

**Napa Sanitation District**  
**FY 2018-19 Budget**

**OPERATING EXPENDITURES - ALL ACCOUNTS**

Account	Account Description	Actual FY 15-16	Actual FY 16-17	Adj. Budget FY 17-18	Estimated FY 17-18	Proposed FY 18-19	Percent Change
51100	Salaries and Wages	4,609,028	4,819,100	5,231,800	4,953,500	5,287,750	1.1%
51115	Overtime	198,449	271,537	217,200	198,250	180,100	(17.1%)
51120	Holiday Pay	9,866	13,758	9,350	7,200	10,050	7.5%
51130	Vacation Payout	6,023	36,045	-	9,821	5,000	-
51200	457B Employer Contribution	76,058	74,706	85,200	85,200	85,200	0.0%
51205	Cell Phone Allowance	6,525	7,227	8,100	7,450	8,800	8.6%
51210	Director Pay	30,760	29,452	30,350	24,000	30,350	0.0%
51300	Medicare	72,073	75,565	75,550	74,200	74,900	(0.9%)
51305	F.I.C.A. / Social Security	1,907	1,677	1,900	1,000	1,900	0.0%
51400	Employee Insurance - Premiums	926,729	966,973	1,439,550	1,391,150	1,038,150	(27.9%)
51405	Workers Compensation	79,225	127,625	139,400	139,400	110,450	(20.8%)
51600	Retirement	158,619	2,068,426	1,910,300	1,850,700	2,136,700	11.9%
51605	Other Post Employment Benefits	290,450	302,510	322,300	515,950	891,750	176.7%
51990	Other Employee Benefits	131,746	113,311	110,300	101,600	100,250	(9.1%)
<b>Subtotal Salaries &amp; Benefits</b>		<b>\$6,597,459</b>	<b>\$8,907,912</b>	<b>\$9,581,300</b>	<b>\$9,359,421</b>	<b>\$9,961,350</b>	<b>4.0%</b>
52115	Property Tax/Assessment Admin	12,232	12,297	12,500	12,350	12,500	0.0%
52125	Accounting/Auditing Services	59,409	56,289	58,913	58,900	59,800	1.5%
52130	Information Technology Services	342,096	337,007	290,987	290,987	298,650	2.6%
52140	Legal Services	99,778	134,554	258,700	213,550	266,500	3.0%
52145	Engineer Services	13,889	2,767	-	-	-	-
52150	Temporary/Contract Help	66,208	98,826	137,000	71,405	119,800	(12.6%)
52205	Actuarial Services	4,950	1,950	8,750	6,750	1,100	(87.4%)
52220	Medical/Laboratory Services	34,214	43,390	38,650	33,320	39,100	1.2%
52305	Training Services	8,205	19,358	14,550	8,000	9,750	(33.0%)
52310	Consulting Services	180,415	269,847	728,050	375,850	602,950	(17.2%)
52325	Waste Disposal Services	38,736	51,758	44,550	45,550	45,550	2.2%
52330	Hazardous Waste Disposal Services	178	1,894	5,000	6,000	8,000	60.0%
52335	Security Services	11,830	12,665	13,400	6,701	14,000	4.5%
52340	Landscaping Services	18,099	15,150	53,100	43,075	25,200	(52.5%)
52345	Janitorial Services	59,545	61,389	79,350	77,350	79,250	(0.1%)
52490	Other Professional Services	307,161	90,408	328,500	276,310	309,150	(5.9%)
52500	Maintenance - Equipment	126,000	144,763	175,100	149,839	185,850	6.1%
52505	Maintenance - Bldgs/Improvements	129,810	56,794	101,150	102,000	141,900	40.3%
52515	Maintenance - Software	69,519	93,316	76,400	88,021	96,000	25.7%
52520	Maintenance - Vehicles	136,922	148,500	106,350	66,430	113,300	6.5%
52600	Rents and Leases - Equipment	90,653	123,346	75,000	74,983	66,200	(11.7%)
52605	Rents and Leases - Buildings/Land	1,173	1,202	1,450	1,450	1,450	0.0%
52705	Insurance - Premiums	180,742	176,721	194,000	198,534	210,500	8.5%
52710	Insurance - Claims	8,566	14,650	15,000	10,000	15,000	0.0%
52800	Communications/Telephone	41,914	39,416	41,400	52,705	40,850	(1.3%)
52810	Advertising/Marketing	22,095	32,163	51,000	47,600	45,700	(10.4%)
52820	Printing and Binding	10,788	9,612	3,600	3,600	3,600	0.0%
52825	Bank Charges	1,530	1,260	1,450	1,260	1,450	0.0%
52830	Publications and Legal Notices	2,225	4,198	7,050	4,625	5,900	(16.3%)
52840	Permits/License Fees	104,433	150,588	162,900	134,821	165,000	1.3%
52900	Training/Conference Expenses	65,958	59,233	126,750	100,220	119,750	(5.5%)
52905	Business Travel/Mileage (Meetings)	2,075	1,308	2,600	1,515	2,100	(19.2%)

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53100	Office Supplies	25,997	20,566	18,600	21,100	18,600	0.0%
53105	Office Supplies - Furniture/Fixtures	12,716	1,195	1,300	1,450	1,300	0.0%
53110	Freight/Postage	15,446	11,214	17,600	16,900	17,600	0.0%
53115	Books/Media/Subscriptions	1,744	2,147	4,050	3,853	4,050	0.0%
53120	Memberships/Certifications	65,223	76,852	83,700	77,739	92,750	10.8%
53200	Utilities - Gas	26,096	34,170	19,900	19,900	19,500	(2.0%)
53205	Utilities - Electric	915,609	1,071,341	968,700	1,018,300	883,300	(8.8%)
53215	Utilities - Fire Suppression Systems	2,472	1,480	12,350	17,865	4,350	(64.8%)
53220	Utilities - Water	3,918	4,899	4,650	4,300	4,650	0.0%
53250	Fuel	84,994	101,154	74,700	95,195	96,700	29.5%
53300	Clothing and Personal Supplies	32,955	37,187	45,100	53,338	50,800	12.6%
53315	Medical/Laboratory Supplies	98,666	69,073	75,500	39,200	70,000	(7.3%)
53320	Safety Supplies	31,569	39,505	27,350	26,850	34,350	25.6%
53330	Janitorial Supplies	19,088	19,765	18,100	22,875	19,800	9.4%
53340	Chemicals	956,169	919,966	961,650	909,951	969,100	0.8%
53350	Maintenance Supplies	379,062	433,638	458,300	389,700	451,850	(1.4%)
53360	Infrastructure Repair Supplies	12,550	7,922	14,050	14,050	15,050	7.1%
53400	Minor Equipment/Small Tools	45,060	73,326	57,300	68,700	61,150	6.7%
53410	Computer Equipment/Accessories	3,788	11,683	4,500	1,636	2,600	(42.2%)
53415	Computer Software/Licensing Fees	3,594	5,656	800	795	8,900	1012.5%
53600	Special Department Expense	45,573	40,345	39,200	34,700	35,150	(10.3%)
53635	Service Awards	8,301	5,213	12,300	12,300	12,300	0.0%
53650	Business Related Meals/Supplies	2,483	1,876	1,650	1,130	1,500	(9.1%)
53665	Wellness Reimbursement	6,930	6,483	16,750	12,505	17,900	6.9%
53670	Education Reimbursement	1,960	-	3,000	3,500	4,000	33.3%
<b>Subtotal Services &amp; Supplies</b>		<b>\$5,053,311</b>	<b>\$5,263,274</b>	<b>\$6,154,300</b>	<b>\$5,431,533</b>	<b>\$6,003,100</b>	<b>(2.5%)</b>
54100	Principal on Bonds/COPs	2,731,714	2,834,297	2,936,950	2,936,950	2,819,700	(4.0%)
54310	Interest on Bonds/COPs	1,812,719	1,933,484	1,833,400	1,833,400	1,768,250	(3.6%)
54320	Administration on Bonds/COPs	3,040	3,110	7,100	3,150	5,850	(17.6%)
54500	Taxes and Assessments	24,995	26,545	28,650	28,714	29,150	1.7%
57900	Intrafund Expenditures	7,900,000	2,225,000	8,900,000	8,900,000	8,900,000	-
<b>Subtotal Other</b>		<b>\$12,472,468</b>	<b>\$7,022,436</b>	<b>\$13,706,100</b>	<b>\$13,702,214</b>	<b>\$13,522,950</b>	<b>(1.3%)</b>
<b>TOTALS</b>		<b>\$24,123,237</b>	<b>\$21,193,622</b>	<b>\$29,441,700</b>	<b>\$28,493,168</b>	<b>\$29,487,400</b>	<b>0.2%</b>