



GOLETA SANITARY DISTRICT

BUDGET
FISCAL YEAR 2013-14

**BUDGET
FOR
FISCAL YEAR
2013-2014**

***Approved by the Governing Board
Regular Board Meeting June 17, 2013***



MEMORANDUM

TO: Members of the Governing Board

FROM: Kamil S. Azoury, P.E.
General Manager/District Engineer

DATE: June 17, 2013

SUBJECT: PROPOSED DISTRICT BUDGET FOR FISCAL YEAR 2013-2014

Enclosed please find the District's budget report for Fiscal Year (FY) 2013-14 which provides details of the District's revenues, expenditures, and designated funds. The budget presentation is similar to previous year's formats.

The attached budget includes descriptions of the District's funds and their respective purposes as defined by policies established by the District's Governing Board. Details of all funds activities in the coming fiscal year are provided to depict the revenues and expenditures associated with each fund. The budget shows sewer service charge revenues deposited directly to the corresponding funds. The budget narrative sections include descriptions of the District's revenues and their corresponding sources, as well as the proposed expenditures with supporting backup data. Additionally, the budget contains comparisons with the previous fiscal year's revenues and expenditures.

The District's operations and maintenance expenditures in the Fiscal Year 2013-14 are anticipated to be about eight percent (8%) above last year's value mainly due to the cost of additional labor to accommodate the new plant process operations, and increases in power costs due to additional equipment and higher power rates. Additionally, this budget includes a proposed decrease in expenditures for capital improvement projects of 63% from last year mostly due to the reduced cost of the plant upgrading project construction that is nearing completion. The District is expected to realize an increase of about 17% in its total fund balance by the end of the upcoming fiscal year mostly as a result of completion of the plant upgrading project and the repayment of interfund loans previously borrowed to finance the plant upgrading project construction.

The budget report includes detailed budget expense data presented under several service categories. These service categories are based on the contractual customers benefiting from the District services.

**GOLETA SANITARY DISTRICT
FISCAL YEAR 2013-2014**

TABLE OF CONTENTS

<u>Description</u>	<u>Page No</u>
Introduction	1
District Governance.....	1
District Staff and Operating Departments.....	1
District Capital Improvements and Operating Budget	2
District Operating and Designated Funds.....	3
Activities of Designated Funds	11
Revenues Fiscal Year 2013-14	14
Expenditures Fiscal Year 2013-14	24
Comparison Summary of Expenses and Revenues.....	33
Service Category Expense Data	37
Administration.....	38
Collection System.....	42
Firestone Pump Station	46
Main Pump Station	48
Industrial Waste Control	50
Treatment Facilities	53
Outfall.....	58
Reclamation Operations	61
Capital Projects Summary	64

GOLETA SANITARY DISTRICT

Budget for Fiscal Year 2013-14

INTRODUCTION

The Goleta Sanitary District (GSD) was formed in 1942 under the 1923 Sanitary District Act by petition of local residents to provide wastewater management services to the small community of Goleta in Santa Barbara County.

Throughout the past years, the District's boundaries have expanded by individual annexations of parcels to its original service area. At present, the District owns and operates approximately 127 miles of sewers that collect wastewater from its service area, which extends from the westerly boundary of the City of Santa Barbara to the City's Municipal Airport. In addition to its collection system, the District owns and operates the wastewater treatment and disposal facilities that serve the entire population of approximately 80,000 in the Goleta Valley. Approximately half of this population is served under separate contractual agreements with the following four public agencies.

- 1. Goleta West Sanitary District**
- 2. University of California at Santa Barbara**
- 3. Santa Barbara Municipal Airport**
- 4. County of Santa Barbara**

The District also owns and operates a reclamation facility that produces recycled water for distribution in the Goleta Valley. Under an agreement with the Goleta Water District, the Goleta Sanitary District can produce up to 3 million gallons of recycled water per day that are distributed by the Water District for landscape irrigation of the campus of the University of California at Santa Barbara (UCSB), as well as parks and golf courses in western Goleta.

Treated wastewater not used for irrigation is discharged in the Pacific Ocean through a pipeline (outfall) that extends over one mile off shore to a depth of approximately 93 feet below the ocean surface.

DISTRICT GOVERNANCE

A five-member Governing Board of Directors elected at-large from the District's service area for a term of four years is commissioned to establish service policies. The Governing Board holds two regular monthly meetings to attend to the District's business. These meetings are held on the first and third Monday of every month at the District's Administration Building located at One William Moffett Place in Goleta.

DISTRICT STAFF AND OPERATING DEPARTMENTS

The District employs approximately 32 regular employees that work under five closely related operating departments. These departments are 1) Administration; 2) Technical Services;

3) Collection System; 4) Treatment and Reclamation Facilities; and 5) Facilities Maintenance. Each department is managed by one supervising employee who is responsible for the operations of, and all employees associated with, the respective department. The five departmental supervisors report to the Operations Manager, who reports to the District's General Manager responsible for the District's overall implementation of the service policies adopted by the Governing Board.

DISTRICT CAPITAL IMPROVEMENTS AND OPERATIONS BUDGET

The District's fiscal year (FY) is defined as a 12-month period starting on the first day of July and ending on the last day in June of the following calendar year. The District's budget is that document which defines the District's estimated expenditures and the estimated required revenues for the corresponding fiscal year. The District prepares an annual budget early each year for adoption by the Board in June of the same year. The budget is prepared by each department supervisor in conjunction with the Operations Manager and the General Manager. The draft budget is circulated for comments and input among the public agencies served by the District. The draft budget is also reviewed by the District's Finance Committee before its consideration and final adoption by the Governing Board.

The District's budget consists of three major sections for the fiscal year under consideration.

- 1. Existing District Designated Funds Activities and Balances**
- 2. Anticipated District Revenues**
- 3. Estimated District Expenditures**

Designated funds are pools of funds that the District has established for its operational needs. These funds are designated by formal Board resolutions for specific purposes, some of which are mandated by State and Federal statutes. These designated funds permit the District to mitigate extreme fluctuations in charges to its customers.

The revenue section of the District's budget contains estimated revenues that the District anticipates receiving in the upcoming fiscal year. Included in the revenues are the estimated funds to be received from users' fees based on the existing fee structure of the District.

The expenditure section includes estimated expenditures for operations and maintenance of the District's facilities in the upcoming fiscal year. Additionally, the District includes in its budget expenditure section its planned capital improvement projects, as defined by District staff for the upcoming fiscal year.

Following the determination of the estimated expenditures and revenues for the upcoming fiscal year, the District evaluates the need to revise its user fee structure, in conjunction with supplementing the budget with resources from designated capital improvement fund.

The District anticipates the following total expenditures and revenues in fiscal year 2013-14. Withdrawals from the District's designated funds for capital improvement projects are shown separately.

Total Estimated Expenditures:	\$13,980,987
Total Anticipated Revenues:	\$11,391,549
Total Withdrawals from Designated Funds:	\$ 2,589,438
Total Anticipated Revenues and Withdrawals:	\$13,980,987

***DISTRICT OPERATING
AND DESIGNATED FUNDS***

DISTRICT FUNDS

The District established several funds in which revenues are deposited, and are sources for District expenditures including capital improvement projects. The established funds have been designated by the Governing Board through separate resolutions that specifically address the need and purpose of each fund. The main objective behind establishing these different funds is to address the District's service needs in a very responsible fiscal manner. A brief description of each of the current District funds follows.

Running Expense Fund - 4640

This fund was established to maintain a balance that would support eight months of operational expenses without receiving any revenue. Six of those eight months are in the new fiscal year, and the other two fall in the preceding fiscal year. As such, the Running Expense Fund at the beginning of the fiscal year must have a balance sufficient for six months of operations and maintenance activities. This fund is very important to the operations since the District does not invoice for its services monthly, and therefore does not receive monthly revenues. Under the current method of sewer service charge collection, the District contracts with Santa Barbara County to collect its fees with property taxes. The District receives its fees from the County in two lump sum payments; one in April, and the other in December of each year. The payments are forwarded to the District soon after property tax collection deadlines. Therefore, it is essential to maintain an operating fund that would account for about eight months of operating expenses to cover expenses between payment cycles.

As noted in the fund balance summary sheet, the Running Expense fund balance is anticipated to be \$4,137,785 as of June 30, 2013. This fund constitutes 47% of the total District funds as of that date. Using the FY 2013-14 budget the funds required for six months of operations amount to about 3.7 million dollars, without consideration of capital improvements that are normally funded from the depreciation replacement fund. This balance is adequate to meet the operations and maintenance needs for six months as described above.

The existing Operating Reserve fund balance as of June 2013, shown on the designated fund balance summary, is broken down per department. The majority of the fund is for the treatment facilities, at 62% of the total balance, with the administration balance at almost 12% and collection system at 19% of the same total fund. The administration component of the fund at almost 12% includes outside professional services such as legal counsel and consultants, among others.

Plant Reserve Fund - 4645

The District established a plant emergency reserve fund through a contractual agreement with other plant users. This fund is for addressing plant emergencies. The contracts among plant users specify that this fund must not exceed \$25,000. The balance of this fund as of June 30, 2013 is \$33,106 which includes accrued interest for the year. The anticipated value by June 2014 is anticipated to be \$33,188 (with interest) as noted in the designated fund balance summary sheet. Periodically, the amount over \$25,000 is used in conjunction with capital improvements of the treatment facilities.

Capital Reserve Fund - 4650

This fund was established to hold revenues from connection and annexation fees. This reserve fund is mandated by legislation to account for capacity expansion projects of the District's facilities.

Capacity expansion reserve funds should be protected and used only for expanding the facilities' capacities to accommodate community growth. In May 2007, the Board elected to allocate \$3,700,000 from this fund to fund 4670 (plant upgrading project) to partially finance the District's share of the plant upgrading project which increases the capacity of the secondary treatment process from 3.8 million gallons per day (MGD) to 9.84 MGD. The Board has resolved to begin paying back the Interfund loan beginning in FY2013-14. The anticipated balance of this fund at the end of June 2014 is \$2,117,494 as noted in the fund balance summary sheet.

Replacement Reserve Fund - 4655

This fund is mandated by the State Water Resources Control Board (SWRCB) in its guidelines for development of Facilities Financial Plan and Revenue Program (FPRP). This mandate requires annual funding of the facilities' depreciation. The fund, with its anticipated balance of \$4,187,836 at the end of FY 2013-14 as shown in the designated fund balance summary sheet, is designated for the basic replacement of components of the existing facilities. The fund ensures the useful life of facilities in a wholesome manner to utilize the entire design capacity for the community planned growth. The District has been funding this fund over the past years whereby the annual funding is adjusted annually, and is \$1,955,228 for FY2013-14.

Similar to the Capital Reserve Fund above, the Board resolved to repay previously borrowed monies in the amount of \$2,000,000 from this fund, beginning in FY 2013-14.

The summary sheet shows a breakdown of this fund among the District's facilities.

Retiree Health Insurance Sinking Fund – 4660

In December 2004, the District's Governing Board acted to provide medical insurance coverage for District employees upon retirement. In order to mitigate the impact of such benefit, the Board directed that a sinking fund be created for future payments of medical insurance premiums of District retirees, and that such fund be annually funded in an initial amount of \$30,000 per year. In August 2006 the Board revised this action directing District staff to change its current health insurance program from Blue Shield of California to the California Public Employees Retirement System (CalPERS) health program. In doing so, the CalPERS health plan would be at a lower premium and would allow the District to offer health insurance coverage for its retirees and their respective dependents similar to the prior plan. In addition, the District and employees will fund the costs of the Medicare supplemental insurance plan in an equally shared manner. Employee's hourly wage will be reduced by \$.19 per hour over a three year period starting in July, 2007 and ending in 2009. This employee contribution along with the District's matching contribution, and the savings on the health insurance premium will be allocated to this fund. The current annual funding of this fund would amount to \$210,646 which will escalate annually to cover the necessary annual funding defined by the retiree actuarial analysis. The District will periodically review this annual funding level in order to make sure that such fund balance is sufficient to meet its obligation. The fund balances at the end of fiscal years 2013 and 2014 are -\$11,897 and \$0 respectively.

In 2009 and to comply with the Governmental Accounting Standard Board (GASB) statement 45 requiring a separate trust fund for retiree benefits, the District joined the California Employees Retirement Benefit Trust (CERBT) fund administered by CalPERS to manage its retiree fund investments and to pay for the retirees health insurance premium. The District annually transfers cash from its own Retiree Health Insurance Sinking fund to CERBT fund that will subsequently be used for retiree insurance premium funding. The negative balance of the District sinking fund mentioned above reflects the transfers to CERBT in fiscal year 2011-12 that exceeded the annual required contribution.

Outfall Re-ballasting Fund – 4666

This fund does not carry any balance since its is used for management of the debt service of the State Revolving Fund (SRF) loan for the outfall re-rocking project. The revenues into this fund are disbursed within the same fiscal year, leaving no balance in the fund.

Plant Upgrading Fund – 4670

On May 7, 2007, the District's Governing Board acted to establish a separate fund designated as the "Plant Upgrading Fund" to pay for the Upgrading Project costs including but not limited to planning, design, environmental review, permitting and construction. Partial funding of the project was provided by a transfer from the Capital Reserve Fund in the amount of \$3,700,000 and from the Replacement Reserve Fund in the amount of \$2,000,000 . Revenue from the District's users (\$11.31 per ERU per month) for this project in addition to any future funding sources of the project will be deposited in this fund. The balance of this fund is anticipated to be \$74,614 at the end of June 2013 as noted in the fund balance summary sheet. The District plans to repay the funds that were borrowed from other funds to meet its obligations associated with the plant upgrading project. The District will repay the borrowed funds from the future sewer service charge revenues dedicated for the plant upgrading project.

District Emergency Fund – 4675

On May 7, 2007, the District's Governing Board established a separate fund designated as the "Emergency Fund" for the purpose of paying costs associated with emergency projects. Funding was provided by a transfer from the Replacement Reserve Fund in the amount of \$500,000. The balance of this fund at the end of June 2014 is anticipated to be \$551,514 as noted in the fund balance summary sheet.

Summary

Enclosed in this budget are a summary table and associated pie and bar charts that show fund balances and distributions at the beginning and end of FY 2013-14. The total value of the District's funds will be increased in FY 2013-14 by \$1,476,452 or 17% of its value at the end of 2013-14.

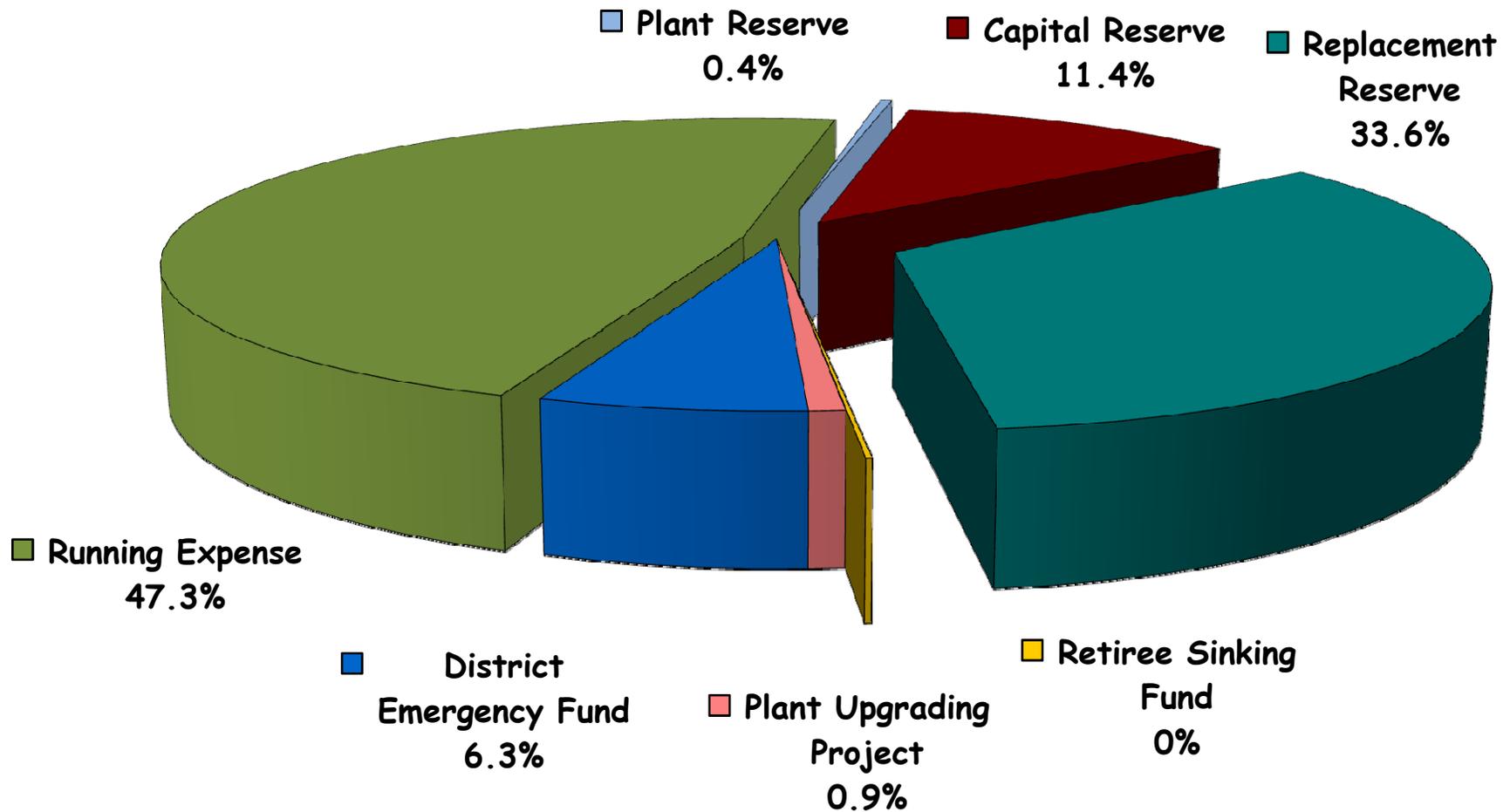
**DESIGNATED FUND BALANCE
SUMMARY**

Fund No. and Name	Estimated Cash Balance	
	6/30/2013	6/30/2014
<u>4640 Running Expense</u>		
Administration	477,670	325,325
Collection System	788,244	536,847
Firestone Pump Station	58,945	40,146
Main Pump Station	82,687	56,315
Industrial Waste Control Program	106,132	72,283
Wastewater Treatment Facilities	2,570,560	1,750,725
Effluent Disposal Ocean Outfall	53,547	36,469
Subtotal	\$4,137,785	\$2,818,111
<u>4645 Plant Reserve</u>		
	33,106	33,188
<u>4650 Capital Reserve</u>		
Collection System	585,863	613,081
Wastewater Treatment Facilities	366,486	1,454,777
Effluent Disposal Ocean Outfall	47,432	49,636
Subtotal	999,782	2,117,494
<u>4655 Replacement Reserve</u>		
Collection System	2,172,322	2,668,197
Administration Facilities	38,395	47,160
Wastewater Treatmt. & Pumping Facilities	569,687	1,276,564
Effluent Disposal Ocean Outfall	159,505	195,915
Subtotal	2,939,909	4,187,836
<u>4660 Retiree Health Insurance Fund</u>		
	(11,897)	0
<u>4666 Outfall Reballasting Project</u>		
	84,919	84,919
<u>4670 Plant Upgrading Project</u>		
	74,614	\$491,748
<u>4675 District Emergency Fund</u>		
	550,139	\$551,514
TOTALS	\$8,808,358	\$10,284,810

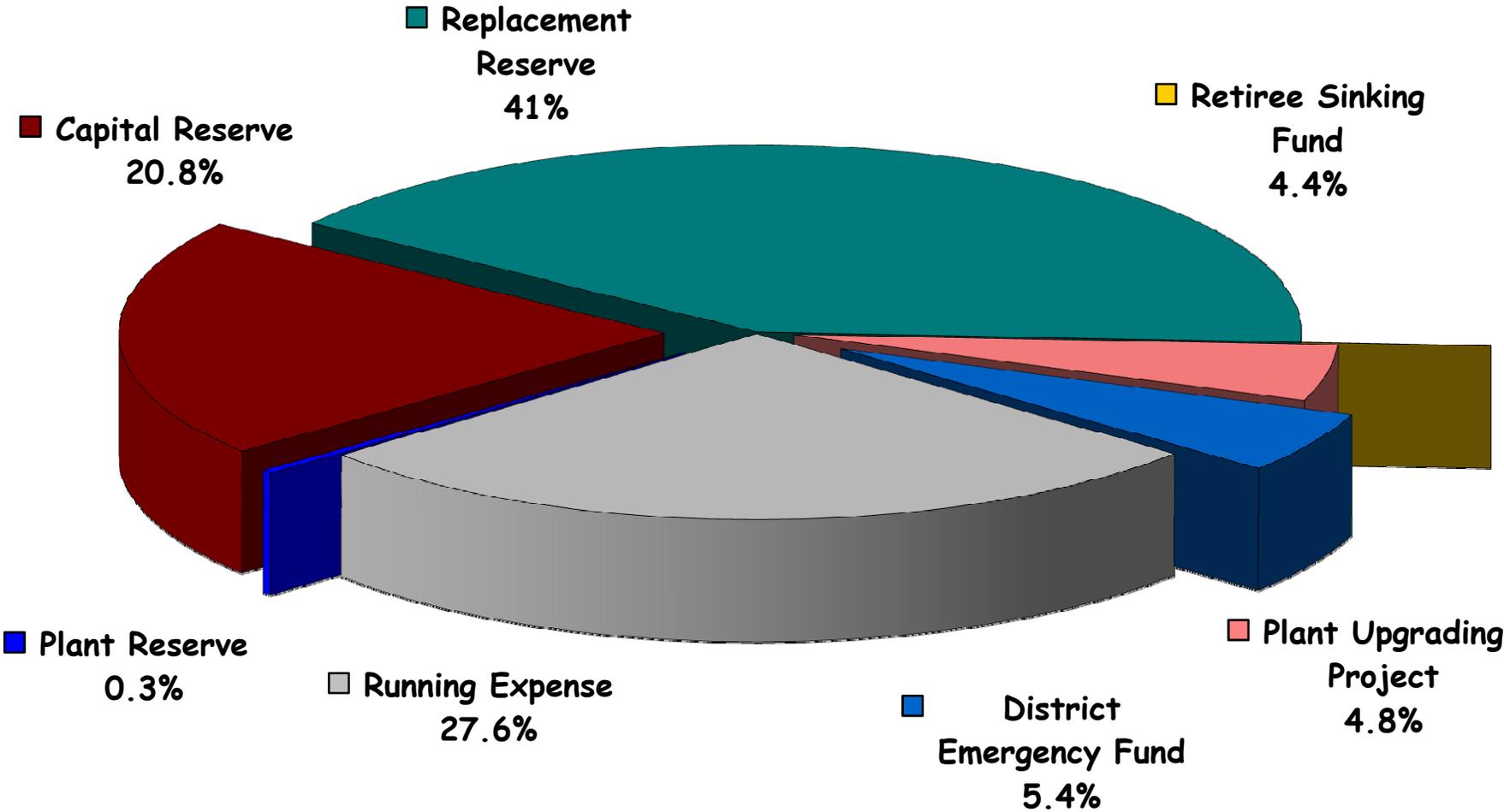
NOTES:

- ^a Designated to meet half of annual operation & maintenance costs for FY 2013-2014
- ^b Designated for emergency repairs.
- ^c Designated for facilities capacity expansion.
- ^d Designated for facilities replacement projects. Distributed relative to the replacement value of facilities.
- ^e Designated for retiree medical insurance sinking fund.
- ^f This fund receives and disburses monies for the SRF loan payment for the Outfall Rerocking Project, therefore its balance is zero at the end of each fiscal year.
- ^g Designated to pay for Plant Facilities Upgrading Project costs.
- ^h Designated for costs associated with emergency projects.

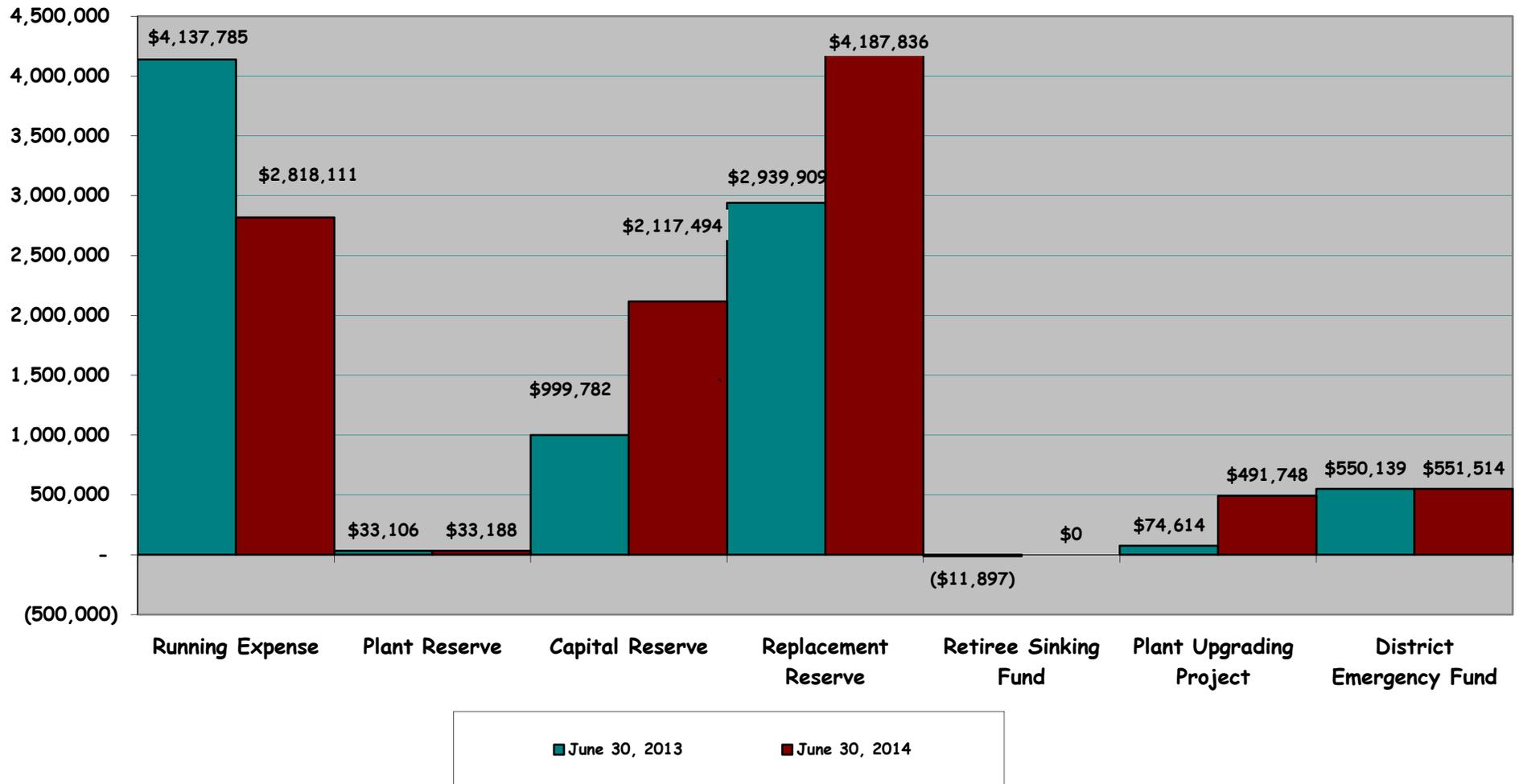
Fund Balance June 30, 2013



Fund Balance June 30, 2014



Fund Balance June 30, 2013 and June 30, 2014



ACTIVITIES OF DISTRICT FUNDS

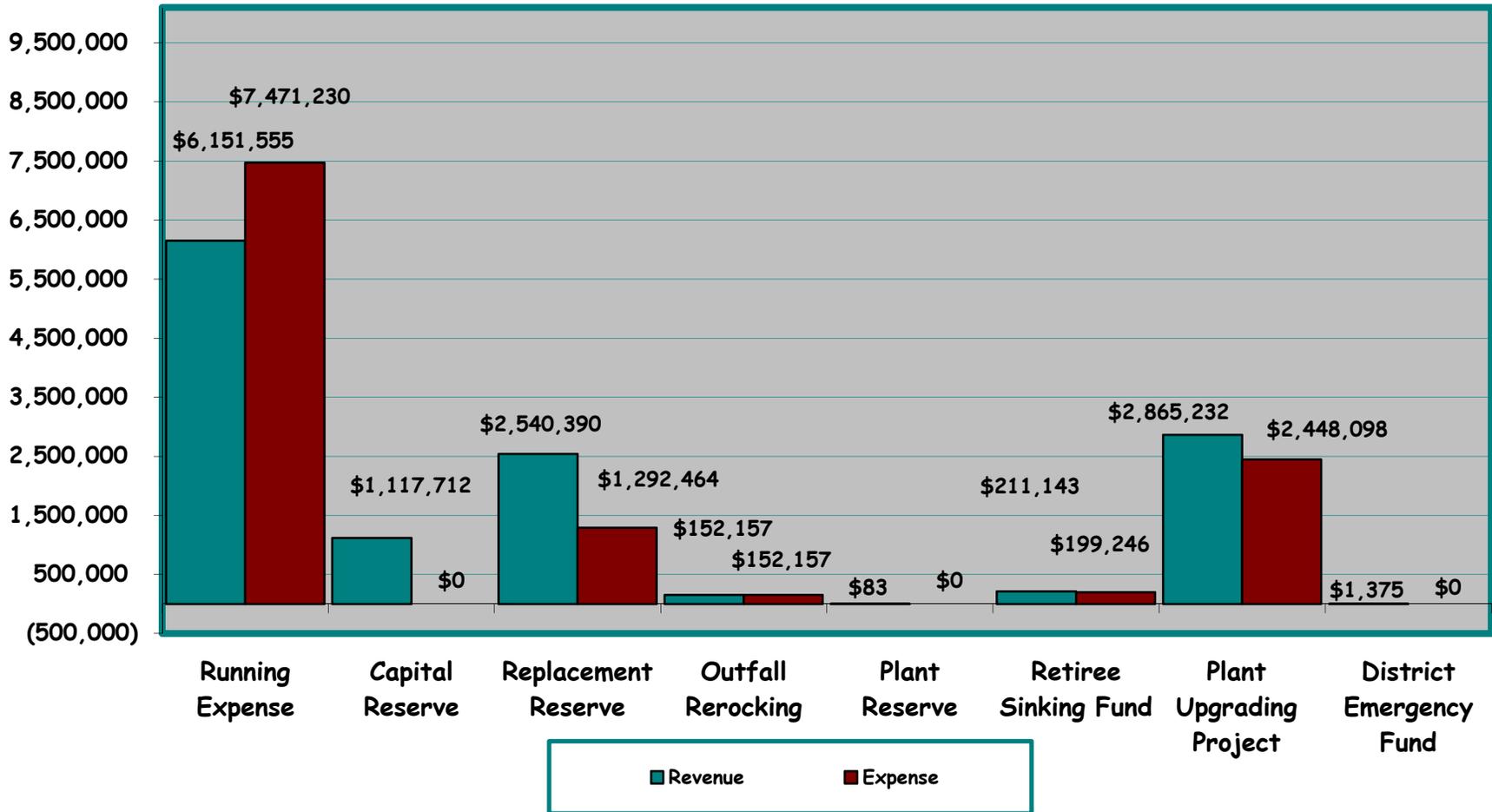
The enclosed fund activity sheet shows the District's fund balances at the beginning and end of the fiscal year, as well as the activity of each fund during the year. Each fund's name and number are shown in the extreme two left columns, followed by the cash balance of the fund at the beginning of the year in the third column. The fourth and fifth columns designate the activity in terms of revenues and expenditures for each fund as demanded by the District's budget. The last column to the right of the sheet shows the anticipated ending balance of each fund at the end of the fiscal year. The main objective of the enclosed fund activity sheet is to provide a record of allocating revenues and expenditures to meet the District's operating objectives.

For FY 2013-14, the District anticipates a increase in its overall fund balances by \$1,476,494 mostly due to the treatment plant upgrading project interfund loan repayments. The overall balance of all of the District's funds is anticipated to be \$10,284,810 by the end of fiscal year 2013-14. Enclosed in this budget is a fund activity tabulation and associated bar chart illustrating the activities of the District's designated funds in FY 2013-14.

FUND CASH ACTIVITY

Fund No. and Name	Estimated Cash Balance 6/30/2013	Estimated Revenue 2013-2014	Estimated Cash Expenditures 2013-2014	Estimated Cash Balance 6/30/2014
640 Running Expense	\$4,137,785	Interest \$10,036 Revenue \$5,709,425 GWD WWRec O&M \$397,722 Admin Chg: WWRec \$34,372	O & M Expense \$7,073,508 WWRec O & M Expense \$397,722	\$2,818,111
Subtotal		\$6,151,555	\$7,471,230	
645 Plant Reserve	\$33,106	Interest \$83	\$0	\$33,188
Subtotal		\$83	\$0	
650 Capital Reserve	\$999,782	Interest \$2,638 Fund 670 Loan repayment \$1,071,264 Connection & Annex Chgs \$43,810	Sewerline capacity related \$0	\$2,117,494
Subtotal		\$1,117,712	\$0	
655 Replacement Reserve	\$2,939,909	Interest \$8,329 Revenue \$1,955,228 Fund 670 Loan repayment \$576,834	Sewer Line Replacement \$955,564 Administration & Outfall \$200,000 Plant and Pump Stations Projects \$136,900	\$4,187,836
Subtotal		\$2,540,390	\$1,292,464	
660 Retiree Health Insurance	-\$11,897	Interest \$497 Revenue \$210,646	\$199,246	\$0
Subtotal		\$211,143	\$199,246	
666 Outfall Reballasting Project	\$84,919	RFOGA SRF Outfall \$67,238 Revenue \$84,919	SRF Loan Paymt \$152,157	\$84,919
Subtotal		\$152,157	\$152,157	
670 Plant Upgrading Project	\$74,614	Interest \$93 RFOGA Plant Upgrade \$417,040 Revenue \$2,448,098	Plant Upgrading Project \$800,000 Sewer Service Charges (670 loan \$1,071,264 Sewer Service Charges (670 loan \$576,834	\$491,748
Subtotal		\$2,865,232	\$2,448,098	
675 District Emergency Fund	\$550,139	Interest \$1,375	\$0	\$551,514
Subtotal		\$1,375	\$0	
TOTALS	\$8,808,358			\$10,284,810

Fund Activity June 2013-June 2014



REVENUES
FISCAL YEAR 2013-14

DISTRICT REVENUES IN FISCAL YEAR 2013-14

The District receives revenues from several sources. The District has grouped its revenues under the various funds utilized for the District's operations as discussed earlier in previous sections of this budget. These funds may change over time depending on the specific purpose of establishing the fund. Currently the District has allocated its various revenues to the following eight funds.

- 1. Running Expense Fund**
- 2. Plant Reserve Fund**
- 3. Capital Reserve Fund**
- 4. Replacement Reserve Fund**
- 5. Retiree Health Insurance Fund**
- 6. Outfall Re-ballasting Fund**
- 7. Plant Upgrading Project Fund**
- 8. District Emergency Fund**

Running Expense Fund - 4640

The running expense fund is where most of the operating revenues of the District are deposited when received. This fund has several accounts that hold the revenues from a variety of sources. The most significant revenues are the user fees or charges, as noted in this budget. Revenues from the various sources are accounted for under separate District internal accounts carrying different account numbers in order to track these revenues by their respective sources and allocate or designate them for their required and/or intended purposes. District revenues shown in the budget are estimates based on revenues from previous years, in addition to information associated with specific developments in the community. The running expense fund is used to fund the operations and maintenance activities of the District.

Sewer Service Charges – Account 3100

The sewer service charges may also be described as the utility charge paid by the District's users for the services rendered by the District. These charges are very similar to telephone, gas, or electric charges invoiced monthly by the utilities to their customers. The District collects its sewer service charges, also known as users' fees, through the property tax collection process of the County. The District's annual charges are placed on the tax roll, and are separately shown on property tax statements mailed by the County to the District's users. The County forwards the collected District fees to the District twice annually, immediately after tax collection in December and April of each year. Users' fees are expected to reflect the cost of operations and maintenance by the District, and are reviewed annually to ensure their appropriate values.

The sewer service charges are based on a mathematical model, which calculates rates using various parameters associated with flows and types of wastewater. The charge model is based on guidelines established by the Federal and State governments in accordance with the Clean Water Act, which applies to agencies like the District, that received Federal and State grants for construction of wastewater treatment and disposal facilities. The District has classified its users into 27 categories used in calculating the user fees.

The model takes into consideration the estimated expenditures for the upcoming fiscal year in order to calculate the required appropriate user fees. Based on the District's model, the charge for a single-family dwelling or an equivalent is \$453.63 per year or \$37.80 per month for FY

2013-2014. The sewer service charges are deposited into the individual funds of the District based upon their intended use and in an amount determined by the Governing Board. Of the monthly \$37.80 anticipated sewer charges revenue per single-family dwelling for Fiscal Year 2012-2013, \$24.10 will be deposited in the running expense fund 4640.

Permit and Inspection Fees – Account 3120

Permit and Inspection fees are collected for issuing permits to connect to District facilities. Inspection fees are charges for the District's inspection of the construction of new developments connecting to the District's facilities. This estimated revenue is projected based on past history and knowledge of proposed developments in the upcoming year.

Administration Charges – Accounts 3140 and 3145

These revenues are charges levied on the District's contractual users for administrative costs associated with treatment, disposal and reclamation of wastewater. These charges are fixed percentages of the operating costs as defined in separate agreements with these users.

Treatment and Disposal Revenue – Account 3150

This revenue is the monthly expense charged to the District's contractual users in accordance with an agreement with the District for treatment and disposal of their respective wastewaters. The charge to each user is based on each user's percentage of the monthly-metered flow into the plant applied to the total monthly expense of the treatment plant only. Fixed assets charged to the treatment plant are expensed to the contractual users based on their respective fixed capacity percentage allocations of the total treatment plant and outfall capacities as defined in the agreements between the District and its users.

Goleta Water District Reclamation O&M Cost Reimbursement – Account 3155

This revenue is the total estimated annual expense invoiced to the Goleta Water District for production of reclaimed water. Fixed assets purchased for the reclamation facility are included in this estimated revenue. This revenue was estimated based on the projected demand of reclaimed water as defined by the Goleta Water District.

Industrial Waste Control (IWC) Analysis Reimbursement – Account 3160

This revenue source is projected based on historical data, and accounts for reimbursements to the District by industries for costs of re-sampling their respective discharges to the District following violations of their respective permit limits.

Homeowners Exemption – Account 3170

Homeowners' exemption revenues are the District's share of the annual revenue received by the County from the State for tax exemptions offered to homeowners. This amount is usually estimated by Santa Barbara County, and does not vary greatly from year to year.

Annexation Processing – Account 3205

This estimated revenue is the administration fee charged for processing applications for annexations submitted to the District each year. The projected amount is based on an application fee of \$200 per application, and is estimated based on past history and knowledge of any known future annexations.

Revenue from Other Government Agencies (RFOGA) – Running Expense – Account 3240

This revenue is received from the Santa Barbara Municipal Airport and Santa Barbara County for their shares of the operations and maintenance of the treatment facilities; and from SBMA for Firestone and the Main pump stations. The value of this revenue is based on the Airport's percentages of the annual flow and expenses of the Main Pump Station and the percentage flow for the Firestone pump station only.

Other Revenue-Running Expense – Account 3260

Other revenues account for all undesignated sources. Examples of these revenues would be reimbursements for travel from agencies on which members of Governing Board serve (CSDA and CSRMA), miscellaneous invoices to other agencies, and reimbursements for miscellaneous expenses. Projections of this revenue are based on historical data and are usually conservative.

The Total revenue anticipated in the Running Expense Fund is \$6,141,519.

Capital Reserve Fund - 4650

The Capital Reserve fund is the depository of funds allocated for expansion of the District's facilities to accommodate the community's growth. Funds collected from connection and annexation fees are directed to this fund for capacity-related capital improvements.

Connection Fees – Account 3130

Connection fees are generally understood to be the costs of buying a unit of capacity in the District's facilities. The simplest form of measuring capacity for the purpose of determining connection fees is by equivalency to the capacity normally utilized by a normal single family residence. A capacity unit is expressed as one equivalent residential unit (ERU). Therefore, the connection fee is the cost of buying capacity units expressed in ERUs. The value of the connection fee is normally the price of one ERU.

Since connection fees are associated with capacity of service, they should be used for expansion of the existing facilities where capacity for serving additional growth in the community is required. In this respect, connection fees are mandated by law to be kept in a separate fund designated by the District as the Capacity Expansion Reserve.

Connection fee revenue estimates are based on historical data and estimates of growth and development anticipated in the fiscal year. The current District connection fee is \$2,058 per ERU.

Annexation Charges – Account 3200

Annexation to the District is the process of entering a land parcel into the service area of the District. The District's annexation fees were developed based on equity in maintenance of the

District's facilities over a period of several years. The underlying assumption is that a new customer, when annexed to the District, would have to pay certain annexation charges to catch up with the operations and maintenance costs paid by existing customers for a certain defined period of time. These fees are clearly separate from connection fees in that there is no overlap of both fee structures.

Currently the annexation charge revenue is based on a fee of \$1,905 per acre to be annexed. The District's annual projection of this revenue is based on historical data of the anticipated number of parcels to be annexed.

The total revenue anticipated in the Capital Reserve Fund is \$43,810.

Replacement Reserve Fund – 4655

The replacement reserve fund is designated to hold and disburse funds for the District's capital improvement projects that are needed to maintain the District's facilities. This fund does not hold nor disburse funds for major projects where capacity increases are required. The District annually deposits funds from sewer service charges into this fund to account for its facilities depreciation.

Sewer Service Charges – Account 3100

Of the monthly \$37.80 anticipated sewer charges revenue per single-family dwelling for Fiscal Year 2013-2014, \$2.00, which amounts to \$432,908 in FY 2013-14, will be deposited into the replacement reserve fund 4655 for future capital improvement projects in addition to the District's portion of facilities annual depreciation estimated to be \$1,319,684 in 2013-14. The total amount of sewer service charges expected to be received by the District and deposited into the replacement reserve fund is \$1,752,592 in 2013-14.

Property Tax – Account 3220

This revenue is the District's share of the property taxes collected by the County based on the District's percentage of property tax revenues to the County. The District's percentage is defined based on separate property tax negotiations during the process of property annexations to the District. Current annual property tax revenues to the District are predominantly based on the District's percentage in effect prior to Proposition 13. Property tax revenue is based on data submitted by Santa Barbara County. Because the District's budget is approved before the actual amount of property taxes is calculated, the amount shown is an estimate based on the previous year. The amount of property tax revenue received by the District does not vary considerably from year to year.

RFOGA – Capital Projects – Account 3260

This revenue is received from the District's contractual users' for their share of the plant capital project expenditures. Each entity pays according to its capacity percentage entitlement as defined in the agreement between the District and these users.

The total revenue anticipated in the Replacement Reserve Fund is \$1,955,228.

Retiree Health Insurance Fund – 4660

The Retiree Health Insurance fund was established by the District in 2004. The District will deposit approximately \$210,646 annually into this fund for medical insurance premiums for District retirees. The District annually transfers cash from this fund to the CERBT fund as part of the required annual contribution required by GASB 45.

The total deposit into the Retiree Health Insurance Fund is \$210,646.

Outfall Re-ballasting Fund – 4666

This fund was established to manage the funds directed for payment of annual debt service for a loan received from the State Water Resources Control Board for placement of ballast rock over the District’s outfall for the purpose of maintaining its stability. The loan was received under the State Revolving Fund (SRF) Loan Program.

Sewer Service Charges – Account 3100

The amount of sewer service charges expected to be received by the District and deposited into the outfall re-ballasting fund is \$84,919.

The RFOGA-Outfall SRF Loan – Account 3245

To maintain an audit trail, the District’s contractual users’ contributions are placed in this account to pay the annual debt service of the State Revolving Fund loan. Each entity pays according to its percentage entitlement in the outfall capacity as defined in the agreement between the District and these users.

The total revenue anticipated in the Outfall Re-ballasting Fund is \$152,157.

Facilities Upgrading Fund – 4670

The fund is used to manage expenditures for the plant upgrading project consisting of a planning study and associated environmental review documents, preparation of design documents and the actual construction of the upgrading facilities. The expenditures for this project are anticipated to occur through the year 2014 at which time the upgrading project is anticipated to be completed.

Sewer Service Charges – Account 3100

Of the monthly \$37.80 anticipated sewer charges revenue per single-family dwelling for Fiscal Year 2012-2013, \$11.31 will be deposited into the facilities upgrading fund 4670. The total amount of sewer service charges expected to be received by the District and deposited into the facilities upgrading fund is \$2,448,098.

Revenue – Treatment Plant Facilities Upgrade – Account 3250

This revenue of \$417,040 anticipated in 2013-14 is received from the District's contractual users' for their share of the plant upgrading project expenditures. Each entity pays according to its capacity percentage entitlement as defined in the agreement between the District and these users.

The total revenue anticipated in the Facilities Upgrading Fund in FY 2013-14 is anticipated to be \$ 2,865,138.

Interest Earnings Account - 3230

This account receives the interest earnings of all District funds. Interest accrued per fund is also transferred from this account as revenue to each of the District funds. The interest for each fund for this year is calculated based on a conservative percentage of 0.25%

The total interest anticipated in FY 2013-14 is \$23,051.

THE TOTAL DISTRICT REVENUE ANTICIPATED IN FY 2013-14 IS \$11,391,549

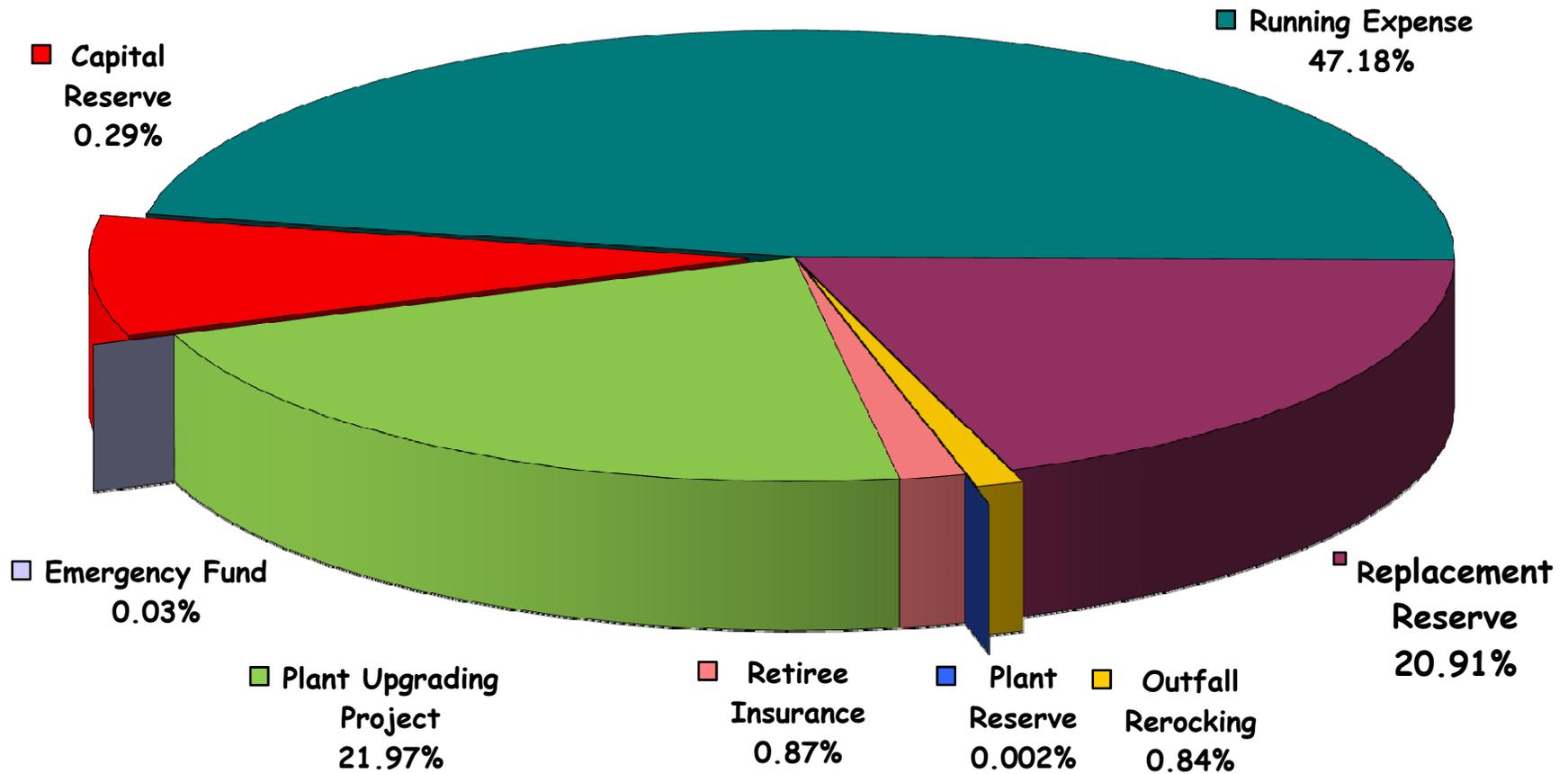
**Fiscal Year 2013-2014
REVENUE**

Fund Name and Number	Acct	Revenue Classification	Budgeted Revenue 2012-13	Revenue to date 3/31/2013	Projected Actual 2012-13	Over(Under) Budget 2012-13	Revenue Projection 2013-14
4640 Running Expense	3100	Sewer Service Charges	\$3,989,882	\$1,986,607	\$3,989,882	\$0	\$3,686,219
	3120	Permits and Inspections	\$28,000	\$27,858	\$29,300	\$1,300	\$28,000
	3140	Admin Chgs - Treatment	\$95,429	\$55,323	\$73,765	(\$21,664)	\$103,668
	3145	Admin Chgs - Reclamation	\$34,177	\$17,045	\$22,727	(\$11,450)	\$34,372
	3150	Treatment, Disposal & Equip	\$1,634,825	\$958,654	\$1,278,205	(\$356,620)	\$1,820,076
	3155	GWD WWRec O&M Cost Reimb.	\$486,771	\$203,194	\$270,925	(\$215,846)	\$397,722
	3160	IWC Analysis Reimbursement	\$500	\$0	\$0	(\$500)	\$500
	3170	Homeowners Exemption	\$500	\$409	\$500	\$0	\$500
	3205	Annexation Processing Fee	\$1,000	\$400	\$533	(\$467)	\$1,000
	3240	**RFOGA - Running Expense	\$17,610	\$1,962	\$2,616	(\$14,994)	\$24,461
	3260	Other Revenue - Running Exp.	\$45,000	\$76,117	\$101,490	\$56,490	\$45,000
		Subtotal	\$6,333,694	\$3,327,569	\$5,769,943	-\$563,751	\$6,141,519
4650 Capital Reserve	3130	Connection Fees	\$40,000	\$96,726	\$128,968	\$88,968	\$40,000
	3200	Annexation Charges	\$3,810	\$200	\$2,600	(\$1,210)	\$3,810
		Subtotal	\$43,810	\$96,926	\$131,568	\$87,758	\$43,810
4655 Replacement Reserve	3100	*Sewer Service Charges	\$1,568,926	\$899,026	\$1,568,926	\$0	\$1,752,592
	3220	Property Tax Revenue	\$117,215	\$72,486	\$117,215	\$0	\$118,012
	3260	**RFOGA - Capital Projects	\$36,820	\$144	\$192	(\$36,628)	\$84,623
		Subtotal	\$1,722,961	\$971,656	\$1,686,333	-\$36,628	\$1,955,228
4660 Retirees Ins	3100	*Sewer Service Charges	\$180,646	\$98,094	\$180,646	\$0	\$210,646
		Subtotal	\$180,646	\$98,094	\$180,646	\$0	\$210,646
4666 Outfall Project Fund	3100	*Sewer Service Charges	\$84,919	\$48,660	\$84,919	\$0	\$84,919
	3245	**RFOGA - Outfall SRF Loan	\$67,238	\$67,238	\$67,238	\$0	\$67,238
		Subtotal	\$152,157	\$115,898	\$152,157	\$0	\$152,157
4670 Facilities Upgrade	3100	*Sewer Service Charges	\$2,486,906	\$1,425,081	\$2,486,906	\$0	\$2,448,098
	3250	**RFOGA-Plant Upgrading Proj.	\$5,213,000	\$3,085,838	\$3,701,230	(\$1,511,770)	\$417,040
		Subtotal	\$7,699,906	\$4,510,919	\$6,188,136	-\$1,511,770	\$2,865,138
All Funds		Interest Earnings					
4640	3230	Running Expense Fund	\$16,622	\$6,987	\$9,316	(\$7,306)	\$10,036
4645	3230	Plant Reserve Fund	\$125	\$83	\$111	(\$14)	\$83
4650	3230	Capital Reserve Fund	\$7,573	\$2,411	\$3,214	(\$4,359)	\$2,638
4655	3230	Replacement Reserve Fund	\$15,243	\$4,253	\$5,671	(\$9,572)	\$8,329
4660	3230	Retiree Health Insurance Fund	\$611	\$26	\$34	(\$577)	\$497
4670	3230	Plant Upgrading Fund	\$0	\$1,112	\$1,483	\$1,483	\$93
4675	3230	District Emergency Fund	\$1,946	\$1,355	\$1,806	(\$140)	\$1,375
		Subtotal	\$42,120	\$16,227	\$21,635	-\$20,485	\$23,051
		Total Revenue	\$16,175,294	\$9,137,288	\$14,130,418	-\$2,044,876	\$11,391,549

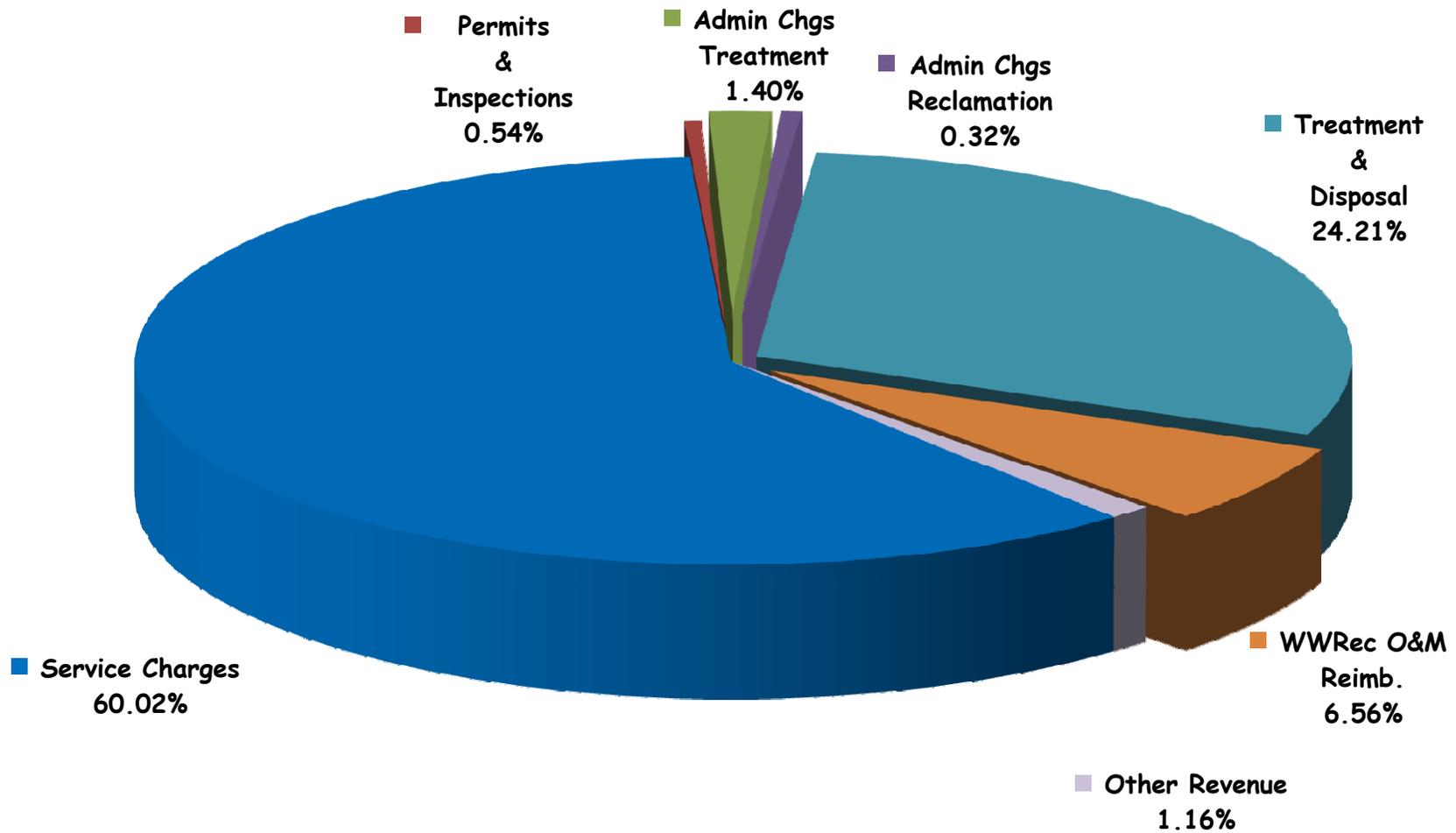
*Sewer Service Charges are deposited directly to the respective funds and no longer shown as a transfer from the 4640 Running Expense Fund. Values shown under 2013-2014 Revenue Estimate have been pro-rated accordingly.

**RFOGA = Revenue From Other Gov't Agencies

Revenues by Fund 2013-14



Running Expense Revenues 2013-14



***EXPENDITURES
FISCAL YEAR 2013-14***

DISTRICT COMBINED EXPENDITURES IN FISCAL YEAR 2013-14

The combined expenditures for the District's operating departments are shown in a combined expenditure sheet with comparisons to the previous fiscal year's expenditures. The budget expenditures are shown under various categories such as personnel expenses, operating expenses, depreciation reserves funding, debt service and capital outlay. The total operating and personnel expenses proposed for FY 2013-14 are anticipated to be 8% more than last year's budget and the capital outlay projects are anticipated to be about 63% less than last year's expenditures.

The main categories of expenditures in the combined budget are as follows:

<u>DESCRIPTION</u>	<u>EXPENDITURES</u>	<u>% OF TOTAL EXPENDITURES</u>
Personnel Cost:	\$ 4,450,792	32%
Operating Expenses:	\$ 2,860,684	20%
Sub-Total:	\$ 7,311,476	52%
Depreciation Funding:	\$ 2,417,792	17%
Annual Debt Service:	\$ 152,157	1%
Capital Outlay:	\$ 4,099,562	30%
TOTAL EXPENDITURES:	\$ 13,959,928	100%

The enclosed graph shows the above distribution of expenditures for FY 2013-14.

The District has separated accounting of its expenses under seven separate service categories. These categories are mostly associated with specific service programs and/or facilities shared by separate groups of users. The main purpose of segregating expenses is to appropriately charge the customer base served by each program and/or facility. The District's seven service categories and corresponding customer base are described below.

Administration Expenses

All District users share these expenses. The District's contractual users pay, as administrative costs, a fixed percentage of their respective operating costs in the treatment and disposal facilities.

Collection System

All users in the Goleta Sanitary District's service area share the expenses associated with the collection system. The District's contractual users do not share in the cost of the collection system.

Main and Firestone Pump Stations

All users in GSD's service area share the expenses associated with the main pump station. The Santa Barbara Municipal Airport and the County of Santa Barbara are the only contractual users of the District that share in this cost. All other contractual users do not use the main pump

station. The District and the Airport only share the costs of the Firestone Pump Station in accordance with an agreement between the two agencies such that the Airport's share is based upon flow through the station.

Industrial Waste Control Program

Similar to the collection system, the expenses associated with the Industrial Waste Control program are shared by all users in the Goleta Sanitary District's service area. The District's contractual users do not share in the cost of this program.

Wastewater Treatment Facilities

All District users share in the cost of the treatment of wastewater, including all contractual users. The contractual users share in the operating costs based on a corresponding percentage of their flows compared to the total flow into the treatment facilities. Fixed assets are charged based on the respective percentage of the treatment facilities' capacity allocation to each contractual user.

Wastewater Disposal Outfall

All District users share in the cost of wastewater disposal including all contractual users. The contractual users share in the operating costs and fixed assets based on the corresponding percentage of their outfall capacity allocation to each contractual user.

Reclamation Facilities

The operating costs, including a 10% administration cost, are invoiced to the Goleta Water District monthly. Fixed assets are invoiced without the administrative charge.

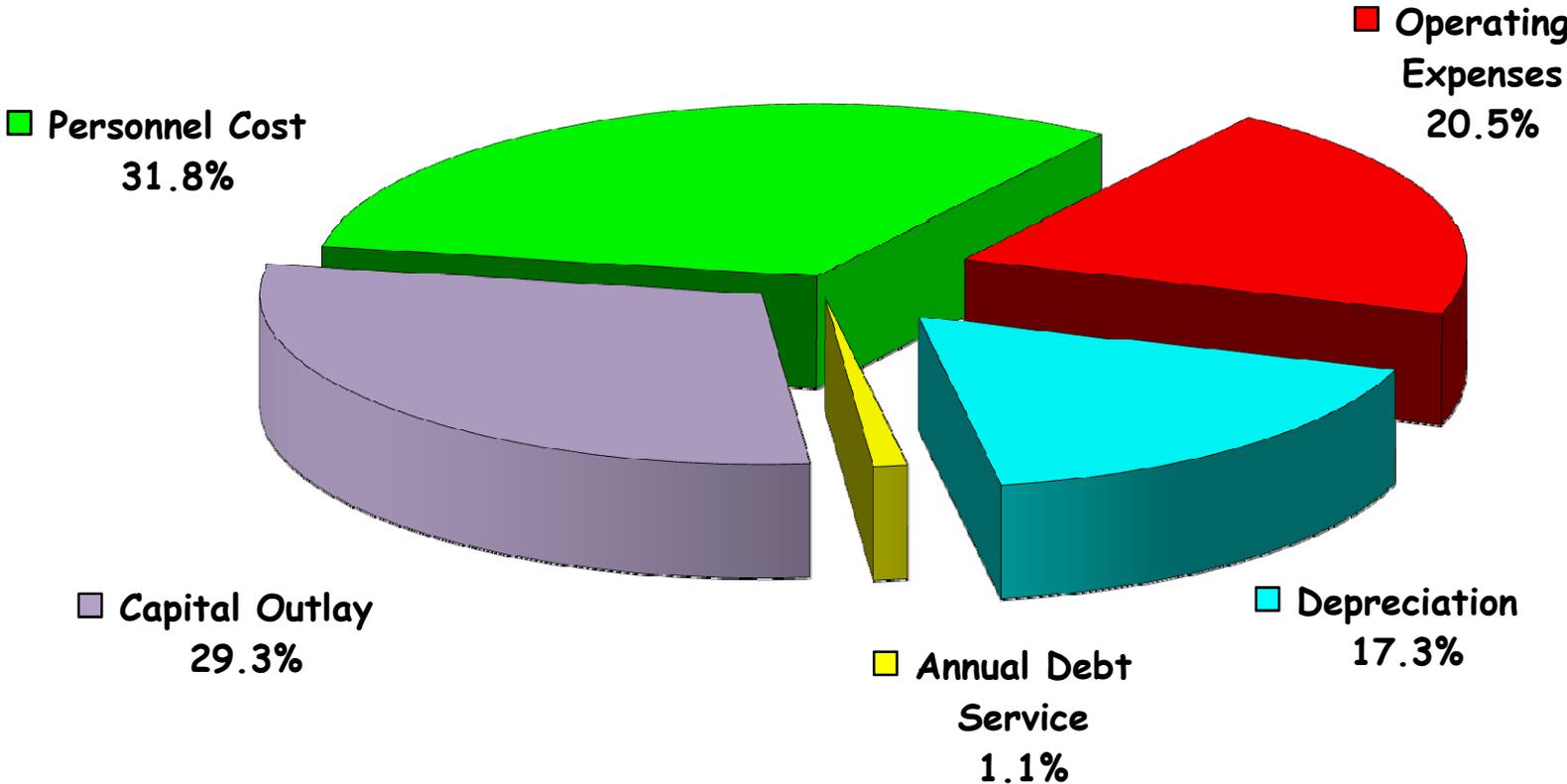
Summary

Enclosed in the budget is a graph showing the distribution of the expenditures by each of the service categories described above. Details of each category's proposed expenditures are also included in this budget with a narrative explanation of the purposes of these expenditures.

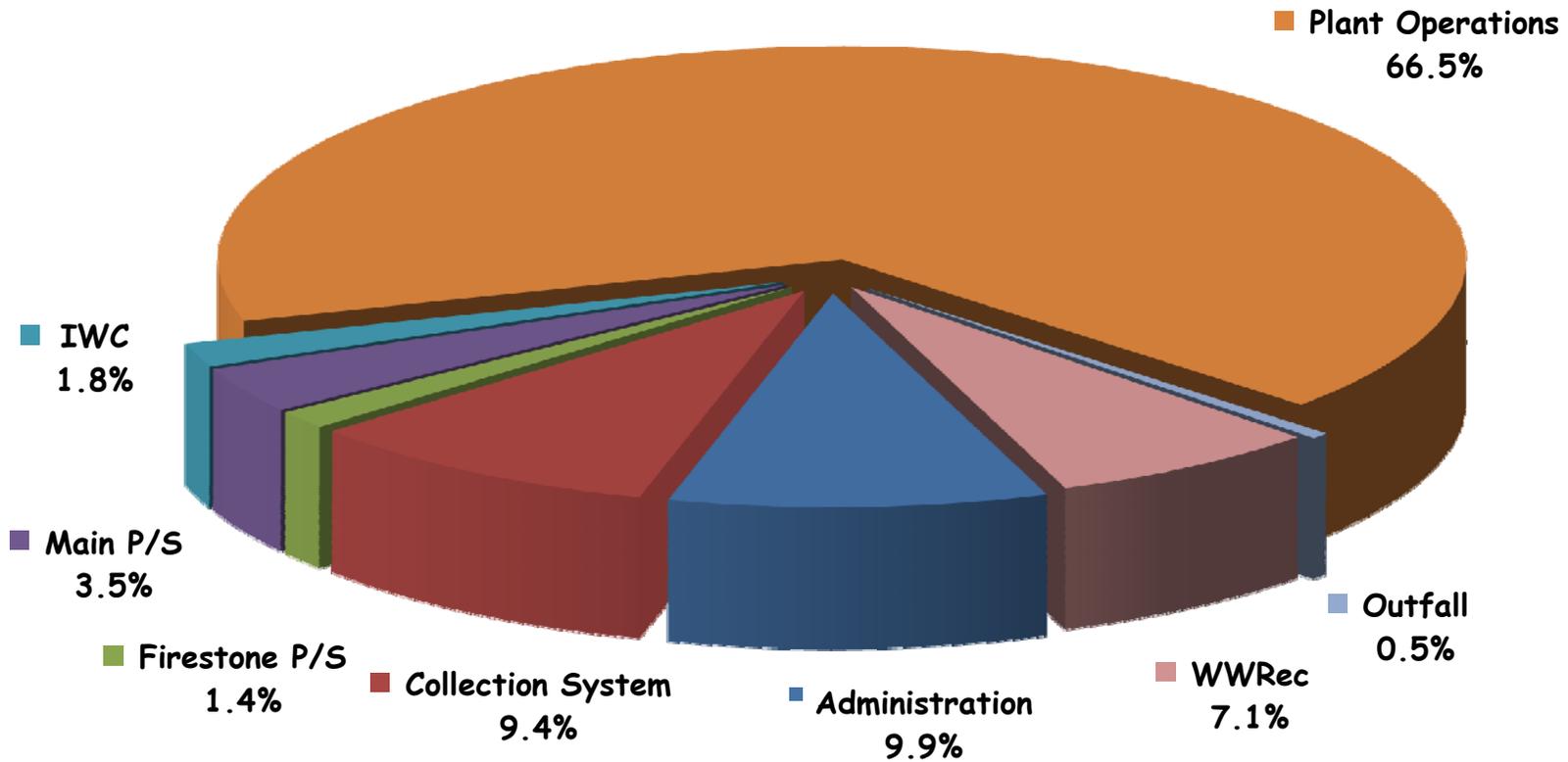
**Fiscal Year 2013-2014
EXPENDITURES**

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent
	2012-13	3/31/2013	Actual	Budget	Budget	Change
	2012-13	3/31/2013	2012-13	2012-13	2013-14	2012-13
PERSONNEL						
Basic Salaries	2,446,805	1,712,412	2,283,458	163,347	2,596,183	6%
Overtime	38,600	11,850	16,614	21,986	38,600	0%
Temporary	75,246	47,828	54,184	21,062	24,240	-68%
Directors Fees	63,000	30,004	40,006	22,994	76,000	21%
Worker's Compensation	61,830	52,593	70,124	(8,294)	68,848	11%
Retirement	492,394	336,811	449,080	43,314	538,731	9%
Active Employee Health Insurance	609,871	430,192	573,590	36,281	707,311	16%
Retiree Health Insurance OPEB Funding	180,645	36,379	176,205	4,440	199,246	10%
FICA	148,679	94,230	125,640	23,039	154,318	4%
Medicare	37,144	32,532	34,717	2,427	38,498	4%
Unemployment Insurance	9,351	8,590	11,076	(1,724)	8,818	-6%
<i>Subtotal</i>	4,163,566	2,793,421	3,834,693	328,873	4,450,792	7%
OPERATING EXPENSES						
Public Education	28,600	13,689	17,166	11,434	50,000	75%
Janitorial Service	31,500	21,623	29,022	2,478	31,500	0%
Uniforms	12,425	8,486	11,314	1,111	12,425	0%
Licenses & Permits	77,635	56,160	59,980	17,655	50,500	-35%
Freight & Postage	2,960	1,212	1,593	1,367	2,915	-2%
Subscriptions	1,300	3,369	3,510	(2,210)	4,900	277%
Vehicle Repairs & Maintenance	49,000	26,905	46,668	2,332	48,000	-2%
Liability & Property Insurance	126,919	81,961	109,283	17,636	130,301	3%
Dues & Memberships	29,500	28,628	31,158	(1,658)	31,400	6%
Office Supplies	16,150	9,410	11,769	4,381	16,150	0%
Analysis & Monitoring	165,800	110,466	146,650	19,150	165,800	0%
Operating Supplies	692,525	453,259	601,206	91,319	719,825	4%
Attorney Fees	115,750	123,711	167,741	(51,991)	114,500	-1%
Printing & Publications	5,175	1,670	2,585	2,590	5,068	-2%
Repairs and Maintenance	316,000	177,543	310,200	5,800	325,500	3%
Travel	52,950	33,428	44,446	8,504	48,950	-8%
Seminar & Conference Registration	18,000	17,615	24,260	(6,260)	26,000	44%
Utilities	405,700	291,439	390,110	15,590	600,300	48%
Election Expense	0	19,068	19,068	(19,068)	0	0%
Computer Service & Maintenance	99,000	24,583	98,000	1,000	123,000	24%
Lease/Rentals	9,475	5,450	7,553	1,922	8,350	-12%
Consulting Services	44,400	10,991	24,616	19,784	44,400	0%
Biosolids Hauling	250,000	78,430	104,574	145,426	250,000	0%
Other Professional Services	49,500	19,566	62,401	(12,901)	40,700	-18%
Other Expense	10,000	7,683	8,111	1,889	10,200	2%
<i>Subtotal</i>	2,610,264	1,626,346	2,332,984	277,280	2,860,684	10%
Total Personnel and Operating Expenses	6,773,830	4,419,767	6,167,677	606,153	7,311,476	8%
DEPRECIATION FUNDING						
Replacement Reserve	2,054,411	1,597,341	2,154,145	(99,734)	2,417,792	18%
<i>Subtotal</i>	2,054,411	1,597,341	2,154,145	(99,734)	2,417,792	18%
DEBT SERVICE						
GSD SRF Payment	84,919	84,919	84,919	0	84,919	0%
RFOGA SRF Payment	67,238	67,238	67,238	0	67,238	0%
<i>Subtotal</i>	152,157	152,157	152,157	0	152,157	0%
CAPITAL OUTLAY						
Machinery and Equipment	256,850	150,999	196,685	60,165	311,000	21%
Capital Projects	827,200	98,583	382,027	445,173	1,340,464	62%
Plant Upgrading Project	10,000,000	5,798,800	7,100,000	2,900,000	800,000	-92%
Plant Upgrading Project Interfund Loan payments	0	0	0	0	1,648,098	0%
<i>Subtotal</i>	11,084,050	6,048,382	7,678,712	3,405,338	4,099,562	-63%
Total Operating & Non-Operating Expenses	20,064,448	12,217,647	16,152,691	3,911,757	13,980,987	-30%

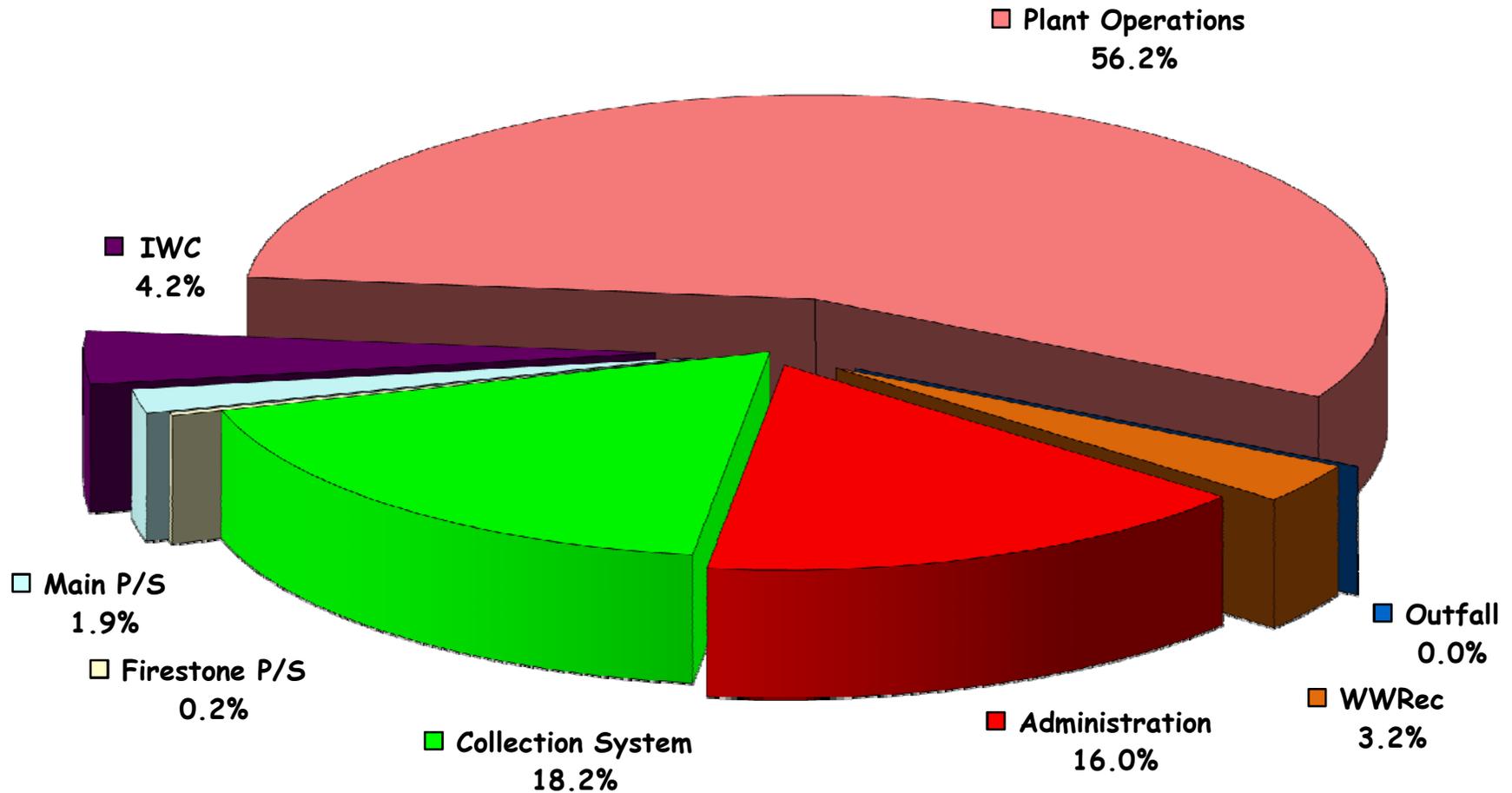
District's Combined Expenditures



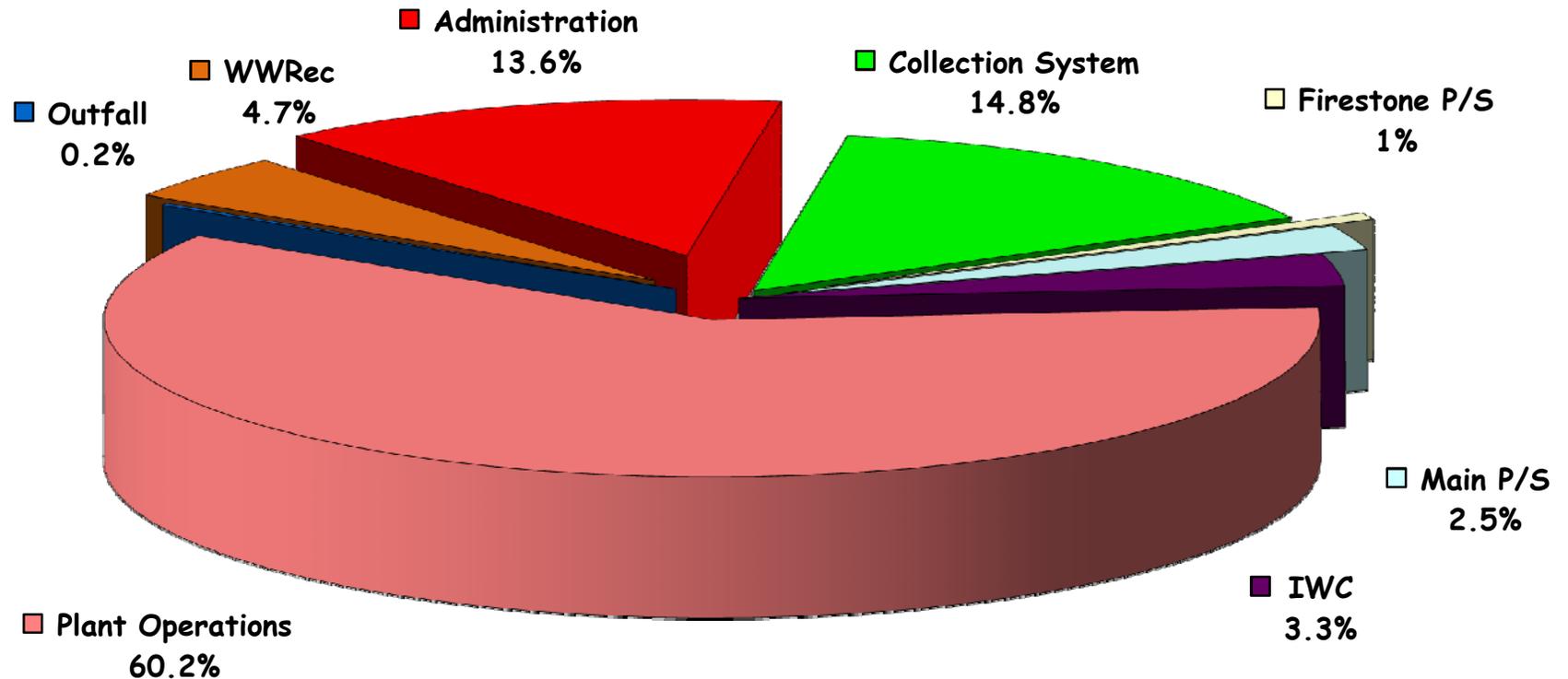
Distribution of Operating Costs



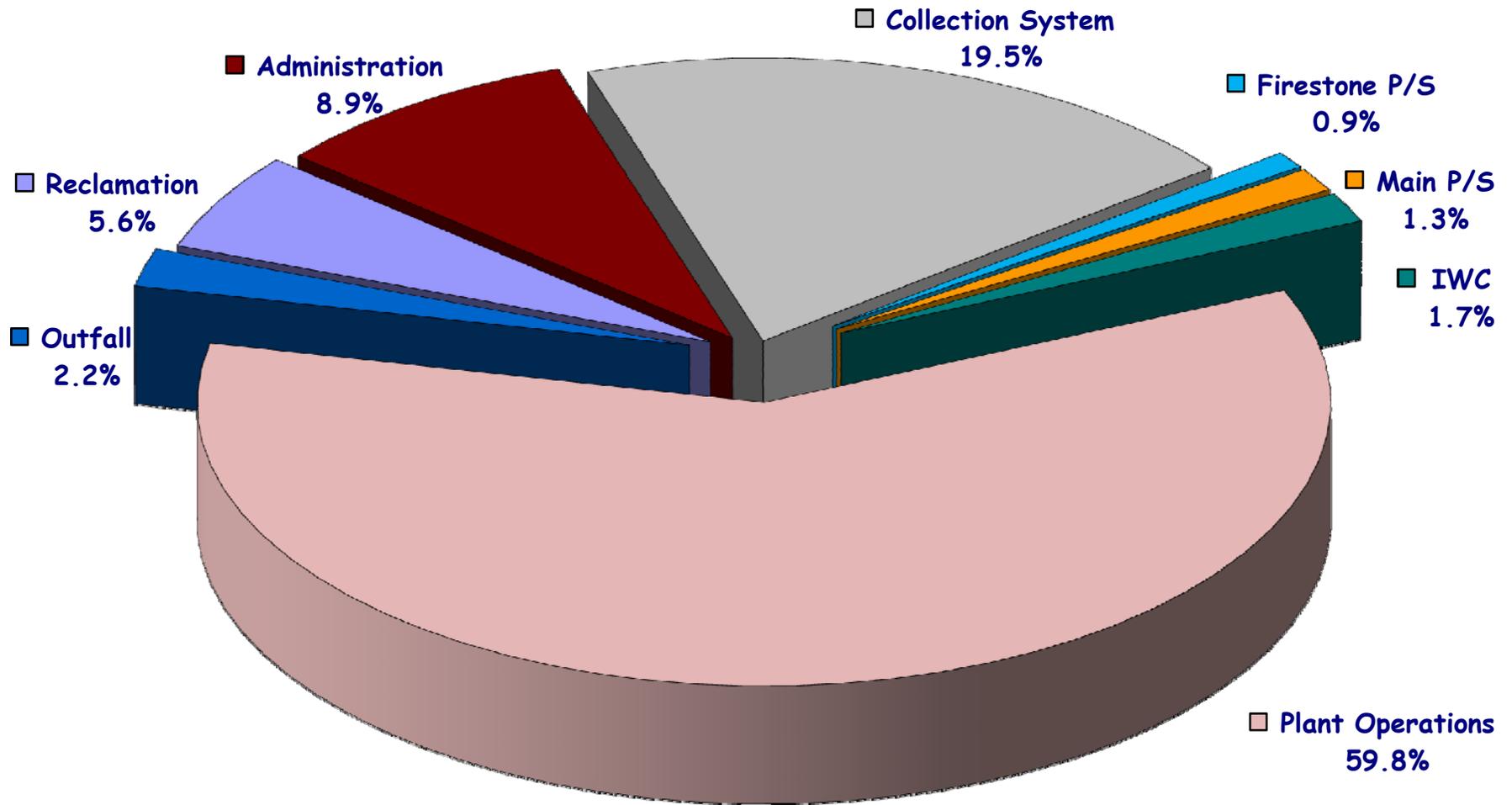
Distribution of Personnel Cost



Distribution of Personnel & Operating Costs



Distribution of Total Expenditures by Service Category



***COMPARISON SUMMARY
OF EXPENSES AND REVENUES***

COMPARISON SUMMARY OF EXPENSES AND REVENUES

The budget contains a summary of the anticipated expenses and revenues for fiscal year 2013-14. This summary explains the relationship between expenses and revenues in such a manner that defines the sources of revenues to meet budgeted expenditures. The categories discussed below have been selected on the basis of where proposed expenditures are anticipated to occur.

- ◆ **Running Expenses and Revenues**
- ◆ **Reclamation Facilities Expenses and Revenues**
- ◆ **Debt Service Expenses and Revenues**
- ◆ **Capital Improvements Expenses and Revenues**

Running Expense Fund

The summary reflects the expected expenditures to operate the District.

The total anticipated running expense expenditures in FY 2013-14 are \$7,073,508

On the revenue side the total revenue projected for this fund includes most revenue sources described under the running expense revenue discussion with the exception of revenues associated with the reclamation facilities. The revenues shown in this category are considered new funds collected annually from the District's users. As noted below, the expenses in this fund are projected to be higher than the anticipated revenues.

The total anticipated running expense revenue in FY 2013-14 is \$5,719,461

Reclamation Facilities

The reclamation facilities are accounted for separately in this summary comparison, since the associated operations and maintenance costs are paid for separately by the Goleta Water District. As noted in the budget, the amount of revenue anticipated is higher than the anticipated expenses due to the 10 percent administration charge, which is charged to the Goleta Water District per an agreement between the two agencies.

The total anticipated expenses for the reclamation facilities in FY 2013-14 \$397,722

The total anticipated revenues for the reclamation facilities in FY 2013-14 are \$432,094

Debt Service

The summary shows the expense and revenue associated with the annual debt service of the SRF Loan for the outfall re-ballasting project. The revenue in this category includes the District's share of the SRF loan payment that is derived from sewer service charges.

The total expenses anticipated for debt service in FY 2013-14 \$152,157

The total revenue anticipated for debt service in FY 2013-14 \$152,157

Capital Improvements

This summary includes all the expenditures projected for capital improvements of the treatment plant (including the plant upgrading project) and collection system. Depending on the type of project, the funds are segregated to reflect whether the capital improvement under consideration is a replacement project, a capacity expansion project, or both. On the revenue side sewer services charges are included which fund the District's replacement reserve fund as well as revenues for the facilities upgrading project fund.

The total anticipated expenses for capital improvements in FY 2013-14 \$6,158,354

The total anticipated revenue for capital improvements in FY 2013-14 is \$4,876,694

THE TOTAL EXPENDITURES FOR FY 2013-14 ARE \$13,980,987

THE TOTAL REVENUE FOR FY 2013-14 IS \$11,391,549

**COMPARISON SUMMARY OF
EXPENSES AND REVENUES
Fiscal Year 2013-2014**

EXPENDITURES		REVENUES	
<u>RUNNING EXPENSE</u>		<u>RUNNING EXPENSE</u>	
Personnel	\$4,110,520	Sewer Service Charges	\$3,686,219
Operating Expense	2,657,988	Permit and Inspection Fees	28,000
Machinery and Equipment	305,000	Administration Charges - Treatment	103,668
Total	7,073,508	RFOGA - Treatment and Disposal	1,820,076
		IWC Analysis Reimbursement	500
		Homeowners Property Tax Relief	500
		Annexation Processing Fee	1,000
		Payments from Other Governmental Agencies	24,461
		Other Revenue	45,000
		Interest	10,036
		Total	\$5,719,461
<u>RECLAMATION FACILITIES</u>		<u>RECLAMATION FACILITIES</u>	
Personnel	\$141,025	GWD Reimb. of O&M Expenses	\$397,722
Operating Expense	202,696	Administration Charges - Reclamation	34,372
Machinery and Equipment	6,000		
Capital Improvement Projects	48,000		
Total	\$397,722	Total	\$432,094
<u>DEBT SERVICE</u>		<u>DEBT SERVICE</u>	
Outfall Reballasting Project Fund (4666)		RFOGA - Outfall SRF Loan	\$67,238
SRF Loan Outfall	\$152,157	Sewer Service Charges	84,919
Total	\$152,157	Total	\$152,157
<u>CAPITAL IMPROVEMENT</u>		<u>CAPITAL IMPROVEMENT</u>	
<u>Capacity Reserve Fund (4650)</u>		<u>Capacity Reserve Fund (4650)</u>	
Sewerlines capacity related projects	\$0	Connection/Annexation Fees	\$43,810
		Interest	2,638
		Sewer Service Charges (670 loan repayment)	1,071,264
		Sub-total	\$1,117,712
	Sub-total		
	\$0		
<u>Replacement Reserve Fund (4655):</u>		<u>Replacement Reserve Fund (4655)</u>	
Administration	\$170,000	Sewer Service Charges (\$2 per ERU + GSD Depr)	\$1,752,592
Firestone Pump Station	-	RFOGA - Capital Projects	84,623
Pump Station Projects	-	Property Tax Revenue	118,012
Plant Projects	136,900	Interest	8,329
Sewerline Projects	955,564	Sewer Service Charges (670 loan repayment)	576,834
Outfall Projects	30,000		
Depreciation Funding	2,417,792		
Sub-total	\$3,710,256	Sub-total	\$2,540,390
<u>Wastewater Plant Upgrading Project Fund (4670)</u>		<u>Wastewater Plant Upgrading Project Fund (4670)</u>	
Upgrade Construction	\$800,000	Payments from Other Contract Users	\$417,040
Interfund Loan repayment, installment to 650	1,071,264	Sewer Service Charges for Plant Upgrade	800,000
Interfund Loan repayment, installment to 655	576,834	Interest	93
Sub-total	\$2,448,098	Sub-total	\$1,217,134
<u>District Plant Reserve Fund (4645)</u>		<u>District Plant Reserve Fund (4645)</u>	
	\$0	Interest	\$83
Sub-total	\$0	Sub-total	\$83
<u>District Emergency Fund (4675)</u>		<u>District Emergency Fund (4675)</u>	
	\$0	Interest	\$1,375
Sub-total	\$0	Sub-total	\$1,375
Total	\$6,158,354	Total	\$4,876,694
<u>Retiree Medical Insurance Retirement Fund (660)</u>		<u>Retiree Medical Insurance Retirement Fund (660)</u>	
Disbursements Directly to CERBT	132,709	Sewer Service Charges	\$210,646
Disbursements Directly to District Retirees	66,537	Interest	\$497
Total	\$199,246	Total	\$211,143

SERVICE CATEGORY EXPENSE DATA

ADMINISTRATION

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent
	2012-13	3/31/2013	Actual 2012-13	Budget 2012-13	Budget 2013-14	Change 2012-13
PERSONNEL						
Basic Salaries	373,053	247,192	329,589	43,464	381,818	2%
Overtime	1,000	0	0	1,000	1,000	0%
Temporary	0	22,625	25,000	(25,000)	5,000	0%
Directors Compensation	63,000	30,004	40,006	22,994	76,000	21%
Workers' Compensation	9,427	8,019	10,692	(1,265)	10,125	7%
Retirement	75,073	49,359	65,812	9,261	80,756	8%
Active Employee Health Insurance	92,984	54,939	73,253	19,731	104,023	12%
Retiree Health Insurance OPEB Funding	27,542	0	26,865	677	29,303	6%
FICA	18,314	11,684	15,578	2,736	18,783	3%
Medicare	5,424	4,034	5,722	(298)	5,551	2%
Unemployment Insurance	1,290	761	1,931	(640)	1,219	-6%
<i>Subtotal</i>	667,108	428,617	594,447	72,661	713,578	7%
OPERATING EXPENSES						
Public Education	6,000	2,447	2,500	3,500	10,400	73%
Janitorial Service	4,500	3,242	4,322	178	4,500	0%
Uniforms	0	0	0	0	0	0%
Licenses & Permits	0	0	0	0	0	0%
Freight & Postage	500	130	173	327	500	0%
Subscriptions	750	270	360	390	750	0%
Vehicle Repairs & Maintenance	2,000	2,271	2,800	(800)	2,000	0%
Liability & Property Insurance	19,351	12,127	16,170	3,181	19,328	0%
Dues & Memberships	21,000	20,496	21,000	0	21,000	0%
Office Supplies	6,000	3,946	5,000	1,000	6,000	0%
Analysis & Monitoring	0	0	0	0	0	0%
Operating Supplies	500	365	486	14	500	0%
Attorney Fees	75,000	84,737	112,983	(37,983)	75,000	0%
Printing & Publications	500	271	361	139	500	0%
Repairs and Maintenance	7,000	2,063	6,000	1,000	7,000	0%
Travel	35,000	26,403	35,000	0	35,000	0%
Seminar & Conference Registration	8,000	9,447	12,750	(4,750)	12,000	50%
Utilities	12,000	9,316	12,421	(421)	15,600	30%
Election Expense	0	19,068	19,068	(19,068)	0	0%
Computer Service & Maintenance	20,000	5,102	20,000	0	20,000	0%
Lease/Rentals	1,200	595	800	400	1,200	0%
Consulting Services	20,000	5,550	6,000	14,000	20,000	0%
Biosolids Hauling	0	0	0	0	0	0%
Other Professional Services	20,000	11,527	13,000	7,000	20,000	0%
Other Expense	9,000	7,592	8,000	1,000	9,000	0%
<i>Subtotal</i>	268,301	226,965	299,194	(30,893)	280,278	4%
Total Personnel and Operating Expenses	935,409	655,582	893,642	41,767	993,856	6%
DEPRECIATION FUNDING						
Replacement Reserve	49,755	36,305	49,755	0	50,000	0%
<i>Subtotal</i>	49,755	36,305	49,755	0	50,000	0%
DEBT SERVICE						
GSD SRF Payment	0	0	0	0	0	0%
RFOGA SRF Payment	0	0	0	0	0	0%
<i>Subtotal</i>	0	0	0	0	0	0%
CAPITAL OUTLAY						
Machinery and Equipment	10,000	0	8,000	2,000	30,500	205%
Capital Projects	40,000	0	0	40,000	170,000	325%
<i>Subtotal</i>	50,000	0	8,000	42,000	200,500	301%
Total Operating & Non-Operating Expenses	1,035,164	691,887	951,397	83,767	1,244,356	20%

ADMINISTRATION

I. **Personnel:**

This account has been based on projected labor needs that are anticipated for administrative duties, which provides for four positions.

- 1 - General Manager/District Engineer
- 1 – Administration Supervisor
- 2 - Accounting Secretaries

II. **Operating Expenses:**

A. Public Education

This account provides for expenses incurred in order to inform the public about the District.

B. Vehicle Repairs and Maintenance Expense

This account provides for fuel and the maintenance and operation of the vehicles used for administration.

C. Liability & Property Insurance

This account provides for allocation of the insurance coverage applicable to the administration department.

D Dues and Memberships

This account provides for memberships in various organizations such as CASA, CSDA, SBCSDA, WEF, CWEA, SCAP, etc.

E. Office Supplies

This account provides for office supplies such as letterhead, copy paper, postage, office machine and computer supplies, etc.

F Attorney Fees

This account provides for legal counsel to handle the District's legal matters as well as to research, prepare for and attend Governing Board meetings.

G. Printing and Publication

This account provides for various publications of legal notices and recruitment ads.

H. Repairs and Maintenance

This account provides for general repair and maintenance of the administration building.

- I. Travel
This account provides for travel by administrative staff and Board Members to attend meetings and conventions on behalf of the District.
- J. Seminar and Conference Registration
This account provides for fees paid in order for District staff and Board Members to attend seminars and conventions such as CASA, CWEA, CSDA, SWRCB, and Regional Board hearings, as well as any training that may be required.
- K. Utilities
This account provides for utilities used in the administration building, such as telephone, electricity, and water.
- L. Computer Service and Maintenance
This account provides for installation, repairs, and service on the administrative staff's computers, servers and software.
- M. Lease/Rentals
This account provides for a leased copier.
- K. Other Professional Services
This account provides for other miscellaneous professional services not mentioned above such as audit services.

III. **Capital Outlay:**

- A. Machinery and Equipment
This account provides for purchase of equipment for use in the administration department.

Machinery and Equipment funded from Sewer Service Charge Revenue for FY 2012-2013

Misc. Furniture, Fixtures & Equip.	10,000
Replacement Network Server	9,000
Boardroom conference chairs replacement	7,500
Electrical Room Door replacement	4,000
Total Machinery and Equipment	\$30,500

B. Capital Projects

This account provides for the construction of capital improvement projects for the administrative facilities, from FY 2013-2014

Administration Building Gutter & Eve Rehabilitation	50,000
Painting full exterior of Administration Building (not roof)	20,000
Remodel of kitchen area into Permit Office and Coffee nook	100,000
Total Capital Projects	\$170,000

COLLECTION SYSTEM

Description	Budgeted 2012-13	To Date 3/31/2013	Projected Actual 2012-13	Under(Over) Budget 2012-13	Proposed Budget 2013-14	Percent Change 2012-13
PERSONNEL						
Basic Salaries	496,077	326,586	435,448	60,629	481,293	-3%
Overtime	5,000	0	0	5,000	5,000	0%
Temporary	12,480	1,938	2,584	9,896	6,240	-50%
Directors Fees	0	0	0	0	0	0%
Workers' Compensation	12,536	10,663	14,217	(1,681)	12,763	2%
Retirement	99,830	64,281	85,708	14,122	99,327	-1%
Active Employee Health Insurance	123,648	115,449	153,932	(30,284)	131,125	6%
Retiree Health Insurance OPEB Funding	36,625	16,211	35,725	900	36,937	1%
FICA	30,680	17,902	23,869	6,811	29,426	-4%
Medicare	7,447	6,180	6,351	1,095	7,142	-4%
Unemployment Insurance	1,989	2,124	2,831	(842)	1,795	-10%
<i>Subtotal</i>	826,311	561,333	760,665	65,646	811,049	-2%
OPERATING EXPENSES						
Public Education	5,500	2,243	2,991	2,509	9,500	73%
Janitorial Service	8,500	5,940	7,968	532	8,500	0%
Uniforms	3,675	2,658	3,545	130	3,675	0%
Licenses & Permits	6,000	1,260	1,680	4,320	5,000	-17%
Freight & Postage	700	224	298	402	600	-14%
Subscriptions	0	1,400	1,400	(1,400)	1,600	0%
Vehicle Repairs & Maintenance	32,000	21,125	38,115	(6,115)	38,000	19%
Liability & Property Insurance	25,732	18,560	24,746	986	24,364	-5%
Dues & Memberships	2,000	1,059	1,800	200	2,000	0%
Office Supplies	3,000	1,850	2,500	500	3,000	0%
Analysis & Monitoring	0	0	0	0	0	0%
Operating Supplies	10,500	6,786	9,500	1,000	10,000	-5%
Attorney Fees	20,000	12,176	18,000	2,000	18,000	-10%
Printing & Publications	1,000	465	750	250	800	-20%
Repairs and Maintenance	60,000	19,525	60,000	0	73,000	22%
Travel	6,000	2,005	3,000	3,000	4,000	-33%
Seminar & Conference Registration	4,000	2,491	4,000	0	6,000	50%
Utilities	17,000	6,444	10,000	7,000	17,000	0%
Election Expense	0	0	0	0	0	0%
Computer Service & Maintenance	30,000	7,817	30,000	0	30,000	0%
Lease/Rentals	3,400	1,040	1,600	1,800	2,000	-41%
Consulting Services	300	208	300	0	300	0%
Biosolids Hauling	0	0	0	0	0	0%
Other Professional Services	20,000	2,791	41,600	(21,600)	10,000	-50%
Other Expense	1,000	8	0	1,000	1,000	0%
<i>Subtotal</i>	260,307	118,077	263,793	(3,486)	268,339	3%
Total Personnel and Operating Expenses	1,086,618	679,410	1,024,458	62,160	1,079,388	-1%
DEPRECIATION FUNDING						
Replacement Reserve	563,346	381,503	588,010	(24,664)	596,000	6%
<i>Subtotal</i>	563,346	381,503	588,010	(24,664)	596,000	6%
DEBT SERVICE						
GSD SRF Payment	0	0	0	0	0	0%
RFOGA SRF Payment	0	0	0	0	0	0%
<i>Subtotal</i>	0	0	0	0	0	0%
CAPITAL OUTLAY						
Machinery and Equipment	71,300	15,775	23,017	48,283	97,500	37%
Capital Projects	655,000	98,121	381,754	273,246	955,564	46%
<i>Subtotal</i>	726,300	113,896	404,771	321,529	1,053,064	45%
Total Operating & Non-Operating Expenses	2,376,264	1,174,809	2,017,240	359,025	2,728,452	15%

COLLECTION SYSTEM

I. **Personnel:**

This account has been based on projected labor needs that are anticipated for proper and efficient sewer line maintenance. The projections for labor requirements have been based on past experience and modified for projected efforts. The following are the personnel included in this area.

- 1 - Maintenance Supervisor
- 2 - Maintenance Technician II
- 4 - Maintenance Technician I

Projections for overtime have been made to provide for emergency response required during non-working hours and holidays.

II. **Operating Expenses:**

A. Public Education

This account provides for the collection system share of expenses incurred in order to inform the public about the District.

B. Vehicle Repairs and Maintenance

This account provides for fuel and the maintenance and operation of the vehicles used to maintain the sewer collection system. This includes the large commercial trucks.

C. Liability & Property Insurance

This account provides for the allocation of insurance costs that are associated with the collection system department.

D. Dues and Memberships

This account provides for costs associated with certifications, CWEA/WEF membership, and Class B licenses.

E. Office Supplies

This account provides for codebooks and office, computer, and map room supplies.

F. Operating Supplies

This account provides for the purchase of chemicals, safety equipment, calibration supplies, employee boot allowances, employee uniforms and supplies for special events.

- G. Attorney Fees
This account provides for legal counsel for matters pertaining specifically to the collection system such as legal research or personnel matters.
- H. Printing and Publication
This account provides for miscellaneous legal notices as required.
- I. Repair and Maintenance
This account provides for routine repair and maintenance of the sewer line system and related facilities, including manhole raising relative to the Santa Barbara County chip seal and overlay program. This account also provides for numerous repairs of various sewer lines and rental of necessary equipment.
- J. Travel
This account provides for travel to attend traffic safety/defensive driving courses, training conferences and relative education courses.
- K. Seminar and Conference Registration
This account provides for fees paid in order for collection system staff to attend conferences and seminars such as those hosted by CWEA.
- L. Utilities
This account provides for power costs associated with the two lift stations within the sewage collection system, in addition to other proportionate costs for telephone service, mobile radios, pager service and drinking water.
- M. Computer Service and Maintenance
This account provides for computer software assistance, GIS, Hansen and Parcel Data Base system maintenance.
- N. Other Professional Services
This account provides for other miscellaneous professional services not mentioned above such as Collection System Master Plan updates, CPR/first aid training, Inflow and Infiltration studies and Sewer System Maintenance Plan (SSMP) updates.
- O. Replacement Reserve
As a result of the revenue program that has been prepared in accordance with Clean Water Grant guidelines, the annual replacement reserve allocation of \$596,000 will be added to the replacement reserve fund for adequate replacement of the collection system facilities.

III. **Capital Outlay:**

A. Machinery and Equipment

Machinery and Equipment funded from Sewer Service Charge Revenue
FY 2013-2014:

Manhole Covers and Frames	10,000
VHF Radio repeaters	5,000
Additional License for GIS and Upgrades	27,500
Mobile GIS /Collection System Maintenance program	25,000
TV Unit computer and software upgrade	30,000
Total Machinery and Equipment	\$97,500

B. Capital Projects

This account provides for the construction of capital improvement projects
for the collection system facilities.

1. The following projects are budgeted for FY 2012-2013 and funded
from depreciation replacement reserve fund #4655.

Modoc Road Sewer replacement project	855,564
--------------------------------------	---------

2. The following projects are budgeted for FY 2011-2012 and funded
from depreciation replacement reserve fund #4655.

Manhole Raising Program	25,000
-------------------------	--------

3. The following projects are budgeted for FY 2007-2008 and funded
from depreciation replacement reserve fund #4655.

Creek Crossing Repair Project	75,000
-------------------------------	--------

Total Capital Projects	\$955,564
-------------------------------	------------------

FIRESTONE PUMP STATION

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent
	2012-13	3/31/2013	Actual 2012-13	Budget 2012-13	Budget 2013-14	Change 2012-13
PERSONNEL						
Basic Salaries	8,891	3,498	4,664	4,227	5,752	-35%
Overtime	1,000	0	100	900	1,000	0%
Temporary	0	0	0	0	0	0%
Directors Fees	0	0	0	0	0	0%
Workers' Compensation	225	191	255	(30)	153	-32%
Retirement	1,789	739	985	804	1,216	-32%
Active Employee Health Insurance	2,216	60	80	2,136	1,567	-29%
Retiree Health Insurance OPEB Funding	656	0	640	16	441	-33%
FICA	613	201	268	345	419	-32%
Medicare	143	69	69	74	98	-32%
Unemployment Insurance	31	12	20	11	18	-40%
<i>Subtotal</i>	15,565	4,771	7,081	8,483	10,664	-31%
OPERATING EXPENSES						
Public Education	0	0	0	0	0	0%
Janitorial Service	0	0	0	0	0	0%
Uniforms	0	0	0	0	0	0%
Licenses & Permits	500	396	800	(300)	500	0%
Freight & Postage	0	10	14	(14)	15	0%
Subscriptions	0	0	0	0	0	0%
Vehicle Repairs & Maintenance	100	0	587	(487)	600	500%
Liability & Property Insurance	461	283	377	84	291	-37%
Dues & Memberships	100	0	0	100	0	-100%
Office Supplies	0	2	3	(3)	0	0%
Analysis & Monitoring	100	0	0	100	100	0%
Operating Supplies	4,000	12	25	3,975	30,000	650%
Attorney Fees	0	162	300	(300)	0	0%
Printing & Publications	0	11	14	(14)	20	0%
Repairs and Maintenance	2,500	163	800	1,700	2,000	-20%
Travel	0	0	0	0	0	0%
Seminar & Conference Registration	0	0	0	0	0	0%
Utilities	6,000	3,688	5,000	1,000	6,000	0%
Election Expense	0	0	0	0	0	0%
Computer Service & Maintenance	0	0	0	0	0	0%
Lease/Rentals	0	40	70	(70)	100	0%
Consulting Services	100	0	0	100	100	0%
Biosolids Hauling	0	0	0	0	0	0%
Other Professional Services	500	0	500	0	500	0%
Other Expense	0	0	0	0	0	0%
<i>Subtotal</i>	14,361	4,767	8,490	5,871	40,226	180%
Total Personnel and Operating Expenses	29,926	9,537	15,571	14,355	50,890	70%
DEPRECIATION FUNDING						
Replacement Reserve	50,495	61,265	81,687	(31,192)	81,687	62%
<i>Subtotal</i>	50,495	61,265	81,687	(31,192)	81,687	62%
DEBT SERVICE						
GSD SRF Payment	0	0	0	0	0	0%
RFOGA SRF Payment	0	0	0	0	0	0%
<i>Subtotal</i>	0	0	0	0	0	0%
CAPITAL OUTLAY						
Machinery and Equipment	0	0	0	0	0	0%
Capital Projects	0	0	0	0	0	0%
<i>Subtotal</i>	0	0	0	0	0	0%
Total Operating & Non-Operating Expenses	\$ 80,421	\$ 70,803	\$ 97,259	\$ (16,838)	\$ 132,577	65%

FIRESTONE PUMP STATION

I. Personnel:

This account has been projected based on labor requirements anticipated for the operation of the Firestone pump station. The projections for labor requirements have been based on past experience and modified for projected efforts.

II. Operating Expenses:

The major operating expenses which are budgeted in this area provide for the utilities account and the repair and maintenance account.

A. Utilities

This account provides for power costs and telephone service associated with the Firestone pump station.

B. Repair and Maintenance

This account provides for the purchase of spare parts and continual work required in the repair and maintenance of the pump station.

III. Replacement Reserve

As a result of the revenue program, which has been prepared in accordance with Clean Water Grant guidelines, the annual replacement reserve allocation for the Firestone pump station is included in the Wastewater Treatment Facilities replacement reserve fund. This will provide adequate funding for replacement of the pump station facilities

IV. Capital Outlay:

A. Machinery and Equipment

This account provides for the purchase of equipment for the Firestone pump station.

No equipment was specified for this operation.

B. Capital Projects

This account provides for the construction of capital improvement projects for the Firestone pump station facilities.

No projects are budgeted for this operation.

MAIN PUMP STATION

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent
	2012-13	3/31/2013	Actual	Budget	Budget	Change
PERSONNEL						
Basic Salaries	51,183	35,440	47,254	3,929	51,445	1%
Overtime	0	364	1,000	(1,000)	0	0%
Temporary	0	0	0	0	0	0%
Directors Fees	0	0	0	0	0	0%
Workers' Compensation	1,293	1,100	1,467	(174)	1,364	5%
Retirement	10,300	6,977	9,303	997	10,881	6%
Active Employee Health Insurance	12,757	1,565	2,086	10,671	14,016	10%
Retiree Health Insurance OPEB Funding	3,779	0	3,686	93	3,948	4%
FICA	3,069	1,908	2,544	525	3,093	1%
Medicare	757	659	700	57	760	1%
Unemployment Insurance	177	139	185	(8)	164	-7%
<i>Subtotal</i>	83,316	48,153	68,225	15,091	85,672	3%
OPERATING EXPENSES						
Public Education	1,000	432	500	500	800	-20%
Janitorial Service	100	7	10	90	100	0%
Uniforms	0	0	0	0	0	0%
Licenses & Permits	0	0	0	0	0	0%
Freight & Postage	100	22	30	70	100	0%
Subscriptions	0	0	0	0	0	0%
Vehicle Repairs & Maintenance	200	0	200	0	200	0%
Liability & Property Insurance	2,655	1,628	2,170	485	2,655	0%
Dues & Memberships	100	0	100	0	100	0%
Office Supplies	200	41	60	140	200	0%
Analysis & Monitoring	0	0	0	0	0	0%
Operating Supplies	250	26	35	215	250	0%
Attorney Fees	250	903	1,204	(954)	500	100%
Printing & Publications	50	23	31	19	50	0%
Repairs and Maintenance	24,000	17,550	23,400	600	24,000	0%
Travel	100	5	15	85	100	0%
Seminar & Conference Registration		0	0	0		0%
Utilities	45,000	30,209	40,279	4,721	58,000	29%
Election Expense	0	0	0	0	0	0%
Computer Service & Maintenance	5,000	869	4,000	1,000	5,000	0%
Lease/Rentals	250	81	115	135	250	0%
Consulting Services	8,000	569	600	7,400	8,000	0%
Biosolids Hauling	0	0	0	0	0	0%
Other Professional Services	0	0	0	0	0	0%
Other Expense	0	0	0	0	0	0%
<i>Subtotal</i>	87,255	52,366	72,749	14,506	100,305	15%
Total Personnel and Operating Expenses	170,571	100,519	140,974	29,597	185,977	9%
DEPRECIATION FUNDING						
Replacement Reserve	0	0	0	0	0	0%
<i>Subtotal</i>	0	0	0	0	0	0%
DEBT SERVICE						
GSD SRF Payment	0	0	0	0	0	0%
RFOGA SRF Payment	0	0	0	0	0	0%
<i>Subtotal</i>	0	0	0	0	0	0%
CAPITAL OUTLAY						
Machinery and Equipment	2,000	16,005	16,005	(14,005)	0	-100%
Capital Projects	0	190		0	0	0%
<i>Subtotal</i>	2,000	16,195	16,005	(14,005)	0	-100%
Total Operating & Non-Operating Expenses	\$ 172,571	\$ 116,714	\$ 156,979	\$ 15,592	\$ 185,977	8%

MAIN PUMP STATION

I. **Personnel:**

This account has been projected based on labor requirements anticipated for the operation of the District's pump station. This budget projection and allocation of personnel will be closely monitored and adjusted as necessary.

II. **Operating Expenses:**

The major operating expenses which are budgeted in this area provide for the utilities account and the repair and maintenance account.

A. Utilities

This account provides for power costs associated with the plant pump station.

B. Repair and Maintenance

This account provides for the purchase of spare parts and continual work required in the repair and maintenance of the facility and the maintenance of the odor reduction tower (ORT).

III. **Replacement Reserve**

As a result of the revenue program, which has been prepared in accordance with Clean Water Grant guidelines, the annual replacement reserve allocation for the pump station is included in the Wastewater Treatment Facilities replacement reserve fund. This will provide adequate funding for replacement of the pump station facilities

IV. **Capital Outlay:**

A. Machinery and Equipment

This account provides for the purchase of equipment for the plant pump station.

B. Capital Projects

This account provides for the construction of capital improvement projects for the plant pump station facilities. No projects are proposed for Fiscal Year 2013-14.

INDUSTRIAL WASTE CONTROL

Description	Budgeted	To Date	Projected	Under(Over)	Proposed	Percent
	2012-13	3/31/2013	Actual 2012-13	Budget 2012-13	Budget 2013-14	Change 2012-13
PERSONNEL						
Basic Salaries	85,438	59,262	79,015	6,423	110,624	29%
Overtime	2,300	0	200	2,100	2,300	0%
Temporary	12,480	510	600	11,880	0	-100%
Directors Fees		0	0	0		0%
Workers' Compensation	2,159	1,836	2,448	(289)	2,934	36%
Retirement	17,193	12,541	16,721	472	23,397	36%
Active Employee Health Insurance	21,296	17,047	22,730	(1,434)	30,139	42%
Retiree Health Insurance OPEB Funding	6,308	0	6,153	155	8,490	35%
FICA	6,036	3,216	4,288	1,748	6,840	13%
Medicare	1,453	1,110	1,157	296	1,637	13%
Unemployment Insurance	365	287	593	(228)	365	0%
<i>Subtotal</i>	155,027	95,809	133,905	21,122	186,726	20%
OPERATING EXPENSES						
Public Education	3,000	3,224	3,300	(300)	5,700	90%
Janitorial Service	1,000	753	1,004	(4)	1,000	0%
Uniforms	500	314	418	82	500	0%
Licenses & Permits		0	0	0	0	0%
Freight & Postage	150	27	35	115	100	-33%
Subscriptions	450	299	350	100	450	0%
Vehicle Repairs & Maintenance	1,000	309	500	500	1,000	0%
Liability & Property Insurance	4,432	2,717	3,623	809	4,432	0%
Dues & Memberships	600	80	158	442	600	0%
Office Supplies	1,100	64	86	1,014	1,100	0%
Analysis & Monitoring	7,500	3,514	6,500	1,000	7,500	0%
Operating Supplies	1,000	1,021	1,100	(100)	1,000	0%
Attorney Fees	5,000	1,225	2,000	3,000	4,000	-20%
Printing & Publications	500	27	300	200	500	0%
Repairs and Maintenance	2,500	235	1,800	700	2,500	0%
Travel	1,500	822	830	670	1,500	0%
Seminar & Conference Registration	1,000	710	710	290	1,000	0%
Utilities	600	425	600	0	600	0%
Election Expense	0	0	0	0	0	0%
Computer Service & Maintenance	1,000	74	1,000	0	1,000	0%
Lease/Rentals	300	129	172	128	300	0%
Consulting Services	15,000	4,664	17,716	(2,716)	15,000	0%
Biosolids Hauling	0	0	0	0	0	0%
Other Professional Services	500	2,101	2,101	(1,601)	2,200	340%
Other Expense	0	0	0	0	0	0%
<i>Subtotal</i>	48,632	22,734	44,303	4,329	51,982	7%
Total Personnel and Operating Expenses	203,659	118,544	178,208	25,451	238,708	17%
DEPRECIATION FUNDING						
Replacement Reserve	0	0	0	0	0	0%
<i>Subtotal</i>	0	0	0	0	0	0%
DEBT SERVICE						
GSD SRF Payment	0	0	0	0	0	0%
RFOGA SRF Payment	0	0	0	0	0	0%
<i>Subtotal</i>	0	0	0	0	0	0%
CAPITAL OUTLAY						
Machinery and Equipment	500	723	723	(223)	0	-100%
Capital Projects	0	0	0	0	0	0%
<i>Subtotal</i>	500	723	723	(223)	0	-100%
Total Operating & Non-Operating Expenses	204,159	119,267	178,931	25,228	238,708	17%

INDUSTRIAL WASTE CONTROL

I. **Personnel:**

This account has been based on projected labor needs that are anticipated for implementation of the expanded Industrial Waste Control Program, which now includes permitting, inspecting, and monitoring restaurants.

This account provides for two positions as follows:

- 1 - Industrial Waste Control Officer
- 1 - Collection System Maintenance Technician I (part time)

II. **Operating Expenses:**

- A. Vehicle Repairs and maintenance
This account provides for fuel and the maintenance and operation of the vehicles used for Industrial Waste Control Program operations.
- B. Dues and Memberships
This account provides for CWEA membership and for fees associated with the CWEA technical certification program.
- C. Office Supplies
This account provides for office supplies such as folders, binders, pens, paper, etc. It also provides for purchase of necessary regulatory books, manuals, handbooks, subscriptions, etc.
- D. Operating Supplies
This account provides for the purchase of equipment and supplies necessary for program implementation.
- E. Attorney Fees
This account provides for District counsel legal services.
- F. Printing and Publication
This account provides for publication of legal notices for significant noncompliance, in addition to outside printing of Industrial Waste Control Program material such as educational newsletters.
- G. Repair and Maintenance
This account provides for general repair and maintenance of Industrial Waste Control Program equipment, and for the purchase of tools and materials for in-house maintenance.

- H. Travel
This account provides for travel to seminars and conferences related to the Industrial Waste Control Program.
- I. Consulting Services – This account provides for special project consulting services such as local limit development and updates for industrial dischargers.

III. **Capital Outlay:**

- A. Machinery and Equipment
This account provides for purchase of equipment used for the IWC program.

PLANT

Description	Budgeted 2012-13	To Date 3/31/2013	Projected Actual 2012-13	Under(Over) Budget 2012-13	Proposed Budget 2013-14	Percent Change 2012-13
PERSONNEL						
Basic Salaries	1,349,925	988,244	1,317,658	32,267	1,482,869	10%
Overtime	25,000	11,305	15,073	9,927	25,000	0%
Temporary	50,286	22,756	26,000	24,286	13,000	-74%
Directors Fees	0	0	0	0	0	0%
Workers' Compensation	34,112	29,016	38,688	-4,576	39,324	15%
Retirement	271,658	192,773	257,031	14,627	305,728	13%
Active Employee Health Insurance	336,471	231,210	308,280	28,191	403,997	20%
Retiree Health Insurance OPEB Funding	99,664	20,168	97,214	2,450	113,804	14%
FICA	84,751	56,447	75,263	9,488	90,522	7%
Medicare	20,666	19,488	19,702	964	22,053	7%
Unemployment Insurance	5,215	5,104	5,300	-85	4,993	-4%
<i>Subtotal</i>	2,277,748	1,576,512	2,160,208	117,540	2,501,290	10%
OPERATING EXPENSES						
Public Education	12,300	5,016	7,500	4,800	21,400	74%
Janitorial Service	16,000	10,885	14,513	1,487	16,000	0%
Uniforms	8,250	5,513	7,351	899	8,250	0%
Licenses & Permits	71,135	54,503	57,500	13,635	45,000	-37%
Freight & Postage	1,400	659	878	522	1,400	0%
Subscriptions	100	1,400	1,400	(1,300)	2,100	2000%
Vehicle Repairs & Maintenance	13,500	3,199	4,266	9,234	6,000	-56%
Liability & Property Insurance	70,022	44,031	58,708	11,314	75,065	7%
Dues & Memberships	5,500	6,993	8,100	(2,600)	7,500	36%
Office Supplies	5,500	3,437	4,000	1,500	5,500	0%
Analysis & Monitoring	149,200	100,937	133,500	15,700	149,200	0%
Operating Supplies	600,200	417,526	550,000	50,200	600,200	0%
Attorney Fees	15,000	23,441	31,254	(16,254)	15,000	0%
Printing & Publications	3,000	728	971	2,029	3,000	0%
Repairs and Maintenance	185,000	121,379	185,000	0	185,000	0%
Travel	10,000	4,186	5,581	4,419	8,000	-20%
Seminar & Conference Registration	5,000	4,967	6,800	(1,800)	7,000	40%
Utilities	242,000	186,218	248,290	(6,290)	420,000	74%
Election Expense	0	0	0	0	0	0%
Computer Service & Maintenance	41,000	10,287	41,000	0	65,000	59%
Lease/Rentals	4,000	2,964	4,000	0	4,000	0%
Consulting Services	1,000	-	-	1,000	1,000	0%
Biosolids Hauling	250,000	78,430	104,574	145,426	250,000	0%
Other Professional Services	7,500	3,146	5,000	2,500	7,500	0%
Other Expense	0	83	111	(111)	200	0%
<i>Subtotal</i>	1,716,607	1,089,929	1,480,297	236,310	1,903,315	11%
Total Personnel and Operating Expenses	3,994,355	2,666,441	3,640,505	353,850	4,404,605	10%
DEPRECIATION FUNDING						
Replacement Reserve	902,639	750,827	944,806	(42,167)	1,200,000	33%
<i>Subtotal</i>	902,639	750,827	944,806	(42,167)	1,200,000	33%
DEBT SERVICE						
GSD SRF Payment	0	0	0	0	0	0%
RFOGA SRF Payment	0	0	0	0	0	0%
<i>Subtotal</i>	0	0	0	0	0	0%
CAPITAL OUTLAY						
Machinery and Equipment	85,050	59,848	60,000	25,050	177,000	108%
Capital Projects	45,200	273	273	44,927	136,900	203%
Plant Upgrading Project	10,000,000	5,798,800	7,100,000	2,900,000	800,000	-92%
Plant Upgrading Project Interfund loan repayment	0	-	-	0	1,648,098	
<i>Subtotal</i>	10,130,250	5,858,921	7,160,273	2,969,977	2,761,998	-73%
Total Operating & Non-Operating Expenses	15,027,245	9,276,189	11,745,585	3,281,660	8,366,603	-44%

Wastewater Treatment Facilities

I. Personnel:

This account has been based on projected labor needs that are anticipated for proper plant operations and reporting program requirements. The following are the personnel included in this area.

- 1 - District Operations Manager
- 1 - Treatment Plant Operations Supervisor
- 1 - Senior Operator IV
- 6 - Treatment Plant Operator Grade III
- 3 - Treatment Plant Operator Grade I
- 1 - Technical Services/Lab Director Supervisor
- 1 - Lab Tech II
- 1 - Facility Maintenance Supervisor
- 1 - Instrumentation Technician
- 1 - Maintenance Technician II
- 1 - Maintenance Technician I
- 2 - Maintenance Workers

Projections for overtime have been made to provide for emergency response required during non-working hours and holidays. In addition, temporary help has been budgeted to implement approved maintenance and repair programs. One additional Grade III Operator is budgeted for operation of the new Facilities.

II. Operating Expense:

A. Vehicle Repairs and Maintenance

This account provides for fuel and the maintenance and operation of vehicles used for plant operations.

B. Liability & Property Insurance

This account provides for the allocation of the insurance coverage applicable to the treatment facilities.

C. Analysis & Monitoring

This account provides for outside professional services such as laboratory analysis and ocean monitoring.

Outside Laboratories	37,000
NPDES Monitoring Contract	112,200

Total Analysis & Monitoring	\$149,200
--	------------------

D. Operating Supplies

This account provides for the purchase of chemicals for the plant operations, uniforms, laboratory supplies, and other related items as follows.

Sodium Hypochlorite	250,300
Sodium Bisulfite	117,100
Ferrous Chloride	94,890
Polymer for Sludge Dewatering and thickening	78,500
Solvents/Degreasers/Make-up Water Inhibitors	700
Uniforms/Safety Equipment	8,710
Generator/Tractor Diesel Fuel/Dredge	5,000
Laboratory Supplies	42,600
Reporting Supplies	100
Welding Gases	2,300

Total Operating Supplies **\$600,200**

E. Printing and Publication

This account provides for miscellaneous legal notices as required.

F. Repairs and Maintenance

This account provides for the general repair and maintenance of the plant facilities.

G. Seminar and Conference Registration

This account provides for registration and attendance at training conferences and seminars such as those hosted by CWEA for assigned plant personnel.

H. Utilities

This account provides for utilities used in the treatment facilities, with electric power being the major cost factor.

I. Biosolids Hauling

This account provides for biosolids disposal **\$250,000**

K. Replacement Reserve

As a result of the revenue program that has been prepared in accordance with Clean Water Grant guidelines, the annual replacement reserve allocation of \$476,374 will be added to the replacement reserve fund for adequate replacement of all the wastewater treatment facilities.

III. **Capital Outlay:**

A. Machinery and Equipment

This account provides for the purchase of equipment for use in the Treatment Plant.

Machinery and Equipment funded from Sewer Service Charge Revenue FY 2013-2014:

Biofilter #1 Recirculation Pump	40,000
Sodium Bisulfite Flash Mixer (CCC)	25,000
Electronic Plant Carts (refurbished)	25,000
Wemco grit pump	30,000
Digester #3 Gas Blower	10,000
Instrument Air Compressor #1	7,000
PM Building air handling unit	40,000

Total Machinery and Equipment **\$177,000**

B. Capital Projects

This account provides for the construction of capital improvement projects for the treatment facilities.

1. Budgeted for FY 2012-2013, including an increase in FY 2013-2014, funded from depreciation replacement reserve fund #4655.

Upgrade PLC 8080+8081 from old 984s to Quantum PLCs

a.) Programming, Engineering and Hardware	80,000
Costs to be shared with Goleta Water District for the Reclamation Facility.	

GSD 40%	32,000
GWD 60%	<u>48,000</u>
Split Total	80,000

2. The following projects are budgeted for FY 2011-2012 and funded from depreciation replacement reserve fund #4655.

Flow Meter and Vault for Measuring Plant Recirculation Flows	20,000
--	--------

3. The following projects are budgeted for FY 2012-2013 and funded from depreciation replacement reserve fund #4655.

Four thousand gallon diesel tank, pad, parts and installation	49,000
EDS Roof repair/replacement	10,000
Paint exterior of P&M building	20,000
Fiberglass ladders for Plant manholes	900
Ferrous Chloride installation at Head works	5,000

GSD Subtotal **\$136,900**

3. The following projects are budgeted for FY 2013-2014 and funded from depreciation replacement reserve fund #4670.

Treatment Plant Upgrade Project Construction	800,000
--	---------

Total Capital Projects **\$936,900**

OUTFALL

Description	Budgeted 2012-13	To Date 3/31/2013	Projected Actual 2012-13	Under(Over) Budget 2012-13	Proposed Budget 2013-14	Percent Change 2012-13
PERSONNEL						
Basic Salaries	378	193	500	(122)	472	25%
Overtime	0	0	0	0	0	0%
Temporary	0	0	0	0	0	0%
Directors Fees	0	0	0	0	0	0%
Workers' Compensation	10	8	11	(1)	13	31%
Retirement	76	26	34	42	100	31%
Active Employee Health Insurance	94	407	543	(449)	129	36%
Retiree Health Insurance OPEB Funding	28	0	27	1	36	30%
FICA	23	11	15	8	29	25%
Medicare	5	4	7	(2)	7	25%
Unemployment Insurance	1	1	1	0	2	15%
<i>Subtotal</i>	617	650	1,138	(522)	788	28%
OPERATING EXPENSES						
Public Education	100	41	50	50	1,000	900%
Janitorial Service	100	1	5	95	100	0%
Uniforms		0	0	0	0	0%
Licenses & Permits		0	0	0	0	0%
Freight & Postage	10	35	40	(30)	50	400%
Subscriptions		0	0	0	0	0%
Vehicle Repairs & Maintenance	100	0	100	0	100	0%
Liability & Property Insurance	20	12	18	2	20	2%
Dues & Memberships	100	0	0	100	100	0%
Office Supplies	100	9	20	80	100	0%
Analysis & Monitoring	8,000	5,957	6,500	1,500	8,000	0%
Operating Supplies	75	41	60	15	75	0%
Attorney Fees	0	1,068	1,500	(1,500)	1,500	0%
Printing & Publications	25	36	48	(23)	48	92%
Repairs and Maintenance	2,000	0	200	1,800	2,000	0%
Travel	150	0	5	145	150	0%
Seminar & Conference Registration		0	0	0	0	0%
Utilities	100	67	90	10	100	0%
Election Expense	0	0	0	0	0	0%
Computer Service & Maintenance		0	0	0	0	0%
Lease/Rentals	25	148	196	(171)	200	700%
Consulting Services		0	0	0	0	0%
Biosolids Hauling		0	0	0	0	0%
Other Professional Services		0	0	0	0	0%
Other Expense		0	0	0	0	0%
<i>Subtotal</i>	10,905	7,415	8,832	2,073	13,543	24%
Total Personnel and Operating Expenses	11,521	8,065	9,970	1,551	14,331	24%
DEPRECIATION FUNDING						
Replacement Reserve	106,105	79,606	106,105	0	106,105	0%
<i>Subtotal</i>	106,105	79,606	106,105	0	106,105	0%
DEBT SERVICE						
GSD SRF Payment	84,919	84,919	84,919	0	84,919	0%
RFOGA SRF Payment	67,238	67,238	67,238	0	67,238	0%
<i>Subtotal</i>	152,157	152,157	152,157	0	152,157	0%
CAPITAL OUTLAY						
Machinery and Equipment	0	0	0	0	0	0%
Capital Projects	30,000	0	0	30,000	30,000	0%
<i>Subtotal</i>	30,000	0	0	30,000	30,000	0%
Total Operating & Non-Operating Expenses	299,783	239,828	268,232	31,551	302,593	1%

OUTFALL

Goleta Sanitary District, Goleta West Sanitary District, University of California, Santa Barbara Municipal Airport, and the County of Santa Barbara all share in the costs associated with the maintenance of the outfall facility based on their contractual outfall capacity percentage. The following is a summary of the costs associated with the maintenance of the outfall facility:

I. Personnel:

This account has been projected based on labor requirements anticipated for the maintenance of the District's outfall. This budget projection and allocation of personnel will be closely monitored and adjusted as necessary.

II. Operating Expenses:

A. Analysis and Monitoring

This account provides for inspecting the impressed current cathodic protection system and underwater inspection of the outfall.

B. Repair and Maintenance

This account provides for re-vegetation site materials and coatings for the beach access manhole.

III. Replacement Reserve

As a result of the revenue program that has been prepared in accordance with Clean Water Grant guidelines, the annual replacement reserve allocation of \$59,217 will be added to the replacement reserve fund for adequate replacement of the outfall facility.

IV. Debt Service

This account provides for payment of the Outfall Armor Rock Protection Replacement Project State Revolving Fund Loan.

Each agency (GSD, GWSD, UCSB, Santa Barbara County, and the City of Santa Barbara Municipal Airport) will pay their share of the debt service, based on the respective outfall contractual capacity percentages as follows:

Goleta Sanitary District (55.81%)	84,919
Goleta West Sanitary District (35.00%)	53,254
UC Santa Barbara (4.70%)	7,152
Santa Barbara Municipal Airport (2.60%)	3,956

Santa Barbara County (1.89%)	2,876
Total	\$152,157

V. Capital Outlay

A. Machinery and Equipment

This account provides for purchase of equipment for use in the ocean outfall facilities.

No equipment was specified for this operation.

B. Capital Projects

This account provides for the construction of capital projects for the Ocean Outfall Facilities.

1. Engineering study and inspection of Outfall Pipe Interior to determine the condition of the structure	30,000
--	--------

Total Capital Projects	\$30,000
-------------------------------	-----------------

RECLAMATION OPERATIONS

	Budgeted 2012-13	To Date 3/31/2013	Projected Actual 2012-13	Under(Over) Budget 2012-13	Proposed Budget 2013-14	Percent Change 2012-13
PERSONNEL						
Basic Salaries	81,860	51,997	69,330	12,530	81,909	0%
Overtime	4,300	181	241	4,059	4,300	0%
Temporary	-	-	0	0	0	0%
Directors Fees	-	-	0	0	0	0%
Workers' Compensation	2,069	1,760	2,346	(277)	2,172	5%
Retirement	16,474	10,114	13,486	2,988	17,324	5%
Active Employee Health Insurance	20,404	9,514	12,686	7,718	22,316	9%
Retiree Health Insurance OPEB Funding	6,044	0	5,895	149	6,286	4%
FICA	5,192	2,861	3,815	1,377	5,206	0%
Medicare	1,249	988	1,009	241	1,250	0%
Unemployment Insurance	283	161	215	68	261	-8%
<i>Subtotal</i>	137,874	77,577	109,023	28,852	141,025	2%
OPERATING EXPENSES						
Public Education	700	286	325	375	1,200	71%
Janitorial Service	1,300	796	1,200	100	1,300	0%
Uniforms	-	-	0	0	0	0%
Licenses & Permits	-	-	0	0	0	0%
Freight & Postage	100	105	125	(25)	150	50%
Subscriptions	-	-	0	0	0	0%
Vehicle Repairs & Maintenance	100	-	100	0	100	0%
Liability & Property Insurance	4,246	2,603	3,471	775	4,146	-2%
Dues & Memberships	100	-	0	100	100	0%
Office Supplies	250	60	100	150	250	0%
Analysis & Monitoring	1,000	58	150	850	1,000	0%
Operating Supplies	76,000	27,483	40,000	36,000	77,800	2%
Attorney Fees	500	-	500	0	500	0%
Printing & Publications	100	108	110	(10)	150	50%
Repairs and Maintenance	33,000	16,628	33,000	0	30,000	-9%
Travel	200	6	15	185	200	0%
Seminar & Conference Registration	-	-	0	0	0	0%
Utilities	83,000	55,072	73,430	9,570	83,000	0%
Election Expense	0	0	0	0	0	0%
Computer Service & Maintenance	2,000	433	2,000	0	2,000	0%
Lease/Rentals	300	455	600	(300)	300	0%
Consulting Services	-	-	0	0	0	0%
Biosolids Hauling	-	-	0	0	0	0%
Other Professional Services	1,000	-	200	800	500	-50%
Other Expense	-	-	0	0	0	0%
<i>Subtotal</i>	203,896	104,093	155,326	48,570	202,696	-1%
Total Personnel and Operating Expenses	341,771	181,669	264,349	77,422	343,722	1%
DEPRECIATION FUNDING						
Replacement Reserve	382,070	287,835	383,781	(1,711)	384,000	1%
<i>Subtotal</i>	382,070	287,835	383,781	(1,711)	384,000	1%
DEBT SERVICE						
GSD SRF Payment	0	0	0	0	0	0%
RFOGA SRF Payment	0	0	0	0	0	0%
<i>Subtotal</i>	0	0	0	0	0	0%
CAPITAL OUTLAY						
Machinery and Equipment	88,000	58,648	88,940	-940	6,000	-93%
Capital Projects	57,000	0	0	57,000	48,000	-16%
<i>Subtotal</i>	145,000	58,648	88,940	56,060	54,000	-63%
Total Operating & Non-Operating Expenses	868,841	585,152	737,070	131,771	781,722	-10%
Total Operating & Non-Operating w/o Depreciation	486,771	297,317	353,289		397,722	-18%

RECLAMATION FACILITIES

All costs associated with the operation and maintenance of the wastewater reclamation facilities are reimbursed by the Goleta Water District as per the agreement for construction and operation of the wastewater reclamation facilities between the Goleta Sanitary District and the Goleta Water District. The following is a summary of the costs associated with the operation and maintenance of the reclamation facilities:

I. Personnel:

This account has been projected based on labor requirements anticipated for the operation of the reclamation facilities. This budget projection and allocation of personnel was based on full operation of the facilities to reclaim the production volume projected by the Goleta Water District.

Facilities Management	7%
Facilities Maintenance	33%
Facilities Operations	54%
Lab Tech	6%

II. Operating Expenses:

The major operating expenses that are budgeted in this area provide for the following accounts based on full operation as projected by the Goleta Water District.

A. Office Supplies

This account provides for office supplies such as manuals.

Flow Charts, log book	250
-----------------------	-----

B. Operating Supplies

This account provides for the purchase of chemicals and lab supplies for the reclamation facilities.

Reclaimed Water Use for Fiscal Year 2013-2014 is estimated to be 1325 acre-feet.

Alum:	40,000
Polymer:	25,500

Sodium Hypochlorite:
Free to GWD in exchange for Irrigation water (3W)

Bacteriological	6,300
R&M Samplers	200
General Lab Supplies	300
Chlorine Analyzer Reagents	500
Anthracite Filter Media	<u>5,000</u>
Total	\$77,800

C. Repair and Maintenance
This account provides for the general repair and maintenance of the reclamation facilities.

Electrical Parts/Circuit Boards	21,700
Mechanical Parts	6,100
Lubricants & Misc.	500
Paint	700
Miscellaneous	<u>1,000</u>
Total	\$30,000

D. Utilities
This account provides for utilities used in the reclamation facilities, including water, electricity, etc. This includes electricity for distribution system pumps.

Electricity (SCE)	83,000
-------------------	--------

III. **Capital Outlay:**

A. Machinery and Equipment
This account provides for the purchase of equipment for use in the reclamation plant:

3W tank high/low switch	2,500
Flocculator mixer	<u>3,500</u>
Total	\$6,000

B. Capital Projects
This account provides for the construction of capital projects for the wastewater reclamation facilities.

1. Upgrade PLCs from 984 model to Quantum. This estimated cost will be share by GSD at 40% level and Goleta Water District at 60% level.

Goleta Water District Project Cost:	48,000
-------------------------------------	--------

Total Capital Projects **\$48,000**

Total Machinery, Equipment and Capital Projects **\$54,000**

**CAPITAL PROJECTS SUMMARY
FISCAL YEAR 2013-2014**

The following projects will be funded from the replacement reserve fund #4655 and #4670.

Administration:

Capital Improvement Projects Budgeted for FY 2013-2014 (Carryover and increase from prior year)	
Administration Building Gutter and Eve Rehabilitation	50,000
Painting Exterior of Administration Building (not roof)	20,000
Remodel of kitchen area into Permit Office and Coffee nook	100,000
Total	\$170,000

Collection System:

Capital Improvement Projects Budgeted for FY 2013-2014	
Modoc Road Sewer replacement	855,564
Capital Improvement Projects Budgeted for FY 2011-2012	
Manhole Raising Program	25,000
Capital Improvement Projects Budgeted for FY 2007-2008	
Creek Crossing Repair Project	75,000
Total	\$955,564

Wastewater Treatment Facilities:

Capital Improvement Projects Budgeted for FY 2013-2014	
Upgrade PLCs from 984 model (GSD cost)	32,000
Flow Meter and Vault for Measuring Plant	
Recirculation Flows	20,000
Four thousand gallon diesel tank, pad, parts and installation	49,000
EDS Roof repair/replacement	10,000
Paint exterior of P&M building (not roof)	20,000
Fiberglass ladders for Plant manholes	900
Ferrous Chloride installation at Head Works	5,000
Subtotal	\$136,900

Capital Improvement Projects Budgeted for FY 2013-2014

Treatment Plant Upgrade Construction	800,000
Subtotal	\$800,000
Total	\$936,900

Outfall:

Capital Improvement Projects Budgeted for FY 2013-2014

Engineering study and inspection of Outfall Pipe Interior to determine condition of structure	30,000
Total	\$30,000

Reclamation Facilities:

Capital Improvement Projects Budgeted for FY 2013-2014

Upgrade PLCs from 984 Model to Quantum	48,000
Total	\$48,000

Total District Capital Projects FY 2013-2014 **\$2,140,464**