

Napa Sanitation District
FY 2017/18 Budget

OPERATING EXPENDITURES - ALL ACCOUNTS

Account	Account Description	Actual FY 14/15	Actual FY 15/16	Adj. Budget FY 16/17	Estimated FY 16/17	Proposed FY 17/18	Percent Change
51100	Salaries and Wages	4,421,747	4,609,028	5,038,060	4,718,560	5,231,800	3.8%
51115	Overtime	208,330	198,449	191,000	237,910	217,200	13.7%
51120	Holiday Pay	10,063	9,866	9,000	6,400	9,350	3.9%
51130	Vacation Payout	39,466	6,023	9,300	10,770	-	(100.0%)
51200	457B Employer Contribution	72,658	76,058	85,200	83,400	85,200	0.0%
51205	Cell Phone Allowance	5,928	6,525	8,800	7,810	8,100	(8.0%)
51210	Director Pay	29,392	30,760	23,200	30,350	30,350	30.8%
51300	Medicare	69,828	72,073	73,480	70,280	75,550	2.8%
51305	F.I.C.A. / Social Security	1,822	1,907	1,400	1,900	1,900	35.7%
51400	Employee Insurance - Premiums	1,202,750	926,729	1,523,610	1,376,250	1,439,550	(5.5%)
51405	Workers Compensation	128,653	79,225	138,420	127,930	139,400	0.7%
51600	Retirement	1,593,363	158,619	1,873,270	1,803,600	1,910,300	2.0%
51605	Other Post Employment Benefits	214,454	290,450	302,510	303,870	322,300	6.5%
51990	Other Employee Benefits	123,847	131,746	105,120	107,900	110,300	4.9%
Subtotal Salaries & Benefits		\$8,122,300	\$6,597,459	\$9,382,370	\$8,886,930	\$9,581,300	2.1%
52115	Property Tax/Assessment Admin	12,215	12,232	12,500	12,297	12,500	0.0%
52125	Accounting/Auditing Services	61,844	59,409	66,000	58,000	58,913	(10.7%)
52130	Information Technology Services	332,120	342,096	337,007	337,007	290,987	(13.7%)
52140	Legal Services	88,610	99,778	251,350	233,500	258,700	2.9%
52145	Engineer Services	52,127	13,889	3,600	3,600	-	(100.0%)
52150	Temporary/Contract Help	73,621	66,208	93,550	71,000	137,000	46.4%
52205	Actuarial Services	2,550	4,950	3,000	2,000	8,750	191.7%
52220	Medical/Laboratory Services	29,841	34,214	39,453	37,300	38,650	(2.0%)
52305	Training Services	11,895	8,205	23,450	21,935	14,550	(38.0%)
52310	Consulting Services	188,644	180,415	646,000	285,720	564,750	(12.6%)
52325	Waste Disposal Services	40,088	38,736	46,900	40,050	44,550	(5.0%)
52330	Hazardous Waste Disposal Services	3,783	178	5,000	4,000	5,000	0.0%
52335	Security Services	12,861	11,830	12,800	12,600	13,400	4.7%
52340	Landscaping Services	8,250	18,099	40,100	29,600	39,600	(1.2%)
52345	Janitorial Services	58,132	59,545	61,200	61,180	79,350	29.7%
52490	Other Professional Services	176,562	307,161	402,700	222,735	316,250	(21.5%)
52500	Maintenance - Equipment	106,517	126,000	167,800	144,293	169,250	0.9%
52505	Maintenance - Bldgs/Improvements	65,333	129,810	94,450	92,395	101,150	7.1%
52515	Maintenance - Software	59,543	69,519	65,950	88,336	76,400	15.8%
52520	Maintenance - Vehicles	140,201	136,922	90,950	107,100	106,350	16.9%
52600	Rents and Leases - Equipment	64,961	90,653	80,750	85,652	75,000	(7.1%)
52605	Rents and Leases - Buildings/Land	1,157	1,173	1,400	1,400	1,450	3.6%
52705	Insurance - Premiums	176,615	180,742	182,050	168,267	194,000	6.6%
52710	Insurance - Claims	11,730	8,566	15,000	13,000	15,000	0.0%
52800	Communications/Telephone	35,821	41,914	44,500	39,598	41,400	(7.0%)
52810	Advertising/Marketing	9,370	22,095	37,150	32,070	51,000	37.3%
52820	Printing and Binding	3,116	10,788	3,500	3,500	3,600	2.9%
52825	Bank Charges	795	1,530	1,200	1,450	1,450	20.8%
52830	Publications and Legal Notices	6,713	2,225	7,050	7,000	7,050	0.0%
52840	Permits/License Fees	138,270	104,433	159,250	152,137	162,900	2.3%
52900	Training/Conference Expenses	64,397	65,958	115,500	78,315	106,850	(7.5%)
52905	Business Travel/Mileage (Meetings)	1,393	2,075	2,300	2,550	2,600	13.0%

**Napa Sanitation District
FY 2017/18 Budget**

OPERATING EXPENDITURES - ALL ACCOUNTS

Account	Account Description	Actual FY 14/15	Actual FY 15/16	Adj. Budget FY 16/17	Estimated FY 16/17	Proposed FY 17/18	Percent Change
53100	Office Supplies	21,399	25,997	18,600	16,700	18,600	0.0%
53105	Office Supplies - Furniture/Fixtures	-	12,716	6,400	865	1,300	(79.7%)
53110	Freight/Postage	12,886	15,446	17,300	17,300	17,600	1.7%
53115	Books/Media/Subscriptions	2,341	1,744	3,900	3,820	4,050	3.8%
53120	Memberships/Certifications	67,604	65,223	80,000	76,076	83,700	4.6%
53200	Utilities - Gas	18,767	26,096	19,900	19,900	19,900	0.0%
53205	Utilities - Electric	761,485	915,609	891,700	1,000,700	868,700	(2.6%)
53215	Utilities - Fire Suppression Systems	2,164	2,472	3,700	2,900	12,350	233.8%
53220	Utilities - Water	3,682	3,918	4,650	4,600	4,650	0.0%
53250	Fuel	109,203	84,994	112,900	69,390	74,700	(33.8%)
53300	Clothing and Personal Supplies	32,837	32,955	41,750	38,600	45,100	8.0%
53315	Medical/Laboratory Supplies	69,961	98,666	75,500	75,808	75,500	0.0%
53320	Safety Supplies	31,808	31,569	32,100	33,540	27,350	(14.8%)
53330	Janitorial Supplies	15,373	19,088	18,250	18,090	18,100	(0.8%)
53340	Chemicals	882,076	956,169	972,750	956,400	961,650	(1.1%)
53350	Maintenance Supplies	507,409	379,062	432,650	450,665	433,150	0.1%
53360	Infrastructure Repair Supplies	10,330	12,550	12,850	13,550	14,050	9.3%
53400	Minor Equipment/Small Tools	32,039	45,060	52,600	53,939	57,300	8.9%
53410	Computer Equipment/Accessories	1,022	3,788	3,500	7,132	4,500	28.6%
53415	Computer Software/Licensing Fees	682	3,594	1,600	695	800	(50.0%)
53600	Special Department Expense	37,158	45,573	46,000	38,300	39,200	(14.8%)
53635	Service Awards	7,879	8,301	12,300	12,300	12,300	0.0%
53650	Business Related Meals/Supplies	1,194	2,483	1,650	1,050	1,650	0.0%
53665	Wellness Reimbursement	8,058	6,930	15,150	9,670	16,750	10.6%
53670	Education Reimbursement	-	1,960	3,000	1,500	3,000	0.0%
Subtotal Services & Supplies		\$4,676,433	\$5,053,311	\$5,994,110	\$5,373,077	\$5,814,350	(3.0%)
54100	Principal on Bonds/COPs	2,614,186	2,731,714	2,834,350	2,834,350	2,936,950	3.6%
54310	Interest on Bonds/COPs	1,931,414	1,812,719	1,933,600	1,933,600	1,833,400	(5.2%)
54320	Administration on Bonds/COPs	4,860	3,040	5,100	5,100	7,100	39.2%
54500	Taxes and Assessments	25,160	24,995	28,250	28,247	28,650	1.4%
57900	Intrafund Expenditures	6,887,500	7,900,000	8,900,000	2,225,000	8,900,000	-
Subtotal Other		\$11,463,120	\$12,472,468	\$13,701,300	\$7,026,297	\$13,706,100	0.0%
TOTALS		\$24,261,853	\$24,123,237	\$29,077,780	\$21,286,304	\$29,101,750	0.1%