

ISD All Departments FY16/17 Budget Detail

	FY 16/17 Budget	FY 15/16 Budget	FY 15/16 10 Months Actual (83%)	Actual YTD % of FY 16/17 Budget	Budget 16/17 % Change Budget 15/16	Comments
REVENUE						
4010.00 · Sewer Service Charge	9,942,380	9,772,616	8,143,847	81.9%	1.7%	15,110 EDUs @ \$658
4020.00 · Inspection Fees	36,665	36,665	24,599	67.1%	0.0%	Based on 4% of \$916,625 - Estimated value of new sewer infrastructure
4030.00 · Plan Check Fees	18,335	18,335	2,620	14.3%	0.0%	Based on 2% of \$916,625 - Estimated value of new sewer infrastructure
4040.00 · Connection Fees	208,800	208,800	182,004	87.2%	0.0%	150 x \$1,392 (O&M share of connection fee charge)
4060.00 · Sewer Use Charge (New Permits)	49,350	49,350	49,471	100.2%	0.0%	150 units @ 658/2 - assumes 6 month average
4070.00 · Capacity Fees						
4070.20 · Plant Capacity Fees	738,951	718,125	625,966	84.7%	2.9%	150 new EDUs @ \$4,926.34.
4070.50 · TLC Fees	142,002	138,000	96,370	67.9%	2.9%	150 new EDUs @ \$946.68.
Total 4070.00 · Capacity Fees	880,953	856,125	722,336			
4100.00 · Leases and Permits	3,000	3,000	2,830	94.3%	0.0%	ABA \$2,330, Misc. \$670
4110.00 · Grant Revenue	0	284,000	0		-100.0%	FY 15/16 Grant to Purchase JD8370 RT Tractor - 80% of Cost of \$355,000
4120.00 · Hay Sales	90,000	80,000	25,700	28.6%	12.5%	
4200.00 · RD830 Levee Maintenance	200,000	200,000	175,000	87.5%	0.0%	
4210.00 · RD830 Management Reimbursement	60,000	60,000	40,000	66.7%	0.0%	Management agreement with RD830 for cost of ISD management working on RD830 activity.
4400.00 · Undercrossing Maintenance	8,500	8,500	0	0.0%	0.0%	Reimbursement of other district share of undercrossing maintenance
4600.00 · Mineral Rights	6,000	6,000	4,650	77.5%	0.0%	ABA Energy royalties - declining natural gas prices
4700.00 · Jersey Island Use Fees	4,200	4,200	4,980	118.6%	0.0%	
4725.00 · Recycled Water Fees	10,000	10,000	16,514	165.1%	0.0%	Estimated
4750.00 · Other Fees and Services	50,000	50,000	31,634	63.3%	0.0%	CCWD Sludge Removal
4800.00 · Ad Valorem and Other Taxes	241,000	236,000	225,499	93.6%	2.1%	Based on FY 15/16 Assessed Values (Oakley & B.I.)
4990.00 · Miscellaneous Income	35,000	35,000	41,861	119.6%	0.0%	CSRMA Dividends and Other
Total Revenue	11,844,183	11,918,591	9,693,545	81.8%	-0.6%	
EXPENSES						
5000.00 · Salaries and Related Expenses						
5010.00 · Salaries and Wages						
5010.10 · Base Staff Salaries	2,479,658	2,529,789	2,034,413	82.0%	-2.0%	3% Supplemental/COLA
5010.20 · Stand By/On Call	33,996	35,700	29,315	86.2%	-4.8%	Based on FY Calendar Year 2015.
5010.30 · Overtime Pay	36,800	42,800	32,358	87.9%	-14.0%	Based on FY Calendar Year 2015.
5010.40 · Vehicle Allowance	14,400	14,400	11,040	76.7%	0.0%	5 Employees @ \$240 per Month
5010.50 · Vacation Buy-Back	27,092	28,600	27,297	100.8%	-5.3%	Based on FY Calendar Year 2015.
5010.60 · Accrued Time Pay-Out	20,000	23,000	27,548	137.7%	-13.0%	Not Expecting any Retirements or Terminations but Placeholder
5010.80 · Director Pay	44,040	44,030	25,840	58.7%	0.0%	Use same as FY 15/16 Budget
5010.90 · Temporary Staff Wages	43,500	43,500	41,089	94.5%	0.0%	As submitted by department heads
Total 5010.00 · Salaries and Wages	2,699,486	2,761,819	2,228,900	82.6%	-2.3%	
5020.00 · Health, Life and Disability						
5020.10 · Medical Insurance - Staff	526,030	558,400	459,253	87.3%	-5.8%	Expect 12% Increase January 2017 (effective 6% increase) for those under \$1,738 Cap
5020.20 · Medical Insurance - Directors	45,901	44,300	39,180	85.4%	3.6%	Based on BOD Caps
5020.30 · Dental Insurance - Staff	96,545	97,340	87,730	90.9%	-0.8%	Estimate 5% Increase July 2016
5020.40 · Dental Insurance - Directors	9,816	7,800	7,351	74.9%	25.8%	Based on BOD Caps
5020.50 · Vision - Staff	10,351	10,930	9,364	90.5%	-5.3%	Estimate 5% increase July 2016

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5020.60 - Vision - Directors

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1,355	1,100	985	72.7%	23.2%	Based on BOD Caps

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5020.70 · Life and Disability	40,457	43,600	36,909	91.2%	-7.2%	Estimate 5% increase July 2016
Total 5020.00 · Health, Life and Disability	730,454	763,470	640,772	87.7%	-4.3%	
5030.00 · Retirement - CalPERS	719,005	694,472	567,566	78.9%	3.5%	32.5% of base wages (employees hired before 1/1/13), 7.066 % for employees hired after 12/31/12
5040.00 · OPEB Annual Req. Contribution	255,105	255,105	164,253	64.4%	0.0%	Based on Actuarial Report as of June 30, 2015
5080.00 · Workers Compensation Insurance	81,492	83,700	70,301	86.3%	-2.6%	Expecting 5% Increase in Rates, Experience decreased from Mod 1.14 to 0.94
5090.00 · Payroll Taxes - Employer	54,680	55,984	43,802	80.1%	-2.3%	As calculated based on expected payroll
Total 5000.00 · Salaries and Related Expenses	4,540,222	4,614,550	3,715,594	81.8%	-1.6%	
5200.00 · Administration Expenses						
5203.00 · Bank and Credit Card Fees	1,500	1,700	881	58.7%	-11.8%	
5204.00 · Coalitions	31,400	31,400	23,030	73.3%	0.0%	Mercury (\$4,200), MERF (\$1,000), IRWMP (\$5,000), WRCW (\$17,200), BACWWE (\$4,000).
5205.00 · County - LAFCO	6,700	6,700	6,594	98.4%	0.0%	Based on likely actual
5210.00 · County - Processing Fees	13,000	13,000	11,942	91.9%	0.0%	Assessor processing fees for service charges
5215.00 · Dues and Memberships	25,200	25,200	24,028	95.3%	0.0%	CASA (\$13,000), CSDA (\$5,000), CVCWA (\$800), CWEA (\$2,000), USA (\$800), Oakley Chamber (\$500), underground service alerts (\$2,000), CWEA Memberships (\$1,100).
5220.00 · Election Expenses	22,000	0	0			Election in FY 16/17
5225.00 · Employee Events & Appreciation	6,500	6,500	5,517	84.9%	0.0%	Xmas party, Morale boosters, GM staff appreciation expenses
5228.00 · Employee Wellness Program	15,000	0	0	0.0%		Provided by Dave Smith - New Account
5230.00 · Expensed Equip/Furn/Software	18,600	15,600	8,960	48.2%	19.2%	Placeholder for various non-capitalized purchases
5235.00 · Licenses/Permits/Certifications	71,900	63,700	55,290	76.9%	12.9%	Operator Certifications and SWRCB Permit fees (\$36K), BAAQMD (\$10K), CSLC (\$3K), CC Health (\$6K), CWEA (\$1K), Other (\$16K)
5240.00 · Office Supplies and Expenses	16,300	16,400	11,296	69.3%	-0.6%	Based on expected actual
5242.00 · Physicals & Exams	2,500	2,500	1,910	76.4%	0.0%	DMV Physicals
5245.00 · Postage and Delivery	4,700	4,500	2,066	44.0%	4.4%	Based on expected actual
5250.00 · Public Education and Outreach	20,000	30,000	25,728	128.6%	-33.3%	\$20,000 public outreach, open house events. Reduction no 70th Anniversary Event
5252.00 · Recycled Water Related Costs	40,000	41,000	50,640	126.6%	-2.4%	Estimated
5255.00 · Records Management	2,000	2,000	830	41.5%	0.0%	ECS Imaging, Shredding and program license fee. Outside storage no longer required - using old WTP
5260.00 · Service Agreements	65,200	84,200	49,678	76.2%	-22.6%	Pest Control (\$15K), Security (\$2K), Copier (\$6K), Datco (\$3K) POSM (\$2K) WIN911 (\$1K), J&J (\$2K), Aquatic Environments (20K), Other (\$14.2K)
5265.00 · Subscriptions and Notices	3,800	3,800	2,548	67.1%	0.0%	Based on expected actual
5270.00 · Telecommunications						
5270.10 · Cellular Reimbursement	17,880	18,300	14,928	83.5%	-2.3%	Employee cell phone reimbursements
5270.20 · Office Line and Internet	25,200	41,000	33,231	131.9%	-38.5%	Changing to Comcast from Telepacific
Total 5270.00 · Telecommunications	43,080	59,300	48,159	111.8%	-27.4%	
5275.00 · Training and Conferences	34,400	43,400	25,527	74.2%	-20.7%	Training and related travel for ISD staff and board of directors. Woodland , Supervisor, Electrical, CWEA, NEXGEN etc. training for 9 empl.
5295.00 · Miscellaneous Administration	1,500	1,500	627	41.8%	0.0%	Placeholder for unexpected costs
Total 5200.00 · Administration Expenses	445,280	452,400	355,251	79.8%	-1.6%	
5300.00 · Insurance						
5310.00 · CSRMA Business Package	160,000	155,000	126,276	78.9%	3.2%	Based on expected actual - CSRMA
5320.00 · Fidelity Bond	1,500	1,700	1,400	93.3%	-11.8%	Based on expected actual - CSRMA
Total 5300.00 · Insurance	161,500	156,700	127,676	79.1%	3.1%	

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5400.00 · Operations and Maintenance						
5402.00 · Bio-Solids Removal	125,000	125,000	84,620	67.7%	0.0%	
5408.00 · Encroachment Permits	1,200	1,200	0	0.0%	0.0%	L.S. road repair permits
5410.00 · Equipment Rental	14,000	14,000	3,152	22.5%	0.0%	JLG, Compactor, Pump rentals, Scissor lift, Vacon Rental
5420.00 · Fuel						
5420.20 · Diesel - On Road	16,300	19,800	9,317	57.2%	-17.7%	Expecting no significant change in prices or consumption
5420.30 · Diesel - Off Road	45,900	61,400	22,748	49.6%	-25.2%	Expecting no significant change in prices or consumption
5420.60 · Gasoline	34,100	38,000	22,348	65.5%	-10.3%	Expecting no significant change in prices or consumption
Total 5420.00 · Fuel	96,300	119,200	54,413	56.5%	-19.2%	
5425.00 · Janitorial Service and Supplies	23,000	29,000	16,812	73.1%	-20.7%	
5430.00 · Jersey Island Use Expense	6,000	6,300	6,266	104.4%	-4.8%	
5433.00 · Lab Certification	0	0	0			No Longer Required
5435.00 · Landscaping Services & Supplies	10,900	10,900	8,365	76.7%	0.0%	
5440.00 · Maintenance and Repair						
5440.05 · Building Maintenance	43,000	46,000	21,922	51.0%	-6.5%	HVAC, Fire insp. Shop Roll-up doors, Lights, Door-Window R/R, Painting, Board Room Electrical/AV repair
5440.10 · Collection System Repair	150,000	200,000	86,498	57.7%	-25.0%	Upgrades to L.S. electrical panels 3 per year, Pump replacement, Lid/Hinges/piping R/R, H2S Coatings on Man holes/L.S.
5440.20 · Farm and Field Maintenance	110,000	120,000	81,545	74.1%	-8.3%	Weed Spray, Irrigation/plants/tree R/R, Pesticides, \$40,000 to RD830 for Island Clean-up in FY 15/16.
5440.25 · Ground Maintenance	20,600	55,600	49,661	241.1%	-62.9%	
5440.30 · Levee Maintenance	2,000	2,000	950	47.5%	0.0%	
5440.40 · Road Repairs	16,000	66,000	0	0.0%	-75.8%	Paving on Levees and Grounds roads/parking lots, WRF Reseal Asphalt
5440.45 · Trouble Spot Repair	0	50,000	12,654		-100.0%	Combining with Collection System Repair - Account to be eliminated
5440.50 · Undercrossing Maintenance	5,000	5,000	41	0.8%	0.0%	Maintenance per agreement with other districts reimburse in income
5440.55 · Vehicle & Equip. Maintenance	122,140	127,500	77,414	63.4%	-4.2%	Aging equipment may require higher maintenance costs
5440.60 · WRF Maintenance & Repair	140,000	120,000	109,298	78.1%	16.7%	Equipment maintenance/repairs, Equipment Replacement <\$5,000 capitalization policy.
Total 5440.00 · Maintenance and Repair	608,740	792,100	439,983	72.3%	-23.1%	
5450.00 · Mosquito Abatement	20,000	25,000	7,029	35.1%	-20.0%	
5455.00 · Nexgen CMMS	11,000	11,000	11,000	100.0%	0.0%	Yearly Maintenance/Subscription of system shared with WRF
5460.00 · Supplies and Materials						
5460.20 · Chemicals	121,000	112,000	99,157	81.9%	8.0%	H2S Odor control at two L.S., Polymer, Sodium Hypochlorite, Citric Acid, Aluminum Sulfate
5460.40 · Lab Supplies	5,000	8,000	6,984	139.7%	-37.5%	Calibration reagents, replacement probes, process lab
5460.60 · Maintenance Supplies	11,000	11,000	6,843	62.2%	0.0%	
5460.80 · Operating Supplies	23,000	23,000	14,606	63.5%	0.0%	Mechanics gloves, misc. vehicle cleaners, paint etc.
Total 5460.00 · Supplies and Materials	160,000	154,000	127,590	79.7%	3.9%	
5470.00 · Qrtly Ground watering Monitoring	8,600	8,100	4,396	51.1%	6.2%	RWQCB requirements
5475.00 · Reclamation Assessments	338,365	340,000	332,565	98.3%	-0.5%	RD830 Assessment, and RD799
5480.00 · Safety Related Expenses	26,500	38,500	27,396	103.4%	-31.2%	Safety Related Expenses and Training
5482.00 · Salt Reduction Program	0	0	0			
5485.00 · Telemetry System & Calibration	47,000	87,000	21,395	45.5%	-46.0%	SCADA, Radios, Flow Meters R/R, UPS replacement, JSP.
5488.00 · Tools and Expensed Equipment	27,500	34,500	24,577	89.4%	-20.3%	Hand/Power Tools, Gas Meters/Calibration Gases, Small Portable Pumps, Mechanics hand tools, replacing old farm tools
5490.00 · Uniforms and Servicing	28,800	26,800	19,878	69.0%	7.5%	Annual servicing and purchases of replacement uniforms

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Total 5400.00 · Operations and Maintenance	1,552,905	1,822,600	1,189,437	76.6%	-14.8%	
5600.00 · Professional Services						
5605.00 · Accounting Services	120,000	108,000	102,132	85.1%	11.1%	Michael Welty, CPA - Fiscal Management Services
5610.00 · Auditing and Tax Services	16,000	16,000	11,000	68.8%	0.0%	Annual Audit by CPA Firm
5620.00 · Caretaker Costs	16,800	16,800	14,000	83.3%	0.0%	Leo Moss Caretaker - \$1,400 per month
5630.00 · Consulting Services						
5630.10 · Connection Rate Studies	0	0	0			
5630.15 · Engineering Services	120,000	0	0	0.0%		Outsourced District Engineer - Vivian
5630.20 · Financial Analysis Projections	1,500	3,500	2,450		-57.1%	CalPERS Retirement Annual Actuarial for GASB 68
5630.25 · Geotechnical Services	5,000	20,000	1,238	24.8%	-75.0%	Hultgren-Tillis - Reduction to Reflect Actual Experience
5630.30 · GIS and Mapping	2,000	2,000	0	0.0%	0.0%	
5630.40 · Grant Development	0	7,000	0		-100.0%	
5630.45 · HR Analysis and Services	75,000	50,000	0	0.0%	50.0%	Contracted HR services through Regional Government Services.
5630.50 · Information Technology	35,500	7,000	7,030	19.8%	407.1%	Changing providers to MY PC Partners to enhance network oversight and web maintenance
5630.55 · Inspection Services	7,000	7,000	6,540	93.4%	0.0%	Global Diving Outfall Inspection due 10/20/16
5630.60 · Permitting and Related Studies	0	0	0			
5630.65 · Programming Services	20,000	20,000	9,543	47.7%	0.0%	Worksmart Automation
5630.70 · Public Education Salt Reduction	0	0	0			
5630.75 · Renewable Energy	0	0	0			
5630.80 · Strategic and Other Planning	40,000	40,000	20,000	50.0%	0.0%	Placeholder for planning and executive coaching services
5630.85 · Studies and Assessments	0	2,300	2,336		-100.0%	
5630.90 · Other Contracted Services	25,000	60,000	33,310	133.2%	-58.3%	Larry Walker and Associates Environmental Services (\$20K), WRF Misc \$5K
Total 5630.00 · Consulting Services	331,000	218,800	82,447	24.9%	51.3%	
5650.00 · Lab Testing						
5650.10 · Bioassay	0	10,000	9,150		-100.0%	
5650.20 · General Lab Services	40,000	60,000	35,835	89.6%	-33.3%	
5650.30 · Ground Water	0	0	0			
5650.50 · Surface Water	0	0	0			
Total 5650.00 · Lab Testing	40,000	70,000	44,985	112.5%	-42.9%	
5660.00 · Legal Services						
5660.10 · General Business Issues	150,000	285,000	190,077	126.7%	-47.4%	Meyers Nave
5660.40 · Personnel Related	10,000	5,000	10,627	106.3%	100.0%	
5660.70 · Solid Waste	0	0	0			None expected
Total 5660.00 · Legal Services	160,000	290,000	200,704	125.4%	-44.8%	
5670.00 · Payroll Processing Fees	11,800	10,200	9,855	83.5%	15.7%	ADP Payroll Processing and Timecard System (TCS \$162 per month)
5680.00 · Public Outreach Services	50,000	50,000	34,056	68.1%	0.0%	Gelke Promotions - PR Services and Newsletter
Total 5600.00 · Professional Services	745,600	779,800	499,179	66.9%	-4.4%	
5800.00 · Utilities						
5810.00 · Diablo Water District	5,200	4,000	4,447	85.5%	30.0%	DWD lift station wash water, potable water for office, shop and plant
5830.00 · Garbage and Collection Services	0	0	0			
5860.00 · PG&E	642,650	679,000	458,325	71.3%	-5.4%	
Total 5800.00 · Utilities	647,850	683,000	462,772	71.4%	-5.1%	
5900.00 · Expansion Related Costs						

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5910.00 · Abandonment Costs	0	0	0	#DIV/0!		I-Parcel Clean-up on hold until funds available
Total 5900.00 · Expansion Related Costs	0	0	0	#DIV/0!		
6000.00 · Depreciation Expense	3,800,000	3,800,000	3,166,667	83.3%	0.0%	
Total Expense	11,893,357	12,309,050	9,516,576	80.0%	-3.4%	
Net Operating Income (Deficit)	(49,174)	(390,459)	176,969	-359.9%	-87.4%	
Other Income/Expense						
Other Income						
7500.00 · Cattle Sales	1,200,000	1,265,000	1,230,155	102.5%	-5.1%	Based on current market conditions
7600.00 · Gain (Loss) Sale of Assets	0	8,000	8,000		-100.0%	None Expected
7700.00 · Interest and Dividend Income	100,000	27,000	25,071	25.1%	270.4%	
	1,300,000	1,300,000	1,263,226	97.2%	0.0%	
Other Expense						
8500.00 · Cattle Operation Expenses						
8510.00 · Salaries and Related Expenses						
8510.10 · Salaries and Wages	112,000	112,000	98,124	87.6%	0.0%	
8510.1t · Temporary Staff Wages	6,500	6,500	6,015	92.5%	0.0%	
8510.20 · Health, Life & Disability	31,000	31,000	20,929	67.5%	0.0%	
8510.30 · Retirement - CalPERS	31,000	31,000	25,949	83.7%	0.0%	
8510.80 · Workers Compensation	5,500	5,500	4,701	85.5%	0.0%	
8510.90 · Payroll Taxes - Employer	2,200	2,200	1,883	85.6%	0.0%	
Total 8510.00 · Salaries and Related Expenses	188,200	188,200	157,601	83.7%	0.0%	Percentage of employee time on cattle operations will remain the same
8520.00 · Dues & Subscriptions	1,400	1,400	0	0.0%	0.0%	
8525.00 · Expensed Equipment	0	0	0			
8530.00 · Feed	25,000	45,000	16,009	64.0%	-44.4%	
8535.00 · Fencing	30,000	35,000	5,013	16.7%	-14.3%	
8540.00 · Fuel						
8540.20 · Diesel - On Road	2,250	2,500	2,495	110.9%	-10.0%	
8540.30 · Diesel - Off Road	3,150	3,500	3,325	105.6%	-10.0%	
8540.60 · Gasoline	4,050	4,500	2,644	65.3%	-10.0%	
Total 8540.00 · Fuel	9,450	10,500	8,464	89.6%	-10.0%	
8545.00 · Operating Supplies	30,000	35,000	13,125	43.8%	-14.3%	
8550.00 · Replacement Cattle	65,000	80,000	79,600	122.5%	-18.8%	The need to replace aging and hurt bulls
8553.00 · State Inspection Fees	2,200	2,200	1,391	63.2%	0.0%	Department of Ag Inspection Fees
8555.00 · Trucking	5,000	5,000	2,738	54.8%	0.0%	
8560.00 · Vaccination Supplies	48,000	48,000	22,134	46.1%	0.0%	New medicines, and increase in costs.
8565.00 · Vehicle/Equipment Maintenance	3,500	3,500	3,126	89.3%	0.0%	
8570.00 · Veterinary Services	7,500	6,800	5,085	67.8%	10.3%	
8595.00 · Miscellaneous	1,800	1,800	0	0.0%	0.0%	
Total 8500.00 · Cattle Operation Expenses	417,050	462,400	314,286	75.4%	-9.8%	
8995.00 · Interest Expense	0	0	0			
Total Other Expense	417,050	462,400	314,286	75.4%	-9.8%	
Net Other Income(Expense)	882,950	837,600	948,940	107.5%	5.4%	

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Net Income (Deficit)	833,776	447,141	1,125,909	135.0%	86.5%	
Debt Service	(2,937,701)	(2,937,701)				
Net Deficit Including Debt Service	(2,103,925)	(2,490,560)				
Excluding Depreciation	3,800,000	3,800,000				
Net Cash Inflow (Outflow) - Excluding CIP	1,696,075	1,309,440				