

ISD Board Approved Budget Fiscal Year 17/18

REVENUE

	FY 17/18 Budget
4010.00 · Sewer Service Charge	10,166,100
4020.00 · Inspection Fees	29,160
4030.00 · Plan Check Fees	14,580
4040.00 · Connection Fees	278,400
4060.00 · Sewer Use Charge (New Permits)	65,800
4070.00 · Capacity Fees	
4070.20 · Plant Capacity Fees	997,090
4070.50 · TLC Fees	191,608
Total 4070.00 · Capacity Fees	1,188,698
4100.00 · Leases and Permits	3,230
4110.00 · Grant Revenue	0
4120.00 · Hay Sales	80,000
4200.00 · RD830 Levee Maintenance	170,000
4210.00 · RD830 Management Reimbursement	60,000
4400.00 · Undercrossing Maintenance	4,000
4600.00 · Mineral Rights	4,000
4700.00 · Jersey Island Use Fees	4,500
4725.00 · Recycled Water Fees	0
4750.00 · Other Fees and Services	50,000
4800.00 · Ad Valorem and Other Taxes	255,000
4990.00 · Miscellaneous Income	35,000
Total Revenue	12,408,468

EXPENSES

5000.00 · Salaries and Related Expenses

5010.00 · Salaries and Wages	
5010.10 · Base Staff Salaries	2,428,230
5010.20 · Stand By/On Call	56,000
5010.30 · Overtime Pay	42,700
5010.40 · Vehicle Allowance	14,520
5010.50 · Vacation Buy-Back	35,000
5010.60 · Accrued Time Pay-Out	20,000
5010.80 · Director Pay	44,040
5010.90 · Temporary Staff Wages	25,000
Total 5010.00 · Salaries and Wages	2,665,490
5020.00 · Health, Life and Disability	

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5020.10 · Medical Insurance - Staff	495,340
5020.20 · Medical Insurance - Directors	45,901
5020.30 · Dental Insurance - Staff	91,091
5020.40 · Dental Insurance - Directors	9,816
5020.50 · Vision - Staff	10,360
5020.60 · Vision - Directors	1,355
5020.70 · Life and Disability	39,718
Total 5020.00 · Health, Life and Disability	693,581
5030.00 · Retirement - CalPERS	692,237
5040.00 · OPEB Annual Req. Contribution	300,000
5080.00 · Workers Compensation Insurance	99,866
5090.00 · Payroll Taxes - Employer	49,125
Total 5000.00 · Salaries and Related Expenses	4,500,299
5200.00 · Administration Expenses	
5203.00 · Bank and Credit Card Fees	1,200
5204.00 · Coalitions	30,400
5205.00 · County - LAFCO	7,500
5210.00 · County - Processing Fees	13,000
5215.00 · Dues and Memberships	26,700
5220.00 · Election Expenses	0
5225.00 · Employee Events & Appreciation	9,600
5228.00 · Employee Wellness Program	5,000
5230.00 · Expensed Equip/Furn/Software	17,000
5235.00 · Licenses/Permits/Certifications	64,000
5240.00 · Office Supplies and Expenses	16,300
5242.00 · Physicals & Exams	4,100
5245.00 · Postage and Delivery	5,000
5248.00 · Printing and Reproduction	5,000
5250.00 · Public Education and Outreach	15,000
5252.00 · Recycled Water Related Costs	0
5255.00 · Records Management	2,000
5260.00 · Service Agreements	0
5265.00 · Subscriptions and Notices	3,500

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5270.00 · Telecommunications	
5270.10 · Cellular Reimbursement	16,560
5270.20 · Office Line, Internet and Data	30,000
Total 5270.00 · Telecommunications	46,560
5273.00 · Temporary Support Services	7,900
5275.00 · Training and Conferences	43,000
5295.00 · Miscellaneous Administration	1,500
Total 5200.00 · Administration Expenses	324,260
5300.00 · Insurance	
5310.00 · CSRMA Business Package	160,000
5320.00 · Fidelity Bond	1,500
Total 5300.00 · Insurance	161,500
5400.00 · Operations and Maintenance	
5402.00 · Bio-Solids Removal	150,000
5408.00 · Encroachment Permits	1,200
5410.00 · Equipment Rental	27,800
5420.00 · Fuel	
5420.20 · Diesel - On Road	12,300
5420.30 · Diesel - Off Road	39,400
5420.60 · Gasoline	26,600
Total 5420.00 · Fuel	78,300
5425.00 · Janitorial Service and Supplies	22,400
5430.00 · Jersey Island Use Expense	6,000
5435.00 · Landscaping Services & Supplies	12,200
5440.00 · Maintenance and Repair	
5440.05 · Building Maintenance and Security	58,400
5440.10 · Collection System Repair	85,000
5440.20 · Farm and Field Maintenance	110,000
5440.25 · Ground Maintenance	21,500
5440.30 · Levee Maintenance	5,000
5440.40 · Road Repairs	60,000
5440.50 · Undercrossing Maintenance	8,500
5440.55 · Vehicle & Equip. Maintenance	117,000

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5440.60 · WRF Maintenance & Repair	284,000
Total 5440.00 · Maintenance and Repair	749,400
5450.00 · Mosquito Abatement	20,000
5455.00 · Nexgen CMMS	11,000
5460.00 · Supplies and Materials	
5460.20 · Chemicals	100,000
5460.40 · Lab Supplies	10,000
5460.60 · Maintenance Supplies	11,000
5460.80 · Operating Supplies	21,500
Total 5460.00 · Supplies and Materials	142,500
5470.00 · Qrtly Ground watering Monitoring	8,500
5475.00 · Reclamation Assessments	337,765
5480.00 · Safety Related Expenses	26,500
5485.00 · Telemetry System & Calibration	50,000
5488.00 · Tools and Expensed Equipment	24,000
5490.00 · Uniforms and Servicing	24,000
Total 5400.00 · Operations and Maintenance	1,691,565
5600.00 · Professional Services	
5605.00 · Accounting Services	120,000
5610.00 · Auditing and Tax Services	16,000
5620.00 · Caretaker Costs	16,800
5630.00 · Consulting Services	
5630.10 · Connection Rate Studies	10,000
5630.15 · Engineering Services	220,000
5630.20 · Financial Analysis Projections	4,000
5630.25 · Geotechnical Services	5,000
5630.30 · GIS and Mapping	2,000
5630.40 · Grant Development	0
5630.45 · HR Analysis and Services	80,000
5630.50 · Information Technology	16,000
5630.55 · Inspection Services	7,000
5630.60 · Regulatory and Environmental	10,000
5630.65 · Programming Services	15,000
5630.80 · Strategic and Other Planning	20,000
5630.85 · Studies and Assessments	0

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5630.90 · Other Contracted Services	0
Total 5630.00 · Consulting Services	389,000
5650.00 · Lab Testing	
5650.20 · General Lab Services	30,000
Total 5650.00 · Lab Testing	30,000
5660.00 · Legal Services	
5660.10 · General Business Issues	90,000
5660.40 · Personnel Related	10,000
Total 5660.00 · Legal Services	100,000
5670.00 · Payroll Processing Fees	11,800
5680.00 · Public Outreach Services	50,000
Total 5600.00 · Professional Services	733,600
5800.00 · Utilities	
5810.00 · Diablo Water District	5,500
5860.00 · Electric and Gas	651,650
Total 5800.00 · Utilities	657,150
5900.00 · Expansion Related Costs	
5910.00 · Abandonment Costs	0
Total 5900.00 · Expansion Related Costs	0
6000.00 · Depreciation Expense	3,800,000
Total Expense	11,868,374
Net Operating Income (Deficit)	540,094
Other Income/Expense	
Other Income	
7500.00 · Cattle Sales	975,000
7600.00 · Gain (Loss) Sale of Assets	0
7700.00 · Interest and Dividend Income	140,000
7800.00 · Unrealized Gains and (Losses)	
	1,115,000
Other Expense	
8500.00 · Cattle Operation Expenses	
8510.00 · Salaries and Related Expenses	
8510.10 · Salaries and Wages	135,000
8510.1t · Temporary Staff Wages	20,000
8510.20 · Health, Life & Disability	34,000
8510.30 · Retirement - CalPERS	40,000

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8510.80 · Workers Compensation	7,600
8510.90 · Payroll Taxes - Employer	3,800
Total 8510.00 · Salaries and Related Expenses	240,400
8520.00 · Dues & Subscriptions	1,400
8525.00 · Expensed Equipment	0
8530.00 · Feed	18,000
8535.00 · Fencing	25,000
8540.00 · Fuel	
8540.20 · Diesel - On Road	2,250
8540.30 · Diesel - Off Road	3,150
8540.60 · Gasoline	4,050
Total 8540.00 · Fuel	9,450
8545.00 · Operating Supplies	22,000
8550.00 · Replacement Cattle	50,000
8553.00 · State Inspection Fees	2,000
8555.00 · Trucking	5,000
8560.00 · Vaccination Supplies	51,000
8565.00 · Vehicle/Equipment Maintenance	5,000
8570.00 · Veterinary Services	7,500
8595.00 · Miscellaneous	1,800
Total 8500.00 · Cattle Operation Expenses	438,550
8995.00 · Interest Expense	0
Total Other Expense	438,550
Net Other Income(Expense)	676,450
Net Income (Deficit)	1,216,544
Debt Service	(2,937,701)
Net Deficit Including Debt Service	(1,721,157)
Excluding Depreciation	3,800,000
Net Cash Inflow (Outflow) - Excluding CIP	2,078,843