

**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	211,350	1.9%
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	264,200	(58.0%)
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%)

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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%
<i>Totals excluding intrafund transfers</i>		<i>\$17,558,324</i>	<i>\$17,374,353</i>	<i>\$19,440,950</i>	<i>\$136,250</i>	<i>\$19,585,700</i>	<i>\$18,090,450</i>	<i>\$19,751,980</i>	<i>0.8%</i>
<i>Totals of operating expenses (w/taxes)</i>		<i>\$12,788,958</i>	<i>\$12,823,893</i>	<i>\$14,661,750</i>	<i>\$136,250</i>	<i>\$14,806,500</i>	<i>\$13,311,250</i>	<i>\$14,978,930</i>	<i>1.2%</i>
<i>Totals of operating expenses (no taxes)</i>		<i>\$12,764,936</i>	<i>\$12,798,733</i>	<i>\$14,633,500</i>	<i>\$136,250</i>	<i>\$14,778,250</i>	<i>\$13,286,240</i>	<i>\$14,950,680</i>	<i>1.2%</i>