

ISD Board Approved Budget Fiscal Year 19/20

	FY 19/20 Budget
REVENUE	
4010.00 · Sewer Service Charge	10,511,550
4020.00 · Inspection Fees	0
4030.00 · Plan Check Fees	0
4040.00 · Connection Fees	208,800
4060.00 · Sewer Use Charge (New Permits)	49,350
4070.00 · Capacity Fees	
4070.20 · Plant Capacity Fees	787,977
4070.50 · TLC Fees	151,424
Total 4070.00 · Capacity Fees	939,401
4100.00 · Leases and Permits	1,100
4110.00 · Grant Revenue	0
4120.00 · Hay Sales	175,000
4200.00 · RD830 Levee Maintenance	145,000
4210.00 · RD830 Management Reimbursement	60,000
4400.00 · Undercrossing Maintenance	4,000
4600.00 · Mineral Rights	8,500
4700.00 · Jersey Island Use Fees	200
4725.00 · Recycled Water Fees	0
4750.00 · Other Fees and Services	35,000
4800.00 · Ad Valorem and Other Taxes	295,000
4900.00 · Offers of Dedication	0
4990.00 · Miscellaneous Income	35,000
Total Revenue	12,467,901
EXPENSES	
5000.00 · Salaries and Related Expenses	
5010.00 · Salaries and Wages	
5010.10 · Base Staff Salaries	2,903,988
5010.20 · Stand By/On Call	48,000
5010.30 · Overtime Pay	40,000
5010.40 · Vehicle Allowance	14,520
5010.50 · Vacation Buy-Back	37,000
5010.60 · Accrued Time Pay-Out	20,000
5010.80 · Director Pay	39,040
5010.90 · Temporary Staff Wages	20,000
Total 5010.00 · Salaries and Wages	3,122,548
5020.00 · Health, Life and Disability	
5020.10 · Medical Insurance - Staff	529,708

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5020.20 · Medical Insurance - Directors	26,359
5020.30 · Dental Insurance - Staff	98,457
5020.40 · Dental Insurance - Directors	3,422
5020.50 · Vision - Staff	9,296
5020.60 · Vision - Directors	516
5020.70 · Life and Disability	45,225
Total 5020.00 · Health, Life and Disability	712,983
5030.00 · Retirement - CalPERS	775,610
5040.00 · OPEB Annual Req. Contribution	350,000
5080.00 · Workers Compensation Insurance	88,253
5090.00 · Payroll Taxes - Employer	55,019
Total 5000.00 · Salaries and Related Expenses	5,104,413
5200.00 · Administration Expenses	
5203.00 · Bank and Credit Card Fees	500
5204.00 · Coalitions	22,200
5205.00 · County - LAFCO	8,500
5210.00 · County - Processing Fees	13,000
5215.00 · Dues and Memberships	30,920
5220.00 · Election Expenses	0
5225.00 · Employee Events & Appreciation	28,200
5228.00 · Employee Wellness Program	7,000
5230.00 · Expensed Equip/Furn/Software	22,000
5235.00 · Licenses/Permits/Certifications	65,000
5240.00 · Office Supplies and Expenses	16,000
5242.00 · Physicals & Exams	4,100
5245.00 · Postage and Delivery	2,000
5248.00 · Printing and Reproduction	2,200
5250.00 · Public Education and Outreach	15,000
5255.00 · Records Management	2,000
5265.00 · Subscriptions and Notices	7,300

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5270.00 · Telecommunications	
5270.10 · Cellular Reimbursement	18,000
5270.20 · Office Line, Internet and Data	31,700
Total 5270.00 · Telecommunications	49,700
5273.00 · Temporary Support Services	13,500
5275.00 · Training, Tuition and Conferences	81,000
5295.00 · Miscellaneous Administration	5,000
Total 5200.00 · Administration Expenses	395,120
5300.00 · Insurance	
5310.00 · CSRMA Business Package	140,000
5320.00 · Fidelity Bond	1,300
Total 5300.00 · Insurance	141,300
5400.00 · Operations and Maintenance	
5402.00 · Bio-Solids Removal	140,000
5408.00 · Encroachment Permits	1,200
5410.00 · Equipment Rental	20,500
5420.00 · Fuel	
5420.20 · Diesel - On Road	12,000
5420.30 · Diesel - Off Road	52,000
5420.60 · Gasoline	25,800
Total 5420.00 · Fuel	89,800
5425.00 · Janitorial Service and Supplies	23,300
5430.00 · Jersey Island Use Expense	0
5435.00 · Landscaping Services & Supplies	20,200
5440.00 · Maintenance and Repair	
5440.05 · Building Maintenance and Security	39,000
5440.10 · Collection System Repair	50,000
5440.20 · Farm and Field Maintenance	106,000
5440.25 · Ground Maintenance	37,200
5440.30 · Levee Maintenance	0
5440.35 · Pond Maintenance	5,000
5440.40 · Road Repairs	50,000
5440.50 · Undercrossing Maintenance	4,000
5440.55 · Vehicle & Equip. Maintenance	90,500

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5440.60 · WRF Maintenance & Repair	270,000
Total 5440.00 · Maintenance and Repair	651,700
5450.00 · Mosquito Abatement	12,000
5455.00 · Nexgen CMMS	12,500
5460.00 · Supplies and Materials	
5460.20 · Chemicals	75,000
5460.40 · Lab Supplies	10,000
5460.60 · Maintenance Supplies	11,000
5460.80 · Operating Supplies	16,000
Total 5460.00 · Supplies and Materials	112,000
5470.00 · Qrtly Ground watering Monitoring	9,000
5475.00 · Reclamation Assessments	338,065
5480.00 · Safety Related Expenses	26,000
5485.00 · Telemetry System & Calibration	50,000
5488.00 · Tools and Expensed Equipment	24,000
5490.00 · Uniforms and Servicing	25,000
Total 5400.00 · Operations and Maintenance	1,555,265
5600.00 · Professional Services	
5605.00 · Accounting Services	125,000
5610.00 · Auditing and Tax Services	16,000
5620.00 · Caretaker Costs	16,800
5630.00 · Consulting Services	
5630.10 · Connection Rate Studies	35,000
5630.15 · Engineering Services	150,000
5630.20 · Financial Analysis Projections	4,500
5630.25 · Geotechnical Services	5,000
5630.30 · GIS and Mapping	5,000
5630.40 · Grant Development	0
5630.45 · HR Analysis and Services	60,000
5630.50 · Information Technology	12,000
5630.55 · Inspection Services	0
5630.60 · Regulatory and Environmental	20,000
5630.65 · Programming Services	63,000
5630.80 · Strategic and Other Planning	0
5630.85 · Studies and Assessments	25,000

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5630.90 · Other Contracted Services	10,000
Total 5630.00 · Consulting Services	389,500
5650.00 · Lab Testing	
5650.20 · General Lab Services	36,000
Total 5650.00 · Lab Testing	36,000
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	12,000
5680.00 · Public Outreach Services	52,500
Total 5600.00 · Professional Services	747,800
5800.00 · Utilities	
5810.00 · Diablo Water District	5,800
5860.00 · Electric and Gas	626,000
Total 5800.00 · Utilities	631,800
6000.00 · Depreciation Expense	3,900,000
Total Expense	12,475,698
Net Operating Income (Deficit)	(7,797)
Other Income/Expense	
Other Income	
7500.00 · Cattle Sales	1,050,000
7600.00 · Gain (Loss) Sale of Assets	0
7700.00 · Interest and Dividend Income	275,000
7800.00 · Unrealized Gains and (Losses)	0
	1,325,000
Other Expense	
8500.00 · Cattle Operation Expenses	
8510.00 · Salaries and Related Expenses	
8510.10 · Salaries and Wages	150,000
8510.1t · Temporary Staff Wages	20,000
8510.20 · Health, Life & Disability	30,000
8510.30 · Retirement - CalPERS	23,000
8510.80 · Workers Compensation	13,000
8510.90 · Payroll Taxes - Employer	3,900
Total 8510.00 · Salaries and Related Expenses	239,900
8520.00 · Dues & Subscriptions	1,400

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8525.00 · Expensed Equipment	0
8530.00 · Feed	12,000
8535.00 · Fencing	25,000
8540.00 · Fuel	
8540.20 · Diesel - On Road	2,600
8540.30 · Diesel - Off Road	3,150
8540.60 · Gasoline	4,050
Total 8540.00 · Fuel	9,800
8545.00 · Operating Supplies	22,000
8550.00 · Replacement Cattle	52,000
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	1,200
Total 8500.00 · Cattle Operation Expenses	433,800
8995.00 · Interest Expense	0
Total Other Expense	433,800
Net Other Income(Expense)	891,200
Net Income (Deficit)	883,403
Debt Service	(2,937,701)
Net Income (Deficit) Including Debt Service	(2,054,298)
Excluding Depreciation	3,900,000
Net Cash Inflow (Outflow) - Excluding CIP	1,845,702