

All Departments FY14/15 Budget Worksheet

FY 14/15 Budget	Comments	
REVENUE		
	14,750 EDUs @ \$637	
4010.00 · Sewer Service Charge	9,395,750	
4020.00 · Inspection Fees	90,000	Based on 4% of \$2,250,000 - Estimated value of new sewer infrastructure
4030.00 · Plan Check Fees	45,000	Based on 2% of \$2,250,000 - Estimated value of new sewer infrastructure
4040.00 · Connection Fees	208,800	150 x \$1,392 (O&M share of connection fee charge)
4060.00 · Sewer Use Charge (New Permits)	47,775	150 units @ 637/2 - assumes 6 month average
4070.00 · Capacity Fees		
4070.20 · Plant Capacity Fees	700,275	150 new EDUs @ \$4,668.50 (5.1% Increase).
4070.50 · TLC Fees	134,550	150 new EDUs @ \$897 (5.1% increase). FY 13/14 actual includes \$32,832 from City of Brentwood.
Total 4070.00 · Capacity Fees	834,825	
4080.00 · Franchise Fees	0	City of Oakley franchise fee ended FY 13/14
4100.00 · Leases and Permits	23,000	ABA \$2,330, PG&E \$20,000, Misc. \$670
4110.00 · Grant Revenue	194,000	Recycle Water Feasibility (BOR \$97K, DWR \$22K, SWRCB \$75K)
4120.00 · Hay Sales	105,000	
4200.00 · RD830 Levee Maintenance	200,000	
4210.00 · RD830 Management Reimbursement	60,000	Management agreement with RD830 for cost of ISD management working on RD830 activity.
4400.00 · Undercrossing Maintenance	8,500	Reimbursement of other district share of undercrossing maintenance
4600.00 · Mineral Rights	12,000	ABA Energy royalties
4700.00 · Jersey Island Use Fees	4,200	
4750.00 · Other Fees and Services	50,000	CCWD Sludge Removal
4800.00 · Ad Valorem Tax	186,200	Assumes a 3% increase in Assessed Values (Oakley & B.I)
4990.00 · Miscellaneous Income	35,000	CSRMA Dividends and Other
Total Revenue	11,500,050	
EXPENSES		
5000.00 · Salaries and Related Expenses		
5010.00 · Salaries and Wages		
5010.10 · Base Staff Salaries	2,839,480	2.5% COLA Increase, assumes Assist GM hired 9/1/14
5010.20 · Stand By/On Call	35,000	Based on FY Calendar Year 2013.
5010.30 · Overtime Pay	45,800	Based on FY Calendar Year 2013
5010.40 · Vehicle Allowance	20,160	7 Employees @ \$240 per Month

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5010.50 · Vacation Buy-Back	23,000	Based on FY Calendar Year 2013
5010.60 · Accrued Time Pay-Out	20,000	Not Expecting any Retirements
5010.80 · Director Pay	44,030	Use same as FY 13/14 Budget
5010.90 · Temporary Staff Wages	44,000	As submitted by department chiefs
Total 5010.00 · Salaries and Wages	3,071,470	
5020.00 · Health, Life and Disability		
5020.10 · Medical Insurance - Staff	560,900	Expect 12% Increase January 2015 (effective 6% increase) for those under \$1,738 Cap
5020.20 · Medical Insurance - Directors	45,900	Based on BOD Caps
5020.30 · Dental Insurance - Staff	95,770	Expect 5% Increase July 2014
5020.40 · Dental Insurance - Directors	9,800	Based on BOD Caps
5020.50 · Vision - Staff	11,630	Expecting 5% increase July 2014
5020.60 · Vision - Directors	1,350	Based on BOD Caps
5020.70 · Life and Disability	38,790	
Total 5020.00 · Health, Life and Disability	764,140	
5030.00 · Retirement - CalPers	791,140	29.8% of base wages (employees hired before 1/1/13), 6.7 % for employees hired after 12/31/12
5040.00 · OPEB Annual Req. Contribution	197,500	Based on Actuarial Report as of June 30, 2013
5080.00 · Workers Compensation Insurance	115,000	Expecting 5% Increase in Rates, Experience Mod increased of 1.14
5090.00 · Payroll Taxes - Employer	59,930	As calculated based on expected payroll
Total 5000.00 · Salaries and Related Expenses	4,999,180	
5200.00 · Administration Expenses		
5203.00 · Bank and Credit Card Fees	1,300	Based on actual
5204.00 · Coalitions	24,200	Mercury (\$4,200), MERF (\$1,000), IRWMP (\$5,000), WRCW (\$10,000), BACWWE (\$4,000).
5205.00 · County - LAFCO	6,700	Based on likely actual
5210.00 · County - Processing Fees	12,000	Assessor processing fees for service charges
5215.00 · Dues and Memberships	24,900	CASA (\$13,000), CSDA (\$5,000), CVCWA (\$800), CWEA (\$2,000), USA (\$800), Oakley Chamber (\$500), underground service alerts (\$2,000), CWEA Memberships (\$700).
5220.00 · Election Expenses	21,000	Election Year FY 14/15
5225.00 · Employee Events & Appreciation	6,100	Xmas party, Morale boosters, GM staff appreciation expenses
5230.00 · Expensed Equip/Furn/Software	14,000	Placeholder for various non-capitalized purchases
5235.00 · Licenses/Permits/Certifications	58,200	Operator Certifications and SWRCB Permit fees (\$35K), BAAQMD (\$5K), CSLC (\$3K), CC Health (\$6K), CWEA (\$1K), Other (\$8K)
5240.00 · Office Supplies and Expenses	16,300	Based on expected actual

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5242.00 · Physicals & Exams	1,700 DMV Physicals
5245.00 · Postage and Delivery	4,000 Based on expected actual
5250.00 · Public Education and Outreach	30,000 \$15,000 public outreach, open house events, \$5,000 for Delta Science, \$10,000 for 70th Annivesary
5255.00 · Records Management	2,000 ECS Imaging, Shredding and program license fee. Outside storage no longer required - using old WTP
5260.00 · Service Agreements	34,600 Pest Control (\$14K), Security (\$7K), Copier (\$6K), Datco (\$3K) POSM (\$2K) WIN911 (\$1K), Other (\$2K)
5265.00 · Subscriptions and Notices	3,800 Based on expected actual
5270.00 · Telecommunications	
5270.10 · Cellular Reimbursement	19,440 Employee cell phone reimbursements
5270.20 · Office Line and Internet	39,500 Based on FY 13/14 Actual
Total 5270.00 · Telecommunications	58,940
5275.00 · Training and Conferences	41,400 Training and related travel for ISD staff and board of directors. Woodland , Supervisor, Electrical, CWEA, NEXGEN etc. training for 10 empl.
5295.00 · Miscellaneous Administration	1,600 Placeholder for unexpected costs
Total 5200.00 · Administration Expenses	362,740
5300.00 · Insurance	
5310.00 · CSRMA Business Package	155,000 Based on expected actual - CSRMA
5320.00 · Fidelity Bond	1,700 Based on expected actual - CSRMA
Total 5300.00 · Insurance	156,700
5400.00 · Operations and Maintenance	
5402.00 · Bio-Solids Removal	125,000
5408.00 · Encroachment Permits	1,200 L.S. road repair permits
5410.00 · Equipment Rental	14,000 JLG, Compactor, Pump rentals, Scissor lift, Vacon Rental
5420.00 · Fuel	
5420.20 · Diesel - On Road	25,000 Expecting no significant change in prices or consumption
5420.30 · Diesel - Off Road	70,000 Expecting no significant change in prices or consumption
5420.60 · Gasoline	45,000 Expecting no significant change in prices or consumption
Total 5420.00 · Fuel	140,000
5425.00 · Janitorial Service and Supplies	19,300 Increase for Jersey Island Offices not Currently Services
5430.00 · Jersey Island Use Expense	4,200
5433.00 · Lab Certification	0
5435.00 · Landscaping Services & Supplies	10,900

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5440.00 · Maintenance and Repair	
5440.05 · Building Maintenance	38,000 HVAC, Fire insp. Shop Roll-up doors, Lights, Door-Window R/R, Painting, Board Room Electrical/AV repair
5440.10 · Collection System Repair	200,000 Upgrades to L.S. electrical panels 3 per year, Pump replacement, Lid/Hinges/piping R/R, H2S Coatings on Man holes/L.S., Bethel Island bridge repair not meeting capitalization requirements.
5440.20 · Farm and Field Maintenance	120,000
5440.25 · Ground Maintenance	15,600 Weed Spray, Irrigation/plants/tree R/R, Pesticides
5440.30 · Levee Maintenance	2,000
5440.40 · Road Repairs	78,000 Paving on Levees and Grounds roads/parking lots, WRF Reseal Asphalt
5440.45 · Trouble Spot Repair	50,000 Repairs of trouble spots (not new infrastructure)
5440.50 · Undercrossing Maintenance	5,000 Maintenance per agreement with other districts reimburse in income
5440.55 · Vehicle & Equip. Maintenance	140,000
5440.60 · WRF Maintenance & Repair	80,000 General Repairs, Equipment Replacement <\$5,000 Capitalization Policy
Total 5440.00 · Maintenance and Repair	728,600
5450.00 · Mosquito Abatement	25,000
5455.00 · Nexgen CMMS	11,000 Yearly Maintenance/Subcription of system shared with WRF
5470.00 · Qrtly Groundwatering Monitoring	8,100 RWQCB requirements
5475.00 · Reclamation Assessments	340,000 Assessments from RD799, RD830 Under Jersey Island
5480.00 · Safety Related Expenses	21,500 Safety Related Expenses and Training
5482.00 · Salt Reduction Program	25,000 Salt Reduction Program Rebates
5460.00 · Supplies and Materials	
5460.20 · Chemicals	68,000 H2S Odor control at two L.S.
5460.40 · Lab Supplies	8,000 Lab Supplies to Maintain Certification and Process Control Lab
5460.60 · Maintenance Supplies	11,500
5460.80 · Operating Supplies	32,000 Mechanics gloves, misc vehicle cleaners, paint etc.
Total 5460.00 · Supplies and Materials	119,500
5485.00 · Telemetry System & Calibration	87,000 SCADA, Radios, Flow Meters R/R, UPS replacement, JSP (WRF \$60K), Profibus Start-up (\$22,000).
5488.00 · Tools and Expensed Equipment	25,000 Hand/Power Tools, Gas Meters/Calibration Gases, Small Portable Pumps, Mechanics hand tools, replacing old farm tools
5490.00 · Uniforms and Servicing	23,800 Annual servicing and purchases of replacement uniforms
Total 5400.00 · Operations and Maintenance	1,729,100
5600.00 · Professional Services	
5605.00 · Accounting Services	105,000 Michael Welty, CPA - Adding additional hours (Includes Travel, Lodging)

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5610.00 · Auditing and Tax Services	16,000	Annual Audit by CPA Firm
5620.00 · Caretaker Costs	16,800	Leo Moss Caretaker - \$1,400 per month
5630.00 · Consulting Services		
5630.10 · Connection Rate Studies	10,000	Connection Rate Study by Bartel Wells
5630.20 · Financial Analysis Projections	4,000	Various Analysis by Bartel Wells, FY 13/14 TCS (OPEB)
5630.25 · Geotechnical Services	20,000	Hultgren-Tillis
5630.30 · GIS and Mapping	2,000	
5630.40 · Grant Development	7,000	
5630.45 · HR Analysis and Services	3,000	
5630.50 · Information Technology	5,000	Sue Castle IT Services
5630.55 · Inspection Services	0	North Coast Outfall Inspection
5630.60 · Permitting and Related Studies	0	
5630.65 · Programming Services	30,000	Worksmart Automation (\$20,000) and Stantec (\$10,000)
5630.70 · Public Education Salt Reduction	5,000	
5630.75 · Renewable Energy	0	
5630.80 · Strategic and Other Planning	40,000	Jersey Island Management Plan Development.
5630.85 · Studies and Assessments	198,600	Recycle Water Feasibility Study and Personal Care Product Testing
5630.90 · Other Consulting Services	160,000	Jersey Island material removal (\$150,000) and other unforeseen consulting costs (\$10,000)
Total 5630.00 · Consulting Services	484,600	
5650.00 · Lab Testing		
5650.10 · Bioassay	25,000	
5650.20 · General Lab Services	80,000	
5650.30 · Ground Water	2,000	
5650.50 · Surface Water	0	
Total 5650.00 · Lab Testing	107,000	
5660.00 · Legal Services		
5660.10 · General Business Issues	185,000	Henn, Etzel, Moore
5660.40 · Personnel Related	5,000	
5660.70 · Solid Waste	0	None expected
Total 5660.00 · Legal Services	190,000	
5670.00 · Payroll Processing Fees	10,000	ADP Payroll Processing and Timecard System (TCS \$162 per month)
5680.00 · Public Outreach Services	50,000	Gelke Promotions - PR Sevices and Newsletter
Total 5600.00 · Professional Services	979,400	

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FY 14/15 Budget	Comments
5800.00 · Utilities	
5810.00 · Diablo Water District	6,500 DWD lift station wash water, potable water for office, shop and plant
5830.00 · Garbage and Collection Services	0
5860.00 · PG&E	553,000 Expecting savings from solar installation
Total 5800.00 · Utilities	559,500
5900.00 · Expansion Related Costs	
5910.00 · Abandonment Costs	300,000 Costs associated with I Parcel Clean-up
Total 5900.00 · Expansion Related Costs	300,000
6000.00 · Depreciation Expense	3,800,000
Total Expense	12,886,620
Net Operating Income	(1,386,570)
Other Income/Expense	
Other Income	
7500.00 · Cattle Sales	900,000 Based on value of sales at current market of historical highs
7600.00 · Gain (Loss) Sale of Assets	0 None Expected
7700.00 · Interest Income	30,000
	930,000
Other Expense	
8500.00 · Cattle Operation Expenses	
8510.00 · Salaries and Related Expenses	
8510.10 · Salaries and Wages	112,000
8510.1t · Tempoary Staff Wages	4,000
8510.20 · Health, Life & Disability	31,000
8510.30 · Retirement - CalPers	33,000
8510.80 · Workers Compensation	3,700
8510.90 · Payroll Taxes - Employer	2,200
Total 8510.00 · Salaries and Related Expenses	185,900 Percentage of employee time on cattle operations will remain the same
8520.00 · Dues & Subscriptions	1,400
8525.00 · Expensed Equipment	0
8530.00 · Feed	60,000

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	FY 14/15 Budget	Comments
8535.00 · Fencing	35,000	
8540.00 · Fuel		
8540.20 · Diesel - On Road	2,500	Expecting increasing fule costs
8540.30 · Diesel - Off Road	3,500	Expecting increasing fule costs
8540.60 · Gasoline	4,500	Expecting increasing fule costs
Total 8540.00 · Fuel	10,500	
8545.00 · Operating Supplies	35,000	
8550.00 · Replacement Cattle	50,000	The need to replace aging and hurt bulls
8553.00 · State Inspection Fees	2,200	Department of Ag Inspection Fees
8555.00 · Trucking	5,000	
8560.00 · Vaccination Supplies	48,000	New medicines, and increase in costs.
8565.00 · Vehicle/Equipment Maintenance	3,500	
8570.00 · Veterinary Services	6,800	Increase in Vet costs
8595.00 · Miscellaneous	1,800	
Total 8500.00 · Cattle Operation Expenses	445,100	
8995.00 · Interest Expense	0	
Total Other Expense	445,100	
Net Other Income(Expense)	484,900	
Net Income (Deficit)	(901,670)	

Capital Expenditures - Itemize (>\$5,000)		
2-24 Foot Hay Feed Wagons	15,000	
Collection System Capital Costs - Gardenia	200,000	Estimated Capitalized Cost of System
Camera on CCTV	40,000	Replacement Camera on CCTV to travel in PVC lines
Licensing and Software Development for iPads.	35,000	license, JSP interface for SCADA Costs Savings \$11,024 per year in overtime rates to not check SCADA screene on Weekends
F250 Crew Cab Truck	45,000	Replacement for Ranch Vehicle
Three Point Mower	35,000	Replacement for old mower that is costly to repair
Bucket for long reach excavator	5,000	Better suited bucket for ditch cleaning application, drains faster, and wider

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Vibrator smooth roller for skid steer	9,000	Can be used for all flat work, would cut ut rental cost for jersey and town
Welder	9,000	Replacement Shop Welder. Old one worn out
Storage Building	200,000	Out Building for rolling stock (Generators Trucks)
Pond Return Flow Meter	10,000	Pond Return Flow Meter
ISD Unexpected Capital Expenditures	75,000	Unexpected Capital Expenditures throughout ISD System
REW Extension to Admin Facility	65,000	REW Extension to Admin Facility
Reclamation Operator Pick-up Truck Replacement	28,000	Was approved in FY 13/14 Budget for \$25,000
F-550 Cab Chassis & Dump Bed Add-on	60,000	Was Approved in FY 13/14 Budget for \$35,000
Safety Trailer	11,000	Safety Trailer Approved by Board 5/7/14. Won't be purchased until FY 14/15
Water Well	50,000	Water Well on the Island for drought protection and restrictions on water rights
	0	
	892,000	

Admin FY 14/15 and FY 15/16 Budget Worksheet

	Actual Jul - Mar 14	Proposed FY 14/15 Budget	Proposed FY 15/16 Budget
REVENUE		637	
4010.00 · Sewer Service Charge	6,739,290	9,395,750	9,677,623
4020.00 · Inspection Fees	2,323	90,000	92,700
4030.00 · Plan Check Fees	0	45,000	46,350
4040.00 · Connection Fees	181,673	208,800	215,064
4060.00 · Sewer Use Charge (New Permits)	59,193	47,775	49,208
4070.00 · Capacity Fees			
4070.20 · Plant Capacity Fees	373,723	700,275	721,283
4070.50 · TLC Fees	142,342	134,550	138,587
Total 4070.00 · Capacity Fees	516,065	834,825	859,870
4080.00 · Franchise Fees	20,000		
4100.00 · Leases and Permits	29,014	23,000	26,000
4110.00 · Grant Revenue	9,319	194,000	
4210.00 · RD830 Management Reimbursement	30,000	60,000	61,800
4400.00 · Undercrossing Maintenance	0	8,500	8,755
4750.00 · Other Fees and Services	53,658	50,000	51,500
4800.00 · Ad Valorem Tax	103,998	186,200	189,900
4990.00 · Miscellaneous Income	52,733	35,000	36,050
Total Revenue	7,797,266	11,178,850	11,314,820
EXPENSES			
5200.00 · Administration Expenses			
5203.00 · Bank and Credit Card Fees	1,053	1,300	1,339
5204.00 · Coalitions	21,541	24,200	17,200
5205.00 · County - LAFCO	6,687	7,000	7,210
5210.00 · County - Processing Fees	43	12,000	12,360
5215.00 · Dues and Memberships	21,040	22,200	22,866
5220.00 · Election Expenses		21,000	0
5225.00 · Employee Events & Appreciation	3,572	6,000	6,180

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5230.00 · Expensed Equip/Furn/Software	1,082	10,000	10,300
5235.00 · Licenses/Permits/Certifications	5,865	10,000	10,300
5240.00 · Office Supplies and Expenses	7,653	12,000	12,000
5242.00 · Physicals & Exams	215	400	412
5245.00 · Postage and Delivery	2,045	4,000	4,120
5250.00 · Public Education and Outreach	7,084	30,000	30,000
5255.00 · Records Management	992	2,000	2,060
5260.00 · Service Agreements	6,897	10,000	10,300
5265.00 · Subscriptions and Notices	2,603	3,500	3,605
5270.00 · Telecommunications			
5270.10 · Cellular Reimbursement	2,160	3,480	3,584
5270.20 · Office Line and Internet	27,443	38,000	39,140
Total 5270.00 · Telecommunications	29,603	41,480	42,724
5275.00 · Training and Conferences	15,574	15,000	15,450
5295.00 · Miscellaneous Administration	173	1,000	1,030
Total 5200.00 · Administration Expenses	133,722	233,080	209,456
5300.00 · Insurance			
5310.00 · CSRMA Business Package	134,512	155,000	159,650
5320.00 · Fidelity Bond	367	1,700	1,751
Total 5300.00 · Insurance	134,879	156,700	161,401
5400.00 · Operations and Maintenance			
5402.00 · Bio-Solids Removal			0
5408.00 · Encroachment Permits			0
5410.00 · Equipment Rental			0
5420.00 · Fuel			
5420.20 · Diesel - On Road			0
5420.30 · Diesel - Off Road			0
5420.60 · Gasoline	298	500	515
Total 5420.00 · Fuel	298	500	515
5425.00 · Janitorial Service and Supplies	9,236	12,400	12,772

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5430.00 · Jersey Island Trail Expense			0
5433.00 · Lab Certification			0
5435.00 · Landscaping Services & Supplies	5,595	7,200	7,416
5440.00 · Maintenance and Repair			
5440.05 · Building Maintenance			0
5440.10 · Collection System Repair			0
5440.20 · Farm and Field Maintenance			0
5440.25 · Ground Maintenance			0
5440.30 · Levee Maintenance			0
5440.40 · Road Repairs			0
5440.45 · Trouble Spot Repair			0
5440.50 · Undercrossing Maintenance			0
5440.55 · Vehicle & Equip. Maintenance			0
5440.60 · WRF Maintenance & Repair			0
Total 5440.00 · Maintenance and Repair	0	0	0
5450.00 · Mosquito Abatement			0
5455.00 · Nexgen CMMS			0
5470.00 · Qrtly Groundwatering Monitoring			0
5475.00 · Reclamation Assessments		7,435	7,435
5480.00 · Safety Related Expenses	2,326	2,500	2,575
5482.00 · Salt Reduction Program			
5460.00 · Supplies and Materials			
5460.20 · Chemicals			0
5460.40 · Lab Supplies			0
5460.60 · Maintenance Supplies	202	500	515
5460.80 · Operating Supplies			0
Total 5460.00 · Supplies and Materials	202	500	515
5485.00 · Telemetry System & Calibration			0
5488.00 · Tools and Expensed Equipment			0
5490.00 · Uniforms and Servicing			0
Total 5400.00 · Operations and Maintenance	17,657	30,535	31,228
5600.00 · Professional Services			

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5605.00 · Accounting Services	81,186	105,000	108,150
5610.00 · Auditing and Tax Services	10,000	16,000	16,000
5620.00 · Caretaker Costs			0
5630.00 · Consulting Services			0
5630.10 · Connection Rate Studies		10,000	10,300
5630.20 · Financial Analysis Projections	3,300	4,000	4,120
5630.25 · Geotechnical Services		20,000	20,600
5630.30 · GIS and Mapping		0	0
5630.40 · Grant Development		7,000	7,210
5630.45 · HR Analysis and Services	1,416	3,000	
5630.50 · Information Technology	2,210	3,000	3,090
5630.55 · Inspection Services			
5630.60 · Permitting and Related Studies			0
5630.65 · Programming Services			
5630.70 · Public Education Salt Reduction		5,000	5,150
5630.75 · Renewable Energy			
5630.80 · Planning		40,000	41,200
5630.85 · Studies and Assessments	24,142	198,600	
5630.90 · Other Consulting Services	0	5,000	5,150
Total 5630.00 · Consulting Services	31,068	295,600	96,820
5650.00 · Lab Testing			
5650.10 · Bioassay			0
5650.20 · General Lab Services			0
5650.30 · Ground Water			0
5650.50 · Surface Water			0
Total 5650.00 · Lab Testing		0	0
5660.00 · Legal Services			
5660.10 · General Business Issues	109,333	185,000	190,550
5660.40 · Personnel Related	1,126	5,000	5,150
5660.70 · Solid Waste		0	0
Total 5660.00 · Legal Services	110,459	190,000	195,700
5670.00 · Payroll Processing Fees	7,697	10,000	
5680.00 · Public Outreach Services	26,985	50,000	

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Total 5600.00 · Professional Services	267,395	666,600	416,670
5800.00 · Utilities			
5810.00 · Diablo Water District	2,365	4,000	4,120
5830.00 · Garbage and Collection Services			0
5860.00 · PG&E	26,530	30,000	30,900
Total 5800.00 · Utilities	28,895	34,000	35,020
5900.00 · Expansion Related Costs			
5910.00 · Abandonment Costs			0
Total 5900.00 · Expansion Related Costs	0	0	0
6000.00 · Depreciation Expense	2,850,000	3,800,000	3,914,000
Total Expense	3,432,548	4,920,915	4,767,775
Net Ordinary Income	4,364,718	6,257,935	6,547,044
Other Income/Expense			
Other Income			
7500.00 · Cattle Sales			0
7600.00 · Gain (Loss) Sale of Assets	5,800	0	0
7700.00 · Interest Income	17,022	30,000	30,000
Total Other Income	22,822	30,000	30,000
Other Expense			
8500.00 · Cattle Operation Expenses			
8510.00 · Salaries and Related Expenses			
8510.10 · Salaries and Wages			0
8510.20 · Health, Life & Disability			0
8510.30 · Retirement - CalPers			0
8510.80 · Workers Compensation			0
8510.90 · Payroll Taxes - Employer			0
Total 8510.00 · Salaries and Related Expenses	0	0	0

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8520.00 · Dues & Subscriptions			0
8525.00 · Expensed Equipment			
8530.00 · Feed			0
8535.00 · Fencing			0
8540.00 · Fuel			
8540.20 · Diesel - On Road			0
8540.30 · Diesel - Off Road			0
8540.60 · Gasoline			0
Total 8540.00 · Fuel	0	0	0
8545.00 · Operating Supplies			0
8550.00 · Replacement Cattle			0
8553.00 · State Inspection Fees			
8555.00 · Trucking			0
8560.00 · Vaccination Supplies			0
8565.00 · Vehicle/Equipment Maintenance			0
8570.00 · Veterinary Services			0
8595.00 · Miscellaneous			0
Total 8500.00 · Cattle Operation Expenses	0	0	0
8995.00 · Interest Expense	540	0	
Total Other Expense	540	0	0
Net Other Income	22,282	30,000	30,000
Net Income	4,387,000	6,287,935	6,577,044

Account not Listed Above - Itemize			
			0
			0
			0
			0
			0

Admin FY 14/15 and FY 15/16 Budget Worksheet

	Actual Jul - Mar 14	Proposed FY 14/15 Budget	Proposed FY 15/16 Budget
			0
			0
			0
			0
	0	0	0

Capital Expenditures - Itemize (>\$5,000)			
ISD Unexpected Capital Expenditures		75,000	
REW Extension to Admin Facility		65,000	
	0	140,000	0

Admin FY 14/15 and FY 15/16 Budget Worksheet

REVENUE

4010.00 · Sewer Service Charge
 4020.00 · Inspection Fees
 4030.00 · Plan Check Fees
 4040.00 · Connection Fees
 4060.00 · Sewer Use Charge (New Permits)
 4070.00 · Capacity Fees
 4070.20 · Plant Capacity Fees
 4070.50 · TLC Fees
 Total 4070.00 · Capacity Fees
 4080.00 · Franchise Fees
 4100.00 · Leases and Permits
 4110.00 · Grant Revenue

 4210.00 · RD830 Management Reimbursement
 4400.00 · Undercrossing Maintenance
 4750.00 · Other Fees and Services
 4800.00 · Ad Valorem Tax
 4990.00 · Miscellaneous Income
Total Revenue

EXPENSES

5200.00 · Administration Expenses

5203.00 · Bank and Credit Card Fees

 5204.00 · Coalitions
 5205.00 · County - LAFCO
 5210.00 · County - Processing Fees

 5215.00 · Dues and Memberships
 5220.00 · Election Expenses
 5225.00 · Employee Events & Appreciation

Comments
14,750 EDUs @ \$637
Based on 4% of \$2,250,000 - Estimated value of new sewer infrastructure
Based on 2% of \$2,250,000 - Estimated value of new sewer infrastructure
150 x \$1,392 (O&M share of connection fee charge)
150 units @ 637/2 - assumes 6 month average
150 new EDUs @ \$4,668.50 (5.1% Increase).
150 new EDUs @ \$897 (5.1% increase). FY 13/14 actual includes \$32,832 from City of Brentwood.
City of Oakley franchise fee ended FY 13/14
ABA \$2,330, PG&E \$20,000, Misc. \$670
Recycle Water Feasibility (BOR \$97K, DWR \$22K, SWRCB \$75K)
Management agreement with RD830 for cost of ISD management working on RD830 activity.
Reimbursement of other district share of undercrossing maintenance
CCWD Sludge Removal
Assumes a 3% increase in Assessed Values (Oakley & B.I)
CSRMA Dividends and Other
Based on actual
Mercury (\$4,200), MERF (\$1,000), IRWMP (\$5,000), WRCW (\$10,000), BACWWE (\$4,000).
Based on likely actual
Assessor processing fees for service charges
CASA (\$13,000), CSDA (\$5,000), CVCWA (\$800), CWEA (\$2,000), USA (\$800), Oakley Chamber (\$500), Costco (\$100)
Election Year FY 14/15
Xmas party, Morale boosters, GM staff appreciation expenses

Admin FY 14/15 and FY 15/16 Budget Worksheet

	Comments
5230.00 · Expensed Equip/Furn/Software	Placeholder for various non-capitalized purchases
5235.00 · Licenses/Permits/Certifications	
5240.00 · Office Supplies and Expenses	Based on expected actual
5242.00 · Physicals & Exams	
5245.00 · Postage and Delivery	Based on expected actual
5250.00 · Public Education and Outreach	\$15,000 public outreach, open house events, \$5,000 for Delta Science, \$10,000 for 70th Annivesary
5255.00 · Records Management	ECS Imaging, Shredding and program license fee. Outside storage no longer required - using old WTP
5260.00 · Service Agreements	Lehart Alarm, Sharp, Xerox
5265.00 · Subscriptions and Notices	Based on expected actual
5270.00 · Telecommunications	
5270.10 · Cellular Reimbursement	Employee cell phone reimbursements
5270.20 · Office Line and Internet	Based on FY 13/14 Actual
Total 5270.00 · Telecommunications	
5275.00 · Training and Conferences	Training costs for admin staff, directors and ISD for madatory organizational wide trainings - Tom to Assess
5295.00 · Miscellaneous Administration	Placeholder for unexpected costs
Total 5200.00 · Administration Expenses	
5300.00 · Insurance	
5310.00 · CSRMA Business Package	Based on expected actual - CSRMA
5320.00 · Fidelity Bond	Based on expected actual - CSRMA
Total 5300.00 · Insurance	
5400.00 · Operations and Maintenance	
5402.00 · Bio-Solids Removal	
5408.00 · Encroachment Permits	
5410.00 · Equipment Rental	
5420.00 · Fuel	
5420.20 · Diesel - On Road	
5420.30 · Diesel - Off Road	
5420.60 · Gasoline	
Total 5420.00 · Fuel	
5425.00 · Janitorial Service and Supplies	

Admin FY 14/15 and FY 15/16 Budget Worksheet

	Comments
5605.00 · Accounting Services	Michael Welty, CPA - Adding additional hours (Includes Travel, Lodging)
5610.00 · Auditing and Tax Services	Annual Audit by CPA Firm
5620.00 · Caretaker Costs	
5630.00 · Consulting Services	
5630.10 · Connection Rate Studies	Connection Rate Study by Bartel Wells
5630.20 · Financial Analysis Projections	Various Analysis by Bartel Wells, FY 13/14 TCS (OPEB)
5630.25 · Geotechnical Services	Hultgren-Tillis
5630.30 · GIS and Mapping	
5630.40 · Grant Development	
5630.45 · HR Analysis and Services	
5630.50 · Information Technology	Sue Castle IT Services
5630.55 · Inspection Services	
5630.60 · Permitting and Related Studies	
5630.65 · Programming Services	
5630.70 · Public Education Salt Reduction	
5630.75 · Renewable Energy	
5630.80 · Planning	Jersey Island Management Plan Development.
5630.85 · Studies and Assessments	Recycle Water Feasibility Study and Personal Care Product Testing
5630.90 · Other Consulting Services	Place holder for unexpected consulting services
Total 5630.00 · Consulting Services	
5650.00 · Lab Testing	
5650.10 · Bioassay	
5650.20 · General Lab Services	
5650.30 · Ground Water	
5650.50 · Surface Water	
Total 5650.00 · Lab Testing	
5660.00 · Legal Services	
5660.10 · General Business Issues	Henn, Etzel, Moore
5660.40 · Personnel Related	
5660.70 · Solid Waste	None expected
Total 5660.00 · Legal Services	
5670.00 · Payroll Processing Fees	ADP Payroll Processing and Timecard System (TCS \$162 per month)
5680.00 · Public Outreach Services	Gelke Promotions - PR Sevices and Newsletter

Admin FY 14/15 and FY 15/16 Budget Worksheet

	Comments
Total 5600.00 · Professional Services	
5800.00 · Utilities	
5810.00 · Diablo Water District	
5830.00 · Garbage and Collection Services	
5860.00 · PG&E	Incorporates estimated 20% savings for solar
Total 5800.00 · Utilities	
5900.00 · Expansion Related Costs	
5910.00 · Abandonment Costs	
Total 5900.00 · Expansion Related Costs	
6000.00 · Depreciation Expense	
Total Expense	
Net Ordinary Income	
Other Income/Expense	
Other Income	
7500.00 · Cattle Sales	
7600.00 · Gain (Loss) Sale of Assets	
7700.00 · Interest Income	
Total Other Income	
Other Expense	
8500.00 · Cattle Operation Expenses	
8510.00 · Salaries and Related Expenses	
8510.10 · Salaries and Wages	
8510.20 · Health, Life & Disability	
8510.30 · Retirement - CalPers	
8510.80 · Workers Compensation	
8510.90 · Payroll Taxes - Employer	
Total 8510.00 · Salaries and Related Expenses	

Admin FY 14/15 and FY 15/16 Budget Worksheet

	Comments
8520.00 · Dues & Subscriptions	
8525.00 · Expensed Equipment	
8530.00 · Feed	
8535.00 · Fencing	
8540.00 · Fuel	
8540.20 · Diesel - On Road	
8540.30 · Diesel - Off Road	
8540.60 · Gasoline	
Total 8540.00 · Fuel	
8545.00 · Operating Supplies	
8550.00 · Replacement Cattle	
8553.00 · State Inspection Fees	
8555.00 · Trucking	
8560.00 · Vaccination Supplies	
8565.00 · Vehicle/Equipment Maintenance	
8570.00 · Veterinary Services	
8595.00 · Miscellaneous	
Total 8500.00 · Cattle Operation Expenses	
8995.00 · Interest Expense	
Total Other Expense	
Net Other Income	
Net Income	

Account not Listed Above - Itemize	

Admin FY 14/15 and FY 15/16 Budget Worksheet

	Comments

Capital Expenditures - Itemize (>\$5,000)	
ISD Unexpected Capital Expenditures	Unexpected Capital Expenditures throughout ISD System
REW Extension to Admin Facility	

Cattle Operations FY 14/15 and FY 15/16 Budget Worksheet

	Actual Jul - Feb 14	Proposed FY 14/15 Budget	Proposed FY 15/16 Budget
REVENUE			
7500.00 · Cattle Sales	1,018,260	900,000	750,000
Total Revenue	1,018,260	900,000	750,000
EXPENSES			
8500.00 · Cattle Operation Expenses			
8510.00 · Salaries and Related Expenses			
8510.10 · Salaries and Wages	82,461	112,000	115,360
8510.15 · Temporary Staff Wages	2,534	4,000	4,120
8510.20 · Health, Life & Disability	23,119	31,000	31,930
8510.30 · Retirement - CalPers	22,725	33,000	33,990
8510.80 · Workers Compensation	3,488	3,700	3,811
8510.90 · Payroll Taxes - Employer	1,735	2,200	2,266
Total 8510.00 · Salaries and Related Expenses	136,062	185,900	191,477
8520.00 · Dues & Subscriptions	995	1,400	1,442
8525.00 · Dues & Subscriptions			
8530.00 · Feed	54,275	60,000	60,000
8535.00 · Fencing	0	35,000	35,000
8540.00 · Fuel			
8540.20 · Diesel - On Road	1,507	2,500	2,575
8540.30 · Diesel - Off Road	1,841	3,500	3,605
8540.60 · Gasoline	2,979	4,500	4,635
Total 8540.00 · Fuel	6,327	10,500	10,815
8545.00 · Operating Supplies	19,647	35,000	35,000
8550.00 · Replacement Cattle	46,950	50,000	51,500
8553.00 · State Inspection Fees	1,205	2,200	2,266
8555.00 · Trucking	2,500	5,000	5,150
8560.00 · Vaccination Supplies	23,256	48,000	49,440
8565.00 · Vehicle/Equipment Maintenance	1,690	3,500	3,605
8570.00 · Veterinary Services	4,302	6,800	7,004
8595.00 · Miscellaneous	0	1,800	1,854
Total 8500.00 · Cattle Operation Expenses	297,209	445,100	454,553

Cattle Operations FY 14/15 and FY 15/16 Budget Worksheet

NET INCOME

Actual Jul - Feb 14	Proposed FY 14/15 Budget	Proposed FY 15/16 Budget
721,051	454,900	295,447

Account not Listed Above - Itemize			
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
	0	0	0

Capital Expenditures - Itemize (>\$5,000)			
Honda 4 wheeler			8,400
2-24 Foot Hay Feed Wagons		15,000	
	0	15,000	8,400

Cattle Operations FY 14/15 and FY 15/16 Budget Worksheet

REVENUE

7500.00 · Cattle Sales

Total Revenue

EXPENSES

8500.00 · Cattle Operation Expenses

8510.00 · Salaries and Related Expenses

8510.10 · Salaries and Wages

8510.15 · Temporary Staff Wages

8510.20 · Health, Life & Disability

8510.30 · Retirement - CalPers

8510.80 · Workers Compensation

8510.90 · Payroll Taxes - Employer

Total 8510.00 · Salaries and Related Expenses

8520.00 · Dues & Subscriptions

8525.00 · Dues & Subscriptions

8530.00 · Feed

8535.00 · Fencing

8540.00 · Fuel

8540.20 · Diesel - On Road

8540.30 · Diesel - Off Road

8540.60 · Gasoline

Total 8540.00 · Fuel

8545.00 · Operating Supplies

8550.00 · Replacement Cattle

8553.00 · State Inspection Fees

8555.00 · Trucking

8560.00 · Vaccination Supplies

8565.00 · Vehicle/Equipment Maintenance

8570.00 · Veterinary Services

8595.00 · Miscellaneous

Total 8500.00 · Cattle Operation Expenses

Comments
Based on value of sales at current market of historical highs
Michael Welty to Complete
Michael Welty to Complete
Michael Welty to Complete
Michael Welty to Complete
Michael Welty to Complete
Michael Welty to Complete
Percentage of employee time on cattle operations will remain the same
Expecting increasing fule costs
Expecting increasing fule costs
Expecting increasing fule costs
The need to replace aging and hurt bulls
Department of Ag Inspection Fees
New medicines, and increase in costs.
Increase in Vet costs

Cattle Operations FY 14/15 and FY 15/16 Budget Worksheet

NET INCOME

Comments

Account not Listed Above - Itemize	

Capital Expenditures - Itemize (>\$5,000)	
Honda 4 wheeler	Replacement. Money to come out of the cattle budget.
2-24 Foot Hay Feed Wagons	

Collection System FY 14/15 and FY 15/16 Budget Worksheet

EXPENSES

5200.00 · Administration Expenses

5203.00 · Bank and Credit Card Fees

5204.00 · Coalitions

5205.00 · County - LAFCO

5210.00 · County - Processing Fees

5215.00 · Dues and Memberships

5220.00 · Election Expenses

5225.00 · Employee Events & Appreciation

5230.00 · Expensed Equip/Furn/Software

5235.00 · Licenses/Permits/Certifications

5240.00 · Office Supplies and Expenses

5242.00 · Physicals & Exams

5245.00 · Postage and Delivery

5250.00 · Public Education and Outreach

5255.00 · Records Management

5260.00 · Service Agreements

5265.00 · Subscriptions and Notices

5270.00 · Telecommunications

5270.10 · Cellular Reimbursement

5270.20 · Office Line and Internet

Total 5270.00 · Telecommunications

5275.00 · Training and Conferences

5295.00 · Miscellaneous Administration

Total 5200.00 · Administration Expenses

5300.00 · Insurance

5310.00 · CSRMA Business Package

5320.00 · Fidelity Bond

Total 5300.00 · Insurance

5400.00 · Operations and Maintenance

	Actual Jul - Feb 14	Proposed FY 14/15 Budget	Proposed FY 15/16 Budget
		0	0
		0	0
		0	0
		0	0
		2,000	2,060
		0	0
		0	0
	7,845	8,000	8,240
	179	200	206
	280	400	412
		0	0
		0	0
		0	0
	2,386	5,000	5,150
		0	0
	4,690	5,400	5,562
			0
	4,690	5,400	5,562
	8,139	9,000	9,270
	304	500	515
	23,823	30,500	31,415
			0
	0		0
	0	0	0

Collection System FY 14/15 and FY 15/16 Budget Worksheet

	Actual Jul - Feb 14	Proposed FY 14/15 Budget	Proposed FY 15/16 Budget
5402.00 · Bio-Solids Removal			0
5408.00 · Encroachment Permits	624	1,200	1,236
5410.00 · Equipment Rental	2,402	6,500	6,695
5420.00 · Fuel			
5420.20 · Diesel - On Road	13,531	19,000	19,570
5420.30 · Diesel - Off Road		0	0
5420.60 · Gasoline		0	0
Total 5420.00 · Fuel	13,531	19,000	19,570
5425.00 · Janitorial Service and Supplies			0
5430.00 · Jersey Island Trail Expense			0
5433.00 · Lab Certification			0
5435.00 · Landscaping Services & Supplies			0
5440.00 · Maintenance and Repair			
5440.05 · Building Maintenance			0
5440.10 · Collection System Repair	71,979	200,000	206,000
5440.20 · Farm and Field Maintenance			0
5440.25 · Ground Maintenance		100	103
5440.30 · Levee Maintenance			0
5440.40 · Road Repairs			0
5440.45 · Trouble Spot Repair		50,000	51,500
5440.50 · Undercrossing Maintenance			0
5440.55 · Vehicle & Equip. Maintenance	21,305	29,000	29,870
5440.60 · WRF Maintenance & Repair			0
Total 5440.00 · Maintenance and Repair	93,284	279,100	287,473
5450.00 · Mosquito Abatement			0
5455.00 · Nexgen CMMS	5,500	5,500	5,665
5470.00 · Qrtly Groundwatering Monitoring			0
5475.00 · Reclamation Assessments			0
5480.00 · Safety Related Expenses	6,525	7,000	7,210
5482.00 · Salt Reduction Program			
5460.00 · Supplies and Materials			

Collection System FY 14/15 and FY 15/16 Budget Worksheet

	Actual Jul - Feb 14	Proposed FY 14/15 Budget	Proposed FY 15/16 Budget
5460.20 · Chemicals	14,421	28,000	28,840
5460.40 · Lab Supplies			0
5460.60 · Maintenance Supplies		1,000	1,030
5460.80 · Operating Supplies	3,749	10,000	10,300
Total 5460.00 · Supplies and Materials	18,170	39,000	40,170
5485.00 · Telemetry System & Calibration	3,694	5,000	5,150
5488.00 · Tools and Expensed Equipment	1,316	7,000	7,210
5490.00 · Uniforms and Servicing	4,276	11,300	11,639
Total 5400.00 · Operations and Maintenance	149,322	380,600	392,018
5600.00 · Professional Services			
5605.00 · Accounting Services			0
5610.00 · Auditing and Tax Services			0
5620.00 · Caretaker Costs			0
5630.00 · Consulting Services			0
5630.10 · Connection Rate Studies			0
5630.20 · Financial Analysis Projections			0
5630.25 · Geotechnical Services			0
5630.30 · GIS and Mapping		2,000	2,060
5630.40 · Grant Development			0
5630.45 · HR Analysis and Services			0
5630.50 · Information Technology			0
5630.55 · Inspection Services			0
5630.60 · Permitting and Related Studies			0
5630.65 · Programming Services			0
5630.70 · Public Education Salt Reduction			0
5630.75 · Renewable Energy			0
5630.80 · Strategic Planning			0
5630.85 · Studies and Assessments			0
5630.90 · Other Consulting Services			0
Total 5630.00 · Consulting Services	0	2,000	2,060
5650.00 · Lab Testing			
5650.10 · Bioassay			0

Collection System FY 14/15 and FY 15/16 Budget Worksheet

	Actual Jul - Feb 14	Proposed FY 14/15 Budget	Proposed FY 15/16 Budget
5650.20 · General Lab Services			0
5650.30 · Ground Water			0
5650.50 · Surface Water			0
Total 5650.00 · Lab Testing	0	0	0
5660.00 · Legal Services			
5660.10 · General Business Issues			0
5660.40 · Personnel Related			0
5660.70 · Solid Waste			0
Total 5660.00 · Legal Services	0	0	0
5670.00 · Payroll Processing Fees			
5680.00 · Public Outreach Services			
Total 5600.00 · Professional Services	0	2,000	2,060
5800.00 · Utilities			
5810.00 · Diablo Water District	852	1,500	1,545
5830.00 · Garbage and Collection Services			0
5860.00 · PG&E	47,266	70,000	72,100
Total 5800.00 · Utilities	48,118	71,500	73,645
Total Expense	221,263	484,600	499,138

Account not Listed Above - Itemize			
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0

Collection System FY 14/15 and FY 15/16 Budget Worksheet

	Actual Jul - Feb 14	Proposed FY 14/15 Budget	Proposed FY 15/16 Budget
	0	0	0

Capital Expenditures - Itemize (>\$,5000)			
F/Y 14/15 Boom Truck Replacement for old boom truck			150,000
F/Y 17/18 or 18/19 New Vac-Con Replacement			400,000
Collection System Capital Costs - Gardenia		200,000	50,000
Camera on CCTV		40,000	
Licensing and Software Development for iPads.		35,000	
F-550 Cab Chassis & Dump Bed Add-on		60,000	
Safety Trailer		11,000	
	0	346,000	600,000

Collection System FY 14/15 and FY 15/16 Budget Worksheet

EXPENSES

5200.00 · Administration Expenses

5203.00 · Bank and Credit Card Fees

5204.00 · Coalitions

5205.00 · County - LAFCO

5210.00 · County - Processing Fees

5215.00 · Dues and Memberships

5220.00 · Election Expenses

5225.00 · Employee Events & Appreciation

5230.00 · Expensed Equip/Furn/Software

5235.00 · Licenses/Permits/Certifications

5240.00 · Office Supplies and Expenses

5242.00 · Physicals & Exams

5245.00 · Postage and Delivery

5250.00 · Public Education and Outreach

5255.00 · Records Management

5260.00 · Service Agreements

5265.00 · Subscriptions and Notices

5270.00 · Telecommunications

5270.10 · Cellular Reimbursement

5270.20 · Office Line and Internet

Total 5270.00 · Telecommunications

5275.00 · Training and Conferences

5295.00 · Miscellaneous Administration

Total 5200.00 · Administration Expenses

5300.00 · Insurance

5310.00 · CSRMA Business Package

5320.00 · Fidelity Bond

Total 5300.00 · Insurance

5400.00 · Operations and Maintenance

Comments
Underground Service Alert CWEA for 10 empl.
DMV license for 5 empl/year, CCC Hazardous Mat, Air Pollution, SWRCB
DMV physical for 5 empl/year
Posm (CCTV), Winn-911, Ipads
9 employees @ \$50 per Month
Woodland , Supervisor, Electrical, CWEA, NEXGEN, Backhole, Management training for 9 employees

Collection System FY 14/15 and FY 15/16 Budget Worksheet

	Comments
5460.20 · Chemicals	H2S Odor control at two L.S.
5460.40 · Lab Supplies	
5460.60 · Maintenance Supplies	
5460.80 · Operating Supplies	Gloves, Stainless Steel, Paint, Misc. consummables
Total 5460.00 · Supplies and Materials	
5485.00 · Telemetry System & Calibration	SCADA, Radios, Flow Meters R/R, UPS replacement,
5488.00 · Tools and Expensed Equipment	Hand/Power Tools, Gas Meters/Calibration Gases, Small Portable Pumps, etc.
5490.00 · Uniforms and Servicing	\$610 each empl. + \$5,200 servicing/year
Total 5400.00 · Operations and Maintenance	
5600.00 · Professional Services	
5605.00 · Accounting Services	
5610.00 · Auditing and Tax Services	
5620.00 · Caretaker Costs	
5630.00 · Consulting Services	
5630.10 · Connection Rate Studies	
5630.20 · Financial Analysis Projections	
5630.25 · Geotechnical Services	
5630.30 · GIS and Mapping	
5630.40 · Grant Development	
5630.45 · HR Analysis and Services	
5630.50 · Information Technology	
5630.55 · Inspection Services	
5630.60 · Permitting and Related Studies	
5630.65 · Programming Services	
5630.70 · Public Education Salt Reduction	
5630.75 · Renewable Energy	
5630.80 · Strategic Planning	
5630.85 · Studies and Assessments	
5630.90 · Other Consulting Services	
Total 5630.00 · Consulting Services	
5650.00 · Lab Testing	
5650.10 · Bioassay	

Collection System FY 14/15 and FY 15/16 Budget Worksheet

	Comments
5650.20 · General Lab Services	
5650.30 · Ground Water	
5650.50 · Surface Water	
Total 5650.00 · Lab Testing	
5660.00 · Legal Services	
5660.10 · General Business Issues	
5660.40 · Personnel Related	
5660.70 · Solid Waste	
Total 5660.00 · Legal Services	
5670.00 · Payroll Processing Fees	
5680.00 · Public Outreach Services	
Total 5600.00 · Professional Services	
5800.00 · Utilities	
5810.00 · Diablo Water District	L.S. water usage
5830.00 · Garbage and Collection Services	
5860.00 · PG&E	L.S. electric usage
Total 5800.00 · Utilities	
Total Expense	

Account not Listed Above - Itemize	

Collection System FY 14/15 and FY 15/16 Budget Worksheet

	Comments

Capital Expenditures - Itemize (>\$,5000)	
F/Y 14/15 Boom Truck Replacement for old boom truck	Replacement of 89 Boomer or new with 89 going to RF
F/Y 17/18 or 18/19 New Vac-Con Replacement	Replacement of \$400K put-off until 17/18 or 18/19
Collection System Capital Costs - Gardenia	Estimated Capitalized Cost of System
Camera on CCTV	Replacement Camera on CCTV to travel in PVC lines
Licensing and Software Development for iPads.	license, JSP interface for SCADA Costs Savings \$11,024 per year in overtime rates to not check SCADA screene on Weekends
F-550 Cab Chassis & Dump Bed Add-on	Was Approved in FY 13/14 Budget for \$35,000
Safety Trailer	Safety Trailer Approved by Board 5/7/14. Won't be purchased until FY 14/15

Jersey Island FY 14/15 and FY 15/16 Budget Worksheet

	Actual Jul - Feb 14	Proposed FY 14/15 Budget	Proposed FY 15/16 Budget
REVENUE			
4120.00 · Hay Sales	112,937	105,000	90,000
4200.00 · RD830 Levee Maintenance	90,000	200,000	250,000
4600.00 · Mineral Rights	8,226	12,000	12,000
4700.00 · Jersey Island Use Fees	4,350	4,200	4,200
Total Revenue	215,513	321,200	356,200
EXPENSES			
5200.00 · Administration Expenses			
5203.00 · Bank and Credit Card Fees		0	0
5204.00 · Coalitions			0
5205.00 · County - LAFCO		0	0
5210.00 · County - Processing Fees		0	0
5215.00 · Dues and Memberships		0	0
5220.00 · Election Expenses		0	0
5225.00 · Employee Events & Appreciation		0	0
5230.00 · Expensed Equip/Furn/Software	1,039	1,500	1,545
5235.00 · Licenses/Permits/Certifications	0	2,000	2,060
5240.00 · Office Supplies and Expenses	1,360	1,500	1,545
5242.00 · Physicals & Exams	657	500	515
5245.00 · Postage and Delivery		0	0
5250.00 · Public Education and Outreach		0	0
5255.00 · Records Management		0	0
5260.00 · Service Agreements	11,005	3,000	3,090
5265.00 · Subscriptions and Notices		0	0
5270.00 · Telecommunications			
5270.10 · Cellular Reimbursement	4,670	6,360	6,551
5270.20 · Office Line and Internet	800	1,200	1,236
Total 5270.00 · Telecommunications	5,470	7,560	7,787
5275.00 · Training and Conferences	492	1,000	1,030
5295.00 · Miscellaneous Administration		0	0
Total 5200.00 · Administration Expenses	20,023	17,060	17,572

Jersey Island FY 14/15 and FY 15/16 Budget Worksheet

	Actual Jul - Feb 14	Proposed FY 14/15 Budget	Proposed FY 15/16 Budget
5300.00 · Insurance			
5310.00 · CSRMA Business Package	0	0	0
5320.00 · Fidelity Bond	0	0	0
Total 5300.00 · Insurance	0	0	0
5400.00 · Operations and Maintenance			
5402.00 · Bio-Solids Removal	0	0	0
5408.00 · Encroachment Permits	0	0	0
5410.00 · Equipment Rental	1,515	3,000	3,090
5420.00 · Fuel			
5420.20 · Diesel - On Road	3,729	6,000	6,180
5420.30 · Diesel - Off Road	41,518	68,000	70,040
5420.60 · Gasoline	13,608	20,000	20,600
Total 5420.00 · Fuel	58,855	94,000	96,820
5425.00 · Janitorial Service and Supplies		3,000	3,090
5430.00 · Jersey Island Trail Expense	7,950	4,200	4,326
5433.00 · Lab Certification		0	0
5435.00 · Landscaping Services & Supplies		0	0
5440.00 · Maintenance and Repair			
5440.05 · Building Maintenance	9,502	6,000	6,180
5440.10 · Collection System Repair	0	0	0
5440.20 · Farm and Field Maintenance	32,795	120,000	123,600
5440.25 · Ground Maintenance	8,981	10,000	10,300
5440.30 · Levee Maintenance		0	0
5440.40 · Road Repairs		50,000	51,500
5440.45 · Trouble Spot Repair		0	0
5440.50 · Undercrossing Maintenance		0	0
5440.55 · Vehicle & Equip. Maintenance	60,082	88,000	90,640
5440.60 · WRF Maintenance & Repair		0	0
Total 5440.00 · Maintenance and Repair	111,360	274,000	282,220
5450.00 · Mosquito Abatement	1,880	25,000	25,750
5455.00 · Nexgen CMMS		0	0

Jersey Island FY 14/15 and FY 15/16 Budget Worksheet

	Actual Jul - Feb 14	Proposed FY 14/15 Budget	Proposed FY 15/16 Budget
5470.00 · Qrtly Groundwatering Monitoring		100	103
5475.00 · Reclamation Assessments	332,565	332,565	342,542
5480.00 · Safety Related Expenses	3,065	4,000	4,120
5480.00 · Salt Reduction Program			
5460.00 · Supplies and Materials			
5460.20 · Chemicals		0	0
5460.40 · Lab Supplies		0	0
5460.60 · Maintenance Supplies	2,916	3,000	3,090
5460.80 · Operating Supplies	5,515	8,000	8,240
Total 5460.00 · Supplies and Materials	8,431	11,000	11,330
5485.00 · Telemetry System & Calibration		0	0
5488.00 · Tools and Expensed Equipment	9,979	10,000	10,300
5490.00 · Uniforms and Servicing	6,260	9,000	9,270
Total 5400.00 · Operations and Maintenance	541,860	769,865	792,961
5600.00 · Professional Services			
5605.00 · Accounting Services		0	0
5610.00 · Auditing and Tax Services		0	0
5620.00 · Caretaker Costs	12,600	16,800	16,800
5630.00 · Consulting Services		0	0
5630.10 · Connection Rate Studies		0	0
5630.20 · Financial Analysis Projections		0	0
5630.25 · Geotechnical Services			
5630.30 · GIS and Mapping		0	0
5630.40 · Grant Development		0	0
5630.45 · HR Analysis and Services		0	0
5630.50 · Information Technology		0	0
5630.55 · Inspection Services		0	0
5630.60 · Permitting and Related Studies		0	0
5630.65 · Programming Services			0
5630.70 · Public Education Salt Reduction		0	0
5630.75 · Renewable Energy		0	0
5630.80 · Strategic Planning		0	0
5630.85 · Studies and Assessments		0	0

Jersey Island FY 14/15 and FY 15/16 Budget Worksheet

	Actual Jul - Feb 14	Proposed FY 14/15 Budget	Proposed FY 15/16 Budget
5630.90 · Other Consulting Services	375	150,000	154,500
Total 5630.00 · Consulting Services	375	150,000	154,500
5650.00 · Lab Testing			
5650.10 · Bioassay		0	0
5650.20 · General Lab Services		0	0
5650.30 · Ground Water		0	0
5650.50 · Surface Water		0	0
Total 5650.00 · Lab Testing	0	0	0
5660.00 · Legal Services			
5660.10 · General Business Issues		0	0
5660.40 · Personnel Related		0	0
5660.70 · Solid Waste		0	0
Total 5660.00 · Legal Services	0	0	0
5670.00 · Payroll Processing Fees		0	0
5680.00 · Public Outreach Services		0	0
Total 5600.00 · Professional Services	12,975	166,800	171,300
5800.00 · Utilities			
5810.00 · Diablo Water District		0	0
5830.00 · Garbage and Collection Services		0	0
5860.00 · PG&E	9,273	13,000	13,390
Total 5800.00 · Utilities	9,273	13,000	13,390
Total Expense	584,131	966,725	995,223
Net Income	(368,618)	(645,525)	(639,023)

Account not Listed Above - Itemize			
			0
			0
			0

Jersey Island FY 14/15 and FY 15/16 Budget Worksheet

	Actual Jul - Feb 14	Proposed FY 14/15 Budget	Proposed FY 15/16 Budget
			0
			0
			0
			0
			0
			0
	0	0	0

Capital Expenditures - Itemize (>\$5,000)			
Rotovator Tiller			45,000
F250 Crew Cab Truck		45,000	
Three Point Mower		35,000	
Bucket for long reach excavator		5,000	
Vibrator smooth roller for skid steer		9,000	
Reclamation Operator Pick-up Truck Replacement		28,000	
Water Well		50,000	
	0	172,000	45,000

Jersey Island FY 14/15 and FY 15/16 Budget Worksheet

	Comments

Capital Expenditures - Itemize (>\$5,000)	
Rotovator Tiller	Needed to rehab fiels 16,17,18 and pastures
F250 Crew Cab Truck	Replacement for Ranch Vehicle
Three Point Mower	Replacement for old mower that is costly to repair
Bucket for long reach excavator	Better suited bucket for ditch cleaning application, drains faster, and wider
Vibrator smooth roller for skid steer	Can be used for all flat work, would cut ut rental cost for jersey and town
Reclamation Operator Pick-up Truck Replacement	Was approved in FY 13/14 Budget for \$25,000
Water Well	Water Well on the Island for drought protection and restrictions on water rights

Shop FY 14/15 and FY 15/16 Budget Worksheet

EXPENSES

5200.00 · Administration Expenses

5203.00 · Bank and Credit Card Fees

5204.00 · Coalitions

5205.00 · County - LAFCO

5210.00 · County - Processing Fees

5215.00 · Dues and Memberships

5220.00 · Election Expenses

5225.00 · Employee Events & Appreciation

5230.00 · Expensed Equip/Furn/Software

5235.00 · Licenses/Permits/Certifications

5240.00 · Office Supplies and Expenses

5242.00 · Physicals & Exams

5245.00 · Postage and Delivery

5250.00 · Public Education and Outreach

5255.00 · Records Management

5260.00 · Service Agreements

5265.00 · Subscriptions and Notices

5270.00 · Telecommunications

 5270.10 · Cellular Reimbursement

 5270.20 · Office Line and Internet

Total 5270.00 · Telecommunications

5275.00 · Training and Conferences

5295.00 · Miscellaneous Administration

Total 5200.00 · Administration Expenses

5300.00 · Insurance

5310.00 · CSRMA Business Package

5320.00 · Fidelity Bond

Total 5300.00 · Insurance

5400.00 · Operations and Maintenance

	Actual Jul - Feb 14	Proposed FY 14/15 Budget	Proposed FY 15/16 Budget
			0
			0
			0
			0
			0
			0
	470	500	515
		200	206
	540	800	824
		100	103
			0
			0
			0
	451	600	618
			0
	450	600	618
			0
	450	600	618
		400	412
			0
	1,911	3,200	3,296
			0
	0		0
	0	0	0

Shop FY 14/15 and FY 15/16 Budget Worksheet

	Actual Jul - Feb 14	Proposed FY 14/15 Budget	Proposed FY 15/16 Budget
5402.00 · Bio-Solids Removal			0
5408.00 · Encroachment Permits			0
5410.00 · Equipment Rental	604	1,500	1,545
5420.00 · Fuel			
5420.20 · Diesel - On Road		0	0
5420.30 · Diesel - Off Road	4,000	2,000	2,060
5420.60 · Gasoline	15,637	24,000	24,720
Total 5420.00 · Fuel	19,637	26,000	26,780
5425.00 · Janitorial Service and Supplies	351	600	618
5430.00 · Jersey Island Trail Expense			0
5433.00 · Lab Certification			0
5435.00 · Landscaping Services & Supplies			0
5440.00 · Maintenance and Repair			
5440.05 · Building Maintenance	11,779	12,000	12,360
5440.10 · Collection System Repair			0
5440.20 · Farm and Field Maintenance			0
5440.25 · Ground Maintenance	3,481	5,000	5,150
5440.30 · Levee Maintenance		2,000	2,060
5440.40 · Road Repairs	974	16,000	16,480
5440.45 · Trouble Spot Repair			0
5440.50 · Undercrossing Maintenance		5,000	5,150
5440.55 · Vehicle & Equip. Maintenance	19,546	21,000	21,630
5440.60 · WRF Maintenance & Repair			0
Total 5440.00 · Maintenance and Repair	35,780	61,000	62,830
5450.00 · Mosquito Abatement			0
5455.00 · Nexgen CMMS			0
5470.00 · Qrtly Groundwatering Monitoring			0
5475.00 · Reclamation Assessments			0
5480.00 · Safety Related Expenses	1,213	2,000	2,060
5480.00 · Salt Reduction Program			
5460.00 · Supplies and Materials			
5460.20 · Chemicals			0

Shop FY 14/15 and FY 15/16 Budget Worksheet

	Actual Jul - Feb 14	Proposed FY 14/15 Budget	Proposed FY 15/16 Budget
5460.40 · Lab Supplies			0
5460.60 · Maintenance Supplies	557	1,000	1,030
5460.80 · Operating Supplies	3,136	6,000	6,180
Total 5460.00 · Supplies and Materials	3,693	7,000	7,210
5485.00 · Telemetry System & Calibration			0
5488.00 · Tools and Expensed Equipment	2,248	2,000	2,060
5490.00 · Uniforms and Servicing	2,431	500	515
Total 5400.00 · Operations and Maintenance	65,957	100,600	103,618
5600.00 · Professional Services			
5605.00 · Accounting Services			0
5610.00 · Auditing and Tax Services			0
5620.00 · Caretaker Costs			0
5630.00 · Consulting Services			0
5630.10 · Connection Rate Studies			0
5630.20 · Financial Analysis Projections			0
5630.25 · Geotechnical Services			0
5630.30 · GIS and Mapping			0
5630.40 · Grant Development			0
5630.45 · HR Analysis and Services			
5630.50 · Information Technology	1,090	1,000	1,030
5630.55 · Inspection Services			
5630.60 · Permitting and Related Studies			0
5630.65 · Programming Services			
5630.70 · Public Education Salt Reduction			
5630.75 · Renewable Energy			
5630.80 · Strategic Planning			0
5630.85 · Studies and Assessments			
5630.90 · Other Consulting Services			0
Total 5630.00 · Consulting Services	1,090	1,000	1,030
5650.00 · Lab Testing			
5650.10 · Bioassay			0
5650.20 · General Lab Services			0

Shop FY 14/15 and FY 15/16 Budget Worksheet

	Actual Jul - Feb 14	Proposed FY 14/15 Budget	Proposed FY 15/16 Budget
5650.30 · Ground Water			0
5650.50 · Surface Water			0
Total 5650.00 · Lab Testing	0	0	0
5660.00 · Legal Services			
5660.10 · General Business Issues			0
5660.40 · Personnel Related			0
5660.70 · Solid Waste			0
Total 5660.00 · Legal Services	0	0	0
5670.00 · Payroll Processing Fees			
5680.00 · Public Outreach Services			
Total 5600.00 · Professional Services	1,090	1,000	1,030
5800.00 · Utilities			
5810.00 · Diablo Water District			0
5830.00 · Garbage and Collection Services			0
5860.00 · PG&E			0
Total 5800.00 · Utilities	0	0	0
Total Expense	68,958	104,800	107,944

Account not Listed Above - Itemize			
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
	0	0	0

Shop FY 14/15 and FY 15/16 Budget Worksheet

Actual Jul - Feb 14	Proposed FY 14/15 Budget	Proposed FY 15/16 Budget
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Capital Expenditures - Itemize (>\$5,000)			
Welder		9,000	
Storage Building		200,000	
	0	209,000	0

Shop FY 14/15 and FY 15/16 Budget Worksheet

5402.00 · Bio-Solids Removal
 5408.00 · Encroachment Permits
 5410.00 · Equipment Rental
 5420.00 · Fuel
 5420.20 · Diesel - On Road
 5420.30 · Diesel - Off Road
 5420.60 · Gasoline
 Total 5420.00 · Fuel

 5425.00 · Janitorial Service and Supplies
 5430.00 · Jersey Island Trail Expense
 5433.00 · Lab Certification
 5435.00 · Landscaping Services & Supplies
 5440.00 · Maintenance and Repair
 5440.05 · Building Maintenance
 5440.10 · Collection System Repair
 5440.20 · Farm and Field Maintenance
 5440.25 · Ground Maintenance
 5440.30 · Levee Maintenance
 5440.40 · Road Repairs
 5440.45 · Trouble Spot Repair
 5440.50 · Undercrossing Maintenance
 5440.55 · Vehicle & Equip. Maintenance
 5440.60 · WRF Maintenance & Repair
 Total 5440.00 · Maintenance and Repair

 5450.00 · Mosquito Abatement
 5455.00 · Nexgen CMMS
 5470.00 · Qrtly Groundwatering Monitoring
 5475.00 · Reclamation Assessments
 5480.00 · Safety Related Expenses
 5480.00 · Salt Reduction Program
 5460.00 · Supplies and Materials
 5460.20 · Chemicals

Comments
JLG Lift, Scissor Lift rentals
HVAC, Fire insp. Shop Roll-up doors, Lights, Door-Window R/R, Painting, Board Room Electrical/AV repair
Weed Spray, Irrigation/plants/tree R/R
Rip-Rap, Slope R/R
Paving on Levees and Grounds roads/parking lots
Maintenance per agreement with other districts reimburse in income
Maintenance of pick-ups and smaller vehicles
PPE for one empl. + misc. first aid, fire extinguishers, fire blankets etc.

Shop FY 14/15 and FY 15/16 Budget Worksheet

	Comments
5460.40 · Lab Supplies	
5460.60 · Maintenance Supplies	Paint, etc.
5460.80 · Operating Supplies	Mechanics gloves, misc vehicle cleaners etc.
Total 5460.00 · Supplies and Materials	
5485.00 · Telemetry System & Calibration	
5488.00 · Tools and Expensed Equipment	Mechanic hand tools
5490.00 · Uniforms and Servicing	Uniforms for one empl.
Total 5400.00 · Operations and Maintenance	
5600.00 · Professional Services	
5605.00 · Accounting Services	
5610.00 · Auditing and Tax Services	
5620.00 · Caretaker Costs	
5630.00 · Consulting Services	
5630.10 · Connection Rate Studies	
5630.20 · Financial Analysis Projections	
5630.25 · Geotechnical Services	
5630.30 · GIS and Mapping	
5630.40 · Grant Development	
5630.45 · HR Analysis and Services	
5630.50 · Information Technology	
5630.55 · Inspection Services	
5630.60 · Permitting and Related Studies	
5630.65 · Programming Services	
5630.70 · Public Education Salt Reduction	
5630.75 · Renewable Energy	
5630.80 · Strategic Planning	
5630.85 · Studies and Assessments	
5630.90 · Other Consulting Services	
Total 5630.00 · Consulting Services	
5650.00 · Lab Testing	
5650.10 · Bioassay	
5650.20 · General Lab Services	

Shop FY 14/15 and FY 15/16 Budget Worksheet

5650.30 · Ground Water
 5650.50 · Surface Water
Total 5650.00 · Lab Testing

5660.00 · Legal Services
 5660.10 · General Business Issues
 5660.40 · Personnel Related
 5660.70 · Solid Waste
Total 5660.00 · Legal Services

5670.00 · Payroll Proceesing Fees
 5680.00 · Public Outreach Services
Total 5600.00 · Professional Services

5800.00 · Utilities
 5810.00 · Diablo Water District
 5830.00 · Garbage and Collection Services
 5860.00 · PG&E
Total 5800.00 · Utilities

Total Expense

Comments

Account not Listed Above - Itemize	

Shop FY 14/15 and FY 15/16 Budget Worksheet

Comments

Capital Expenditures - Itemize (>\$5,000)	
Welder	Replacement Shop Welder. Old one worn out
Storage Building	Out Building for rolling stock (Generators Trucks)

Water Recycling Facility FY 14/15 and FY 15/16 Budget Worksheet

EXPENSES

5200.00 · Administration Expenses

	Actual Jul - Feb 14	Proposed FY 14/15 Budget	Proposed FY 15/16 Budget
5200.00 · Administration Expenses			
5203.00 · Bank and Credit Card Fees	0	0	0
5204.00 · Coalitions	0	0	0
5205.00 · County - LAFCO	0	0	0
5210.00 · County - Processing Fees	0	0	0
5215.00 · Dues and Memberships	487	700	721
5220.00 · Election Expenses			0
5225.00 · Employee Events & Appreciation	59	100	103
5230.00 · Expensed Equip/Furn/Software	405	2,000	2,060
5235.00 · Licenses/Permits/Certifications	37,015	38,000	39,140
5240.00 · Office Supplies and Expenses	1,269	1,800	1,854
5242.00 · Physicals & Exams	255	300	309
5245.00 · Postage and Delivery	5	0	0
5250.00 · Public Education and Outreach	0	0	0
5255.00 · Records Management	0	0	0
5260.00 · Service Agreements	10,007	16,000	16,480
5265.00 · Subscriptions and Notices	275	300	309
5270.00 · Telecommunications			
5270.10 · Cellular Reimbursement	2,250	3,600	3,708
5270.20 · Office Line and Internet	210	300	309
Total 5270.00 · Telecommunications	2,460	3,900	4,017
5275.00 · Training and Conferences	5,226	16,000	16,480
5295.00 · Miscellaneous Administration		100	103
Total 5200.00 · Administration Expenses	57,463	79,200	81,576
5300.00 · Insurance			
5310.00 · CSRMA Business Package	0	0	0
5320.00 · Fidelity Bond	0	0	0
Total 5300.00 · Insurance	0	0	0
5400.00 · Operations and Maintenance			

Water Recycling Facility FY 14/15 and FY 15/16 Budget Worksheet

	Actual Jul - Feb 14	Proposed FY 14/15 Budget	Proposed FY 15/16 Budget
5402.00 · Bio-Solids Removal	79,460	125,000	128,750
5408.00 · Encroachment Permits	0	0	0
5410.00 · Equipment Rental	0	3,000	3,090
5420.00 · Fuel			
5420.20 · Diesel - On Road	0	0	0
5420.30 · Diesel - Off Road	0	0	0
5420.60 · Gasoline	298	500	515
Total 5420.00 · Fuel	298	500	515
5425.00 · Janitorial Service and Supplies	2,475	3,300	3,399
5430.00 · Jersey Island Trail Expense	0	0	0
5433.00 · Lab Certification	0	0	0
5435.00 · Landscaping Services & Supplies	2,724	3,700	3,811
5440.00 · Maintenance and Repair			
5440.05 · Building Maintenance	11,492	20,000	20,600
5440.10 · Collection System Repair	0	0	0
5440.20 · Farm and Field Maintenance	0	0	0
5440.25 · Ground Maintenance	305	500	515
5440.30 · Levee Maintenance	0	0	0
5440.40 · Road Repairs	0	12,000	12,360
5440.45 · Trouble Spot Repair	0	0	0
5440.50 · Undercrossing Maintenance	0	0	0
5440.55 · Vehicle & Equip. Maintenance	316	2,000	2,060
5440.60 · WRF Maintenance & Repair	75,458	80,000	82,400
Total 5440.00 · Maintenance and Repair	87,571	114,500	117,935
5450.00 · Mosquito Abatement	0	0	0
5455.00 · Nexgen CMMS	5,500	5,500	5,665
5470.00 · Qrtly Groundwatering Monitoring	4,963	8,000	8,240
5475.00 · Reclamation Assessments	0	0	0
5480.00 · Safety Related Expenses	3,651	6,000	6,180
5482.00 · Salt Reduction Program	0	25,000	25,750
5460.00 · Supplies and Materials			
5460.20 · Chemicals	21,602	40,000	41,200
5460.40 · Lab Supplies	5,600	8,000	8,240

Water Recycling Facility FY 14/15 and FY 15/16 Budget Worksheet

	Actual Jul - Feb 14	Proposed FY 14/15 Budget	Proposed FY 15/16 Budget
5460.60 · Maintenance Supplies	6,423	6,000	6,180
5460.80 · Operating Supplies	4,825	8,000	8,240
Total 5460.00 · Supplies and Materials	38,450	62,000	63,860
5485.00 · Telemetry System & Calibration	37,588	82,000	84,460
5488.00 · Tools and Expensed Equipment	3,998	6,000	6,180
5490.00 · Uniforms and Servicing	1,777	3,000	3,090
Total 5400.00 · Operations and Maintenance	268,455	422,500	435,175
5600.00 · Professional Services			
5605.00 · Accounting Services	0	0	0
5610.00 · Auditing and Tax Services	0	0	0
5620.00 · Caretaker Costs	0	0	0
5630.00 · Consulting Services	0	0	0
5630.10 · Connection Rate Studies	0	0	0
5630.20 · Financial Analysis Projections	0	0	0
5630.25 · Geotechnical Services			
5630.30 · GIS and Mapping	0	0	0
5630.40 · Grant Development	0	0	0
5630.45 · HR Analysis and Services	0	0	0
5630.50 · Information Technology	0	1,000	1,030
5630.55 · Inspection Services	6,540	0	0
5630.60 · Permitting and Related Studies	7,563	0	0
5630.65 · Programming Services		30,000	
5630.70 · Public Education Salt Reduction	0	0	
5630.75 · Renewable Energy	0	0	0
5630.80 · Strategic Planning	0	0	0
5630.85 · Studies and Assessments	0	0	0
5630.90 · Other Consulting Services	13,071	5,000	5,150
Total 5630.00 · Consulting Services	27,174	36,000	6,180
5650.00 · Lab Testing			
5650.10 · Bioassay	19,406	25,000	25,750
5650.20 · General Lab Services	54,444	80,000	82,400
5650.30 · Ground Water	968	2,000	2,060

Water Recycling Facility FY 14/15 and FY 15/16 Budget Worksheet

	Actual Jul - Feb 14	Proposed FY 14/15 Budget	Proposed FY 15/16 Budget
5650.50 · Surface Water	0	0	0
Total 5650.00 · Lab Testing	74,818	107,000	110,210
5660.00 · Legal Services			
5660.10 · General Business Issues	0	0	0
5660.40 · Personnel Related	0	0	0
5660.70 · Solid Waste	0	0	0
Total 5660.00 · Legal Services	0	0	0
5670.00 · Payroll Processing Fees	0	0	0
5680.00 · Public Outreach Services	0	0	0
Total 5600.00 · Professional Services	101,992	143,000	116,390
5800.00 · Utilities			
5810.00 · Diablo Water District	2,264	1,000	1,030
5830.00 · Garbage and Collection Services	0	0	0
5860.00 · PG&E	382,891	440,000	453,200
Total 5800.00 · Utilities	385,155	441,000	454,230
5900.00 · Expansion Related Costs			
5910.00 · Abandonment Costs	19,366	300,000	0
Total 5900.00 · Expansion Related Costs	19,366	300,000	0
Total Expense	832,431	1,385,700	1,087,371

Account not Listed Above - Itemize			
			0
			0
			0
			0
			0
			0
			0
			0

Water Recycling Facility FY 14/15 and FY 15/16 Budget Worksheet

	Actual Jul - Feb 14	Proposed FY 14/15 Budget	Proposed FY 15/16 Budget
			0
	0	0	0

Capital Expenditures - Itemize (> \$5,000)			
Irrigation System and Trees around Fence			15,000
Small Plant Runabout			15,000
Pond Return Flow Meter		10,000	
Welder			7,000
	0	10,000	37,000

Water Recycling Facility FY 14/15 and FY 15/16 Budget Worksheet

EXPENSES

5200.00 · Administration Expenses

- 5203.00 · Bank and Credit Card Fees
- 5204.00 · Coalitions
- 5205.00 · County - LAFCO
- 5210.00 · County - Processing Fees
- 5215.00 · Dues and Memberships
- 5220.00 · Election Expenses
- 5225.00 · Employee Events & Appreciation
- 5230.00 · Expensed Equip/Furn/Software
- 5235.00 · Licenses/Permits/Certifications
- 5240.00 · Office Supplies and Expenses
- 5242.00 · Physicals & Exams
- 5245.00 · Postage and Delivery
- 5250.00 · Public Education and Outreach
- 5255.00 · Records Management
- 5260.00 · Service Agreements
- 5265.00 · Subscriptions and Notices
- 5270.00 · Telecommunications
 - 5270.10 · Cellular Reimbursement
 - 5270.20 · Office Line and Internet
- Total 5270.00 · Telecommunications

- 5275.00 · Training and Conferences
- 5295.00 · Miscellaneous Administration

Total 5200.00 · Administration Expenses

5300.00 · Insurance

- 5310.00 · CSRMA Business Package
- 5320.00 · Fidelity Bond

Total 5300.00 · Insurance

5400.00 · Operations and Maintenance

Comments
CWEA Memberships
Operator Certifications and SWRCB Permit fees, Air Pollution Permit
Pest Control , Datco and Security Monitoring
One New Employee - Electrician

Water Recycling Facility FY 14/15 and FY 15/16 Budget Worksheet

5460.60 · Maintenance Supplies
5460.80 · Operating Supplies
Total 5460.00 · Supplies and Materials

5485.00 · Telemetry System & Calibration
5488.00 · Tools and Expensed Equipment
5490.00 · Uniforms and Servicing
Total 5400.00 · Operations and Maintenance

5600.00 · Professional Services

5605.00 · Accounting Services
5610.00 · Auditing and Tax Services
5620.00 · Caretaker Costs
5630.00 · Consulting Services
 5630.10 · Connection Rate Studies
 5630.20 · Financial Analysis Projections
 5630.25 · Geotechnical Services
 5630.30 · GIS and Mapping
 5630.40 · Grant Development
 5630.45 · HR Analysis and Services
 5630.50 · Information Technology
 5630.55 · Inspection Services
 5630.60 · Permitting and Related Studies
 5630.65 · Programming Services
 5630.70 · Public Education Salt Reduction
 5630.75 · Renewable Energy
 5630.80 · Strategic Planning
 5630.85 · Studies and Assessments
 5630.90 · Other Consulting Services
Total 5630.00 · Consulting Services

5650.00 · Lab Testing
 5650.10 · Bioassay
 5650.20 · General Lab Services
 5650.30 · Ground Water

Comments
Sue Castle and other IT
North Coast Outfall Inspection
RBI Assistance for NPDES Permit
Worksmart Automation (\$20,000) and Stantec (\$10,000)
Studies and Asessments in Admin Budget

Water Recycling Facility FY 14/15 and FY 15/16 Budget Worksheet

	Comments
5650.50 · Surface Water	
Total 5650.00 · Lab Testing	
5660.00 · Legal Services	
5660.10 · General Business Issues	
5660.40 · Personnel Related	
5660.70 · Solid Waste	
Total 5660.00 · Legal Services	
5670.00 · Payroll Proceesing Fees	
5680.00 · Public Outreach Services	
Total 5600.00 · Professional Services	
5800.00 · Utilities	
5810.00 · Diablo Water District	
5830.00 · Garbage and Collection Services	Dumpster servicing
5860.00 · PG&E	Incorporates Estimated \$85,000 annual Solar Savings
Total 5800.00 · Utilities	
5900.00 · Expansion Related Costs	
5910.00 · Abandonment Costs	Costs associated with I Parcel Clean-up
Total 5900.00 · Expansion Related Costs	
Total Expense	

Account not Listed Above - Itemize	

Water Recycling Facility FY 14/15 and FY 15/16 Budget Worksheet

	Comments

Capital Expenditures - Itemize (> \$5,000)	
Irrigation System and Trees around Fence	
Small Plant Runabout	
Pond Return Flow Meter	
Welder	

ISD
Net Revenue Test
FY 14/15

	<u>FY 14/15</u>
Net Revenue Test	
Revenue:	
Operating Revenues	11,500,050
Non-Operating Revenues	930,000
Total Revenue	<u>12,430,050</u>
Expenses:	
Operating Expenses	12,886,620
Non-Operating Expenses	445,100
Less: Depreciation	(3,800,000)
Less: Expansion Costs	(300,000)
	<u>9,231,720</u>
Net Revenue	3,198,330
Required Net Revenue for 1.0 Debt Coverage Ratio	<u>2,937,700</u>
Net Revenue Overage (Deficiency) (Note 1)	<u>260,630</u>
Net Revenue Overage (Deficiency) per EDU	<u>17.67</u>
EDUs for Budget	14,750
Pass Net Revenue Requirement	TRUE

ISD
 Net Asset Reserve Analysis and Rollforward
 FY 14/15

	Unrestricted				Restricted			Total	
	Operations	Rate Stabilization	Capital Expenditure	Jersey Trail Use	Total Unrestricted	Debt Service	Expansion		TLC
Estimated Balance 6/30/14	5,381,087	200,000	2,600,000	36,500	8,217,587	2,937,701	1,100,000	3,000,000	7,037,701
Expected Inflows	11,595,225			4,200	11,599,425		700,275	134,550	834,825
Expected Disbursements	(9,227,520)		(892,000)	(4,200)	(10,123,720)		(300,000)		(300,000)
Debt Service Payment	(1,571,670)				(1,571,670)		(1,366,031)		(1,366,031)
Transfers for Operating Excess	(616,835)	123,367	493,468		0				0
Transfers - Expansion					0				0
Transfers - Advalorem	(186,200)		186,200		0				0
Estimated Balance 6/30/15	<u>5,374,087</u>	<u>323,367</u>	<u>2,387,668</u>	<u>36,500</u>	<u>8,121,622</u>	<u>2,937,701</u>	<u>134,244</u>	<u>3,134,550</u>	<u>6,206,495</u>
Est. Change in Net Asset Reserve Balance	<u>(7,000)</u>	<u>123,367</u>	<u>(212,332)</u>	<u>0</u>	<u>(95,965)</u>	<u>0</u>	<u>(965,756)</u>	<u>134,550</u>	<u>(831,206)</u>
Reserve Requirements per Adopted Policies:									
Target	5,385,170	1,538,620	Note 1	4,200		2,937,701	N/A	N/A	
Minimum	3,077,240	769,310	1,388,332	2,100		2,937,701	N/A	N/A	
Maximum	5,385,170	N/A	Note 1	8,400		N/A	N/A	N/A	
Meets Target Expectation	TRUE	FALSE		TRUE		TRUE			
Pass Minimum Balance Requirement	TRUE	FALSE	TRUE	TRUE		TRUE			
Does not Exceed Maximum Balance	TRUE	N/A		FALSE					

Policy Attributes:

Operating Reserve

One Month Budgeted Operating Costs excluding Depreciation and expansion costs	769,310
Four Month Budgeted Operating Costs excluding Depreciation and expansion costs	3,077,240
Seven Months Budgeted Operating Costs excluding Depreciation and expansion costs	5,385,170
Twelve Months Budgeted Operating Costs excluding Depreciation and expansion costs	9,231,720
Excess Operating Reserve	(11,084)

Rate Stabilization Reserve

Two Months Budgeted Operating Costs excluding Depreciation and expansion costs	1,538,620
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Capitalization Reserve

Cost Basis of Capital Assets 2/28/14	138,833,229
Minimum Balance @ 1%	1,388,332

Jersey Island Reserve

One Year of User Fees	4,200
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Debt Service Reserve

Annual Debt Service	2,937,701
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Notes:

(1) The District does not currently have a 5-Year capital expenditure plan. As such, target or maximum Capital Expenditure Reserve cannot be calculated.

Total

15,255,288

12,434,250

(10,423,720)

(2,937,701)

0

0

0

14,328,117

(927,171)
