

# **FY 2013-14 Budgets**

**Operations & Maintenance**

**Debt Service**

**Self-Insurance**

**Staffing Plan**

**Board Adoption: June 20, 2013**



Central Contra Costa  
Sanitary District



**Central Contra Costa Sanitary District  
FY 2013-14 Budget  
Table of Contents**

**Introduction**

- Narrative about each section of the document
- Graphic of the Strategic Plan and Budget Process
- Combined Budget Revenue & Expense Graphic

**Operations & Maintenance (O&M) Budget**

- Pie Chart of Revenue and Expense
- Position Paper
- District Revenue
- Salary & Benefits
- District Expense
- Department Expense
  - Administrative
  - Engineering
  - Collection Systems & Pumping Stations
  - Plant Operations
- Technical Training, Meetings & Conferences

**Debt Service Fund Budget**

- Graphic Summary of Current Debt Service
- Summary of Debt Service Fund Budget
- Budget Report with Account Number Detail

**Self-Insurance Budget**

- Pie Chart of Revenue and Expense
- Position Paper with Budget Attachments
- Budget Report with Account Number Detail
- Historical Charts

**Staffing Plan**

Position Paper

Departmental Listings:

- Administrative
- Engineering
- CSO/PS
- POD
- Co-op
- Seasonal

Authorized and Budgeted Positions

## **Introduction**

This bound budget document contains the Operations and Maintenance Budget, Debt Service Fund Budget, Self Insurance Budget, and the Staffing Plan. The Capital Improvement Plan/Budget is produced as a separate document; the Equipment Budget is included in this document and the detail is available in a separate bound document. Following this introduction is a graphic illustration of the District's Strategic Plan and Budgeting process.

### **Operations & Maintenance (O&M) Budget**

This section of the budget document contains the O&M Budget. Total revenues and expenses are summarized using a pie chart format. Graphic illustrations and summary tables are provided for easy reference. As always, staff advises the Board that current year projections are subject to change due to possible year-end audit entries, changes in economic conditions, and other variables beyond our control. The final section lists anticipated training, travel and conference needs.

### **Debt Service Fund Budget**

To improve the clarity of the budgets presented to the Board, a Debt Service Fund was created in the 2004-2005 fiscal year. The main source of revenue comes from ad Valorem tax. The debt service fund does not have a separate position paper; it is included in the O&M position paper. Included in this section are: a bar chart and a table summarizing historical, current, and future debt, a table summarizing the Debt Service Budget, and a detailed budget listing with account numbers.

### **Self-Insurance Budget**

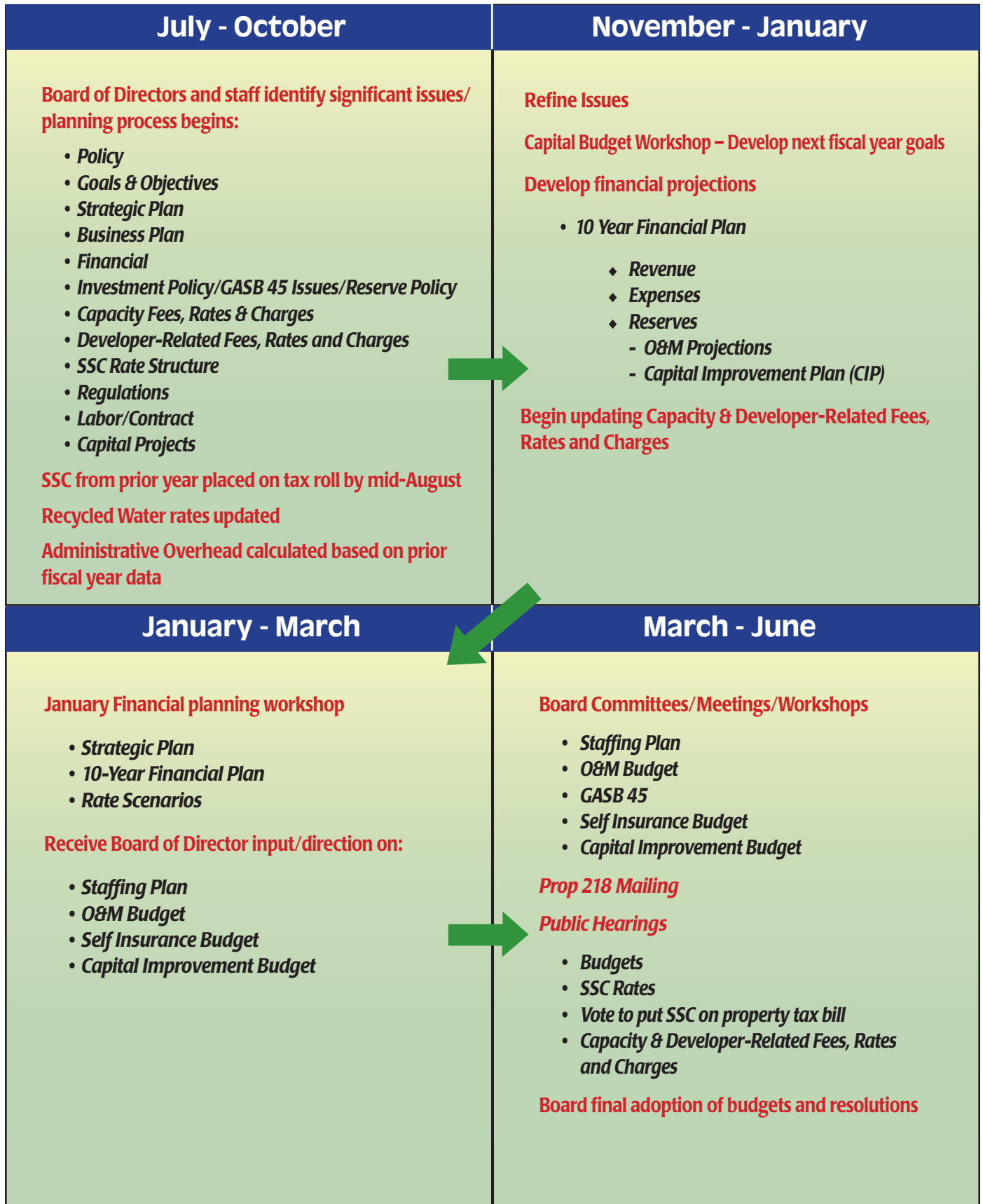
The District created the Self-Insurance Fund in 1986. The Self-Insurance Budget section of this document includes a pie chart showing revenue and expense for the budgeted fiscal year, a position paper, detailed budget attachments, a detailed budget listing with account numbers, and bar charts showing historical revenue, expense and end of year reserve balances.

### **Staffing Plan**

Staffing requirements were reviewed by each of the departments in preparation of this plan. This section of the budget includes the approval position paper and detailed sections by department. There are sections for co-op students and seasonal employees, and the last tab compared authorized to budgeted positions for all District staff.

# Central Contra Costa Sanitary District

# Financial Planning Process

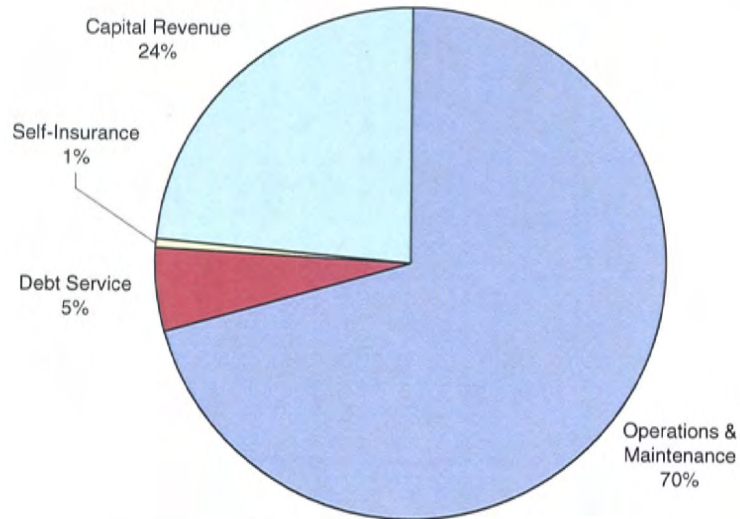


■ Action step

■ Output

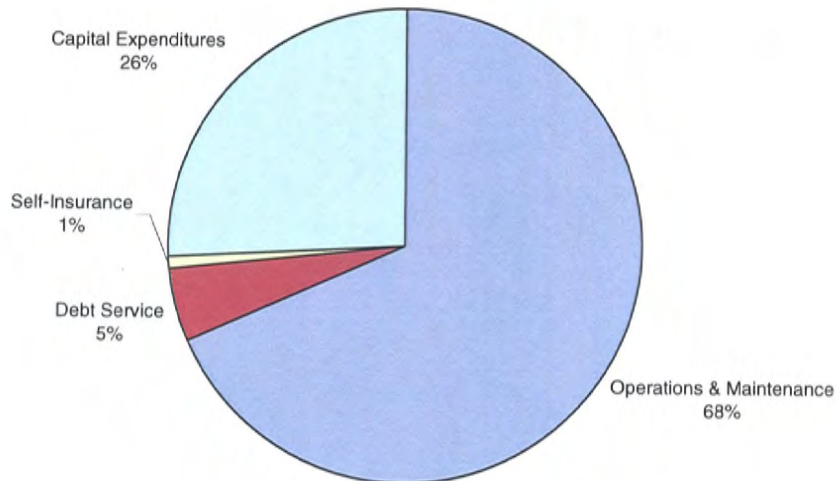
**CENTRAL CONTRA COSTA SANITARY DISTRICT  
COMBINED BUDGETS - FY 2013-14 FISCAL YEAR  
TOTAL DISTRICT REVENUE & EXPENSE**

**FY 2013-14 TOTAL DISTRICT REVENUE BUDGET**



Operations & Maintenance	\$ 75,152,000
Debt Service	5,588,816
Self-Insurance	646,350
Capital Revenue	25,243,000
<b>Total District Revenue</b>	<u>106,630,166</u>

**FY 2013-14 TOTAL DISTRICT EXPENSE/EXPENDITURE BUDGET**



Operations & Maintenance	\$ 77,824,952
Debt Service	5,588,816
Self-Insurance	922,500
Capital Expenditures	29,580,000
<b>Total District Expense</b>	<u>\$ 113,916,268</u>

# **FY 2013-14 Operations & Maintenance Budget**

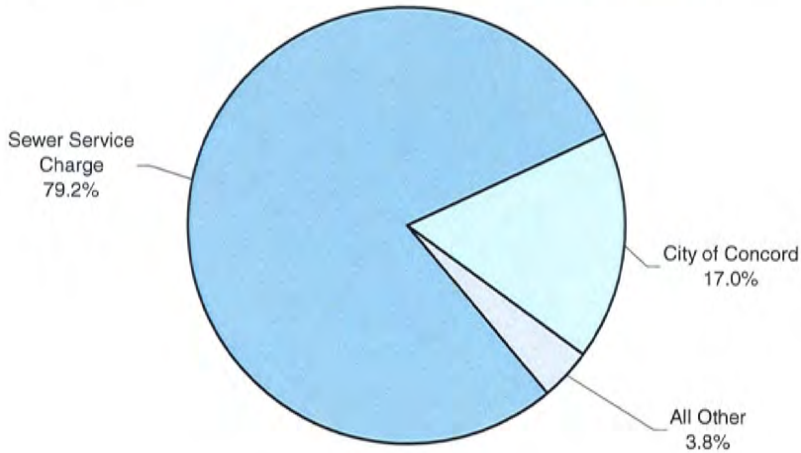


Central Contra Costa  
Sanitary District

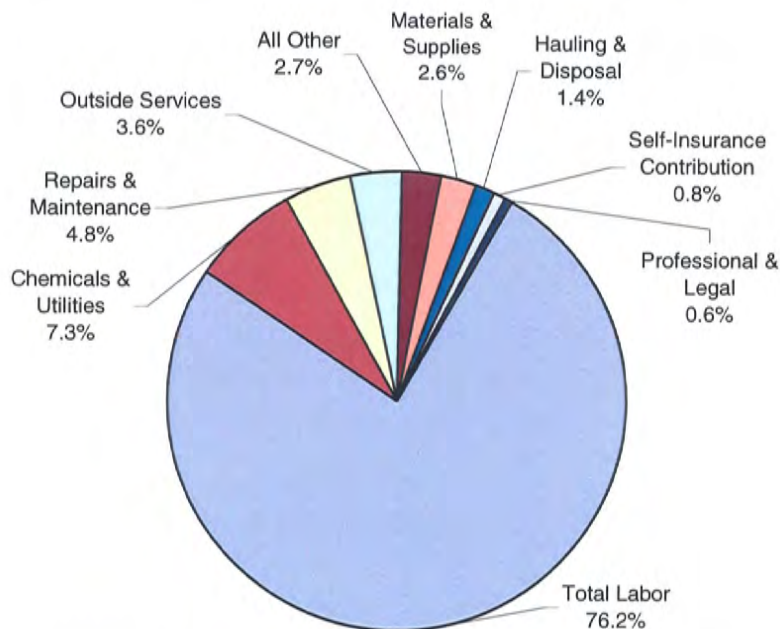


Central Contra Costa Sanitary District  
**Operations and Maintenance Budget**  
 Fiscal Year Ending June 30, 2014  
 (\$000 omitted)

<b>FY 2013-14 Budgeted O&amp;M Revenue</b>		
Sewer Service Charge	\$ 59,532	79.2%
City of Concord	12,800	17.0%
All Other	2,820	3.8%
	<u>\$ 75,152</u>	100.00%



<b>FY 2013-14 Budgeted O&amp;M Expenses</b>		
Total Labor	\$ 59,292	76.2%
Chemicals & Utilities	5,679	7.3%
Repairs & Maintenance	3,766	4.8%
Outside Services	2,802	3.6%
All Other	2,092	2.7%
Materials & Supplies	2,017	2.6%
Hauling & Disposal	1,101	1.4%
Self-Insurance Contribution	600	0.8%
Professional & Legal	477	0.6%
	<u>\$ 77,825</u>	100.0%





Central Contra Costa Sanitary District  
**BOARD OF DIRECTORS**  
**POSITION PAPER**

**Board Meeting Date:** May 16, 2013

**Subject:** RECEIVE THE PROPOSED FISCAL YEAR 2013-14 OPERATIONS & MAINTENANCE BUDGET; RECEIVE THE PROPOSED FISCAL YEAR 2013-14 DEBT SERVICE FUND BUDGET

**Submitted By:**

Thea Vassallo CPA, Finance Manager

**Initiating Dept./Div.:**

Administration/Finance & Accounting

**REVIEWED AND RECOMMENDED FOR BOARD ACTION:**

K. Alm  
Counsel for the District

C. Swanson  
Provisional General Manager

**ISSUE:** The proposed Fiscal Year (FY) 2013-14 Operations & Maintenance (O&M) Budget and Debt Service Fund Budget are being submitted for review at the May 16, 2013 Board Meeting, and are scheduled for approval and adoption at the June 20, 2013 Board Meeting. **The budget document was provided to the Board under separate cover dated May 2, 2013.**

**RECOMMENDATION:** Review the proposed FY 2013-14 O&M Budget and Debt Service Fund Budget and provide District staff with comments and guidance leading to the public hearing, approval, and adoption of the Budgets at the June 20, 2013 Board Meeting.

**FINANCIAL IMPACTS:** The proposed FY 2013-14 O&M Budget was prepared using an assumption that a \$34 Sewer Service Charge (SSC) rate increase will be approved by the Board. The \$405 SSC in FY 2013-14 is allocated as follows: O&M \$365; Capital \$40 per Residential Unit Equivalent (RUE). The FY 2013-14 SSC O&M allocation is \$21/RUE higher than in FY 2012-13 which produces \$3.4 million in additional O&M SSC revenue. The proposed FY 2013-14 O&M Budget results in a decrease of \$2.7 million to O&M reserves, and total O&M reserves are projected to be \$6.7 million at the end of FY 2013-14. The \$6.7 million projected O&M reserves are \$1.1 million below the prudent reserve fund balance which is 10% of FY 2013-14 annual expenses of \$77.8 million.

**ALTERNATIVES/CONSIDERATIONS:** At a Board Workshop in January, staff recommended a scenario with a SSC rate increase of \$34/RUE that considered the impact on District revenues as well as the fiscal year-end reserve balance. Staff requested the Board provide direction should they wish to pursue other options. At a Board workshop in April, the Board indicated they wished to start an accelerated pay down of the District's unfunded retirement liabilities in FY 2013-14 instead of the planned starting period of FY 2015-16. This proposed budget includes a \$5 million dollar payment towards the unfunded retirement liability.



## **POSITION PAPER**

**Board Meeting Date:** May 16, 2013

**Subject:** RECEIVE THE FISCAL YEAR 2013-14 OPERATIONS & MAINTENANCE BUDGET; RECEIVE THE FISCAL YEAR 2013-14 DEBT SERVICE FUND BUDGET

---

The Board may choose to implement a lower SSC rate increase for FY 2013-14. Finally, the Board may choose an alternative that was not presented. The O&M and Capital draft budgets will need to be revised, as necessary, to reflect any Board action.

**BACKGROUND:** Staff has developed a 10-year financial model for forecasting revenues, expenses and fund balance. The model assists the District in setting and projecting SSC rates. The model funds in the following order: Debt Service, O&M/Self-Insurance and lastly, the Sewer Construction Fund. In May, 2013, the District ratepayers will receive a *NOTICE OF A PUBLIC HEARING/COMPLIANCE WITH PROPOSITION 218* stating a rate increase of up to \$34 for FY 2013-14 for a total up to \$405 per year effective July 1, 2013, and up to an additional \$34 increase for FY 2014-15, effective July 1, 2014, for a total of up to \$439 per year.

The proposed FY 2013-14 budget includes the allocation of \$8.1 million from the O&M Fund towards the unfunded liability associated with GASB 45 post-employment benefits and current year retiree premiums. This amount is based on the draft of the most recently completed two-year actuarial study by Bartel Associates. The \$8.1 million includes an approximate payment of \$4.7 million for retiree medical, dental and life insurance premiums annually and \$3.4 million to be deposited in a GASB 45 PARS investment trust to fund future retiree benefit costs.

This position paper focuses on variances between projected FY 2012-13 expenses and the proposed FY 2013-14 Budget. The position paper also notes any significant variances between the FY 2012-13 and FY 2013-14 Budgets. **Attachment I** summarizes the Debt Service Fund Budget. **Attachment II** summarizes the O&M revenues, expenses, and reserve balances for seven years - FY 2007-08 through FY 2013-14 (five years of actual expenses plus FY 2012-13 projected and FY 2013-14 proposed budget numbers).

# POSITION PAPER

Board Meeting Date: May 16, 2013

Subject: RECEIVE THE FISCAL YEAR 2013-14 OPERATIONS & MAINTENANCE BUDGET; RECEIVE THE FISCAL YEAR 2013-14 DEBT SERVICE FUND BUDGET

---

**O&M Revenue:** The following table compares Projected FY 2012-13 to Budget FY 2013-14 O&M Revenue:

	Projected	Budget	Increase/Decrease (-)	
	<u>FY 2012-13</u>	<u>FY 2013-14</u>	<u>Variance \$</u>	<u>Variance %</u>
Sewer Service Charge	\$ 56,509,700	\$ 59,531,700	\$ 3,022,000	5.3%
City of Concord	10,800,000	12,800,000	2,000,000	18.5%
All Other	3,120,200	2,820,300	(299,900)	(9.6%)
<b>Total</b>	<b>\$ 70,429,900</b>	<b>\$ 75,152,000</b>	<b>4,722,100</b>	<b>6.7%</b>

Total District O&M Revenue for FY 2012-13 is projected to be \$70.4 million compared to the FY 2013-14 Budget amount of \$75.2 million, resulting in an increase of \$4.7 million, or 6.7%. This is due to:

- The O&M SSC allocation increases from \$344 to \$365; the SSC allocation to the Sewer Construction Fund increases from \$27 to \$40. The increased O&M allocation of \$3.4 million results in an increase to O&M SSC revenue of \$3.0 million compared to Projected FY 2012-13.
- Concord primarily shares a flow portion of Treatment Plant and Source Control expenses and is charged administrative overhead and a finance charge. City of Concord revenue is expected to be \$2 million, or 18.5%, more than Projected FY 2012-13, mainly due to higher treatment plant operating expenses in FY 2013-14 and an increase in the administrative overhead rate (based on the contract, not the standard overhead rate) compared to FY 2012-13.

# POSITION PAPER

Board Meeting Date: May 16, 2013

Subject: RECEIVE THE FISCAL YEAR 2013-14 OPERATIONS & MAINTENANCE BUDGET; RECEIVE THE FISCAL YEAR 2013-14 DEBT SERVICE FUND BUDGET

O&M Expense: The following table compares Projected FY 2012-13 to Budget FY 2013-14 O&M Expense:

	Projected FY 2012-13	Budget FY 2013-14	Increase/Decrease (-) Variance \$	Variance %
Salaries	\$ 24,485,613	26,722,021	2,236,408	9.1%
Benefits & Cap O/H Credit	26,210,452	32,570,146	6,359,694	24.3%
Chemicals	1,492,180	1,561,000	68,820	4.6%
Utilities	4,626,162	4,117,650	(508,512)	(11.0%)
Repairs & Maintenance	3,690,429	3,765,527	75,098	2.0%
Hauling & Disposal	1,050,300	1,100,500	50,200	4.8%
Professional & Legal	591,850	477,350	(114,500)	(19.3%)
Outside Services	2,906,808	2,801,621	(105,187)	(3.6%)
Self-Insurance	850,000	600,000	(250,000)	(9.4%)
Materials & Supplies	1,885,026	2,016,715	131,689	7.0%
All Other	2,022,349	2,092,422	70,073	3.5%
Total	\$ 69,811,169	77,824,952	8,013,783	11.5%

Total District O&M Expenses are projected to be \$69.8 million in FY 2012-13 compared to a FY 2013-14 O&M budget of \$77.8 million. This reflects an \$8.0 million, or 11.5%, increase in expenses. Variances are discussed in detail below:

O&M Salaries: District O&M salaries are projected to be \$24.5 million in FY 2012-13 compared to a budget of \$26.7 million in FY 2012-13 resulting in an increase of \$2.2 million, or 9.1%. This increase is due to many factors: there is a 4% assumed cost-of-living increase (inclusive of the additional 1% per contracts), there are a large number of merit increases and personnel advancements for newly-hired, current employees, and several positions that are currently open and budgeted in FY 2013-14.

Benefits Including Capitalized Administrative Overhead Credit: District O&M benefits including the capitalized administrative overhead credit for FY 2012-13, are projected to be \$26.2 million compared to a budget of \$32.6 million in FY 2013-14 resulting in an increase of \$6.4 million, or 24.3%. This is mainly due to the additional \$5 million payment towards the unfunded retirement liability, the overhead rate increasing from 123% to 135% in FY 2013-14 and the increase in salaries.

# **POSITION PAPER**

**Board Meeting Date:** May 16, 2013

**Subject:** RECEIVE THE FISCAL YEAR 2013-14 OPERATIONS & MAINTENANCE BUDGET; RECEIVE THE FISCAL YEAR 2013-14 DEBT SERVICE FUND BUDGET

---

The GASB 45 OPEB contribution for FY 2013-14 is \$8.1 million, down from \$8.3 million in FY 2012-13. The amount budgeted for contribution to the PARS trust is \$3.4 million, a decrease of \$383,000 from FY 2012-13. The decrease is due to lower GASB 45 OPEB contribution requirement and an increase in both the number of retirees receiving post-employment benefits and a rise in health care premiums.

Benefit rate assumptions are provided in the following bulleted list:

- Kaiser – 2.88% rate increase for active ; 2.11% weighted average retiree rate increase
- HealthNet – 9.2% rate increase for actives employees; 6.06% weighted average retiree rate increase
- CCCERA – Additional \$5 million payment towards the unfunded retirement liability; 3.5% rate increase due to CCCERA de-pooling, five-year smoothing of 2008 market losses and for normal operating costs
- Delta Dental – No rate increases
- Long-Term Disability (LTD) – No rate increases
- Employee Assistance Program (EAP) – 2.1% rate increase
- Workers' Compensation – estimated 10% rate increase; rates are not yet final
- Life Insurance – No rate increase

All Other O&M Expenses: The remaining O&M non-labor and benefit expenses total a projected \$19.1 million in FY 2012-13 compared to a budgeted \$18.5 million in FY 2013-14 resulting in an decrease of \$582,000, or -3.1%. Expense category variance explanations are provided in the budget document at a District and Department level. The two largest offsetting expense category variances between Projected FY 2012-13 and Budgeted FY 2013-14 are noted below:

- Utilities are \$509,000 lower in Budgeted FY 2013-14 than Projected FY 2012-13, largely due to the high cost of importing electricity in FY 2012-13 due to the Cogen incident.
- Materials & Supplies are \$132,000 higher in Budgeted FY 2013-14 compared to Projected FY 2012-13. This is largely due to lower-than-anticipated Operating Supplies and Operating fuel in FY 2012-13.

# **POSITION PAPER**

**Board Meeting Date:** May 16, 2013

**Subject:** RECEIVE THE FISCAL YEAR 2013-14 OPERATIONS & MAINTENANCE BUDGET; RECEIVE THE FISCAL YEAR 2013-14 DEBT SERVICE FUND BUDGET

---

Any revisions to the proposed FY 2013-14 O&M Budget determined at the May 16, 2013 Board Meeting will be incorporated in the Budget submitted for approval at the June 20, 2013 Board Meeting, at which the following actions are scheduled for Board consideration:

- Conduct a public hearing to receive comments on the FY 2013-14 O&M Budget, Self-Insurance Fund Budget, and Debt Service Fund Budget.
- Approve and adopt the FY 2013-14 O&M Budget, Self-Insurance Fund Budget, and Debt Service Fund Budget.

**COMMITTEE RECOMMENDATION:** The Budget and Finance Committee will review the FY 2013-14 O&M Budget and Debt Service Fund Budget on May 14, 2013.

**RECOMMENDED BOARD ACTION:** Review the FY 2013-14 O&M Budget and Debt Service Fund Budget and provide District staff with comments and guidance leading to the approval and adoption of the Budgets at the June 20, 2013 Board Meeting.

**Attached Supporting Documents:**

1. *Debt Service Fund FY 2013-14*
2. *O&M Revenues, Expenses and Reserves FY 2007-08 Through 2013-14*

**CENTRAL CONTRA COSTA SANITARY DISTRICT  
DEBT SERVICE FUND  
FY 2013-14**

**Debt Service Revenue:**

Sewer Service Charge	\$	-
Reserve Account Bond Interest Income		25,000
Ad Valorem Tax (portion allocated to Debt Service)		5,563,816
<b>Total Debt Service Revenue</b>	<b>\$</b>	<b><u>5,588,816</u></b>

**Debt Service Expense:**

2009 Bond Interest Payment and Amortized Costs, less Tax Subsidy on BAB	\$	1,645,435
Possible 8.7% reduction of tax subsidy due to congressional sequestration		36,261
Recycled Water Loan Interest Payment		22,538
Total Interest Payment and Amortization Costs	\$	<u>1,704,234</u>

2009 Bond Principal Payment	\$	3,720,000
Recycled Water Loan Principal Payment		164,582
Total Principal Payments	\$	<u>3,884,582</u>

**Total Debt Service Interest, Amortized Costs and Principal Payments**      \$ 5,588,816

Fund Balance - Beginning of Year	\$	-
Revenue over Expense		-
Transfer from/(to) O&M or Capital		-
Fund Balance - End of Year	\$	<u>-</u>

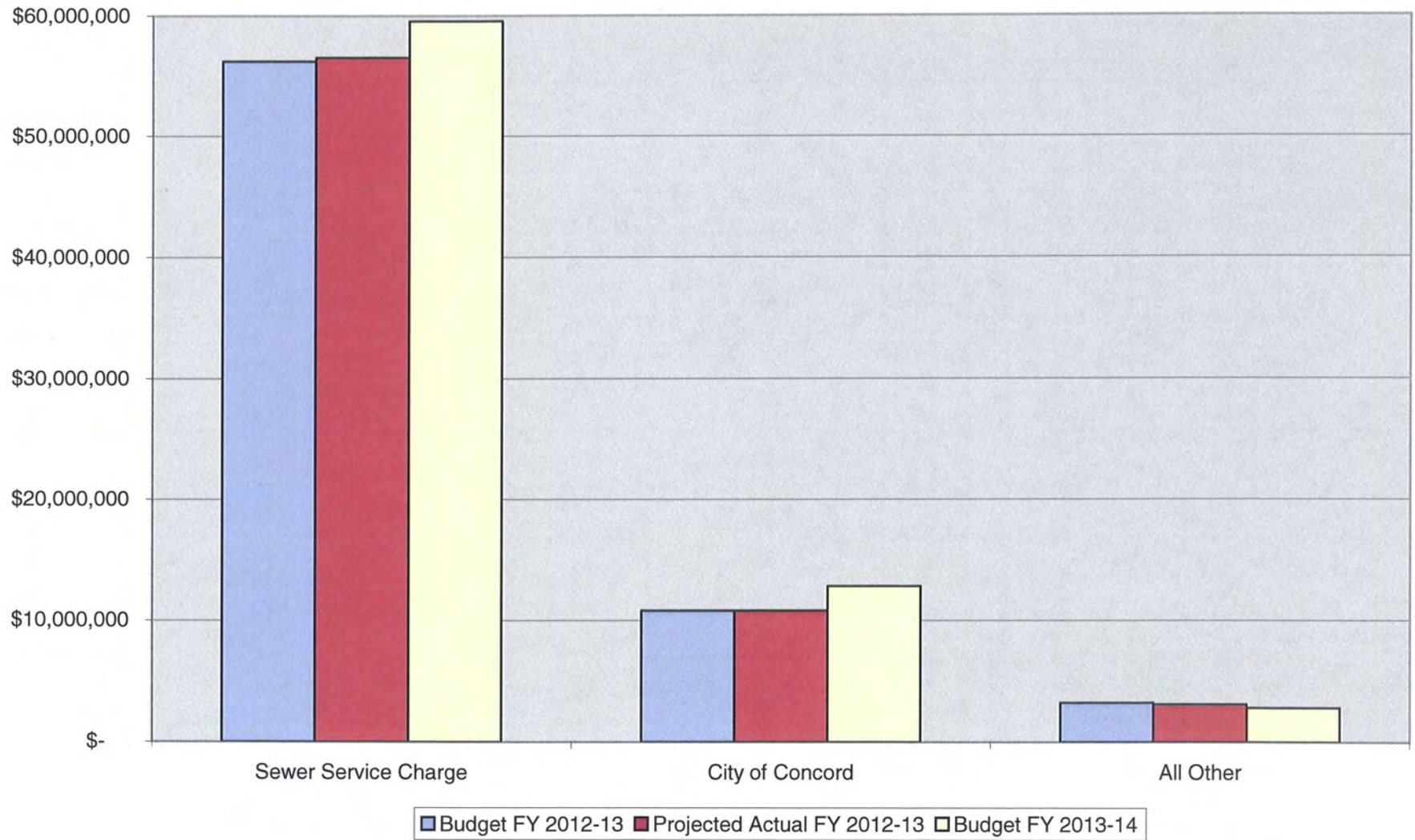
**CENTRAL CONTRA COSTA SANITARY DISTRICT  
O & M REVENUES, EXPENSES AND RESERVES  
FISCAL YEARS 2007-08 THROUGH 2013-14**

	<u>FY 2007-08 Actual</u>	<u>FY 2008-09 Actual</u>	<u>FY 2009-10 Actual</u>	<u>FY 2010-11 Actual</u>	<u>FY 2011-12 Actual</u>	<u>FY 2012-13 Projected</u>	<u>FY 2012-13 Budget</u>	<u>FY 2013-14 Budget</u>
<b>O&amp;M Revenues:</b>								
Sewer Service Charge (O&M Only)	40,207,157	43,087,454	48,692,520	49,095,869	49,123,847	56,509,700	56,205,500	59,531,700
City of Concord	8,206,860	8,755,857	8,664,668	9,224,952	10,647,389	10,800,000	10,800,000	12,800,000
Other	3,722,807	3,414,478	2,899,485	1,858,977	3,367,309	3,120,200	3,230,800	2,820,300
Total Revenues	<u>52,136,824</u>	<u>55,257,789</u>	<u>60,256,673</u>	<u>60,179,798</u>	<u>63,138,545</u>	<u>70,429,900</u>	<u>70,236,300</u>	<u>75,152,000</u>
<b>O&amp;M Expenses:</b>								
Administrative	15,828,966	16,304,462	16,468,495	18,432,632	20,631,971	21,122,917	21,123,745	22,048,046
Engineering	6,332,834	6,834,323	6,898,357	6,855,747	8,023,225	9,193,638	8,186,764	10,582,751
Collection System Operations	8,219,757	9,064,672	8,949,125	8,529,492	9,281,886	11,267,779	10,905,445	13,088,979
Plant Operations	22,054,206	22,927,971	21,467,827	21,360,057	23,708,322	25,269,147	25,272,977	28,619,007
Pumping Stations	2,685,703	2,752,950	2,773,800	2,938,697	2,705,489	2,957,688	2,817,533	3,486,169
Total Net Expenses (1)	<u>55,121,466</u>	<u>57,884,378</u>	<u>56,557,604</u>	<u>58,116,625</u>	<u>64,350,893</u>	<u>69,811,169</u>	<u>68,306,464</u>	<u>77,824,952</u>
Revenues Over (Under) Expenses	<b>(2,984,642)</b>	<b>(2,626,589)</b>	3,699,069	2,063,173	<b>(1,212,348)</b>	618,731	1,929,836	<b>(2,672,952)</b>
O&M Fund Balance - Beginning of Year	9,767,747	6,783,105	4,156,516	7,855,585	9,918,758	8,706,410		9,325,141
Revenues Over (Under) Expenses	<b>(2,984,642)</b>	<b>(2,626,589)</b>	3,699,069	2,063,173	<b>(1,212,348)</b>	618,731		<b>(2,672,952)</b>
O&M Fund Balance - End of Year (2)	<u>6,783,105</u>	<u>4,156,516</u>	<u>7,855,585</u>	<u>9,918,758</u>	<u>8,706,410</u>	<u>9,325,141</u>		<u>6,652,189</u>
Sewer Service Charge Rate - O&M	242	260	292	300	302	344		365
Sewer Service Charge Rate - Capital/Debt	58	51	19	11	39	27		40
Sewer Service Equivalent Units	166,145	165,721	166,755	163,653	162,662	164,272		163,101

Notes: (1) Net Expenses include Operating and Maintenance expenses only and do not include any capital salaries or benefits.

(2) Prudent fund balance assumed to be approximately 10% of annual expense.

**Operations and Maintenance Revenue  
FY 2012-13 Budget, FY 2012-13 Projected and FY 2013-14 Budget**





## O&M REVENUE

BUDGET FY 2013-14 COMPARED TO PROJECTED FY 2012-13					
	Projected	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2012-13		FY 2013-14	Variance \$	
Sewer Service Charge	\$ 56,509,700	59,531,700	3,022,000	5.35%	Increase due to a \$34 (9.2%) rate increase. Allocation of SSC to O&M as a percentage of total will be reduced from 92.72% current year to 90.12% in FY 13-14.
City of Concord Reimbursement	10,800,000	12,800,000	2,000,000	18.52%	Increase due to increase in Plant Operations and admin overhead expenses which are charged proportionally to Concord.
Rental Income	747,400	527,300	(220,100)	(29.45%)	Decrease due to no income/profit expected from Kiewit site next fiscal year as the site is full.
HHW Reimbursement from Partners	778,000	745,000	(33,000)	(4.24%)	Lower revenue expected for contract agency contribution for FY 13-14. A 3% inflation factor is included in the estimated figure.
Stormwater Reimb. from County	230,000	230,000	-	0.00%	No variance.
Reclaimed Water Sales	155,000	102,000	(53,000)	(34.19%)	Decrease due to an adjustment to cover excess expenses for FY 10-11 and FY 11-12.
All Other	1,209,800	1,216,000	6,200	0.51%	Not a significant variance.
<b>Total</b>	<b>\$ 70,429,900</b>	<b>75,152,000</b>	<b>4,722,100</b>	<b>6.70%</b>	

BUDGET FY 2013-14 COMPARED TO BUDGET FY 2012-13					
	Budget	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2012-13		FY 2013-14	Variance \$	
Sewer Service Charge	56,205,500	59,531,700	3,326,200	5.92%	Increase due to a \$34 (9.2%) rate increase. Allocation of SSC to O&M as a percentage of total will be reduced from 92.72% current year to 90.12% in FY 13-14.
City of Concord	10,800,000	12,800,000	2,000,000	18.52%	Increase due to increase in Plant Operations and admin overhead expenses which are charged proportionally to Concord.
Rental Income	689,000	527,300	(161,700)	(23.47%)	Decrease due to no income/profit expected from Kiewit site next fiscal year as the site is full.
HHW Reimbursement	825,800	745,000	(80,800)	(9.78%)	Expecting lower waste disposal costs due to the PaintCare Program which will lower amounts received from contract agencies as the cost to operate the HHW program is reduced.
Stormwater Program	215,000	230,000	15,000	6.98%	Expecting a slight increase in level of service.
Reclaimed Water Sales	355,000	102,000	(253,000)	(71.27%)	Change in accounting methodology. The total revenue is expected to be \$400,000, but O&M portion is lower as more of the revenue is transferred to the Capital side.
All Other	1,146,000	1,216,000	70,000	6.11%	Increase in permit applications fees and side sewer inspection fees is expected from a recovering economy offset slightly by a lower interest income as interest rates continue to be at historically low levels.
<b>Total</b>	<b>70,236,300</b>	<b>75,152,000</b>	<b>4,915,700</b>	<b>7.00%</b>	

CENTRAL CONTRA COSTA SANITARY DISTRICT  
BUDGET SUMMARY ANALYSIS - DISTRICT REVENUE  
FISCAL YEAR 2013-2014

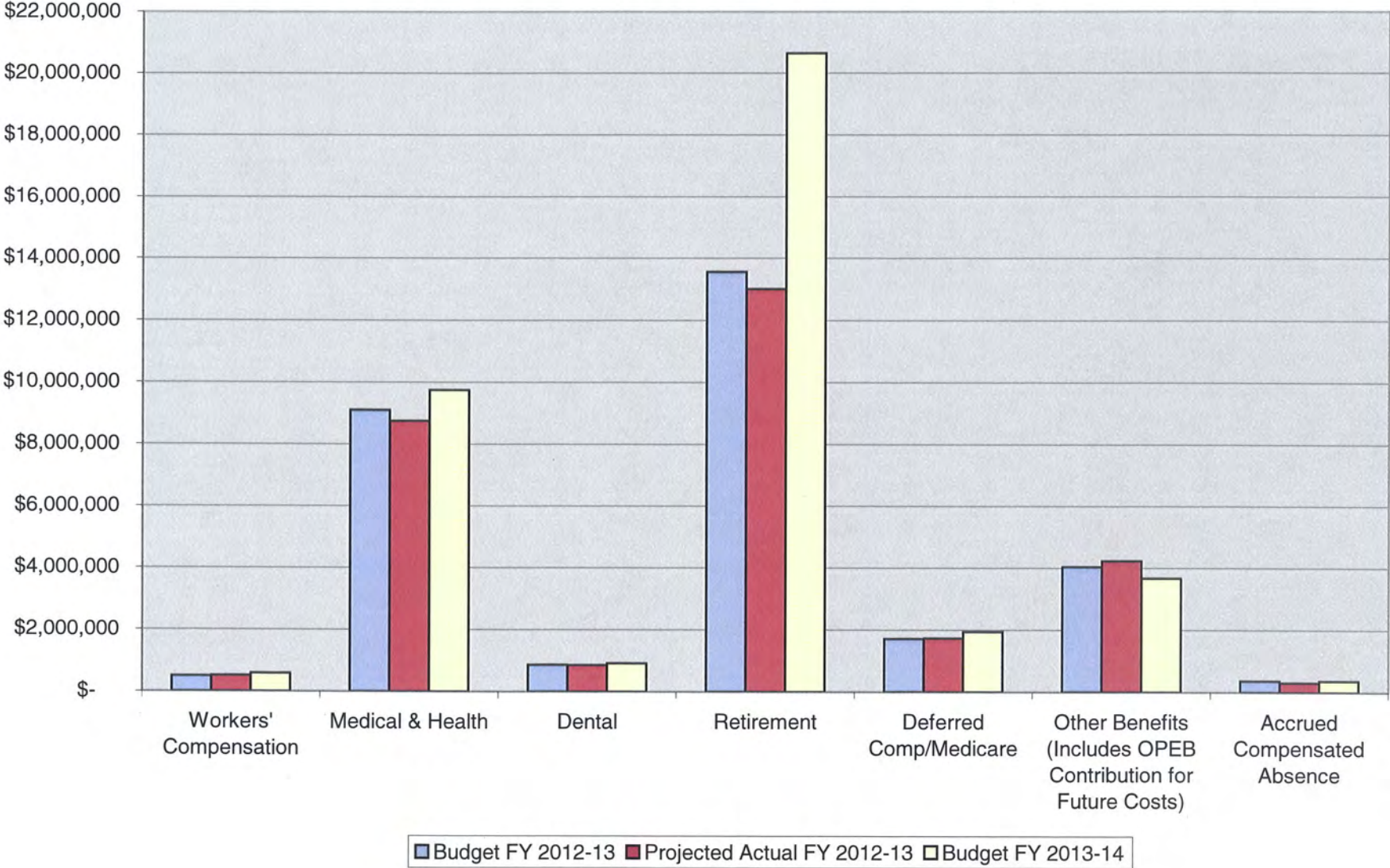
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGETED 2012-13	PROJECTED ACTUAL 12-13	13-14 BUDGET FINAL PASS	BUDGET 13-14 TO EST 12-13 VARIANCE	PERCENT VARIANCE	BUDGET 13-14 TO BUDGET 12-13 VARIANCE	PERCENT VARIANCE
RUNNING EXPENSE								
001-0000-300.10-00	PERMIT/APPLICATION FEES	204,000	220,000	230,000	10,000	4.55	26,000	12.75
001-0000-300.17-00	SEPTIC TANK DUMPING	65,000	70,000	65,000	5,000-	7.14-	0	.00
001-0000-300.19-00	OVERTIME INSPECTION	12,000	7,800	9,000	1,200	15.38	3,000-	25.00-
001-0000-300.20-00	SIDE SEWER INSPECTION	420,000	475,000	489,000	14,000	2.95	69,000	16.43
001-0000-300.22-00	SEWER SVC CHARGE-COUNTER	189,200	105,000	99,100	5,900-	5.62-	90,100-	47.62-
001-0000-300.23-00	SEWER SVC CHRГ-COUNTY	55,197,600	55,500,000	58,580,200	3,080,200	5.55	3,382,600	6.13
001-0000-300.24-00	SEWER SVC CHRГ-DIRECT	841,000	927,000	874,400	52,600-	5.67-	33,400	3.97
001-0000-300.25-00	SEWER SVC CHRГ-PRIOR YEAR	22,300-	22,300-	22,000-	300	1.35-	300	1.35-
001-0000-300.26-00	SERVICE CHARGES-CONCORD	10,800,000	10,800,000	12,800,000	2,000,000	18.52	2,000,000	18.52
001-0000-300.27-00	SALES	2,000	2,000	2,000	0	.00	0	.00
001-0000-300.29-00	OTHER SERVICE CHARGES	145,000	135,000	145,000	10,000	7.41	0	.00
001-0000-300.30-00	INDUSTRIAL PERMIT FEES	100,000	75,000	95,000	20,000	26.67	5,000-	5.00-
001-0000-300.32-00	NEW INDUSTRY PERMIT FEES	9,000	9,000	10,000	1,000	11.11	1,000	11.11
001-0000-300.33-00	POLLUTION PREVENTION	0	0	0	0	.00	0	.00
001-0000-300.33-01	MVSD P2 PROGRAM	24,000	23,000	24,000	1,000	4.35	0	.00
001-0000-300.35-00	LEASE RENTAL INCOME	689,000	747,400	527,300	220,100-	29.45-	161,700-	23.47-
001-0000-300.36-00	PRETREATMENT PROGRAM FINE	2,000	35,000	2,000	33,000-	94.29-	0	.00
001-0000-300.38-00	RECYCLED WATER	355,000	155,000	102,000	53,000-	34.19-	253,000-	71.27-
001-0000-300.38-01	RECYCLED WATER GRANTS	0	0	0	0	.00	0	.00
001-0000-300.43-00	ANNEXATION CHARGES	18,000	23,000	24,000	1,000	4.35	6,000	33.33
001-0000-300.45-00	INTEREST INCOME	143,000	103,000	119,000	16,000	15.53	24,000-	16.78-
001-0000-300.46-00	TAX REVENUE	0	0	0	0	.00	0	.00
001-0000-300.47-00	OTHER AGENCY REIMB-MISC	0	0	0	0	.00	0	.00
001-0000-300.55-00	STORMWATER PROGRAM	215,000	230,000	230,000	0	.00	15,000	6.98
001-0000-300.56-00	HOUSE HAZARD WASTE REIMB	825,800	778,000	745,000	33,000-	4.24-	80,800-	9.78-
001-0000-300.60-00	MISCELLANEOUS INCOME	0	30,000	0	30,000-	100.00-	0	.00
001-0000-300.63-00	PARTNERING	0	0	0	0	.00	0	.00
001-0000-300.64-00	RIGHT-OF-WAY FEES	2,000	2,000	2,000	0	.00	0	.00
*		70,236,300	70,429,900	75,152,000	4,722,100	6.70	4,915,700	7.00
**	RUNNING EXPENSE	70,236,300	70,429,900	75,152,000	4,722,100	6.70	4,915,700	7.00
		70,236,300	70,429,900	75,152,000	4,722,100	6.70	4,915,700	7.00

**CENTRAL CONTRA COSTA SANITARY DISTRICT  
 FY 2012-13 AND FY 2013-14 OPERATIONS AND MAINTENANCE BUDGETS  
 DISTRICT SALARIES AND BENEFITS**

	TOTAL DISTRICT			OPERATIONS & MAINTENANCE			SEWER CONSTRUCTION		
	FY 2012-13 Budget	FY 2013-14 Budget	Variance Favorable/ (Unfavorable)	FY 2012-13 Budget	FY 2013-14 Budget	Variance Favorable/ (Unfavorable)	FY 2012-13 Budget	FY 2013-14 Budget	Variance Favorable/ (Unfavorable)
SALARIES	\$ 26,522,568	29,018,485	(2,495,917)	23,522,756	26,034,763	(2,512,007)	2,999,812	2,983,722	16,090
Salary Vacancy	(772,000)	(565,000)	(207,000)	(689,000)	(510,000)	(179,000)	(83,000)	(55,000)	(28,000)
OVERTIME	968,138	1,095,803	(127,665)	831,292	969,535	(138,243)	136,846	126,268	10,578
STANDBY	226,498	227,723	(1,225)	226,498	227,723	(1,225)	-	-	-
BENEFITS (A)	32,634,351	40,410,086	(7,775,735)	30,083,748	37,829,384	(7,745,636)	2,550,603	2,580,702	(30,099)
Benefit Vacancy	(1,204,000)	(1,135,000)	(69,000)	(1,204,000)	(1,135,000)	(69,000)	-	-	-
CAP. ADMIN. O/H	-	-	-	(3,756,000)	(4,124,238)	368,238	3,756,000	4,124,238	(368,238)
<b>TOTAL</b>	<b>\$ 58,375,555</b>	<b>69,052,097</b>	<b>(10,676,542)</b>	<b>49,015,294</b>	<b>59,292,167</b>	<b>(10,276,873)</b>	<b>9,360,261</b>	<b>9,759,930</b>	<b>(399,669)</b>

(A) Benefit total does not include capitalized administrative overhead - listed separately in the table.

**Operations & Maintenance Benefits (w/o vacancy factor)  
 FY 2012-13 Budget, FY 2012-13 Projected, FY 2013-14 Budget**



## Total District Salaries, Benefits, and Capitalized Administrative Overhead Expense

### BUDGET FY 2013-14 COMPARED TO PROJECTED FY 2012-13

	Projected	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2012-13	FY 2013-14	Variance \$	Variance %	
O&M Salaries	\$ 24,485,613	26,719,021	(2,233,408)	(9.12%)	Increases due to cost-of-living increases, merit increases, personal advancements and filling of vacant positions. FY 13-14 includes a 2% vacancy factor.
O&M Workers' Compensation	505,500	585,515	(80,015)	(15.83%)	The assumed rate increase is 10%; confirmed rate increases have not been received at this time. Insurable earnings in Budget FY 13-14 are higher than Projected FY 12-13.
O&M Medical & Health	8,737,000	9,735,139	(998,139)	(11.42%)	FY 2013-2014 Kaiser rate increases are 2.88% for active members and a weighted 2.11% for retirees. HealthNet increases are 9.2% for active employees and a weighted 6.06% for retirees. Current vacant positions are now budgeted. The total number of covered employees and retirees increase each year as employees retire and new hires replace them.
O&M Dental	856,000	912,856	(56,856)	(6.64%)	There was no rate change for FY 13-14. Current vacant positions are now budgeted. As with medical benefits, the total number of covered employees and retirees increase each year as employees retire and new hires replace them.
O&M Retirement	13,000,000	20,640,634	(7,640,634)	(58.77%)	This figure includes an extra \$5M payment towards the UAAL in FY13-14. Other factors in the increase are higher pensionable wages and a weighted CCCERA rate increase of 3.5%. Much of that rate increase is due to the impact of de-pooling and large market losses in 2008 that are still being recognized due to five-year smoothing.
O&M Deferred Comp/Medicare	1,718,000	1,934,547	(216,547)	(12.60%)	Increase due to increase in subject wages.
O&M Other Benefits	257,000	276,293	(19,293)	(7.51%)	There are no rate changes in Life Insurance and LTD in FY 12-13, thus the small dollar variance.
OPEB Contribution (Future contribution only - Does not include retiree healthcare premiums)	3,965,800	3,384,400	581,400	14.66%	This amount represents the future payment into the PARS trust for Retiree healthcare. The total annual required contribution (ARC) including retiree medical, dental and life insurance premiums decreased from \$8.3M to \$8.103M in FY 13-14.
O&M Accrued Compensated Absence	300,000	360,000	(60,000)	(20.00%)	This account calculates leave balances at a point in time. Trend analysis is used to determine the annual projected and budgeted amounts, but this account can be hard to predict.
O&M Benefit Vacancy Factor	-	(1,140,000)	1,140,000	---	3% of budgeted benefits.
O&M Capitalized Administrative Overhead Credit	(3,128,848)	(4,124,238)	995,390	31.81%	The Capitalized Administrative Overhead was 123% of salary in FY 12-13 and is 135% of salary in FY 13-14, which causes most of the variance increase. Increased salaries is the other major factor in the variance.
*CAPITAL SALARY AND BENEFITS	7,565,471	9,759,930	(2,194,459)	(29.01%)	Increased capital salaries and associated benefits in FY 13-14.
<b>Total O&amp;M and Capital</b>	<b>\$ 58,261,536</b>	<b>69,044,097</b>	<b>(10,782,561)</b>	<b>(18.51%)</b>	

\* Made up of capitalized salaries, benefits, and administrative overhead charged to District capital projects.

### BUDGET FY 2013-14 COMPARED TO BUDGET FY 2012-13

	Budget	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2012-13	FY 2013-14	Variance \$	Variance %	
O&M Salaries	23,891,546	26,719,021	(2,827,475)	(11.83%)	No salary increases were budgeted for FY 12-13. Increase due to cost of living and merit increases. Seven more positions were budgeted in FY 13-14 compared to FY 12-13.
O&M Workers' Compensation	488,734	585,515	(96,781)	(19.80%)	The assumed rate increase is 10%; confirmed rate increases have not been received at this time. Insurable earnings in Budget FY 13-14 are higher than Projected FY 12-13.
O&M Medical & Health	9,093,475	9,735,139	(641,664)	(7.06%)	FY 13-14 Kaiser rate increases are 2.88% for active members and a weighted 2.11% for retirees. HealthNet increases are 9.2% for active employees and a weighted 6.06% for retirees. Current vacant positions are now budgeted. The total number of covered employees and retirees increase each year as employees retire and new hires replace them.
O&M Dental	860,371	912,856	(52,485)	(6.10%)	There was no rate change for FY 13-14. Seven more positions were budgeted in FY 13-14 compared to FY 12-13. As with medical benefits, the total number of covered employees and retirees increase each year as employees retire and new hires replace them.
O&M Retirement	13,548,600	20,640,634	(7,092,034)	(52.35%)	This figure includes an extra \$5M payment towards the UAAL in FY 13-14. Other factors in the increase are higher pensionable wages and a weighted CCCERA rate increase of 3.5%. Much of that rate increase is due to the impact of de-pooling and large market losses in 2008 that are still being recognized due to five-year smoothing.
O&M Deferred Comp/Medicare	1,701,137	1,934,547	(233,410)	(13.72%)	Increase due to increase in subject wages.
O&M Other Benefits	264,431	276,293	(11,862)	(4.49%)	There are no rate changes in Life Insurance and LTD in FY 13-14, thus the small dollar variance.
OPEB Contribution (Future contribution only - Does not include retiree healthcare premiums)	3,767,000	3,384,400	382,600	10.16%	This amount represents the future payment into the PARS trust for Retiree healthcare. The total annual required contribution (ARC) including retiree medical, dental and life insurance premiums decreased from \$8.3M to \$8.103M in FY 13-14.
O&M Accrued Compensated Absence	360,000	360,000	-	0.00%	No change in assumption. This account calculates leave balances at a point in time. Trend analysis is used to determine the annual projected and budgeted amounts, but this account can be hard to predict.
O&M Benefit Vacancy Factor	(1,204,000)	(1,140,000)	(64,000)	5.32%	Decrease from 4% to 3% of budgeted benefits in FY 13-14. Variance due to the change in other benefit expenses, largely medical and retirement.
O&M Capitalized Administrative Overhead Credit	(3,756,000)	(4,124,238)	368,238	9.80%	The Capitalized Administrative Overhead was 123% of salary in FY 12-13 and is 135% of salary in FY 13-14, which causes most of the variance increase. Increased salaries is the other major factor in the variance.
*CAPITAL SALARY AND BENEFITS	9,360,261	9,759,930	(399,669)	(4.27%)	Small increase due to employee benefit rate increases, mainly in retirement and medical.
<b>Total O&amp;M and Capital</b>	<b>\$ 58,375,555</b>	<b>69,044,097</b>	<b>(10,668,542)</b>	<b>(18.28%)</b>	

\* Made up of capitalized salaries, benefits, and administrative overhead charged to District capital projects.

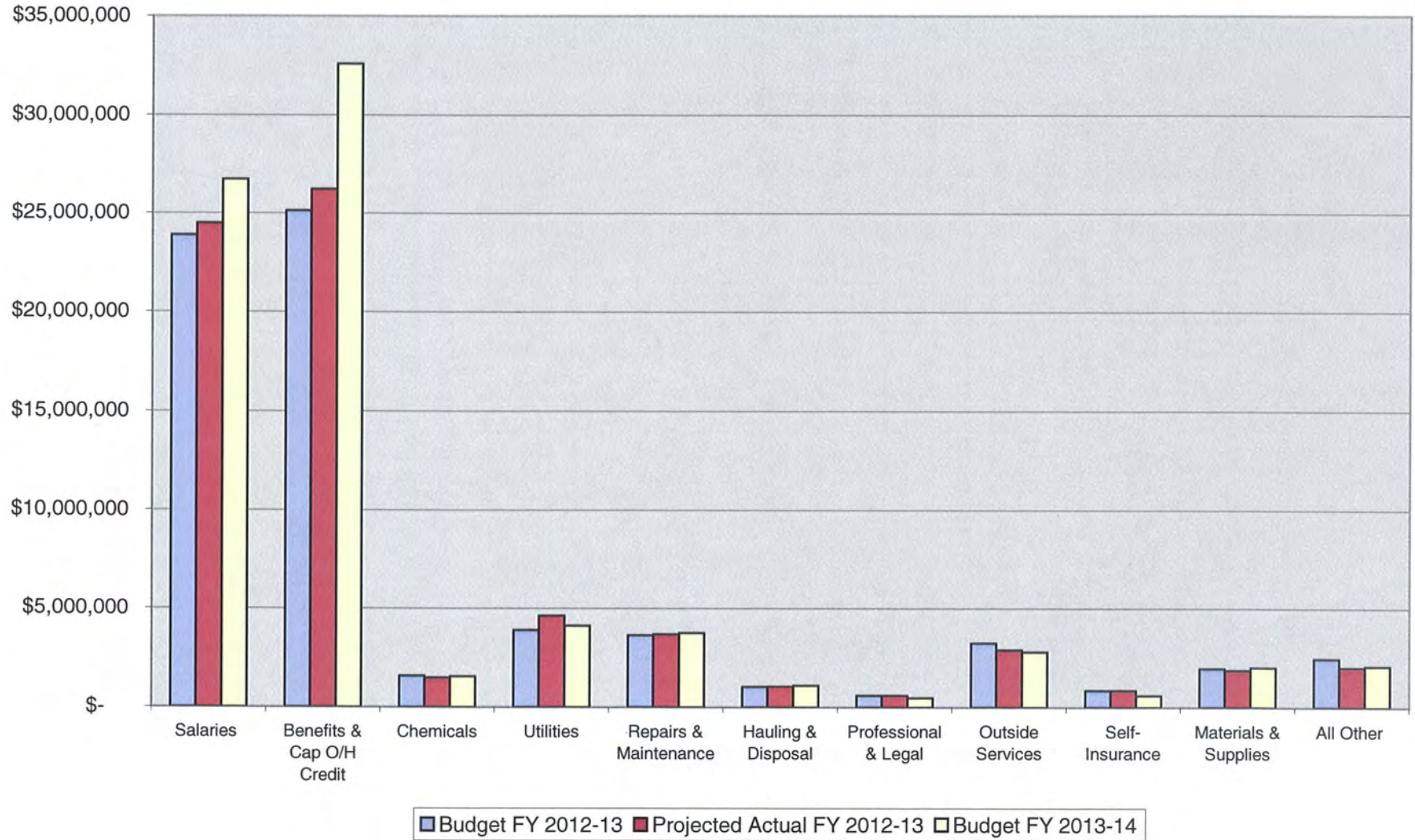
CENTRAL CONTRA COSTA SANITARY DISTRICT  
 BUDGET SUMMARY BY TYPE - FUND 001 R/E & S/C SALARIES & BENEFITS  
 FISCAL YEAR 2013-2014

ACCOUNT DESCRIPTION	BUDGETED 2012-2013	Y-T-D		13-14 BUDGET FINAL PASS	BUDGET 13-14		BUDGET 13-14 TO		
		ACTUAL EXPENDED	PROJECTED ACTUAL 12-13		TO EST 12-13 VARIANCE	PERCENT VARIANCE	BUDGET 12-13 VARIANCE	PERCENT VARIANCE	
RUNNING EXPENSE									
* SALARIES & WAGES-MGMT.	1,704,493	1,211,197	1,469,300	2,176,963	707,663-	48.16-	472,470-	27.72-	
* SALARIES & WAGES-NON MGMT	21,518,263	15,967,778	21,387,886	23,557,800	2,169,914-	10.15-	2,039,537-	9.48-	
* SALARIES & WAGES-COMP ABS	300,000	240,956	300,000	300,000	0	.00	0	.00	
* OVERTIME	831,292	743,216	1,078,027	969,535	108,492	10.06	138,243-	16.63-	
* STANDBY PAID	226,498	173,717	250,400	227,723	22,677	9.06	1,225-	.54-	
* SALARY VACANCY	689,000-	0	0	510,000-	510,000	.00	179,000-	25.98	
** SALARIES & WAGES	23,891,546	18,336,864	24,485,613	26,722,021	2,236,408-	9.13-	2,830,475-	11.85-	
* WORKERS' COMPENSATION INS	488,734	374,111	505,500	585,515	80,015-	15.83-	96,781-	19.80-	
* STATE UNEMPLOYMENT INSUR	30,000	21,030	32,000	30,000	2,000	6.25	0	.00	
* FEDERAL MEDICARE TAX	328,905	255,345	345,000	370,161	25,161-	7.29-	41,256-	12.54-	
* MEDICAL & HEALTH INSUR	9,093,475	6,581,843	8,737,000	9,735,139	998,139-	11.42-	641,664-	7.06-	
* RETIREMENT CONTRIBUTION	13,548,600	9,526,402	13,000,000	20,640,634	7,640,634-	58.77-	7,092,034-	52.35-	
* DEFERRED COMP. CONTRIB	1,372,232	1,033,295	1,373,000	1,564,386	191,386-	13.94-	192,154-	14.00-	
* DENTAL INSURANCE	860,371	640,519	856,000	912,856	56,856-	6.64-	52,485-	6.10-	
* LONG-TERM DISABILITY INS	70,489	48,430	65,000	74,135	9,135-	14.05-	3,646-	5.17-	
* LIFE INSURANCE	163,942	119,056	160,000	172,158	12,158-	7.60-	8,216-	5.01-	
* ACCRUED COMPENSATED ABS	360,000	14,542-	300,000	360,000	60,000-	20.00-	0	.00	
* BENEFIT VACANCY	1,204,000-	0	0	1,135,000-	1,135,000	.00	69,000-	5.73	
* OPEB CONTRIBUTION	3,767,000	3,767,000	3,965,800	3,384,400	581,400	14.66	382,600	10.16	
* CAPITALIZED ADM OVERHEAD	3,756,000-	2,517,973-	3,128,848-	4,124,238-	995,390	31.81-	368,238	9.80-	
** EMPLOYEE BENEFITS	25,123,748	19,834,516	26,210,452	32,570,146	6,359,694-	24.26-	7,446,398-	29.64-	
*** RUNNING EXPENSE	49,015,294	38,171,380	50,696,065	59,292,167	8,596,102-	16.96-	10,276,873-	20.97-	

CENTRAL CONTRA COSTA SANITARY DISTRICT  
 BUDGET SUMMARY BY TYPE - FUND 001 R/E & S/C SALARIES & BENEFITS  
 FISCAL YEAR 2013-2014

ACCOUNT DESCRIPTION	BUDGETED	Y-T-D		13-14 BUDGET FINAL PASS	BUDGET 13-14		BUDGET 13-14 TO	
	2012-2013	ACTUAL EXPENDED	PROJECTED ACTUAL 12-13		TO EST 12-13	PERCENT VARIANCE	BUDGET 12-13	PERCENT VARIANCE
SEWER CONSTRUCTION								
* OVERTIME	0	0	0	0	0	.00	0	.00
* CAPITALIZED SALARIES	2,999,812	1,933,539	2,475,559	2,983,722	508,163-	20.53-	16,090	.54
* OVERTIME	136,846	33,627	54,064	126,268	72,204-	133.55-	10,578	7.73
* SALARY VACANCY	83,000-	0	0	55,000-	55,000	.00	28,000-	33.73
** SALARIES & WAGES	3,053,658	1,967,166	2,529,623	3,054,990	525,367-	20.77-	1,332-	.04-
* WORKERS' COMPENSATION INS	22,964	12,216	14,000	22,352	8,352-	59.66-	612	2.67
* FEDERAL MEDICARE TAX	40,761	27,560	35,000	41,455	6,455-	18.44-	694-	1.70-
* MEDICAL & HEALTH INSUR	516,850	321,926	435,000	478,261	43,261-	9.95-	38,589	7.47
* RETIREMENT CONTRIBUTION	1,724,171	1,007,033	1,217,000	1,791,108	574,108-	47.17-	66,937-	3.88-
* DEFERRED COMP. CONTRIB	170,567	106,137	141,000	175,756	34,756-	24.65-	5,189-	3.04-
* DENTAL INSURANCE	52,307	33,804	46,000	49,407	3,407-	7.41-	2,900	5.54
* LONG-TERM DISABILITY INS	8,832	6,222	8,000	8,500	500-	6.25-	332	3.76
* LIFE INSURANCE	14,151	8,624	11,000	13,863	2,863-	26.03-	288	2.04
* CAPITALIZED ADM OVERHEAD	3,756,000	2,517,973	3,128,848	4,124,238	995,390-	31.81-	368,238-	9.80-
** EMPLOYEE BENEFITS	6,306,603	4,041,495	5,035,848	6,704,940	1,669,092-	33.14-	398,337-	6.32-
*** SEWER CONSTRUCTION	9,360,261	6,008,661	7,565,471	9,759,930	2,194,459-	29.01-	399,669-	4.27-
	58,375,555	44,180,041	58,261,536	69,052,097	10,790,561-	18.52-	10,676,542-	18.29-

**Operations and Maintenance Expense  
FY 2012-13 Budget, FY 2012-13 Projected and FY 2013-14 Budget**





## TOTAL DISTRICT O&M EXPENSE

### BUDGET FY 2013-14 COMPARED TO PROJECTED FY 2012-13

	Projected	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2012-13	FY 2013-14	Variance \$	Variance %	
Salaries	\$ 24,485,613	\$ 26,722,021	(2,236,408)	(9.13%)	Increase due to cost of living and merit increases. Several positions currently vacant are budgeted in FY 13-14.
Benefits & Cap O/H Credit	26,210,452	32,570,146	(6,359,694)	(24.26%)	See Salary & Benefit Tab.
Chemicals	1,492,180	1,561,000	(68,820)	(4.61%)	Not a significant variance; increased lime spending offset by lower spending on other chemicals.
Utilities	4,626,162	4,117,650	508,512	10.99%	Decrease due to high cost of importing electricity in FY 12-13 due to Cogen incident offset by the dry winter and expected rise in electric rates.
Repairs & Maintenance	3,690,429	3,765,527	(75,098)	(2.03%)	Increase due to lower than expected expenses in FY 12-13 and increased IT expenses in FY 13-14.
Hauling & Disposal	1,050,300	1,100,500	(50,200)	(4.78%)	Expected small increases to Janitorial & Refuse Removal, Ash Removal, and Grit Removal rates. Increase in Sludge Removal.
Professional & Legal	591,850	477,350	114,500	19.35%	Decrease largely due to more spent in FY 12-13 for POB review, DC and GASB 45 study, and labor negotiations.
Outside Services	2,906,808	2,801,621	105,187	3.62%	Decrease mainly due to lower temporary staff expense for the Permit records audit.
Self-Insurance	850,000	600,000	250,000	29.41%	Per S/I budget estimates.
Materials & Supplies	1,885,026	2,016,715	(131,689)	(6.99%)	Lower than anticipated Operating Supplies and Operating Fuel expenses in FY 12-13. Operating fuel expenses expected to increase in FY 13-14 due to storage tank work.
All Other	2,022,349	2,092,422	(70,073)	(3.46%)	Increase in Public Agency Fees and Outside Agency Fees reflect increased money for BACWA participation and to fund other studies required in our NPDES permit offset by no election expenses in FY 13-14.
<b>Total</b>	<b>\$ 69,811,169</b>	<b>77,824,952</b>	<b>(8,013,783)</b>	<b>(11.48%)</b>	

### BUDGET FY 2013-14 COMPARED TO BUDGET FY 2012-13

	Budget	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2012-13	FY 2013-14	Variance \$	Variance %	
Salaries	23,891,546	26,722,021	(2,830,475)	(11.85%)	No salary increases were budgeted for FY 12-13. Increase due to cost of living and merit increases. Seven more positions were budgeted in FY 13-14 compared to FY 12-13.
Benefits & Cap O/H Credit	25,123,748	32,570,146	(7,446,398)	(29.64%)	See Salary & Benefit Tab.
Chemicals	1,581,000	1,561,000	20,000	1.27%	Not a significant variance.
Utilities	3,906,150	4,117,650	(211,500)	(5.41%)	Increase due to higher projected electricity rates and nominal increases to amount budgeted for electrical, natural gas, and water.
Repairs & Maintenance	3,644,811	3,765,527	(120,716)	(3.31%)	Increase mainly due increased IT expense and higher Cogen maintenance contract in FY 13-14.
Hauling & Disposal	1,039,800	1,100,500	(60,700)	(5.84%)	Increase in sludge hauling expense. Nominal increases in all other accounts for POD.
Professional & Legal	590,900	477,350	113,550	19.22%	Decrease due to higher legal services and professional services related to negotiations in FY 12-13.
Outside Services	3,248,970	2,801,621	447,349	13.77%	Decrease in technical services largely due to the elimination of unused line items for consultants to evaluate operator shift scheduling, SOP's and information mapping, maintenance and inspection of outfall.
Self-Insurance	850,000	600,000	250,000	29.41%	Per S/I budget estimates.
Materials & Supplies	1,970,805	2,016,715	(45,910)	(2.33%)	Increases to Office Equipment/Supplies, Laboratory Supplies and Operating Fuel in POD in FY 13-14.
All Other	2,458,734	2,092,422	366,312	14.90%	Decrease largely due no election expense offset by large increase in Public Agency Fees and Outside Agency Fees reflect increased money for BACWA participation and to fund other studies required in our NPDES permit.
<b>Total</b>	<b>\$ 68,306,464</b>	<b>77,824,952</b>	<b>(9,518,488)</b>	<b>(13.93%)</b>	

CENTRAL CONTRA COSTA SANITARY DISTRICT  
 BUDGET SUMMARY BY TYPE - FUND 001 DISTRICT EXPENSES  
 FISCAL YEAR 2013-2014

ACCOUNT DESCRIPTION	BUDGETED	PROJECTED	FINAL	BUDGET 13-14	PERCENT	BUDGET 13-14 TO	PERCENT
	2012-2013	2012-2013 ACTUAL	BUDGETED 2013-2014	TO ACT 12-13 VARIANCE		BUDGET 12-13 VARIANCE	
* SALARIES & WAGES	23,891,546	24,485,613	26,722,021	2,236,408-	9.13-	2,830,475-	11.85-
* EMPLOYEE BENEFITS	25,123,748	26,210,452	32,570,146	6,359,694-	24.26-	7,446,398-	29.64-
* DIRECTOR FEES & EXPENSES	161,960	161,960	155,637	6,323	3.90	6,323	3.90
* CHEMICALS	1,581,000	1,492,180	1,561,000	68,820-	4.61-	20,000	1.27
* UTILITIES	3,906,150	4,626,162	4,117,650	508,512	10.99	211,500-	5.41-
* REPAIRS & MAINTENANCE	3,644,811	3,690,429	3,765,527	75,098-	2.03-	120,716-	3.31-
* HAULING & DISPOSAL	1,039,800	1,050,300	1,100,500	50,200-	4.78-	60,700-	5.84-
* PROFESSIONAL & LEGAL SERV	590,900	591,850	477,350	114,500	19.35	113,550	19.22
* OUTSIDE SERVICES	3,248,970	2,906,808	2,801,621	105,187	3.62	447,349	13.77
* SELF-INSURANCE EXPENSE	850,000	850,000	600,000	250,000	29.41	250,000	29.41
* MATERIALS & SUPPLIES	1,970,805	1,885,026	2,016,715	131,689-	6.99-	45,910-	2.33-
* OTHER EXPENSES	2,296,774	1,860,389	1,936,785	76,396-	4.11-	359,989	15.67
	68,306,464	69,811,169	77,824,952	8,013,783-	11.48-	9,518,488-	13.93-

ACCOUNT DESCRIPTION	BUDGET 2012-2013	PROJECTED 2012-2013 ACTUAL	FINAL BUDGETED 2013-2014	BUDGET 13-14 TO ACTUAL 12-13 VARIANCE
* SALARIES & WAGES-MGMT.	1,704,493	1,469,300	2,176,963	707,663-
* SALARIES & WAGES-NON MGMT	21,518,263	21,387,886	23,557,800	2,169,914-
* SALARIES & WAGES-COMP ABS	300,000	300,000	300,000	0
* OVERTIME	831,292	1,078,027	969,535	108,492
* STANDBY PAID	226,498	250,400	227,723	22,677
* SALARY VACANCY	689,000-	0	510,000-	510,000
** SALARIES & WAGES	23,891,546	24,485,613	26,722,021	2,236,408-
* WORKERS' COMPENSATION INS	488,734	505,500	585,515	80,015-
* STATE UNEMPLOYMENT INSUR	30,000	32,000	30,000	2,000
* FEDERAL MEDICARE TAX	328,905	345,000	370,161	25,161-
* MEDICAL & HEALTH INSUR	9,093,475	8,737,000	9,735,139	998,139-
* RETIREMENT CONTRIBUTION	13,548,600	13,000,000	20,640,634	7,640,634-
* DEFERRED COMP. CONTRIB	1,372,232	1,373,000	1,564,386	191,386-
* DENTAL INSURANCE	860,371	856,000	912,856	56,856-
* LONG-TERM DISABILITY INS	70,489	65,000	74,135	9,135-
* LIFE INSURANCE	163,942	160,000	172,158	12,158-
* ACCRUED COMPENSATED ABS	360,000	300,000	360,000	60,000-
* BENEFIT VACANCY	1,204,000-	0	1,135,000-	1,135,000
* OPEB CONTRIBUTION	3,767,000	3,965,800	3,384,400	581,400
* CAPITALIZED ADM OVERHEAD	3,756,000-	3,128,848-	4,124,238-	995,390
** EMPLOYEE BENEFITS	25,123,748	26,210,452	32,570,146	6,359,694-
* DIRECTOR MEETING FEES	60,325	60,325	59,200	1,125
* BOARD TRAINING AND CONF	46,000	46,000	64,000	18,000-
* BOARD HEALTH BENEFITS	55,635	55,635	32,437	23,198
** DIRECTOR FEES & EXPENSES	161,960	161,960	155,637	6,323
* LIME	206,000	310,000	300,000	10,000
* POLYMER	485,000	436,000	450,000	14,000-
* BOILER CHEMICALS	58,000	58,000	72,000	14,000-
* OTHER CHEMICALS	524,000	502,180	540,000	37,820-
* HYPOCHLORITE	308,000	186,000	199,000	13,000-
** CHEMICALS	1,581,000	1,492,180	1,561,000	68,820-
* ELECTRICAL	966,000	1,668,879	995,200	673,679
* NATURAL GAS	2,090,500	2,161,500	2,216,500	55,000-
* LAND-FILL GAS	475,000	448,000	473,000	25,000-
* WATER	89,750	101,750	102,250	500-
* TELEPHONE	284,900	246,033	330,700	84,667-
** UTILITIES	3,906,150	4,626,162	4,117,650	508,512
* OUTSIDE VEH/EQUIP REPAIR	116,250	116,250	91,100	25,150
* VEHIC/EQUIP REPAIR MAINT	90,000	106,923	110,000	3,077-
* GENERAL REPAIRS & MAINT	945,000	1,037,631	962,000	75,631
* OUTSIDE REPAIRS & MAINT.	1,976,150	1,924,124	2,046,701	122,577-
* COMPUTER REPAIRS & MAINT	477,411	465,501	555,726	90,225-
* REAL PROPERTY REPAIRS	40,000	40,000	0	40,000
** REPAIRS & MAINTENANCE	3,644,811	3,690,429	3,765,527	75,098-
* ASH REMOVAL	160,000	144,000	152,000	8,000-
* SLUDGE REMOVAL	10,000	0	25,000	25,000-
* GRIT REMOVAL	80,000	80,000	90,000	10,000-

ACCOUNT DESCRIPTION	BUDGET	PROJECTED	FINAL	BUDGET 13-14 TO
	2012-2013	2012-2013 ACTUAL	BUDGETED 2013-2014	ACTUAL 12-13 VARIANCE
* JANITORIAL & REFUSE REMOV	248,600	293,100	289,800	3,300
* SPOILS REMOVAL	30,000	30,000	30,000	0
* HAZARDOUS WASTE DISPOSAL	511,200	503,200	513,700	10,500-
* MOBILE COLLECTION-HHW	0	0	0	0
** HAULING & DISPOSAL	1,039,800	1,050,300	1,100,500	50,200-
* PROFESSIONAL SERVICES	170,800	215,850	126,250	89,600
* LEGAL SERVICES-BOARD	62,000	62,000	80,000	18,000-
* LEGAL SERVICES-STAFF	358,100	314,000	271,100	42,900
** PROFESSIONAL & LEGAL SERV	590,900	591,850	477,350	114,500
* OUTSIDE SAFETY SERVICES	84,200	60,000	89,200	29,200-
* TECHNICAL SERVICES	2,737,920	2,414,158	2,271,520	142,638
* DATA PROCESSING SERVICES	400	200	300	100-
* OTHER PUBLIC AGENCY SERV	309,750	303,750	309,500	5,750-
* REPROGRAPHIC SERVICES	18,700	8,700	13,101	4,401-
* RECRUITMENT	98,000	120,000	118,000	2,000
** OUTSIDE SERVICES	3,248,970	2,906,808	2,801,621	105,187
* SELF-INSURANCE EXPENSE	850,000	850,000	600,000	250,000
** SELF-INSURANCE EXPENSE	850,000	850,000	600,000	250,000
* OFFICE EQUIPMENT/SUPPLIES	210,460	194,635	213,260	18,625-
* GASOLINE, OIL & FUEL	257,450	257,450	272,000	14,550-
* OPERATING SUPPLIES	1,175,900	1,137,276	1,190,410	53,134-
* OPERATING FUEL	38,000	19,342	48,000	28,658-
* LABORATORY SUPPLIES	146,000	145,000	154,700	9,700-
* SAFETY SUPPLIES	142,995	131,323	138,345	7,022-
* INVENTORY OVER/SHORT	0	0	0	0
** MATERIALS & SUPPLIES	1,970,805	1,885,026	2,016,715	131,689-
* RENTS & LEASES	213,150	182,050	195,801	13,751-
* PUBLIC AGENCY FEES	427,035	448,818	493,844	45,026-
* PUBLIC INFORMATION	438,000	249,600	285,500	35,900-
* TUITION REIMBURSEMENT	44,550	33,001	53,550	20,549-
* TECH TRAIN, CONF & MEETS	334,170	288,330	393,570	105,240-
* CERTIFICATION & LICENSES	19,541	18,406	19,397	991-
* CLAIMS	5,100	1	501	500-
* SUBSCRIPTION/PUBLICATION	33,948	31,194	34,688	3,494-
* MILEAGE REIMBURSEMENTS	7,140	9,130	9,490	360-
* PUBLIC NOTICES	5,850	2,350	5,850	3,500-
* OUTSIDE ORGANIZATION FEES	278,000	268,280	314,040	45,760-
* EMPLOYEE MEMBERSHIPS	39,145	36,127	39,224	3,097-
* MISCELLANEOUS	36,030	27,802	41,330	13,528-
* ELECTION EXPENSE	350,000	260,000	0	260,000
* PROFESSIONAL EXP REIMB	65,115	5,300	50,000	44,700-
** OTHER EXPENSES	2,296,774	1,860,389	1,936,785	76,396-
	68,306,464	69,811,169	77,824,952	8,013,783-

## ADMINISTRATION DEPARTMENT O&M EXPENSE

### BUDGET FY 2013-14 COMPARED TO PROJECTED FY 2012-13

	Projected	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2012-13		FY 2013-14	Variance \$	
Salaries	\$ 4,525,000	5,001,596	(476,596)	(10.53%)	Increase due to cost of living and merit increases. Director position is budgeted for 6 months in FY 13-14.
Benefits & Capital O/H credit	12,282,644	13,247,168	(964,524)	(7.85%)	See salary & benefit tab.
Utilities	151,700	120,100	31,600	20.83%	Decrease due to some utilities moved from Purchasing to Engineering for FY 13-14.
Repairs & Maintenance	471,600	534,715	(63,115)	(13.38%)	Increase due to IT adding new core switches, online backup, and a 2nd IBM server at CSO in FY 13-14.
Professional & Legal	490,850	343,250	147,600	30.07%	Decrease due to more spent in FY 12-13 for POB review, DC and GASB 45 study, and labor negotiations.
Outside Services	1,264,000	1,265,700	(1,700)	(0.13%)	Not a significant variance.
Self-Insurance	850,000	600,000	250,000	29.41%	Per S/I budget estimates.
Materials & Supplies	219,690	227,385	(7,695)	(3.50%)	Not a significant variance.
All Other	867,433	708,132	159,301	18.36%	Decrease due to no election expense in FY 13-14, offset by more spent on community outreach programs, tech training, and professional expense reimbursements.
<b>Total</b>	<b>\$ 21,122,917</b>	<b>22,048,046</b>	<b>(925,129)</b>	<b>(4.38%)</b>	

### BUDGET FY 2013-14 COMPARED TO BUDGET FY 2012-13

	Budget	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2012-13		FY 2013-14	Variance \$	
Salaries	4,437,393	5,001,596	(564,203)	(12.71%)	No salary increases were budgeted for FY 12-13. Increase due to cost of living and merit increases. Director position is budgeted for 6 months in FY 13-14.
Benefits & Capital O/H credit	11,942,902	13,247,168	(1,304,266)	(10.92%)	See salary & benefit tab.
Utilities	176,700	120,100	56,600	32.03%	Decrease due to some utilities moved from Purchasing to Engineering for FY 13-14.
Repairs & Maintenance	500,300	534,715	(34,415)	(6.88%)	Increase due to IT adding new core switches, online backup, and a 2nd IBM server at CSO, offset by real property repairs moved to Engineering in FY 13-14.
Professional & Legal	434,800	343,250	91,550	21.06%	Decrease due to legal services and professional services related to negotiations in FY 12-13.
Outside Services	1,353,550	1,265,700	87,850	6.49%	Decrease due to less budgeted for temps due to filled positions, and real estate-related expenses moved to Engineering in FY 13-14.
Self-Insurance	850,000	600,000	250,000	29.41%	Per S/I budget estimates.
Materials & Supplies	238,725	227,385	11,340	4.75%	Decrease due to less anticipated operating and safety supplies needed in FY13-14.
All Other	1,189,375	708,132	481,243	40.46%	Decrease due to no election expense, reduction in community and new outreach programs, and no Prop 218 mailings, offset by higher Tech training in FY 13-14.
<b>Total</b>	<b>\$ 21,123,745</b>	<b>22,048,046</b>	<b>(924,301)</b>	<b>(4.38%)</b>	

CENTRAL CONTRA COSTA SANITARY DISTRICT  
 BUDGET SUMMARY BY TYPE - FUND 001 DEPARTMENT EXPENSES  
 FISCAL YEAR 2013-2014

ACCOUNT DESCRIPTION	BUDGETED	PROJECTED	BUDGET 13-14		PERCENT	BUDGET 13-14 TO		PERCENT
	2012-2013	2012-2013	13-14	BUDGET	TO ACT 12-13	BUDGET 12-13	VARIANCE	VARIANCE
		ACTUAL	FINAL	PASS	VARIANCE			
ADMINISTRATION								
* SALARIES & WAGES	4,437,393	4,525,000	5,001,596		476,596-	10.53-	564,203-	12.71-
* EMPLOYEE BENEFITS	11,942,902	12,282,644	13,247,168		964,524-	7.85-	1,304,266-	10.92-
* DIRECTOR FEES & EXPENSES	161,960	161,960	155,637		6,323	3.90	6,323	3.90
* UTILITIES	176,700	151,700	120,100		31,600	20.83	56,600	32.03
* REPAIRS & MAINTENANCE	500,300	471,600	534,715		63,115-	13.38-	34,415-	6.88-
* PROFESSIONAL & LEGAL SERV	434,800	490,850	343,250		147,600	30.07	91,550	21.06
* OUTSIDE SERVICES	1,353,550	1,264,000	1,265,700		1,700-	.13-	87,850	6.49
* SELF-INSURANCE EXPENSE	850,000	850,000	600,000		250,000	29.41	250,000	29.41
* MATERIALS & SUPPLIES	238,725	219,690	227,385		7,695-	3.50-	11,340	4.75
* OTHER EXPENSES	1,027,415	705,473	552,495		152,978	21.68	474,920	46.22
** ADMINISTRATION	21,123,745	21,122,917	22,048,046		925,129-	4.38-	924,301-	4.38-

ACCOUNT DESCRIPTION	BUDGET 2012-2013	PROJECTED 2012-2013 ACTUAL	FINAL BUDGETED 2013-2014	BUDGET 13-14 TO ACTUAL 12-13 VARIANCE
* SALARIES & WAGES-MGMT.	877,552	997,900	1,062,282	64,382-
* SALARIES & WAGES-NON MGMT	3,291,161	3,161,400	3,630,918	469,518-
* COMP ABS-ACCRUAL PAYMENTS	300,000	300,000	300,000	0
* OVERTIME	86,680	65,700	97,396	31,696-
* SALARY VACANCY	118,000-	0	89,000-	89,000
** SALARIES & WAGES	4,437,393	4,525,000	5,001,596	476,596-
* WORKERS' COMPENSATION INS	21,068	21,763	25,560	3,797-
* STATE UNEMPLOYMENT INSUR	30,000	32,000	30,000	2,000
* FEDERAL MEDICARE TAX	59,784	62,715	67,679	4,964-
* MEDICAL & HEALTH INSUR	4,989,737	4,769,837	5,212,659	442,822-
* RETIREMENT CONTRIBUTION	2,467,722	2,369,012	3,815,002	1,445,990-
* DEFERRED COMP. CONTRIB	239,084	239,323	282,960	43,637-
* DENTAL INSURANCE	474,533	460,511	483,306	22,795-
* LONG-TERM DISABILITY INS	11,173	10,302	11,889	1,587-
* LIFE INSURANCE	71,491	71,307	74,392	3,085-
* ACCRUED COMPENSATED ABS.	360,000	300,000	360,000	60,000-
* BENEFIT VACANCY	500,000-	0	443,000-	443,000
* OPEB CONTRIBUTION	3,767,000	3,965,800	3,384,400	581,400
* CAPITALIZED ADM OVERHEAD	48,690-	19,926-	57,679-	37,753
** EMPLOYEE BENEFITS	11,942,902	12,282,644	13,247,168	964,524-
* DIRECTOR MEETING FEES	60,325	60,325	59,200	1,125
* BOARD TRAINING AND CONF	46,000	46,000	64,000	18,000-
* BOARD HEALTH BENEFITS	55,635	55,635	32,437	23,198
** DIRECTOR FEES & EXPENSES	161,960	161,960	155,637	6,323
* ELECTRICAL	75,000	75,000	0	75,000
* NATURAL GAS	11,000	11,000	0	11,000
* WATER	4,000	4,000	0	4,000
* TELEPHONE	86,700	61,700	120,100	58,400-
** UTILITIES	176,700	151,700	120,100	31,600
* GENERAL REPAIRS & MAINT	5,000	5,000	5,000	0
* OUTSIDE REPAIRS & MAINT	70,800	47,100	64,800	17,700-
* COMPUTER REPAIRS & MAINT	384,500	379,500	464,915	85,415-
* REAL PROPERTY REPAIRS	40,000	40,000	0	40,000
** REPAIRS & MAINTENANCE	500,300	471,600	534,715	63,115-
* PROFESSIONAL SERVICES	170,800	215,850	126,250	89,600
* LEGAL SERVICES-BOARD	62,000	62,000	80,000	18,000-
* LEGAL SERVICES-STAFF	202,000	213,000	137,000	76,000
** PROFESSIONAL & LEGAL SERV	434,800	490,850	343,250	147,600
* OUTSIDE SAFETY SERVICES	55,000	35,000	50,000	15,000-
* TECHNICAL SERVICES	1,010,400	933,550	914,900	18,650
* DATA PROCESSING SERVICES	400	200	300	100-
* OTHER PUBLIC AGENCY SERVS	174,750	168,750	173,000	4,250-
* REPROGRAPHIC SERVICES	15,000	6,500	9,500	3,000-
* RECRUITMENT	98,000	120,000	118,000	2,000
** OUTSIDE SERVICES	1,353,550	1,264,000	1,265,700	1,700-
* SELF-INSURANCE EXPENSE	850,000	850,000	600,000	250,000
** SELF-INSURANCE EXPENSE	850,000	850,000	600,000	250,000

ACCOUNT DESCRIPTION	BUDGET	PROJECTED	FINAL	BUDGET 13-14 TO
	2012-2013	2012-2013 ACTUAL	BUDGETED 2013-2014	ACTUAL 12-13 VARIANCE
* OFFICE EQUIPMENT/SUPPLIES	123,000	106,815	122,700	15,885-
* OPERATING SUPPLIES	69,450	70,050	61,860	8,190
* SAFETY SUPPLIES	46,275	42,825	42,825	0
* INVENTORY OVER/SHORT	0	0	0	0
** MATERIALS & SUPPLIES	238,725	219,690	227,385	7,695-
* RENTS & LEASES	35,600	33,556	39,200	5,644-
* PUBLIC AGENCY FEES	2,500	2,500	2,500	0
* PUBLIC INFORMATION	427,000	249,500	278,500	29,000-
* TUITION REIMBURSEMENT	11,000	8,000	10,000	2,000-
* TECH TRAIN, CONF & MEETS	86,450	79,400	107,600	28,200-
* CERTIFICATION & LICENSES	1,800	1,300	1,300	0
* CLAIMS	5,000	0	500	500-
* SUBSCRIPTION/PUBLICATION	7,785	7,125	7,815	690-
* MILEAGE REIMBURSEMENTS	4,050	4,600	5,800	1,200-
* PUBLIC NOTICES	750	750	750	0
* OUTSIDE ORGANIZATION FEES	29,200	35,000	35,000	0
* EMPLOYEE MEMBERSHIPS	8,715	8,620	9,680	1,060-
* MISCELLANEOUS	15,950	14,622	15,350	728-
* ELECTION EXPENSE	350,000	260,000	0	260,000
* PROFESSIONAL EXP REIMB	41,615	500	38,500	38,000-
** OTHER EXPENSES	1,027,415	705,473	552,495	152,978
	21,123,745	21,122,917	22,048,046	925,129-



## ENGINEERING DEPARTMENT O&M EXPENSE

### BUDGET FY 2013-14 COMPARED TO PROJECTED FY 2012-13

	Projected	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2012-13	FY 2013-14	Variance \$	Variance %	
Salaries	\$ 5,767,419	6,008,963	(241,544)	(4.19%)	Salaries are expected to increase due to the filling of vacant and new positions, and cost of living and merit increases in FY 13-14.
Benefits & Cap O/H Credit	1,641,555	2,672,555	(1,031,000)	(62.81%)	See Salary & Benefits Tab.
Utilities	66,600	192,400	(125,800)	(188.89%)	Increase due to the transfer of Real Property expenses from Administration to Engineering in FY 13-14.
Repairs & Maintenance	81,651	106,861	(25,210)	(30.88%)	Expenses were lower than anticipated in FY 12-13. The expenditure level is anticipated to return to a more normal level in FY 13-14.
Hauling & Disposal	521,200	521,200	-	0.00%	No variance.
Professional & Legal	86,000	99,100	(13,100)	(15.23%)	Expenses were lower than anticipated in FY 12-13. The expenditure level is anticipated to return to a more normal level in FY 13-14.
Outside Services	627,100	515,100	112,000	17.86%	Expenses were higher than anticipated in FY 12-13 due to the use of temporary accounting staff to update Permit records (which resulted in additional revenue). The expenditure level is anticipated to return to a more normal level in FY 13-14 which includes the transfer of Real Property expenses from Administration to Engineering.
Materials & Supplies	192,174	194,710	(2,536)	(1.32%)	Not a significant variance.
All Other	209,939	271,862	(61,923)	(29.50%)	Expenses were lower than anticipated in FY 12-13 for Technical Training , Conferences & Meetings due to staff vacancies. The expenditure level is anticipated to return to a more normal level in FY 13-14 which includes increased Outside Organization Fees for HHW and Reclaimed Water.
<b>Total</b>	<b>\$ 9,193,638</b>	<b>10,582,751</b>	<b>(1,389,113)</b>	<b>(15.11%)</b>	

### BUDGET FY 2013-14 COMPARED TO BUDGET FY 2012-13

	Budget	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2012-13	FY 2013-14	Variance \$	Variance %	
Salaries	5,401,830	6,008,963	(607,133)	(11.24%)	No salary increases were budgeted for FY 12-13. Salaries are expected to increase due to the filling of vacant and new positions, and cost of living and merit increases.
Benefits & Cap O/H Credit	1,098,796	2,672,555	(1,573,759)	(143.23%)	See Salary & Benefits Tab.
Utilities	69,500	192,400	(122,900)	(176.83%)	Expenses are greater next year due to the transfer of Real Property expenses from Administration to Engineering.
Repairs & Maintenance	103,961	106,861	(2,900)	(2.79%)	Not a significant variance.
Hauling & Disposal	521,200	521,200	-	0.00%	No variance.
Professional & Legal	96,100	99,100	(3,000)	(3.12%)	Expenses are greater next year due to the transfer of Real Property expenses from Administration to Engineering.
Outside Services	446,600	515,100	(68,500)	(15.34%)	Expenses are greater next year due to the transfer of Real Property expenses from Administration to Engineering and planned Environmental Compliance enforcement training using St. Mary's College enforcement agreement funds.
Materials & Supplies	193,010	194,710	(1,700)	(0.88%)	Not a significant variance.
All Other	255,767	271,862	(16,095)	(6.29%)	Expenses are greater next year due to the transfer of Real Property expenses from Administration to Engineering and increased Outside Organization Fees for HHW and Reclaimed Water.
<b>Total</b>	<b>\$ 8,186,764</b>	<b>10,582,751</b>	<b>(2,395,987)</b>	<b>(29.27%)</b>	

CENTRAL CONTRA COSTA SANITARY DISTRICT  
 BUDGET SUMMARY BY TYPE - FUND 001 DEPARTMENT EXPENSES  
 FISCAL YEAR 2013-2014

ACCOUNT DESCRIPTION	BUDGETED	PROJECTED	BUDGET 13-14		PERCENT VARIANCE	BUDGET 13-14 TO		PERCENT VARIANCE
	2012-2013	2012-2013 ACTUAL	13-14 BUDGET	TO ACT 12-13		BUDGET 12-13		
<b>ENGINEERING</b>								
* SALARIES & WAGES	5,401,830	5,767,419	6,008,963	241,544-	4.19-	607,133-	11.24-	
* EMPLOYEE BENEFITS	1,098,796	1,641,555	2,672,555	1,031,000-	62.81-	1,573,759-	143.23-	
* UTILITIES	69,500	66,600	192,400	125,800-	188.89-	122,900-	176.83-	
* REPAIRS & MAINTENANCE	103,961	81,651	106,861	25,210-	30.88-	2,900-	2.79-	
* HAULING & DISPOSAL	521,200	521,200	521,200	0	.00	0	.00	
* PROFESSIONAL & LEGAL SERV	96,100	86,000	99,100	13,100-	15.23-	3,000-	3.12-	
* OUTSIDE SERVICES	446,600	627,100	515,100	112,000	17.86	68,500-	15.34-	
* MATERIALS & SUPPLIES	193,010	192,174	194,710	2,536-	1.32-	1,700-	.88-	
* OTHER EXPENSES	255,767	209,939	271,862	61,923-	29.50-	16,095-	6.29-	
** ENGINEERING	8,186,764	9,193,638	10,582,751	1,389,113-	15.11-	2,395,987-	29.27-	

ACCOUNT DESCRIPTION	BUDGET 2012-2013	PROJECTED 2012-2013 ACTUAL	FINAL BUDGETED 2013-2014	BUDGET 13-14 TO ACTUAL 12-13 VARIANCE
* SALARIES & WAGES-MGMT.	297,497	155,200	417,722	262,522-
* SALARIES & WAGES-NON MGMT	5,210,333	5,501,219	5,604,241	103,022-
* SALARIES & WAGES-COMP ABS	0	0	0	0
* OVERTIME	59,000	111,000	107,000	4,000
* SALARY VACANCY	165,000-	0	120,000-	120,000
** SALARIES & WAGES	5,401,830	5,767,419	6,008,963	241,544-
* WORKERS' COMPENSATION INS	70,133	72,448	77,606	5,158-
* FEDERAL MEDICARE TAX	75,346	79,039	84,135	5,096-
* MEDICAL & HEALTH INSUR	1,055,206	1,014,054	1,193,204	179,150-
* RETIREMENT CONTRIBUTION	3,117,716	2,992,383	4,751,622	1,759,239-
* DEFERRED COMP. CONTRIB	311,582	311,828	350,902	39,074-
* DENTAL INSURANCE	107,024	108,988	118,694	9,706-
* LONG-TERM DISABILITY INS	16,495	15,209	16,882	1,673-
* LIFE INSURANCE	26,488	25,313	28,215	2,902-
* ACCRUED COMPENSATED ABS.	0	0	0	0
* BENEFIT VACANCY	191,000-	0	189,000-	189,000
* CAPITALIZED ADM OVERHEAD	3,490,194-	2,977,707-	3,759,705-	781,998
** EMPLOYEE BENEFITS	1,098,796	1,641,555	2,672,555	1,031,000-
* ELECTRICAL	14,400	14,400	108,000	93,600-
* NATURAL GAS	1,500	1,500	21,500	20,000-
* WATER	2,000	2,000	6,500	4,500-
* TELEPHONE	51,600	48,700	56,400	7,700-
** UTILITIES	69,500	66,600	192,400	125,800-
* OUTSIDE REPAIRS & MAINT.	52,050	33,050	54,050	21,000-
* COMPUTER REPAIRS & MAINT	51,911	48,601	52,811	4,210-
* REAL PROPERTY REPAIRS	0	0	0	0
** REPAIRS & MAINTENANCE	103,961	81,651	106,861	25,210-
* JANITORIAL & REFUSE REMOV	21,000	21,000	21,000	0
* HAZARDOUS WASTE DISPOSAL	500,200	500,200	500,200	0
* MOBILE COLLECTION-HHW	0	0	0	0
** HAULING & DISPOSAL	521,200	521,200	521,200	0
* LEGAL SERVICES-STAFF	96,100	86,000	99,100	13,100-
** PROFESSIONAL & LEGAL SERV	96,100	86,000	99,100	13,100-
* TECHNICAL SERVICES	314,000	496,000	381,000	115,000
* OTHER PUBLIC AGENCY SERVS	130,000	130,000	131,500	1,500-
* REPROGRAPHIC SERVICES	2,600	1,100	2,600	1,500-
** OUTSIDE SERVICES	446,600	627,100	515,100	112,000
* OFFICE EQUIPMENT/SUPPLIES	55,960	57,700	56,460	1,240
* OPERATING SUPPLIES	117,250	114,762	118,250	3,488-
** SAFETY SUPPLIES	19,800	19,712	20,000	288-
* MATERIALS & SUPPLIES	193,010	192,174	194,710	2,536-
* RENTS & LEASES	7,900	8,800	10,300	1,500-
* PUBLIC AGENCY FEES	5,000	9,117	6,000	3,117
* PUBLIC INFORMATION	11,000	100	7,000	6,900-
* TUITION REIMBURSEMENT	18,800	13,000	22,800	9,800-
* TECH TRAIN, CONF & MEETS	135,660	115,090	138,660	23,570-
* CERTIFICATION & LICENSES	3,095	2,460	2,890	430-

ACCOUNT DESCRIPTION	BUDGET	PROJECTED	FINAL	BUDGET 13-14 TO
	2012-2013	2012-2013 ACTUAL	BUDGETED 2013-2014	ACTUAL 12-13 VARIANCE
* SUBSCRIPTION/PUBLICATION	20,513	19,513	21,473	1,960-
* MILEAGE REIMBURSEMENTS	1,490	1,930	1,490	440
* PUBLIC NOTICES	5,100	1,600	5,100	3,500-
* OUTSIDE ORGANIZATION FEES	19,300	19,300	25,540	6,240-
* EMPLOYEE MEMBERSHIPS	11,209	11,329	10,909	420
* MISCELLANEOUS	11,200	5,900	11,200	5,300-
* PROFESSIONAL EXP REIMB	5,500	1,800	8,500	6,700-
** OTHER EXPENSES	255,767	209,939	271,862	61,923-
	8,186,764	9,193,638	10,582,751	1,389,113-

## COLLECTION SYSTEM OPERATIONS AND PUMPING STATIONS DEPARTMENT O&M EXPENSE

### BUDGET FY 2013-14 COMPARED TO PROJECTED FY 2012-13

	Projected	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2012-13	FY 2013-14	Variance \$	Variance %	
Salaries	\$ 5,874,894	\$ 6,353,662	(478,768)	(8.15%)	Increase due to cost of living and merit increases.
Benefits & Cap O/H Credit	4,989,237	6,871,795	(1,882,558)	(37.73%)	See Salary & Benefit tab.
Chemicals	417,180	420,000	(2,820)	(0.68%)	Not a significant variance.
Utilities	572,162	656,950	(84,788)	(14.82%)	Lower wet weather flows at pumping stations due to milder winter in FY12-13. Increase in electricity rates assumed in FY 13-14.
Repairs & Maintenance	1,082,930	980,451	102,479	9.46%	Decrease due to lower maintenance required on new facility.
Hauling & Disposal	143,100	127,800	15,300	10.69%	Decrease due to higher costs in FY 12-13 due to deferring spoils removal from FY 11-12 to FY 12-13.
Professional & Legal	5,000	10,000	(5,000)	(100.00%)	Lower legal fees than anticipated in FY 12-13.
Outside Services	169,415	168,471	944	0.56%	Not a significant variance.
Materials & Supplies	744,992	751,220	(6,228)	(0.84%)	Not a significant variance.
All Other	226,557	234,799	(8,242)	(3.64%)	Increase due to higher outside public agency fees and licenses/memberships for new employees.
<b>Total</b>	<b>\$ 14,225,467</b>	<b>16,575,148</b>	<b>(2,349,681)</b>	<b>(16.52%)</b>	

### BUDGET FY 2013-14 COMPARED TO BUDGET FY 2012-13

	Budget	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2012-13	FY 2013-14	Variance \$	Variance %	
Salaries	\$ 5,585,006	6,353,662	(768,656)	(13.76%)	No salary increases were budgeted for FY 12-13. Increase due to cost of living and merit increases.
Benefits & Cap O/H Credit	\$ 4,845,061	6,871,795	(2,026,734)	(41.83%)	See Salary & Benefit tab.
Chemicals	\$ 400,000	420,000	(20,000)	(5.00%)	Increase in chemical costs due to addition of two new pumping stations in FY 13-14.
Utilities	\$ 647,450	656,950	(9,500)	(1.47%)	Projected increase in electricity rates. Assume typical wet weather flows in FY 13-14.
Repairs & Maintenance	\$ 961,050	980,451	(19,401)	(2.02%)	Increase due to better estimate of needs at new CSO facility in FY 13-14.
Hauling & Disposal	\$ 108,600	127,800	(19,200)	(17.68%)	Increase due to better estimate of spoils disposal at new CSO facility in FY 13-14.
Professional & Legal	\$ 10,000	10,000	-	0.00%	No variance.
Outside Services	\$ 155,120	168,471	(13,351)	(8.61%)	Increase due to outside safety training in FY 13-14.
Materials & Supplies	\$ 758,370	751,220	7,150	0.94%	Not a significant variance.
All Other	\$ 252,321	234,799	17,522	6.94%	Decrease due to less travel costs related to new vehicle and equipment purchases.
<b>Total</b>	<b>\$ 13,722,978</b>	<b>16,575,148</b>	<b>(2,852,170)</b>	<b>(20.78%)</b>	

CENTRAL CONTRA COSTA SANITARY DISTRICT  
 BUDGET SUMMARY BY TYPE - FUND 001 DEPARTMENT EXPENSES  
 FISCAL YEAR 2013-2014

ACCOUNT DESCRIPTION	BUDGETED	PROJECTED	BUDGET 13-14		PERCENT VARIANCE	BUDGET 13-14 TO		PERCENT VARIANCE
	2012-2013	2012-2013 ACTUAL	13-14 BUDGET	TO ACT 12-13		BUDGET 12-13	BUDGET 12-13	
COLLECTION SYSTEM OPS.								
* SALARIES & WAGES	4,733,212	5,001,100	5,242,615	241,515-	4.83-	509,403-	10.76-	
* EMPLOYEE BENEFITS	4,208,261	4,347,001	5,829,820	1,482,819-	34.11-	1,621,559-	38.53-	
* UTILITIES	127,000	124,200	135,600	11,400-	9.18-	8,600-	6.77-	
* REPAIRS & MAINTENANCE	714,050	688,764	750,001	61,237-	8.89-	35,951-	5.03-	
* HAULING & DISPOSAL	90,300	124,800	120,800	4,000	3.21	30,500-	33.78-	
* PROFESSIONAL & LEGAL SERV	10,000	5,000	10,000	5,000-	100.00-	0	.00	
* OUTSIDE SERVICES	96,270	88,924	93,371	4,447-	5.00-	2,899	3.01	
* MATERIALS & SUPPLIES	713,770	696,865	710,620	13,755-	1.97-	3,150	.44	
* OTHER EXPENSES	212,582	191,125	196,152	5,027-	2.63-	16,430	7.73	
** COLLECTION SYSTEM OPS.	10,905,445	11,267,779	13,088,979	1,821,200-	16.16-	2,183,534-	20.02-	

ACCOUNT DESCRIPTION	BUDGET 2012-2013	PROJECTED 2012-2013 ACTUAL	FINAL BUDGETED 2013-2014	BUDGET 13-14 TO ACTUAL 12-13 VARIANCE
* SALARIES & WAGES-MGMNT.	196,361	157,300	168,276	10,976-
* SALARIES & WAGES-NON MGMT	4,380,275	4,442,500	4,860,487	417,987-
* SALARIES & WAGES COMP ABS	0	0	0	0
* OVERTIME	227,576	335,300	248,852	86,448
* STANDBY PAID	66,000	66,000	66,000	0
* SALARY VACANCY	137,000-	0	101,000-	101,000
** SALARIES & WAGES	4,733,212	5,001,100	5,242,615	241,515-
* WORKERS' COMPENSATION INS	139,577	144,183	163,039	18,856-
* FEDERAL MEDICARE TAX	63,624	66,742	73,064	6,322-
* MEDICAL & HEALTH INSUR	1,138,181	1,110,866	1,314,952	204,086-
* RETIREMENT CONTRIBUTION	2,730,011	2,620,780	4,088,532	1,467,752-
* DEFERRED COMP. CONTRIB	283,731	284,015	328,308	44,293-
* DENTAL INSURANCE	103,298	106,405	127,928	21,523-
* LONG-TERM DISABILITY INS	15,179	13,995	16,248	2,253-
* LIFE INSURANCE	22,824	22,278	24,243	1,965-
* BENEFIT VACANCY	180,000-	0	178,000-	178,000
* CAPITALIZED ADM OVERHEAD	108,164-	22,263-	128,494-	106,231
** EMPLOYEE BENEFITS	4,208,261	4,347,001	5,829,820	1,482,819-
* ELECTRICAL	56,000	56,000	56,000	0
* NATURAL GAS	18,000	12,000	10,000	2,000
* WATER	8,000	15,000	15,000	0
* TELEPHONE	45,000	41,200	54,600	13,400-
** UTILITIES	127,000	124,200	135,600	11,400-
* OUTSIDE VEH/EQUIP REPAIR	116,250	116,250	91,100	25,150
* VEHIC/EQUIP REPAIR MAINT	90,000	106,923	110,000	3,077-
* GENERAL REPAIRS & MAINT	3,000	3,000	2,000	1,000
* OUTSIDE REPAIRS & MAINT	504,800	462,591	546,901	84,310-
** REPAIRS & MAINTENANCE	714,050	688,764	750,001	61,237-
* JANITORIAL & REFUSE REMOV	60,300	94,800	90,800	4,000
* SPOILS REMOVAL	30,000	30,000	30,000	0
** HAULING & DISPOSAL	90,300	124,800	120,800	4,000
* LEGAL SERVICES-STAFF	10,000	5,000	10,000	5,000-
** PROFESSIONAL & LEGAL SERV	10,000	5,000	10,000	5,000-
* OUTSIDE SAFETY SERVICES	4,000	4,800	8,000	3,200-
* TECHNICAL SERVICES	92,170	84,024	85,370	1,346-
* REPROGRAPHIC SERVICES	100	100	1	99
** OUTSIDE SERVICES	96,270	88,924	93,371	4,447-
* OFFICE EQUIPMENT/SUPPLIES	10,500	8,120	8,100	20
* GASOLINE, OIL & FUEL	257,450	257,450	272,000	14,550-
* OPERATING SUPPLIES	404,600	392,575	389,300	3,275
* SAFETY SUPPLIES	41,220	38,720	41,220	2,500-
** MATERIALS & SUPPLIES	713,770	696,865	710,620	13,755-
* RENTS & LEASES	117,650	100,252	97,801	2,451
* PUBLIC AGENCY FEES	32,250	33,454	35,810	2,356-
* TUITION REIMBURSEMENT	2,000	2,000	2,000	0
* TECH TRAIN, CONF & MEETS	41,370	35,000	41,370	6,370-
* CERTIFICATION & LICENSES	4,883	4,883	4,095	788

ACCOUNT DESCRIPTION	BUDGET	PROJECTED	FINAL	BUDGET 13-14 TO
	2012-2013	2012-2013 ACTUAL	BUDGETED 2013-2014	ACTUAL 12-13 VARIANCE
* CLAIMS	100	1	1	0
* SUBSCRIPTION/PUBLICATION	700	906	500	406
* MILEAGE REIMBURSEMENTS	900	1,900	1,500	400
* EMPLOYEE MEMBERSHIPS	7,229	7,229	7,075	154
* MISCELLANEOUS	2,500	2,500	3,000	500-
* PROFESSIONAL EXP REIMB	3,000	3,000	3,000	0
** OTHER EXPENSES	212,582	191,125	196,152	5,027-
	10,905,445	11,267,779	13,088,979	1,821,200-



CENTRAL CONTRA COSTA SANITARY DISTRICT  
 BUDGET SUMMARY BY TYPE - FUND 001 DEPARTMENT EXPENSES  
 FISCAL YEAR 2013-2014

ACCOUNT DESCRIPTION	BUDGETED	PROJECTED	BUDGET 13-14		PERCENT	BUDGET 13-14 TO		PERCENT
	2012-2013	2012-2013	13-14 BUDGET	TO ACT 12-13		BUDGET 12-13	VARIANCE	
PUMP STATIONS								
* SALARIES & WAGES	851,794	873,794	1,111,047	237,253-	27.15-	259,253-	30.44-	
* EMPLOYEE BENEFITS	636,800	642,236	1,041,975	399,739-	62.24-	405,175-	63.63-	
* CHEMICALS	400,000	417,180	420,000	2,820-	.68-	20,000-	5.00-	
* UTILITIES	520,450	447,962	521,350	73,388-	16.38-	900-	.17-	
* REPAIRS & MAINTENANCE	247,000	394,166	230,450	163,716	41.53	16,550	6.70	
* HAULING & DISPOSAL	18,300	18,300	7,000	11,300	61.75	11,300	61.75	
* OUTSIDE SERVICES	58,850	80,491	75,100	5,391	6.70	16,250-	27.61-	
* MATERIALS & SUPPLIES	44,600	48,127	40,600	7,527	15.64	4,000	8.97	
* OTHER EXPENSES	39,739	35,432	38,647	3,215-	9.07-	1,092	2.75	
** PUMP STATIONS	2,817,533	2,957,688	3,486,169	528,481-	17.87-	668,636-	23.73-	

ACCOUNT DESCRIPTION	BUDGET	PROJECTED	FINAL	BUDGET 13-14 TO
	2012-2013	2012-2013 ACTUAL	BUDGETED 2013-2014	ACTUAL 12-13 VARIANCE
* SALARIES & WAGES-NON MGMT	746,267	746,267	994,058	247,791-
* SALARIES & WAGES-COMP ABS	0	0	0	0
* OVERTIME	27,527	27,527	36,989	9,462-
* STANDBY PAID	100,000	100,000	100,000	0
* SALARY VACANCY	22,000-	0	20,000-	20,000
** SALARIES & WAGES	851,794	873,794	1,111,047	237,253-
* WORKERS' COMPENSATION INS	25,156	25,986	33,661	7,675-
* FEDERAL MEDICARE TAX	11,112	11,656	14,833	3,177-
* MEDICAL & HEALTH INSUR	131,977	126,830	147,049	20,219-
* RETIREMENT CONTRIBUTION	437,443	419,945	797,229	377,284-
* DEFERRED COMP. CONTRIB	45,018	45,063	64,733	19,670-
* DENTAL INSURANCE	12,820	12,756	14,902	2,146-
* LONG-TERM DISABILITY INS	2,471	2,278	3,183	905-
* LIFE INSURANCE	3,366	3,285	4,058	773-
* ACCRUED COMPENSATED ABS	0	0	0	0
* BENEFIT VACANCY	27,000-	0	31,000-	31,000
* CAPITALIZED ADM OVERHEAD	5,563-	5,563-	6,673-	1,110
** EMPLOYEE BENEFITS	636,800	642,236	1,041,975	399,739-
* OTHER CHEMICALS	400,000	417,180	420,000	2,820-
** CHEMICALS	400,000	417,180	420,000	2,820-
* ELECTRICAL	457,600	387,979	457,600	69,621-
* WATER	15,750	15,750	15,750	0
* TELEPHONE	47,100	44,233	48,000	3,767-
** UTILITIES	520,450	447,962	521,350	73,388-
* GENERAL REPAIRS & MAINT	37,000	56,283	40,000	16,283
* OUTSIDE REPAIRS & MAINT.	210,000	337,883	190,450	147,433
** REPAIRS & MAINTENANCE	247,000	394,166	230,450	163,716
* JANITORIAL & REFUSE REMOV	18,300	18,300	7,000	11,300
** HAULING & DISPOSAL	18,300	18,300	7,000	11,300
* OUTSIDE SAFETY SERVICES	8,200	8,200	8,200	0
* TECHNICAL SERVICES	50,650	72,291	66,900	5,391
** OUTSIDE SERVICES	58,850	80,491	75,100	5,391
* OPERATING SUPPLIES	21,600	27,171	19,000	8,171
* OPERATING FUEL	18,000	19,342	18,000	1,342
* SAFETY SUPPLIES	5,000	1,614	3,600	1,986-
** MATERIALS & SUPPLIES	44,600	48,127	40,600	7,527
* RENTS & LEASES	2,500	942	1,000	58-
* PUBLIC AGENCY FEES	19,585	19,585	19,585	0
* TUITION REIMBURSEMENT	2,750	1	2,750	2,749-
* TECH TRAIN, CONF & MEETS	11,990	11,990	11,990	0
* CERTIFICATION & LICENSES	1,060	1,060	1,140	80-
* SUBSCRIPTION/PUBLICATION	200	200	200	0
* MILEAGE REIMBURSEMENTS	200	200	200	0
* EMPLOYEE MEMBERSHIPS	1,154	1,154	1,482	328-
* MISCELLANEOUS	300	300	300	0
** OTHER EXPENSES	39,739	35,432	38,647	3,215-
	2,817,533	2,957,688	3,486,169	528,481-

**PLANT OPERATIONS DEPARTMENT O&M EXPENSE**

**BUDGET FY 2013-14 COMPARED TO PROJECTED FY 2012-13**

	Projected FY 2012-13	Budget FY 2013-14	Favorable/(Unfavorable)		Variance Explanations
			Variance \$	Variance %	
Salaries	\$ 8,318,300	9,357,800	(1,039,500)	(12.50%)	Increase due to cost of living and merit increases, and budgeting for four additional positions in FY 13-14
Benefits & Cap O/H Credit	7,297,016	9,778,628	(2,481,612)	(34.01%)	See salary and benefit tab.
Chemicals	1,075,000	1,141,000	(66,000)	(6.14%)	Not a significant variance; increased lime spending offset by lower spending on other chemicals.
Utilities	3,835,700	3,148,200	687,500	17.92%	Decrease due to high cost of importing electricity in FY 12-13 due to Cogen incident. Less landfill gas was used than normal in FY 12-13 due to the increased operation of the furnace and boilers on pre-purchased natural gas.
Repairs & Maintenance	2,054,248	2,143,500	(89,252)	(4.34%)	Increase due to lower repair and maintenance costs in FY12-13.
Hauling & Disposal	386,000	451,500	(65,500)	(16.97%)	Increase due increases to Janitorial & Refuse Removal, Ash Removal, and Grit Removal rates. Increase in Sludge Removal from \$0 to \$25K in FY 13-14 to reflect the facility test and training exercise of the Emergency Sludge Loading Facility. Also expected increases in outside hazardous waste disposal costs.
Professional & Legal	10,000	25,000	(15,000)	(150.00%)	Lower than anticipated use in FY 12-13.
Outside Services	846,293	852,350	(6,057)	(0.72%)	Not a significant variance.
Materials & Supplies	728,170	843,400	(115,230)	(15.82%)	Lower than anticipated operating fuel expenses in FY 12-13. Operating fuel expenses expected to increase in FY 13-14 due to storage tank work. Operating Supplies expenses have been lower than anticipated in FY 12-13.
All Other	718,420	877,629	(159,209)	(22.16%)	Increases to Tech. Training, Conf. & Meetings to return accounts to historical levels after cuts in recent years, and reflects training needs of recent hires/new positions in POD. Also large increases in Public Agency Fees and Outside Agency Fees for BACWA participation and funding of other studies required for our NPDES permit.
<b>Total</b>	<b>\$ 25,269,147</b>	<b>28,619,007</b>	<b>(3,349,860)</b>	<b>(13.26%)</b>	

**BUDGET FY 2013-14 COMPARED TO BUDGET FY 2012-13**

	Budget FY 2012-13	Budget FY 2013-14	Favorable/(Unfavorable)		Variance Explanations
			Variance \$	Variance %	
Salaries	8,467,317	9,357,800	(890,483)	(10.52%)	No salary increases were budgeted for FY 12-13. Increase due to cost of living and merit increases, and budgeting for four additional positions in FY 13-14.
Benefits & Cap O/H Credit	7,236,989	9,778,628	(2,541,639)	(35.12%)	See salary and benefit tab.
Chemicals	1,181,000	1,141,000	40,000	3.39%	Not a significant variance; increase in budgeted amount for lime offset by decreases in polymer and hypochlorite spending in FY 13-14.
Utilities	3,012,500	3,148,200	(135,700)	(4.50%)	Not a significant variance; nominal increases budgeted for electrical, natural gas, and water in FY 13-14.
Repairs & Maintenance	2,079,500	2,143,500	(64,000)	(3.08%)	Not a significant variance; higher cogen maintenance contract costs. Returned funds to accounts cut in FY 12-13 including reclamation accounts.
Hauling & Disposal	410,000	451,500	(41,500)	(10.12%)	Nominal increases in all accounts except for Sludge Removal, which increased from \$0 to \$25k in FY 13-14. Money budgeted to run a small facility test and staff training exercise for the Emergency Sludge Loading Facility.
Professional & Legal	50,000	25,000	25,000	50.00%	Decrease in anticipated legal fees due to being in the middle of current/active NPDES and Title V permits and don't anticipate any negotiating with these agencies over new permit limits/requirements.
Outside Services	1,293,700	852,350	441,350	34.12%	Decrease in technical services largely due to the elimination of unused line items for consultants to evaluate operator shift scheduling, SOP's and information mapping, maintenance and inspection of outfall, offset by Admin/Engineering safety expense now charged to POD.
Materials & Supplies	780,700	843,400	(62,700)	(8.03%)	Increases to Office Equipment/Supplies and Laboratory Supplies. Increase of Operating Fuel from \$20k to \$30k in FY 13-14. Large diesel storage tanks are due an internal inspection in FY 13-14. Fuel money budgeted to replenish and refreshen existing fuel upon completion of inspection.
All Other	761,271	877,629	(116,358)	(15.28%)	Increases to Tech. Training, Conf. & Meetings to return accounts to historical levels after cuts in recent years, and reflects training needs of recent hires/new positions in POD. Also large increases in Public Agency Fees and Outside Agency Fees for BACWA participation and funding of other studies required for NPDES permit.
<b>Total</b>	<b>\$ 25,272,977</b>	<b>28,619,007</b>	<b>(3,346,030)</b>	<b>(13.24%)</b>	

CENTRAL CONTRA COSTA SANITARY DISTRICT  
 BUDGET SUMMARY BY TYPE - FUND 001 DEPARTMENT EXPENSES  
 FISCAL YEAR 2013-2014

ACCOUNT DESCRIPTION	BUDGETED	PROJECTED	BUDGET 13-14		PERCENT	BUDGET 13-14 TO		PERCENT
	2012-2013	2012-2013	13-14 BUDGET	TO ACT 12-13		BUDGET 12-13	VARIANCE	
		ACTUAL	FINAL PASS	VARIANCE	VARIANCE	VARIANCE	VARIANCE	
PLANT OPERATIONS								
* SALARIES & WAGES	8,467,317	8,318,300	9,357,800	1,039,500-	12.50-	890,483-	10.52-	
* EMPLOYEE BENEFITS	7,236,989	7,297,016	9,778,628	2,481,612-	34.01-	2,541,639-	35.12-	
* CHEMICALS	1,181,000	1,075,000	1,141,000	66,000-	6.14-	40,000	3.39	
* UTILITIES	3,012,500	3,835,700	3,148,200	687,500	17.92	135,700-	4.50-	
* REPAIRS & MAINTENANCE	2,079,500	2,054,248	2,143,500	89,252-	4.34-	64,000-	3.08-	
* HAULING & DISPOSAL	410,000	386,000	451,500	65,500-	16.97-	41,500-	10.12-	
* PROFESSIONAL & LEGAL SERV	50,000	10,000	25,000	15,000-	150.00-	25,000	50.00	
* OUTSIDE SERVICES	1,293,700	846,293	852,350	6,057-	.72-	441,350	34.12	
* MATERIALS & SUPPLIES	780,700	728,170	843,400	115,230-	15.82-	62,700-	8.03-	
* OTHER EXPENSES	761,271	718,420	877,629	159,209-	22.16-	116,358-	15.28-	
** PLANT OPERATIONS	25,272,977	25,269,147	28,619,007	3,349,860-	13.26-	3,346,030-	13.24-	

ACCOUNT DESCRIPTION	BUDGET	PROJECTED	FINAL	BUDGET 13-14 TO
	2012-2013	2012-2013	BUDGETED	ACTUAL 12-13
		ACTUAL	2013-2014	VARIANCE
* SALARIES & WAGES-MGMT.	333,083	158,900	528,683	369,783-
* SALARIES & WAGES-NON MGMT	7,890,227	7,536,500	8,468,096	931,596-
* COMP ABS-ACCRUAL PAYMENTS	0	0	0	0
* OVERTIME	430,509	538,500	479,298	59,202
* STANDBY PAID	60,498	84,400	61,723	22,677
* SALARY VACANCY	247,000-	0	180,000-	180,000
** SALARIES & WAGES	8,467,317	8,318,300	9,357,800	1,039,500-
* WORKERS' COMPENSATION INS	232,800	241,120	285,649	44,529-
* FEDERAL MEDICARE TAX	119,039	124,848	130,450	5,602-
* MEDICAL & HEALTH INSUR	1,778,374	1,715,413	1,867,275	151,862-
* RETIREMENT CONTRIBUTION	4,795,708	4,597,880	7,188,249	2,590,369-
* DEFERRED COMP. CONTRIB	492,817	492,771	537,483	44,712-
* DENTAL INSURANCE	162,696	167,340	168,026	686-
* LONG-TERM DISABILITY INS	25,171	23,216	25,933	2,717-
* LIFE INSURANCE	39,773	37,817	41,250	3,433-
* ACCRUED COMPENSATED ABS	0	0	0	0
* BENEFIT VACANCY	306,000-	0	294,000-	294,000
* CAPITALIZED ADM OVERHEAD	103,389-	103,389-	171,687-	68,298
** EMPLOYEE BENEFITS	7,236,989	7,297,016	9,778,628	2,481,612-
* LIME	206,000	310,000	300,000	10,000
* POLYMER	485,000	436,000	450,000	14,000-
* BOILER CHEMICALS	58,000	58,000	72,000	14,000-
* OTHER CHEMICALS	124,000	85,000	120,000	35,000-
* HYPOCHLORITE	308,000	186,000	199,000	13,000-
** CHEMICALS	1,181,000	1,075,000	1,141,000	66,000-
* ELECTRICAL	363,000	1,135,500	373,600	761,900
* NATURAL GAS	2,060,000	2,137,000	2,185,000	48,000-
* LAND-FILL GAS	475,000	448,000	473,000	25,000-
* WATER	60,000	65,000	65,000	0
* TELEPHONE	54,500	50,200	51,600	1,400-
** UTILITIES	3,012,500	3,835,700	3,148,200	687,500
* GENERAL REPAIRS & MAINT	900,000	973,348	915,000	58,348
* OUTSIDE REPAIRS & MAINT	1,138,500	1,043,500	1,190,500	147,000-
* COMPUTER REPAIRS & MAINT	41,000	37,400	38,000	600-
** REPAIRS & MAINTENANCE	2,079,500	2,054,248	2,143,500	89,252-
* ASH REMOVAL	160,000	144,000	152,000	8,000-
* SLUDGE REMOVAL	10,000	0	25,000	25,000-
* GRIT REMOVAL	80,000	80,000	90,000	10,000-
* JANITORIAL & REFUSE REMOV	149,000	159,000	171,000	12,000-
** HAZARDOUS WASTE DISPOSAL	11,000	3,000	13,500	10,500-
* HAULING & DISPOSAL	410,000	386,000	451,500	65,500-
* LEGAL SERVICES-STAFF	50,000	10,000	25,000	15,000-
** PROFESSIONAL & LEGAL SERV	50,000	10,000	25,000	15,000-
* OUTSIDE SAFETY SERVICES	17,000	12,000	23,000	11,000-
* TECHNICAL SERVICES	1,270,700	828,293	823,350	4,943
* OTHER PUBLIC AGENCY SERVS	5,000	5,000	5,000	0
* REPROGRAPHIC SERVICES	1,000	1,000	1,000	0

ACCOUNT DESCRIPTION	BUDGET 2012-2013	PROJECTED 2012-2013 ACTUAL	FINAL BUDGETED 2013-2014	BUDGET 13-14 TO ACTUAL 12-13 VARIANCE
** OUTSIDE SERVICES	1,293,700	846,293	852,350	6,057-
* OFFICE EQUIPMENT/SUPPLIES	21,000	22,000	26,000	4,000-
* OPERATING SUPPLIES	563,000	532,718	602,000	69,282-
* OPERATING FUEL	20,000	0	30,000	30,000-
* LABORATORY SUPPLIES	146,000	145,000	154,700	9,700-
* SAFETY SUPPLIES	30,700	28,452	30,700	2,248-
** MATERIALS & SUPPLIES	780,700	728,170	843,400	115,230-
* RENTS & LEASES	49,500	38,500	47,500	9,000-
* PUBLIC AGENCY FEES	367,700	384,162	429,949	45,787-
* TUITION REIMBURSEMENT	10,000	10,000	16,000	6,000-
* TECH TRAIN, CONF & MEETS	58,700	46,850	93,950	47,100-
* CERTIFICATION & LICENSES	8,703	8,703	9,972	1,269-
* SUBSCRIPTION/PUBLICATION	4,750	3,450	4,700	1,250-
* MILEAGE REIMBURSEMENTS	500	500	500	0
* OUTSIDE ORGANIZATION FEES	229,500	213,980	253,500	39,520-
* EMPLOYEE MEMBERSHIPS	10,838	7,795	10,078	2,283-
* MISCELLANEOUS	6,080	4,480	11,480	7,000-
* PROFESSIONAL EXP REIMB	15,000	0	0	0
** OTHER EXPENSES	761,271	718,420	877,629	159,209-
	25,272,977	25,269,147	28,619,007	3,349,860-

**CENTRAL CONTRA COSTA SANITARY DISTRICT  
FY 2013-14 OPERATIONS AND MAINTENANCE BUDGET  
TECHNICAL TRAINING, CONFERENCES AND MEETINGS**

The following list describes by department and division the types of training budgeted in Account 03-02, Director Training and Conferences, and Account 12-05, Technical Training, Conferences and Meetings. This format is intended to give the reader a description of the types of training, conferences and meetings planned, yet allows District Management the flexibility to substitute training or conferences as is prudent, so long as the division does not exceed its budget.

- Out-of-State conferences exceeding \$1,000/person are listed separately.
- Out-of-State conferences determined to be necessary after budget adoption exceeding \$1,000/person need specific Board Approval via position paper.
- Out-of-State conferences approved via the budget process must still be included as an announcement in a Board meeting prior to travel.
- South Lake Tahoe, CA and Reno, NV are considered to be synonymous for budget purposes and are considered to be travel within the State of California.
- Multiple meetings or conferences are in parentheses.

CENTRAL CONTRA COSTA SANITARY DISTRICT  
 2013-2014 OPERATIONS & MAINTENANCE BUDGET  
 BOARD OF DIRECTORS - TRAINING AND CONFERENCES

		2013-2014
		FINAL
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET

RUNNING EXPENSE		
ADMINISTRATION		
001-0100-402.03-02	BOARD TRAINING AND CONF	64,000

LEVEL	TEXT		TEXT AMT
PF96	**BOARD CONFERENCES		57,000
	CASA (\$2,000 X 15 CONFERENCES)	30,000	
	CSDA (\$2,000 X 1)	2,000	
	WEFTEC (\$2,500 X 2)	5,000	
	NACWA (\$3,000 X 3) (NEW 13/14)	9,000	
	CALPERA (\$2,000 X 2) (NEW 13/14)	4,000	
	CWEA (\$2,000 X 2) (NEW 13/14)	4,000	
	OTHER	3,000	
	-		
	OTHER BOARD BUSINESS CONFERENCES		5,000
	-		
	MISC BUSINESS MEETING EXPENSES		2,000
	-		
			64,000

*	CENTRAL SERVICES	64,000
		-----
**	ADMINISTRATION	64,000
		-----
***	RUNNING EXPENSE	64,000
		64,000



CENTRAL CONTRA COSTA SANITARY DISTRICT  
 2013-2014 OPERATIONS & MAINTENANCE BUDGET  
 TECHNICAL TRAINING, CONFERENCES AND MEETINGS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012-2013 FINAL BUDGET	2013-2014 FINAL BUDGET
----------------	---------------------	------------------------------	------------------------------

RUNNING EXPENSE  
 ADMINISTRATION

001-0100-400.12-05	TECH TRAIN, CONF & MEETS	18,050	20,000
--------------------	--------------------------	--------	--------

LEVEL	TEXT	TEXT AMT
PF96	**STAFF CONFERENCES	
	CASA	8,000
	STAY CURRENT ON POLICY, CONTINENTAL US, (4 CONFERENCES), (GM)	
-		
	CASA FEDERAL LEGISLATIVE MEETING	2,000
	STAY CURRENT, CONTINENTAL US, (GM)	
-		
	WEFTEC/NACWA	3,000
	STAY CURRENT, CONTINENTAL US, (GM)	
-		
	CALPELRA	2,000
	STAY CURRENT, CONTINENTAL US, (GM)	
-		
	CCAC/ARMA CONFERENCES AND TRAINING	5,000
	STAY CURRENT, CONTINENTAL US, 3 STAFF	
-		
	CASA/CSRMA	
	CALIFORNIA SANITATION RISK MANAGEMENT AUTHORITY (CSRMA) STAY CURRENT ON POLICY/PROCEDURES, CONTINENTAL US, 1 STAFF, 3 CONFERENCES	
-		
		20,000

*	CENTRAL SERVICES	18,050	20,000
001-0110-400.12-05	TECH TRAIN, CONF & MEETS	5,200	13,500

LEVEL	TEXT	TEXT AMT
PF96	CA SOCIETY OF MUNICIPAL FINANCE OFFICERS (CSMFO)	4,000
	ANNUAL CONFERENCE-CONTINENTAL U.S., 2 STAFF	
-		
	HTE USER'S GROUP, SOFTWARE UPDATES/ENHANCEMENTS, CONTINENTAL U.S., 2 STAFF	3,000
-		
	CALPELRA	2,000
	ANNUAL CONFERENCE-CONTINENTAL U.S., 1 STAFF	
-		
	INSTITUTE OF MANAGEMENT ACCOUNTANTS ANNUAL CONF OR GOVT. FINANCE OFFICERS ANNUAL CONFERENCE OR H.T.E. CONFERENCE, TO STAY CURRENT-ACCOUNTING RULES & BEST PRACTICES-CONTINENTAL U.S., 1 STAFF	2,000
-		

CENTRAL CONTRA COSTA SANITARY DISTRICT  
 2013-2014 OPERATIONS & MAINTENANCE BUDGET  
 TECHNICAL TRAINING, CONFERENCES AND MEETINGS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012-2013 FINAL BUDGET	2013-2014 FINAL BUDGET
	LOCAL BAY AREA SEMINARS (TBD) CAFETERIA UPDATES, BUDGETING, PENSION, PEPR, ETC		1,000
	-		
	PC SOFTWARE TRAINING, STAY CURRENT ON EXCEL/WORD, LOCAL, (2-3 CLASSES), ACCOUNTING STAFF		600
	-		
	CPA SEMINARS, REQUIRED "CE" UNITS, BAY AREA, 1 STAFF		500
	-		
	LAIF ANNUAL CONFERENCE, UPDATE ON INVESTMENTS, SACRAMENTO, CA, 2 STAFF		400
	-		
			13,500
* FINANCE & ACCOUNTING		5,200	13,500
001-0120-400.12-05	TECH TRAIN, CONF & MEETS	17,200	16,100

LEVEL	TEXT	TEXT AMT
PF96	MISC TRAINING (WEBINARS, SEMINARS, WRIPAC) (NEW 13/14)	6,500
	-	
	LCW EMPLOYMENT & LAW CONFERENCE (O'MALLEY) (NEW 13/14)	2,500
	-	
	NEOGOV USER'S GROUP, SOFTWARE UPDATES AND NEW PROCEDURES/BEST PRACTICES, 1 STAFF (RIVERS)	2,000
	-	
	CALIFORNIA PUBLIC EMPLOYER LABOR RELATIONS CONFERENCE, STAY CURRENT, (2 CONFERENCES), MONTEREY & BAY AREA, 3 STAFF (O'MALLEY, MULLENIX, RIVERS)	5,100
	NPELRA (IPMA) ANNUAL TRAINING CONFERENCES (DELETED 13/14)	
	-	
	LEADERSHIP DEVELOPMENT PROGRAM (DELETED 13/14)	
	-	
		16,100

* HUMAN RESOURCES		17,200	16,100
001-0140-400.12-05	TECH TRAIN, CONF & MEETS	10,000	10,000

LEVEL	TEXT	TEXT AMT
PF96	CAPPO CONFERENCE, STAY CURRENT, SAN DIEGO, CA 2 STAFF FT, 1 STAFF PT	3,500
	-	

CENTRAL CONTRA COSTA SANITARY DISTRICT  
 2013-2014 OPERATIONS & MAINTENANCE BUDGET  
 TECHNICAL TRAINING, CONFERENCES AND MEETINGS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012-2013 FINAL BUDGET	2013-2014 FINAL BUDGET
	OTHER TRAINING, STAY CURRENT, 7 STAFF HTE/NAVILINE, PURCHASING & MATERIALS MGMT, SEMINARS/WEBINARS -		3,000
	NATIONAL INSTITUTE OF GOVERNMENT PURCHASING (NIGP) CONFERENCE, ORLANDO, FL 2 STAFF -		3,500
			10,000
* PURCHASING		10,000	10,000
001-0150-400.12-05	TECH TRAIN, CONF & MEETS	10,000	10,000
LEVEL	TEXT		TEXT AMT
PF96	PUBLIC AGENCY RISK MGMT ASSOC (PARMA) RISK MGMT EDUCATION 2 RISK MGMT CONF - \$5,000 2 WORKERS COMP SEMINARS - \$1,000 2 SAFETY CONFERENCES - \$4,000 -		10,000
			10,000
* SAFETY & RISK MANAGEMENT		10,000	10,000
001-0170-400.12-05	TECH TRAIN, CONF & MEETS	6,000	6,000
LEVEL	TEXT		TEXT AMT
PF96	CASA CONF STAY CURRENT, CONTINENTAL U.S., 1 STAFF - CWEA, STAY CURRENT, U.S., 1 STAFF - COMMUNICATION/MARKETING SKILLS STAY CURRENT, CONTINENTAL U.S., 1 STAFF - COMPUTER, DIGITAL, SOFTWARE/PHOTO STAY CURRENT, CONTINENTAL U.S., 1 STAFF - COMMUNITY RELATIONS CONTINENTAL U.S., 1 STAFF (DELETED 13/14) -		3,000
			1,000
			1,000
			1,000
			6,000
* COMMUNICATION SERVICES		6,000	6,000
001-0180-400.12-05	TECH TRAIN, CONF & MEETS	20,000	32,000
LEVEL	TEXT		TEXT AMT
PF96	NETWORK, SERVER & SOFTWARE TRAINING		25,000

CENTRAL CONTRA COSTA SANITARY DISTRICT  
 2013-2014 OPERATIONS & MAINTENANCE BUDGET  
 TECHNICAL TRAINING, CONFERENCES AND MEETINGS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012-2013 FINAL BUDGET	2013-2014 FINAL BUDGET
	STAY CURRENT, CALIFORNIA, 7 STAFF		
	-		
	SUNGARD USERS GROUP CONFERENCE, STAY CURRENT, UNITED STATES & CA, 2 STAFF		3,000
	-		
	INFORMATION TECHNOLOGY CONFERENCES & TRAINING, STAY CURRENT, CALIFORNIA, 7 STAFF		4,000
	-		
			32,000
* IT		20,000	32,000
** ADMINISTRATION		86,450	107,600

CENTRAL CONTRA COSTA SANITARY DISTRICT  
 2013-2014 OPERATIONS & MAINTENANCE BUDGET  
 TECHNICAL TRAINING, CONFERENCES AND MEETINGS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012-2013 FINAL BUDGET	2013-2014 FINAL BUDGET
ENGINEERING			
001-0200-410.12-05	TECH TRAIN, CONF & MEETS	6,300	6,300
LEVEL	TEXT		TEXT AMT
PF96	CASA CONFERENCE, STAY CURRENT, CALIFORNIA, (4 CONFERENCES), 1 STAFF		3,000
-	CASA FEDERAL LEGISLATIVE MEETING, ADVOCATE DISTRICT CONCERNS, WASHINGTON, D.C., 1 STAFF		2,000
-	WEF ANNUAL OR SPECIALTY CONFERENCE, STAY CURRENT CONTL U.S., 1 STAFF		2,000
-	CWEA STATE CONFERENCE, STAY CURRENT, CALIFORNIA, 1 STAFF		1,000
-	AWWA CONFERENCE, WATER REUSE ASSOCIATION ANNUAL CONF., OR ANNUAL RESEARCH CONFERENCE, STAY CURRENT, CONTINENTAL U.S., 1 STAFF		1,000
-	LOCAL MEETING EXPENSES, CONDUCT DISTRICT BUSINESS, LOCAL, 2 STAFF		300
-	<NON-USE FACTOR>		3,000-
			6,300
001-0200-420.12-05	TECH TRAIN, CONF & MEETS	41,525	44,325
LEVEL	TEXT		TEXT AMT
PF96	IRWA AND R/W COURSES, IMPROVE SKILLS, CONTINENTAL U.S., 4 STAFF		8,000
-	IRWA ANNUAL CONF., STAY CURRENT, CONTINENTAL U.S., 2 STAFF		4,000
-	CWEA ANNUAL CONF. OR NORTHERN REGIONAL CONFERENCE, STAY CURRENT, CALIFORNIA, 2 STAFF		1,400
-	SOFTWARE/COMPUTER TRAINING, IMPROVE SKILLS, LOCAL, 4 STAFF		800
-	CALIFORNIA WATER ENVIRONMENT ASSOC. (CWEA) BAY SECTION MEETINGS, STAY CURRENT, LOCAL, 6 STAFF		200
-	SECRETARY TRAINING, IMPROVE SKILLS, LOCAL, 2 STAFF		1,500
-	NATIONAL SUNGARD USERS GROUP (HUG) CONFERENCE,		

CENTRAL CONTRA COSTA SANITARY DISTRICT  
 2013-2014 OPERATIONS & MAINTENANCE BUDGET  
 TECHNICAL TRAINING, CONFERENCES AND MEETINGS

PAGE 6

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012-2013 FINAL BUDGET	2013-2014 FINAL BUDGET
	STAY CURRENT, CONTINENTAL U.S., 2 STAFF		6,000
	-		
	WESTERN SUNGARD USERS GROUP (HUG) CONFERENCE, STAY CURRENT, CALIFORNIA, 2 STAFF		2,000
	-		
	INSPECTION SEMINARS/WORKSHOPS, STAY CURRENT, LOCAL, 5 STAFF		1,000
	-		
	WEFTEC 2012, STAY CURRENT, CONTINENTAL U.S., 2 STAFF		3,800
	-		
	PLANNING/ENVIRONMENTAL/PUBLIC ADMINISTRATION/ PUBLIC WORKS/SPECIAL DISTRICT/CHAMBER OF COMMERCE EVENTS, STAY CURRENT, LOCAL, 4 STAFF		500
	-		
	MUNICIPAL MGMT. ASSN. OF NOR. CAL (MMANC) ANNUAL CONFERENCE, STAY CURRENT, CALIFORNIA, 1 STAFF		800
	-		
	PLANNING/ENVIRONMENTAL/PUBLIC ADMIN./ENGINEERING CONFERENCES, STAY CURRENT, CONTINENTAL U.S., 1 STAFF		1,500
	-		
	TRI-TAC MEETINGS, STAY CURRENT, CALIFORNIA, (4 MEETINGS), 1 STAFF		1,100
	-		
	NACWA CONFERENCE, 2014, STAY CURRENT, NEW MEXICO, 1 STAFF		2,000
	-		
	WEF NUTRIENT REMOVAL 2013, STAY CURRENT, BC CANADA, 2 STAFF		4,000
	-		
	HYDRAULIC MODELING TRAINING, IMPROVE SKILLS, CONTINENTAL U.S., 1 STAFF		2,000
	-		
	ESRI GIS USER CONFERENCE 2013, STAY CURRENT, CALIFORNIA, 1 STAFF		1,000
	-		
	SUPERVISION COURSE, IMPROVE SKILLS, LOCAL, 1 STAFF		350
	-		
	PIPE USERS GROUP (PUG) SEMINAR, STAY CURRENT, LOCAL, 6 STAFF		200
	-		
	ENGINEERING WORKSHOPS/SEMINARS, STAY CURRENT, CALIFORNIA, 1 STAFF		600
	-		
	MISC PLAN REVIEW CONFERENCES, STAY CURRENT, LOCAL, 2 STAFF		2,000

CENTRAL CONTRA COSTA SANITARY DISTRICT  
 2013-2014 OPERATIONS & MAINTENANCE BUDGET  
 TECHNICAL TRAINING, CONFERENCES AND MEETINGS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012-2013 FINAL BUDGET	2013-2014 FINAL BUDGET
-	MISC BLDG/CUSTOMER SERVICE TRAINING/CONFERENCES, IMPROVE SKILLS, LOCAL, 5 STAFF (PERMITS/SSC)		2,500
-	AWWA SPECIALTY CONFERENCE, PROFESSIONAL DEVELOPMENT, CONTINENTAL U.S., 1 STAFF		2,000
-	CLSA DINNERS, STAY CURRENT, BAY AREA, (3-4 CLASSES), 5 STAFF		700
-	ACSM/CLSA SURVEY CONFERENCES, STAY CURRENT, CONTINENTAL U.S., 2 STAFF		3,600
-	MISCELLANEOUS SURVEY SEMINARS, STAY CURRENT, CALIFORNIA, (3-4 CLASSES), 5 STAFF		2,500
-	PROFESSIONAL SURVEY CONFERENCES, STAY CURRENT, LOCAL, 5 STAFF		500
-	AUTOCAD TRAINING, STAY CURRENT, CONTINENTAL U.S., 4 STAFF		2,275
-	<NON-USE FACTOR>		14,500-
			44,325
001-0200-490.12-05	TECH TRAIN, CONF & MEETS	15,700	15,400

LEVEL	TEXT	TEXT AMT
PF96	TECHNICAL WRITING, IMPROVE SKILLS, LOCAL, 1 STAFF	300
-	EPA PRETREATMENT TRAINING, STAY CURRENT, CONTINENTAL U.S., 1 STAFF	1,000
-	NACWA PRETREATMENT CONFERENCE, STAY CURRENT, CONTINENTAL U.S., 2 STAFF (SUPERINTENDENT & SC INSPECTOR)	2,400
-	CWEA P3S CONFERENCE, STAY CURRENT, CALIFORNIA, 4 STAFF	4,800
-	POLL. PREVENTION SYMPOSIUM, KEEP CURRENT, CALIFORNIA, 1 STAFF	600
-	CWEA ANNUAL CONFERENCE, KEEP CURRENT, CALIFORNIA, 1 STAFF	1,000
-	INDUSTRIAL FACILITY INSPECT & PERMIT, KEEP	

CENTRAL CONTRA COSTA SANITARY DISTRICT  
 2013-2014 OPERATIONS & MAINTENANCE BUDGET  
 TECHNICAL TRAINING, CONFERENCES AND MEETINGS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012-2013 FINAL BUDGET	2013-2014 FINAL BUDGET
	CURRENT, CALIFORNIA, 2 STAFF		800
	-		
	LEADERSHIP/SUPERVISION SKILLS, IMPROVE SKILLS, LOCAL, 2 STAFF		1,000
	-		
	ACCESS DATABASE OR OTHER COMPUTER TRAINING, IMPROVE SKILLS, LOCAL, 4 STAFF		1,000
	-		
	CROSS-MEDIA ENFORCEMENT CONFERENCE, STAY CURRENT, CALIFORNIA, 2 STAFF		1,600
	-		
	EFFECTIVE COMMUNICATION, IMPROVE SKILLS, LOCAL, 1 STAFF		300
	-		
	WASTEWATER LAWS AND REGULATIONS, STAY CURRENT, LOCAL, 1 STAFF		450
	-		
	STORMWATER CONTROLS, STAY CURRENT, CALIFORNIA, 1 STAFF		250
	-		
	SAFETY TRAINING, STAY CURRENT, CALIFORNIA, 2 STAFF		500
	-		
	CWEA NORTHERN REGIONAL TRAINING CONFERENCE, STAY CURRENT, CALIFORNIA, 1 STAFF		700
	-		
	FOG TRAINING, STAY CURRENT, CALIFORNIA, 2 STAFF		600
	-		
	8-HOUR HAZWOPER REFRESHER, STAY CURRENT, LOCAL, 9 STAFF		1,800
	-		
	CALIF. HAZARDOUS MATERIALS INVESTIGATORS CONF, STAY CURRENT, CALIFORNIA, 1 STAFF		800
	-		
	ENVIRONMENTAL CRIMES INVESTIGATIONS, IMPROVE SKILLS, CALIFORNIA, 2 STAFF		1,100
	-		
	BIODIESEL/ALTERNATIVE FUELS TRAINING, DEVELOP KNOWLEDGE, CA, 1 STAFF		400
	-		
	ORGANIZATIONAL SKILLS, IMPROVE SKILLS, CA, 1 STAFF		500
	-		
	<NON-USE FACTOR>		6,500-
			15,400
001-0200-690.12-05	TECH TRAIN, CONF & MEETS	5,800	6,300
LEVEL	TEXT		TEXT AMT



CENTRAL CONTRA COSTA SANITARY DISTRICT  
 2013-2014 OPERATIONS & MAINTENANCE BUDGET  
 TECHNICAL TRAINING, CONFERENCES AND MEETINGS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012-2013 FINAL BUDGET	2013-2014 FINAL BUDGET
PF96	STATE HHW CONFERENCE, STAY CURRENT ON POLICY, CALIFORNIA, 2 STAFF		1,500
-	HHW INFO EXCHANGE MEETINGS, STAY CURRENT ON POLICY, (5 MEETINGS), CALIFORNIA, 3 STAFF		300
-	SUPERVISOR TRAINING, DEVELOP SKILLS, LOCAL, 1 STAFF		500
-	HHW NATIONAL CONFERENCE, STAY CURRENT, ST PAUL, MN, 2 STAFF		3,500
-	PROFESSIONAL DEVELOPMENT, STAY CURRENT, LOCAL, STAFF		800
-	NON-USE FACTOR>		300-
			6,300
001-0200-710.12-05	TECH TRAIN, CONF & MEETS	2,100	6,100
LEVEL	TEXT		TEXT AMT
PF96	POLLUTION PREVENTION TRAINING/CONF./MEETINGS, STAY CURRENT, CONTINENTAL U.S., 2 STAFF		1,000
-	CWEA P3S(P2) STATE CONFERENCE, STAY CURRENT, CALIFORNIA, 1 STAFF		2,100
-	NACWA NATIONAL PRETREATMENT AND POLLUTION PREVENTION WORKSHOP, STAY CURRENT, CONTINENTAL U.S., 1 STAFF		3,000
			6,100
001-0200-750.12-05	TECH TRAIN, CONF & MEETS	3,165	3,165
LEVEL	TEXT		TEXT AMT
PF96	WATERUSE NATIONAL CONFERENCE, STAY CURRENT, DENVER, CO - 1 STAFF		2,000
-	WATERUSE STATE CONFERENCE, STAY CURRENT, CALIFORNIA, 2 STAFF		2,000
-	<NON-USE FACTOR>		835-
			3,165
001-0200-780.12-05	TECH TRAIN, CONF & MEETS	0	0

CENTRAL CONTRA COSTA SANITARY DISTRICT  
 2013-2014 OPERATIONS & MAINTENANCE BUDGET  
 TECHNICAL TRAINING, CONFERENCES AND MEETINGS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012-2013 FINAL BUDGET	2013-2014 FINAL BUDGET
* ENVIRONMENTAL SERVICES		74,590	81,590
001-0250-470.12-05	TECH TRAIN, CONF & MEETS	55,270	51,270

LEVEL	TEXT	TEXT AMT
PF96	ASSET MANAGEMENT, TECHNICAL, CONTINENTAL U.S., 1 STAFF	1,550
-	AUTOCAD, STAY CURRENT, CALIFORNIA, 4 STAFF	3,000
-	CATHODIC PROTECTION, TECHNICAL, CALIFORNIA, 1 STAFF	1,550
-	CONCRETE CONSTRUCTION/REPAIR, TECHNICAL, CONTINENTAL U.S., 1 STAFF	2,000
-	CONSTRUCTION INSPECTION, STAY CURRENT, CALIFORNIA, 5 STAFF	3,000
-	CONSTRUCTION INSPECTION, STAY CURRENT, CONTINENTAL U.S., 1 STAFF	1,500
-	CONSTRUCTION MANAGEMENT GENERAL, STAY CURRENT, CALIFORNIA, 3 STAFF	1,950
-	CONSTRUCTION MANAGEMENT GENERAL, STAY CURRENT, CONTINENTAL U.S., 2 STAFF	3,700
-	CWEA ANNUAL CONFERENCE, STAY CURRENT, CALIFORNIA, 2 STAFF	1,450
-	ELECTRICAL/INSTRUMENTATION, STAY CURRENT, CALIFORNIA, 4 STAFF	1,250
-	GREENHOUSE GASSES/ALTERNATIVE ENERGY, TECHNICAL CALIFORNIA, 2 STAFF	1,800
-	LOCAL MEETINGS, PROFESSIONAL ASSOCIATIONS, BAY AREA, VARIOUS STAFF	800
-	MANAGEMENT SKILLS, LEADERSHIP TRAINING, CALIFORNIA, 4 STAFF	1,000
-	MISCELLANEOUS, STAY CURRENT, CALIFORNIA, 5 STAFF,	1,100
-	PUG SEMINAR, STAY CURRENT, CALIFORNIA, 13 STAFF	1,170
-	PUMPS AND MOTORS, TECHNICAL, CALIFORNIA,	1,700

CENTRAL CONTRA COSTA SANITARY DISTRICT  
 2013-2014 OPERATIONS & MAINTENANCE BUDGET  
 TECHNICAL TRAINING, CONFERENCES AND MEETINGS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012-2013 FINAL BUDGET	2013-2014 FINAL BUDGET
	2 STAFF		
	-		
	SAFETY TRAINING, STAY CURRENT, CALIFORNIA, 5 STAFF		2,000
	-		
	SOILS ENG/SLIDE REPAIR, TECHNICAL, CALIFORNIA, 2 STAFF		2,800
	-		
	STORM WATER TRAINING, TECHNICAL, CALIFORNIA 6 STAFF		2,000
	-		
	TECHNICAL NO DIG SEMINAR, TECHNICAL, CONTINENTAL U.S., 1 STAFF		1,850
	-		
	TECHNICAL SECRETARIAL SKILLS, DEVELOPMENT, CALIFORNIA, 2 STAFF		2,700
	-		
	TRENCHLESS TECHNOLOGY CONFERENCE, TECHNICAL, CONTINENTAL U.S., 1 STAFF		1,550
	-		
	UNDERGROUND DAMAGE PREVENTION, STAY CURRENT, CONTINENTAL U.S., 1 STAFF		1,750
	-		
	UNDERGROUND PIPELINE DESIGN, STAY CURRENT, CALIFORNIA, 5 STAFF		2,750
	-		
	VALUE ENGINEERING, TECHNICAL, CALIFORNIA, 1 STAFF		1,500
	-		
	WEFTEC, STAY CURRENT, CONTINENTAL U.S., 3 STAFF, CALIFORNIA, 4 STAFF		3,850
	-		
			51,270
001-0250-550.12-05	TECH TRAIN, CONF & MEETS	5,800	5,800

LEVEL	TEXT	TEXT AMT
PF96	GIS/DATABASE/SQL PROGRAMMING, STAY CURRENT CONTINENTAL U.S., 3 STAFF	2,500
	-	
	PROJECT MANAGEMENT, ADVANCEMENT, CONTINENTAL U.S., 1 STAFF	400
	-	
	MAPPING CONFERENCES, STAY CURRENT, CONTINENTAL U.S., 2 TO 3 CONFERENCES, 4 STAFF	2,100
	-	
	MISCELLANEOUS	800
		5,800

CENTRAL CONTRA COSTA SANITARY DISTRICT  
2013-2014 OPERATIONS & MAINTENANCE BUDGET  
TECHNICAL TRAINING, CONFERENCES AND MEETINGS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012-2013 FINAL BUDGET	2013-2014 FINAL BUDGET
*	CAPITAL PROJECTS	61,070	57,070
**	ENGINEERING	135,660	138,660

CENTRAL CONTRA COSTA SANITARY DISTRICT  
 2013-2014 OPERATIONS & MAINTENANCE BUDGET  
 TECHNICAL TRAINING, CONFERENCES AND MEETINGS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012-2013 FINAL BUDGET	2013-2014 FINAL BUDGET
COLLECTION SYSTEM OPS.			
001-0300-570.12-05	TECH TRAIN, CONF & MEETS	41,370	41,370

LEVEL	TEXT	TEXT AMT
PF96	CWEA NORTHERN REGIONAL TRAINING CONFERENCE, STAY CURRENT, MODESTO, CA, 4 STAFF	3,000
-	CWEA ANNUAL CONF., STAY CURRENT, SANTA CLARA CA, 4 STAFF (INCLUDING SAFE WORKER OF THE YEAR)	4,000
-	CWEA NORTHERN REGIONAL SAFETY TRAINING CONFERENCE, SAFETY UPDATES, WOODLAND, CA, 10 STAFF	1,000
-	CWEA/SF BAY SECTION MEETINGS, STAY CURRENT, LOCAL, CSO STAFF (ADDITIONAL PARTICIPATION BY OTHER INTERESTED STAFF IS NOW INCLUDED)	1,000
-	WEFTEC, CHICAGO, IL, CONTINENTIAL US, 1 STAFF	3,000
-	WEF COLLECTION SYSTEM CONFERENCE, STAY CURRENT, SACRAMENTO, 3 STAFF	2,500
-	PUBLIC FLEET SUPERINTENDENTS' ASSOC. (PFSA) MEETINGS, STAY CURRENT (12 MEETINGS), LOCAL, 2 STAFF	720
-	TECHNICAL TRAINING FOR LOCATING AND CCTV CREWS (INCLUDING LOCATOR REQUALIFICATION, 4 @ \$150), STAY CURRENT (2-3 CLASSES), LOCAL, 6 STAFF	2,000
-	SUPERVISOR TRAINING, PROFESSIONAL TRAINING (2-3 CLASSES), LOCAL, VARIOUS STAFF	1,000
-	VACTOR (FACTORY) MECHANIC TRAINING STREATOR, IL 2 STAFF	4,000
-	MECHANICS' SKILLS-BASED TRAINING WORKSHOPS, STAY CURRENT (3-4 CLASSES), LOCAL, 2 STAFF	2,000
-	NTEA TRUCK SHOW, INDIANAPOLIS, IN 2 FLEET STAFF	4,000
-	COMPUTER CLASSES INCLUDING ACCESS AND EXCEL TECH SERVICES, LOCAL 3 STAFF	1,500
-	CWEA-TCP CEU-RELATED CREW TRAINING SEMINARS, MAINTAIN REQUIRED CERTIFICATION (3-5 CLASSES),	1,500

CENTRAL CONTRA COSTA SANITARY DISTRICT  
 2013-2014 OPERATIONS & MAINTENANCE BUDGET  
 TECHNICAL TRAINING, CONFERENCES AND MEETINGS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012-2013 FINAL BUDGET	2013-2014 FINAL BUDGET
	LOCAL, CSO STAFF		
	-		
	STATE PLANT OPERATION AND WATER DISTRIBUTION OPERATOR CLASSES, MAINTAIN CERTIFICATION (1-2 CLASSES), CALIFORNIA, 1 STAFF		750
	-		
	PUMPER & CLEANER ENVIRONMENTAL SHOW AND EXPO, STAY, INDIANAPOLIS, IL 2 STAFF		3,000
	-		
	TRAVEL FOR MEETINGS OF CASSE / BENCHMARKING GROUP, INDUSTRY UPDATES (4 CLASSES), CALIFORNIA, 1 STAFF		1,000
	-		
	MISCELLANEOUS OUTSIDE LUNCH/DINNER MEETINGS, INDUSTRY UPDATES (6-8 CLASSES), LOCAL, CSO STAFF		500
	-		
	UTC, REGIONAL / CONTINENTAL US, 2 STAFF		3,000
	-		
	LOCATOR/DIGGER, CONTINENTAL US, 1 STAFF		750
	-		
	MISCELLANEOUS TRAINING MATERIALS		500
	-		
	CWEA MID SUMMER CONFERENCE, MORRO BAY, 2 STAFF		1,000
	-		
	CWEA, BACWA, TRI-TAC, WATERUSE LOCAL MEETINGS, REGULATORY AND OTHER MEETINGS, P. SEITZ		2,000
	-		
	NON USE FACTOR		2,350-
			41,370
*	OPERATIONS SUPPORT	41,370	41,370
**	COLLECTION SYSTEM OPS.	41,370	41,370

CENTRAL CONTRA COSTA SANITARY DISTRICT  
 2013-2014 OPERATIONS & MAINTENANCE BUDGET  
 TECHNICAL TRAINING, CONFERENCES AND MEETINGS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012-2013 FINAL BUDGET	2013-2014 FINAL BUDGET
PLANT OPERATIONS			
001-0400-410.12-05	TECH TRAIN, CONF & MEETS	6,500	15,000
LEVEL	TEXT		TEXT AMT
PF96	OPERATIONS AND MAINTENANCE PROFESSIONAL MEETINGS, NETWORK, LOCAL, (3 MEETINGS), 2 STAFF		500
-	TRI-TAC MEETINGS, KEEP INFORMED ON WASTEWATER REGULATORY ISSUES, CALIFORNIA (6 MEETINGS), 2 STAFF		200
-	CALIFORNIA ASSOCIATION OF SANITATION AGENCIES (CASA) MEETINGS/CONFERENCES (2 MEETINGS). CALIFORNIA, 2 STAFF		1,250
-	WATER ENVIRONMENT FEDERATION CONFERENCE (1 MEETING), CONTINENTAL U.S., 2 STAFF		5,750
-	-WATER ENVIRONMENT RESEARCH FOUNDATION (WERF) CONFERENCE (1 MEETING), INTERNATIONAL, 1 STAFF		2,500
-	CASA WASHINGTON, D.C., CONFERENCE (1 MEETING), CALIFORNIA, 2 STAFF		2,400
-	NATIONAL ASSOCIATION OF CLEAN WATER AGENCIES CONFERENCE, KEEP CURRENT ON MATTERS CONCERNING THE DISTRICT AND TO REPRESENT THE DISTRICT'S INTERESTS (1 MEETING), CONTINENTAL U.S., 2 STAFF		2,400
			15,000
001-0400-700.12-05	TECH TRAIN, CONF & MEETS	1,200	1,200
LEVEL	TEXT		TEXT AMT
PF96	COMPUTER AND/OR BUSINESS SKILLS CLASSES/SEMINARS, STAY CURRENT ON COMPUTER AND BUSINESS SKILLS, (6 CLASSES), LOCAL, 2 STAFF		1,200
-			1,200
001-0400-740.12-05	TECH TRAIN, CONF & MEETS	500	2,550
LEVEL	TEXT		TEXT AMT
PF96	CWEA NORTHERN REGIONAL TRAINING CONFERENCE OR CWEA ANNUAL CONFERENCE, FOR POD SAFETY PERSON OF THE YEAR, CALIFORNIA, 1 STAFF		1,000
-	CWEA SAFETY COMMITTEE		200

CENTRAL CONTRA COSTA SANITARY DISTRICT  
 2013-2014 OPERATIONS & MAINTENANCE BUDGET  
 TECHNICAL TRAINING, CONFERENCES AND MEETINGS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012-2013 FINAL BUDGET	2013-2014 FINAL BUDGET
-	SAFETY CENTER FORUM MONTHLY MEETINGS		150
-	PASMA		200
-	CWEA ANNUAL CONFERENCE, POD SAFETY OFFICER, CALIFORNIA, 1 STAFF		1,000
			2,550
* MANAGEMENT		8,200	18,750
001-0420-720.12-05	TECH TRAIN, CONF & MEETS	7,500	8,200

LEVEL	TEXT	TEXT AMT	
PF96	CWEA NORTHERN REGIONAL TRAINING CONFERENCE, (1 CONFERENCE), CALIFORNIA, POD STAFF	2,000	
-	CWEA ANNUAL CONFERENCE, STAY CURRENT ON TECHNICAL INFORMATION, (1 CONFERENCE), CALIFORNIA, POD STAFF	2,000	
-	PITTCON/WEF CONFERENCE (1 CONFERENCE), CONTINENTAL US, 1 STAFF	2,000	
-	LIMS TRAINING, CALIFORNIA, POD STAFF	1,500	
-	AGILENT GC, GC-MS, AND/OR ICP-MS COURSE, STAY CURRENT WITH SOFTWARE TRAINING, (1 OR 2 CLASSES), CALIFORNIA, POD STAFF	850	
-	ICP-MS TRAINING, CONTINENTAL USA, 3 DAY, WAN, J.	2,500	
-	MISCELLANEOUS:	4,350	
	CWEA LUNCH/DINNER MEETINGS, CALFED CONFERENCE, RESTEK MS, COMPUTER TRAINING, CRYSTAL REPORTS, TECHNICAL TRAINING, (VARIOUS CLASSES/MEETINGS), CALIFORNIA, POD STAFF		
	CRYSTAL REPORTS DESIGNER \$900X2=\$1800		
	EXCEL VBA \$350X3=\$1050		
	EXCEL \$300X5=\$1500		
-	(NON USE FACTOR)	7,000-	
		8,200	
001-0420-730.12-05	TECH TRAIN, CONF & MEETS	14,400	20,000

LEVEL	TEXT	TEXT AMT
PF96	CWEA NORTHERN SAFETY DAY, FOCUS ON SAFETY AWARENESS, 1 MEETING, CALIFORNIA, 10 STAFF	1,000



CENTRAL CONTRA COSTA SANITARY DISTRICT  
 2013-2014 OPERATIONS & MAINTENANCE BUDGET  
 TECHNICAL TRAINING, CONFERENCES AND MEETINGS

PAGE 17

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012-2013 FINAL BUDGET	2013-2014 FINAL BUDGET
-	CWEA ANNUAL CONFERENCE, 1 MEETING, CALIFORNIA, 3 POD STAFF		2,000
-	CWEA NORTHERN REGIONAL TRAINING CONFERENCE, 1 MEETING, CALIFORNIA, POD STAFF		2,500
-	WEFTEC CONFERENCE, KEEP UP-TO-DATE ON CURRENT TECHNOLOGY, 1 MEETING, CONTINENTAL U.S., POD STAFF		2,000
-	TRAINING CLASSES FOR OPERATOR CERTIFICATION EXAMINATIONS, (8 CLASSES), LOCAL, 12 STAFF		8,400
-	<NON-USE FACTOR>		1,500-
			14,400
001-0420-760.12-05	TECH TRAIN, CONF & MEETS	13,000	22,900

LEVEL	TEXT	TEXT AMT
PF96	CALIFORNIA WASTEWATER CLIMATE CHANGE GROUP MEETINGS, STAY CURRENT ON GREENHOUSE GAS REGULATIONS, (6 MEETINGS), CALIFORNIA, 1 STAFF	500
-	LINUX SYSTEM AND NETWORK ADMINISTRATION, STAY CURRENT ON SKILLS, LOCAL, POD STAFF	500
-	TRI-TAC MEETINGS, KEEP INFORMED ON WASTEWATER REGULATORY ISSUES, (6 MEETINGS), CALIFORNIA, POD STAFF	200
-	DYNAC TRAINING, STAY CURRENT ON SKILLS, LOCAL, POD STAFF	500
-	CASA MEETINGS/CONFERENCES, (3 MEETINGS), CALIFORNIA, POD STAFF	1,000
-	NACWA ANNUAL CONFERENCE, STAY CURRENT ON REGULATORY ISSUES, (1 CONFERENCE), CONTINENTAL, U.S., POD STAFF	2,000
-	WEF ANNUAL CONFERENCE, (1 CONFERENCE), CONTINENTAL U.S., POD STAFF	2,500
-	WERF CONFERENCE, (1 CONFERENCE), CONTINENTAL U.S., POD STAFF	3,000
-	PROCESS CONTROL AND/OR SPECIALTY CONFERENCE, STAY	

CENTRAL CONTRA COSTA SANITARY DISTRICT  
 2013-2014 OPERATIONS & MAINTENANCE BUDGET  
 TECHNICAL TRAINING, CONFERENCES AND MEETINGS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012-2013 FINAL BUDGET	2013-2014 FINAL BUDGET
	CURRENT ON PROCESS SKILLS, (1 OR 2 CONFERENCES), CONTINENTAL U.S., POD STAFF		500
	-		
	UNITY PRO PLC TRAINING, STAY CURRENT ON SKILLS CALIFORNIA, 2 STAFF		2,000
	-		
	CONTROL SYSTEM AND/OR PROGRAMMABLE LOGIC CONTROLLERS AND ASSOCIATED APPLICATION TRAINING, STAY CURRENT ON PROGRAMMING ISSUES, (1 OR 2 CLASSES), CALIFORNIA, 1 STAFF		6,000
	-		
	WASTEWATER TRAINING		1,000
	-		
	CWEA ANNUAL CONFERENCE CALIFORNIA, POD STAFF, STAY CURRENT ON WASTEWATER ISSUES		3,000
	-		
	BACWA AIR COMMITTEE, POD STAFF, 4 MEETINGS, STAY CURRENT ON AIR ISSUES		200
	-		
			22,900
001-0420-770.12-05	TECH TRAIN, CONF & MEETS	2,200	2,200
LEVEL	TEXT		TEXT AMT
PF96	BIOWIN TRAINING, 1 STAFF, CONTINENTAL US		2,000
	MISC LOCAL MEETINGS		200
			2,200
*	OPERATIONS	37,100	53,300
001-0440-800.12-05	TECH TRAIN, CONF & MEETS	10,000	18,500
LEVEL	TEXT		TEXT AMT
PF96	SUPERVISION AND MANAGEMENT TRAINING CLASS, KEEP SKILLS CURRENT, LOCAL, POD STAFF		1,000
	-		
	CWEA NORTHERN SAFETY DAY, STAY CURRENT ON SAFETY ISSUES, CALIFORNIA, POD STAFF		1,000
	-		
	CWEA NORTHERN REGIONAL TRAINING CONFERENCE AND/OR CWEA ANNUAL CONFERENCE, STAY CURRENT ON CALIFORNIA ISSUES, (2 CONFERENCES), CALIFORNIA, POD STAFF		3,500
	-		
	TECHNICAL TRAINING, MECHANICAL, STAY CURRENT IN SKILLS WITH PUMPS, MECHANICAL SEALS, BEARINGS, LASER ALIGNMENT, BOILERS, CAKE PUMPS, (VARIOUS CLASSES), CALIFORNIA/CONTINENTAL U.S., POD STAFF		4,000
	-		

CENTRAL CONTRA COSTA SANITARY DISTRICT  
 2013-2014 OPERATIONS & MAINTENANCE BUDGET  
 TECHNICAL TRAINING, CONFERENCES AND MEETINGS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012-2013	2013-2014
		FINAL BUDGET	FINAL BUDGET
	TECHNICAL TRAINING, ELECTRICAL/INSTRUMENTATION, STAY CURRENT IN SKILLS WITH POWER DISTRIBUTION/ PROTECTION, THERMOGRAPHY, PROTECTIVE RELAYS, CATHODIC PROTECTION VFDS, PLCS, (VARIOUS CLASSES), CALIFORNIA/CONTINENTAL U.S., POD STAFF		5,000
	-		
	TECHNICAL TRAINING, COMPUTERS, STAY CURRENT IN SKILLS, (VARIOUS CLASSES), LOCAL, POD STAFF		1,000
	-		
	TECHNICAL TRAINING, BUILDINGS AND GROUNDS, DEVELOP AND MAINTAIN SKILLS WITH IRRIGATION, PUMPS, FLOORING REPAIR, PESTICIDE/HERBICIDE APPLICATION, (VARIOUS CLASSES), CALIFORNIA, POD STAFF		3,000
			18,500
001-0440-860.12-05	TECH TRAIN, CONF & MEETS	3,400	3,400
	LEVEL TEXT TEXT AMT		
	PF96 POWER ASSOCIATION OF NORTHERN CALIFORNIA MEETINGS, OBTAIN ENERGY INDUSTRY INFORMATION FOR INFORMED DECISIONS ON DISTRICT ENERGY MANAGEMENT, (6 MEETINGS), LOCAL, POD STAFF		400
	-		
	TECHNICAL TRAINING, COMPUTERS, KEEP CURRENT ON COMPUTER SKILLS, LOCAL, POD STAFF		400
	-		
	ENVIRONMENTAL ENERGY USERS GROUP, GAIN INFORMATION ON ALTERNATIVE ENERGY PRODUCTION METHODS, CALIFORNIA, POD STAFF		800
	-		
	CWEA NORTHERN REGIONAL TRAINING CONFERENCE AND/OR CWEA ANNUAL CONFERENCE, STAY CURRENT ON WASTEWATER INDUSTRY ISSUES, (2 CONFERENCES), CALIFORNIA, POD STAFF		1,800
			3,400
*	MAINTENANCE	13,400	21,900
**	PLANT OPERATIONS	58,700	93,950

CENTRAL CONTRA COSTA SANITARY DISTRICT  
 2013-2014 OPERATIONS & MAINTENANCE BUDGET  
 TECHNICAL TRAINING, CONFERENCES AND MEETINGS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012-2013 FINAL BUDGET	2013-2014 FINAL BUDGET
PUMP STATIONS			
001-0500-930.12-05	TECH TRAIN, CONF & MEETS	11,990	11,990
LEVEL	TEXT		TEXT AMT
PF96	BASIC TECHNICAL TRAINING, (2-3 CLASSES), STAY CURRENT, CONTINENTAL US		1,850
-	CWEA STATE CONFERENCE, STAY CURRENT, SACRAMENTO CA, 3 STAFF		3,000
-	CWEA NORTHERN REGIONAL TRAINING CONFERENCE, STAY CURRENT, MODESTO, CA, 3 STAFF		1,500
-	SUPERVISOR/SUPERINTENDENT TRAINING, STAY CURRENT, LOCAL, 3 STAFF		700
-	CWEA NORTHERN REGIONAL SAFETY TRAINING CONFERENCE, STAY CURRENT, WOODLAND, 4 STAFF		380
-	MISCELLANEOUS TRAINING EXPENSES (REIMBURSEMENTS FOR CWEA/BUSINESS LUNCHES/DINNERS AND EXPENSES FOR TRAINING-RELATED TRAVEL)		300
-	PUMP SCHOOL, 3 STAFF		3,030
-	AWWA CA-NV FALL CONFERENCES, SACRAMENTO, 1 STAFF		1,000
-	AWWA ONLINE TRAINING, CONTACT HOURS		230
			11,990
*	PUMP STATIONS	11,990	11,990
**	PUMP STATIONS	11,990	11,990
***	RUNNING EXPENSE	334,170	393,570
		334,170	393,570

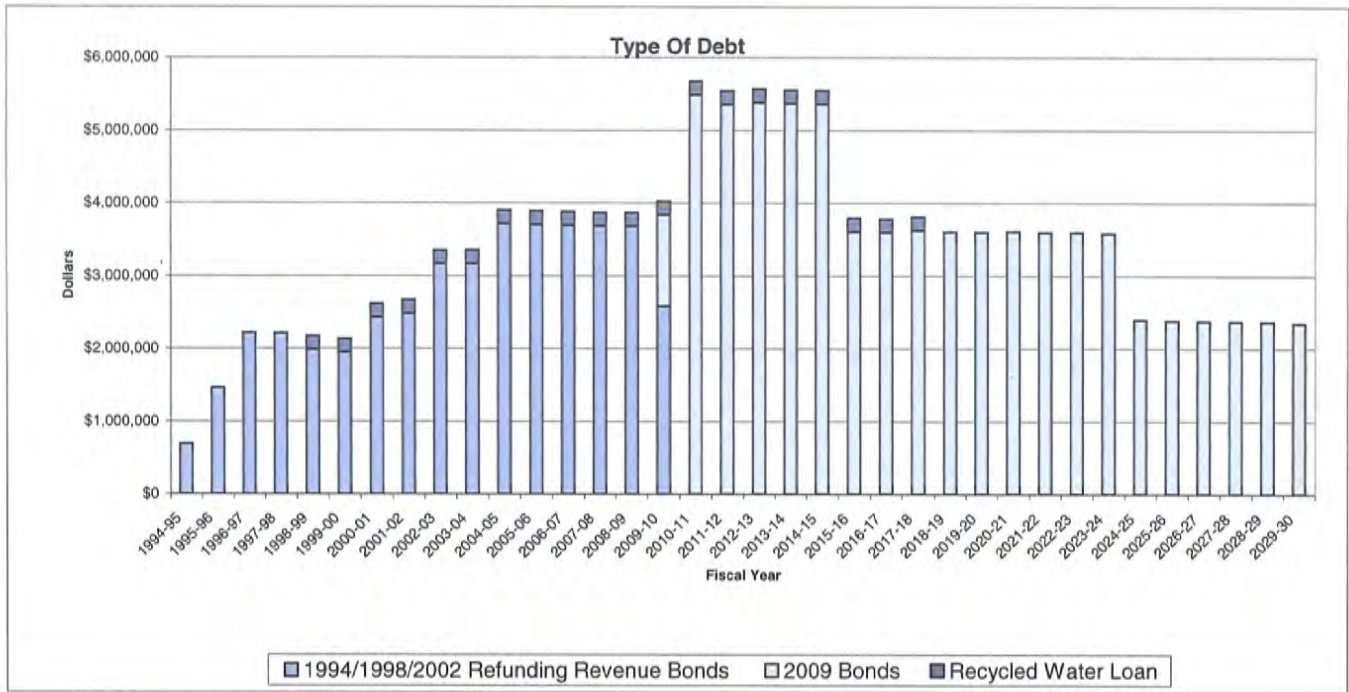
# **FY 2013-14 Debt Service Fund Budget**



Central Contra Costa  
Sanitary District



**Central Contra Costa Sanitary District  
Summary Of Current Debt Service**



**Type Of Debt Summary**

Fiscal Year	1994/1998/2002 Refunding Revenue Bonds			2009 Bonds			Recycled Water Loan		
	Principal	Amortization & Interest	Total Debt Service	Principal	Amortization & Interest	Total Debt Service	Principal	Interest	Total Debt Service
1994-95	-	688,127	688,127						
1995-96	-	1,458,830	1,458,830						
1996-97	755,000	1,459,741	2,214,741						
1997-98	790,000	1,421,245	2,211,245						
1998-99	835,000	1,150,177	1,985,177				\$139,194	47,925	187,119
1999-00	725,000	1,221,898	1,946,898				114,900	72,219	187,119
2000-01	1,245,000	1,181,356	2,426,356				117,887	69,232	187,119
2001-02	1,285,000	1,195,057	2,480,057				120,952	66,167	187,119
2002-03	1,330,000	1,832,680	3,162,680				124,097	63,022	187,119
2003-04	1,375,000	1,790,547	3,165,547				127,323	59,796	187,119
2004-05	1,995,000	1,719,372	3,714,372				130,634	56,486	187,119
2005-06	2,060,000	1,641,214	3,701,214				134,030	53,089	187,119
2006-07	2,135,000	1,559,500	3,694,500				137,515	49,604	187,119
2007-08	2,210,000	1,472,113	3,682,113				141,090	46,029	187,119
2008-09	2,300,000	1,379,326	3,679,326				144,759	42,360	187,119
2009-10	2,390,000	190,068	2,580,068		1,255,607	1,255,607	148,522	38,597	187,119
2010-11				3,460,000	2,027,168	5,487,168	152,384	34,735	187,119
2011-12				3,465,000	1,888,601	5,353,601	156,346	30,773	187,119
2012-13				3,605,000	1,775,376	5,380,376	160,411	26,708	187,119
2013-14				3,720,000	1,645,435	5,365,435	164,582	22,538	187,119
2014-15				3,865,000	1,494,218	5,359,218	168,861	18,258	187,119
2015-16				2,210,000	1,394,785	3,604,785	173,251	13,868	187,119
2016-17				2,300,000	1,295,051	3,595,051	177,756	9,363	187,119
2017-18				2,405,000	1,217,926	3,622,926	182,377	4,742	187,119
2018-19				2,480,000	1,123,235	3,603,235			
2019-20				2,580,000	1,020,701	3,600,701			
2020-21				2,685,000	922,578	3,607,578			
2021-22				2,785,000	812,111	3,597,111			
2022-23				2,900,000	693,499	3,593,499			
2023-24				3,015,000	568,720	3,583,720			
2024-25				1,905,000	488,937	2,393,937			
2025-26				1,975,000	407,102	2,382,102			
2026-27				2,060,000	320,001	2,380,001			
2027-28				2,145,000	229,281	2,374,281			
2028-29				2,235,000	134,764	2,369,764			
2029-30				2,330,000	16,533	2,346,533			

Final Payment made from Reserve Fund

**CENTRAL CONTRA COSTA SANITARY DISTRICT  
DEBT SERVICE FUND  
FY 2013-14**

**Debt Service Revenue:**

Sewer Service Charge	\$	-
Reserve Account Bond Interest Income		25,000
Ad Valorem Tax (portion allocated to Debt Service)		<u>5,563,816</u>
<b>Total Debt Service Revenue</b>	<b>\$</b>	<b><u><u>5,588,816</u></u></b>

**Debt Service Expense:**

2009 Bond Interest Payment and Amortized Costs, less Tax Subsidy on BAB	\$	1,645,435
Possible 8.7% reduction of tax subsidy due to congressional sequestration		36,261
Recycled Water Loan Interest Payment		<u>22,538</u>
Total Interest Payment and Amortization Costs	\$	<u>1,704,234</u>

2009 Bond Principal Payment	\$	3,720,000
Recycled Water Loan Principal Payment		<u>164,582</u>
Total Principal Payments	\$	<u>3,884,582</u>

<b>Total Debt Service Interest, Amortized Costs and Principal Payments</b>	<b>\$</b>	<b><u><u>5,588,816</u></u></b>
--	-----------	--------------------------------

Fund Balance - Beginning of Year	\$	-
Revenue over Expense		-
Transfer from/(to) O&M or Capital		<u>-</u>
Fund Balance - End of Year	\$	<u><u>-</u></u>

CENTRAL CONTRA COSTA SANITARY DISTRICT  
 BUDGET SUMMARY BY ACCOUNT W/DETAIL - FINAL PASS  
 FISCAL YEAR 2013-2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2010-11 ACTUAL	2011-12 ACTUAL	BUDGET 2012-13	13-14 BUDGET FINAL PASS	BUD 13-14 BUD 12-13 VAR	% VAR
DEBT SERVICE							
004-0000-300.23-00	SEWER SVC CHRГ-COUNTY	0	0	0	0	0	.00
004-0000-300.45-50	1998 BOND INTEREST INCOME	0	0	0	0	0	.00
004-0000-300.45-51	2002 BOND INTEREST INCOME	0	0	0	0	0	.00
004-0000-300.45-52	RECYC H2O LOAN INT INCOME	0	0	0	0	0	.00
004-0000-300.45-53	2009 BOND INTEREST INCOME	220,281	139,181-	217,630	25,000	192,630	88.51
LEVEL	TEXT			TEXT AMT			
PF96	US BANK CD'S(2009A/2009B) LESS US BANK FEES			25,000			
	2009A - \$9,391.91 PLUS \$1,600 EST FOR MAY/JUNE						
	2009B - 16,497.39 PLUS \$3,100 EST FOR MAY/JUNE			25,000			
004-0000-300.46-00	TAX REVENUE	5,454,006	5,679,901	5,349,866	5,563,816	213,950-	4.00-
LEVEL	TEXT			TEXT AMT			
PF96	BOND PRINCIPAL			3,720,000			
	2009 BONDS - GROSS INTEREST			2,042,523			
	BOND ISSUANCE AMORTIZED COSTS			19,705			
	FEDERAL TAX SUBSIDY ON BAB PORTION (REDUCED 8.7%)*			380,533-			
	RECYCLED WATER LOAN			187,120			
	LESS RESERVE INTEREST (NET OF \$5,300 USBANK FEES)			25,000-			
	ROUNDING			1			
	*DUE TO POTENTIAL CONGRESSIONAL SEQUESTRATION						
	\$416,794 - \$36,261 = \$380,533			5,563,816			
*		5,674,287	5,540,720	5,567,496	5,588,816	21,320-	.38-
**	REVENUE	5,674,287	5,540,720	5,567,496	5,588,816	21,320-	.38-



CENTRAL CONTRA COSTA SANITARY DISTRICT  
 BUDGET SUMMARY BY ACCOUNT W/DETAIL - FINAL PASS  
 FISCAL YEAR 2013-2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2010-11	2011-12	BUDGET		BUD 13-14	%
		ACTUAL	ACTUAL	2012-13	13-14 BUDGET	BUD 12-13	VAR
				FINAL	PASS	VAR	
004-0000-888.12-50	1998 BOND INTEREST EXP	0	0	0	0	0	.00
004-0000-888.12-51	2002 BOND INTEREST EXP	0	0	0	0	0	.00
004-0000-888.12-52	RECYC H2O INTEREST EXP	34,735	30,773	26,708	22,538	4,170	15.61
LEVEL	TEXT			TEXT AMT			
PF96	RECYCLED WATER PRINCIPAL - \$164,582			22,538			
	RECYCLED WATER INTEREST			22,538			
004-0000-888.12-53	2009 BOND DEBT EXPENSE	2,027,168	1,888,601	1,775,376	1,681,696	93,680	5.28
LEVEL	TEXT			TEXT AMT			
PF96	9/2013 INTEREST \$ 295,651.18			1,681,696			
	3/2014 INTEREST 819,803.54						
	6/2014 INTEREST 566,241.11						
	BOND ISSUANCE COST 19,705.41						
	TAX SUBSIDY -416,794.00						
	LESS 8.7% REDUCTION 36,261.08						
				1,681,696			
*		2,061,903	1,919,374	1,802,084	1,704,234	97,850	5.43
**	DEBT SERVICE	2,061,903	1,919,374	1,802,084	1,704,234	97,850	5.43
***	DEBT SERVICE	7,736,190	7,460,094	7,369,580	7,293,050	76,530	1.04
****	DEBT SERVICE	7,736,190	7,460,094	7,369,580	7,293,050	76,530	1.04
*****	DEBT SERVICE	7,736,190	7,460,094	7,369,580	7,293,050	76,530	1.04
		7,736,190	7,460,094	7,369,580	7,293,050	76,530	1.04

# **FY 2013-14 Self-Insurance Fund Budget**

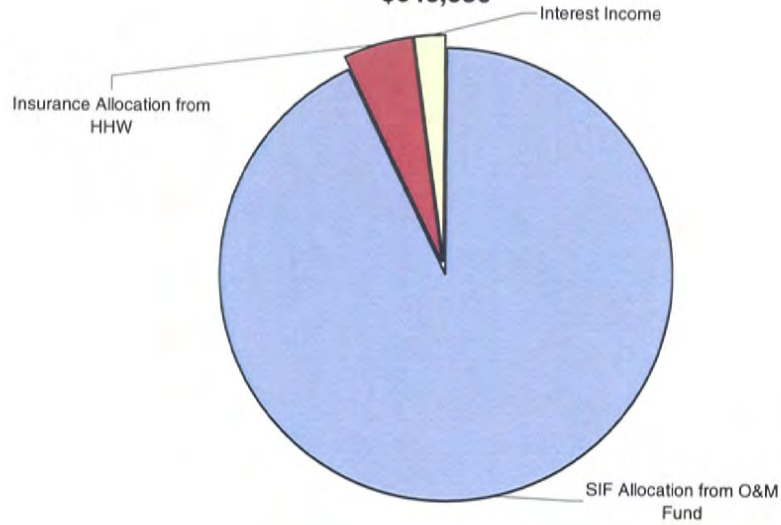


Central Contra Costa  
Sanitary District



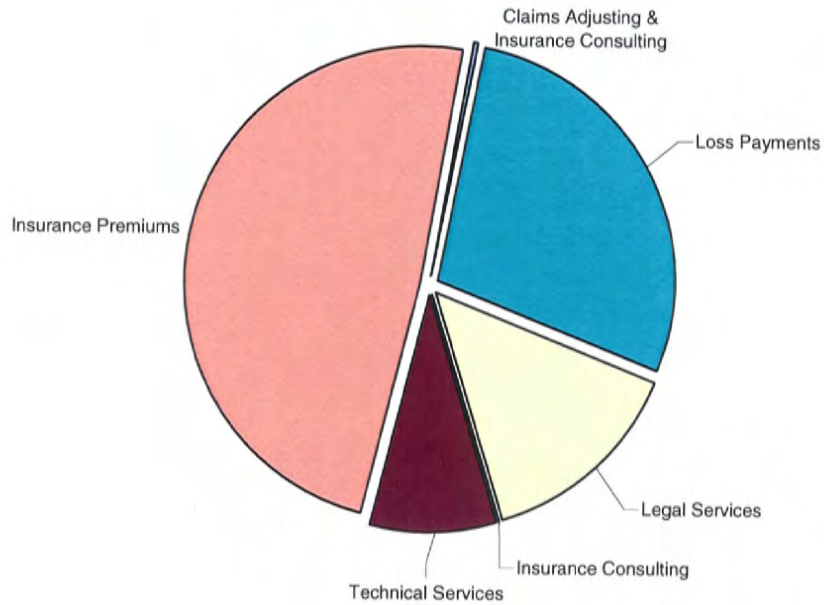
Central Contra Costa Sanitary District  
**Self-Insurance Budget**  
 Fiscal Year Ending June 30, 2014  
 (\$000 omitted)

**FY 2013-14 Revenue**  
**\$646,350**



SIF Allocation from O&M Fund	\$ 600,000	92.83%
Insurance Allocation from HHW	31,500	4.87%
Interest Income, Subrogation Recovery	14,850	2.30%
<b>Total Revenues</b>	<b>\$ 646,350</b>	<b>100.00%</b>

**FY 2013-14 Expense**  
**\$922,500**



Claims Adjusting & Insurance Consulting	\$ 1,500	0.16%
Loss Payments	260,000	28.18%
Legal Services	130,000	14.09%
Insurance Consulting	-	0.00%
Technical Services	80,000	8.67%
Insurance Premiums	451,000	48.89%
<b>Total Expenses</b>	<b>\$ 922,500</b>	<b>100.00%</b>

From Reserves \$ (276,150)



**Central Contra Costa Sanitary District  
BOARD OF DIRECTORS  
POSITION PAPER**

**Board Meeting Date:** April 18, 2013

**Subject:** REVIEW THE FINANCIAL STATUS AND BUDGET OF THE SELF-INSURANCE FUND AND APPROVE THE ALLOCATION OF \$600,000 TO THE FUND FROM THE 2013-14 OPERATIONS & MAINTENANCE BUDGET


---

<b>Submitted By:</b>	<b>Initiating Dept./Div.:</b>
S. Deutsch – Safety & Risk Management Admin	Administrative/Safety & Risk Management

---

**REVIEWED AND RECOMMENDED FOR BOARD ACTION:**

Thea Vassallo, CPA, CMA  
Finance Manager

  
C. Swanson  
Provisional General Manager

---

**ISSUE:** The Self-Insurance Fund (SIF) is reviewed each year by the Board of Directors with staff presenting funding recommendations for the upcoming fiscal year.

**RECOMMENDATION:** Receive the Fiscal Year (FY) 2013-14 SIF Budget and authorize the allocation of \$600,000 from the FY 2013-14 Operations & Maintenance (O&M) Budget to the SIF. The FY 2013-14 transfer includes a \$250,000 reduction from the 10 year Plan due to excess funds accumulating in Fund C since FY 2007-08. See Exhibit 1.

**FINANCIAL IMPACTS:** A transfer of \$600,000 from FY 2013-14 O&M Budget to the SIF.

**ALTERNATIVES/CONSIDERATIONS:** The alternatives to this action are to provide less funds than recommended, to not fund the SIF, or to increase the funds by transferring more than \$600,000.

**BACKGROUND:** The District has self-insured a portion of its liability and property risks since July 1, 1986, when the Board approved the establishment of the SIF. The District currently self-insures general and auto liability risks up to a \$1,000,000 self-insured retention (SIR) under a \$15 million excess liability insurance policy. At this time, the District does not purchase insurance coverage for earthquake or flood losses because insurance programs currently available in California are too expensive for the scope and limits of coverage provided. As a result, the District essentially self-insures these risks as well. The SIF has effectively funded the District's retained losses for the last twenty-seven years.

Each year funds are transferred from the O&M Budget to the SIF. According to the ten year plan presented earlier this year, the recommended O&M contribution for FY 2013-14 was \$850,000.

# **POSITION PAPER**

**Board Meeting Date:** April 18, 2013

**Subject:** REVIEW THE FINANCIAL STATUS AND BUDGET OF THE SELF-INSURANCE FUND AND APPROVE THE ALLOCATION OF \$600,000 TO THE FUND FROM THE 2013-14 OPERATIONS & MAINTENANCE BUDGET

---

## **Fund Allocation**

In 1994, the Government Accounting Standards Board issued Statement No. 10 (GASB-10) which established requirements on how public agencies must fund their self-insured risks. To assure compliance with GASB-10, the District restructured the SIF into three sub-funds. Each of the three (3) sub-funds was established to pay for specific losses and costs.

**SUB-FUND A: Actuarially-Based Risks.** These include general liability and automobile liability risks. Under the requirements of GASB-10, risks that can be actuarially studied must be funded based on an actuarial study performed at least every two years. General liability and automobile liability risks are readily studied throughout the insurance and self-insurance industry to project funding levels for future losses. The District obtained an actuarial review of its self-insured general liability and automobile liability risks in October 2012. The actuary, Aon Risk Consulting recommended the Sub-Fund A reserve for FY 2013-14 claims be \$618,000 based on the District's actual claims experience, insurance industry statistics, and maintaining a self-insured retention (SIR) of \$1,000,000. Given the increasing cost of litigation and settlements for claims paid from this fund, several years ago the Board increased this Sub-Fund's target reserve to \$1,000,000.

The average annual expense for Sub-Fund A over the last three fiscal years has been approximately \$328,000, offset by average revenue of approximately \$7,000 for an average draw down of reserves of \$321,000 per year. The budgeted revenue for fiscal year 2013-14 is \$3,000 with expenses of \$305,000 for an estimated reduction in Sub-Fund A reserves of \$302,000. A transfer of \$302,000 from Sub-Fund C is necessary in order to maintain the reserve at \$1,000,000.

**SUB-FUND B: Non-Actuarially-Based Risks.** These include employment liability and pollution liability risks. Because employment liability and pollution liability losses occur infrequently and the costs of claims vary widely, the frequency and severity of these losses are less predictable than those addressed by Sub-Fund A.

For this reason, GASB-10 does not require a biennial actuarial review of these risks. However, GASB-10 requires that these risks be adequately funded even though they are not actuarially reviewed. With guidance from risk management and insurance specialists, the District established Sub-Fund B at \$2,400,000, to fund employment liability and pollution liability risks. This fund pays for losses and costs within the District's SIR underlying its excess insurance coverage for Employment Practices Liability and Pollution Legal Liability, initial defense costs for such claims and potential loss costs for related claims not covered by these excess policies.

# **POSITION PAPER**

**Board Meeting Date:** April 18, 2013

**Subject:** REVIEW THE FINANCIAL STATUS AND BUDGET OF THE SELF-INSURANCE FUND AND APPROVE THE ALLOCATION OF \$600,000 TO THE FUND FROM THE 2013-14 OPERATIONS & MAINTENANCE BUDGET

---

The average annual expense for Sub-Fund B over the last three years has been \$141,000, offset by revenue of \$10,000 for an average annual reserve draw down of \$131,000. The budgeted revenue for fiscal year 2013-14 is \$8,000 with expenses of \$135,000 for an estimated reduction in Sub-Fund B reserves of \$127,000. A transfer of \$127,000 from Sub-Fund C is necessary in order to maintain the reserve at \$2,400,000.

**SUB-FUND C: Non-GASB 10 risks.** This Sub-Fund covers all risk management program insurance premiums, self-insured property losses, potential losses from uninsurable risks, and the costs of initiating claims and lawsuits against others who have damaged the District. Specific costs include: insurance premiums for a \$15,000,000 excess general liability policy; \$5,000,000 excess general liability and \$10,000,000 pollution liability policy for the Household Hazardous Waste facility, \$1,000,000 employment practices liability with \$25,000 retention, a crime policy which includes coverage for computer fraud and insurance premiums for insuring District properties for fire, explosion, water damage, etc. for losses above \$250,000.

The annual average expense for Sub-Fund C over the past three years has been \$656,000 offset by average revenue of \$1,009,000 for an average increase of \$353,000 to reserves. When reduced by the average annual transfer from Sub-Fund C to other Sub-Funds over the past three years the annual average increase to Sub-Fund C reserves is approximately \$66,000. The budget for FY 2013-14 revenue is \$635,000 with expenses of \$483,000 for an estimated addition to Sub-Fund C reserves of \$152,000. However, \$429,000 would be transferred to Sub-Funds A and B for a net decrease in Sub-Fund C reserves of \$276,000. This leaves a reserve balance of \$868,000.

## **Exhibits and Charts**

Exhibit I presents a recent financial history and projection of the SIF and shows the FY 2013-14 SIF budget estimated total revenues of \$646,000 and total expenses of \$922,500, decreasing the projected FY 2013-14 total SIF reserves by \$276,500 to \$4,268,000 on June 30, 2014. The budgeted revenues include the recommended allocation of \$600,000 from the FY 2013-14 O&M budget to the SIF.

Exhibits II, III & IV present the projected Sub-Fund A, Sub-Fund B and Sub-Fund C FY 2013-14 budget summary.

Chart 1 shows the history of revenue, expense and reserve balance for the entire SIF. Chart 2 shows the history of loss payments and insurance premiums. Chart 3 shows

# **POSITION PAPER**

**Board Meeting Date:** April 18, 2013

**Subject:** REVIEW THE FINANCIAL STATUS AND BUDGET OF THE SELF-INSURANCE FUND AND APPROVE THE ALLOCATION OF \$600,000 TO THE FUND FROM THE 2013-14 OPERATIONS & MAINTENANCE BUDGET

---

fund reserves by Sub-Fund. Chart 4 shows the individual Sub-Funds and combined SIF history of reserves.

## **COMMITTEE RECOMENDATION**

On April 1, 2013, The Budget and Finance Committee reviewed and recommended approval of the SIF and the change in the annual transfer in FY 2013-14 from \$850,000 to \$600,000.

**RECOMMENDED BOARD ACTION:** Receive the proposed FY 2013-14 SIF Budget and approve the allocation of \$600,000 to the SIF from the FY 2013-14 O&M Budget.

## **Attachments:**

- |                 |   |
|-----------------|---|
| 1 – Exhibit I   | SIF July 1, 2007 – June 30, 2014                    |
| 2 – Exhibit II  | SIF Sub-Fund A                                      |
| 3 – Exhibit III | SIF Sub-Fund B                                      |
| 4 – Exhibit IV  | SIF Sub-Fund C                                      |
| 5 – Chart 1     | SIF History of Revenue, Expense and Reserve Balance |
| 6 – Chart 2     | SIF History of Loss Payment & Insurance Premiums    |
| 7 – Chart 3     | SIF Reserves by Sub-Fund                            |
| 8 – Chart 4     | SIF History of Reserves                             |

**CENTRAL CONTRA COSTA SANITARY DISTRICT  
SELF INSURANCE FUND (SIF)  
July 1, 2007 - June 30, 2014**

	Actual 2007-2008	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Projected 2012-2013	Budget 2013-2014
<b>Revenues</b>							
SIF Allocation from O&M Fund	1,117,000	850,000	1,383,000	850,000	850,000	850,000	600,000
Insurance Allocation from HHW	29,334	0	52,471	26,563	24,878	31,500	31,500
Subrogation Recovery	14,644	18,031	0	7,500	1,660	381,100	0
Interest Income	159,501	87,106	29,815	23,873	19,436	14,500	14,850
<b>Total Revenue</b>	<b>1,320,479</b>	<b>955,137</b>	<b>1,465,286</b>	<b>907,936</b>	<b>895,974</b>	<b>1,277,100</b>	<b>646,350</b>
<b>Expenses</b>							
Claims Adjusting	0	0	0	0	0	251,500	1,500
Insurance Consulting	0	0	0	0	0	5,000	0
Loss Payments	399,956	166,040	45,347	240,844	72,605	616,100	260,000
Legal Services	69,371	200,710	31,163	210,677	304,672	190,000	130,000
Technical Services	75,355	83,962	15,482	137,445	14,803	22,500	80,000
Insurance Premiums	401,292	388,013	404,620	414,149	418,769	475,500	451,000
<b>Total Expenses</b>	<b>945,974</b>	<b>838,725</b>	<b>496,612</b>	<b>1,003,115</b>	<b>810,849</b>	<b>1,560,600</b>	<b>922,500</b>
<b>Revenue Over Expense</b>	<b>374,505</b>	<b>116,412</b>	<b>968,674</b>	<b>(95,179)</b>	<b>85,125</b>	<b>(283,500)</b>	<b>(276,150)</b>
<b>Reserves</b>							
Beginning of Year	3,377,798	3,752,303	3,868,715	4,837,389	4,742,210	4,827,335	4,543,835
Revenue over Expense	374,505	116,412	968,674	(95,179)	85,125	(283,500)	(276,150)
<b>End of Year Reserves</b>	<b>3,752,303</b>	<b>3,868,715</b>	<b>4,837,389</b>	<b>4,742,210</b>	<b>4,827,335</b>	<b>4,543,835</b>	<b>4,267,685</b>
<b>Uncommitted Reserves</b>							
Actuarial Reserves - GASB 10 (Fund A)	629,820	750,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Non- Actuarial Reserves - GASB 10 (Fund B)	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000
Non-GASB 10 Reserves (Fund C)	722,483	718,715	1,437,389	1,342,210	1,427,335	1,143,835	867,685
<b>Total Reserves</b>	<b>3,752,303</b>	<b>3,868,715</b>	<b>4,837,389</b>	<b>4,742,210</b>	<b>4,827,335</b>	<b>4,543,835</b>	<b>4,267,685</b>
<b>Change in Reserves</b>	<b>374,505</b>	<b>116,412</b>	<b>968,674</b>	<b>(95,179)</b>	<b>85,125</b>	<b>(283,500)</b>	<b>(276,150)</b>



**SELF INSURANCE FUND - SUB FUND A**  
**Actual 2011-2012, Projected 2012-13 and Budget 2013-2014**

**SUB-FUND A: GASB-10 ACTUARIALLY BASED RISKS**  
**GENERAL LIABILITY AND AUTOMOBILE LIABILITY**

	<u>Actual</u> <u>2011-2012</u>	<u>Projected</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>
<b>Actuarial Reserves - GASB 10 - Beginning of Year</b>	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Revenues:			
O&M	-	-	-
Subrogation Recovery	1,660	-	-
Interest	4,140	3,200	3,250
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	5,800	3,200	3,250
	<hr/>	<hr/>	<hr/>
Expenses:			
Losses	72,605	85,000	250,000
Legal	247,337	5,000	15,000
Technical	13,090	15,000	40,000
Insurance Consulting Services	0	0	0
	<hr/>	<hr/>	<hr/>
<b>Total Expenses</b>	333,032	105,000	305,000
	<hr/>	<hr/>	<hr/>
<b>Revenue over Expense</b>	(327,232)	(101,800)	(301,750)
Reserves:			
Transfer (to)/from Sub-Fund C	327,232	101,800	301,750
Transfer (to)/from Sub-Fund C	-	-	-
	<hr/>	<hr/>	<hr/>
<b>Total Reserves Projected End of Year</b>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>

**SELF INSURANCE FUND - SUB FUND B**  
**Actual 2011-2012, Projected 2012-13 and Budget 2013-2014**

**SUB-FUND B: GASB-10 NON-ACTUARIALLY BASED RISKS**  
**EMPLOYMENT RELATED AND POLLUTION RISKS**

	<u>Actual</u> <u>2011-2012</u>	<u>Projected</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>
<b><u>Beginning Reserves</u></b>	\$ 2,400,000	\$ 2,400,000	\$ 2,400,000
Revenues:			
O&M	-	-	-
Recovery	-	-	-
Interest	9,934	7,600	7,800
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	9,934	7,600	7,800
	<hr/>	<hr/>	<hr/>
Expenses:			
Losses	-	150,000	-
Legal	50,997	175,000	100,000
Technical	1,713	2,500	35,000
	<hr/>	<hr/>	<hr/>
<b>Total Expenses</b>	52,710	327,500	135,000
	<hr/>	<hr/>	<hr/>
<b>Revenue over Expense</b>	(42,776)	(319,900)	(127,200)
	<hr/>	<hr/>	<hr/>
Reserves:			
Transfer (to)/from Sub-Fund A	-	-	-
Transfer (to)/from Sub-Fund C	42,776	319,900	127,200
	<hr/>	<hr/>	<hr/>
<b>Total Reserves Projected End of Year</b>	<u>\$ 2,400,000</u>	<u>\$ 2,400,000</u>	<u>\$ 2,400,000</u>

**SELF INSURANCE FUND - SUB FUND C**  
**Actual 2011-2012, Projected 2012-13 and Budget 2013-2014**

**SUB-FUND C: NON GASB-10 RISKS**  
**RISK MANAGEMENT PROGRAM INSURANCE PREMIUMS AND**  
**COSTS OF INITIATING CLAIMS/LAWSUITS AGAINST OTHERS**

	<u>Actual</u> <u>2011-2012</u>	<u>Projected</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>
<b><u>Beginning Reserves</u></b>	\$ 1,342,210	\$ 1,427,335	\$ 1,143,835
Revenues:			
O&M	850,000	850,000	600,000
Subrogation Recovery *	-	381,100	-
Insurance Recovery from HHW Partners	24,878	31,500	31,500
Interest	5,362	3,700	3,800
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	880,240	1,266,300	635,300
Expenses:			
Insurance Consulting Services	-	5,000	-
Claims Adjustment *	-	251,500	1,500
Losses *	-	381,100	10,000
Legal	6,338	10,000	15,000
Technical	-	5,000	5,000
Insurance Premiums	418,769	475,500	451,000
	<hr/>	<hr/>	<hr/>
<b>Total Expenses</b>	425,107	1,128,100	482,500
<b>Revenue over Expense</b>	455,133	138,200	152,800
Reserves:			
Transfer (to)/from Sub-Funds A	(327,232)	(101,800)	(301,750)
Transfer (to)/from Sub-Funds B	(42,776)	(319,900)	(127,200)
	<hr/>	<hr/>	<hr/>
<b>Total Reserves Projected End of Year</b>	<u>\$ 1,427,335</u>	<u>\$ 1,143,835</u>	<u>\$ 867,685</u>

\* Includes Cogen recovery of \$381,100 and expenses of \$631,100 transferred from O&M in 12/13

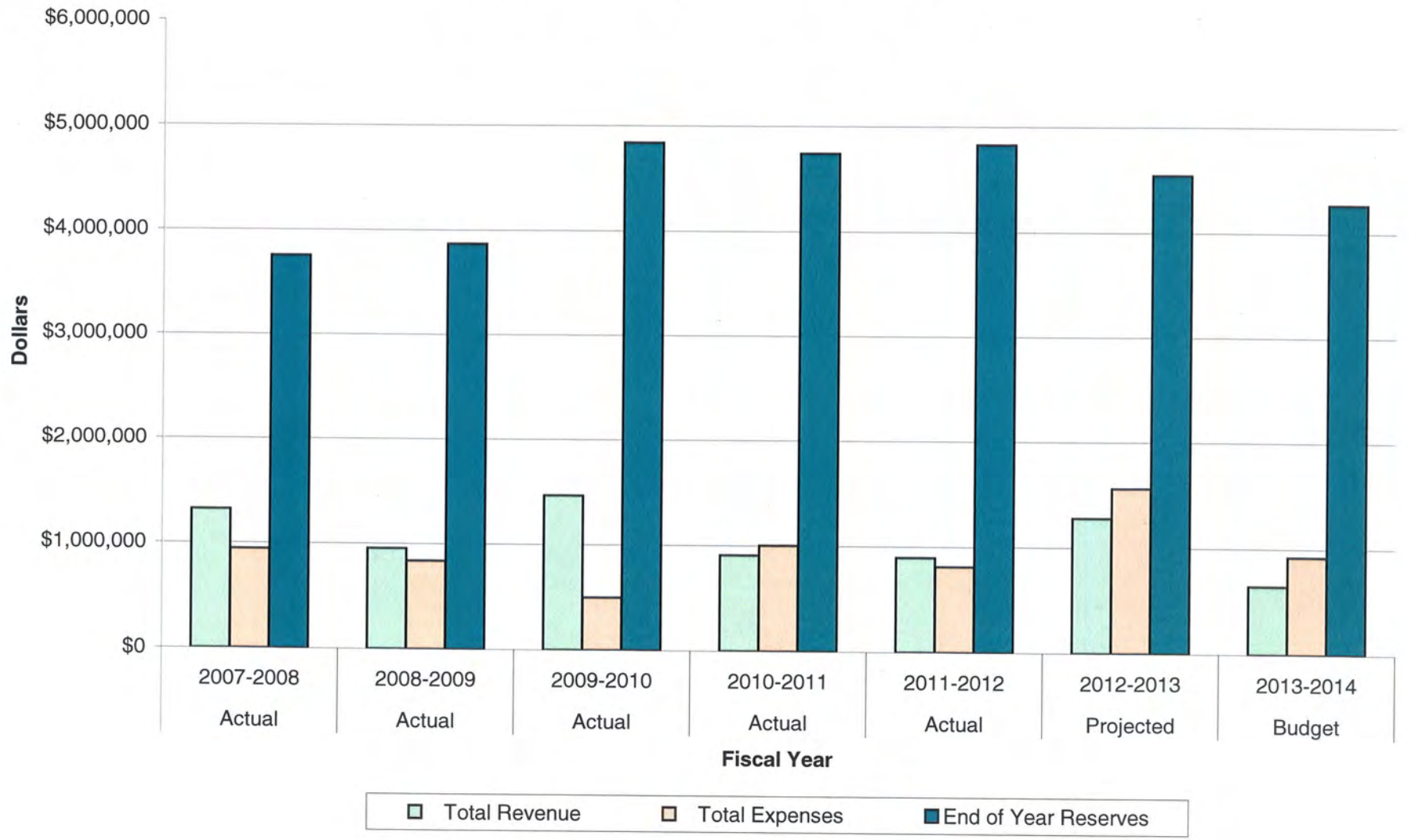
CENTRAL CONTRA COSTA SANITARY DISTRICT  
 SELF INSURANCE BY ACCOUNT W/DETAIL - FINAL PASS  
 FISCAL YEAR 2013-2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGETED	PROJECTED	13-14 BUDGET	BUDGET 13-14	PERCENT	BUDGET 13-14 TO	PERCENT
		2012-2013	ACTUAL 12-13	FINAL PASS	TO EST 12-13	VARIANCE	BUDGET 12-13	VARIANCE
SELF-INSURANCE								
003-0000-301.45-01	INTEREST	4,000	3,200	3,250	50-	1.25-	750	18.75
003-0000-301.73-01	SUBROGATION RECOVERIES	0	0	0	0	.00	0	.00
003-0000-301.74-01	CONTRIBUTION FROM O&M	0	0	0	0	.00	0	.00
003-0000-302.45-01	INTEREST	9,600	7,600	7,800	200-	2.08-	1,800	18.75
003-0000-302.73-01	SUBROGATION RECOVERIES	0	0	0	0	.00	0	.00
003-0000-302.74-01	CONTRIBUTION FROM O&M	0	0	0	0	.00	0	.00
003-0000-303.45-01	INTEREST	4,900	3,700	3,800	100-	2.04-	1,100	22.45
003-0000-303.73-01	SUBROGATION RECOVERIES	0	381,100	0	381,100	.00	0	.00
003-0000-303.74-01	CONTRIBUTION FROM O&M	850,000	850,000	600,000	250,000	29.41	250,000	29.41
003-0000-303.75-01	INSURANCE RECOVERY - HHW	31,500	31,500	31,500	0	.00	0	.00
*	REVENUE	900,000	1,277,100	646,350	630,750	70.08	253,650	28.18

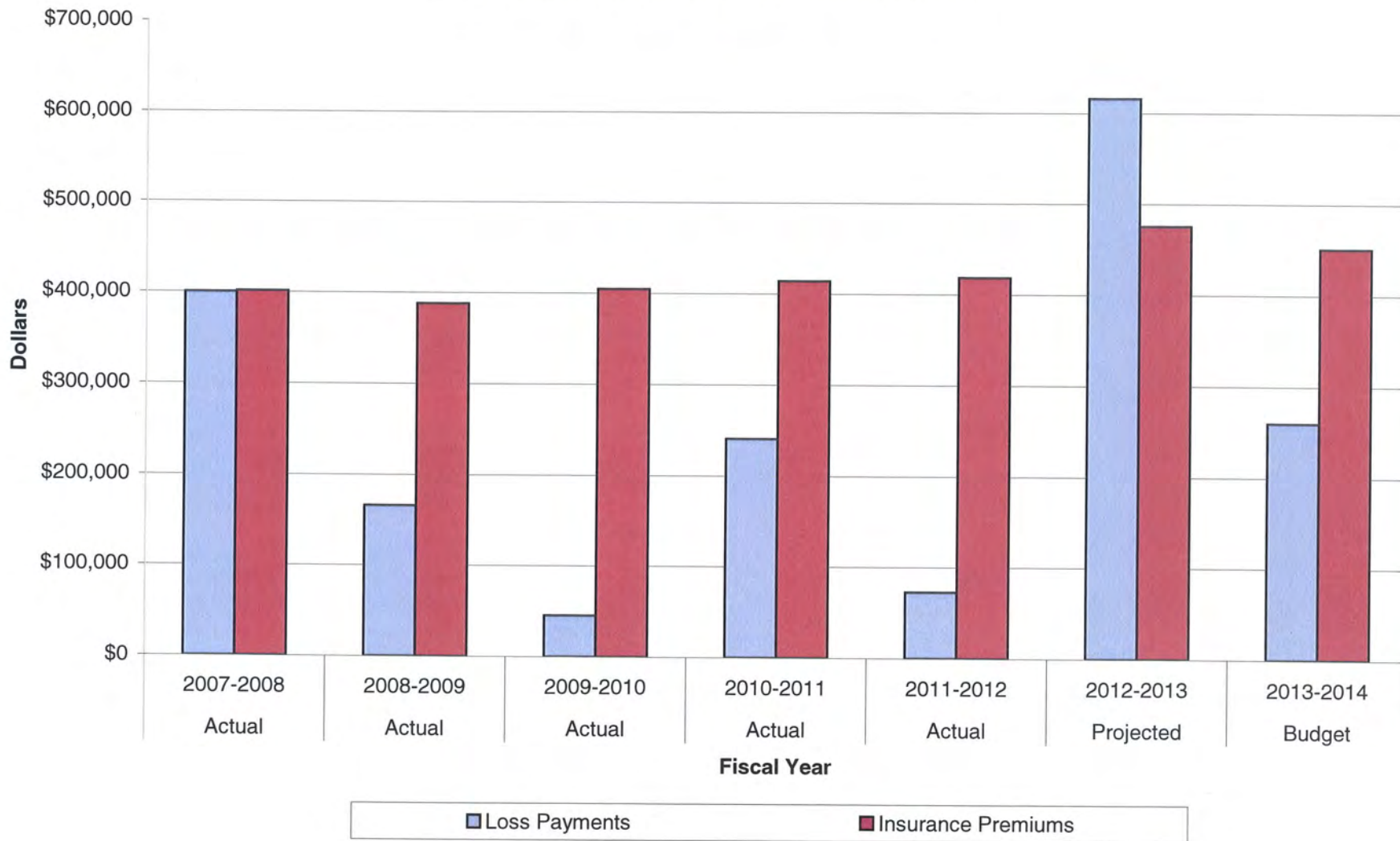
CENTRAL CONTRA COSTA SANITARY DISTRICT  
 SELF INSURANCE BY ACCOUNT W/DETAIL - FINAL PASS  
 FISCAL YEAR 2013-2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGETED 2012-2013	PROJECTED ACTUAL 12-13	13-14 BUDGET FINAL PASS	BUDGET 13-14 TO EST 12-13 VARIANCE	PERCENT VARIANCE	BUDGET 13-14 TO BUDGET 12-13 VARIANCE	PERCENT VARIANCE
003-0000-991.14-20	LOSSES	250,000	85,000	250,000	165,000-	66.00-	0	.00
003-0000-991.14-21	LEGAL SERVICES	15,000	5,000	15,000	10,000-	66.67-	0	.00
003-0000-991.14-22	TECHNICAL SERVICES	40,000	15,000	40,000	25,000-	62.50-	0	.00
003-0000-992.14-20	LOSSES	0	150,000	0	150,000	.00	0	.00
003-0000-992.14-21	LEGAL SERVICES	235,000	175,000	100,000	75,000	31.91	135,000	57.45
003-0000-992.14-22	TECHNICAL SERVICES	60,000	2,500	35,000	32,500-	54.17-	25,000	41.67
003-0000-993.14-20	LOSSES	0	381,100	10,000	371,100	.00	10,000-	.00
003-0000-993.14-21	LEGAL SERVICES	10,000	10,000	15,000	5,000-	50.00-	5,000-	50.00-
003-0000-993.14-22	TECHNICAL SERVICES	5,000	5,000	5,000	0	.00	0	.00
003-0000-993.14-23	LIABILITY INSURANCE	375,500	375,500	351,000	24,500	6.52	24,500	6.52
003-0000-993.14-24	PROPERTY INSURANCE	100,000	100,000	100,000	0	.00	0	.00
003-0000-993.14-25	INSURANCE CONSULTING SVS	5,000	5,000	0	5,000	100.00	5,000	100.00
003-0000-993.14-26	CLAIMS ADJUSTMENT	1,500	251,500	1,500	250,000	16,666.67	0	.00
*	SELF INS EXPENSE ACCTS	1,097,000	1,560,600	922,500	638,100	58.17	174,500	15.91
**	SELF-INSURANCE	1,997,000	2,837,700	1,568,850	1,268,850	63.54	428,150	21.44

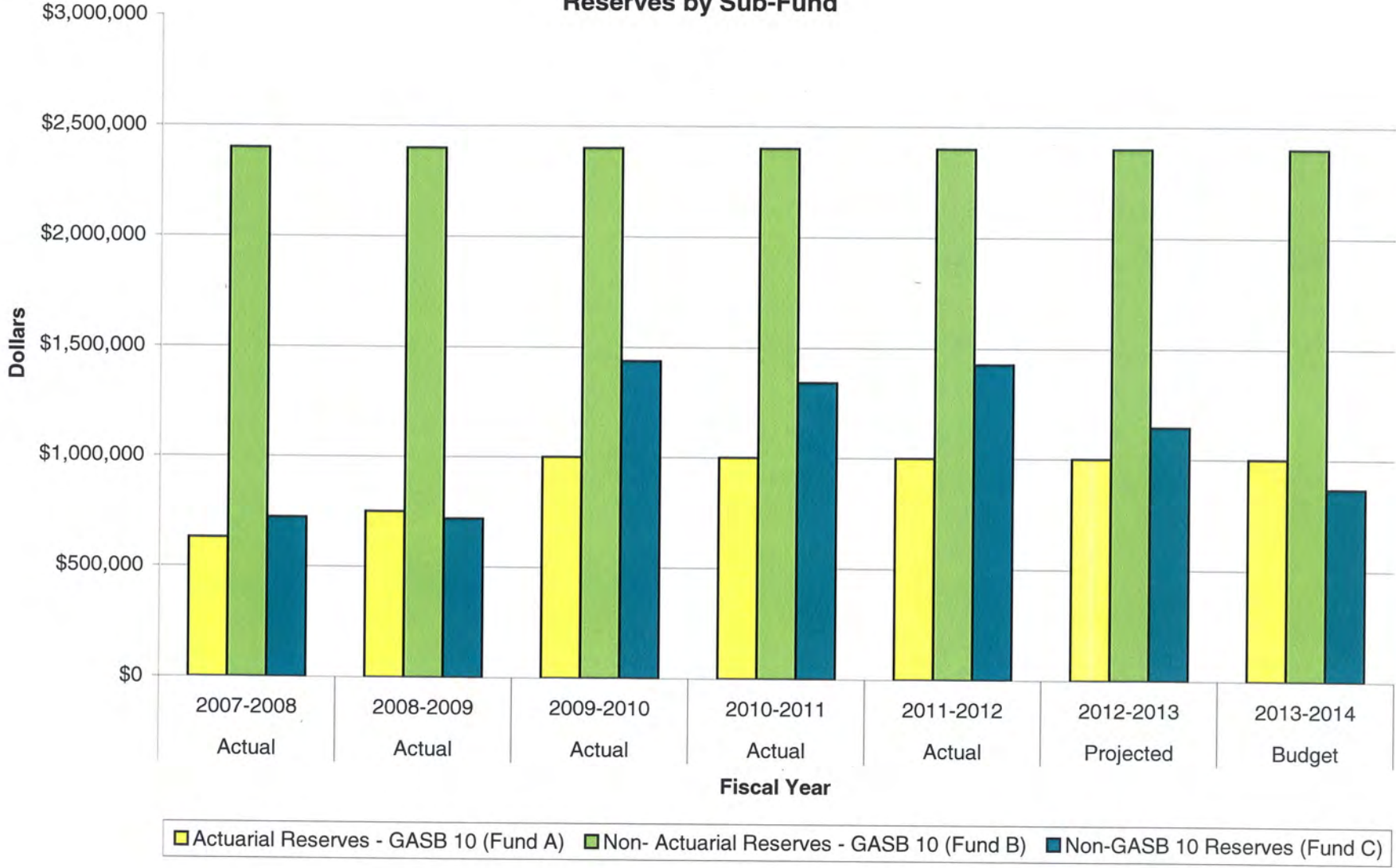
**Chart 1**  
**Self Insurance Fund**  
**History of Revenue, Expense and Reserve Balance**



**Chart 2**  
**Self Insurance Fund**  
**History of Loss Payment & Insurance Premiums**

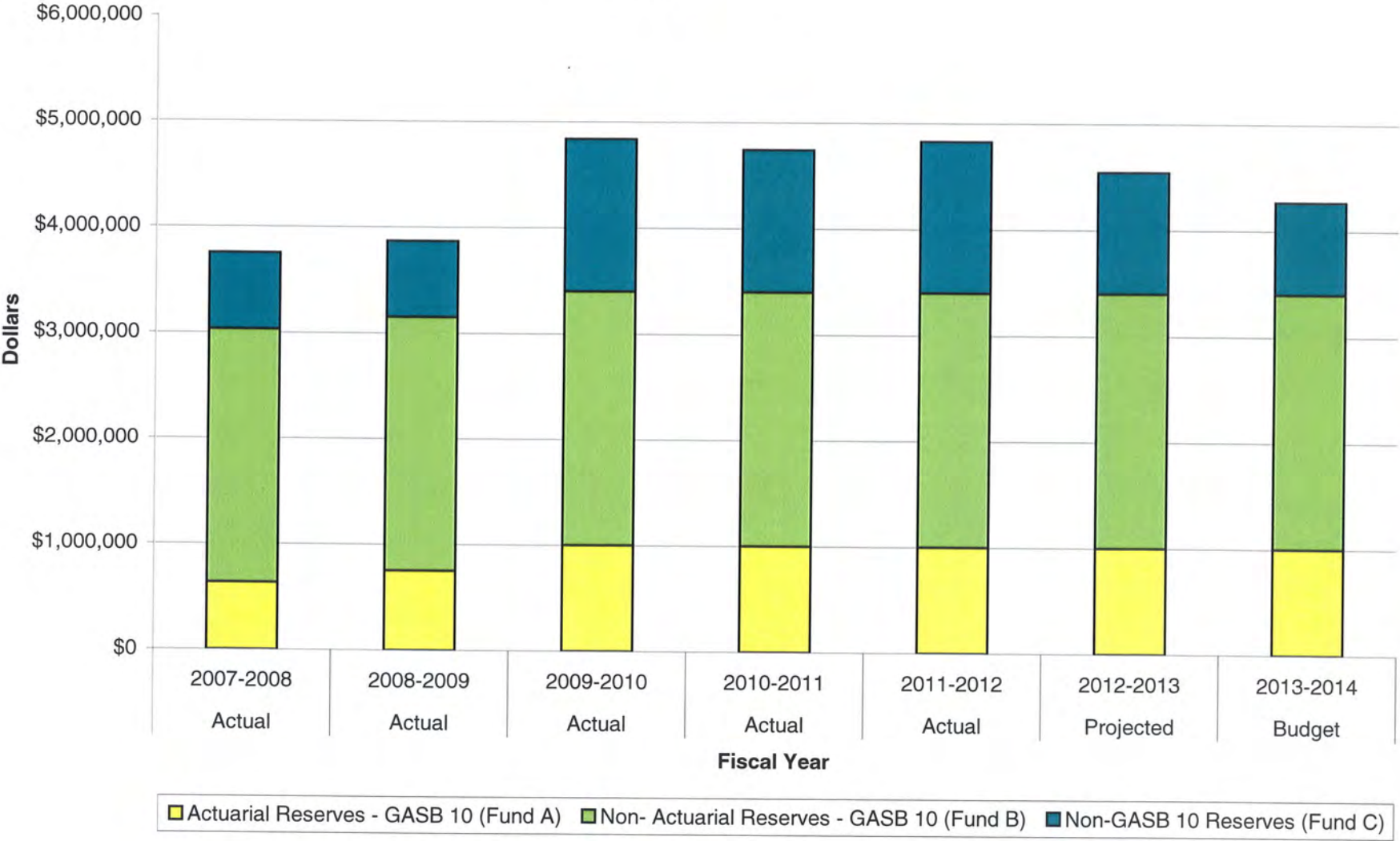


**Chart 3  
Self Insurance Fund  
Reserves by Sub-Fund**





**Chart 4  
Self Insurance Fund  
History of Reserves**



# FY 2013-14 Staffing Plan



Central Contra Costa  
Sanitary District





**Central Contra Costa Sanitary District  
BOARD OF DIRECTORS  
POSITION PAPER**

---

**Board Meeting Date:** April 4, 2013

**Subject:** APPROVE STAFFING PLAN FOR FISCAL YEAR 2013 – 14

---

**Submitted By:**

Curt Swanson  
Provisional General Manager

**Initiating Dept./Div.:**

Administration/Human Resources

---

**REVIEWED AND RECOMMENDED FOR BOARD ACTION:**

D. Craig, Interim Director of Plant Operations  
D. Gemmell, Environmental Services Division Manager  
A. Antkowiak, Capital Projects Division Manager  
P. Seitz, Collection System Operations Division Manager  
T. O'Malley, Human Resources Manager

C. Swanson  
Provisional General Manager

---

**ISSUE:** The Board approves the District's annual Staffing Plan. Accordingly, staff is submitting for Board approval the District's Staffing Plan for Fiscal Year (FY) 2013-14.

**RECOMMENDATION:** Approve the Staffing Plan for FY 2013-14.

**FINANCIAL IMPACTS:** The proposed Staffing Plan would decrease budgeted annual salary costs in FY 2013-14 by \$112,801 and benefit costs by \$11,017, for a total reduction of \$123,818. This action will eventually result in a maximum net annual cost of \$34,127 which takes into account salary, benefits, and pension costs at the maximum steps of the salary ranges for all permanent personnel changes (excluding Co-ops).

**ALTERNATIVES/CONSIDERATIONS:** Modify or reject the proposed Staffing Plan.

**BACKGROUND:** Each department has reviewed its staffing requirements for FY 2013-14. The Staffing Plan, which was sent under separate cover, includes departmental overviews, personnel actions, requested changes and their justifications, and organizational charts reflecting current staff and proposed changes. To-date, there have been 133 personnel actions taken since the FY 2012-13 Staffing Plan was recommended for approval at the Human Resources Committee meeting on March 8, 2012.

The attached summary sheet highlights the effect of each department's staffing requests on the number of total authorized positions in the District and the cost of salaries and benefits. The number of authorized regular positions in the District will remain unchanged. Seven Co-op student positions are requested, which is a decrease from the nine positions that were approved for FY 2012-13.

The salaries and wages in the FY 2013-14 Operations and Maintenance Departmental Budgets will increase from the previous year's budget due to cost-of-living salary

# **POSITION PAPER**

**Board Meeting Date:** April 4, 2013

**Subject:** APPROVE STAFFING PLAN FOR FISCAL YEAR 2013-014

---

adjustments and any merit and longevity increases scheduled in FY 2013-14. Staff is recommending the salaries for Operations and Engineering Co-ops remain at \$24.00 an hour, which has not changed since 2007.

## **Administration**

1. Delete one Accounting Technician I (G-52, \$51,976-\$62,791) position and one Accounting Technician II (G-56, \$57,200-\$69,138) position. Add two Accounting Technician III (G-60, \$62,791-\$75,994) positions and underfill the positions with the current Accounting Technician II (Janet Weeks) and Accounting Technician I (Nicole Marshall).
2. Reclassify two Human Resources Assistant (S-64, \$69,383-\$84,015) positions and their incumbents (Judy Rivers and Twila Mullenix) to Human Resources Analyst (S-72, \$84,015-\$101,708) positions; abolish the Human Resources Assistant classification; delete one Human Resources Analyst (S-72, \$84,015-\$101,708) position; and add one Senior Administrative Technician (S-57, \$58,709-\$71,056) position.

## **Operations**

3. No Requested Changes

## **Engineering**

4. No Requested Changes

## **Secretary of the District**

5. No Requested Changes

## **Co-op**

6. Authorize the hiring of students to fill 7 Co-op positions in 2013 – 2014.

**COMMITTEE RECOMMENDATION:** This matter was reviewed by the Human Resources Committee at its March 6, 2013, meeting and recommended for Board approval.

# **POSITION PAPER**

**Board Meeting Date:** April 4, 2013

**Subject:** APPROVE STAFFING PLAN FOR FISCAL YEAR 2013-014

---

## **RECOMMENDED BOARD ACTION:**

Approve the Staffing Plan for FY 2013-14 herein identified by items 1 – 6.

## **Attached Supporting Documents:**

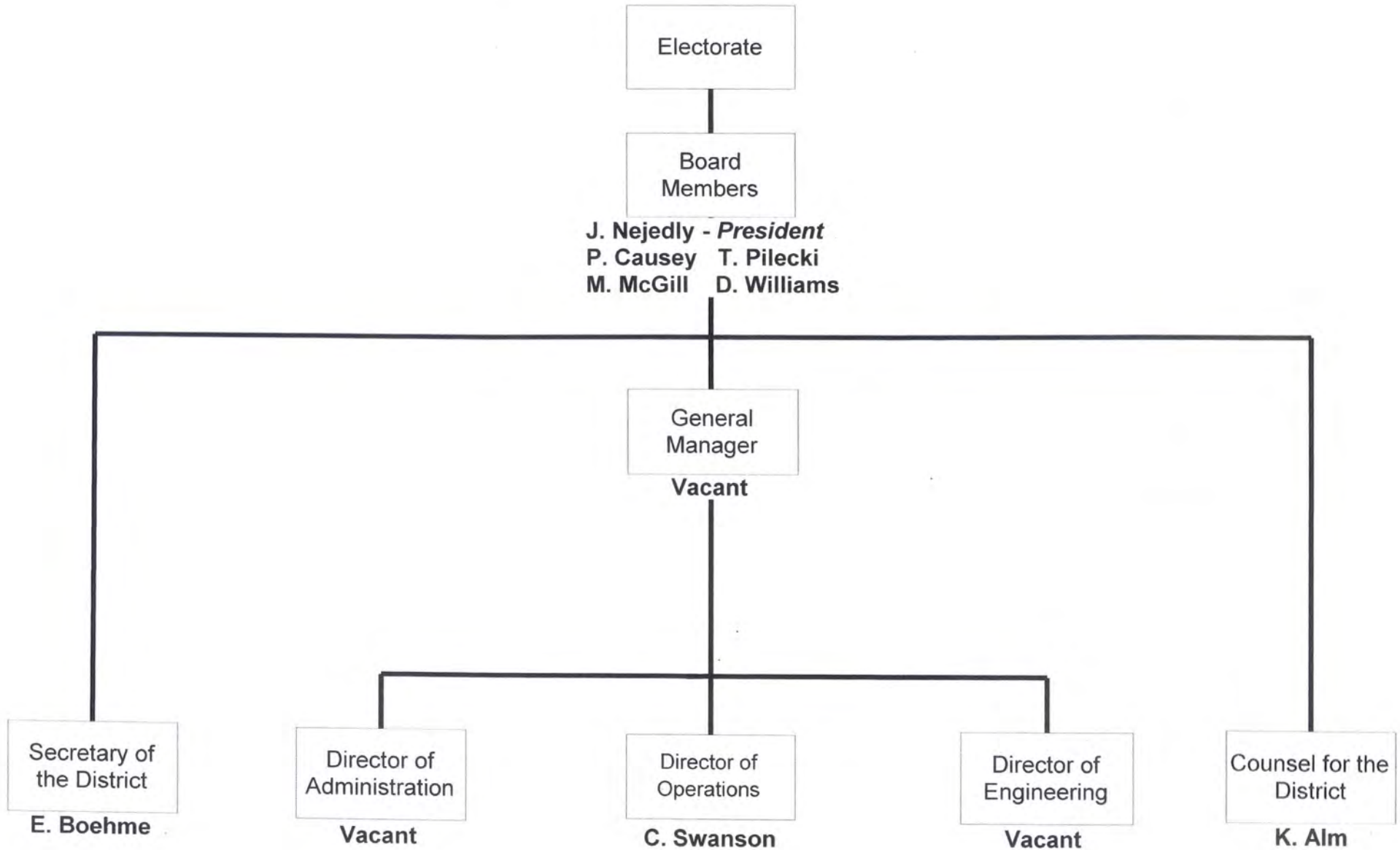
1. Summary Sheet

Central Contra Costa Sanitary District  
2013-14 Staffing Plan

Department	Reclassified Positions	Deleted Regular Position	Additional Regular Positions	Salary Range	Co-ops		Authorized Staffing		Salaries	Benefits	Salary and Benefits
					2012-2013	2013-2014	2012-2013	2013-2014			
<b>Administration</b>							49	47			
					0	0			\$ -		\$ -
		2 Accounting Technicians I/II		I: G-52, \$51,976 - \$62,791 II: G-56, \$57,200 - \$69,139					\$ (125,866)	\$ (106,986)	\$ (232,852)
			2 Accounting Technicians III	III: G-60, \$62,791 - \$75,995					\$ 130,947	\$ 111,305	\$ 242,252
	2 Human Resources Assistants			S-64, \$69,383 - \$84,015					\$ (174,331)	\$ (148,181)	\$ (322,512)
	2 Human Resources Analysts			S-72, \$84,015 - \$101,708					\$ 182,757	\$ 155,343	\$ 338,100
		1 Human Resources Analyst		S-72, \$84,015 - \$101,708					\$ (88,076)	\$ (74,865)	\$ (162,941)
			1 Senior Administrative Technician	S-57, \$58,709 - \$71,056					\$ 61,608	\$ 52,367	\$ 113,975
				<b>Subtotal for Administration</b>					\$ (12,961)	\$ (11,017)	\$ (23,978)
<b>Engineering</b>							83	83			
					6	5			\$ (49,920)		\$ (49,920)
									\$ (49,920)	\$ -	\$ (49,920)
									\$ (49,920)	\$ -	\$ (49,920)
									\$ (49,920)	\$ -	\$ (49,920)
<b>District Total Additions (Savings)</b>					9	7	283	284	\$ (112,801)	\$ (11,017)	\$ (123,818)

\* NOTE: The co-op salaries only reflect the decrease in the number of positions proposed in FY 2013/14.  
Total cost of the 7 co-op positions = \$349,440.

CENTRAL CONTRA COSTA SANITARY DISTRICT  
**Organization Chart - Composite**



**July 1, 2013**

Total Budgeted Authorized Positions: 284

Total Filled Positions: 252

## ADMINISTRATION DEPARTMENT

<p><b>Department Overview</b></p>	<p>The Administration Department consists of seven divisions: Finance, Information Technology, Human Resources, Safety and Risk Management, Purchasing and Materials Services, Communication Services, and the Office of the Secretary of the District. The department currently has 47 authorized positions. It provides services to all other departments and the general public.</p>		
<p><b>Personnel Actions Since March 2012</b></p>	<p style="text-align: center;"><u><b>Name/Classification</b></u></p>	<p style="text-align: center;"><u><b>Personnel Action</b></u></p>	<p style="text-align: center;"><u><b>Effective Date</b></u></p>
	Ralph Bates Information Systems Specialist	service retirement	03/16/12
	Ann Chiappelone Accounting Technician II	service retirement	03/30/12
	Colette Curtis-Brown Finance Administrator	service retirement	03/30/12
	Jim Kelly General Manager	service retirement	03/30/12
	Randy Musgraves Director of Administration	service retirement	03/30/12
	Debbie Ratcliff Controller	service retirement	03/30/12
	Ann Farrell General Manager	promotion	03/31/12
	Dulce Petagara Administrative Assistant	involuntary termination	04/06/12
	John Phillips Information Technology Analyst	service retirement	04/06/12
	Christopher Ko Human Resources Manager	resignation	07/06/12

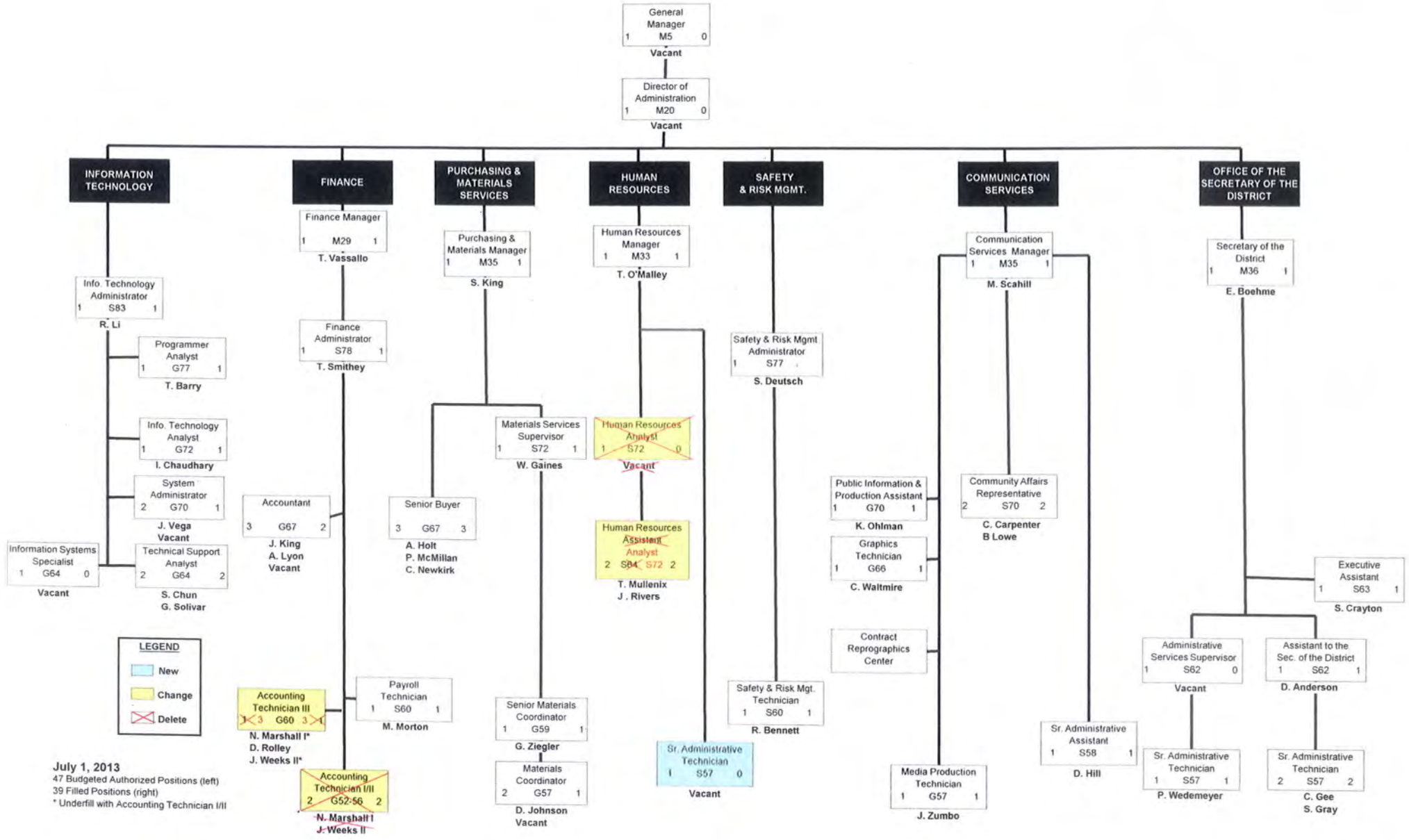


<b>Personnel Actions Since March 2012</b>	<b><u>Name/Classification</u></b>	<b><u>Personnel Action</u></b>	<b><u>Effective Date</u></b>
	Thea Vassallo Finance Manager	promotion	07/18/12
	Teji O'Malley Human Resources Manager	new hire	07/20/12
	Joseph Zumbo Media Production Technician	new hire	08/31/12
	Amal Lyon Accountant	new hire	10/19/12
	Nicole Marshall Accounting Technician	new hire	10/19/12
	Tina Miller Administrative Services	resignation	10/31/12
	Donna Anderson Assistant to the Secretary of the District	range change	12/06/12
	Todd Smithey Finance Administrator	promotion	12/26/12
	Imran Chaudhary Information Technology Analyst	new hire	01/14/13
	Selina Zapien Human Resources Analyst	resignation	01/17/13
		Re-title Network Coordinator to System Administrator	02/07/13
		Re-title Network Technician to Technology Support Analyst	02/07/13
		Delete vacant Information Systems Specialist position	02/07/13

<b>Personnel Actions Since March 2012</b>	<b><u>Name/Classification</u></b>	<b><u>Personnel Action</u></b>	<b><u>Effective Date</u></b>
	Ann Farrell General Manager	Add one System Administrator position	02/07/13
		service retirement	02/15/13
<b>Requested Changes</b>	<p>Delete one Accounting Technician I (G-52, \$51,976-\$62,791) position and one Accounting Technician II (G-56, \$57,200-\$69,138) position. Add two Accounting Technician III (G-60, \$62,791-\$75,994) positions and underfill the positions with the current Accounting Technician II (Janet Weeks) and Accounting Technician I (Nicole Marshall). Due to the internal promotions of the Finance Manager and the Finance Administrator, use of provisional appointments, utilization of temporary staff, as well as, the addition of increasingly complex accounting duties such as compiling financial data for various entities, implementing newly enacted regulations as they relate to benefits, payroll, and financial reporting, there has been a re-evaluation of the functions and tasks assigned to the Finance Division. It has been determined that there is a need for these two positions to perform the higher-level, complex accounting technician tasks. These positions are subject to the Personnel Advancement Policy, therefore, they will be filled by two current employees. As such, this action will result in no additional positions being added to the Division.</p> <p>Reclassify two Human Resources Assistant (S-64, \$69,383-\$84,015) positions and their incumbents (Judy Rivers and Twila Mullenix) to Human Resources Analyst (S-72, \$84,015-\$101,708) positions; abolish the Human Resources Assistant classification; delete one Human Resources Analyst position (S-72, \$84,015-\$101,708); and add one Senior Administrative Technician (S-57, \$58,709-\$71,056) position. After conducting a thorough evaluation of the current structure and functions within Human Resources, it has been determined that the Human Resources Assistant classification is no longer necessary as those functions can be performed by a lower-level confidential administrative position (Senior Administrative Technician) and there is a need for two Human Resources Analyst positions to perform higher-level human resources administration duties, such as managing the recruitment and examination process, administering District benefits, as well as, researching and analyzing complex information related to various Human Resources functions.</p>		

Recommended by the General Manager:  Date: 3-26-2013

CENTRAL CONTRA COSTA SANITARY DISTRICT  
Administration Department



July 1, 2013  
47 Budgeted Authorized Positions (left)  
39 Filled Positions (right)  
\* Underfill with Accounting Technician I/II

**LEGEND**

- New
- Change
- Delete

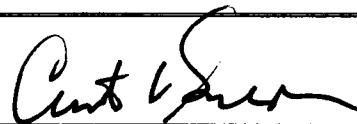
## ENGINEERING DEPARTMENT

<b>Department Overview</b>	<p>The Engineering Department is organized into two divisions — the Capital Projects Division reflecting the “traditional” engineering services of project design and construction management; and the Environmental Services Division providing the functions of household hazardous waste, inspection, recycled water, record keeping, permits and regulations, rates, and customer services. The department currently has 83 authorized positions.</p>		
<b>Personnel Actions Since March 2012</b>	<u><b>Name/Classification</b></u>	<u><b>Personnel Action</b></u>	<u><b>Effective Date</b></u>
	Paul Seitz Senior Engineer	lateral transfer	03/05/12
	Michael Penny Senior Engineer	promotion	03/26/12
	Tad Pilecki Capital Projects Division Manager	service retirement	03/30/12
	Nate Hodges Associate Engineer	promotion	05/07/12
	Edgar Lopez Associate Engineer	promotion	05/07/12
	Nancy Molina Associate Engineer	promotion	05/07/12
	Nate Morales Associate Engineer	promotion	05/07/12
	Mark Wenslawski Associate Engineer	promotion	05/07/12
	Dulce Petagara Administrative Assistant	new hire	05/14/12
	Thomas Brightbill Senior Engineer	new hire	05/31/12
	Noe Meza Staff Engineer	new hire	06/04/12

<b>Personnel Actions Since March 2012, Continued</b>	<b><u>Name/Classification</u></b>	<b><u>Personnel Action</u></b>	<b><u>Effective Date</u></b>
	Jeff Skinner Senior Environmental Compliance Inspector	promotion	06/05/12
	Sasha Mestetsky Senior Engineer	promotion	06/06/12
	William Grant Staff Engineer	new hire	06/11/12
	Liana Olsen Staff Engineer	new hire	06/11/12
	Nancy Parker Engineering Assistant I	promotion	06/12/12
	Clint Shima Associate Engineer	promotion	06/14/12
	Chathura Abeyrathna Staff Engineer	new hire	06/18/12
	Damasio Zepeda Aragon Staff Engineer	new hire	06/18/12
	Robert Hess Staff Engineer	new hire	06/27/12
	Greg St. John Assistant Land Surveyor	new hire	07/31/12
	Kim Stahl Development Services Supervisor	promotion	08/03/12
	Daphne Reese Engineering Assistant II	resignation	08/17/12
	Jolene Bertera Engineering Assistant II	personnel advancement	08/25/12
	Shenae Howard Administrative Assistant	new hire	09/24/12

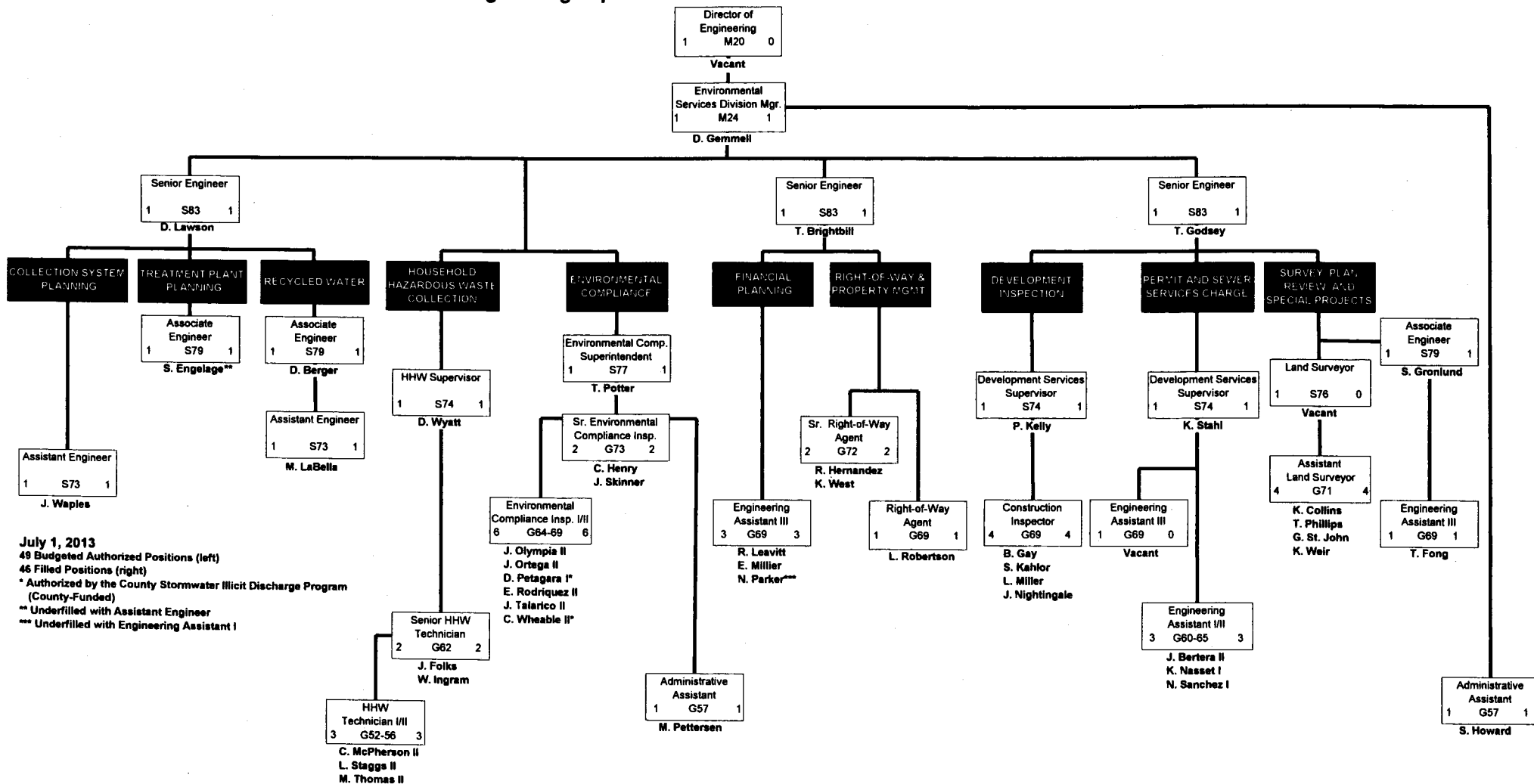
<b>Personnel Actions Since March 2012, Continued</b>	<b><u>Name/Classification</u></b>	<b><u>Personnel Action</u></b>	<b><u>Effective Date</u></b>
	Gary Rathunde Associate Engineer	service retirement	10/05/12
	Carolyn Knight Engineering Support Supervisor	promotion	10/25/12
	Andrew Antkowiak Capital Projects Division Manager	promotion	11/01/12
	Danea Gemmell Environmental Services Division Manager	new hire	11/19/12
	Dulce Petagara Environmental Compliance Inspector I	promotion	12/10/12
	Wesley Adams Assistant Engineer	service retirement	12/14/12
	Liz Charlton Land Surveyor	service retirement	12/14/12
	Jarred Miyamoto-Mills Principal Engineer	service retirement	01/02/13
	Kathrine Nasset Engineering Assistant I	new hire	01/28/13
	Nohemi Sanchez Engineering Assistant I	new hire	01/28/13
	Michael Penny Associate Engineer	demotion	02/11/13
	Nancy Parker Engineering Assistant I	lateral transfer	02/18/13
<b>Requested Changes</b>	None Requested		

Recommended by the General Manager:



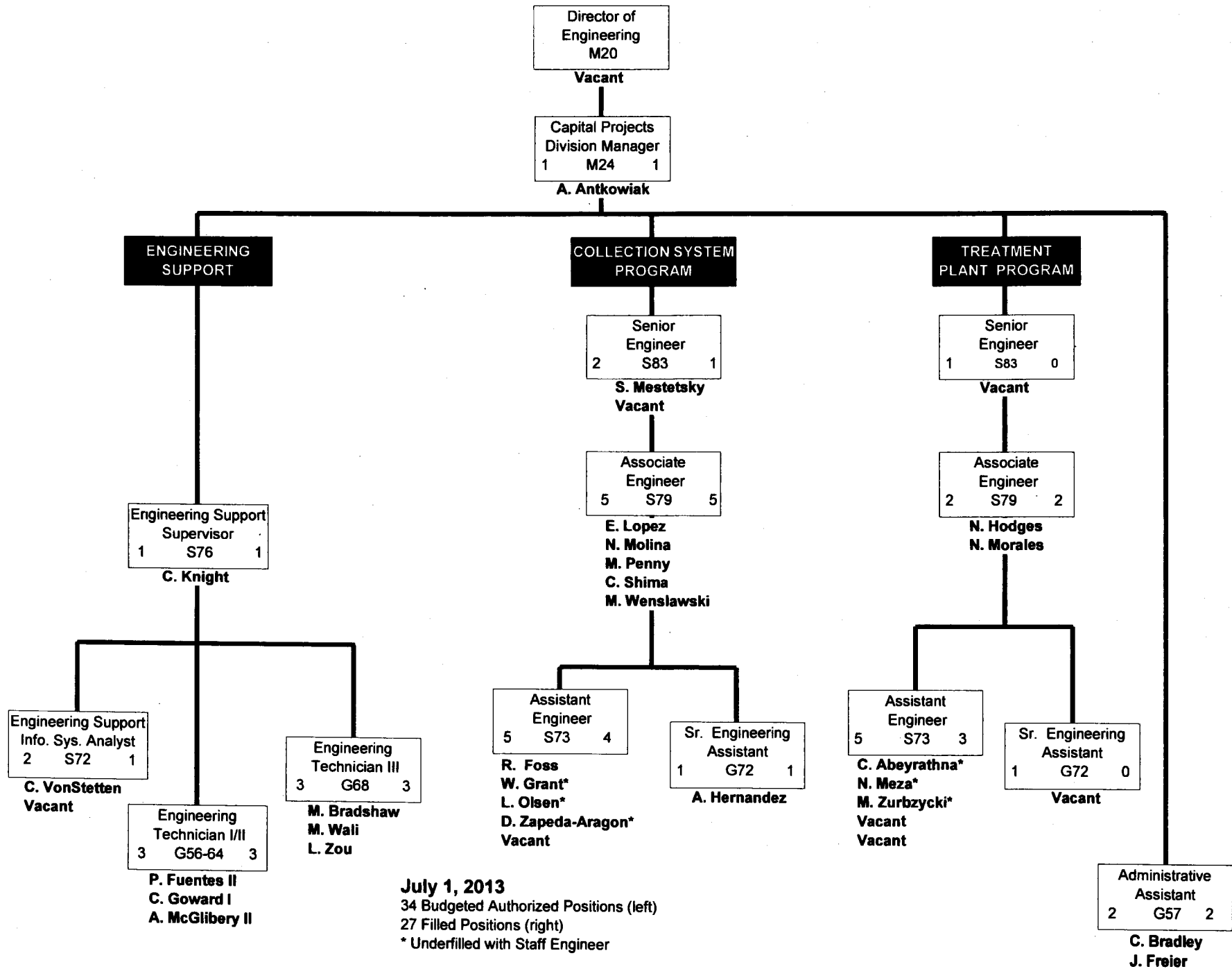
Date: 3-26-2013

**CENTRAL CONTRA COSTA SANITARY DISTRICT  
Engineering Department - Environmental Services Division**



July 1, 2013  
 49 Budgeted Authorized Positions (left)  
 46 Filled Positions (right)  
 \* Authorized by the County Stormwater Illicit Discharge Program (County-Funded)  
 \*\* Underfilled with Assistant Engineer  
 \*\*\* Underfilled with Engineering Assistant I

CENTRAL CONTRA COSTA SANITARY DISTRICT  
**Engineering Department - Capital Projects Division**



**July 1, 2013**  
 34 Budgeted Authorized Positions (left)  
 27 Filled Positions (right)  
 \* Underfilled with Staff Engineer



# OPERATIONS DEPARTMENT

**Department Overview**      The Operations Department is organized into three departments: Collection Systems Operations, Plant Operations, and Plant Maintenance. The department's mission is to treat wastewater in an environmentally sound and cost-effective manner, and to produce high-quality recycled water. The Plant Operations and Maintenance Divisions are critical to the District accomplishing its basic function of protecting public health. The CSO Division is responsible for the operations and maintenance of the District's 1,500 mile collection system. The department currently has 154 authorized positions.

<b>Personnel Actions Since January 2012</b>	<b><u>Name/Classification</u></b>	<b><u>Personnel Action</u></b>	<b><u>Effective Date</u></b>
	Robert Kin Plant Operator II	personnel advancement	01/13/12
	Jonathan Searcy Plant Operator II	personnel advancement	01/18/12
	Christopher Tholcke Maintenance Crew Member I	resignation	03/01/12
	Jason Atoigue Utility Worker	new hire	03/20/12
	Brian Walters Utility Worker	new hire	03/21/12
	Jeff Butler Utility Worker	off trainee appointment	03/26/12
	Jon Nicolaus Utility Worker	new hire	03/26/12
	Tanya Butler Maintenance Crew Leader	service retirement	03/30/12
	Steve Considine Field Operations Superintendent	service retirement	03/30/12
	Matthew Mahoney Maintenance Planner	service retirement	03/30/12
	Robert Roberts Senior Plant Operator	service retirement	03/30/12

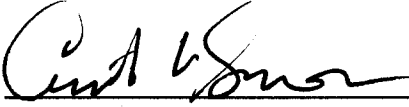
<b>Personnel Actions Since January 2012, Continued</b>	<b><u>Name/Classification</u></b>	<b><u>Personnel Action</u></b>	<b><u>Effective Date</u></b>
	Anita Setty Chemist II	personnel advancement	04/14/12
	Steve Larsen Pumping Stations Supervisor	service retirement	04/09/12
	James Kneis Instrument Shop Supervisor	service retirement	04/30/12
	David Quintero Maintenance Crew Member II	service retirement	05/17/12
	Don Comstock Maintenance Crew Leader	personnel advancement	05/17/12
	Les Szmidt Maintenance Crew Leader	personnel advancement	05/17/12
	Fernando Dominguez Vehicle and Equipment Mechanic	new hire	05/24/12
	Margaret Orr Director of Plant Operations	resignation	06/06/12
	Anthony Fernandez Plant Operator III	personnel advancement	06/10/12
	Mary Lou Esparza Laboratory Superintendent	promotion	06/11/12
	Johnnie Levingston Senior Plant Operator	personnel advancement	06/18/12
	Bruce Lewis Instrument Shop Supervisor	promotion	06/20/12
	Bret Greenwald Plant Operator I	new hire	06/25/12
	Joseph Fuentes Plant Operator I	new hire	07/02/12
	Nick Chavis Plant Operator I	new hire	07/16/12
	Todd Riley Plant Operator I	new hire	07/30/12

<b>Personnel Actions Since January 2012, Continued</b>	<b><u>Name/Classification</u></b>	<b><u>Personnel Action</u></b>	<b><u>Effective Date</u></b>
	Bernard Martinez Maintenance Technician III, Mechanical	promotion	07/30/12
	Scott Swan Utility Worker	new hire	08/06/12
	Bill McEachen Associate Process Control Engineer	service retirement	08/16/12
	Robert Maroon Senior Plant Operator	personnel advancement	08/18/12
	Paul Serrato Maintenance Technician III, Mechanical	new hire	08/20/12
	Bill Bowers Machinist	new hire	09/10/12
	David Reindl Senior Engineer	service retirement	09/14/12
	Dulce Petagara Administrative Assistant	lateral transfer	09/18/12
	Justin Anderson Maintenance Crew Member I	new hire	09/25/12
	Stephen DiMaggio Maintenance Crew Member I	new hire	09/25/12
	Robert Walker Maintenance Crew Member I	new hire	09/25/12
	Jared Mangini Maintenance Crew Member I	new hire	09/28/12
	Nicholas DeLuca Maintenance Crew Member I	new hire	10/01/12
	Grace Valdepenas Administrative Assistant	new hire	10/02/12
		Delete Director of Collection System Operations position	10/04/12

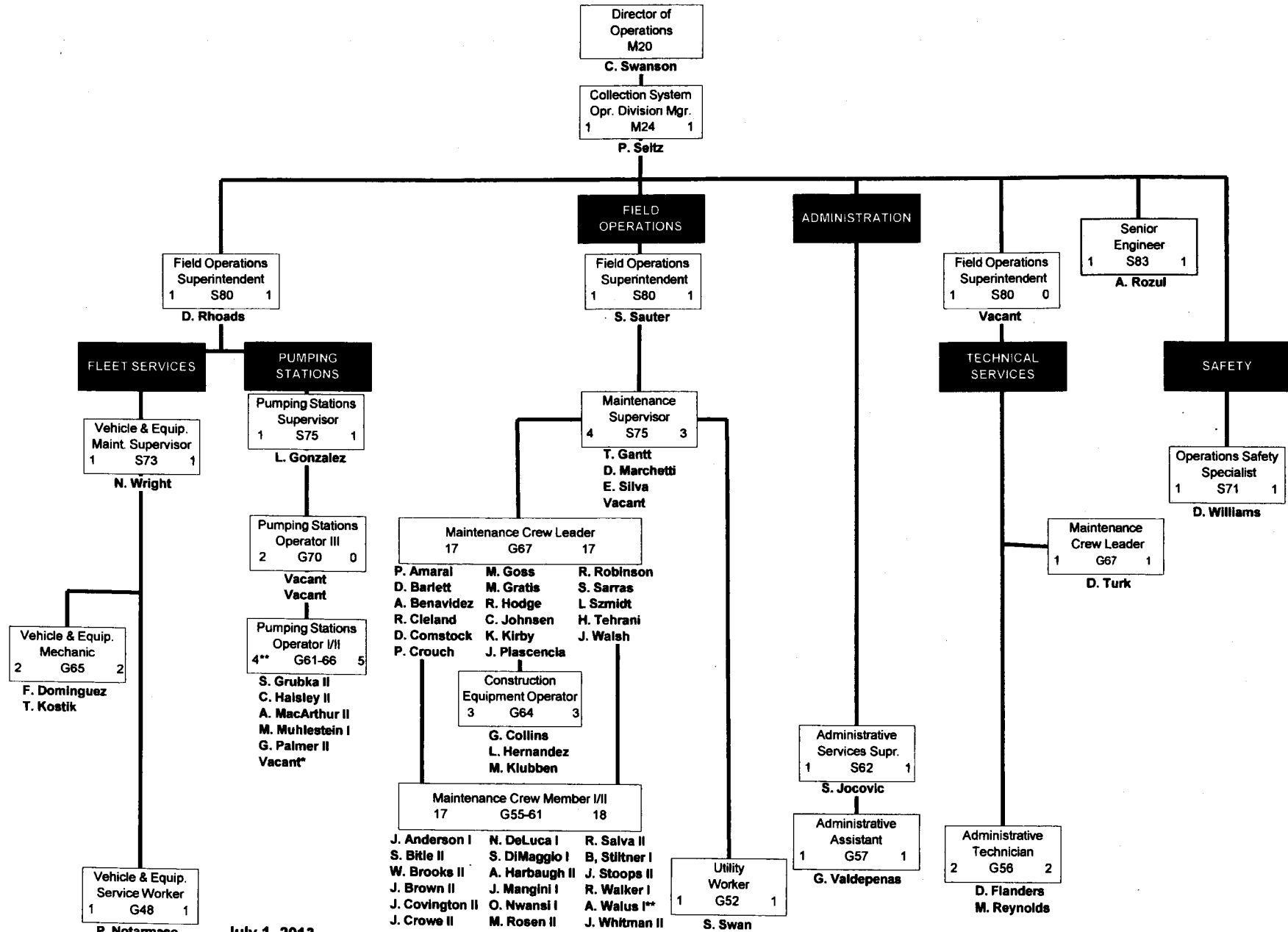
<b>Personnel Actions Since January 2012, Continued</b>	<b><u>Name/Classification</u></b>	<b><u>Personnel Action</u></b>	<b><u>Effective Date</u></b>
		Delete Director of Plant Operations position	10/04/12
		Add one Plant Maintenance Division Manager position	10/04/12
		Add one Collection System Operations Division Manager position	10/04/12
	Ornan Nwansi Maintenance Crew Member I	new hire	10/08/12
	Andrew Perales Instrument Technician	new hire	10/18/12
	Timothy Francis Instrument Technician	new hire	10/22/12
	Ba Than Plant Operations Division Manager	service retirement	10/26/12
	Jon Nicolaus Maintenance Technician Trainee	trainee appointment	11/05/12
	Tri Nguyen Senior Chemist	promotion	11/13/12
	Bill Echols Field Operations Superintendent	service retirement	11/16/12
	Garland Harris Senior Plant Operator	personnel advancement	11/24/12
	Andrew Walus Maintenance Crew Member I	new hire	11/30/12
	Velisa Parks Administrative Assistant	new hire	12/14/12

	<u>Name/Classification</u>	<u>Personnel Action</u>	<u>Effective Date</u>
		Add one Director of Operations position	12/20/12
	Curt Swanson Director of Operations	title change	12/20/12
	Robert Kin Plant Operator III	personnel advancement	01/16/13
		Delete vacant Pumping Stations Supervisor position	02/07/13
		Add two Pumping Stations Operator III positions	02/07/13
		Delete vacant Plant Operations Trainer position and abolish the classification	02/07/13
		Add Shift Supervisor position	02/07/13
		Delete vacant Electrical Technician position	02/07/13
		Establish Plant Operations Training Coordinator classification and add one position	02/07/13
	Paul Seitz CSO Division Manager	promotion	02/07/13
	Robert Maroon Shift Supervisor	promotion	02/08/13
	Ricardo Smith Machinist	service retirement	02/21/13

	<u>Name/Classification</u>	<u>Personnel Action</u>	<u>Effective Date</u>
	Justin Stoops Maintenance Crew Member II	personnel advancement	02/23/13
	Steve Sauter Field Operations Superintendent	promotion	02/25/13
	Jason Brown Maintenance Crew Member II	personnel advancement	03/09/13
	Joshua Whitman Maintenance Crew Member II	personnel advancement	03/12/13
<b>Requested Changes</b>	None Requested		

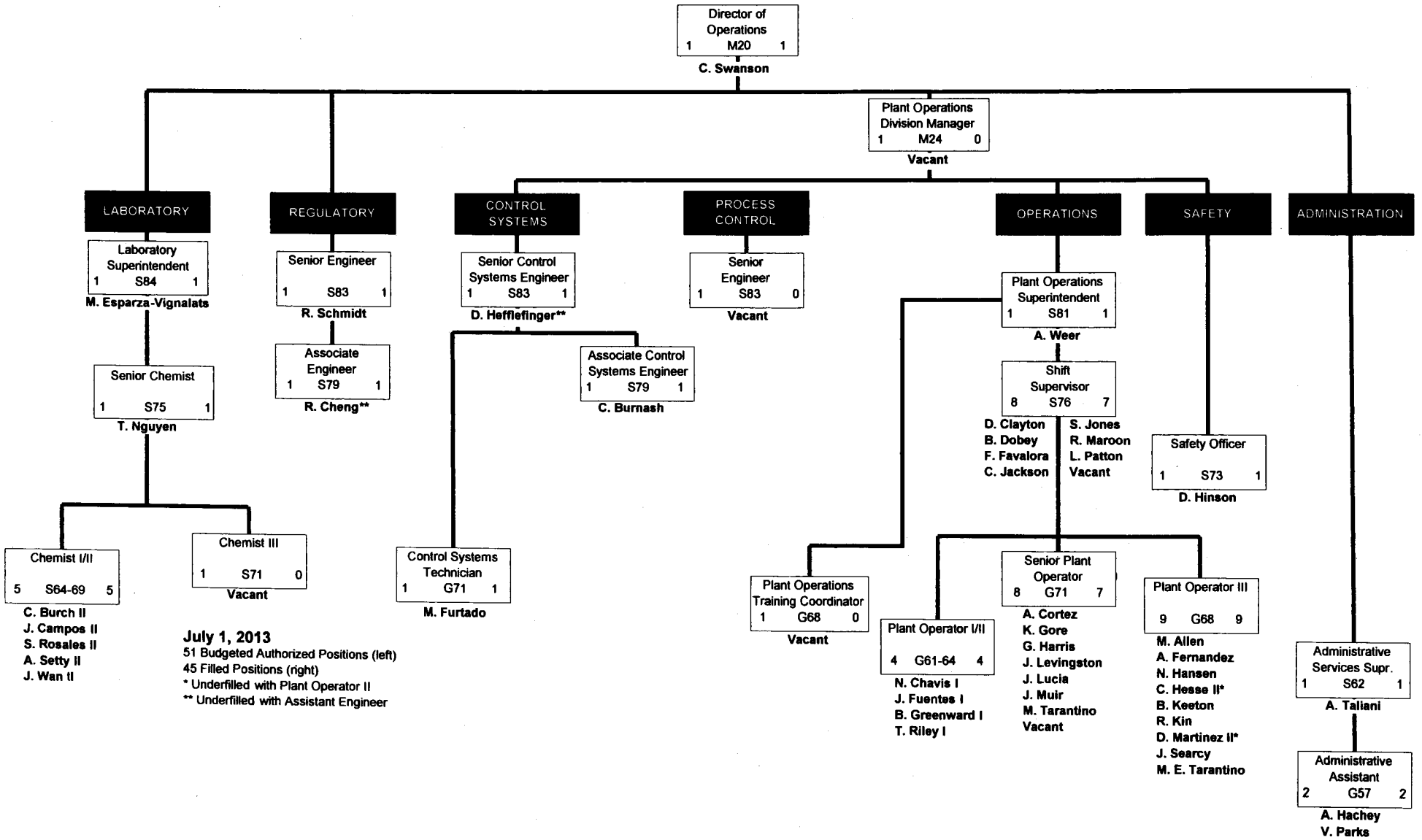
Recommended by the General Manager:  Date: 3-26-2013

CENTRAL CONTRA COSTA SANITARY DISTRICT  
**Operations Department - Collection System Operations Division**



**July 1, 2013**  
 64 Budgeted Authorized Positions (left)  
 61 Filled Positions (right)  
 \*Filled with trainee  
 \*\* Authorized overfill

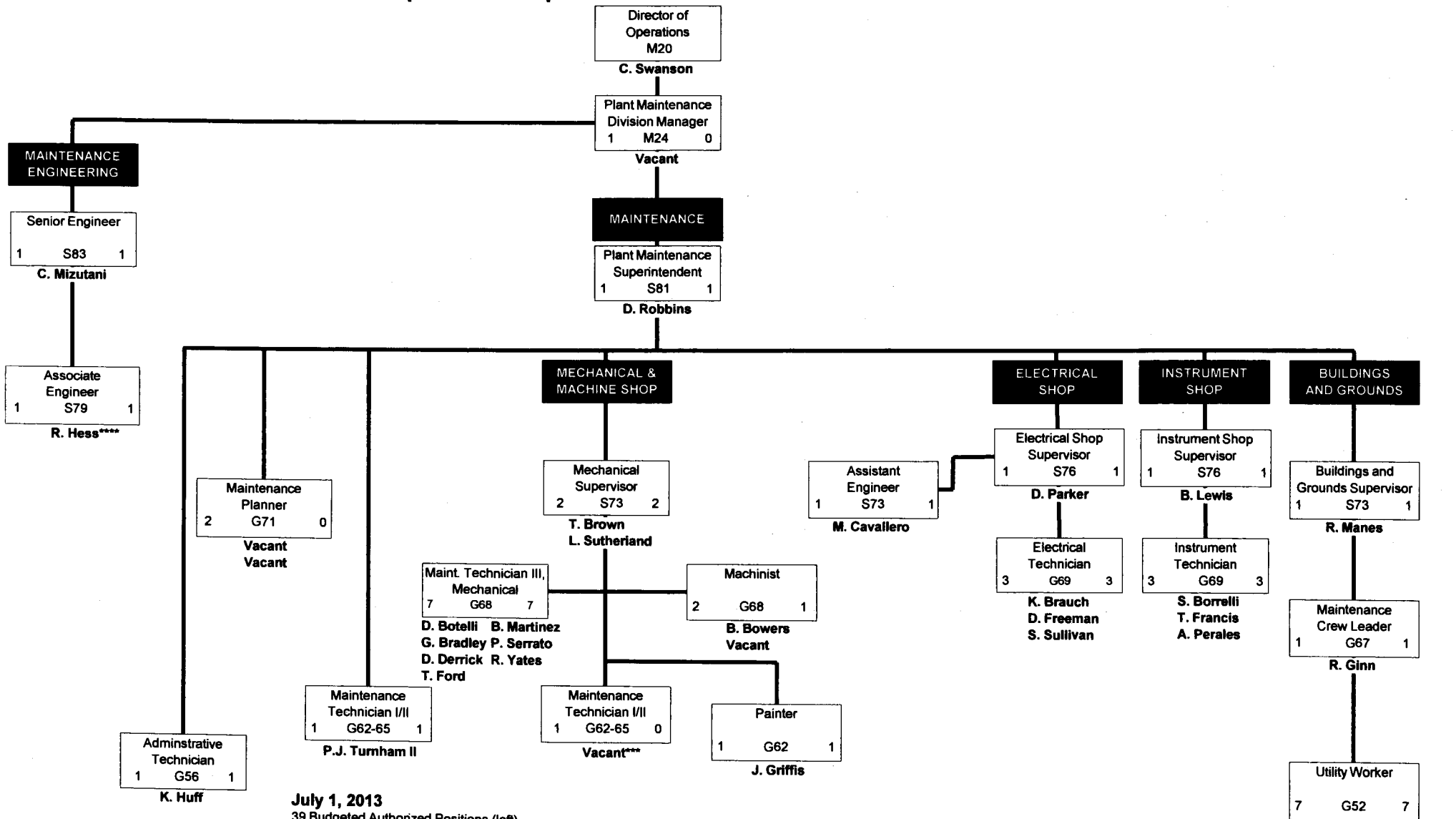
**CENTRAL CONTRA COSTA SANITARY DISTRICT  
Operations Department - Plant Operations Division**



**July 1, 2013**  
 51 Budgeted Authorized Positions (left)  
 45 Filled Positions (right)  
 \* Underfilled with Plant Operator II  
 \*\* Underfilled with Assistant Engineer



**CENTRAL CONTRA COSTA SANITARY DISTRICT  
Operations Department - Plant Maintenance Divison**



**July 1, 2013**  
 39 Budgeted Authorized Positions (left)  
 34 Filled Positions (right)  
 \* Pumping Stations Operator Trainee  
 \*\* Maintenance Technician Trainee  
 \*\*\* Filled with Trainee  
 \*\*\*\* Underfilled with Staff Engineer

J. Alexander J. Nicolaus\*\*  
 J. Atoigue\* M. Silva  
 J. Butler B. Walters  
 M. Davi

**CO-OP STUDENTS  
STAFFING PLAN REQUESTS  
2013 - 2014**

DEPARTMENT/DIVISION/SECTION	NUMBER OF POSITIONS FY 2012/2013	NUMBER OF POSITIONS 07/2013-12/2013	NUMBER OF POSITIONS 01/2014-06/2014
<b>PLANT OPERATIONS DEPARTMENT</b>			
<i><u>Plant Operations Division</u></i>			
Laboratory	1	1	1
Maintenance Engineering/Regulatory	2	1	1
<b>ENGINEERING DEPARTMENT</b>			
<i><u>Capital Projects Division</u></i>			
Design/Construction Groups	2	2	2
<i><u>Environmental Services Division</u></i>			
Planning/Recycled Water	1	1	1
Development Services	1	1	1
Treatment Plant/Collection System Planning	1	1	1
Survey	1	0	0
<b><u>TOTAL</u></b>	<b>9</b>	<b>7</b>	<b>7</b>



Central Contra Costa Sanitary District  
**BOARD OF DIRECTORS**  
**POSITION PAPER**

**Board Meeting Date:** April 4, 2013

**Subject:** AUTHORIZATION TO HIRE SEASONAL EMPLOYEES

**Submitted By:**

Curt Swanson  
Provisional General Manager

**Initiating Dept./Div.:**

Administration/Human Resources

**REVIEWED AND RECOMMENDED FOR BOARD ACTION:**

D. Craig, Interim Director of Operations  
D. Gemmell, Environmental Services Division Manager  
A. Antkowiak, Capital Projects Division Manager  
P. Seitz, Collection System Operations Division Manager  
T. O'Malley, Human Resources Manager

C. Swanson  
Provisional General Manager

**ISSUE:** Board authorization is required for staff to hire seasonal employees. Accordingly, staff is submitting for Board approval the Seasonal Employees Staffing Plan for Fiscal Year (FY) 2013-14.

**RECOMMENDATION:** Authorize the hiring of 32 students for seasonal employment.

**FINANCIAL IMPACTS:** The proposed seasonal staffing plan will cost approximately \$349,441, a decrease of \$47,320 from the prior fiscal year.

**ALTERNATIVES/CONSIDERATIONS:** Authorize hiring fewer or no students for seasonal employment.

**BACKGROUND:** Each year, the District hires students during the summer months for seasonal maintenance, vacation relief, cleanup, and special projects; and during the school year or semester breaks for additional assistance. Board authorization was given for 36 student positions last year. Board authorization is requested for 32 seasonal positions in FY 2013-14.

It is recommended that the hourly rates for seasonal employees remain the same as last year (the salaries listed below have remained unchanged since 2007).

<b><u>Student Positions</u></b>	<b><u>Proposed Salary*</u></b>
Clerical	\$13.00
Laborer	\$15.00
Technical/Professional	\$18.00

\*For every year a student returns, add \$1.00 per hour to a maximum of three additional summers. For example, a student clerical who has worked here for the past two summers would receive \$15.00 per hour this summer. The extra dollar an hour recognizes the experience and serves as an incentive for returning students.

# **POSITION PAPER**

**Board Meeting Date:** April 4, 2013

**Subject:** AUTHORIZATION TO HIRE SEASONAL EMPLOYEES

---

## **Administration**

The Administration Department is requesting four summer student positions in FY 2013-14. Four positions were approved last year. Two technical/professional positions located in Communication Services will provide technical support to the Graphics/Production Section, one technical/professional position in Information Technology will install and support desktop computer hardware and software, and one laborer position in Materials Services will deliver supplies and equipment and provide, as needed, back-up coverage.

## **Operations**

The Operations Department is requesting a total of 18 summer students in FY 2013-14. Eighteen positions were approved last year. Fourteen of the positions will be classified as laborers and will be assigned throughout the Operations Department: two laborer positions at the Pumping Stations, three laborers to assist the Construction and Locating Sections, six laborer positions to assist Buildings and Grounds, one laborer to assist the Machine Shop, one laborer to assist the Electrical Shop, and one laborer to assist the Instrument Shop. In addition to the laborer positions, two technical/professional positions will be assigned to assist Laboratory staff, one technical/professional position to assist Maintenance Engineering, and one clerical position to provide clerical support and vacation relief.

## **Engineering**

The Engineering Department is requesting a total of nine summer students in FY 2013-14. This represents a decrease from the 13 positions that were approved last year. Five technical/professional positions will be assigned to the Environmental Services Division and three technical/professional positions will be assigned to the Capital Projects Division and will be responsible for providing assistance to Engineering staff on a multitude of projects. In addition, one clerical position will be assigned to the Environmental Services Division and will be responsible for providing clerical support on an as needed basis throughout the Division.

## **The Secretary of the District**

The Secretary of the District is requesting one student position in FY 2013-14. One position was approved last year. This clerical position will be responsible for clerical support.

# **POSITION PAPER**

**Board Meeting Date:** April 4, 2013

**Subject:** AUTHORIZATION TO HIRE SEASONAL EMPLOYEES

---

**COMMITTEE RECOMMENDATION:** This matter was reviewed by the Human Resources Committee at its March 6, 2013, meeting and recommended for Board approval.

**RECOMMENDED BOARD ACTION:** Authorize the hiring of 32 students for seasonal employment.

**CENTRAL CONTRA COSTA SANITARY DISTRICT  
ADMINISTRATION DEPARTMENT BUDGET - SUMMARY OF POSITIONS  
FISCAL YEAR 2013-2014**

			Authorized	Budgeted
<b>Management</b>				
	0100-410	General Manager (Budget resides in Admin)	1	1
		Director of Administration	1	1
<b>Central Services</b>				
	0100-410	Secretary of the District	1	1
	0100-400	Executive Assistant	1	1
		Administrative Services Supervisor	1	1
		Senior Administrative Assistant	3	3
		Assistant to Secretary of the District	1	1
<b>Finance &amp; Accounting</b>				
	0110-410	Finance Manager	1	1
	0110-400	Finance Administrator	1	1
		Accountant	3	3
		Payroll Technician	1	1
		Accounting Technician III (2-underfilled)	3	3
<b>Human Resources</b>				
	0120-410	Human Resources Manager	1	1
	0120-400	Human Resources Analyst	2	2
		Senior Administrative Assistant	1	1
<b>Purchasing</b>				
	0140-410	Purchasing Manager	1	1
	0140-400	Senior Buyer	3	3
		Materials Services Supervisor	1	1
		Senior Materials Coordinator	1	1
		Materials Coordinator	2	2
<b>Safety &amp; Risk Management</b>				
	0150-400	Safety & Risk Management Administrator	1	1
		Safety and Risk Management Technician	1	1
<b>Communication Services</b>				
	0170-410	Communication Services Manager	1	1
	0170-400	Community Affairs Representative	2	2
		Public Information & Production Asstistant	1	1
		Graphics Technician	1	1
		Senior Administrative Assistant	1	1
		Media Production Technician	1	1
<b>Information Technology</b>				
	0180-400	Information Technology Administrator	1	1
		Programmer Analyst	1	1
		Information Technology Analyst	1	1
		System Administrator	2	2
		Technical Support Analyst	2	2
		Information System Specialist	1	1
			Authorized	Budgeted
			47	47

**CENTRAL CONTRA COSTA SANITARY DISTRICT  
ENGINEERING DEPARTMENT BUDGET - SUMMARY OF POSITIONS  
FISCAL YEAR 2013-2014**

<b>Environmental Services Division</b>			Authorized	Budgeted
<b>Management</b>				
0200-410	Director of Engineering		1	1
	Environmental Svcs. Division Mgr.		1	1
<b>Services</b>				
0200-420	Senior Engineer		3	3
	Associate Engineer (1-underfilled)		3	3
	Assistant Engineer		2	2
	Development Services Supervisor		2	2
	Senior Right-of-Way Agent		2	2
	Right-of-Way Agent		1	1
	Construction Inspector		4	4
	Engineering Asst III (1-underfilled)		5	5
	Engineering Asst I/II		3	3
	Administrative Assistant		1	1
<b>Environmental Compliance</b>				
0200-490	Envir Comp Superintendent		1	1
	Sr Environ Compliance Inspector		2	2
	Environ Compliance Inspector I/II		6	6
	Administrative Assistant		1	1
<b>Survey</b>				
0200-510	Land Surveyor		1	1
	Assistant Land Surveyor		4	4
<b>Household Hazardous Waste</b>				
0200-690	HHW Supervisor		1	1
	Senior HHW Technician		2	2
	HHW Technician I/II		3	3
			<u>Authorized</u>	<u>Budgeted</u>
			49	49

<b>Capital Projects Division</b>			Authorized	Budgeted
<b>Management</b>				
0250-410	Capital Projects Division Manager		1	1
<b>Collection System Program</b>				
0250-470	Senior Engineer		3	3
	Associate Engineer		7	7
	Assistant Engineer (5-underfilled)		10	10
	Sr. Engineering Assistant (1-underfilled)		2	2
	Administrative Assistant		2	2
<b>Engineering Support</b>				
0250-550	Engineering Support Supervisor		1	1
	Eng. Support Info. Sys. Analyst		2	2
	Engineering Technician III		3	3
	Engineering Technician I/II		3	3
<b>Vacancy</b>				
			<u>Authorized</u>	<u>Budgeted</u>
			34	34
<b>ENGINEERING DEPARTMENT TOTAL</b>			83	83

**CENTRAL CONTRA COSTA SANITARY DISTRICT  
COLLECTION SYSTEM OPERATIONS DEPARTMENT BUDGET  
FISCAL YEAR 2013-2014**

			Authorized	Budgeted
<b>Management</b>				
0300-410	CSO Division Manager		1	1
<b>Administration/Claims</b>				
0300-570	Administrative Services Supv		1	1
	Administrative Assistant		1	1
<b>Fleet Services</b>				
0300-610	Vehicle & Equip. Maint. Supervisor		1	1
	Vehicle & Equipment Mechanic		2	2
	Vehicle & Equip. Service Worker		1	1
<b>Technical Services</b>				
0300-640	Senior Engineer		1	1
	Field Operations Superintendent		1	1
	Administrative Technician		2	2
<b>Safety</b>				
0300-660	Operations Safety Specialist		1	1
<b>Field Operations - Rodding</b>				
0310-580	Maintenance Crew Leader		6	7
	Maintenance Crew Member I/II		6	5
	Maintenance Supervisor		1	1
<b>Field Operations - Construction</b>				
0310-590	Maintenance Crew Leader		3	3
	(1-authorized overfill) Maintenance Crew Member I/II		5	6
	Maintenance Supervisor		1	1
	Construction Equipment Operator		3	3
	Utility Worker		1	1
<b>Field Operations - Television/Locating</b>				
0310-600	Maintenance Crew Leader		2	3
	Maintenance Crew Member I/II		4	3
	Maintenance Supervisor		1	1
<b>Field Operations - Hydro</b>				
0310-650	Maintenance Crew Leader		7	5
	Maintenance Crew Member I/II		2	4
	Maintenance Supervisor		1	1
<b>Field Operations</b>				
0310-680	Field Operations Superintendent		1	1
<b>Pumping Stations</b>				
0500-930	Field Operations Superintendent		1	1
	Pumping Stations Supervisor		1	1
	Pumping Stations Operator I/II/III		2	2
	Pumping Stations Operator I/II/III		6	6
			<u>Authorized</u>	<u>Budgeted</u>
			(1-authorized overfill) 66	67



**CENTRAL CONTRA COSTA SANITARY DISTRICT  
PLANT OPERATIONS DEPARTMENT BUDGET  
FISCAL YEAR 2013-2014**

		Authorized	Budgeted
<b>Management</b>			
0400-410	Director of Operations	1	1
	Plant Operations Division Manager	1	1
	Plant Maintenance Division Manager	1	1
<b>Administrative</b>			
0400-700	Administrative Services Supv	1	1
	Administrative Assistant	2	2
<b>Safety</b>			
0400-740	Administrative Services Supv	1	1
<b>Operations - Laboratory</b>			
0420-720	Laboratory Superintendent	1	1
	Senior Chemist	1	1
	Chemist III	1	1
	Chemist I/II	5	5
<b>Operations - Operators</b>			
0420-730	Plant Operations Superintendent	1	1
	Shift Supervisor	8	8
	<b>Senior Plant Operator</b>	<b>8</b>	<b>9</b>
	<b>Plant Operator III</b>	<b>9</b>	<b>7</b>
	<b>Plant Operator I/II</b>	<b>4</b>	<b>4</b>
	Plant Ops Training Coordinator	1	1
<b>Operations - Control Systems</b>			
0420-760	Senior Engineer	1	1
	Senior Control Sys Engineer	1	1
	Associate Control Systems Eng.	1	1
	Associate Engineer (1-underfilled)	1	1
	Control Systems Technician	1	1
<b>Operations - Process Control</b>			
0420-770	Senior Engineer	1	1
<b>Maintenance - Staff</b>			
0440-800	Plant Maintenance Superintendent	1	1
	Maintenance Planner	2	2
	Maintenance Tech II	1	1
	Administrative Technician	1	1
<b>Maintenance - Electrical</b>			
0440-810	Electrical Shop Supervisor	1	1
	Assistant Engineer	1	1
	Electrical Technician	3	3
<b>Maintenance - Instrumentation</b>			
0440-820	Instrument Shop Supervisor	1	1
	Instrument Technician	3	3
<b>Maintenance - Mechanical</b>			
0440-830	Mechanical Supervisor	1	1
	Maintenance Tech III, Mechanical	7	7
	Maintenance Tech I/II	1	1
<b>Maintenance - Machine Shop</b>			
0440-840	Mechanical Supervisor	1	1
	Machinist	2	2
	Painter	1	1
<b>Maintenance - Buildings and Grounds</b>			
0440-850	Buildings and Grounds Supervisor	1	1
	Maintenance Crew Leader	1	1
	Utility Worker	7	7
<b>Maintenance - Maintenance and Engineering</b>			
0440-860	Senior Engineer	1	1
	Associate Engineer (1-underfilled)	1	1
		<u>Authorized</u>	<u>Budgeted</u>
		90	89