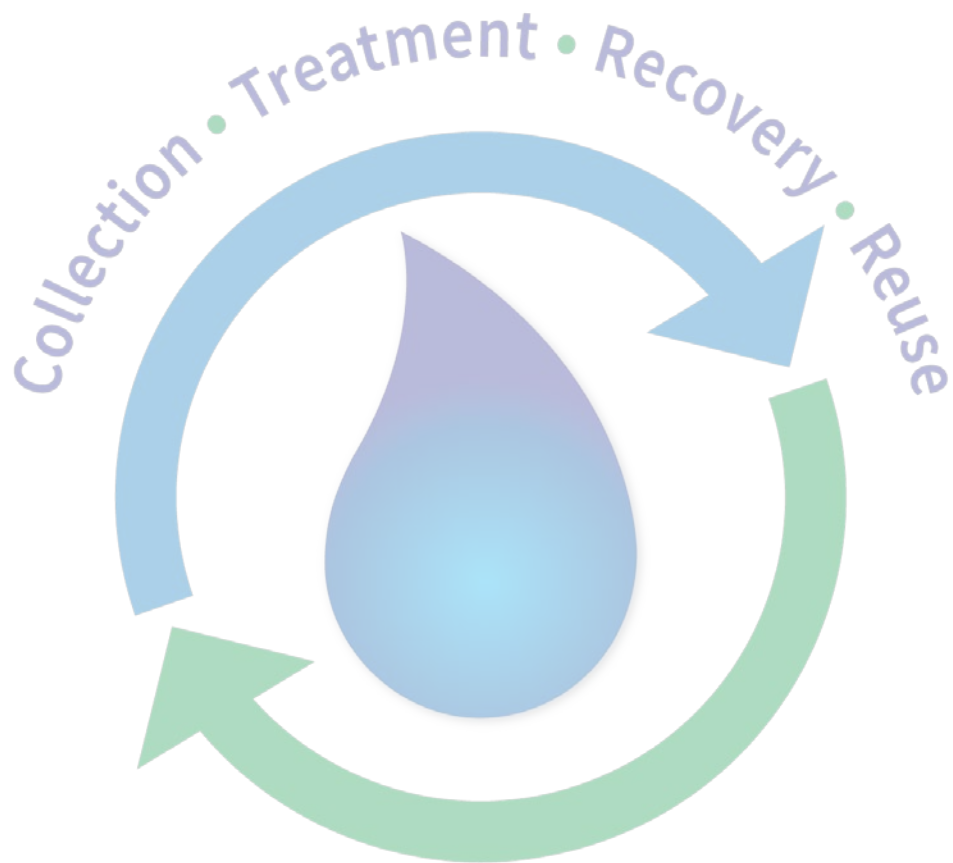


Detailed Tables of Revenues and Operating Expenditures



Installation of the floating covers on the recycled water reservoir at the Soscol Water Recycling Facility.

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**Napa Sanitation District
FY 2021/22 Budget**

REVENUE - ALL SOURCES

Account Description	Actual FY 18/19	Actual FY 19/20	Adjusted FY 20/21	Estimated FY 20/21	Proposed FY 21/22	Percent Change
<u>780 - Operations</u>						
Interest: Invested Funds	503,127	483,439	196,000	196,000	208,000	6.1%
Rent - Building/Land	415,668	131,631	129,000	234,000	137,000	6.2%
Construction/Bldg Permit Review Svcs	113,530	136,931	123,000	123,000	125,500	2.0%
Hauler Fees	196,916	184,272	197,000	160,000	283,000	43.7%
Sewer Usage Fees	28,018,017	29,576,130	31,112,000	30,034,000	30,487,000	(2.0%)
State - Other Funding	-	-	-	-	-	-
Penalties on Delinquent Sewer Fees	21,296	27,134	10,000	20,000	10,000	-
Recycled Water Sales	858,343	1,298,071	1,001,000	1,200,000	1,343,000	34.2%
Miscellaneous	63,726	35,882	52,000	41,000	54,000	3.8%
Total - Operations	30,190,621	31,873,490	32,820,000	32,008,000	32,647,500	(0.5%)
<u>781 - Capital Improvement Projects</u>						
Interest: Invested Funds	-	-	-	-	-	-
Federal Grants - USBR & FEMA	(15,303)	-	-	-	-	-
Other Government Agencies	693,659	340,776	-	-	-	-
Miscellaneous	-	-	5,000	5,000	5,000	-
Bond/Loan Proceeds	-	2,215,178	27,249,900	32,651,422	7,133,300	(73.8%)
Sale of Capital Assets	(9,516)	(59,331)	25,000	25,000	25,000	-
Intrafund Transfers In	11,835,558	4,266,561	10,992,000	1,742,800	12,580,000	14.4%
Total - Capital Improvement Projects	12,504,398	6,763,184	38,271,900	34,424,222	19,743,300	(48.4%)
<u>782 - Expansion</u>						
Interest: Invested Funds	900	3,961	-	1,000	-	-
Capacity Charges	2,396,746	4,403,474	1,992,000	1,742,800	3,580,000	79.7%
Total - Expansion	2,397,646	4,407,435	1,992,000	1,743,800	3,580,000	79.7%
Total - All Departments	45,092,665	43,044,109	73,083,900	68,176,022	55,970,800	(23.4%)

**Napa Sanitation District
FY 2021/22 Budget**

OPERATING EXPENDITURES - ALL ACCOUNTS

Account	Account Description	Actual FY 18/19	Actual FY 19/20	Adj. Budget FY 20/21	Estimated FY 20/21	Proposed FY 21/22	Percent Change
51100	Salaries and Wages	5,174,025	5,245,020	5,497,800	5,564,550	6,132,650	11.5%
51115	Overtime	233,421	226,748	254,500	206,545	269,900	6.1%
51120	Holiday Pay	8,256	12,405	13,550	13,856	14,450	6.6%
51130	Vacation Payout	5,063	26,716	25,000	4,640	54,500	118.0%
51200	457B Employer Contribution	82,458	82,690	82,800	79,350	85,200	2.9%
51205	Cell Phone Allowance	7,920	7,650	8,100	7,350	8,100	0.0%
51210	Director Pay	25,092	26,598	29,800	38,600	43,300	45.3%
51230	Uniform Allowance	-	4,467	-	2,640	-	-
51300	Medicare	79,003	80,724	87,250	88,550	97,300	11.5%
51305	F.I.C.A. / Social Security	1,258	1,338	1,500	2,000	2,200	46.7%
51400	Employee Insurance - Premiums	901,597	957,595	1,010,200	971,750	1,143,550	13.2%
51405	Workers Compensation	90,143	127,563	128,000	91,750	125,500	(2.0%)
51410	Unemployment Compensation	1,748	-	500	-	500	0.0%
51600	Retirement	5,178,722	3,000,724	1,644,500	1,653,250	2,360,700	43.6%
51605	Other Post Employment Benefits	(384,560)	301,270	715,950	654,750	599,100	(16.3%)
51990	Other Employee Benefits	109,935	94,720	90,850	85,600	84,850	(6.6%)
Subtotal Salaries & Benefits		\$11,514,082	\$10,196,229	\$9,590,300	\$9,465,181	\$11,021,800	14.9%
52115	Property Tax/Assessment Admin	12,280	12,353	12,500	12,400	12,500	0.0%
52125	Accounting/Auditing Services	73,579	85,026	86,600	83,000	86,600	0.0%
52130	Information Technology Services	298,640	346,950	357,400	339,000	350,000	(2.1%)
52140	Legal Services	83,964	136,259	231,150	180,840	231,150	0.0%
52145	Engineer Services	-	-	-	-	-	-
52150	Temporary/Contract Help	61,348	57,602	39,600	11,400	139,200	251.5%
52205	Actuarial Services	3,350	1,050	1,050	1,050	1,050	0.0%
52220	Medical/Laboratory Services	37,302	43,231	42,150	44,900	50,150	19.0%
52305	Training Services	5,615	8,310	11,100	-	27,750	150.0%
52310	Consulting Services	248,503	161,122	383,850	281,120	531,400	38.4%
52325	Waste Disposal Services	59,042	64,597	78,350	80,658	78,500	0.2%
52330	Hazardous Waste Disposal Services	5,830	5,166	7,000	6,500	7,000	0.0%
52335	Security Services	14,312	14,542	15,100	15,100	15,300	1.3%
52340	Landscaping Services	9,600	10,090	11,400	11,400	12,000	5.3%
52345	Janitorial Services	72,164	68,128	98,050	97,650	100,350	2.3%
52490	Other Professional Services	181,321	200,757	406,000	266,824	439,700	8.3%
52500	Maintenance - Equipment	155,026	139,108	225,550	191,910	191,100	(15.3%)
52505	Maintenance - Bldgs/Improvements	167,244	83,742	175,250	164,750	115,700	(34.0%)
52515	Maintenance - Software	94,170	129,602	156,600	176,015	176,800	12.9%
52520	Maintenance - Vehicles	107,096	134,842	129,150	134,964	116,200	(10.0%)
52600	Rents and Leases - Equipment	74,487	58,678	70,150	65,029	64,950	(7.4%)
52605	Rents and Leases - Buildings/Land	1,246	1,277	1,450	1,450	1,450	0.0%
52705	Insurance - Premiums	222,354	280,224	400,000	395,501	600,000	50.0%
52710	Insurance - Claims	2,201	5,677	15,000	30,000	15,000	0.0%
52800	Communications/Telephone	44,267	44,345	55,850	48,000	59,700	6.9%
52810	Advertising/Marketing	25,562	22,969	46,400	29,550	34,000	(26.7%)
52820	Printing and Binding	4,619	8,337	15,000	15,000	3,800	(74.7%)
52825	Bank Charges	10	15	-	-	-	-
52830	Publications and Legal Notices	2,499	1,471	6,350	2,400	5,350	(15.7%)
52840	Permits/License Fees	159,224	159,391	168,800	173,108	174,750	3.5%
52900	Training/Conference Expenses	56,845	45,722	60,100	26,885	120,300	100.2%

**Napa Sanitation District
FY 2021/22 Budget**

OPERATING EXPENDITURES - ALL ACCOUNTS

Account	Account Description	Actual FY 18/19	Actual FY 19/20	Adj. Budget FY 20/21	Estimated FY 20/21	Proposed FY 21/22	Percent Change
52905	Business Travel/Mileage (Meetings)	715	303	1,300	200	1,200	(7.7%)
53100	Office Supplies	17,858	17,394	20,500	18,700	20,500	0.0%
53105	Office Supplies - Furniture/Fixtures	1,893	13,044	2,300	10,550	1,000	(56.5%)
53110	Freight/Postage	9,747	14,490	18,500	16,500	13,500	(27.0%)
53115	Books/Media/Subscriptions	1,280	1,969	4,000	2,851	3,650	(8.8%)
53120	Memberships/Certifications	82,590	91,424	107,500	102,569	107,800	0.3%
53200	Utilities - Gas	22,769	24,042	20,500	14,500	15,600	(23.9%)
53205	Utilities - Electric	996,323	1,058,093	912,700	1,113,150	1,132,650	24.1%
53215	Utilities - Fire Suppression Systems	7,311	181	3,900	8,317	4,050	3.8%
53220	Utilities - Water	5,144	5,429	8,800	8,500	8,800	0.0%
53250	Fuel	139,061	130,688	135,850	104,245	135,650	(0.1%)
53300	Clothing and Personal Supplies	38,992	31,068	37,050	31,295	37,500	1.2%
53315	Medical/Laboratory Supplies	59,954	62,114	70,000	59,200	64,000	(8.6%)
53320	Safety Supplies	31,986	49,895	57,400	70,227	71,850	25.2%
53330	Janitorial Supplies	19,015	16,017	19,100	20,700	22,300	16.8%
53340	Chemicals	862,687	842,678	1,032,050	816,000	931,850	(9.7%)
53350	Maintenance Supplies	373,937	363,188	497,600	470,688	312,500	(37.2%)
53360	Infrastructure Repair Supplies	15,874	14,720	15,800	38,536	17,300	9.5%
53400	Minor Equipment/Small Tools	49,054	74,155	56,400	62,634	61,600	9.2%
53410	Computer Equipment/Accessories	921	4,282	10,000	9,714	3,150	(68.5%)
53415	Computer Software/Licensing Fees	11,495	11,049	10,900	12,208	13,100	20.2%
53600	Special Department Expense	30,675	18,328	35,350	16,500	26,650	(24.6%)
53635	Service Awards	5,913	5,859	8,300	2,500	8,300	0.0%
53650	Business Related Meals/Supplies	1,596	1,620	3,900	1,050	3,150	(19.2%)
53665	Wellness Reimbursement	5,468	2,437	11,050	3,460	10,250	(7.2%)
53670	Education Reimbursement	2,828	1,703	3,000	3,000	7,000	133.3%
Subtotal Services & Supplies		\$5,078,785	\$5,186,754	\$6,410,700	\$5,904,198	\$6,796,650	6.0%
54100	Principal on Bonds/COPs	2,819,631	2,987,386	3,105,250	3,105,250	3,528,150	13.6%
54310	Interest on Bonds/COPs	1,768,196	1,596,316	1,477,150	1,477,150	1,614,550	9.3%
54320	Administration on Bonds/COPs	9,333	10,500	5,600	5,600	6,850	22.3%
54500	Taxes and Assessments	40,691	42,025	42,400	34,220	35,000	(17.5%)
57900	Intrafund Expenditures	6,675,000	-	9,000,000	5,000,000	9,000,000	-
Subtotal Other		\$11,312,851	\$4,636,227	\$13,630,400	\$9,622,220	\$14,184,550	4.1%
TOTALS		\$27,905,719	\$20,019,210	\$29,631,400	\$24,991,599	\$32,003,000	8.0%

**Napa Sanitation District
FY 2021/22 Budget**

OPERATING EXPENDITURES - BY MAJOR CATEGORY

	Actual FY 18/19	Actual FY 19/20	Adj. Budget FY 20/21	Estimated FY 20/21	Proposed FY 21/22	Percent Change
Salaries & Benefits						
Board of Directors	27,244	28,917	32,500	41,850	46,900	44.3%
General Manager's Office	436,337	337,523	317,500	334,700	344,050	8.4%
Administrative Services	1,326,084	1,000,910	1,000,550	858,850	1,068,950	6.8%
Safety, Training & Fleet Maintenance	145,391	116,176	146,400	143,350	151,200	3.3%
Collection System	2,337,959	1,863,309	1,848,200	1,783,286	2,101,450	13.7%
Treatment Plant Operations	1,738,814	1,519,685	1,510,600	1,567,641	1,669,150	10.5%
Treatment Plant Maintenance	1,213,782	949,582	841,200	856,080	968,300	15.1%
Regulatory Compliance	803,489	669,732	641,350	667,170	666,550	3.9%
Engineering	1,421,162	1,234,535	1,241,600	1,333,250	1,338,900	7.8%
Community Outreach & Poll. Prev.	156,144	142,404	143,750	145,750	155,850	8.4%
Water & Biosolids Reclamation	561,366	486,786	470,250	480,154	483,400	2.8%
Non-Departmental Expenses	1,346,311	1,846,670	1,396,400	1,253,100	2,027,100	-
Subtotal Salaries & Benefits	\$11,514,082	\$10,196,229	\$9,590,300	\$9,465,181	\$11,021,800	14.9%
Services & Supplies						
Board of Directors	168,167	256,529	464,400	383,810	404,300	(12.9%)
General Manager's Office	12,777	61,680	113,200	42,223	179,750	58.8%
Administrative Services	513,432	577,145	635,900	585,239	609,600	(4.1%)
Safety, Training & Fleet Maintenance	79,329	74,550	76,350	64,399	98,900	29.5%
Collection System	362,535	427,717	405,500	358,267	452,800	11.7%
Treatment Plant Operations	2,304,638	2,225,241	2,342,200	2,320,971	2,443,900	4.3%
Treatment Plant Maintenance	769,470	733,768	1,091,100	1,052,345	1,031,950	(5.4%)
Regulatory Compliance	145,513	146,672	160,100	138,634	210,800	31.7%
Engineering	128,887	80,401	138,300	112,271	320,250	131.6%
Community Outreach & Poll. Prev.	52,883	40,930	93,150	58,850	81,300	(12.7%)
Water & Biosolids Reclamation	259,137	206,876	400,200	286,863	271,750	(32.1%)
Non-Departmental Expenses	282,016	355,247	490,300	500,326	691,350	41.0%
Subtotal Services & Supplies	\$5,078,785	\$5,186,754	\$6,410,700	\$5,904,198	\$6,796,650	6.0%
Other						
Administrative Services	-	-	-	-	-	-
Treatment Plant Operations	-	-	-	-	-	-
Water & Biosolids Reclamation	40,691	30,541	42,400	34,220	35,000	(17.5%)
Non-Departmental Expenses	11,272,161	4,605,685	13,588,000	9,588,000	14,149,550	4.1%
Subtotal Other	\$11,312,851	\$4,636,227	\$13,630,400	\$9,622,220	\$14,184,550	4.1%
Total	\$27,905,719	\$20,019,210	\$29,631,400	\$24,991,599	\$32,003,000	8.0%

**Napa Sanitation District
FY 2021/22 Budget**

OPERATING EXPENDITURES - BY DEPARTMENT

Department	Category	Actual FY 18/19	Actual FY 19/20	Adj. Budget FY 20/21	Estimated FY 20/21	Proposed FY 21/22	Percent Change
Board of Directors	Salaries & Benefits	27,244	27,244	32,500	41,850	46,900	44.3%
	Services & Supplies	168,167	168,167	464,400	383,810	404,300	(12.9%)
	Total	195,411	195,411	496,900	425,660	451,200	(9.2%)
General Manager's Office	Salaries & Benefits	436,337	436,337	317,500	334,700	344,050	8.4%
	Services & Supplies	12,777	12,777	113,200	42,223	179,750	58.8%
	Total	449,114	449,114	430,700	376,923	523,800	21.6%
Administrative Services	Salaries & Benefits	1,326,084	1,326,084	1,000,550	858,850	1,068,950	6.8%
	Services & Supplies	513,432	513,432	635,900	585,239	609,600	(4.1%)
	Other	-	-	-	-	-	-
	Total	1,839,516	1,839,516	1,636,450	1,444,089	1,678,550	2.6%
Safety, Training & Fleet Maintenance	Salaries & Benefits	145,391	145,391	146,400	143,350	151,200	3.3%
	Services & Supplies	79,329	79,329	76,350	64,399	98,900	29.5%
	Total	224,719	224,719	222,750	207,749	250,100	12.3%
Community Outreach & Poll. Prev.	Salaries & Benefits	156,144	156,144	143,750	145,750	155,850	8.4%
	Services & Supplies	52,883	52,883	93,150	58,850	81,300	(12.7%)
	Total	209,027	209,027	236,900	204,600	237,150	0.1%
Non-Departmental Expenses	Salaries & Benefits	1,346,311	1,346,311	1,396,400	1,253,100	2,027,100	45.2%
	Services & Supplies	282,016	282,016	490,300	500,326	691,350	41.0%
	Debt Service	4,597,161	4,594,202	4,588,000	4,588,000	5,149,550	12.2%
	Transfers	6,675,000	-	9,000,000	5,000,000	9,000,000	0.0%
	Total	12,900,488	6,222,530	15,474,700	11,341,426	16,868,000	9.0%
Treatment Plant Operations	Salaries & Benefits	1,738,814	1,738,814	1,510,600	1,567,641	1,669,150	10.5%
	Services & Supplies	2,304,638	2,304,638	2,342,200	2,320,971	2,443,900	4.3%
	Other	-	-	-	-	-	-
	Total	4,043,452	4,043,452	3,852,800	3,888,612	4,113,050	6.8%
Treatment Plant Maintenance	Salaries & Benefits	1,213,782	1,213,782	841,200	856,080	968,300	15.1%
	Services & Supplies	769,470	769,470	1,091,100	1,052,345	1,031,950	(5.4%)
	Total	1,983,252	1,983,252	1,932,300	1,908,425	2,000,250	3.5%
Regulatory Compliance	Salaries & Benefits	803,489	803,489	641,350	667,170	666,550	3.9%
	Services & Supplies	145,513	145,513	160,100	138,634	210,800	31.7%
	Total	949,002	949,002	801,450	805,804	877,350	9.5%
Engineering	Salaries & Benefits	1,421,162	1,421,162	1,241,600	1,333,250	1,338,900	7.8%
	Services & Supplies	128,887	128,887	138,300	112,271	320,250	131.6%
	Total	1,550,049	1,550,049	1,379,900	1,445,521	1,659,150	20.2%
Collection System	Salaries & Benefits	2,337,959	2,337,959	1,848,200	1,783,286	2,101,450	13.7%
	Services & Supplies	362,535	362,535	405,500	358,267	452,800	11.7%
	Total	2,700,494	2,700,494	2,253,700	2,141,553	2,554,250	13.3%
Water & Biosolids Reclamation	Salaries & Benefits	561,366	561,366	470,250	480,154	483,400	2.8%
	Services & Supplies	259,137	259,137	400,200	286,863	271,750	(32.1%)
	Other	40,691	40,691	42,400	34,220	35,000	(17.5%)
	Total	861,193	861,193	912,850	801,237	790,150	(13.4%)
Total Operating Expenditures		\$27,905,719	\$21,227,760	\$29,631,400	\$24,991,599	\$32,003,000	8.0%