \$14,00         \$1,500         22           0030         Retirement         \$15,767         \$14,285         \$16,00         \$14,773         22           0040         Deferred Comp         \$3,900         \$3,900         \$3,900         \$3,800         \$3,829         -16           0050         FICA         \$12,323         \$11,619         \$11,873         22           0070         Health Insurance         \$2,883         \$2,717         \$2,777         \$2,011         \$11,915         2           0050         DIA         \$1,875         \$1,875         \$2,061         \$1,916         2         \$           0060         Markines Comp         \$9,903         \$8,930         \$7,899         \$8,250         -4           0100         Vorkers Comp							0%
Code 2000         Description COLLECTION SYSTEM Personnel Exponses         Actual Budget         Budget Projected Actual Budget to 14/15 Budget Coll Stand-By Pay         Budget to 14/15 Budget Coll Stand-By Pay         Stand-By Pay							0%
Code 2000         Description Coll_ECTION SYSTEM Personnel Exponses         Actual Budget         Budget Projected Actual Budget to 14/15 Budget Coll_ECTION SYSTEM Personnel Exponses         Budget to 14/15 Budget Coll_ECTION SYSTEM Personnel Exponses           0000         Salaries         \$190,755         \$18,673         \$14,020         \$190,000         \$2           0000         Continue         \$13,777         \$14,285         \$16,600         \$14,677         \$2           0000         Doll         \$18,777         \$45,436         \$45,000         \$38,329         -16           0000         Dol         \$18,775         \$1,776         \$2,061         \$1,9175         2           0000         SUI         \$18,875         \$285,342         \$283,692         -47           0100         Workers Comp         \$2,903         \$8,930         \$7,989         \$8,250         -47           0110         Subtal Personnel Exponses         \$228,540         \$225,019         \$25,348         33		2.2.2 Constant of the second					0%
Code         Description         Actual         Budget         Projected Actual         Budget         Budget to 14/15 Budget           22         COLLECTION SYSTEM Personnel Exponses         S190,755         \$186,434         \$186,000         \$190,000         2           6000         Stand-By Pay         \$0         \$0         \$0         \$0         \$0         \$0           6010         Stand-By Pay         \$0         \$0         \$1,400         \$1,600         \$1,672         23           6020         Overtime         \$13,355         \$1,200         \$3,900         \$53,800         \$56,850         \$500           6030         Retirement         \$17,77         \$14,285         \$16,600         \$11,673         \$2           6040         Deferred Comp         \$3,900         \$3,900         \$3,900         \$38,920         \$400           6050         IfCA         \$12,223         \$11,673         \$2,777         \$2           6070         Health Insurance         \$2,87,977         \$45,336         \$54,500         \$2,8,329         -46           6090         SUI         \$1,875         \$1,876         \$2,201         \$1,915         2           7010         Workers Comp         \$9,903         <							0%
Code 42         Description COLLECTION SYSTEM Personnel Expenses         Actual budget         Budget Projected Actual Budget         Budget Budget to 14/15 Budget Budget to 14/15 Budget COLLECTION SYSTEM Personnel Expenses           6000         Salaries         \$190,755         \$186,434         \$186,000         \$190,000         2           6000         Salaries         \$190,755         \$186,434         \$186,000         \$190,000         2           6000         Salaries         \$1,355         \$1,200         \$\$1,400         \$1,600         \$25           6000         Perreat Comp         \$3,300         \$3,300         \$\$3,400         \$\$1,407         \$3           6000         Medicare         \$2,833         \$2,717         \$2,717         \$2,717         \$2,2717         \$2,2717         \$2,2717         \$2,800         \$4,478         -8           6000         Medicare         \$3,7,977         \$45,436         \$45,000         \$3,8,329         -16           6000         SUI         \$1,8175         \$1,8176         \$2,2061         \$1,915         2           6100         Workers Comp         \$2,8,930         \$7,689         \$8,250         -47           6101         Workers Comp         \$2,8,930         \$2,20,91         \$2,5,348         3							0%
Code 42         Description COLLECTION SYSTEM Personnel Expenses         Actual budget         Budget Projected Actual budget         Budget Budget to 14/15 Budget Budget to 14/15 Budget COLLECTION SYSTEM Personnel Expenses           6000         Salaries         \$190,755         \$186,434         \$186,000         \$190,000         2           6000         Salaries         \$190,755         \$186,434         \$186,000         \$190,000         2           6000         Covertime         \$1,355         \$12,00         \$3,900         \$3							0%
Code 42         Description COLLECTION SYSTEM Personnel Expenses         Actual         Budget         Projected Actual         Budget         Budget to 14/15 Budget           6000         Salaries         \$190,755         \$186,434         \$186,000         \$190,000         2           6000         Salaries         \$190,755         \$186,434         \$186,000         \$190,000         2           6000         Overtime         \$1,355         \$1,200         \$1,400         \$1,670         2           6000         Retirement         \$15,787         \$14,285         \$16,600         \$14,672         3           6000         Retirement         \$12,323         \$11,433         \$11,873         2         3           6000         Medicare         \$2,883         \$2,721         \$2,717         \$2,277         2           6000         Life/Dental & Long Term Disability         \$8,066         \$8,152         \$3,000         \$3,428         -48           6000         SUI         \$18,75         \$1,876         \$2,061         \$1,975         2           6000         SUI         \$28,405         \$285,405         \$283,000         \$7,478         -48           7010         Insurance         \$21,879         \$24,500<							0%
Code 2011/ECTION SYSTEM Personnel Expenses         Actual Actual         Budget Budget         Projected Actual Projected Actual Budget         Budget Budget to 14/15 Budget Budget to 14/15 Budget Subscription           6000         Salaries Salaries         \$190,755         \$186,434         \$186,000         \$190,000         2           6000         Salaries         \$190,755         \$186,434         \$186,000         \$190,000         2           6000         Overtime         \$1,355         \$1,200         \$1,400         \$1,500         25           6030         Retirement         \$15,777         \$14,285         \$16,600         \$14,72         3           6040         Deferred Comp         \$3,300         \$3,900         \$3,900         \$3,900         \$3,800         \$3,8329         -66           6050         FICA         \$12,323         \$11,633         \$11,619         \$11,873         22           6060         Medicare         \$2,883         \$2,721         \$2,717         \$2,777         \$2         \$3           6070         Healt Insurance         \$1,875         \$1,876         \$2,000         \$499         -47           6100         Ulf         \$581         \$775         \$200         \$2,2,348         3         3 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0%</td>							0%
Code 42         Description COLLECTION SYSTEM Personnel Expenses         Actual budget         Budget Projectod Actual budget         Budget Budget to 14/15 Budget 5000           6000         Salaries         \$190,755         \$186,434         \$186,000         \$190,000         2           6010         Stand-By Pay         \$0		and the first second as a second second second second					0%
Code 201         Description COLLECTION SYSTEM Personnel Expenses         Actual Actual         Budget Budget         Budget Budget to 14/15 Budget 201           6000         Salaries         \$190,755         \$186,434         \$180,000         \$190,000         2           6000         Salaries         \$190,755         \$186,434         \$180,000         \$190,000         2           6000         Salaries         \$190,755         \$186,434         \$180,000         \$100,000         2           6000         Salaries         \$190,755         \$186,434         \$180,000         \$1,500         2           6000         Overtime         \$1,355         \$1,200         \$1,400         \$1,672         3           6000         Retirement         \$15,787         \$14,285         \$16,500         \$14,472         3           6000         Medicare         \$2,883         \$2,721         \$2,717         \$2,2777         2           6000         Medicare         \$37,977         \$45,436         \$45,000         \$7,478         -8           6000         SUI         \$1,875         \$1,876         \$2,870         \$2,23,019         \$2,23,045         -47           7110         Workers Comp         \$2,9,005         \$2,8,30				(A) (A)			0%
Code 42         Description COLLECTION SYSTEM Personnel Expenses         Actual         Budget         Projected Actual         Budget         Budget to 14/15 Budget           6000         Salaries         \$190,755         \$186,434         \$186,000         \$190,000         2           6010         Stand-By Pay         \$0         \$0         \$0         \$0         \$0         \$0         \$0           6020         Overtime         \$13,355         \$1,200         \$14,600         \$14,672         33           6030         Reitrement         \$15,787         \$14,285         \$16,600         \$14,672         33           6040         Deferred Comp         \$3,900         \$3,900         \$3,900         \$5,950         \$600           6050         FICA         \$12,323         \$11,633         \$11,613         22         \$600           6050         Health Insurance         \$37,977         \$45,436         \$45,000         \$38,29         -16           6060         Medicare         \$2,883         \$2,721         \$2,717         \$2,777         \$2           6070         SU         \$1,875         \$1,876         \$2,81,00         \$3,800         \$7,989         \$8,250         -47           6100				Transfer Street		All strange and	0%
Code 42         Description         Actual COLLECTION SYSTEM Personnel Expenses         Actual         Budget         Projected Actual         Budget to 14/15 Budget           6000         Salaries         \$190,755         \$186,434         \$186,000         \$190,000         2           6010         Stand-By Pay         \$0         \$1,870         \$2,277         \$2,2777         \$2,2777         \$2,2777         \$2,2777         \$2,2777         \$2,060         \$3,8,30         \$3,8,30         \$3,8,30         \$3,8,30         \$3,4,493         \$4,493         \$4,493         \$4,493         \$4,493         \$4,493         \$4,493         \$4,493         \$4,493         \$4,493         \$4,493         \$4			51 St.	Cit and Same and same			0%
Code 42         Description         Actual COLLECTION SYSTEM Personnel Expenses         Budget         Projected Actual Stand-By Pay         Budget to 14/15 Budget           6000         Salaries         \$190,755         \$186,434         \$186,000         \$190,000         2           6010         Stand-By Pay         \$0         \$0         \$0         \$0         \$0         \$20           6020         Overtime         \$1,355         \$12,00         \$1,400         \$1,550         225           6030         Retirement         \$15,787         \$14,285         \$16,500         \$14,672         33           6040         Deferred Comp         \$3,900         \$3,900         \$3,800         \$5,850         606           6050         FICA         \$12,323         \$11,613         \$11,873         22           6070         Health Insurance         \$37,977         \$45,436         \$45,000         \$38,329         -16           6080         Life/Dental & Long Term Disability         \$8,066         \$81,52         \$8,100         \$7,478         -8           6090         SUI         \$18,75         \$2,061         \$1,916         22         -4           7010         Subtotal Personnel Expenses         \$28,633         \$7,88							0%
Code 42         Description COLLECTION SYSTEM Personnel Expenses         Actual         Budget         Projected Actual         Budget         Budget to 14/15 Budget           6000         Salaries         \$190,755         \$186,434         \$186,000         \$190,000         2           6000         Salaries         \$190,755         \$186,434         \$186,000         \$190,000         2           6000         Stand-By Pay         \$0         \$0         \$0         \$0         \$0           6020         Overtime         \$1,355         \$14,200         \$1,400         \$1,500         25           6040         Deferred Comp         \$3,900         \$3,900         \$3,900         \$3,900         \$3,800         \$5,850         500           6050         FICA         \$12,233         \$11,633         \$11,619         \$11,873         22         350           6060         Medicare         \$2,883         \$2,717         \$2,777         2         2         3600         \$1,875         \$1,875         \$1,875         \$2,810         \$3,7478         -8           6090         SDI         \$1,875         \$1,875         \$1,875         \$7,809         \$8,250         -4           7010         Workers Comp         <				Starter .			0%
Code         Description         Actual         Budget         Projected Actual         Budget         Budget to 14/15 Budget           42         COLLECTION SYSTEM Personnel Expenses         \$190,755         \$186,434         \$186,000         \$190,000         2           6000         Salaries         \$190,755         \$186,434         \$186,000         \$190,000         2           6010         Stand-By Pay         \$0         \$0         \$0         \$0         \$0           6020         Overtime         \$13,355         \$1,200         \$14,000         \$15,000         25           6030         Retirement         \$15,787         \$14,285         \$16,600         \$14,672         33           6040         Deferred Comp         \$3,900         \$3,900         \$3,900         \$3,8303         \$2,777         22           6070         Health Insurance         \$2,883         \$2,721         \$2,777         \$2,777         22           6070         Health Insurance         \$3,890         \$8,152         \$8,100         \$7,478         -8           6080         If(P/Dental & Long Term Disability         \$8,686         \$1,875         \$7,00         \$4,09         -47           6110         Workers Comp				3/			0%
Code 42         Description         Actual         Budget         Projected Actual         Budget         Budget to 14/15 Budget           42         COLLECTION SYSTEM Personnel Expenses         \$190,755         \$186,434         \$186,000         \$190,000         2           6000         Salaries         \$190,755         \$186,434         \$186,000         \$190,000         2           6010         Stand-By Pay         \$0         \$0         \$0         \$0         \$0           6020         Overtime         \$1,355         \$1,200         \$1,400         \$1,500         25           6030         Retirement         \$15,787         \$14,285         \$16,500         \$14,672         3           6040         Deferred Comp         \$3,900         \$3,900         \$3,900         \$3,800         \$3,800         \$68,850         50           6050         FICA         \$12,323         \$11,633         \$11,619         \$11,873         2           6070         Health Insurance         \$2,883         \$2,771         \$2,777         \$2           6070         Health Insurance         \$3,900         \$3,890         \$7,478         -8           6080         Life/Vental & Long Term Disability         \$6,8152         \$8,1							0%
Code 42         Description COLLECTION SYSTEM Personnel Expenses         Actual         Budget         Projected Actual         Budget         Budget to 14/15 Budget           6000         Salaries         \$190,755         \$186,434         \$186,000         \$190,000         2           6000         Stand-By Pay         \$0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0%</td>							0%
Code 42         Description COLLECTION SYSTEM Personnel Expenses         Actual         Budget         Projected Actual         Budget         Budget to 14/15 Budget           6000         Salaries         \$190,755         \$186,434         \$186,000         \$190,000         2           6000         Salaries         \$190,755         \$186,434         \$186,000         \$190,000         2           6010         Stand-By Pay         \$0         \$0         \$0         \$0         \$0           6020         Overtime         \$1,355         \$1,200         \$1,400         \$1,500         25           6030         Retirement         \$15,787         \$14,285         \$16,500         \$14,672         3           6040         Deferred Comp         \$3,900         \$3,900         \$3,900         \$3,800         \$5,850         50           6050         FICA         \$12,323         \$11,633         \$11,619         \$11,873         2           6060         Medicare         \$2,883         \$2,721         \$2,717         \$2,777         2           6070         Health Insurance         \$37,977         \$45,436         \$45,000         \$7,478         -8           6080         Life/Dental & Long Term Disability         \$							0%
Code 42         Description COLLECTION SYSTEM Personnel Expenses         Actual         Budget         Projected Actual         Budget         Budget to 14/15 Budget           6000         Salaries         \$190,755         \$186,434         \$186,000         \$190,000         2           6000         Salaries         \$190,755         \$186,434         \$186,000         \$190,000         2           6000         Stand-By Pay         \$0         \$0         \$0         \$0         \$0           6020         Overtime         \$1,355         \$1,200         \$1,400         \$1,500         25           6030         Retirement         \$15,787         \$14,285         \$16,600         \$14,672         33           6040         Deferred Comp         \$3,900         \$3,900         \$3,900         \$5,850         50           6050         FICA         \$12,323         \$11,633         \$11,619         \$11,873         2           6050         Medicare         \$2,833         \$2,717         \$2,717         \$2,717         \$2,717         \$2,717         \$2,717         \$2,717         \$2,601         \$11,873         2           6050         Ife/Dental & Long Term Disability         \$8,066         \$8,152         \$8,100         \$7							0%
Code         Description         Actual         Budget         Projected Actual         Budget         Budget to 14/15 Budget           42         COLLECTION SYSTEM Personnel Expenses         \$190,755         \$186,434         \$186,000         \$190,000         2           6000         Salaries         \$190,755         \$186,434         \$186,000         \$190,000         2           6010         Stand-By Pay         \$0         \$0         \$0         \$0         0           6020         Overtime         \$1,355         \$1,200         \$1,400         \$1,500         25           6030         Retirement         \$15,787         \$14,285         \$16,500         \$14,672         3           6040         Deferred Comp         \$3,900         \$3,900         \$3,900         \$3,800         \$5,850         50           6050         FICA         \$12,323         \$11,633         \$11,619         \$11,873         2           6060         Medicare         \$2,883         \$2,721         \$2,717         \$2,777         2           6070         Health insurance         \$37,977         \$45,436         \$45,000         \$38,329         -16           6040         Life/Dental & Long Term Disability         \$8,66		Construction of the second second second					0%
Code         Description         Actual         Budget         Projected Actual         Budget         Budget <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>67%</td>							67%
Code 42         Description COLLECTION SYSTEM Personnel Expenses         Actual         Budget         Projected Actual         Budget         Budget to 14/15 Budget           6000         Salaries         \$190,755         \$186,434         \$186,000         \$190,000         2           6010         Stand-By Pay         \$0         \$0         \$0         0         0           6020         Overtime         \$1,355         \$1,200         \$1,400         \$1,500         25           6030         Retirement         \$15,787         \$14,285         \$16,500         \$14,672         3           6040         Deferred Comp         \$3,900         \$3,900         \$3,900         \$3,900         \$2,717         \$2,777         2           6050         FICA         \$12,323         \$11,633         \$11,619         \$11,873         2           6060         Medicare         \$2,883         \$2,721         \$2,717         \$2,777         2           6070         Health Insurance         \$37,977         \$45,436         \$45,000         \$38,29         -16           6080         Life/Dental & Long Term Disability         \$8,066         \$8,152         \$8,100         \$7,478         -8           6090         SUI				CALCULAR DESIGNATION			3%
Code 42         Description COLLECTION SYSTEM Personnel Expenses         Actual         Budget         Projected Actual         Budget         Budget to 14/15 Budget           6000         Salaries         \$190,755         \$186,434         \$186,000         \$190,000         2           6010         Stand-By Pay         \$0         \$0         \$0         \$0         \$0           6020         Overtime         \$1,355         \$1,200         \$1,400         \$1,500         25           6030         Retirement         \$15,787         \$14,285         \$16,500         \$14,672         3           6040         Deferred Comp         \$3,900         \$3,900         \$3,900         \$3,900         \$3,900         \$2,777         22           6050         FICA         \$12,323         \$11,633         \$11,619         \$11,873         22           6050         Medicare         \$2,883         \$2,721         \$2,717         \$2,777         22           6050         Life/Dental & Long Term Disability         \$8,066         \$8,152         \$8,100         \$7,478         -8           6090         SDI         \$1,875         \$1,876         \$2,061         \$1,915         2           6100         SUI         \$581		Operating Expenses					
Code 42Description COLLECTION SYSTEM Personnel ExpensesActualBudgetProjected ActualBudgetBudget to 14/15 Budget6000Salaries 0\$190,755\$186,434\$186,000\$190,00026000Salaries\$190,755\$186,434\$186,000\$190,00026010Stand-By Pay\$0\$0\$0\$006020Overtime\$1,355\$1,200\$1,400\$1,500256030Retirement\$15,787\$14,285\$16,500\$14,67236040Deferred Comp\$3,900\$3,900\$3,900\$5,850506050FICA\$12,323\$11,633\$11,619\$11,87326060Medicare\$2,883\$2,721\$2,717\$2,77726070Health Insurance\$37,977\$45,436\$45,000\$38,329-166080Life/Dental & Long Term Disability\$8,066\$8,152\$8,100\$7,478-86090SDI\$1,875\$1,876\$2,061\$1,91526100SUI\$581\$775\$700\$409-47		Subtotal Personnel Expenses	\$285,405	\$285,342	\$285,987	\$283,052	-1%
Code 42Description COLLECTION SYSTEM Personnel ExpensesActualBudgetProjected ActualBudgetBudget to 14/15 Budget6000Salaries\$190,755\$186,434\$186,000\$190,00026010Stand-By Pay\$0\$0\$0\$06020Overtime\$1,355\$1,200\$1,400\$1,500256030Retirement\$15,787\$14,285\$16,500\$14,67236040Deferred Comp\$3,900\$3,900\$3,900\$5,850506050FICA\$12,323\$11,633\$11,619\$11,87326060Medicare\$2,883\$2,721\$2,717\$2,77726070Health Insurance\$37,977\$45,436\$45,000\$38,329-166080Life/Dental & Long Term Disability\$8,066\$8,152\$8,100\$7,478-86090SDI\$1,875\$1,876\$2,061\$1,9152	6110	Workers Comp					-8%
Code 42Description COLLECTION SYSTEM Personnel ExpensesActualBudgetProjected ActualBudgetBudget to 14/15 Budget6000Salaries 000\$190,755\$186,434\$186,000\$190,00026010Stand-By Pay\$0\$0\$0\$006020Overtime\$1,355\$1,200\$1,400\$1,500256030Retirement\$15,787\$14,285\$16,500\$14,67236040Deferred Comp\$3,900\$3,900\$3,900\$5,850506050FICA\$12,323\$11,633\$11,619\$11,87326060Medicare\$2,883\$2,721\$2,717\$2,77726070Health Insurance\$37,977\$45,436\$45,000\$38,329-166080Life/Dental & Long Term Disability\$8,066\$8,152\$8,100\$7,478-8				24 Statement			-47%
Code 42Description COLLECTION SYSTEM Personnel ExpensesActualBudgetProjected ActualBudgetBudget to 14/15 Budget6000Salaries 0\$190,755\$186,434\$186,000\$190,00026010Stand-By Pay\$0\$0\$0\$006020Overtime\$1,355\$1,200\$1,400\$1,500256030Retirement\$15,787\$14,285\$16,500\$14,67236040Deferred Comp\$3,900\$3,900\$3,900\$5,850506050FICA\$12,323\$11,633\$11,619\$11,87326060Medicare\$2,883\$2,721\$2,717\$2,77726070Health Insurance\$37,977\$45,436\$45,000\$38,329-16				Contraction of			2%
Code 42Description COLLECTION SYSTEM Personnel ExpensesActualBudgetProjected ActualBudgetBudget to 14/15 Budget6000Salaries\$190,755\$186,434\$186,000\$190,00026010Stand-By Pay\$0\$0\$0\$06020Overtime\$1,355\$1,200\$1,400\$1,500256030Retirement\$15,787\$14,285\$16,500\$14,67236040Deferred Comp\$3,900\$3,900\$3,900\$5,850506050FICA\$12,323\$11,633\$11,619\$11,87326060Medicare\$2,883\$2,721\$2,717\$2,7772				and the second second			-10%
Code 42Description COLLECTION SYSTEM Personnel ExpensesActualBudgetProjected ActualBudgetBudget to 14/15 Budget6000Salaries\$190,755\$186,434\$186,000\$190,00026010Stand-By Pay\$0\$0\$0\$06020Overtime\$1,355\$1,200\$1,400\$1,500256030Retirement\$15,787\$14,285\$16,500\$14,67236040Deferred Comp\$3,900\$3,900\$3,900\$3,900\$5,850506050FICA\$12,323\$11,633\$11,619\$11,8732				and the second second		and states and	
Code 42Description COLLECTION SYSTEM Personnel ExpensesActualBudgetProjected ActualBudgetBudget to 14/15 Budget6000Salaries\$190,755\$186,434\$186,000\$190,00026010Stand-By Pay\$0\$0\$006020Overtime\$1,355\$1,200\$1,400\$1,5006030Retirement\$15,787\$14,285\$16,500\$14,67236040Deferred Comp\$3,900\$3,900\$3,900\$3,900\$5,85050						S	2%
Code 42Description COLLECTION SYSTEM Personnel ExpensesActualBudgetProjected ActualBudgetBudget to 14/15 Budget6000Salaries\$190,755\$186,434\$186,000\$190,00026010Stand-By Pay\$0\$0\$006020Overtime\$1,355\$1,200\$1,400\$1,500256030Retirement\$15,787\$14,285\$16,500\$14,6723						And Markener	
Code 42Description COLLECTION SYSTEM Personnel ExpensesActualBudgetProjected ActualBudget Budget to 14/15 Budget6000Salaries\$190,755\$186,434\$186,000\$190,00026010Stand-By Pay\$0\$0\$006020Overtime\$1,355\$1,200\$1,400\$1,50025							3%
Code 42Description COLLECTION SYSTEM Personnel ExpensesActualBudgetProjected ActualBudgetBudget to 14/15 Budget6000Salaries\$190,755\$186,434\$186,000\$190,00026010Stand-By Pay\$0\$0\$00							25%
Code     Description     Actual     Budget     Projected Actual     Budget     Budget to 14/15 Budget       42     COLLECTION SYSTEM Personnel Expenses     S190,755     \$186,434     \$186,000     \$190,000     2							0%
Code         Description         Actual         Budget         Projected Actual         Budget         Budget to 14/15 Budget           42         COLLECTION SYSTEM Personnel Expenses         Personnel Expenses         Personnel Expenses         Personnel Expenses			The original and the state of t	A			2%
Code         Description         Actual         Budget         Projected Actual         Budget         Budget to 14/15 Budget           42         COLLECTION SYSTEM         Example of the second s							
Code Description Actual Budget Projected Actual Budget Budget to 14/15 Budget	42						
			Actual	Budget	Projected Actual	Budget	Budget to 14/15 Budget
2012-2013 2013-2014 2013-2014 2014-2015 % Change 13/14			2012-2013	2013-2014	2013-2014	2014-2015	% Change 13/14

# FISCAL YEAR 2014-15 WASTEWATER O&M - ADMINISTRATION

	Subtotal Operating Expenses	\$183,557	\$210,150	\$186,875	\$212,754	19
7930	County Administrative Fee	\$0	\$0	\$0	\$0	0%
7920	GSD/Administrative Fee	\$0	\$0	\$0	\$0	0%
7910	GSD/Outfall	\$0	\$0	\$0	\$0	0%
7900	GSD/Treatment	\$0	\$0	\$0	\$0	0%
7860	Contribution to Other Agencies	\$0	\$0	\$0	\$0	0%
7800	Election Expense	\$0	\$0	\$0	\$0	-57
7760	Utilities	\$2,641	\$3,800	\$2,800	\$3,700	-39
7731	Gasoline/Oil/Fuel	\$2,818	\$3,000	\$2,800	\$3,000	0%
7660	Travel	\$2,953	\$7,500	\$4,000	\$7,500	209
7653	Trainings/Meetings/Materials/Safety	\$8,685	\$7,500	\$7,500	\$9,000	-149
7540	Rents/Leases	\$300	\$350	\$100	\$300	-149
7500	Miscellaneous	\$14,314	\$15,000	\$14,684	\$15,000 \$0	0%
7490	Memberships	\$165	\$1,500 \$15,000	\$1,000	\$1,500 \$15,000	0%
7480	Postage	\$148	\$1,500 \$1,500	\$3,000 \$1,000	\$2,000	33%
7400	Publications/Legal Notices	\$738 \$148	\$2,300	\$1,200	\$2,000	-139
7460	Printing	\$2,238 \$738	\$1,900	\$1,300	\$1,900	0%
7450	Office Supplies	\$1,727	\$2,500	\$300	\$2,000	-20%
7300 7383	Contractual Svcs Permits/Licences/Fees	\$27,085	\$20,000	\$28,000	\$28,000	40%
7240	Prof Svcs Other	\$1,549	\$25,000	\$5,000	\$25,000	0%
7235	Prof Svcs Financial	\$62,842	\$47,000	\$28,000	\$32,000	-32%
7230	Prof Svcs Computer	\$5,853	\$9,500	\$7,500	\$9,000	-5%
7220	Prof Svcs Engineering	\$0	\$0	\$0	\$0	0%
7210	Prof Svcs Legal Fees	\$14,324	\$18,000	\$40,000	\$25,000	39%
7200	Prof Svcs Accounting/Auditing	\$25,948	\$34,000	\$30,000	\$36,000	6%
7122	Operating Supplies	\$0	\$0	\$0	\$0	0%
7121	Repairs & Maint	\$119	\$750	\$600	\$750	0%
7120	Vehicles R&M	\$196	\$1,700	\$900	\$1,500	-129
7090	Insurance	\$8,314	\$7,350	\$8,191	\$7,604	39
	Operating Expenses					
	Subtotal Personnel Expenses	\$454,610	\$435,159	\$432,740	\$458,637	-57
6110	Workers Comp	\$2,971	\$2,679	\$2,397	\$2,475	-409 -89
6100	SUI	\$493	\$3,441 \$1,000	\$3,148 \$600	\$3,581 \$603	49
6090	Life/Dental & Long Term Disability SDI	\$9,587 \$1,681	\$9,857	\$9,850	\$9,463	-49
6070 6080	Health Insurance	\$70,535	\$37,000	\$35,000	\$36,000	-3%
6060	Medicare	\$4,199	\$4,158	\$4,150	\$4,327	49
6050	FICA	\$15,062	\$17,779	\$17,744	\$18,001	19
6040	Deferred Comp	\$13,650	\$13,650	\$13,650	\$13,650	09
6030	Retirement	\$54,374	\$58,833	\$60,000	\$72,137	239
6020	Overtime	\$1,184	\$2,000	\$1,200	\$400	-80%
6010	Stand-By Pay	\$0	\$0	\$0	\$0	09
6000	Salaries	\$280,874	\$284,763	\$285,000	\$298,000	5%
45	Personnel Expenses				<u>(</u> *)	
45	ADMINISTRATION	Actual	Budget	Projected Actual	Budget	Budget to 14/15 Budget
Code	Description	Actual	2013-2014	2013-2014	2014-2015	% Change 13/14

#### FISCAL YEAR 2014-15 WASTEWATER O&M - TREATMENT

	Subtotal Operating Expenses	\$1,460,281	\$1,484,255	\$1,404,755	\$1,590,255	7%
7930	County Administrative Fee	\$0	\$0	\$0	\$0	09
7920	GSD/Administrative Fee	\$79,551	\$81,000	\$76,500	\$87,000	79
7910	GSD/Outfall	\$53,255	\$53,255	\$53,255	\$53,255	09
7900	GSD/Treatment	\$1,327,475	\$1,350,000	\$1,275,000	\$1,450,000	79
7860	Contribution to Other Agencies	\$0	\$0	\$0	\$0	09
7800	Election Expense	\$0	\$0	\$0	\$0	09
7760	Utilities	\$0	50	\$0 \$0	\$0 \$0	09
7731	Gasoline/Oil/Fuel	\$0	\$0 \$0	\$0 \$0	\$0 \$0	09
7660	Travel	\$0 \$0	\$0 \$0		\$0 \$0	09
7653	Trainings/Meetings/Materials/Safety	\$0	\$0 \$0	\$0 \$0	\$0	09
7540	Rents/Leases	\$0 \$0	\$0 \$0	\$0 \$0	\$0	09
7500	Memberships Miscellaneous	\$0	\$0	\$0	\$0	09
7490			\$0	\$0	\$0	09
7480	Publications/Legal Notices Postage	\$0 \$0	\$0	\$0	\$0	09
7460 7470	Printing Publications/Legal Notices	\$0	\$0	\$0	\$0	09
7450	Office Supplies	\$0	\$0	\$0	\$0	09
7383	Permits/Licences/Fees	\$0	\$0	\$0	\$0	09
7300	Contractual Svcs	\$0	\$0	\$0	\$0	09
7240	Prof Svcs Other	\$0	\$0	\$0	\$0	09
7235	Prof Svcs Financial	\$0	\$0	\$0	\$0	09
7230	Prof Svcs Computer	\$0	\$0	\$0	\$0	09
7220	Prof Svcs Engineering	\$0	\$0	\$0	\$0	09
7210	Prof Svcs Legal Fees	\$0	\$0	\$0	\$0	09
7200	Prof Svcs Accounting/Auditing	\$0	\$0	\$0	\$0	09
7122	Operating Supplies	\$0	\$0	\$0	\$0	09
7121	Repairs & Maint	\$0	\$0	\$0	\$0	09
7120	Vehicles R&M	\$0	\$0	\$0	\$0	09
7090	Insurance	\$0	\$0	\$0	\$0	09
	Operating Expenses					
	Subtotal Personnel Expenses	\$0	\$0	\$0	\$0	09
5110	Workers Comp	\$0	\$0	\$0	\$0 \$0	09
5090 5100	SUI	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	09
5080 5090	Life/Dental & Long Term Disability SDI	\$0 \$0	\$0	\$0	\$0	09
3070 3080	Health Insurance	\$0	\$0	\$0	\$0	09
5060	Medicare	\$0	\$0	\$0	\$0	09
3050	FICA	\$0	\$0	\$0	\$0	09
5040	Deferred Comp	\$0	\$0	\$0	\$0	09
3030	Retirement	\$0	\$0	\$0	\$0	09
5020	Overtime	\$0	\$0	\$0	\$0	09
5010	Stand-By Pay	\$0	\$0	\$0	\$0	09
6000	Salaries	\$0	\$0	\$0	\$0	09
	Personnel Expenses					
Code 46	Description TREATMENT	Actual	Budget	Projected Actual	Budget	Budget to 14/15 Budget