

Detailed Tables of Revenues and Operating Expenditures



Recycled Water Pump Station – Soscol Water Recycling Facility

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NapaSan

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

REVENUE - ALL SOURCES

Account Description	Actual FY 14/15	Actual FY 15/16	Adjusted FY 16/17	YTD FY 16/17	Estimated FY 16/17	Proposed FY 17/18	Percent Change
<u>780 - Operations</u>							
Interest: Invested Funds	129,206	62,553	75,000	29,925	50,000	174,000	132.0%
Rent - Building/Land	712,553	715,254	719,000	359,125	716,000	722,000	0.4%
Construction/Bldg Permit Review Svcs	25,196	161,238	184,500	72,693	180,000	189,100	2.5%
Hauler Fees	261,593	182,808	172,000	68,889	172,000	175,000	1.7%
Sewer Usage Fees	19,190,534	19,887,172	22,514,000	13,070,876	22,500,000	26,152,000	16.2%
State - Other Funding	-	-	-	11,471	15,000	15,000	-
Penalties on Delinquent Sewer Fees	41,439	32,019	-	6,449	8,000	10,000	-
Recycled Water Sales	415,797	453,048	958,000	491,830	758,000	913,000	(4.7%)
Miscellaneous	107,874	89,989	69,000	18,308	30,000	51,000	(26.1%)
Total - Operations	20,884,192	21,584,081	24,691,500	14,129,567	24,429,000	28,401,100	15.0%
<u>781 - Capital Improvement Projects</u>							
Interest: Invested Funds	17,635	-	34,000	-	-	-	(100.0%)
Federal Grants - USBR & FEMA	3,586,966	1,861,364	300,000	2,094	295,000	1,001,000	233.7%
Other Government Agencies	7,794,763	17,354,109	1,950,000	1,359,013	1,950,000	3,075,000	57.7%
Miscellaneous	38,064	27,925	-	-	-	-	-
Bond/Loan Proceeds	-	-	4,550,000	-	4,550,000	10,137,000	122.8%
Sale of Capital Assets	21,518	14,147	-	18,700	25,000	25,000	-
Intrafund Transfers In	17,848,830	10,898,000	14,412,000	5,760,767	14,400,000	12,530,000	(13.1%)
Total - Capital Improvement Projects	29,307,776	30,155,545	21,246,000	7,140,574	21,220,000	26,768,000	26.0%
<u>782 - Expansion</u>							
Interest: Invested Funds	200	1,352	-	1,221	2,500	-	-
Capacity Charges	1,568,328	3,139,503	5,512,000	3,535,767	3,804,000	3,630,000	(34.1%)
Total - Expansion	1,568,528	3,140,855	5,512,000	3,536,988	3,806,500	3,630,000	(34.1%)
Total - All Departments	51,760,496	54,880,481	51,449,500	24,807,130	49,455,500	58,799,100	14.3%

**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%

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

OPERATING EXPENDITURES - BY MAJOR EXPENSE CATEGORY

	Actual FY 14/15	Actual FY 15/16	Adj. Budget FY 16/17	Estimated FY 16/17	Proposed FY 17/18	Percent Change
Salaries & Benefits						
Board of Directors	34,616	33,572	25,480	33,500	33,500	31.5%
General Manager's Office	385,339	300,277	403,570	391,360	397,800	(1.4%)
Administrative Services	1,087,687	863,395	1,148,040	1,129,790	1,161,300	1.2%
Safety, Training & Fleet Maintenance	129,953	120,351	161,560	159,770	165,300	2.3%
Collection System	2,011,189	1,603,747	2,369,250	2,097,990	2,444,950	3.2%
Treatment Plant Operations	1,514,444	1,211,350	1,644,360	1,609,530	1,697,900	3.3%
Treatment Plant Maintenance	804,775	709,444	1,045,500	1,016,180	1,053,600	0.8%
Regulatory Compliance	661,638	527,956	724,050	707,540	736,500	1.7%
Engineering	990,043	799,630	1,253,920	1,128,090	1,272,700	1.5%
Community Outreach & Poll. Prev.	17,611	84,433	135,920	134,870	132,500	(2.5%)
Water & Biosolids Reclamation	485,005	343,304	470,720	478,310	485,250	3.1%
Non-Departmental Expenses	-	-	-	-	-	-
Subtotal Salaries & Benefits	\$8,122,300	\$6,597,459	\$9,382,370	\$8,886,930	\$9,581,300	2.1%
Services & Supplies						
Board of Directors	144,646	153,392	350,200	330,870	594,500	69.8%
General Manager's Office	145,067	135,169	260,650	88,730	79,750	(69.4%)
Administrative Services	527,329	561,768	580,910	542,784	526,800	(9.3%)
Safety, Training & Fleet Maintenance	73,332	72,091	102,550	89,590	91,250	(11.0%)
Collection System	361,343	374,369	406,150	351,032	411,700	1.4%
Treatment Plant Operations	2,076,021	2,305,604	2,165,100	2,243,153	2,149,650	(0.7%)
Treatment Plant Maintenance	625,060	677,391	863,350	823,579	881,550	2.1%
Regulatory Compliance	144,462	178,400	188,750	196,754	181,050	(4.1%)
Engineering	69,604	60,787	351,200	168,334	256,050	(27.1%)
Community Outreach & Poll. Prev.	63,877	111,666	148,300	123,184	116,850	(21.2%)
Water & Biosolids Reclamation	205,908	182,723	320,350	178,260	256,900	(19.8%)
Non-Departmental Expenses	239,785	239,951	256,600	236,807	268,300	4.6%
Subtotal Services & Supplies	\$4,676,433	\$5,053,311	\$5,994,110	\$5,373,077	\$5,814,350	(3.0%)
Other						
Administrative Services	18	24	50	30	50	-
Treatment Plant Operations	196	190	200	200	200	-
Water & Biosolids Reclamation	24,946	24,781	28,000	28,017	28,400	1.4%
Non-Departmental Expenses	11,437,960	12,447,473	13,673,050	6,998,050	13,677,450	0.0%
Subtotal Other	\$11,463,120	\$12,472,468	\$13,701,300	\$7,026,297	\$13,706,100	0.0%
Total	\$24,261,853	\$24,123,237	\$29,077,780	\$21,286,304	\$29,101,750	0.1%

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

OPERATING EXPENDITURES - BY DEPARTMENT

Department	Category	Actual FY 14/15	Actual FY 15/16	Adj. Budget FY 16/17	Estimated FY 16/17	Proposed FY 17/18	Percent Change
Board of Directors	Salaries & Benefits	34,616	33,572	25,480	33,500	33,500	31.5%
	Services & Supplies	144,646	153,392	350,200	330,870	594,500	69.8%
	Total	179,262	186,964	375,680	364,370	628,000	67.2%
General Manager's Office	Salaries & Benefits	385,339	300,277	403,570	391,360	397,800	(1.4%)
	Services & Supplies	145,067	135,169	260,650	88,730	79,750	(69.4%)
	Total	530,406	435,446	664,220	480,090	477,550	(28.1%)
Administrative Services	Salaries & Benefits	1,087,687	863,395	1,148,040	1,129,790	1,161,300	1.2%
	Services & Supplies	527,329	561,768	580,910	542,784	526,800	(9.3%)
	Other	18	24	50	30	50	-
Total	1,615,034	1,425,187	1,729,000	1,672,604	1,688,150	(2.4%)	
Safety, Training & Fleet Maintenance	Salaries & Benefits	129,953	120,351	161,560	159,770	165,300	2.3%
	Services & Supplies	73,332	72,091	102,550	89,590	91,250	(11.0%)
	Total	203,285	192,443	264,110	249,360	256,550	(2.9%)
Community Outreach & Poll. Prev.	Salaries & Benefits	17,611	84,433	135,920	134,870	132,500	(2.5%)
	Services & Supplies	63,877	111,666	148,300	123,184	116,850	(21.2%)
	Total	81,488	196,099	284,220	258,054	249,350	(23.7%)
Non-Departmental Expenses	Services & Supplies	239,785	239,951	256,600	236,807	268,300	4.6%
	Debt Service	4,550,460	4,547,473	4,773,050	4,773,050	4,777,450	0.1%
	Transfers	6,887,500	7,900,000	8,900,000	2,225,000	8,900,000	-
Total	11,677,745	12,687,424	13,929,650	7,234,857	13,945,750	0.1%	
Treatment Plant Operations	Salaries & Benefits	1,514,444	1,211,350	1,644,360	1,609,530	1,697,900	3.3%
	Services & Supplies	2,076,021	2,305,604	2,165,100	2,243,153	2,149,650	(0.7%)
	Other	196	190	200	200	200	-
Total	3,590,660	3,517,143	3,809,660	3,852,883	3,847,750	1.0%	
Treatment Plant Maintenance	Salaries & Benefits	804,775	709,444	1,045,500	1,016,180	1,053,600	0.8%
	Services & Supplies	625,060	677,391	863,350	823,579	881,550	2.1%
	Total	1,429,835	1,386,835	1,908,850	1,839,759	1,935,150	2.9%
Regulatory Compliance	Salaries & Benefits	661,638	527,956	724,050	707,540	736,500	1.7%
	Services & Supplies	144,462	178,400	188,750	196,754	181,050	(4.1%)
	Total	806,100	706,356	912,800	904,294	917,550	(2.4%)
Engineering	Salaries & Benefits	990,043	799,630	1,253,920	1,128,090	1,272,700	1.5%
	Services & Supplies	69,604	60,787	351,200	168,334	256,050	(27.1%)
	Total	1,059,646	860,417	1,605,120	1,296,424	1,528,750	(25.6%)
Collection System	Salaries & Benefits	2,011,189	1,603,747	2,369,250	2,097,990	2,444,950	3.2%
	Services & Supplies	361,343	374,369	406,150	351,032	411,700	1.4%
	Total	2,372,532	1,978,116	2,775,400	2,449,022	2,856,650	4.6%
Water & Biosolids Reclamation	Salaries & Benefits	485,005	343,304	470,720	478,310	485,250	3.1%
	Services & Supplies	205,908	182,723	320,350	178,260	256,900	(19.8%)
	Other	24,946	24,781	28,000	28,017	28,400	1.4%
Total	715,859	550,808	819,070	684,587	770,550	(5.9%)	
Total Operating Expenditures		\$24,261,853	\$24,123,237	\$29,077,780	\$21,286,304	\$29,101,750	0.1%