

**Napa Sanitation District
FY 2019/20 Proposed Budget**

REVENUE - ALL SOURCES

Account Description	Actual FY 16/17	Actual FY 17/18	Adjusted FY 18/19	Estimated FY 18/19	Proposed FY 19/20	Percent Change
<u>780 - Operations</u>						
Interest: Invested Funds	103,686	235,840	311,000	420,000	452,000	45.3%
Rent - Building/Land	718,251	725,626	725,000	427,000	126,000	(82.6%)
Construction/Bldg Permit Review Svcs	154,607	167,564	193,800	100,000	102,500	(47.1%)
Hauler Fees	150,757	187,705	180,000	185,000	191,000	6.1%
Sewer Usage Fees	22,501,543	25,806,368	28,156,000	28,166,000	29,856,000	6.0%
State - Other Funding	13,680	63,286	-	-	-	-
Penalties on Delinquent Sewer Fees	21,167	29,513	10,000	13,000	10,000	-
Recycled Water Sales	735,717	833,333	1,042,000	979,000	1,064,000	2.1%
Miscellaneous	80,472	386,405	53,000	55,000	50,000	(5.7%)
Total - Operations	24,479,880	28,435,641	30,670,800	30,345,000	31,851,500	3.8%
<u>781 - Capital Improvement Projects</u>						
Interest: Invested Funds	-	-	-	-	-	-
Federal Grants - USBR & FEMA	353,338	543,096	-	-	-	-
Other Government Agencies	2,694,683	2,535,003	375,000	375,000	-	(100.0%)
Miscellaneous	-	6,870	5,000	-	5,000	-
Bond/Loan Proceeds	-	-	9,075,000	9,562,500	15,984,200	76.1%
Sale of Capital Assets	20,313	8,372	25,000	90,000	25,000	-
Intrafund Transfers In	7,737,000	8,080,000	16,150,000	-	14,078,000	(12.8%)
Total - Capital Improvement Projects	10,805,334	11,173,341	25,630,000	10,027,500	30,092,200	17.4%
<u>782 - Expansion</u>						
Interest: Invested Funds	3,405	10,796	-	-	-	-
Capacity Charges	5,355,828	6,532,806	4,614,600	5,100,000	5,178,000	12.2%
Total - Expansion	5,359,233	6,543,602	4,614,600	5,100,000	5,178,000	12.2%
Total - All Departments	40,644,447	46,152,584	60,915,400	45,472,500	67,121,700	10.2%

Napa Sanitation District
FY 2019/20 Budget

OPERATING EXPENDITURES - ALL ACCOUNTS

Account	Account Description	Actual FY 16/17	Actual FY 17/18	Adj. Budget FY 18/19	Estimated FY 18/19	Proposed FY 19/20	Percent Change
51100	Salaries and Wages	4,819,100	4,960,558	5,287,750	5,044,750	5,418,100	2.5%
51115	Overtime	271,537	225,426	180,100	206,200	197,000	9.4%
51120	Holiday Pay	13,758	6,453	10,050	7,150	7,550	(24.9%)
51130	Vacation Payout	36,045	10,228	5,000	5,100	-	(100.0%)
51200	457B Employer Contribution	74,706	78,071	85,200	85,200	85,200	0.0%
51205	Cell Phone Allowance	7,227	7,350	8,800	8,800	8,800	0.0%
51210	Director Pay	29,452	26,380	30,350	28,350	28,350	(6.6%)
51300	Medicare	75,565	76,269	74,900	75,500	78,500	4.8%
51305	F.I.C.A. / Social Security	1,677	1,311	1,900	1,450	1,450	(23.7%)
51400	Employee Insurance - Premiums	966,973	888,812	1,038,150	1,035,650	1,033,700	(0.4%)
51405	Workers Compensation	127,625	79,420	110,450	90,752	106,350	(3.7%)
51410	Unemployment Compensation	-	3,935	-	2,250	500	-
51600	Retirement	2,068,426	(245,459)	2,136,700	2,135,250	2,277,800	6.6%
51605	Other Post Employment Benefits	302,510	816,652	891,750	891,750	918,450	3.0%
51990	Other Employee Benefits	113,311	109,704	100,250	100,250	96,850	(3.4%)
Subtotal Salaries & Benefits		\$8,907,912	\$7,045,111	\$9,961,350	\$9,718,402	\$10,258,600	3.0%
52115	Property Tax/Assessment Admin	12,297	12,333	12,500	12,400	12,500	0.0%
52125	Accounting/Auditing Services	56,289	59,940	59,800	67,000	71,000	18.7%
52130	Information Technology Services	337,007	290,987	298,650	298,650	346,950	16.2%
52140	Legal Services	134,554	84,438	266,500	103,700	231,150	(13.3%)
52145	Engineer Services	2,767	-	-	-	-	-
52150	Temporary/Contract Help	98,826	92,224	119,800	55,773	132,600	10.7%
52205	Actuarial Services	1,950	6,750	1,100	1,050	1,100	0.0%
52220	Medical/Laboratory Services	43,390	35,874	39,100	37,680	41,150	5.2%
52305	Training Services	19,358	14,588	9,750	7,000	14,800	51.8%
52310	Consulting Services	269,847	397,734	680,900	301,550	369,600	(45.7%)
52325	Waste Disposal Services	51,758	51,927	45,550	46,700	58,050	27.4%
52330	Hazardous Waste Disposal Services	1,894	5,431	8,000	8,500	9,500	18.8%
52335	Security Services	12,665	14,016	14,000	14,400	14,400	2.9%
52340	Landscaping Services	15,150	23,025	25,200	17,700	25,800	2.4%
52345	Janitorial Services	61,389	66,517	79,250	77,100	81,350	2.6%
52490	Other Professional Services	90,408	185,212	326,700	216,800	321,850	(1.5%)
52500	Maintenance - Equipment	144,763	128,332	185,850	179,611	188,750	1.6%
52505	Maintenance - Bldgs/Improvements	56,794	66,647	154,800	204,898	155,650	0.5%
52515	Maintenance - Software	93,316	75,648	96,000	98,905	99,650	3.8%
52520	Maintenance - Vehicles	148,500	115,119	113,300	89,650	126,600	11.7%
52600	Rents and Leases - Equipment	123,346	74,238	66,200	79,485	78,950	19.3%
52605	Rents and Leases - Buildings/Land	1,202	1,227	1,450	1,450	1,450	0.0%
52705	Insurance - Premiums	176,721	199,327	210,500	218,700	225,200	7.0%
52710	Insurance - Claims	14,650	7,565	15,000	15,000	15,000	0.0%
52800	Communications/Telephone	39,416	39,988	40,850	43,240	44,150	8.1%
52810	Advertising/Marketing	32,163	28,208	60,700	40,300	34,400	(43.3%)
52820	Printing and Binding	9,612	3,708	3,600	3,750	3,800	5.6%
52825	Bank Charges	1,260	584	1,450	1,200	1,450	0.0%
52830	Publications and Legal Notices	4,198	4,473	5,900	4,800	5,950	0.8%
52840	Permits/License Fees	150,588	136,218	165,000	168,114	176,900	7.2%
52900	Training/Conference Expenses	59,233	79,566	119,750	87,642	112,500	(6.1%)
52905	Business Travel/Mileage (Meetings)	1,308	1,666	2,100	1,280	2,100	0.0%

**Napa Sanitation District
FY 2019/20 Budget**

OPERATING EXPENDITURES - ALL ACCOUNTS

Account	Account Description	Actual FY 16/17	Actual FY 17/18	Adj. Budget FY 18/19	Estimated FY 18/19	Proposed FY 19/20	Percent Change
53100	Office Supplies	20,566	20,662	18,600	21,200	21,300	14.5%
53105	Office Supplies - Furniture/Fixtures	1,195	528	1,300	979	10,250	688.5%
53110	Freight/Postage	11,214	9,180	17,600	13,000	13,500	(23.3%)
53115	Books/Media/Subscriptions	2,147	2,612	4,050	3,890	3,500	(13.6%)
53120	Memberships/Certifications	76,852	77,253	92,750	89,956	97,250	4.9%
53200	Utilities - Gas	34,170	18,295	19,500	20,500	20,500	5.1%
53205	Utilities - Electric	1,071,341	854,651	883,300	838,100	891,750	1.0%
53215	Utilities - Fire Suppression Systems	1,480	2,802	12,350	18,600	4,100	(66.8%)
53220	Utilities - Water	4,899	9,113	4,650	4,400	9,050	94.6%
53250	Fuel	101,154	125,542	96,700	151,880	116,150	20.1%
53300	Clothing and Personal Supplies	37,187	41,479	50,800	46,100	49,450	(2.7%)
53315	Medical/Laboratory Supplies	69,073	58,229	70,000	58,600	70,000	0.0%
53320	Safety Supplies	39,505	30,832	34,350	28,460	53,450	55.6%
53330	Janitorial Supplies	19,765	18,775	19,800	19,400	20,000	1.0%
53340	Chemicals	919,966	752,759	973,100	999,020	1,066,940	9.6%
53350	Maintenance Supplies	433,638	495,163	470,300	491,600	463,700	(1.4%)
53360	Infrastructure Repair Supplies	7,922	13,616	15,050	18,200	15,800	5.0%
53400	Minor Equipment/Small Tools	73,326	79,836	61,150	59,950	58,200	(4.8%)
53410	Computer Equipment/Accessories	11,683	2,214	6,600	6,350	3,600	(45.5%)
53415	Computer Software/Licensing Fees	5,656	4,071	8,900	8,850	10,900	22.5%
53600	Special Department Expense	40,345	20,328	35,150	30,815	35,150	0.0%
53635	Service Awards	5,213	6,160	12,300	12,000	8,300	(32.5%)
53650	Business Related Meals/Supplies	1,876	758	1,500	1,470	3,000	100.0%
53665	Wellness Reimbursement	6,483	8,810	17,900	8,250	12,650	(29.3%)
53670	Education Reimbursement	-	2,896	4,000	4,000	4,000	0.0%
Subtotal Services & Supplies		\$5,263,274	\$4,960,077	\$6,160,950	\$5,459,598	\$6,066,790	(1.5%)
54100	Principal on Bonds/COPs	2,834,297	2,936,935	2,819,700	2,819,700	2,987,450	5.9%
54310	Interest on Bonds/COPs	1,933,484	1,188,756	1,768,250	1,768,250	1,596,400	(9.7%)
54320	Administration on Bonds/COPs	3,110	266,208	5,850	8,640	10,050	71.8%
54500	Taxes and Assessments	26,545	28,710	29,150	29,760	41,800	43.4%
57900	Intrafund Expenditures	2,225,000	4,450,000	8,900,000	8,900,000	8,900,000	-
Subtotal Other		\$7,022,436	\$8,870,610	\$13,522,950	\$13,526,350	\$13,535,700	0.1%
TOTALS		\$21,193,622	\$20,875,797	\$29,645,250	\$28,704,350	\$29,861,090	0.7%

**Napa Sanitation District
FY 2019/20 Budget**

OPERATING EXPENDITURES - BY MAJOR CATEGORY

	Actual FY 16/17	Actual FY 17/18	Adj. Budget FY 18/19	Estimated FY 18/19	Proposed FY 19/20	Percent Change
Salaries & Benefits						
Board of Directors	31,796	28,523	33,500	30,931	31,000	(7.5%)
General Manager's Office	387,026	306,357	320,200	304,870	309,800	(3.2%)
Administrative Services	1,124,480	863,486	997,450	993,100	992,850	(0.5%)
Safety, Training & Fleet Maintenance	152,151	150,843	143,950	141,750	143,900	(0.0%)
Collection System	2,081,791	1,713,928	2,021,050	1,916,260	2,014,700	(0.3%)
Treatment Plant Operations	1,662,278	1,194,693	1,406,400	1,358,910	1,394,900	(0.8%)
Treatment Plant Maintenance	994,246	756,724	922,750	881,100	914,850	(0.9%)
Regulatory Compliance	640,065	419,804	619,900	613,310	608,350	(1.9%)
Engineering	1,210,787	1,086,598	1,186,400	1,177,650	1,183,400	(0.3%)
Community Outreach & Poll. Prev.	144,385	136,575	124,550	124,520	130,800	5.0%
Water & Biosolids Reclamation	478,906	387,580	455,350	446,151	453,450	(0.4%)
Non-Departmental Expenses	-	-	1,729,850	1,729,850	2,080,600	-
Subtotal Salaries & Benefits	\$8,907,912	\$7,045,111	\$9,961,350	\$9,718,402	\$10,258,600	3.0%
Services & Supplies						
Board of Directors	228,346	254,206	603,550	198,770	392,800	(34.9%)
General Manager's Office	71,478	48,976	179,600	56,700	179,750	0.1%
Administrative Services	544,375	525,708	538,100	526,630	599,950	11.5%
Safety, Training & Fleet Maintenance	91,557	82,866	90,350	85,160	80,700	(10.7%)
Collection System	337,725	329,133	443,100	345,856	493,500	11.4%
Treatment Plant Operations	2,301,007	1,984,647	2,305,000	2,317,843	2,383,240	3.4%
Treatment Plant Maintenance	698,316	803,868	949,150	1,037,516	979,600	3.2%
Regulatory Compliance	227,761	169,854	174,100	154,640	187,250	7.6%
Engineering	202,366	189,799	179,550	152,480	103,550	(42.3%)
Community Outreach & Poll. Prev.	76,992	57,386	116,250	79,900	85,250	(26.7%)
Water & Biosolids Reclamation	234,298	250,387	290,300	205,933	274,150	(5.6%)
Non-Departmental Expenses	249,053	263,246	291,900	298,170	307,050	5.2%
Subtotal Services & Supplies	\$5,263,274	\$4,960,077	\$6,160,950	\$5,459,598	\$6,066,790	(1.5%)
Other						
Administrative Services	24	-	-	-	-	-
Treatment Plant Operations	190	-	-	-	-	-
Water & Biosolids Reclamation	26,331	28,710	29,150	29,760	41,800	43.4%
Non-Departmental Expenses	6,995,891	8,841,899	13,493,800	13,496,590	13,493,900	0.0%
Subtotal Other	\$7,022,436	\$8,870,610	\$13,522,950	\$13,526,350	\$13,535,700	0.1%
Total	\$21,193,622	\$20,875,797	\$29,645,250	\$28,704,350	\$29,861,090	0.7%

**Napa Sanitation District
FY 2019/20 Budget**

OPERATING EXPENDITURES - BY DEPARTMENT

Department	Category	Actual FY 16/17	Actual FY 17/18	Adj. Budget FY 18/19	Estimated FY 18/19	Proposed FY 19/20	Percent Change
Board of Directors	Salaries & Benefits	31,796	28,523	33,500	30,931	31,000	(7.5%)
	Services & Supplies	228,346	254,206	603,550	198,770	392,800	(34.9%)
	Total	260,142	282,729	637,050	229,701	423,800	(33.5%)
General Manager's Office	Salaries & Benefits	387,026	306,357	320,200	304,870	309,800	(3.2%)
	Services & Supplies	71,478	48,976	179,600	56,700	179,750	0.1%
	Total	458,503	355,333	499,800	361,570	489,550	(2.1%)
Administrative Services	Salaries & Benefits	1,124,480	863,486	997,450	993,100	992,850	(0.5%)
	Services & Supplies	544,375	525,708	538,100	526,630	599,950	11.5%
	Other	24	-	-	-	-	-
	Total	1,668,880	1,389,195	1,535,550	1,519,730	1,592,800	3.7%
Safety, Training & Fleet Maintenance	Salaries & Benefits	152,151	150,843	143,950	141,750	143,900	(0.0%)
	Services & Supplies	91,557	82,866	90,350	85,160	80,700	(10.7%)
	Total	243,708	233,709	234,300	226,910	224,600	(4.1%)
Community Outreach & Poll. Prev.	Salaries & Benefits	144,385	136,575	124,550	124,520	130,800	5.0%
	Services & Supplies	76,992	57,386	116,250	79,900	85,250	(26.7%)
	Total	221,378	193,961	240,800	204,420	216,050	(10.3%)
Non-Departmental Expenses	Salaries & Benefits	-	-	1,729,850	1,729,850	2,080,600	20.3%
	Services & Supplies	249,053	263,246	291,900	298,170	307,050	5.2%
	Debt Service	4,770,891	4,391,899	4,593,800	4,596,590	4,593,900	0.0%
	Transfers	2,225,000	4,450,000	8,900,000	8,900,000	8,900,000	0.0%
	Total	7,244,944	9,105,146	15,515,550	15,524,610	15,881,550	2.4%
Treatment Plant Operations	Salaries & Benefits	1,662,278	1,194,693	1,406,400	1,358,910	1,394,900	(0.8%)
	Services & Supplies	2,301,007	1,984,647	2,305,000	2,317,843	2,383,240	3.4%
	Other	190	-	-	-	-	-
	Total	3,963,475	3,179,340	3,711,400	3,676,753	3,778,140	1.8%
Treatment Plant Maintenance	Salaries & Benefits	994,246	756,724	922,750	881,100	914,850	(0.9%)
	Services & Supplies	698,316	803,868	949,150	1,037,516	979,600	3.2%
	Total	1,692,562	1,560,592	1,871,900	1,918,616	1,894,450	1.2%
Regulatory Compliance	Salaries & Benefits	640,065	419,804	619,900	613,310	608,350	(1.9%)
	Services & Supplies	227,761	169,854	174,100	154,640	187,250	7.6%
	Total	867,826	589,657	794,000	767,950	795,600	0.2%
Engineering	Salaries & Benefits	1,210,787	1,086,598	1,186,400	1,177,650	1,183,400	(0.3%)
	Services & Supplies	202,366	189,799	179,550	152,480	103,550	(42.3%)
	Total	1,413,153	1,276,397	1,365,950	1,330,130	1,286,950	(5.8%)
Collection System	Salaries & Benefits	2,081,791	1,713,928	2,021,050	1,916,260	2,014,700	(0.3%)
	Services & Supplies	337,725	329,133	443,100	345,856	493,500	11.4%
	Total	2,419,517	2,043,061	2,464,150	2,262,116	2,508,200	1.8%
Water & Biosolids Reclamation	Salaries & Benefits	478,906	387,580	455,350	446,151	453,450	(0.4%)
	Services & Supplies	234,298	250,387	290,300	205,933	274,150	(5.6%)
	Other	26,331	28,710	29,150	29,760	41,800	43.4%