



AGENDA

Finance Committee Meeting Board of Directors Ironhouse Sanitary District

DATE: APRIL 26, 2017
TIME: 12:00 P.M.

LOCATION:
IRONHOUSE SANITARY DISTRICT OFFICE
450 WALNUT MEADOWS DRIVE
OAKLEY, CA 94561

- 1. ROLL CALL**
- 2. APPROVAL OF THE AGENDA**
- 3. PUBLIC COMMENTS**
- 4. REVIEW THE PROPOSED FISCAL YEAR 2017/18 BUDGET**

Documents:

[DRAFT ISD CONSOLIDATED BUDGET FY 17-18 - 4-20-17.PDF](#)

- 5. CONSIDER CHANGING THE ESTABLISHED METHODOLOGY OF DETERMINING EMPLOYEE HEALTH INSURANCE PREMIUM COST SHARING**
- 6. ADJOURNMENT**

ISD will provide reasonable accommodations for persons with disabilities who are planning to attend meetings if they contact the District at least 48 hours before the meeting at (925) 625-2279.

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	Headquarters	Cattle	Collections	Jersey	Recycled Water	WRF	FY 17/18 Budget	FY 16/17 Budget	FY 16/17 9 Months Actual (75%)	Actual YTD % of FY 17/18 Budget	Budget 17/18 % Change Budget 16/17	Comments
REVENUE												
4010.00 · Sewer Service Charge	10,166,100						10,166,100	9,942,380	7,456,785	73.3%	2.3%	15,450 EDUs @ \$658 (FY 17/18)
4020.00 · Inspection Fees	29,160						29,160	36,665	1,500	5.1%	-20.5%	Engineers Estimate
4030.00 · Plan Check Fees	14,580						14,580	18,335	0	0.0%	-20.5%	Engineers Estimate
4040.00 · Connection Fees	278,400						278,400	208,800	236,306	84.9%	33.3%	\$1,392 per EDU x New Connections (Assume 200)
4060.00 · Sewer Use Charge (New Permits)	65,800						65,800	49,350	83,549	127.0%	33.3%	(\$658x200 New Connections)/2
4070.00 · Capacity Fees												
4070.20 · Plant Capacity Fees	1,000,048						1,000,048	738,951	836,295	83.6%	35.3%	(\$4,926.34 x 1.015) = \$5,000.24, then x 200 New Connections
4070.50 · TLC Fees	192,176						192,176	142,002	160,708	83.6%	35.3%	(\$946.68 x 1.015) = \$960.88, then x 200 New Connections
Total 4070.00 · Capacity Fees	1,192,224	0	0	0	0	0	1,192,224	880,953	997,003			
4100.00 · Leases and Permits	1,000			2,230			3,230	3,000	4,962	153.6%	7.7%	Permit Fees and ABA Energy Jersey Island Leases
4110.00 · Grant Revenue	0						0	0	0			
4120.00 · Hay Sales				80,000			80,000	90,000	47,227	59.0%	-11.1%	Lower revenue due to rain damage of early cuttings
4200.00 · RD830 Levee Maintenance				170,000			170,000	200,000	100,000	58.8%	-15.0%	Based on FY 16/17 Estimated Actual. Reimbursement of ISD Labor and Equipment.
4210.00 · RD830 Management Reimbursement	60,000						60,000	60,000	45,000	75.0%	0.0%	Management agreement with RD830 for cost of ISD management working on RD830 activity.
4400.00 · Undercrossing Maintenance	4,000						4,000	8,500	0	0.0%	-52.9%	Reimbursement of other districts' share of undercrossing maintenance
4600.00 · Mineral Rights				4,000			4,000	6,000	2,613	65.3%	-33.3%	ABA Energy Gas Royalties
4700.00 · Jersey Island Use Fees				4,500			4,500	4,200	4,440	98.7%	7.1%	User Parking Fees for Hunting and Fishing
4725.00 · Recycled Water Fees							0	10,000	371	#DIV/0!	-100.0%	
4750.00 · Other Fees and Services	50,000						50,000	50,000	24,836	49.7%	0.0%	CCWD Sludge Disposal
4800.00 · Ad Valorem and Other Taxes	255,000						255,000	241,000	162,298	63.6%	5.8%	Advalorem Taxes from CCC Assessor
4990.00 · Miscellaneous Income	35,000						35,000	35,000	1,964	5.6%	0.0%	Miscellaneous Income and CSRMA Dividends
Total Revenue	12,151,264	0	0	260,730	0	0	12,411,994	11,844,183	9,168,854	73.9%	4.8%	
EXPENSES												
5000.00 · Salaries and Related Expenses												
5010.00 · Salaries and Wages												
5010.10 · Base Staff Salaries	606,815		744,526	519,046			2,428,230	2,479,662	1,528,407	62.9%	-2.1%	Currently 4% COLA in Base Wages
5010.20 · Stand By/On Call	0		24,000	0		32,000	56,000	33,996	40,630	72.6%	64.7%	Based on Curreny FY YTD Actual - Rate doubled July 1, 2016
5010.30 · Overtime Pay	0		32,000	5,700		5,000	42,700	36,800	32,673	76.5%	16.0%	Based on Curreny FY YTD Actual
5010.40 · Vehicle Allowance	5,880		2,880	2,880		2,880	14,520	14,400	8,425	58.0%	0.8%	5 Employees @ \$240 per Month
5010.50 · Vacation Buy-Back	15,000		10,000	5,000		5,000	35,000	27,092	25,529	72.9%	29.2%	Based on Curreny FY YTD Actual
5010.60 · Accrued Time Pay-Out	20,000						20,000	20,000	59,816	299.1%	0.0%	Not Expecting any Retirements or Terminations but Placeholder
5010.80 · Director Pay	44,040						44,040	44,040	18,645	42.3%	0.0%	Use same as FY 16/17 Budget
5010.90 · Temporary Staff Wages	0		14,000	1,000		10,000	25,000	43,500	29,220	116.9%	-42.5%	As submitted by department heads
Total 5010.00 · Salaries and Wages	691,735	0	827,406	533,626	0	612,724	2,665,490	2,699,490	1,743,345	65.4%	-1.3%	
5020.00 · Health, Life and Disability												
5020.10 · Medical Insurance - Staff	104,306		177,717	93,646		119,670	495,340	526,030	330,781	66.8%	-5.8%	Expect 12% Increase January 2018 (effective 6% increase) for those under \$1,738 Cap
5020.20 · Medical Insurance - Directors	45,901						45,901	45,901	29,419	64.1%	0.0%	Based on BOD Caps
5020.30 · Dental Insurance - Staff	19,232		33,014	16,914		21,931	91,091	96,544	57,009	62.6%	-5.6%	Estimate 5% Increase July 2017
5020.40 · Dental Insurance - Directors	9,816						9,816	9,816	4,192	42.7%	0.0%	Based on BOD Caps
5020.50 · Vision - Staff	2,196		3,715	1,962		2,487	10,360	10,351	6,368	61.5%	0.1%	Estimate 5% increase July 2017

ISD All Departments FY16/17 Budget Detail

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	Headquarters	Cattle	Collections	Jersey	Recycled Water	WRF	FY 17/18 Budget	FY 16/17 Budget	FY 16/17 9 Months Actual (75%)	Actual YTD % of FY 17/18 Budget	Budget 17/18 % Change Budget 16/17	Comments
5020.60 · Vision - Directors	1,355						1,355	1,355	641	47.3%	0.0%	Based on BOD Caps
5020.70 · Life and Disability	8,538		12,888	9,204			39,718	40,457	24,396	61.4%	-1.8%	Estimate 5% increase July 2017
Total 5020.00 · Health, Life and Disability	191,345	0	227,334	121,726	0	153,176	693,581	730,454	452,806	65.3%	-5.0%	
5030.00 · Retirement - CalPERS	198,725		264,219	155,441			724,653	719,004	379,911	52.4%	0.8%	36.3% of base wages (CalPERS Classic Employees, included 7% of EE share paid by ISD), 7.1 % of base wages (CalPERS PEPRA Employees).
5040.00 · OPEB Annual Req. Contribution	300,000						300,000	255,105	188,696	62.9%	17.6%	Estimated. Actual will be based on Actuarial Report that will need to be prepared as of 6/30/17.
5080.00 · Workers Compensation Insurance	1,887		31,253	23,910			80,891	81,492	54,204	67.0%	-0.7%	Expecting 5% Increase in Rates, Experience Mod 0.91
5090.00 · Payroll Taxes - Employer	15,053	0	14,855	8,075			49,125	54,680	36,479	74.3%	-10.2%	As calculated based on expected payroll
Total 5000.00 · Salaries and Related Expenses	1,398,745	0	1,365,067	842,777	0	907,153	4,513,741	4,540,225	2,855,441	63.3%	-0.6%	
5200.00 · Administration Expenses												
5203.00 · Bank and Credit Card Fees	1,200		0	0	0	0	1,200	1,500	642	53.5%	-20.0%	
5204.00 · Coalitions	30,400		0	0	0	0	30,400	31,400	25,294	83.2%	-3.2%	CVCWA (\$4,200 Mercury Study), IRWMP (\$5,000), WRCW (\$17,200), BACWWEE (\$4,000)
5205.00 · County - LAFCO	7,500		0	0	0	0	7,500	6,700	7,346	97.9%	11.9%	Based on likely actual
5210.00 · County - Processing Fees	13,000		0	0	0	0	13,000	13,000	5,863	45.1%	0.0%	Assessor processing fees for service charges
5215.00 · Dues and Memberships	23,000		2,500	0	0	1,200	26,700	25,200	24,563	92.0%	6.0%	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	0		0	0	0	0	0	22,000	300		-100.0%	No Election FY 17/18
5225.00 · Employee Events & Appreciation	8,000		500	500	0	600	9,600	6,500	5,808	60.5%	47.7%	Xmas party, Morale boosters, GM staff appreciation expenses
5228.00 · Employee Wellness Program	0		0	0	0	0	0	15,000	0			
5230.00 · Expensed Equip/Furn/Software	10,000		0	2,000	0	5,000	17,000	18,600	27,348	160.9%	-8.6%	Placeholder for various non-capitalized purchases
5235.00 · Licenses/Permits/Certifications	1,000		8,000	5,000	0	50,000	64,000	71,900	57,104	89.2%	-11.0%	Operator Certifications and SWRCB Permit fees (\$36K), BAAQMD (\$10K), CSLC (\$3K), CC Health (\$6K), CWEA (\$1K), Other (\$16K)
5240.00 · Office Supplies and Expenses	12,000		800	1,500	0	2,000	16,300	16,300	13,796	84.6%	0.0%	Based on expected actual
5242.00 · Physicals & Exams	1,000		1,500	1,000	0	600	4,100	2,500	2,624	64.0%	64.0%	DMV Physicals and Datco Drug Testing
5245.00 · Postage and Delivery	4,000		500	0	0	500	5,000	4,700	5,510	110.2%	6.4%	
5248.00 · Printing and Reproduction	4,000		0	0	0	1,000	5,000	0	0	0.0%		Sharp USA Copier Maintenance - Previously in Service Contracts
5250.00 · Public Education and Outreach	15,000		0	0	0	0	15,000	20,000	1,900	12.7%	-25.0%	\$15,000 public outreach and open house events
5252.00 · Recycled Water Related Costs	0		0	0	0	0	0	40,000	32,675		-100.0%	Separate Budget for FY 17/18
5255.00 · Records Management	2,000		0	0	0	0	2,000	2,000	1,697	84.9%	0.0%	ECS Imaging, Shredding and program license fee.
5260.00 · Service Agreements	0		0	0	0	0	0	65,200	43,566		-100.0%	Service agreements reclassified to other budget line items
5265.00 · Subscriptions and Notices	3,500		0	0	0	0	3,500	3,800	2,019	57.7%	-7.9%	Based on expected actual
5270.00 · Telecommunications												
5270.10 · Cellular Reimbursement	2,160		5,760	5,040	0	3,600	16,560	17,880	11,255	68.0%	-7.4%	
5270.20 · Office Line, Internet and Data	25,000		2,500	0	0	2,500	30,000	25,200	28,720	95.7%	19.0%	TelePacific \$33,000, Microsoft Exchange \$1,440, AT&T \$1,560 and Verizon for iPads (\$5,000)
Total 5270.00 · Telecommunications	27,160	0	8,260	5,040	0	6,100	46,560	43,080	39,975	85.9%	8.1%	
5273.00 · Temporary Support Services	0		0	0	7,900	0	7,900	0	0	0.0%	#DIV/0!	Non Employee Temporary Staffing
5275.00 · Training and Conferences	20,000		9,000	2,000	0	12,000	43,000	34,400	28,548	66.4%	25.0%	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	1,000		500	0	0	0	1,500	1,500	1,633	108.9%	0.0%	
Total 5200.00 · Administration Expenses	183,760	0	31,560	17,040	7,900	79,000	319,260	445,280	328,211	102.8%	-28.3%	
5300.00 · Insurance												
5310.00 · CSRMA Business Package	160,000						160,000	160,000	126,383	79.0%	0.0%	Based on expected actual - CSRMA
5320.00 · Fidelity Bond	1,500						1,500	1,500	0	0.0%	0.0%	Based on expected actual - CSRMA
Total 5300.00 · Insurance	161,500	0	0	0	0	0	161,500	161,500	126,383	78.3%	0.0%	

ISD All Departments FY16/17 Budget Detail

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	Headquarters	Cattle	Collections	Jersey	Recycled Water	WRF	FY 17/18 Budget	FY 16/17 Budget	FY 16/17 9 Months Actual (75%)	Actual YTD % of FY 17/18 Budget	Budget 17/18 % Change Budget 16/17	Comments
5400.00 - Operations and Maintenance												
5402.00 - Bio-Solids Removal	0		0	0	0	150,000	150,000	125,000	97,617	65.1%	20.0%	Lone Tree Trucking, Synagro
5408.00 - Encroachment Permits	0		1,200	0	0	1,200	1,200	1,200	1,690	140.8%	0.0%	
5410.00 - Equipment Rental	0		6,500	3,000	18,300	0	27,800	14,000	3,057	11.0%	98.6%	JLG, Compactor, Pump rentals, Scissor lift, Vacon Rental, RW Tank, Portal Potty
5420.00 - Fuel					0							
5420.20 - Diesel - On Road	0		8,000	4,300	0	0	12,300	16,300	7,259	59.0%	-24.5%	Expecting no significant change in prices or consumption
5420.30 - Diesel - Off Road	0		500	38,900	0	0	39,400	45,900	30,124	76.5%	-14.2%	Expecting no significant change in prices or consumption
5420.60 - Gasoline	500		15,000	11,000	0	100	26,600	34,100	15,080	56.7%	-22.0%	Expecting no significant change in prices or consumption
Total 5420.00 - Fuel	500	0	23,500	54,200	0	100	78,300	96,300	52,463	67.0%	-18.7%	
5425.00 - Janitorial Service and Supplies	12,400		0	3,000	0	7,000	22,400	23,000	14,363	64.1%	-2.6%	
5430.00 - Jersey Island Use Expense	0		0	6,000	0	0	6,000	6,000	5,072	84.5%	0.0%	
5435.00 - Landscaping Services & Supplies	7,200		0	0	0	5,000	12,200	10,900	8,355	68.5%	11.9%	
5440.00 - Maintenance and Repair												
5440.05 - Building Maintenance and Security	20,000		8,000	5,400	0	25,000	58,400	43,000	12,007	20.6%	35.8%	HVAC, Fire insp. Shop Roll-up doors, Lights, Door-Window R/R, Painting, Board Room Electrical/AV repair, pest control and security. Includes items previously included in service agreements.
5440.10 - Collection System Repair	0		85,000	0	0	0	85,000	150,000	55,008	64.7%	-43.3%	
5440.20 - Farm and Field Maintenance	0		0	110,000	0	0	110,000	110,000	71,565	65.1%	0.0%	
5440.25 - Ground Maintenance	1,000		5,000	15,000	0	500	21,500	20,600	6,776	31.5%	4.4%	Weed Spray, Irrigation/plants/tree R/R, Pesticides
5440.30 - Levee Maintenance	0		5,000	0	0	0	5,000	2,000	0	0.0%	150.0%	
5440.40 - Road Repairs	5,000		5,000	50,000	0	0	60,000	16,000	0	0.0%	275.0%	Paving on Levees and Grounds roads/parking lots
5440.50 - Undercrossing Maintenance	8,500		0	0	0	0	8,500	5,000	0	0.0%	70.0%	
5440.55 - Vehicle & Equip. Maintenance	1,000		33,000	78,000	0	5,000	117,000	122,140	61,443	52.5%	-4.2%	
5440.60 - WRF Maintenance & Repair	0		0	0	0	300,000	300,000	140,000	75,437	25.1%	114.3%	Equipment Maintenance/Repairs, Equipment Replacement <\$5,000 Capitalization Policy. Also includes Neuros (\$92K) and Aquatic Environments (\$35K, previously included in service agreements)
Total 5440.00 - Maintenance and Repair	35,500	0	141,000	258,400	0	330,500	765,400	608,740	282,236	36.9%	25.7%	
5450.00 - Mosquito Abatement	0		0	20,000	0	0	20,000	20,000	7,060	35.3%	0.0%	
5455.00 - Nexgen CMMS	0		5,500	0	0	5,500	11,000	11,000	11,000	100.0%	0.0%	5 Licenses @ \$11K/year split with Collections
5460.00 - Supplies and Materials												
5460.20 - Chemicals	0		35,000	0	0	65,000	100,000	121,000	171,271	171.3%	-17.4%	H2S Odor control at two L.S., Polymer, Sodium Hypochlorite, Citric Acid, Aluminum Sulfate
5460.40 - Lab Supplies	0		0	0	0	10,000	10,000	5,000	7,669	76.7%	100.0%	Supplies for Analyzers, Replacement Meters/Probes, and Process Control Lab Tests
5460.60 - Maintenance Supplies	500		1,500	3,000	0	6,000	11,000	11,000	3,573	32.5%	0.0%	
5460.80 - Operating Supplies	500		7,000	5,000	1,000	8,000	21,500	23,000	12,695	59.0%	-6.5%	Mechanics gloves, misc. vehicle cleaners, paint etc.
Total 5460.00 - Supplies and Materials	1,000	0	43,500	8,000	1,000	89,000	142,500	160,000	195,208	137.0%	-10.9%	
5470.00 - Qrtly Ground watering Monitoring	0		0	0	0	8,500	8,500	8,600	3,590	42.2%	-1.2%	
5475.00 - Reclamation Assessments	5,200		0	332,565	0	0	337,765	338,365	337,744	100.0%	-0.2%	RD830 Assessment, and RD799
5480.00 - Safety Related Expenses	500		8,000	6,000	0	12,000	26,500	26,500	26,515	100.1%	0.0%	Safety Related Expenses and Training
5485.00 - Telemetry System & Calibration	0		5,000	0	0	45,000	50,000	47,000	411	0.8%	6.4%	SCADA, Radios, Flow Meters R/R, UPS replacement, JSP.
5488.00 - Tools and Expensed Equipment	0		10,000	8,000	0	6,000	24,000	27,500	10,623	44.3%	-12.7%	Hand/Power Tools, Gas Meters/Calibration Gases, Small Portable Pumps, Mechanics hand tools, replacing old farm tools
5490.00 - Uniforms and Servicing	0		7,000	9,000	0	8,000	24,000	28,800	13,667	56.9%	-16.7%	Annual servicing and purchases of replacement uniforms
Total 5400.00 - Operations and Maintenance	62,300	0	251,200	708,165	19,300	666,600	1,707,565	1,552,905	1,070,671	62.7%	10.0%	
5600.00 - Professional Services												

ISD All Departments FY16/17 Budget Detail

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5605.00 · Accounting Services	120,000		0	0	0	0	120,000	120,000	76,946	64.1%	0.0%	Michael Welty, CPA (Includes Travel, Lodging)
5610.00 · Auditing and Tax Services	16,000		0	0	0	0	16,000	16,000	11,000	68.8%	0.0%	Annual Audit by CPA Firm
5620.00 · Caretaker Costs	0		0	16,800	0	0	16,800	16,800	12,600	75.0%	0.0%	
5630.00 · Consulting Services				0	0				0			
5630.10 · Connection Rate Studies	10,000		0	0	0	0	10,000	0	0			
5630.15 · Engineering Services	220,000		0	0	0	0	220,000	120,000	166,899	75.9%	83.3%	VW Housen & Associates
5630.20 · Financial Analysis Projections	3,000		0	0	0	0	3,000	1,500	1,300		100.0%	OPEB Actuarial Reports and Other
5630.25 · Geotechnical Services	5,000		0	0	0	0	5,000	5,000	3,528	70.6%	0.0%	Hultgren-Tillis
5630.30 · GIS and Mapping	0		2,000	0	0	0	2,000	2,000	0	0.0%	0.0%	
5630.40 · Grant Development	0		0	0	0	0	0	0	0			
5630.45 · HR Analysis and Services	80,000		0	0	0	0	80,000	75,000	51,234	64.0%	6.7%	RGS (\$60,000) and Dew Point Consulting (\$20,000)
5630.50 · Information Technology	15,000		0	0	0	1,000	16,000	35,500	13,465	84.2%	-54.9%	MY PC Partners and Other
5630.55 · Inspection Services	0		0	0	0	7,000	7,000	0	0	0.0%	0.0%	
5630.60 · Regulatory and Environmental	10,000		0	0	0	0	10,000	0	17,373	173.7%		Larry Walker and Associates
5630.65 · Programming Services	0		0	0	0	15,000	15,000	20,000	2,565	17.1%	-25.0%	Worksmart Automation, Supply PS Data Integration
5630.80 · Strategic and Other Planning	20,000		0	0	0	0	20,000	40,000	11,093	55.5%	-50.0%	Visioning Sessions (Rita Giacalone)
5630.85 · Studies and Assessments	0		0	0	0	0	0	0	43,168			Recycle Water Feasibility Study
5630.90 · Other Contracted Services	0		0	0	0	0	0	25,000	2,363	#DIV/0!	-100.0%	Place holder for unexpected consulting services
Total 5630.00 · Consulting Services	363,000	0	2,000	0	0	23,000	388,000	331,000	312,988	80.7%	17.2%	
5650.00 · Lab Testing												
5650.20 · General Lab Services	0		0	0	0	30,000	30,000	40,000	22,137	73.8%	-25.0%	
Total 5650.00 · Lab Testing	0	0	0	0	0	30,000	30,000	40,000	22,137	73.8%	-25.0%	
5660.00 · Legal Services												
5660.10 · General Business Issues	90,000		0	0	0	0	90,000	150,000	42,144	46.8%	-40.0%	
5660.40 · Personnel Related	10,000		0	0	0	0	10,000	10,000	3,213	32.1%	0.0%	
Total 5660.00 · Legal Services	100,000	0	0	0	0	0	100,000	160,000	45,357	45.4%	-37.5%	
5670.00 · Payroll Processing Fees	11,800		0	0	0	0	11,800	11,800	8,103	68.7%	0.0%	ADP Payroll Processing and Timecard System (TCS \$162 per month)
5680.00 · Public Outreach Services	50,000		0	0	0	0	50,000	50,000	28,906	57.8%	0.0%	Gelke Promotions - PR Services and Newsletter
Total 5600.00 · Professional Services	660,800	0	2,000	16,800	0	53,000	732,600	745,600	518,037	70.7%	-1.7%	
5800.00 · Utilities												
5810.00 · Diablo Water District	1,500		3,000	0	0	1,000	5,500	5,200	3,820	69.5%	5.8%	DWD lift station wash water, potable water for office, shop and plant
5860.00 · Electric and Gas	8,000		80,000	13,650	0	590,000	691,650	642,650	493,406	71.3%	7.6%	PG&E and Exelon
Total 5800.00 · Utilities	9,500	0	83,000	13,650	0	591,000	697,150	647,850	497,226	71.3%	7.6%	
5900.00 · Expansion Related Costs												
5910.00 · Abandonment Costs	0		0	0	0	0	0	0	0			
Total 5900.00 · Expansion Related Costs	0	0	0	0	0	0	0	0	0			
6000.00 · Depreciation Expense	3,800,000						3,800,000	3,800,000	2,850,000	75.0%	0.0%	
Total Expense	6,276,605	0	1,732,827	1,598,432	27,200	2,296,753	11,931,816	11,893,360	8,245,969	69.1%	0.3%	
Net Operating Income (Deficit)	5,874,659	0	(1,732,827)	(1,337,702)	(27,200)	(2,296,753)	480,178	(49,177)	922,885	192.2%	-1076.4%	
Other Income/Expense												
Other Income												

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	Headquarters	Cattle	Collections	Jersey	Recycled Water	WRF	FY 17/18 Budget	FY 16/17 Budget	FY 16/17 9 Months Actual (75%)	Actual YTD % of FY 17/18 Budget	Budget 17/18 % Change Budget 16/17	Comments
7500.00 · Cattle Sales		975,000					975,000	1,200,000	679,590	69.7%	-18.8%	Based on value of sales at current market conditions
7600.00 · Gain (Loss) Sale of Assets	0						0	0	240			
7700.00 · Interest and Dividend Income	140,000						140,000	100,000	96,844	69.2%	40.0%	Rising Interest Rates to increase income
7800.00 · Unrealized Gains and (Losses)	0						0	0	(144,392)			
	140,000	975,000	0	0	0	0	1,115,000	1,300,000	632,282	56.7%	-14.2%	
Other Expense												
8500.00 · Cattle Operation Expenses												
8510.00 · Salaries and Related Expenses												
8510.10 · Salaries and Wages		135,000					135,000	112,000	95,224	70.5%	20.5%	
8510.1t · Temporary Staff Wages		20,000					20,000	6,500	13,656	68.3%	207.7%	
8510.20 · Health, Life & Disability		34,000					34,000	31,000	23,038	67.8%	9.7%	
8510.30 · Retirement - CalPERS		40,000					40,000	31,000	26,801	67.0%	29.0%	
8510.80 · Workers Compensation		7,600					7,600	5,500	4,658	61.3%	38.2%	
8510.90 · Payroll Taxes - Employer		3,800					3,800	2,200	2,396	63.1%	72.7%	
Total 8510.00 · Salaries and Related Expenses	0	240,400	0	0	0	0	240,400	188,200	165,773	69.0%	27.7%	
8520.00 · Dues & Subscriptions		1,400					1,400	1,400	70	5.0%	0.0%	
8525.00 · Expensed Equipment		0					0	0	1,664			
8530.00 · Feed		18,000					18,000	25,000	16,461	91.5%	-28.0%	
8535.00 · Fencing		25,000					25,000	30,000	362	1.4%	-16.7%	
8540.00 · Fuel												
8540.20 · Diesel - On Road		2,250					2,250	2,250	1,108	49.2%	0.0%	
8540.30 · Diesel - Off Road		3,150					3,150	3,150	2,017	64.0%	0.0%	
8540.60 · Gasoline		4,050					4,050	4,050	2,590	64.0%	0.0%	
Total 8540.00 · Fuel	0	9,450	0	0	0	0	9,450	9,450	5,715	60.5%	0.0%	
8545.00 · Operating Supplies		22,000					22,000	30,000	3,941	17.9%	-26.7%	
8550.00 · Replacement Cattle		50,000					50,000	65,000	49,175	98.4%	-23.1%	replacement costs follow the market conditions
8553.00 · State Inspection Fees		2,000					2,000	2,200	598	29.9%	-9.1%	Department of Ag Inspection Fees
8555.00 · Trucking		5,000					5,000	5,000	3,530	70.6%	0.0%	
8560.00 · Vaccination Supplies		51,000					51,000	48,000	37,691	73.9%	6.3%	
8565.00 · Vehicle/Equipment Maintenance		5,000					5,000	3,500	38,985	779.7%	42.9%	increase to maintain aging equipment
8570.00 · Veterinary Services		7,500					7,500	7,500	5,154	68.7%	0.0%	
8595.00 · Miscellaneous		1,800					1,800	1,800	0	0.0%	0.0%	
Total 8500.00 · Cattle Operation Expenses	0	438,550	0	0	0	0	438,550	417,050	329,119	75.0%	5.2%	
8995.00 · Interest Expense	0						0	0	0			
Total Other Expense	0	438,550	0	0	0	0	438,550	417,050	329,119	75.0%	5.2%	
Net Other Income(Expense)	140,000	536,450	0	0	0	0	676,450	882,950	303,163	44.8%	-23.4%	
Net Income (Deficit)	6,014,659	536,450	(1,732,827)	(1,337,702)	(27,200)	(2,296,753)	1,156,628	833,773	1,226,048	106.0%	38.7%	
Debt Service	(2,937,701)						(2,937,701)	(2,937,701)				
Net Deficit Including Debt Service	3,076,958	536,450	(1,732,827)	(1,337,702)	(27,200)	(2,296,753)	(1,781,073)	(2,103,928)				
Excluding Depreciation	3,800,000						3,800,000	3,800,000				
Net Cash Inflow (Outflow) - Excluding CIP	6,876,958	536,450	(1,732,827)	(1,337,702)	(27,200)	(2,296,753)	2,018,927	1,696,072				