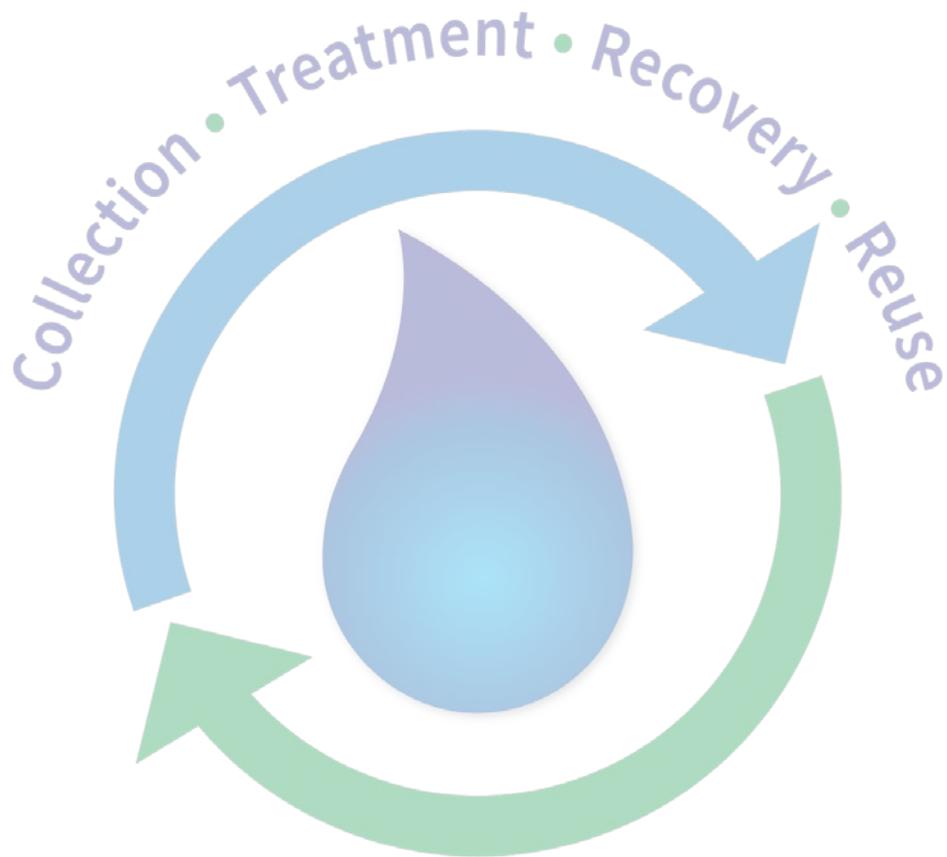


Detailed Tables of Revenues and Operating Expenditures



Recycled Water Pump Station – Soscol Water Recycling Facility

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NapaSan

**Napa Sanitation District
FY 2018/19 Proposed Budget**

REVENUE - ALL SOURCES

Account Description	Actual FY 15/16	Actual FY 16/17	Adjusted FY 17/18	Estimated FY 17/18	Proposed FY 18/19	Percent Change
<u>780 - Operations</u>						
Interest: Invested Funds	62,553	103,686	174,000	174,000	311,000	78.7%
Rent - Building/Land	715,254	718,251	722,000	122,000	725,000	0.4%
Construction/Bldg Permit Review Svcs	161,238	154,607	189,100	189,100	193,800	2.5%
Hauler Fees	182,808	150,757	175,000	175,000	180,000	2.9%
Sewer Usage Fees	19,887,172	22,501,543	26,152,000	26,162,000	28,156,000	7.7%
State - Other Funding	-	13,680	15,000	1,000	-	(100.0%)
Penalties on Delinquent Sewer Fees	32,019	21,167	10,000	10,000	10,000	-
Recycled Water Sales	453,048	735,717	913,000	913,000	1,042,000	14.1%
Miscellaneous	89,989	80,472	51,000	384,000	53,000	3.9%
Total - Operations	21,584,081	24,479,880	28,401,100	28,130,100	30,670,800	8.0%
<u>781 - Capital Improvement Projects</u>						
Interest: Invested Funds	-	-	-	-	-	-
Federal Grants - USBR & FEMA	1,861,364	353,338	1,001,000	1,320,000	-	(100.0%)
Other Government Agencies	17,354,109	2,694,683	3,075,000	3,067,000	375,000	(87.8%)
Miscellaneous	27,925	-	-	8,000	5,000	-
Bond/Loan Proceeds	-	-	10,137,000	-	9,075,000	(10.5%)
Sale of Capital Assets	14,147	20,313	25,000	25,000	25,000	-
Intrafund Transfers In	10,898,000	7,737,000	12,530,000	12,530,000	16,150,000	28.9%
Total - Capital Improvement Projects	30,155,545	10,805,334	26,768,000	16,950,000	25,630,000	(4.3%)
<u>782 - Expansion</u>						
Interest: Invested Funds	1,352	3,405	-	2,500	-	-
Capacity Charges	3,139,503	5,355,828	3,630,000	6,276,000	4,614,600	27.1%
Total - Expansion	3,140,855	5,359,233	3,630,000	6,278,500	4,614,600	27.1%
Total - All Departments	54,880,481	40,644,447	58,799,100	51,358,600	60,915,400	3.6%

**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%)
Subtotal Salaries & Benefits		\$6,597,459	\$8,907,912	\$9,581,300	\$9,359,421	\$9,961,350	4.0%
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%)

**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
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%
Subtotal Services & Supplies		\$5,053,311	\$5,263,274	\$6,154,300	\$5,431,533	\$6,003,100	(2.5%)
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	-
Subtotal Other		\$12,472,468	\$7,022,436	\$13,706,100	\$13,702,214	\$13,522,950	(1.3%)
TOTALS		\$24,123,237	\$21,193,622	\$29,441,700	\$28,493,168	\$29,487,400	0.2%

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

OPERATING EXPENDITURES - BY MAJOR EXPENSE CATEGORY

	Actual FY 15-16	Actual FY 16-17	Adj. Budget FY 17-18	Estimated FY 17-18	Proposed FY 18-19	Percent Change
Salaries & Benefits						
Board of Directors	33,572	31,796	33,500	26,250	33,500	-
General Manager's Office	300,277	387,026	397,800	404,350	320,200	(19.5%)
Administrative Services	863,395	1,124,480	1,161,300	1,186,200	997,450	(14.1%)
Safety, Training & Fleet Maintenance	120,351	152,151	165,300	183,900	143,950	(12.9%)
Collection System	1,603,747	2,081,791	2,444,950	2,340,800	2,021,050	(17.3%)
Treatment Plant Operations	1,211,350	1,662,278	1,697,900	1,667,150	1,406,400	(17.2%)
Treatment Plant Maintenance	709,444	994,246	1,053,600	1,074,800	922,750	(12.4%)
Regulatory Compliance	527,956	640,065	736,500	574,000	619,900	(15.8%)
Engineering	799,630	1,210,787	1,272,700	1,271,721	1,186,400	(6.8%)
Community Outreach & Poll. Prev.	84,433	144,385	132,500	135,550	124,550	(6.0%)
Water & Biosolids Reclamation	343,304	478,906	485,250	494,700	455,350	(6.2%)
Non-Departmental Expenses	-	-	-	-	1,729,850	-
Subtotal Salaries & Benefits	\$6,597,459	\$8,907,912	\$9,581,300	\$9,359,421	\$9,961,350	4.0%
Services & Supplies						
Board of Directors	153,392	228,346	594,500	425,430	594,500	-
General Manager's Office	135,169	71,478	179,750	117,835	179,600	(0.1%)
Administrative Services	561,768	544,375	544,950	538,917	538,100	(1.3%)
Safety, Training & Fleet Maintenance	72,091	91,557	93,350	60,146	90,350	(3.2%)
Collection System	374,369	337,725	411,700	365,854	439,100	6.7%
Treatment Plant Operations	2,305,604	2,301,007	2,249,650	2,236,917	2,305,000	2.5%
Treatment Plant Maintenance	677,391	698,316	926,050	823,818	909,800	(1.8%)
Regulatory Compliance	178,400	227,761	181,050	139,749	170,100	(6.0%)
Engineering	60,787	202,366	321,100	135,565	110,650	(65.5%)
Community Outreach & Poll. Prev.	111,666	76,992	116,850	91,725	101,250	(13.4%)
Water & Biosolids Reclamation	182,723	234,298	267,050	230,689	272,750	2.1%
Non-Departmental Expenses	239,951	249,053	268,300	264,888	291,900	8.8%
Subtotal Services & Supplies	\$5,053,311	\$5,263,274	\$6,154,300	\$5,431,533	\$6,003,100	(2.5%)
Other						
Administrative Services	24	24	50	-	-	(100.0%)
Treatment Plant Operations	190	190	200	-	-	(100.0%)
Water & Biosolids Reclamation	24,781	26,331	28,400	28,714	29,150	2.6%
Non-Departmental Expenses	12,447,473	6,995,891	13,677,450	13,673,500	13,493,800	(1.3%)
Subtotal Other	\$12,472,468	\$7,022,436	\$13,706,100	\$13,702,214	\$13,522,950	(1.3%)
Total	\$24,123,237	\$21,193,622	\$29,441,700	\$28,493,168	\$29,487,400	0.2%

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

OPERATING EXPENDITURES - BY DEPARTMENT

Department	Category	Actual FY 15-16	Actual FY 16-17	Adj. Budget FY 17-18	Estimated FY 17-18	Proposed FY 18-19	Percent Change
Board of Directors	Salaries & Benefits	33,572	31,796	33,500	26,250	33,500	-
	Services & Supplies	153,392	228,346	594,500	425,430	594,500	-
	Total	186,964	260,142	628,000	451,680	628,000	-
General Manager's Office	Salaries & Benefits	300,277	387,026	397,800	404,350	320,200	(19.5%)
	Services & Supplies	135,169	71,478	179,750	117,835	179,600	(0.1%)
	Total	435,446	458,503	577,550	522,185	499,800	(13.5%)
Administrative Services	Salaries & Benefits	863,395	1,124,480	1,161,300	1,186,200	997,450	(14.1%)
	Services & Supplies	561,768	544,375	544,950	538,917	538,100	(1.3%)
	Other	24	24	50	-	-	(100.0%)
	Total	1,425,187	1,668,880	1,706,300	1,725,117	1,535,550	(10.0%)
Safety, Training & Fleet Maintenance	Salaries & Benefits	120,351	152,151	165,300	183,900	143,950	(12.9%)
	Services & Supplies	72,091	91,557	93,350	60,146	90,350	(3.2%)
	Total	192,443	243,708	258,650	244,046	234,300	(9.4%)
Community Outreach & Poll. Prev.	Salaries & Benefits	84,433	144,385	132,500	135,550	124,550	(6.0%)
	Services & Supplies	111,666	76,992	116,850	91,725	101,250	(13.4%)
	Total	196,099	221,378	249,350	227,275	225,800	(19.4%)
Non-Departmental Expenses	Salaries & Benefits	-	-	-	-	1,729,850	#DIV/0!
	Services & Supplies	239,951	249,053	268,300	264,888	291,900	8.8%
	Debt Service	4,547,473	4,770,891	4,777,450	4,773,500	4,593,800	(3.8%)
	Transfers	7,900,000	2,225,000	8,900,000	8,900,000	8,900,000	-
	Total	12,687,424	7,244,944	13,945,750	13,938,388	15,515,550	11.3%
Treatment Plant Operations	Salaries & Benefits	1,211,350	1,662,278	1,697,900	1,667,150	1,406,400	(17.2%)
	Services & Supplies	2,305,604	2,301,007	2,249,650	2,236,917	2,305,000	2.5%
	Other	190	190	200	-	-	(100.0%)
	Total	3,517,143	3,963,475	3,947,750	3,904,067	3,711,400	(6.0%)
Treatment Plant Maintenance	Salaries & Benefits	709,444	994,246	1,053,600	1,074,800	922,750	(12.4%)
	Services & Supplies	677,391	698,316	926,050	823,818	909,800	(1.8%)
	Total	1,386,835	1,692,562	1,979,650	1,898,618	1,832,550	(14.2%)
Regulatory Compliance	Salaries & Benefits	527,956	640,065	736,500	574,000	619,900	(15.8%)
	Services & Supplies	178,400	227,761	181,050	139,749	170,100	(6.0%)
	Total	706,356	867,826	917,550	713,749	790,000	(21.9%)
Engineering	Salaries & Benefits	799,630	1,210,787	1,272,700	1,271,721	1,186,400	(6.8%)
	Services & Supplies	60,787	202,366	321,100	135,565	110,650	(65.5%)
	Total	860,417	1,413,153	1,593,800	1,407,286	1,297,050	(72.3%)
Collection System	Salaries & Benefits	1,603,747	2,081,791	2,444,950	2,340,800	2,021,050	(17.3%)
	Services & Supplies	374,369	337,725	411,700	365,854	439,100	6.7%
	Total	1,978,116	2,419,517	2,856,650	2,706,654	2,460,150	(10.7%)
Water & Biosolids Reclamation	Salaries & Benefits	343,304	478,906	485,250	494,700	455,350	(6.2%)
	Services & Supplies	182,723	234,298	267,050	230,689	272,750	2.1%
	Other	24,781	26,331	28,400	28,714	29,150	2.6%
	Total	550,808	739,534	780,700	754,103	757,250	(3.0%)
Total Operating Expenditures		\$24,123,237	\$21,193,622	\$29,441,700	\$28,493,168	\$29,487,400	0.2%