

Detailed Tables of Revenues and Operating Expenditures



Recycled Water Pump Station – Soscol Water Recycling Facility

**Napa Sanitation District
FY 2016/17 Proposed Budget**

REVENUE - ALL SOURCES

Account Description	Actual FY 13/14	Actual FY 14/15	Budget FY 15/16	Estimated FY 15/16	Proposed FY 16/17	Percent Change
<u>780 - Operations</u>						
Interest: Invested Funds	99,944	129,206	50,000	50,000	75,000	50.0%
Rent - Building/Land	728,825	712,553	716,000	716,000	719,000	0.4%
Construction/Bldg Permit Review Svcs	29,753	25,196	95,000	180,000	184,500	94.2%
Hauler Fees	212,042	261,593	236,000	172,000	172,000	(27.1%)
Sewer Usage Fees	18,665,200	19,190,534	19,534,000	19,734,000	22,514,000	15.3%
Penalties on Delinquent Sewer Fees	37,796	41,439	25,000	-	-	(100.0%)
Recycled Water Sales	396,802	415,797	507,000	507,000	958,000	89.0%
Forfeitures and Penalties	11,733	(5,334)	-	-	-	-
Miscellaneous	92,784	113,208	118,000	67,000	69,000	(41.5%)
Total - Operations	20,274,878	20,884,192	21,281,000	21,426,000	24,691,500	16.0%
<u>781 - Capital Improvement Projects</u>						
Interest: Invested Funds	146,358	17,635	27,000	10,000	34,000	25.9%
Federal Grants - USBR	2,245,400	3,586,966	4,838,700	4,838,700	300,000	(93.8%)
Other Government Agencies	505,406	7,794,763	17,132,400	17,132,400	1,950,000	(88.6%)
Miscellaneous	98,332	38,064	-	-	-	-
Bond/Loan Proceeds	-	-	15,200,000	-	4,550,000	(70.1%)
Sale of Capital Assets	2,848,164	21,518	-	-	-	-
Interfund Transfers In	-	-	-	-	-	-
Intrafund Transfers In	18,070,283	17,848,830	12,248,000	-	14,412,000	17.7%
Total - Capital Improvement Projects	23,913,943	29,307,776	49,446,100	21,981,100	21,246,000	(57.0%)
<u>782 - Expansion</u>						
Interest: Invested Funds	154	200	-	-	-	-
Capacity Charges	1,774,081	1,568,328	2,998,000	2,998,000	5,512,000	83.9%
Total - Expansion	1,774,235	1,568,528	2,998,000	2,998,000	5,512,000	83.9%
Total - All Departments	45,963,057	51,760,496	73,725,100	46,405,100	51,449,500	(30.2%)

**Napa Sanitation District
FY 2016/17 Budget**

OPERATING EXPENDITURES - ALL ACCOUNTS

Account	Account Description	Actual FY 13/14	Actual FY 14/15	Budget FY 15/16	Adjust- ments	Adj. Budget FY 15/16	Estimated 15/16	Proposed FY 16/17	Percent Change
51100	Salaries and Wages	4,369,312	4,421,747	4,852,080	-	4,852,080	4,285,980	5,038,060	3.8%
51115	Overtime	213,788	208,330	204,050	-	212,550	190,240	191,000	(10.1%)
51120	Holiday Pay	9,075	10,063	9,050	-	9,050	6,950	9,000	(0.6%)
51130	Vacation Payout	20	39,466	-	-	-	500	9,300	-
51200	457B Employer Contribution	-	72,658	81,000	-	81,000	80,400	85,200	5.2%
51205	Cell Phone Allowance	3,615	5,928	7,340	-	7,340	6,580	8,800	19.9%
51210	Director Pay	27,070	29,392	23,200	-	23,200	19,850	23,200	0.0%
51300	Medicare	68,089	69,828	70,710	-	70,710	65,640	73,480	3.9%
51305	F.I.C.A. / Social Security	1,678	1,822	1,400	-	1,400	920	1,400	0.0%
51400	Employee Insurance - Premiums	1,222,107	1,202,750	1,438,580	-	1,438,580	1,226,250	1,523,610	5.9%
51405	Workers Compensation	85,623	128,653	131,150	-	131,150	79,590	138,420	5.5%
51410	Unemployment Compensation	-	-	-	-	-	-	-	-
51600	Retirement	1,498,798	1,593,363	1,835,650	-	1,835,650	1,531,410	1,873,270	2.0%
51605	Other Post Employment Benefits	192,894	214,454	290,450	-	290,450	243,560	302,510	4.2%
51990	Other Employee Benefits	116,695	123,847	101,040	-	101,040	129,490	105,120	4.0%
Subtotal Salaries & Benefits		\$7,808,764	\$8,122,300	\$9,045,700	-	\$9,054,200	\$7,867,360	\$9,382,370	3.6%
52115	Property Tax/Assessment Admin	12,191	12,215	12,500	-	12,500	12,240	12,500	0.0%
52125	Accounting/Auditing Services	62,242	61,844	70,000	-	70,000	64,000	66,000	(5.7%)
52130	Information Technology Services	285,605	332,120	342,100	-	342,100	342,100	337,007	(1.5%)
52140	Legal Services	120,023	88,610	207,500	-	207,500	158,370	251,350	21.1%
52145	Engineer Services	-	52,127	-	17,500	17,500	17,500	-	(100.0%)
52150	Temporary/Contract Help	60,522	73,621	70,700	-	70,700	95,040	82,550	16.8%
52205	Actuarial Services	3,600	2,550	8,000	-	8,000	8,000	3,000	(62.5%)
52220	Medical/Laboratory Services	62,769	29,841	38,850	-	38,850	37,350	39,453	1.6%
52305	Training Services	15,998	11,895	19,500	-	19,500	12,030	23,450	20.3%
52310	Consulting Services	147,112	188,644	611,200	18,000	629,200	311,150	224,200	(64.4%)
52325	Waste Disposal Services	40,631	40,088	46,750	-	46,750	53,100	46,900	0.3%
52330	Hazardous Waste Disposal Services	4,322	3,783	5,000	-	5,000	5,000	5,000	0.0%
52335	Security Services	12,598	12,861	12,100	-	12,100	12,800	12,800	5.8%
52340	Landscaping Services	6,500	8,250	19,200	-	19,200	19,800	40,100	108.9%
52345	Janitorial Services	56,549	58,132	59,650	-	59,650	60,000	61,200	2.6%
52490	Other Professional Services	296,461	176,562	390,850	60,300	451,150	327,430	391,600	(13.2%)
52500	Maintenance - Equipment	165,093	106,517	174,800	15,600	190,400	192,960	167,800	(11.9%)
52505	Maintenance - Bldgs/Improvements	82,100	65,333	89,900	-	89,900	102,700	89,450	(0.5%)
52515	Maintenance - Software	56,719	59,543	58,350	15,000	73,350	73,150	65,950	(10.1%)
52520	Maintenance - Vehicles	95,174	140,201	82,400	-	82,400	86,760	90,950	10.4%
52600	Rents and Leases - Equipment	64,202	64,961	65,000	-	65,000	73,960	80,750	24.2%
52605	Rents and Leases - Buildings/Land	1,139	1,157	1,400	-	1,400	1,400	1,400	0.0%
52705	Insurance - Premiums	181,177	176,615	177,050	-	177,050	182,050	182,050	2.8%
52710	Insurance - Claims	11,137	11,730	15,000	-	15,000	7,500	15,000	0.0%
52800	Communications/Telephone	36,454	35,821	36,800	-	36,800	42,330	44,500	20.9%
52810	Advertising/Marketing	30,146	9,370	38,450	-	38,450	25,500	37,150	(3.4%)
52820	Printing and Binding	1,544	3,116	6,000	-	6,000	11,000	3,500	(41.7%)
52825	Bank Charges	683	795	1,200	-	1,200	1,200	1,200	0.0%
52830	Publications and Legal Notices	2,931	6,713	7,200	-	7,200	4,960	7,050	(2.1%)
52840	Permits/License Fees	121,609	138,270	141,250	-	141,250	131,050	159,250	12.7%
52900	Training/Conference Expenses	63,090	64,397	97,450	-	97,450	70,650	115,500	18.5%
52905	Business Travel/Mileage (Meetings)	1,337	1,393	1,550	-	1,550	1,600	2,300	48.4%
53100	Office Supplies	20,395	21,399	17,650	-	17,650	19,830	18,600	5.4%
53105	Office Supplies - Furniture/Fixtures	13,522	-	300	-	300	10,950	6,900	2200.0%
53110	Freight/Postage	12,928	12,886	16,500	-	16,500	17,300	17,300	4.8%
53115	Books/Media/Subscriptions	2,156	2,341	2,750	-	2,750	3,610	3,900	41.8%
53120	Memberships/Certifications	66,386	67,604	73,250	-	73,250	75,130	80,000	9.2%
53200	Utilities - Gas	18,950	18,767	26,900	-	26,900	26,900	19,900	(26.0%)
53205	Utilities - Electric	782,016	761,485	951,850	-	951,850	1,129,330	947,200	(0.5%)
53215	Utilities - Fire Suppression Systems	833	2,164	2,300	-	2,300	2,300	3,700	60.9%
53220	Utilities - Water	200,151	3,682	4,650	-	4,650	3,900	4,650	0.0%
53250	Fuel	137,216	109,203	124,200	-	124,200	80,230	112,900	(9.1%)

**Napa Sanitation District
FY 2016/17 Budget**

OPERATING EXPENDITURES - ALL ACCOUNTS

Account	Account Description	Actual FY 13/14	Actual FY 14/15	Budget FY 15/16	Adjust- ments	Adj. Budget FY 15/16	Estimated 15/16	Proposed FY 16/17	Percent Change
53300	Clothing and Personal Supplies	27,205	32,837	39,000	-	39,000	36,110	41,750	7.1%
53315	Medical/Laboratory Supplies	64,889	69,961	71,750	-	71,750	76,310	75,500	5.2%
53320	Safety Supplies	32,290	31,808	28,300	-	28,300	21,720	32,100	13.4%
53330	Janitorial Supplies	17,855	15,373	17,300	-	17,300	17,750	18,250	5.5%
53340	Chemicals	1,012,159	882,076	779,600	-	779,600	881,410	972,750	24.8%
53350	Maintenance Supplies	329,815	507,409	412,650	9,850	422,500	355,000	403,350	(4.5%)
53360	Infrastructure Repair Supplies	14,014	10,330	12,350	-	12,350	13,550	12,850	4.0%
53400	Minor Equipment/Small Tools	44,969	32,039	43,100	-	43,100	41,800	52,600	22.0%
53410	Computer Equipment/Accessories	8,059	1,022	-	-	-	2,180	3,500	-
53415	Computer Software/Licensing Fees	1,071	682	800	-	800	3,600	1,600	100.0%
53600	Special Department Expense	30,676	37,158	31,100	-	31,100	32,700	46,000	47.9%
53635	Service Awards	7,584	7,879	12,300	-	12,300	9,100	12,300	0.0%
53650	Business Related Meals/Supplies	356	1,194	1,300	-	1,300	1,450	1,650	26.9%
53665	Wellness Reimbursement	8,860	8,058	10,200	-	10,200	10,340	15,150	48.5%
53670	Education Reimbursement	164	-	-	-	-	1,700	3,000	-
Subtotal Services & Supplies		\$4,956,172	\$4,676,433	\$5,587,800	\$136,250	\$5,724,050	\$5,418,880	\$5,568,310	(2.7%)
54100	Principal on Bonds/COPs	2,341,712	2,614,186	2,731,750	-	2,731,750	2,731,750	2,834,350	3.8%
54310	Interest on Bonds/COPs	2,425,830	1,931,414	2,042,350	-	2,042,350	2,042,350	1,933,600	(5.3%)
54320	Administration on Bonds/COPs	1,825	4,860	5,100	-	5,100	5,100	5,100	-
54500	Taxes and Assessments	24,022	25,160	28,250	-	28,250	25,010	28,250	-
57900	Intrafund Expenditures	1,657,000	6,887,500	7,900,000	-	7,900,000	7,900,000	8,900,000	12.7%
Subtotal Other		\$6,450,388	\$11,463,120	\$12,707,450	-	\$12,707,450	\$12,704,210	\$13,701,300	7.8%
TOTALS		\$19,215,324	\$24,261,853	\$27,340,950	\$136,250	\$27,485,700	\$25,990,450	\$28,651,980	4.2%

**Napa Sanitation District
FY 2016/17 Budget**

OPERATING EXPENDITURES - BY MAJOR EXPENSE CATEGORY

	Actual FY 13/14	Actual FY 14/15	Adj. Budget FY 15/16	Estimated FY 15/16	Proposed FY 16/17	Percent Change
Salaries & Benefits						
Board of Directors	29,753	34,616	25,500	21,460	25,480	(0.1%)
General Manager's Office	366,714	385,339	395,770	345,410	403,570	2.0%
Administrative Services	1,140,922	1,087,687	1,113,610	1,009,700	1,148,040	3.1%
Safety, Training & Fleet Maintenance	155,983	129,953	144,360	141,240	161,560	11.9%
Collection System	1,849,318	2,011,189	2,106,520	1,909,820	2,369,250	12.5%
Treatment Plant Operations	1,386,706	1,514,444	1,625,510	1,425,370	1,644,360	1.2%
Treatment Plant Maintenance	773,446	804,775	1,017,050	845,770	1,045,500	2.8%
Treatment Plant Laboratory	635,666	661,638	699,800	637,180	724,050	3.5%
Engineering	955,789	990,043	1,273,690	993,460	1,253,920	(1.6%)
Pollution Prevention	17,058	17,611	144,510	100,440	135,920	(5.9%)
Water & Biosolids Reclamation	497,409	485,005	507,880	437,510	470,720	(7.3%)
Non-Departmental Expenses	-	-	-	-	-	-
Subtotal Salaries & Benefits	\$7,808,764	\$8,122,300	\$9,054,200	\$7,867,360	\$9,382,370	3.6%
Services & Supplies						
Board of Directors	172,443	144,646	288,850	212,530	350,200	21.2%
General Manager's Office	72,377	145,067	289,900	276,760	164,650	(43.2%)
Administrative Services	475,039	527,329	591,200	569,700	565,910	(4.3%)
Safety, Training & Fleet Maintenance	74,630	73,332	84,950	69,670	102,550	20.7%
Collection System	337,669	361,343	416,200	401,660	406,150	(2.4%)
Treatment Plant Operations	2,332,858	2,076,021	2,142,700	2,408,630	2,211,700	3.2%
Treatment Plant Maintenance	691,508	625,060	784,500	712,230	829,050	5.7%
Treatment Plant Laboratory	181,422	144,462	155,250	174,050	177,750	14.5%
Engineering	91,842	69,604	331,200	67,630	98,200	(70.4%)
Pollution Prevention	68,346	63,877	84,850	89,890	96,300	13.5%
Water & Biosolids Reclamation	188,281	205,908	307,700	187,060	309,250	0.5%
Non-Departmental Expenses	269,757	239,785	246,750	249,070	256,600	4.0%
Subtotal Services & Supplies	\$4,956,172	\$4,676,433	\$5,724,050	\$5,418,880	\$5,568,310	(2.7%)
Other						
Administrative Services	36	18	50	30	50	-
Treatment Plant Operations	190	196	200	200	200	-
Water & Biosolids Reclamation	23,796	24,946	28,000	24,780	28,000	-
Non-Departmental Expenses	6,426,367	11,437,960	12,679,200	12,679,200	13,673,050	7.8%
Subtotal Other	\$6,450,388	\$11,463,120	\$12,707,450	\$12,704,210	\$13,701,300	7.8%
Total	\$19,215,324	\$24,261,853	\$27,485,700	\$25,990,450	\$28,651,980	4.2%

**Napa Sanitation District
FY 2016/17 Budget**

OPERATING EXPENDITURES - BY DEPARTMENT

Department	Category	Actual FY 13/14	Actual FY 14/15	Adj. Budget FY 15/16	Proposed FY 16/17	Percent Change
Board of Directors	Salaries & Benefits	29,753	34,616	25,500	25,480	(0.1%)
	Services & Supplies	172,443	144,646	288,850	350,200	21.2%
	Total	202,195	179,262	314,350	375,680	19.5%
General Manager's Office	Salaries & Benefits	366,714	385,339	395,770	403,570	2.0%
	Services & Supplies	72,377	145,067	289,900	164,650	(43.2%)
	Total	439,091	530,406	685,670	568,220	(17.1%)
Administrative Services	Salaries & Benefits	1,140,922	1,087,687	1,113,610	1,148,040	3.1%
	Services & Supplies	475,039	527,329	591,200	565,910	(4.3%)
	Other	36	18	50	50	-
	Total	1,615,996	1,615,034	1,704,860	1,714,000	0.5%
Safety, Training & Fleet Maintenance	Salaries & Benefits	155,983	129,953	144,360	161,560	11.9%
	Services & Supplies	74,630	73,332	84,950	102,550	20.7%
	Total	230,614	203,285	229,310	264,110	15.2%
Collection System	Salaries & Benefits	1,849,318	2,011,189	2,106,520	2,369,250	12.5%
	Services & Supplies	337,669	361,343	416,200	406,150	(2.4%)
	Total	2,186,987	2,372,532	2,522,720	2,775,400	10.1%
Treatment Plant Operations	Salaries & Benefits	1,386,706	1,514,444	1,625,510	1,644,360	1.2%
	Services & Supplies	2,332,858	2,076,021	2,142,700	2,211,700	3.2%
	Other	190	196	200	200	-
	Total	3,719,753	3,590,660	3,768,410	3,856,260	2.3%
Treatment Plant Maintenance	Salaries & Benefits	773,446	804,775	1,017,050	1,045,500	2.8%
	Services & Supplies	691,508	625,060	784,500	829,050	5.7%
	Total	1,464,954	1,429,835	1,801,550	1,874,550	8.5%
Treatment Plant Laboratory	Salaries & Benefits	635,666	661,638	699,800	724,050	3.5%
	Services & Supplies	181,422	144,462	155,250	177,750	14.5%
	Total	817,088	806,100	855,050	901,800	18.0%
Engineering	Salaries & Benefits	955,789	990,043	1,273,690	1,253,920	(1.6%)
	Services & Supplies	91,842	69,604	331,200	98,200	(70.4%)
	Total	1,047,632	1,059,646	1,604,890	1,352,120	(71.9%)
Pollution Prevention	Salaries & Benefits	17,058	17,611	144,510	135,920	(5.9%)
	Services & Supplies	68,346	63,877	84,850	96,300	13.5%
	Total	85,404	81,488	229,360	232,220	7.6%
Water & Biosolids Reclamation	Salaries & Benefits	497,409	485,005	507,880	470,720	(7.3%)
	Services & Supplies	188,281	205,908	307,700	309,250	0.5%
	Other	23,796	24,946	28,000	28,000	-
	Total	709,486	715,859	843,580	807,970	(4.2%)
Non-Departmental Expenses	Services & Supplies	269,757	239,785	246,750	256,600	4.0%
	Debt Service	4,769,367	4,779,200	4,779,200	4,773,050	(0.1%)
	Transfers	1,657,000	7,900,000	7,900,000	8,900,000	12.7%
	Total	6,696,124	12,918,985	12,925,950	13,929,650	7.8%
Total Operating Expenditures		\$19,215,324	\$25,503,093	\$27,485,700	\$28,651,980	4.2%