

# ISD Board Approved Budget Fiscal Year 18/19

	FY 18/19 Budget
<b>REVENUE</b>	
4010.00 · Sewer Service Charge	10,363,500
4020.00 · Inspection Fees	30,035
4030.00 · Plan Check Fees	15,017
4040.00 · Connection Fees	278,400
4060.00 · Sewer Use Charge (New Permits)	65,800
4070.00 · Capacity Fees	
4070.20 · Plant Capacity Fees	1,024,000
4070.50 · TLC Fees	196,800
Total 4070.00 · Capacity Fees	1,220,800
4100.00 · Leases and Permits	3,230
4110.00 · Grant Revenue	0
4120.00 · Hay Sales	105,000
4200.00 · RD830 Levee Maintenance	145,000
4210.00 · RD830 Management Reimbursement	60,000
4400.00 · Undercrossing Maintenance	4,000
4600.00 · Mineral Rights	8,500
4700.00 · Jersey Island Use Fees	200
4725.00 · Recycled Water Fees	0
4750.00 · Other Fees and Services	35,000
4800.00 · Ad Valorem and Other Taxes	265,000
4900.00 · Offers of Dedication	0
4990.00 · Miscellaneous Income	35,000
<b>Total Revenue</b>	<b>12,634,482</b>
<b>EXPENSES</b>	
<b>5000.00 · Salaries and Related Expenses</b>	
5010.00 · Salaries and Wages	
5010.10 · Base Staff Salaries	2,725,486
5010.20 · Stand By/On Call	48,000
5010.30 · Overtime Pay	40,000
5010.40 · Vehicle Allowance	14,520
5010.50 · Vacation Buy-Back	39,000
5010.60 · Accrued Time Pay-Out	20,000
5010.80 · Director Pay	39,040
5010.90 · Temporary Staff Wages	20,000
Total 5010.00 · Salaries and Wages	<b>2,946,046</b>

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5020.00 · Health, Life and Disability	
5020.10 · Medical Insurance - Staff	506,663
5020.20 · Medical Insurance - Directors	26,359
5020.30 · Dental Insurance - Staff	95,895
5020.40 · Dental Insurance - Directors	3,422
5020.50 · Vision - Staff	10,214
5020.60 · Vision - Directors	516
5020.70 · Life and Disability	41,002
<b>Total 5020.00 · Health, Life and Disability</b>	<b>684,070</b>
5030.00 · Retirement - CalPERS	656,830
5040.00 · OPEB Annual Req. Contribution	320,000
5080.00 · Workers Compensation Insurance	143,008
5090.00 · Payroll Taxes - Employer	52,713
<b>Total 5000.00 · Salaries and Related Expenses</b>	<b>4,802,667</b>
<b>5200.00 · Administration Expenses</b>	
5203.00 · Bank and Credit Card Fees	1,200
5204.00 · Coalitions	29,500
5205.00 · County - LAFCO	8,500
5210.00 · County - Processing Fees	13,000
5215.00 · Dues and Memberships	35,000
5220.00 · Election Expenses	22,000
5225.00 · Employee Events & Appreciation	11,600
5228.00 · Employee Wellness Program	5,000
5230.00 · Expensed Equip/Furn/Software	15,000
5235.00 · Licenses/Permits/Certifications	65,000
5240.00 · Office Supplies and Expenses	17,500
5242.00 · Physicals & Exams	3,100
5245.00 · Postage and Delivery	2,000
5248.00 · Printing and Reproduction	2,200
5250.00 · Public Education and Outreach	15,000
5255.00 · Records Management	2,000
5265.00 · Subscriptions and Notices	6,000

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5270.00 · Telecommunications	
5270.10 · Cellular Reimbursement	17,400
5270.20 · Office Line, Internet and Data	32,900
Total 5270.00 · Telecommunications	50,300
5273.00 · Temporary Support Services	27,500
5275.00 · Training, Tuition and Conferences	73,000
5295.00 · Miscellaneous Administration	2,000
<b>Total 5200.00 · Administration Expenses</b>	<b>406,400</b>
<b>5300.00 · Insurance</b>	
5310.00 · CSRMA Business Package	160,000
5320.00 · Fidelity Bond	1,300
<b>Total 5300.00 · Insurance</b>	<b>161,300</b>
<b>5400.00 · Operations and Maintenance</b>	
5402.00 · Bio-Solids Removal	94,000
5408.00 · Encroachment Permits	1,200
5410.00 · Equipment Rental	14,500
5420.00 · Fuel	
5420.20 · Diesel - On Road	12,000
5420.30 · Diesel - Off Road	44,000
5420.60 · Gasoline	25,800
Total 5420.00 · Fuel	81,800
5425.00 · Janitorial Service and Supplies	18,000
5430.00 · Jersey Island Use Expense	0
5435.00 · Landscaping Services & Supplies	15,700
5440.00 · Maintenance and Repair	
5440.05 · Building Maintenance and Security	49,400
5440.10 · Collection System Repair	85,000
5440.20 · Farm and Field Maintenance	106,000
5440.25 · Ground Maintenance	37,200
5440.30 · Levee Maintenance	0
5440.35 · Pond Maintenance	35,000
5440.40 · Road Repairs	0
5440.50 · Undercrossing Maintenance	4,000
5440.55 · Vehicle & Equip. Maintenance	90,500

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5440.60 · WRF Maintenance & Repair	260,000
<b>Total 5440.00 · Maintenance and Repair</b>	<b>667,100</b>
5450.00 · Mosquito Abatement	15,000
5455.00 · Nexgen CMMS	12,000
5460.00 · Supplies and Materials	
5460.20 · Chemicals	80,000
5460.40 · Lab Supplies	10,000
5460.60 · Maintenance Supplies	11,000
5460.80 · Operating Supplies	19,000
<b>Total 5460.00 · Supplies and Materials</b>	<b>120,000</b>
5470.00 · Qrtly Ground watering Monitoring	9,000
5475.00 · Reclamation Assessments	337,765
5480.00 · Safety Related Expenses	26,000
5485.00 · Telemetry System & Calibration	50,000
5488.00 · Tools and Expensed Equipment	24,000
5490.00 · Uniforms and Servicing	24,210
<b>Total 5400.00 · Operations and Maintenance</b>	<b>1,510,275</b>
<b>5600.00 · Professional Services</b>	
5605.00 · Accounting Services	125,000
5610.00 · Auditing and Tax Services	16,000
5620.00 · Caretaker Costs	16,800
5630.00 · Consulting Services	
5630.10 · Connection Rate Studies	0
5630.15 · Engineering Services	150,000
5630.20 · Financial Analysis Projections	4,500
5630.25 · Geotechnical Services	5,000
5630.30 · GIS and Mapping	5,000
5630.40 · Grant Development	0
5630.45 · HR Analysis and Services	80,000
5630.50 · Information Technology	17,000
5630.55 · Inspection Services	0
5630.60 · Regulatory and Environmental	40,000
5630.65 · Programming Services	10,000
5630.80 · Strategic and Other Planning	20,000
5630.85 · Studies and Assessments	50,000
5630.90 · Other Contracted Services	5,000
<b>Total 5630.00 · Consulting Services</b>	<b>386,500</b>

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5650.00 · Lab Testing	
5650.20 · General Lab Services	24,000
Total 5650.00 · Lab Testing	24,000
5660.00 · Legal Services	
5660.10 · General Business Issues	90,000
5660.40 · Personnel Related	10,000
Total 5660.00 · Legal Services	100,000
5670.00 · Payroll Processing Fees	12,000
5680.00 · Public Outreach Services	52,500
<b>Total 5600.00 · Professional Services</b>	<b>732,800</b>
<b>5800.00 · Utilities</b>	
5810.00 · Diablo Water District	5,500
5860.00 · Electric and Gas	636,000
<b>Total 5800.00 · Utilities</b>	<b>641,500</b>
6000.00 · Depreciation Expense	3,800,000
<b>Total Expense</b>	<b>12,054,942</b>
<b>Net Operating Income (Deficit)</b>	<b>579,541</b>
<b>Other Income/Expense</b>	
<b>Other Income</b>	
7500.00 · Cattle Sales	1,050,000
7600.00 · Gain (Loss) Sale of Assets	0
7700.00 · Interest and Dividend Income	220,000
7800.00 · Unrealized Gains and (Losses)	0
	<b>1,270,000</b>
<b>Other Expense</b>	
<b>8500.00 · Cattle Operation Expenses</b>	
8510.00 · Salaries and Related Expenses	
8510.10 · Salaries and Wages	135,000
8510.1t · Temporary Staff Wages	20,000
8510.20 · Health, Life & Disability	34,000
8510.30 · Retirement - CalPERS	40,000
8510.80 · Workers Compensation	8,400
8510.90 · Payroll Taxes - Employer	3,400
Total 8510.00 · Salaries and Related Expenses	<b>240,800</b>
8520.00 · Dues & Subscriptions	1,400
8525.00 · Expensed Equipment	0
8530.00 · Feed	12,000

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8535.00 · Fencing	25,000
8540.00 · Fuel	
8540.20 · Diesel - On Road	2,250
8540.30 · Diesel - Off Road	3,150
8540.60 · Gasoline	4,050
Total 8540.00 · Fuel	9,450
8545.00 · Operating Supplies	22,000
8550.00 · Replacement Cattle	52,000
8553.00 · State Inspection Fees	2,000
8555.00 · Trucking	5,000
8560.00 · Vaccination Supplies	51,000
8565.00 · Vehicle/Equipment Maintenance	5,000
8570.00 · Veterinary Services	7,500
8595.00 · Miscellaneous	1,200
<b>Total 8500.00 · Cattle Operation Expenses</b>	<b>434,350</b>
8995.00 · Interest Expense	0
<b>Total Other Expense</b>	<b>434,350</b>
<b>Net Other Income(Expense)</b>	<b>835,650</b>
<b>Net Income (Deficit)</b>	<b>1,415,191</b>
<b>Debt Service</b>	<b>(2,937,701)</b>
<b>Net Deficit Including Debt Service</b>	<b>(1,522,510)</b>
<b>Excluding Depreciation</b>	<b>3,800,000</b>
<b>Net Cash Inflow (Outflow) - Excluding CIP</b>	<b>2,277,490</b>