



FY 2014-15 Budgets

Operations & Maintenance

Debt Service

Self-Insurance

Staffing Plan

Board Adoption: June 5, 2014

**Central Contra Costa Sanitary District
FY 2014-15 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 & Historical Charts
- Budget Report with Account Number Detail

Staffing Plan

- Position Paper
- 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, including the Equipment Budget summaries and detail, is produced as a separate 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, bar charts showing historical revenue, expense and end of year reserve balances, and a detailed budget listing with account numbers.

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 information by department. The last tab compares authorized to budgeted positions for all District staff.

Central Contra Costa Sanitary District

Financial Planning Process

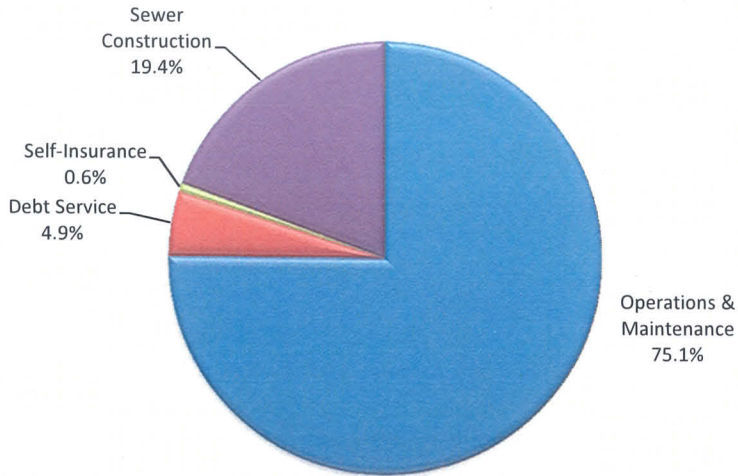


■ Action step

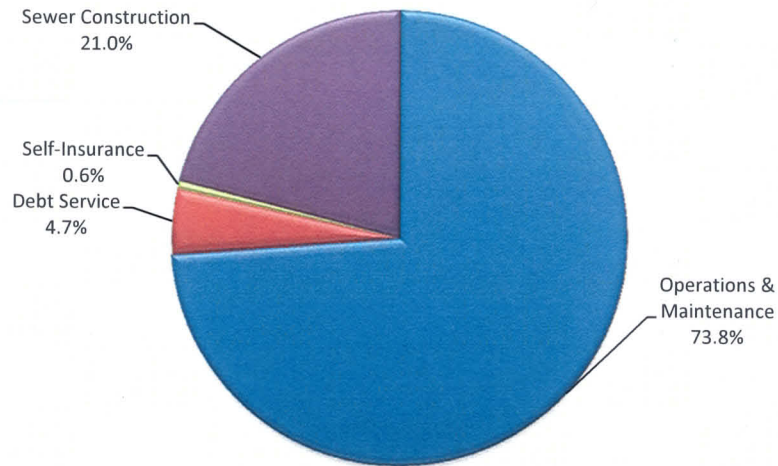
■ Output

**Central Contra Costa Sanitary District
 Combined Budgets - FY 2014-15
 Total District Revenue & Expense**

Fund	Revenue
Operations & Maintenance	\$ 86,231,600
Debt Service	5,576,347
Self-Insurance	694,970
Sewer Construction	22,281,000
	<u>\$ 114,783,917</u>



Fund	Expense
Operations & Maintenance	\$ 88,198,895
Debt Service	5,576,347
Self-Insurance	661,500
Sewer Construction	25,079,000
	<u>\$ 119,515,742</u>





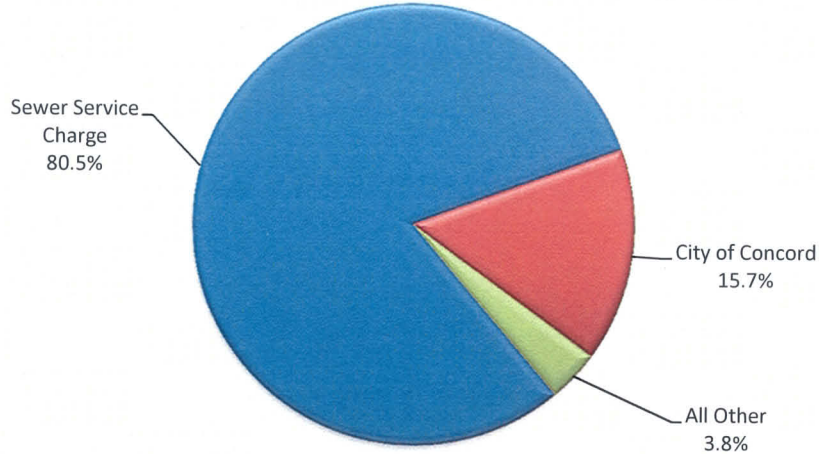
FY 2014-15 Operations & Maintenance Budget

**Central Contra Costa Sanitary District
Operations and Maintenance Budget**

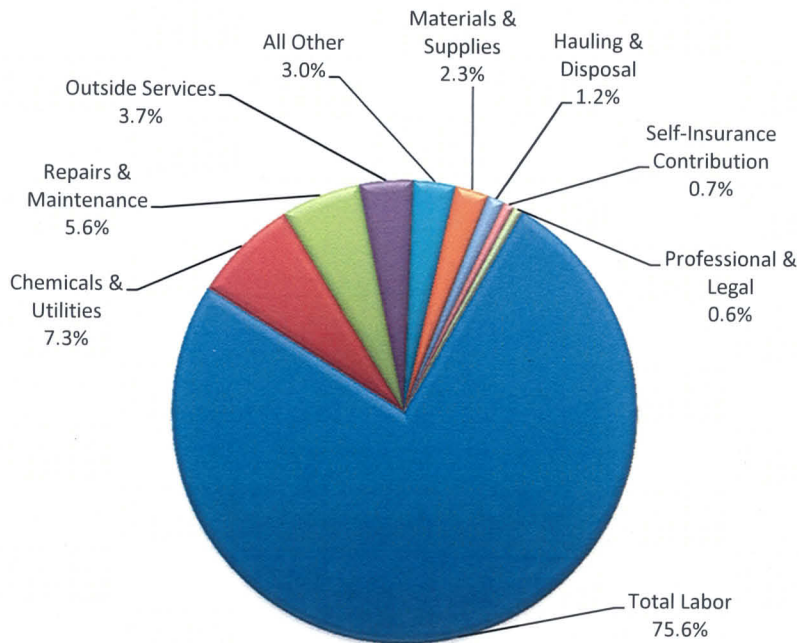
Fiscal Year Ending June 30, 2015

(\$000 omitted)

FY 2014-15 Budgeted O&M Revenue		
Sewer Service Charge	\$ 69,447	80.5%
City of Concord	13,500	15.7%
All Other	3,285	3.8%
	<u>\$ 86,232</u>	100.00%



FY 2014-15 Budgeted O&M Expenses		
Total Labor	\$ 66,645	75.6%
Chemicals & Utilities	6,466	7.3%
Repairs & Maintenance	4,912	5.6%
Outside Services	3,303	3.7%
All Other	2,619	3.0%
Materials & Supplies	2,024	2.3%
Hauling & Disposal	1,040	1.2%
Self-Insurance Contribution	650	0.7%
Professional & Legal	539	0.6%
	<u>\$ 88,199</u>	100.0%





Central Contra Costa Sanitary District
BOARD OF DIRECTORS
POSITION PAPER

Board Meeting Date: May 15, 2014

Subject: RECEIVE THE PROPOSED FISCAL YEAR 2014-15 OPERATIONS & MAINTENANCE BUDGET; RECEIVE THE PROPOSED FISCAL YEAR 2014-15 DEBT SERVICE FUND BUDGET

Submitted By:

Initiating Dept./Div.:

Thea Vassallo CPA, Finance Manager

Administration/Finance & Accounting

REVIEWED AND RECOMMENDED FOR BOARD ACTION:

Kent Alm
Counsel for the District

Roger S. Bailey
General Manager

ISSUE: The proposed Fiscal Year (FY) 2014-15 Operations & Maintenance (O&M) Budget and Debt Service Fund Budget are being submitted for review at the May 15, 2014 Board Meeting, and are scheduled for approval and adoption at the June 5, 2014 Board Meeting. **The budget document was provided to the Board under separate cover dated May 1, 2014.**

RECOMMENDATION: Review the proposed FY 2014-15 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 5, 2014 Board Meeting.

FINANCIAL IMPACTS: The FY 2014-15 O&M Budget was prepared using the \$34 Sewer Service Charge (SSC) rate increase previously approved by the Board on June 20, 2013. The \$439 SSC in FY 2014-15 is allocated as follows: O&M \$416; Capital \$23 per Residential Unit Equivalent (RUE). The FY 2014-15 SSC O&M allocation is \$51/RUE higher than in FY 2013-14 which produces \$8.4 million in additional O&M SSC revenue. The FY 2014-15 O&M Budget results in a decrease of \$2.0 million to O&M reserves, and total O&M reserves are projected to be \$11.2 million at the end of FY 2014-15.

ALTERNATIVES/CONSIDERATIONS: At a Board Meeting in February, staff presented several different scenarios with various SSC rate with rate increases between \$0-\$37 that considered the impact on District revenues as well as the fiscal year-end reserve balance. At a public hearing on April 17, 2014, the Board took no action to change the SSC rate increase of \$34 for FY 2014-15.

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 then Sewer Construction Fund. In May, 2013, the District ratepayers received a *NOTICE OF A PUBLIC HEARING/COMPLIANCE WITH PROPOSITION 218*

POSITION PAPER

Board Meeting Date: May 15, 2014

Subject: RECEIVE THE FISCAL YEAR 2014-15 OPERATIONS & MAINTENANCE BUDGET; RECEIVE THE FISCAL YEAR 2014-15 DEBT SERVICE FUND BUDGET

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 2014-15 budget includes the allocation of \$8.1 million from the O&M Fund towards the unfunded liability associated with GASB 45 post-employment healthcare 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 \$5.3 million for retiree medical, dental and life insurance premiums annually and \$2.8 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 2013-14 expenses and the proposed FY 2014-15 Budget. The position paper also notes any significant variances between the FY 2013-14 and FY 2014-15 Budgets. **Attachment I** summarizes the Debt Service Fund Budget. **Attachment II** summarizes the O&M revenues, expenses, and reserve balances for seven years - FY 2008-09 through FY 2014-15 (five years of actual expenses plus FY 2013-14 projected and FY 2014-15 proposed budget numbers).

POSITION PAPER

Board Meeting Date: May 15, 2014

Subject: RECEIVE THE FISCAL YEAR 2014-15 OPERATIONS & MAINTENANCE BUDGET; RECEIVE THE FISCAL YEAR 2014-15 DEBT SERVICE FUND BUDGET

O&M Revenue: The following table compares Projected FY 2013-14 to Budget FY 2014-15 O&M Revenue:

	Projected	Budget	Increase/Decrease (-)	
	FY 2013-14	FY 2014-15	Variance \$	Variance %
Sewer Service Charge	\$ 61,253,000	\$ 69,447,000	\$ 8,194,000	13.4%
City of Concord	12,600,000	13,500,000	900,000	7.1%
All Other	3,335,200	3,284,600	(50,600)	-1.5%
Total	\$ 77,188,200	\$ 86,231,600	9,043,400	11.7%

Total District O&M Revenue for FY 2013-14 is projected to be \$77.2 million compared to the FY 2014-15 Budget amount of \$86.2 million, resulting in an increase of \$9.0 million, or 11.7%. This is due to:

- The O&M SSC allocation increases from \$365 to \$416; the SSC allocation to the Sewer Construction Fund decreases from \$40 to \$23. The increased O&M allocation of \$8.4 million results in an increase to O&M SSC revenue of \$8.2 million compared to Projected FY 2013-14.
- 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 \$0.9 million, or 7.1%, more than Projected FY 2013-14, mainly due to higher treatment plant operating expenses in FY 2014-15.

POSITION PAPER

Board Meeting Date: May 15, 2014

Subject: RECEIVE THE FISCAL YEAR 2014-15 OPERATIONS & MAINTENANCE BUDGET; RECEIVE THE FISCAL YEAR 2014-15 DEBT SERVICE FUND BUDGET

O&M Expense: The following table compares Projected FY 2013-14 to Budget FY 2014-15 O&M Expense:

	Projected	Budget	Increase/Decrease (-)	
	FY 2013-14	FY 2014-15	Variance \$	Variance %
Salaries	\$ 25,624,572	\$ 28,618,169	\$ 2,993,597	11.7%
Benefits & Cap O/H Credit	32,807,653	38,026,430	5,218,777	15.9%
Chemicals	1,582,000	1,605,000	23,000	1.5%
Utilities	4,716,950	4,861,350	144,400	3.1%
Repairs & Maintenance	3,455,127	4,911,762	1,456,635	42.2%
Hauling & Disposal	1,063,600	1,040,200	(23,400)	-2.2%
Professional & Legal	462,200	539,400	77,200	16.7%
Outside Services	2,415,148	3,303,021	887,873	36.8%
Self-Insurance	600,000	650,000	50,000	8.3%
Materials & Supplies	1,859,754	2,024,315	164,561	8.8%
All Other	1,959,954	2,619,248	659,294	33.6%
Total	\$ 76,546,958	88,198,895	11,651,937	15.2%

Total District O&M Expenses are projected to be \$76.5 million in FY 2013-14 compared to a FY 2014-15 O&M budget of \$88.2 million. This reflects an \$11.7 million, or 15.2%, increase in expenses. Variances are discussed in detail below:

O&M Salaries: District O&M salaries are projected to be \$25.6 million in FY 2013-14 compared to a budget of \$28.6 million in FY 2014-15 resulting in an increase of \$3.0 million, or 11.7%. 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 recently-hired, current employees, and several positions that are currently open and budgeted in FY 2014-15.

Benefits Including Capitalized Administrative Overhead Credit: District O&M benefits including the capitalized administrative overhead credit for FY 2013-14, are projected to be \$32.8 million compared to a budget of \$38.0 million in FY 2014-15 resulting in an increase of \$5.2 million, or 15.9%. This is mainly due to an increase in retirement expenses of 5.6 million in FY 2014-15 and, to a lesser extent, an increase in medical expenses.

Benefit rate assumptions are provided in the following bulleted list:

- Kaiser – 7.52% rate increase for active ; 6.28% weighted average retiree rate increase
- HealthNet – 9.5% rate increase in HMO for actives employees; 6.51% weighted average retiree rate increase

POSITION PAPER

Board Meeting Date: May 15, 2014

Subject: RECEIVE THE FISCAL YEAR 2014-15 OPERATIONS & MAINTENANCE BUDGET; RECEIVE THE FISCAL YEAR 2014-15 DEBT SERVICE FUND BUDGET

- CCCERA – Additional \$5 million payment towards the unfunded retirement liability; 21% average rate increase (change from prior year's rate, not percentage of payroll) due to five-year smoothing of 2008 market losses (this is the last year recognizing those losses)
- Delta Dental – Estimated 4% rate increases
- Long-Term Disability (LTD) – Estimated 2% rate increases
- Employee Assistance Program (EAP) – 2.1% rate increase
- Workers' Compensation – Estimated 10% rate increase
- Life Insurance – Estimated 3% rate increase

All Other O&M Expenses: The remaining O&M non-labor and benefit expenses total a projected \$18.1 million in FY 2013-14 compared to a budgeted \$21.6 million in FY 2014-15 resulting in an increase of \$3.4 million, or 19.0%. Expense category variance explanations are provided in the budget document at a District and Department level. The two largest expense category increase between Projected FY 2013-14 and Budgeted FY 2014-15 are noted below:

- Repairs and Maintenance are \$1.5 million higher in Budgeted FY 2014-15 than Projected FY 2013-14. This is largely due to the Roto-Rooter TV Inspection Program contract switching to the O&M budget from the Capital budget, and due to some drought preparation expenses.
- Outside Services are \$0.9 million higher in Budgeted FY 2014-15 than Projected FY 2013-14 due to several new training programs in the Administration Department.

POSITION PAPER

Board Meeting Date: May 15, 2014

Subject: RECEIVE THE FISCAL YEAR 2014-15 OPERATIONS & MAINTENANCE BUDGET; RECEIVE THE FISCAL YEAR 2014-15 DEBT SERVICE FUND BUDGET

Any revisions to the proposed FY 2014-15 O&M Budget determined at the May 15, 2014 Board Meeting will be incorporated in the Budget submitted for approval at the June 5, 2014 Board Meeting, at which the following actions are scheduled for Board consideration:

- Conduct a public hearing to receive comments on the FY 2014-15 O&M Budget, Self-Insurance Fund Budget, and Debt Service Fund Budget.
- Approve and adopt the FY 2014-15 O&M Budget, Self-Insurance Fund Budget, and Debt Service Fund Budget.

COMMITTEE RECOMMENDATION: The Finance Committee will review the FY 2014-15 O&M Budget and Debt Service Fund Budget on May 5, 2014.

RECOMMENDED BOARD ACTION: Review the FY 2014-15 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 5, 2014 Board Meeting.

Attached Supporting Documents:

1. *Debt Service Fund FY 2014-15*
2. *O&M Revenues, Expenses and Reserves FY 2008-09 Through 2014-15*

**CENTRAL CONTRA COSTA SANITARY DISTRICT
DEBT SERVICE FUND
FY 2014-15**

Debt Service Revenue:

Sewer Service Charge	\$ -
Reserve Account Bond Interest Income	40,700
Ad Valorem Tax (portion allocated to Debt Service)	<u>5,535,647</u>
Total Debt Service Revenue	<u><u>5,576,347</u></u>

Debt Service Expense:

2009 Bond Interest Payment and Amortized Costs, less Tax Subsidy on BAB	\$ 1,494,218
7.2% reduction of tax subsidy due to congressional sequestration (2/14)	30,009
Recycled Water Loan Interest Payment	<u>18,259</u>
Total Interest Payment and Amortization Costs	\$ 1,542,486
2009 Bond Principal Payment	\$ 3,865,000
Recycled Water Loan Principal Payment	<u>168,861</u>
Total Principal Payments	\$ <u>4,033,861</u>

Total Debt Service Interest, Amortized Costs and Principal Payments

\$ 5,576,347

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>

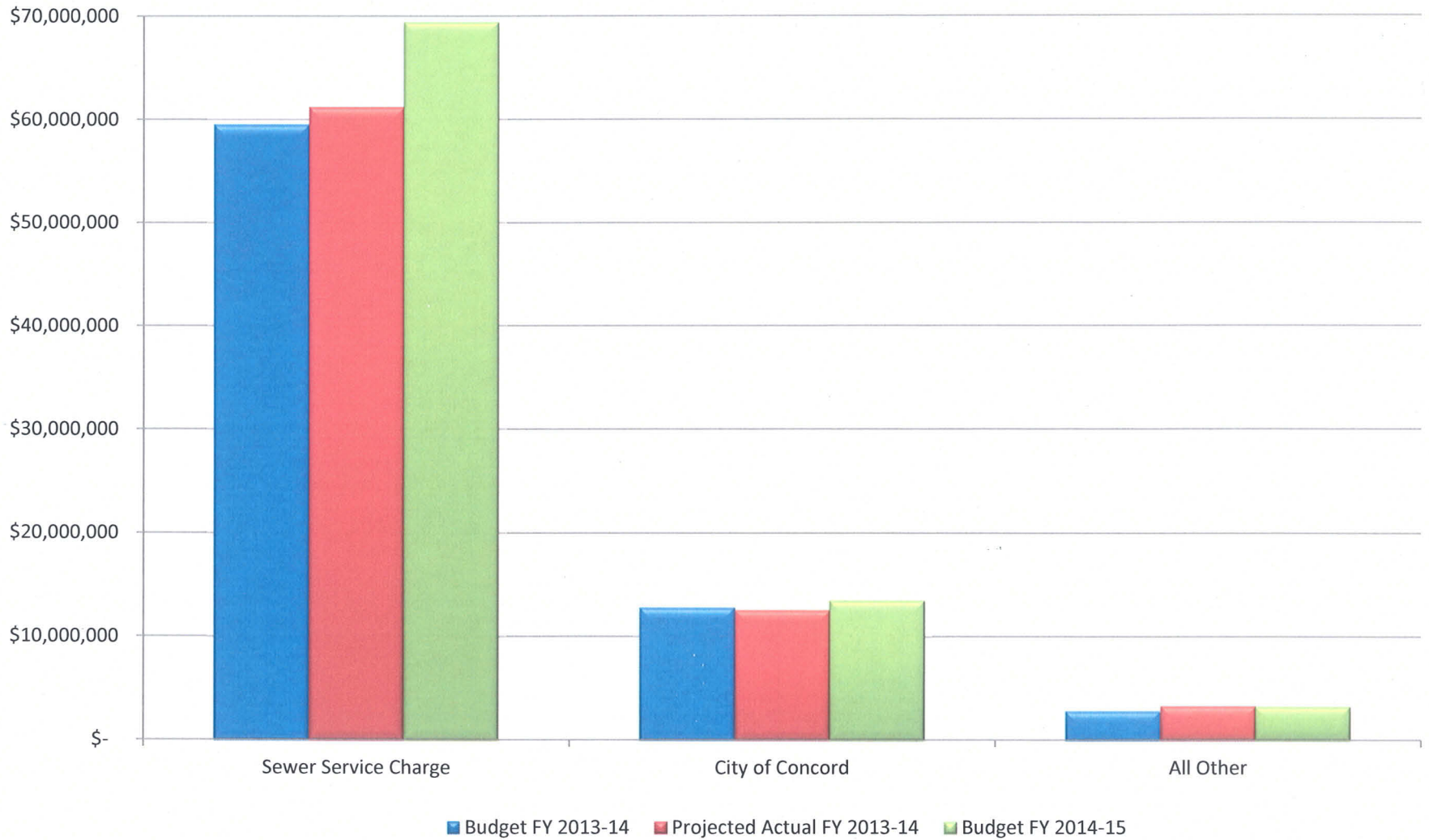
**CENTRAL CONTRA COSTA SANITARY DISTRICT
O & M REVENUES, EXPENSES AND RESERVES
FISCAL YEARS 2008-09 THROUGH 2014-15**

	<u>FY 2008-09</u> <u>Actual</u>	<u>FY 2009-10</u> <u>Actual</u>	<u>FY 2010-11</u> <u>Actual</u>	<u>FY 2011-12</u> <u>Actual</u>	<u>FY 2012-13</u> <u>Actual</u>	<u>FY 2013-14</u> <u>Projected</u>	<u>FY 2013-14</u> <u>Budget</u>	<u>FY 2014-15</u> <u>Budget</u>
O&M Revenues:								
Sewer Service Charge (O&M Only)	43,087,454	48,692,520	49,095,869	49,123,847	56,770,984	61,253,000	59,531,700	69,447,000
City of Concord	8,755,857	8,664,668	9,224,952	10,647,389	10,483,421	12,600,000	12,800,000	13,500,000
Other	3,414,478	2,899,485	1,858,977	3,367,309	3,593,410	3,335,200	2,820,300	3,284,600
Total Revenues	<u>55,257,789</u>	<u>60,256,673</u>	<u>60,179,798</u>	<u>63,138,545</u>	<u>70,847,815</u>	<u>77,188,200</u>	<u>75,152,000</u>	<u>86,231,600</u>
O&M Expenses:								
Administration	16,304,462	16,468,495	18,432,632	20,631,971	20,936,708	21,234,375	22,048,046	24,476,326
Engineering	6,834,323	6,898,357	6,855,747	8,023,225	8,680,940	10,707,730	10,582,751	12,229,549
Collection System Operations	9,064,672	8,949,125	8,529,492	9,281,886	11,278,661	12,964,680	13,088,979	15,617,120
Plant Operations	22,927,971	21,467,827	21,360,057	23,708,322	23,035,932	28,337,209	28,619,007	32,523,037
Pumping Stations	2,752,950	2,773,800	2,938,697	2,705,489	3,049,274	3,302,964	3,486,169	3,352,863
Total Net Expenses (1)	<u>57,884,378</u>	<u>56,557,604</u>	<u>58,116,625</u>	<u>64,350,893</u>	<u>66,981,515</u>	<u>76,546,958</u>	<u>77,824,952</u>	<u>88,198,895</u>
Revenues Over (Under) Expenses	<u>(2,626,589)</u>	3,699,069	2,063,173	<u>(1,212,348)</u>	3,866,300	641,242	<u>(2,672,952)</u>	<u>(1,967,295)</u>
O&M Fund Balance - Beginning of Year	6,783,105	4,156,516	7,855,585	9,918,758	8,706,410	12,572,710		13,213,952
Revenues Over (Under) Expenses	<u>(2,626,589)</u>	<u>3,699,069</u>	<u>2,063,173</u>	<u>(1,212,348)</u>	<u>3,866,300</u>	<u>641,242</u>		<u>(1,967,295)</u>
O&M Fund Balance - End of Year (2)	<u>4,156,516</u>	<u>7,855,585</u>	<u>9,918,758</u>	<u>8,706,410</u>	<u>12,572,710</u>	<u>13,213,952</u>		<u>11,246,657</u>
Sewer Service Charge Rate - O&M	260	292	300	302	302	365		416
Sewer Service Charge Rate - Capital/Debt	51	19	11	39	39	40		23
Sewer Service Equivalent Units	165,721	166,755	163,653	162,662	187,983	164,839		164,994

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 2013-14 Budget, FY 2013-14 Projected and FY 2014-15 Budget



O&M REVENUE

BUDGET FY 2014-15 COMPARED TO PROJECTED FY 2013-14					
	Projected	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2013-14		FY 2014-15	Variance \$	
Sewer Service Charge	\$ 61,253,000	69,447,000	8,194,000	13.38%	Increase due to a \$51 (14.0%) rate increase. Allocation of SSC to O&M as a percentage of total will be increased from 90.12% current year to 94.76% in FY 2014-15.
City of Concord	12,600,000	13,500,000	900,000	7.14%	Increase due to increase in Plant Operations expenses which are charged proportionally to Concord.
Rental Income	541,000	566,000	25,000	4.62%	Increase due to contractual rent increases.
HHW Reimbursement	867,000	895,000	28,000	3.23%	Increase due to standard estimated inflation in expenses.
Stormwater Program	240,000	245,000	5,000	2.08%	Insignificant variance.
Reclaimed Water Sales	100,000	103,000	3,000	3.00%	Insignificant variance.
All Other	1,587,200	1,475,600	(111,600)	(7.03%)	Decrease due to septic dumping and side sewer inspection fees were unusually high in FY 2013-14 and are expected to return to normal levels in FY 2014-15.
Total	\$ 77,188,200	86,231,600	9,043,400	11.72%	

BUDGET FY 2014-15 COMPARED TO BUDGET FY 2013-14					
	Budget	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2013-14		FY 2014-15	Variance \$	
Sewer Service Charge	59,531,700	69,447,000	9,915,300	16.66%	Increase due to a \$51 (14.0%) rate increase. Allocation of SSC to O&M as a percentage of total will be increased from 90.12% current year to 94.76% in FY 2014-15.
City of Concord	12,800,000	13,500,000	700,000	5.47%	Increase due to increase in Plant Operations expenses which are charged proportionally to Concord.
Rental Income	527,300	566,000	38,700	7.34%	Increase due to contractual rent increases.
HHW Reimbursement	745,000	895,000	150,000	20.13%	Budget for FY 2014-15 was restored to the FY 2012-13 level as cost savings were lower than anticipated from the PaintCare Program.
Stormwater Program	230,000	245,000	15,000	6.52%	Expecting a slight increase in level of service.
Reclaimed Water Sales	102,000	103,000	1,000	0.98%	Insignificant variance.
All Other	1,216,000	1,475,600	259,600	21.35%	Increase in permit applications fees and side sewer inspection fees are expected from a recovering economy. Additionally, miscellaneous income has increased due to metal recycling and auction proceeds.
Total	75,152,000	86,231,600	11,079,600	14.74%	

CENTRAL CONTRA COSTA SANITARY DISTRICT
 BUDGET SUMMARY ANALYSIS - DISTRICT REVENUE
 FISCAL YEAR 2014-2015

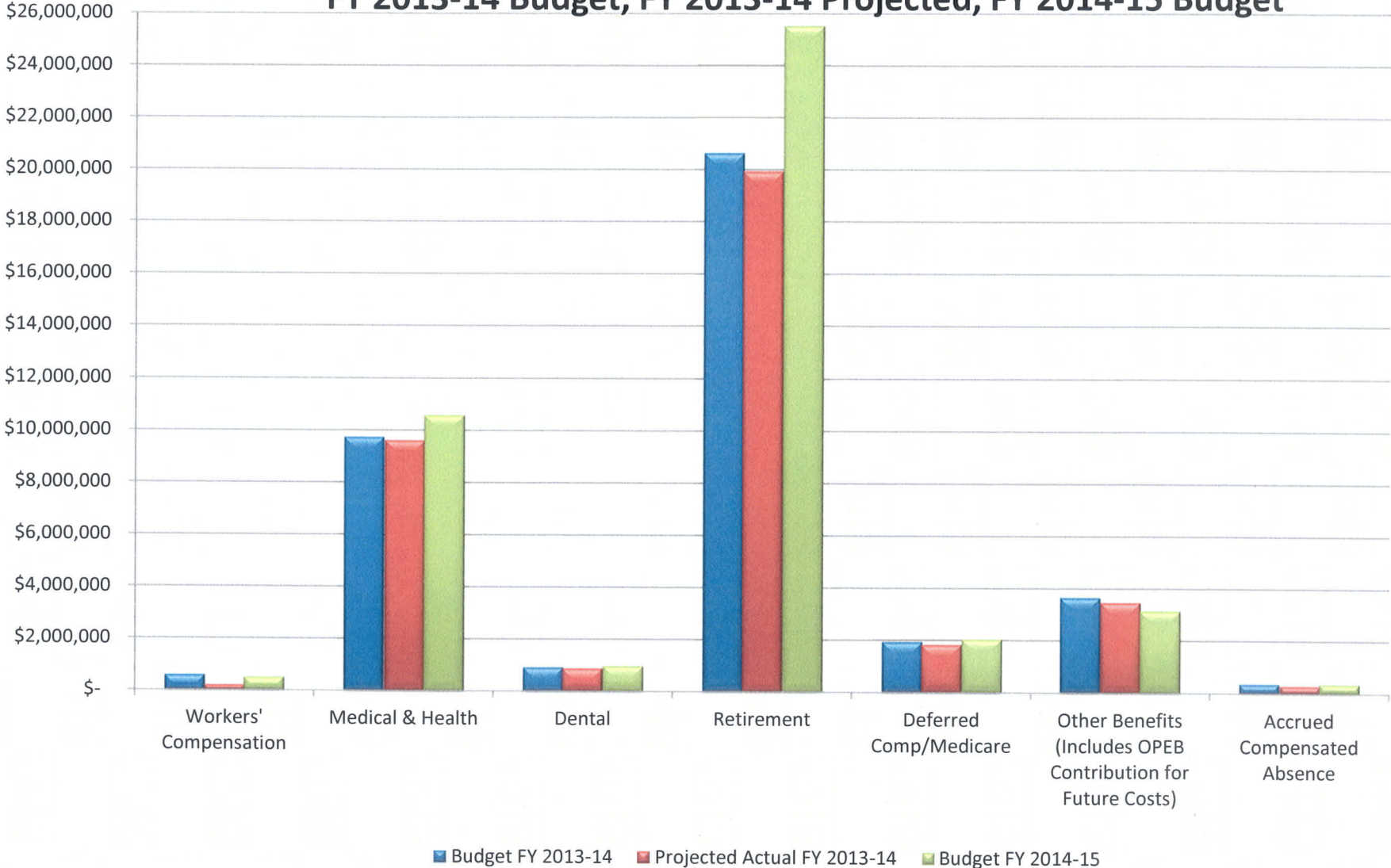
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGETED 2013-14	PROJECTED ACTUAL 13-14	14-15 BUDGET FINAL PASS	BUDGET 14-15 TO EST 13-14 VARIANCE	PERCENT VARIANCE	BUDGET 14-15 TO BUDGET 13-14 VARIANCE	PERCENT VARIANCE
RUNNING EXPENSE								
001-0000-300.10-00	PERMIT/APPLICATION FEES	230,000	340,000	330,000	10,000-	2.94-	100,000	43.48
001-0000-300.17-00	SEPTIC TANK DUMPING	65,000	90,000	69,600	20,400-	22.67-	4,600	7.08
001-0000-300.19-00	OVERTIME INSPECTION	9,000	12,000	12,000	0	.00	3,000	33.33
001-0000-300.20-00	SIDE SEWER INSPECTION	489,000	620,000	550,000	70,000-	11.29-	61,000	12.47
001-0000-300.22-00	SEWER SVC CHARGE-COUNTER	99,100	245,000	189,500	55,500-	22.65-	90,400	91.22
001-0000-300.23-00	SEWER SVC CHRG-COUNTY	58,580,200	60,000,000	68,227,800	8,227,800	13.71	9,647,600	16.47
001-0000-300.24-00	SEWER SVC CHRG-DIRECT	874,400	1,008,000	1,052,800	44,800	4.44	178,400	20.40
001-0000-300.25-00	SEWER SVC CHRG-PRIOR YEAR	22,000-	0	23,100-	23,100-	.00	1,100-	5.00
001-0000-300.26-00	SERVICE CHARGES-CONCORD	12,800,000	12,600,000	13,500,000	900,000	7.14	700,000	5.47
001-0000-300.27-00	SALES	2,000	2,200	2,000	200-	9.09-	0	.00
001-0000-300.29-00	OTHER SERVICE CHARGES	145,000	165,000	150,000	15,000-	9.09-	5,000	3.45
001-0000-300.30-00	INDUSTRIAL PERMIT FEES	95,000	95,000	95,000	0	.00	0	.00
001-0000-300.32-00	NEW INDUSTRY PERMIT FEES	10,000	10,000	10,000	0	.00	0	.00
001-0000-300.33-00	POLLUTION PREVENTION	0	0	0	0	.00	0	.00
001-0000-300.33-01	MVSD P2 PROGRAM	24,000	22,000	24,000	2,000	9.09	0	.00
001-0000-300.35-00	LEASE RENTAL INCOME	527,300	541,000	566,000	25,000	4.62	38,700	7.34
001-0000-300.36-00	PRETREATMENT PROGRAM FINE	2,000	2,000	2,000	0	.00	0	.00
001-0000-300.38-00	RECYCLED WATER	102,000	100,000	103,000	3,000	3.00	1,000	.98
001-0000-300.38-01	RECYCLED WATER GRANTS	0	0	0	0	.00	0	.00
001-0000-300.43-00	ANNEXATION CHARGES	24,000	32,000	24,000	8,000-	25.00-	0	.00
001-0000-300.45-00	INTEREST INCOME	119,000	85,000	90,000	5,000	5.88	29,000-	24.37-
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	230,000	240,000	245,000	5,000	2.08	15,000	6.52
001-0000-300.56-00	HOUSE HAZARD WASTE REIMB	745,000	867,000	895,000	28,000	3.23	150,000	20.13
001-0000-300.60-00	MISCELLANEOUS INCOME	0	110,000	115,000	5,000	4.55	115,000	.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
* -----		75,152,000	77,188,200	86,231,600	9,043,400	11.72	11,079,600	14.74
** RUNNING EXPENSE		75,152,000	77,188,200	86,231,600	9,043,400	11.72	11,079,600	14.74
-----		75,152,000	77,188,200	86,231,600	9,043,400	11.72	11,079,600	14.74

**CENTRAL CONTRA COSTA SANITARY DISTRICT
 FY 2013-14 AND FY 2014-15 OPERATIONS AND MAINTENANCE BUDGETS
 DISTRICT SALARIES AND BENEFITS**

	TOTAL DISTRICT			OPERATIONS & MAINTENANCE			SEWER CONSTRUCTION		
	FY 2013-14 Budget	FY 2014-15 Budget	Variance Favorable/ (Unfavorable)	FY 2013-14 Budget	FY 2014-15 Budget	Variance Favorable/ (Unfavorable)	FY 2013-14 Budget	FY 2014-15 Budget	Variance Favorable/ (Unfavorable)
SALARIES	\$ 29,018,485	31,145,749	(2,127,264)	26,034,763	27,988,018	(1,953,255)	2,983,722	3,157,731	(174,009)
Salary Vacancy	(565,000)	(607,000)	42,000	(510,000)	(549,000)	39,000	(55,000)	(58,000)	3,000
OVERTIME	1,095,803	1,084,635	11,168	969,535	958,128	11,407	126,268	126,507	(239)
STANDBY	227,723	221,023	6,700	227,723	221,023	6,700	-	-	-
BENEFITS (A)	40,410,086	46,270,487	(5,860,401)	37,829,384	43,127,388	(5,298,004)	2,580,702	3,143,099	(562,397)
Benefit Vacancy	(1,135,000)	(1,294,000)	159,000	(1,135,000)	(1,294,000)	159,000	-	-	-
CAP. ADMIN. O/H	-	-	-	(4,124,238)	(3,806,958)	(317,280)	4,124,238	3,806,958	317,280
TOTAL	\$ 69,052,097	76,820,894	(7,768,797)	59,292,167	66,644,599	(7,352,432)	9,759,930	10,176,295	(416,365)

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

Operations & Maintenance Benefits (w/o vacancy factor) FY 2013-14 Budget, FY 2013-14 Projected, FY 2014-15 Budget



Total District Salaries, Benefits, and Capitalized Administrative Overhead Expense

BUDGET FY 2014-15 COMPARED TO PROJECTED FY 2013-14					
	Projected	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2013-14		FY 2014-15	Variance \$	
O&M Salaries	\$ 25,624,572	28,618,169	(2,993,597)	(11.68%)	Increases due to cost-of-living increases, merit increases, personal advancements and filling of vacant positions (particularly two department directors). FY 2014-15 includes a 2% vacancy factor.
O&M Workers' Compensation	211,956	504,377	(292,421)	(137.96%)	The assumed rate increase is 10%; confirmed rate increases have not been received at this time. Insurable earnings in Budget FY 2014-15 are higher than Projected FY 2013-14.
O&M Medical & Health	9,622,989	10,582,456	(959,467)	(9.97%)	FY 2014-15 Kaiser rate increases are 7.52% for active members and a weighted 6.28% for retirees. HealthNet increases are 9.50% for active employees and a weighted 6.51% for retirees. The total number of covered employees and retirees increase each year as employees retire and new hires replace them.
O&M Dental	892,075	971,098	(79,023)	(8.86%)	The assumed rate increase is 4%; confirmed rates have not been received at this time. 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	19,938,852	25,517,180	(5,578,328)	(27.98%)	Increase due to rate increases averaging 21% and higher pensionable wages. This is the last fiscal year with new rates that are recognizing the large market losses from 2008.
O&M Deferred Comp/Medicare	1,836,783	2,041,232	(204,449)	(11.13%)	Increase due to increase in subject wages.
O&M Other Benefits	315,285	341,045	(25,760)	(8.17%)	The assumed rate increase is 2% for LTD and 3% for Life; confirmed rate increases have not been received at this time.
OPEB Contribution (Future contribution only - Does not Include retiree healthcare)	3,152,400	2,810,000	342,400	10.86%	This amount represents the future payment into the PARS trust for Retiree healthcare. The OPEB figure declines when Retiree healthcare costs increase. The total annual required contribution (ARC) including retiree medical, dental and life insurance premiums \$8.103M.
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	-	(1,294,000)	1,294,000	---	3% of budgeted benefits.
O&M Capitalized Administrative Overhead Credit	(3,462,687)	(3,806,958)	344,271	9.94%	The Capitalized Administrative Overhead was 135% of salary in FY 2012-13 and is 113% of salary in FY 2013-14, which causes most of the variance decrease. This is offset by an increase in salaries.
*CAPITAL SALARY AND BENEFITS	8,357,571	10,176,295	(1,818,724)	(21.76%)	Increased capital salaries and associated benefits in FY 2014-15.
Total O&M and Capital	\$ 66,789,796	76,820,894	(10,031,098)	(15.02%)	

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

BUDGET FY 2014-15 COMPARED TO BUDGET FY 2013-14					
	Budget	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2013-14		FY 2014-15	Variance \$	
O&M Salaries	26,722,021	28,618,169	(1,896,148)	(7.10%)	Increases due to cost-of-living increases, merit increases, personal advancements and filling of vacant positions. FY 2014-15 includes a 2% vacancy factor.
O&M Workers' Compensation	585,515	504,377	81,138	13.86%	Decrease due to a lower experience factor, which lowers the gross rates.
O&M Medical & Health	9,735,139	10,582,456	(847,317)	(8.70%)	FY 2014-2015 Kaiser rate increases are 7.52% for active members and a weighted 6.28% for retirees. HealthNet increases are 9.5% for active employees and a weighted 6.51% for retirees. The total number of covered employees and retirees increase each year as employees retire and new hires replace them.
O&M Dental	912,856	971,098	(58,242)	(6.38%)	The assumed rate increase is 4%; confirmed rates have not been received at this time. 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	20,640,634	25,517,180	(4,876,546)	(23.63%)	Increase due to rate increases averaging 21% and higher pensionable wages. This is the last fiscal year with new rates that were recognizing the large market losses from 2008.
O&M Deferred Comp/Medicare	1,934,547	2,041,232	(106,685)	(5.51%)	Increase due to increase in subject wages.
O&M Other Benefits	276,293	341,045	(64,752)	(23.44%)	The assumed rate increase is 2% for LTD and 3% for Life; confirmed rate increases have not been received at this time.
OPEB Contribution (Future contribution only - Does not Include retiree healthcare)	3,384,400	2,810,000	574,400	16.97%	This amount represents the future payment into the PARS trust for Retiree healthcare. The OPEB figure declines when Retiree healthcare costs increase. The total annual required contribution (ARC) including retiree medical, dental and life insurance premiums \$8.103M.
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	(1,135,000)	(1,294,000)	159,000	(14.01%)	3% of budgeted benefits.
O&M Capitalized Administrative Overhead Credit	(4,124,238)	(3,806,958)	(317,280)	(7.69%)	The Capitalized Administrative Overhead was 135% of salary in FY 2013-14 and is 113% of salary in FY 2013-14, which causes most of the variance decrease. This is offset by an increase in salaries.
*CAPITAL SALARY AND BENEFITS	9,759,930	10,176,295	(416,365)	(4.27%)	Increase largely due to employee benefit rate increases, mainly in retirement and medical.
Total O&M and Capital	\$ 69,052,097	76,820,894	(7,768,797)	(11.25%)	

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

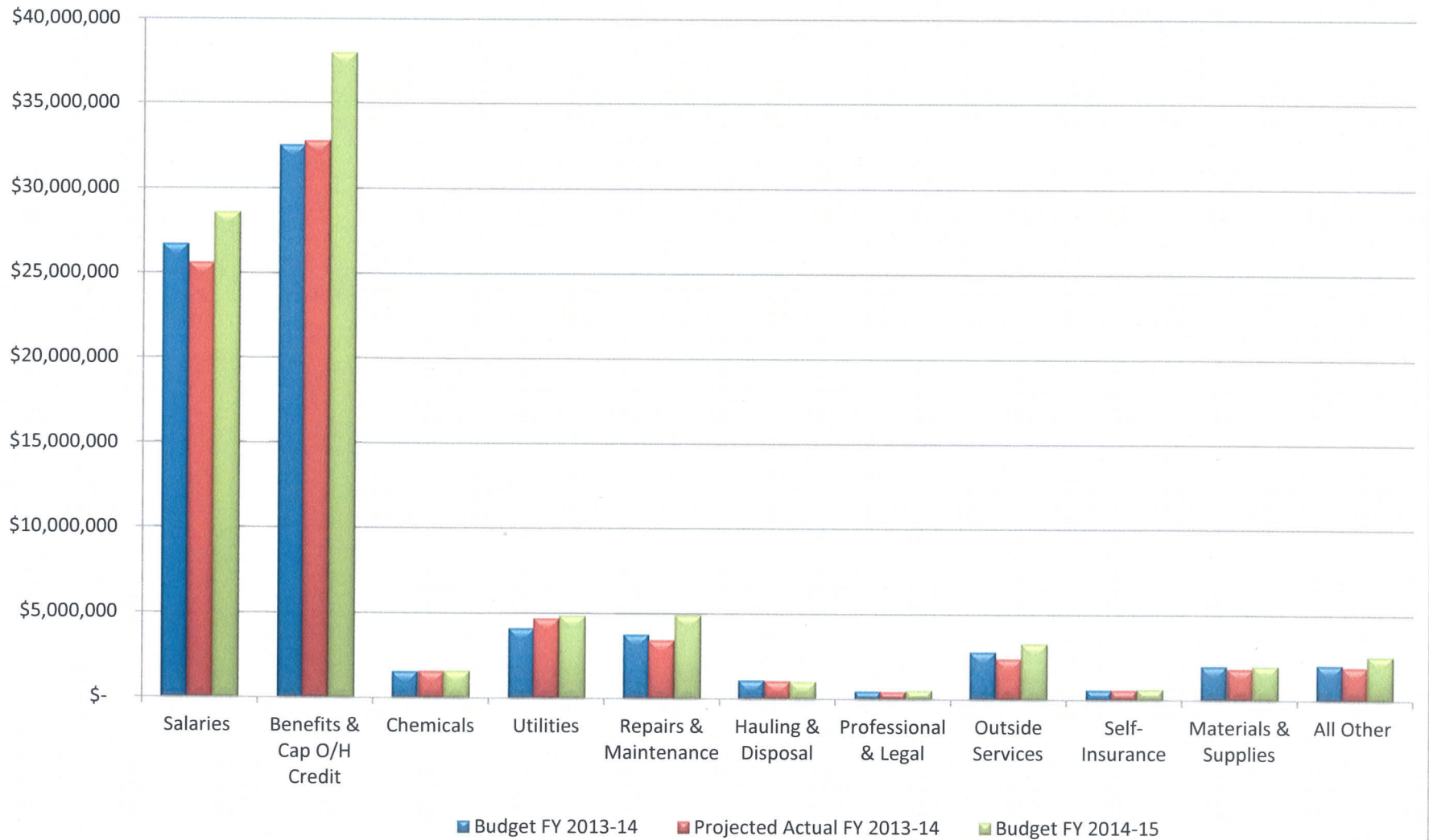
CENTRAL CONTRA COSTA SANITARY DISTRICT
 BUDGET SUMMARY BY TYPE - FUND 001 R/E & S/C SALARIES & BENEFITS
 FISCAL YEAR 2014-2015

ACCOUNT DESCRIPTION	BUDGETED 2013-2014	Y-T-D		14-15 FINAL	BUDGET PASS	BUDGET 14-15		BUDGET 14-15 TO	
		ACTUAL EXPENDED	PROJECTED ACTUAL 13-14			TO EST 13-14	PERCENT VARIANCE	BUDGET 13-14	PERCENT VARIANCE
RUNNING EXPENSE									
* SALARIES & WAGES-MGMT.	2,176,963	1,310,960	1,810,310	2,368,609	558,299-	30.84-	191,646-	8.80-	
* SALARIES & WAGES-NON MGMT	23,557,800	16,939,384	22,638,635	25,319,409	2,680,774-	11.84-	1,761,609-	7.48-	
* SALARIES & WAGES-COMP ABS	300,000	246,728	1,700	300,000	298,300-	7,547.06-	0	.00	
* OVERTIME	969,535	672,605	952,697	958,128	5,431-	.57-	11,407	1.18	
* STANDBY PAID	227,723	168,521	221,230	221,023	207	.09	6,700	2.94	
* SALARY VACANCY	510,000-	0	0	549,000-	549,000	.00	39,000	7.65-	
** SALARIES & WAGES	26,722,021	19,338,198	25,624,572	28,618,169	2,993,597-	11.68-	1,896,148-	7.10-	
* WORKERS' COMPENSATION INS	585,515	179,939	211,956	504,377	292,421-	137.96-	81,138	13.86	
* STATE UNEMPLOYMENT INSUR	30,000	17,432	26,010	30,000	3,990-	15.34-	0	.00	
* FEDERAL MEDICARE TAX	370,161	269,055	363,131	400,644	37,513-	10.33-	30,483-	8.24-	
* MEDICAL & HEALTH INSUR	9,735,139	6,918,868	9,622,989	10,582,456	959,467-	9.97-	847,317-	8.70-	
* RETIREMENT CONTRIBUTION	20,640,634	16,167,932	19,938,852	25,517,180	5,578,328-	27.98-	4,876,546-	23.63-	
* DEFERRED COMP. CONTRIB	1,564,386	1,116,576	1,473,652	1,640,588	166,936-	11.33-	76,202-	4.87-	
* DENTAL INSURANCE	912,856	675,491	892,075	971,098	79,023-	8.86-	58,242-	6.38-	
* LONG-TERM DISABILITY INS	74,135	53,111	71,019	76,199	5,180-	7.29-	2,064-	2.78-	
* LIFE INSURANCE	172,158	121,412	218,256	234,846	16,590-	7.60-	62,688-	36.41-	
* ACCRUED COMPENSATED ABS	360,000	53,670-	300,000	360,000	60,000-	20.00-	0	.00	
* BENEFIT VACANCY	1,135,000-	0	0	1,294,000-	1,294,000	.00	159,000	14.01-	
* OPEB CONTRIBUTION	3,384,400	3,384,400	3,152,400	2,810,000	342,400	10.86	574,400	16.97	
* CAPITALIZED ADM OVERHEAD	4,124,238-	2,243,164-	3,462,687-	3,806,958-	344,271	9.94-	317,280-	7.69	
** EMPLOYEE BENEFITS	32,570,146	26,607,382	32,807,653	38,026,430	5,218,777-	15.91-	5,456,284-	16.75-	
*** RUNNING EXPENSE	59,292,167	45,945,580	58,432,225	66,644,599	8,212,374-	14.05-	7,352,432-	12.40-	

CENTRAL CONTRA COSTA SANITARY DISTRICT
 BUDGET SUMMARY BY TYPE - FUND 001 R/E & S/C SALARIES & BENEFITS
 FISCAL YEAR 2014-2015

ACCOUNT DESCRIPTION	BUDGETED	Y-T-D		BUDGET 14-15		BUDGET 14-15 TO		PERCENT VARIANCE
	2013-2014	ACTUAL EXPENDED	PROJECTED ACTUAL 13-14	14-15 FINAL	BUDGET PASS	TO EST 13-14 VARIANCE	BUDGET 13-14 VARIANCE	
SEWER CONSTRUCTION								
* OVERTIME	0	0	0	0	0	0	.00	0
* CAPITALIZED SALARIES	2,983,722	1,543,175	2,422,853	3,157,731	734,878-	30.33-	174,009-	5.83-
* OVERTIME	126,268	45,756	142,100	126,507	15,593	10.97	239-	.19-
* SALARY VACANCY	55,000-	0	0	58,000-	58,000	.00	3,000	5.45-
** SALARIES & WAGES	3,054,990	1,588,931	2,564,953	3,226,238	661,285-	25.78-	171,248-	5.61-
* WORKERS' COMPENSATION INS	22,352	8,141	9,990	20,170	10,180-	101.90-	2,182	9.76
* FEDERAL MEDICARE TAX	41,455	22,122	26,986	44,008	17,022-	63.08-	2,553-	6.16-
* MEDICAL & HEALTH INSUR	478,261	253,157	336,219	535,123	198,904-	59.16-	56,862-	11.89-
* RETIREMENT CONTRIBUTION	1,791,108	876,906	1,785,734	2,287,252	501,518-	28.08-	496,144-	27.70-
* DEFERRED COMP. CONTRIB	175,756	89,910	118,986	181,162	62,176-	52.25-	5,406-	3.08-
* DENTAL INSURANCE	49,407	26,754	36,016	54,412	18,396-	51.08-	5,005-	10.13-
* LONG-TERM DISABILITY INS	8,500	4,929	7,005	8,295	1,290-	18.42-	205	2.41
* LIFE INSURANCE	13,863	6,719	8,995	12,677	3,682-	40.93-	1,186	8.56
* CAPITALIZED ADM OVERHEAD	4,124,238	2,243,164	3,462,687	3,806,958	344,271-	9.94-	317,280	7.69
** EMPLOYEE BENEFITS	6,704,940	3,531,802	5,792,618	6,950,057	1,157,439-	19.98-	245,117-	3.66-
*** SEWER CONSTRUCTION	9,759,930	5,120,733	8,357,571	10,176,295	1,818,724-	21.76-	416,365-	4.27-
	69,052,097	51,066,313	66,789,796	76,820,894	10,031,098-	15.02-	7,768,797-	11.25-

Operations and Maintenance Expense FY 2013-14 Budget, FY 2013-14 Projected and FY 2014-15 Budget



TOTAL DISTRICT O&M EXPENSE

BUDGET FY 2014-15 COMPARED TO PROJECTED FY 2013-14

	Projected	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2013-14	FY 2014-15	Variance \$	Variance %	
Salaries	\$ 25,624,572	\$ 28,618,169	(2,993,597)	(11.68%)	Increase due to cost of living, contractual and merit increases. Over \$1M in vacancies in FY 2013-14 are now fully budgeted in FY 2014-15. New positions approved in the FY 2014-15 Staffing Plan were budgeted.
Benefits & Cap O/H Credit	32,807,653	38,026,430	(5,218,777)	(15.91%)	See Salary & Benefit Tab.
Chemicals	1,582,000	1,605,000	(23,000)	(1.45%)	Insignificant variance.
Utilities	4,716,950	4,861,350	(144,400)	(3.06%)	Increase due to Cogen shut down for two months to reduce GHG which resulted in increase electrical costs; additional Cogen shut down for generator testing/cleaning which resulted in increased electrical costs due to additional demand charges; increased PG&E import set point from 150KW to 400KW to reduce GHG; although the Cogen system was offline, the loss of heat required the auxiliary boilers to make up the loss by burning natural gas.
Repairs & Maintenance	3,455,127	4,911,762	(1,456,635)	(42.16%)	Increase due to moving Roto-Rooter contract from Capital to O&M and included provisions for ReW in case of drought; increase also due to lower POD repair and maintenance costs in FY 2013-14.
Hauling & Disposal	1,063,600	1,040,200	23,400	2.20%	Insignificant variance.
Professional & Legal	462,200	539,400	(77,200)	(16.70%)	Increase due to HR budgeting for additional arbitrations, Accounting budgeting for GASB 45 OPEB actuary study, arbitrage audit, & internal audit for FY 2014-15; increase also due to lower expenses in Engineering in FY 2013-14.
Outside Services	2,415,148	3,303,021	(887,873)	(36.76%)	Increase is due to adding emergency management consulting training, Managers & Supervisors academies, inventory count cost, insurance certificate online service, increase cost in security service, and carry forward of E-records management from FY 2013-14. Also, a cost of service study, \$400K, and higher NPDES studies in FY 2014-15.
Self-Insurance	600,000	650,000	(50,000)	(8.33%)	Per S/I budget estimates.
Materials & Supplies	1,859,754	2,024,315	(164,561)	(8.85%)	Increase due lower repair and maintenance costs in FY 2013-14.
All Other	1,959,954	2,619,248	(659,294)	(33.64%)	Increase due to election expenses in FY 2014-15, Prop 218 mailing, technical training, additional conferences, leadership development program, and additional/carry-forward of professional expense reimbursement.
Total	\$ 76,546,958	88,198,895	(11,651,937)	(15.22%)	

BUDGET FY 2014-15 COMPARED TO BUDGET FY 2013-14

	Budget	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2013-14	FY 2014-15	Variance \$	Variance %	
Salaries	26,722,021	28,618,169	(1,896,148)	(7.10%)	Increase due to cost of living, contractual and merit increases. Also, partially budgeted positions in FY 2013-14 are now fully budgeted in FY 2014-15. New positions approved in the FY 2014-15 Staffing Plan were budgeted.
Benefits & Cap O/H Credit	32,570,146	38,026,430	(5,456,284)	(16.75%)	See Salary & Benefit Tab.
Chemicals	1,561,000	1,605,000	(44,000)	(2.82%)	Insignificant variance.
Utilities	4,117,650	4,861,350	(743,700)	(18.06%)	Increased PG&E import set point from 150KW to 400KW to reduce GHG; Cogen system may be down for up to two months to reduce emissions; landfill gas quality may still be an issue which limits operating flexibility and may result in higher energy costs.
Repairs & Maintenance	3,765,527	4,911,762	(1,146,235)	(30.44%)	Increase due to moving Roto-Rooter contract from Capital to O&M and included provisions for ReW in case of drought.
Hauling & Disposal	1,100,500	1,040,200	60,300	5.48%	Cost savings in paint disposal due to PaintCare contract.
Professional & Legal	477,350	539,400	(62,050)	(13.00%)	Increase due to HR budgeting for additional arbitrations, Accounting budgeting for GASB 45 OPEB actuary study, arbitrage audit, & internal audit in FY 2014-15.
Outside Services	2,801,621	3,303,021	(501,400)	(17.90%)	Increase is due to adding emergency management consulting training, Managers & Supervisors academies, inventory count cost, insurance certificate online service, a cost of service study, increase cost in security service, and carry forward of E-records management from FY 2013-14.
Self-Insurance	600,000	650,000	(50,000)	(8.33%)	Per S/I budget estimates.
Materials & Supplies	2,016,715	2,024,315	(7,600)	(0.38%)	Insignificant variance.
All Other	2,092,422	2,619,248	(526,826)	(25.18%)	Increase due to election expenses in FY 2014-15, Prop 218 mailing, technical training, additional conferences, and leadership development program.
Total	\$ 77,824,952	88,198,895	(10,373,943)	(13.33%)	

CENTRAL CONTRA COSTA SANITARY DISTRICT
 BUDGET SUMMARY BY TYPE - FUND 001 DISTRICT EXPENSES
 FISCAL YEAR 2014-2015

ACCOUNT DESCRIPTION	BUDGETED	PROJECTED	FINAL	BUDGET 14-15	PERCENT	BUDGET 14-15 TO	PERCENT
	2013-2014	2013-2014 ACTUAL	BUDGETED 2014-2015	TO ACT 13-14 VARIANCE		BUDGET 13-14 VARIANCE	
* SALARIES & WAGES	26,722,021	25,624,572	28,618,169	2,993,597-	11.68-	1,896,148-	7.10-
* EMPLOYEE BENEFITS	32,570,146	32,807,653	38,026,430	5,218,777-	15.91-	5,456,284-	16.75-
* DIRECTOR FEES & EXPENSES	155,637	172,100	199,800	27,700-	16.10-	44,163-	28.38-
* CHEMICALS	1,561,000	1,582,000	1,605,000	23,000-	1.45-	44,000-	2.82-
* UTILITIES	4,117,650	4,716,950	4,861,350	144,400-	3.06-	743,700-	18.06-
* REPAIRS & MAINTENANCE	3,765,527	3,455,127	4,911,762	1,456,635-	42.16-	1,146,235-	30.44-
* HAULING & DISPOSAL	1,100,500	1,063,600	1,040,200	23,400	2.20	60,300	5.48
* PROFESSIONAL & LEGAL SERV	477,350	462,200	539,400	77,200-	16.70-	62,050-	13.00-
* OUTSIDE SERVICES	2,801,621	2,415,148	3,303,021	887,873-	36.76-	501,400-	17.90-
* SELF-INSURANCE EXPENSE	600,000	600,000	650,000	50,000-	8.33-	50,000-	8.33-
* MATERIALS & SUPPLIES	2,016,715	1,859,754	2,024,315	164,561-	8.85-	7,600-	.38-
* OTHER EXPENSES	1,936,785	1,787,854	2,419,448	631,594-	35.33-	482,663-	24.92-
	77,824,952	76,546,958	88,198,895	11,651,937-	15.22-	10,373,943-	13.33-

ACCOUNT DESCRIPTION	BUDGET	PROJECTED	FINAL	BUDGET 14-15 TO
	2013-2014	2013-2014 ACTUAL	BUDGETED 2014-2015	ACTUAL 13-14 VARIANCE
* SALARIES & WAGES-MGMNT.	2,176,963	1,810,310	2,368,609	558,299-
* SALARIES & WAGES-NON MGMT	23,557,800	22,638,635	25,319,409	2,680,774-
* SALARIES & WAGES-COMP ABS	300,000	1,700	300,000	298,300-
* OVERTIME	969,535	952,697	958,128	5,431-
* STANDBY PAID	227,723	221,230	221,023	207
* SALARY VACANCY	510,000-	0	549,000-	549,000
** SALARIES & WAGES	26,722,021	25,624,572	28,618,169	2,993,597-
* WORKERS' COMPENSATION INS	585,515	211,956	504,377	292,421-
* STATE UNEMPLOYMENT INSUR	30,000	26,010	30,000	3,990-
* FEDERAL MEDICARE TAX	370,161	363,131	400,644	37,513-
* MEDICAL & HEALTH INSUR	9,735,139	9,622,989	10,582,456	959,467-
* RETIREMENT CONTRIBUTION	20,640,634	19,938,852	25,517,180	5,578,328-
* DEFERRED COMP. CONTRIB	1,564,386	1,473,652	1,640,588	166,936-
* DENTAL INSURANCE	912,856	892,075	971,098	79,023-
* LONG-TERM DISABILITY INS	74,135	71,019	76,199	5,180-
* LIFE INSURANCE	172,158	218,256	234,846	16,590-
* ACCRUED COMPENSATED ABS	360,000	300,000	360,000	60,000-
* BENEFIT VACANCY	1,135,000-	0	1,294,000-	1,294,000
* OPEB CONTRIBUTION	3,384,400	3,152,400	2,810,000	342,400
* CAPITALIZED ADM OVERHEAD	4,124,238-	3,462,687-	3,806,958-	344,271
** EMPLOYEE BENEFITS	32,570,146	32,807,653	38,026,430	5,218,777-
* DIRECTOR MEETING FEES	59,200	59,000	65,224	6,224-
* BOARD TRAINING AND CONF	64,000	42,000	64,000	22,000-
* BOARD HEALTH BENEFITS	32,437	71,100	70,576	524
** DIRECTOR FEES & EXPENSES	155,637	172,100	199,800	27,700-
* LIME	300,000	350,000	350,000	0
* POLYMER	450,000	450,000	450,000	0
* BOILER CHEMICALS	72,000	83,000	70,000	13,000
* OTHER CHEMICALS	540,000	500,000	520,000	20,000-
* HYPOCHLORITE	199,000	199,000	215,000	16,000-
** CHEMICALS	1,561,000	1,582,000	1,605,000	23,000-
* ELECTRICAL	995,200	1,866,800	1,593,100	273,700
* NATURAL GAS	2,216,500	2,128,200	2,396,500	268,300-
* LAND-FILL GAS	473,000	313,400	450,000	136,600-
* WATER	102,250	101,450	101,250	200
* TELEPHONE	330,700	307,100	320,500	13,400-
** UTILITIES	4,117,650	4,716,950	4,861,350	144,400-
* OUTSIDE VEH/EQUIP REPAIR	91,100	65,000	77,400	12,400-
* VEHIC/EQUIP REPAIR MAINT	110,000	110,000	140,000	30,000-
* GENERAL REPAIRS & MAINT	962,000	1,016,000	1,084,500	68,500-
* OUTSIDE REPAIRS & MAINT.	2,046,701	1,821,801	3,010,851	1,189,050-
* COMPUTER REPAIRS & MAINT	555,726	420,326	584,011	163,685-
* REAL PROPERTY REPAIRS	0	22,000	15,000	7,000
** REPAIRS & MAINTENANCE	3,765,527	3,455,127	4,911,762	1,456,635-
* ASH REMOVAL	152,000	152,000	152,000	0
* SLUDGE REMOVAL	25,000	25,000	25,000	0
* GRIT REMOVAL	90,000	80,000	90,000	10,000-

ACCOUNT DESCRIPTION	BUDGET 2013-2014	PROJECTED 2013-2014 ACTUAL	FINAL BUDGETED 2014-2015	BUDGET 14-15 TO ACTUAL 13-14 VARIANCE
* JANITORIAL & REFUSE REMOV	289,800	271,800	289,500	17,700-
* SPOILS REMOVAL	30,000	30,000	30,000	0
* HAZARDOUS WASTE DISPOSAL	513,700	504,800	403,700	101,100
* MOBILE COLLECTION-HHW	0	0	50,000	50,000-
** HAULING & DISPOSAL	1,100,500	1,063,600	1,040,200	23,400
* PROFESSIONAL SERVICES	126,250	78,000	143,550	65,550-
* LEGAL SERVICES-BOARD	80,000	80,000	80,000	0
* LEGAL SERVICES-STAFF	271,100	304,200	315,850	11,650-
** PROFESSIONAL & LEGAL SERV	477,350	462,200	539,400	77,200-
* OUTSIDE SAFETY SERVICES	89,200	71,200	101,200	30,000-
* TECHNICAL SERVICES	2,271,520	1,937,297	2,794,020	856,723-
* DATA PROCESSING SERVICES	300	300	300	0
* OTHER PUBLIC AGENCY SERVS	309,500	309,750	311,400	1,650-
* REPROGRAPHIC SERVICES	13,101	6,601	8,101	1,500-
* RECRUITMENT	118,000	90,000	88,000	2,000
** OUTSIDE SERVICES	2,801,621	2,415,148	3,303,021	887,873-
* SELF-INSURANCE EXPENSE	600,000	600,000	650,000	50,000-
** SELF-INSURANCE EXPENSE	600,000	600,000	650,000	50,000-
* OFFICE EQUIPMENT/SUPPLIES	213,260	203,560	180,880	22,680
* GASOLINE, OIL & FUEL	272,000	272,000	272,000	0
* OPERATING SUPPLIES	1,190,410	1,127,305	1,244,610	117,305-
* OPERATING FUEL	48,000	18,000	33,000	15,000-
* LABORATORY SUPPLIES	154,700	138,000	155,500	17,500-
* SAFETY SUPPLIES	138,345	100,889	138,325	37,436-
* INVENTORY OVER/SHORT	0	0	0	0
** MATERIALS & SUPPLIES	2,016,715	1,859,754	2,024,315	164,561-
* RENTS & LEASES	195,801	187,001	170,501	16,500
* PUBLIC AGENCY FEES	493,844	461,571	487,410	25,839-
* PUBLIC INFORMATION	285,500	280,300	336,500	56,200-
* TUITION REIMBURSEMENT	53,550	28,500	61,370	32,870-
* TECH TRAIN, CONF & MEETS	393,570	323,820	446,995	123,175-
* CERTIFICATION & LICENSES	19,397	17,230	24,023	6,793-
* CLAIMS	501	501	501	0
* SUBSCRIPTION/PUBLICATION	34,688	30,440	32,073	1,633-
* MILEAGE REIMBURSEMENTS	9,490	11,440	9,840	1,600
* PUBLIC NOTICES	5,850	4,250	6,100	1,850-
* OUTSIDE ORGANIZATION FEES	314,040	311,620	362,664	51,044-
* EMPLOYEE MEMBERSHIPS	39,224	37,431	40,271	2,840-
* MISCELLANEOUS	41,330	46,750	37,700	9,050
* ELECTION EXPENSE	0	0	350,000	350,000-
* PROFESSIONAL EXP REIMB	50,000	47,000	53,500	6,500-
** OTHER EXPENSES	1,936,785	1,787,854	2,419,448	631,594-
	77,824,952	76,546,958	88,198,895	11,651,937-

ADMINISTRATION DEPARTMENT O&M EXPENSE

BUDGET FY 2014-15 COMPARED TO PROJECTED FY 2013-14

	Projected	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2013-14	FY 2014-15	Variance \$	Variance %	
Salaries	\$ 4,363,000	5,569,575	(1,206,575)	(27.65%)	Increase due to regular salary & step increases, and includes budgeting for an Internal Auditor and a full year's salary for Director of Administration in FY 2014-15. Also lower projected salaries in FY 2013-14 due to vacancies.
Benefits & Capital O/H credit	13,440,530	14,479,456	(1,038,926)	(7.73%)	See salary & benefit tab.
Utilities	90,100	98,500	(8,400)	(9.32%)	Increase due to higher AT&T & Verizon charges for FY 2014-15.
Repairs & Maintenance	384,715	463,300	(78,585)	(20.43%)	Increase due to software upgrades & support for FY 2014-15.
Professional & Legal	368,000	430,300	(62,300)	(16.93%)	Increase due to HR budgeting for additional arbitrations, Accounting budgeting for GASB 45 OPEB actuary study, arbitrage audit, & internal audit for FY 2014-15.
Outside Services	1,156,550	1,447,000	(290,450)	(25.11%)	Increase due to adding emergency management consulting training, Managers & Supervisors academies, Insurance certificate on line service, Inventory count cost, increase cost in security service, and carry forward of E-Records management in FY 2014-15. Offset by less spent in FY 2013-14.
Self-Insurance	600,000	650,000	(50,000)	(8.33%)	Per S/I budget estimates.
Materials & Supplies	148,910	165,005	(16,095)	(10.81%)	Increase due to additional office equipment needs, awards, new emergency response equipment offset by moving safety expenses to POD in FY 2014-15. Also less spent in FY 2013-14.
All Other	682,570	1,173,190	(490,620)	(71.88%)	Increase due to election expense, prop 218 mailing, technical training, additional conferences, leadership development program, and additional/carry forward of professional expense reimbursement in FY 2014-15.
Total	\$ 21,234,375	24,476,326	(3,241,951)	(15.27%)	

BUDGET FY 2014-15 COMPARED TO BUDGET FY 2013-14

	Budget	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2013-14	FY 2014-15	Variance \$	Variance %	
Salaries	5,001,596	5,569,575	(567,979)	(11.36%)	Increase due to regular salary & step increases, and includes budgeting for an Internal Auditor and a full year's salary for Director of Administration in FY 2014-15.
Benefits & Capital O/H credit	13,247,168	14,479,456	(1,232,288)	(9.30%)	See salary & benefit tab.
Utilities	120,100	98,500	21,600	17.99%	Decrease due to less budgeted for Disaster recovery, CSO data line upgrades in 2014-15.
Repairs & Maintenance	534,715	463,300	71,415	13.36%	Decrease due to lower software maintenance expenses and moving safety expenses to POD in FY 2014-15.
Professional & Legal	343,250	430,300	(87,050)	(25.36%)	Increase due to HR budgeting for additional arbitrations, Accounting budgeting for GASB 45 OPEB actuary study, arbitrage audit, and internal audit in FY 2014-15.
Outside Services	1,265,700	1,447,000	(181,300)	(14.32%)	Increase due to adding emergency management consulting training, Managers and Supervisors academies, Insurance certificate on line service, increase cost in security service, and carry forward of E-Records management in FY 2014-15.
Self-Insurance	600,000	650,000	(50,000)	(8.33%)	Per S/I budget estimates.
Materials & Supplies	227,385	165,005	62,380	27.43%	Decrease due to less budgeted for furniture, software programs, reprographic supplies and moving safety expenses to POD in FY 2014-15.
All Other	708,132	1,173,190	(465,058)	(65.67%)	Increase due to election expense, prop 218 mailing, technical training, additional conferences, and leadership development program in FY 2014-15.
Total	\$ 22,048,046	24,476,326	(2,428,280)	(11.01%)	

CENTRAL CONTRA COSTA SANITARY DISTRICT
 BUDGET SUMMARY BY TYPE - FUND 001 DEPARTMENT EXPENSES
 FISCAL YEAR 2014-2015

ACCOUNT DESCRIPTION	BUDGETED	PROJECTED	BUDGET 14-15		PERCENT VARIANCE	BUDGET 14-15 TO		PERCENT VARIANCE
	2013-2014	2013-2014 ACTUAL	14-15 BUDGET FINAL PASS	TO ACT 13-14 VARIANCE		BUDGET 13-14 VARIANCE	BUDGET 13-14 VARIANCE	
ADMINISTRATION								
* SALARIES & WAGES	5,001,596	4,363,000	5,569,575	1,206,575-	27.65-	567,979-	11.36-	
* EMPLOYEE BENEFITS	13,247,168	13,440,530	14,479,456	1,038,926-	7.73-	1,232,288-	9.30-	
* DIRECTOR FEES & EXPENSES	155,637	172,100	199,800	27,700-	16.10-	44,163-	28.38-	
* UTILITIES	120,100	90,100	98,500	8,400-	9.32-	21,600	17.99	
* REPAIRS & MAINTENANCE	534,715	384,715	463,300	78,585-	20.43-	71,415	13.36	
* PROFESSIONAL & LEGAL SERV	343,250	368,000	430,300	62,300-	16.93-	87,050-	25.36-	
* OUTSIDE SERVICES	1,265,700	1,156,550	1,447,000	290,450-	25.11-	181,300-	14.32-	
* SELF-INSURANCE EXPENSE	600,000	600,000	650,000	50,000-	8.33-	50,000-	8.33-	
* MATERIALS & SUPPLIES	227,385	148,910	165,005	16,095-	10.81-	62,380	27.43	
* OTHER EXPENSES	552,495	510,470	973,390	462,920-	90.69-	420,895-	76.18-	
** ADMINISTRATION	22,048,046	21,234,375	24,476,326	3,241,951-	15.27-	2,428,280-	11.01-	

ACCOUNT DESCRIPTION	BUDGET	PROJECTED	FINAL	BUDGET 14-15 TO
	2013-2014	2013-2014	BUDGETED	ACTUAL 13-14
		ACTUAL	2014-2015	VARIANCE
* SALARIES & WAGES-MGMT.	1,062,282	899,600	1,151,271	251,671-
* SALARIES & WAGES-NON MGMT	3,630,918	3,391,800	4,140,855	749,055-
* COMP ABS-ACCRUAL PAYMENTS	300,000	1,700	300,000	298,300-
* OVERTIME	97,396	69,900	78,449	8,549-
* SALARY VACANCY	89,000-	0	101,000-	101,000
** SALARIES & WAGES	5,001,596	4,363,000	5,569,575	1,206,575-
* WORKERS' COMPENSATION INS	25,560	9,252	22,608	13,356-
* STATE UNEMPLOYMENT INSUR	30,000	26,010	30,000	3,990-
* FEDERAL MEDICARE TAX	67,679	66,393	75,357	8,964-
* MEDICAL & HEALTH INSUR	5,212,659	5,353,769	5,805,775	452,006-
* RETIREMENT CONTRIBUTION	3,815,002	3,685,291	4,931,781	1,246,490-
* DEFERRED COMP. CONTRIB	282,960	266,548	310,580	44,032-
* DENTAL INSURANCE	483,306	467,250	510,900	43,650-
* LONG-TERM DISABILITY INS	11,889	11,390	13,358	1,968-
* LIFE INSURANCE	74,392	126,257	137,770	11,513-
* ACCRUED COMPENSATED ABS.	360,000	300,000	360,000	60,000-
* BENEFIT VACANCY	443,000-	0	477,000-	477,000
* OPEB CONTRIBUTION	3,384,400	3,152,400	2,810,000	342,400
* CAPITALIZED ADM OVERHEAD	57,679-	24,030-	51,673-	27,643
** EMPLOYEE BENEFITS	13,247,168	13,440,530	14,479,456	1,038,926-
* DIRECTOR MEETING FEES	59,200	59,000	65,224	6,224-
* BOARD TRAINING AND CONF	64,000	42,000	64,000	22,000-
* BOARD HEALTH BENEFITS	32,437	71,100	70,576	524
** DIRECTOR FEES & EXPENSES	155,637	172,100	199,800	27,700-
* ELECTRICAL	0	0	0	0
* TELEPHONE	120,100	90,100	98,500	8,400-
** UTILITIES	120,100	90,100	98,500	8,400-
* GENERAL REPAIRS & MAINT	5,000	2,000	5,000	3,000-
* OUTSIDE REPAIRS & MAINT	64,800	39,800	37,300	2,500
* COMPUTER REPAIRS & MAINT	464,915	342,915	421,000	78,085-
* REAL PROPERTY REPAIRS	0	0	0	0
** REPAIRS & MAINTENANCE	534,715	384,715	463,300	78,585-
* PROFESSIONAL SERVICES	126,250	78,000	143,550	65,550-
* LEGAL SERVICES-BOARD	80,000	80,000	80,000	0
* LEGAL SERVICES-STAFF	137,000	210,000	206,750	3,250
** PROFESSIONAL & LEGAL SERV	343,250	368,000	430,300	62,300-
* OUTSIDE SAFETY SERVICES	50,000	37,500	50,000	12,500-
* TECHNICAL SERVICES	914,900	850,000	1,120,200	270,200-
* DATA PROCESSING SERVICES	300	300	300	0
* OTHER PUBLIC AGENCY SERVS	173,000	173,250	183,000	9,750-
* REPROGRAPHIC SERVICES	9,500	5,500	5,500	0
* RECRUITMENT	118,000	90,000	88,000	2,000
** OUTSIDE SERVICES	1,265,700	1,156,550	1,447,000	290,450-
* SELF-INSURANCE EXPENSE	600,000	600,000	650,000	50,000-
** SELF-INSURANCE EXPENSE	600,000	600,000	650,000	50,000-
* OFFICE EQUIPMENT/SUPPLIES	122,700	88,500	79,320	9,180
* OPERATING SUPPLIES	61,860	44,260	50,360	6,100-

ACCOUNT DESCRIPTION	BUDGET	PROJECTED	FINAL	BUDGET 14-15 TO
	2013-2014	2013-2014 ACTUAL	BUDGETED 2014-2015	ACTUAL 13-14 VARIANCE
* SAFETY SUPPLIES	42,825	16,150	35,325	19,175-
* INVENTORY OVER/SHORT	0	0	0	0
** MATERIALS & SUPPLIES	227,385	148,910	165,005	16,095-
* RENTS & LEASES	39,200	26,000	26,000	0
* PUBLIC AGENCY FEES	2,500	0	0	0
* PUBLIC INFORMATION	278,500	278,500	329,500	51,000-
* TUITION REIMBURSEMENT	10,000	5,000	13,500	8,500-
* TECH TRAIN, CONF & MEETS	107,600	74,000	130,100	56,100-
* CERTIFICATION & LICENSES	1,300	1,300	1,300	0
* CLAIMS	500	500	500	0
* SUBSCRIPTION/PUBLICATION	7,815	7,965	7,040	925
* MILEAGE REIMBURSEMENTS	5,800	6,200	5,800	400
* PUBLIC NOTICES	750	750	1,000	250-
* OUTSIDE ORGANIZATION FEES	35,000	38,000	40,000	2,000-
* EMPLOYEE MEMBERSHIPS	9,680	9,255	10,650	1,395-
* MISCELLANEOUS	15,350	27,500	16,000	11,500
* ELECTION EXPENSE	0	0	350,000	350,000-
* PROFESSIONAL EXP REIMB	38,500	35,500	42,000	6,500-
** OTHER EXPENSES	552,495	510,470	973,390	462,920-
	22,048,046	21,234,375	24,476,326	3,241,951-

ENGINEERING DEPARTMENT O&M EXPENSE

BUDGET FY 2014-15 COMPARED TO PROJECTED FY 2013-14

	Projected	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2013-14		FY 2014-15	Variance \$	
Salaries	\$ 5,979,395	6,209,497	(230,102)	(3.85%)	Salaries are expected to increase due to the filling of vacant positions, and cost of living and merit increases, offset somewhat by the salary vacancy factor.
Benefits & Cap O/H Credit	3,013,950	3,688,705	(674,755)	(22.39%)	See Salary & Benefits Tab.
Utilities	175,800	189,000	(13,200)	(7.51%)	Expenses were lower than anticipated during FY 2013-14. The expenditure level is anticipated to return to a normal level in FY 2014-15.
Repairs & Maintenance	113,061	196,061	(83,000)	(73.41%)	Purchase of new ESRI software for GDI.
Hauling & Disposal	521,300	471,200	50,100	9.61%	Cost savings in paint disposal due to PaintCare contract.
Professional & Legal	85,700	99,100	(13,400)	(15.64%)	Expense were lower than anticipated during FY 2013-14. The expenditure level is anticipated to return to a more normal level in FY 2014-15.
Outside Services	369,100	891,500	(522,400)	(141.53%)	A cost of service study, \$400K, will be performed in FY 2014-15. Expenses were lower than anticipated during FY 2013-14. The expenditure level is anticipated to return to a normal level in FY 2014-15.
Materials & Supplies	201,260	204,110	(2,850)	(1.42%)	Insignificant variance.
All Other	248,164	280,376	(32,212)	(12.98%)	Expense were lower than anticipated during FY 2013-14, particularly for Technical Training, Conferences, and Meetings, due to staff vacancies. The expenditure level is anticipated to return to a normal level in FY 2014-15.
Total	\$ 10,707,730	12,229,549	(1,521,819)	(14.21%)	

BUDGET FY 2014-15 COMPARED TO BUDGET FY 2013-14

	Budget	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2013-14		FY 2014-15	Variance \$	
Salaries	6,008,963	6,209,497	(200,534)	(3.34%)	Salaries are expected to increase due to the filling of vacant positions, and cost of living and merit increases, offset somewhat by the salary vacancy factor.
Benefits & Cap O/H Credit	2,672,555	3,688,705	(1,016,150)	(38.02%)	See Salary & Benefits Tab.
Utilities	192,400	189,000	3,400	1.77%	Insignificant variance.
Repairs & Maintenance	106,861	196,061	(89,200)	(83.47%)	Purchase of new ESRI software for GDI.
Hauling & Disposal	521,200	471,200	50,000	9.59%	Cost savings in paint disposal due to PaintCare contract.
Professional & Legal	99,100	99,100	-	0.00%	No variance.
Outside Services	515,100	891,500	(376,400)	(73.07%)	A cost of service study, \$400K, will be performed in FY 2014-15. Expenses were lower than anticipated during FY 2013-14. The expenditure level is anticipated to return to a normal level in FY 2014-15.
Materials & Supplies	194,710	204,110	(9,400)	(4.83%)	Insignificant variance.
All Other	271,862	280,376	(8,514)	(3.13%)	Insignificant variance.
Total	\$ 10,582,751	12,229,549	(1,646,798)	(15.56%)	

CENTRAL CONTRA COSTA SANITARY DISTRICT
 BUDGET SUMMARY BY TYPE - FUND 001 DEPARTMENT EXPENSES
 FISCAL YEAR 2014-2015

ACCOUNT DESCRIPTION	BUDGETED	PROJECTED	BUDGET 14-15		PERCENT	BUDGET 14-15 TO	PERCENT
	2013-2014	2013-2014	14-15 BUDGET	TO ACT 13-14	VARIANCE	BUDGET 13-14	VARIANCE
ENGINEERING							
* SALARIES & WAGES	6,008,963	5,979,395	6,209,497	230,102-	3.85-	200,534-	3.34-
* EMPLOYEE BENEFITS	2,672,555	3,013,950	3,688,705	674,755-	22.39-	1,016,150-	38.02-
* UTILITIES	192,400	175,800	189,000	13,200-	7.51-	3,400	1.77
* REPAIRS & MAINTENANCE	106,861	113,061	196,061	83,000-	73.41-	89,200-	83.47-
* HAULING & DISPOSAL	521,200	521,300	471,200	50,100	9.61	50,000	9.59
* PROFESSIONAL & LEGAL SERV	99,100	85,700	99,100	13,400-	15.64-	0	.00
* OUTSIDE SERVICES	515,100	369,100	891,500	522,400-	141.53-	376,400-	73.07-
* MATERIALS & SUPPLIES	194,710	201,260	204,110	2,850-	1.42-	9,400-	4.83-
* OTHER EXPENSES	271,862	248,164	280,376	32,212-	12.98-	8,514-	3.13-
** ENGINEERING	10,582,751	10,707,730	12,229,549	1,521,819-	14.21-	1,646,798-	15.56-

ACCOUNT DESCRIPTION	BUDGET	PROJECTED	FINAL	BUDGET 14-15 TO
	2013-2014	2013-2014 ACTUAL	BUDGETED 2014-2015	ACTUAL 13-14 VARIANCE
* SALARIES & WAGES-MGMT.	417,722	329,410	510,507	181,097-
* SALARIES & WAGES-NON MGMT	5,604,241	5,539,835	5,713,990	174,155-
* SALARIES & WAGES-COMP ABS	0	0	0	0
* OVERTIME	107,000	110,150	110,000	150
* SALARY VACANCY	120,000-	0	125,000-	125,000
** SALARIES & WAGES	6,008,963	5,979,395	6,209,497	230,102-
* WORKERS' COMPENSATION INS	77,606	28,094	67,349	39,255-
* FEDERAL MEDICARE TAX	84,135	82,538	87,208	4,670-
* MEDICAL & HEALTH INSUR	1,193,204	1,126,384	1,177,025	50,641-
* RETIREMENT CONTRIBUTION	4,751,622	4,590,066	5,572,592	982,526-
* DEFERRED COMP. CONTRIB	350,902	330,550	349,460	18,910-
* DENTAL INSURANCE	118,694	117,388	115,613	1,775
* LONG-TERM DISABILITY INS	16,882	16,172	16,113	59
* LIFE INSURANCE	28,215	26,550	26,951	401-
* ACCRUED COMPENSATED ABS.	0	0	0	0
* BENEFIT VACANCY	189,000-	0	214,000-	214,000
* CAPITALIZED ADM OVERHEAD	3,759,705-	3,303,792-	3,509,606-	205,814
** EMPLOYEE BENEFITS	2,672,555	3,013,950	3,688,705	674,755-
* ELECTRICAL	108,000	101,000	105,000	4,000-
* NATURAL GAS	21,500	12,700	21,500	8,800-
* WATER	6,500	5,700	6,500	800-
* TELEPHONE	56,400	56,400	56,000	400
** UTILITIES	192,400	175,800	189,000	13,200-
* OUTSIDE REPAIRS & MAINT.	54,050	41,650	64,050	22,400-
* COMPUTER REPAIRS & MAINT	52,811	49,411	117,011	67,600-
* REAL PROPERTY REPAIRS	0	22,000	15,000	7,000
** REPAIRS & MAINTENANCE	106,861	113,061	196,061	83,000-
* JANITORIAL & REFUSE REMOV	21,000	21,000	21,000	0
* HAZARDOUS WASTE DISPOSAL	500,200	500,300	400,200	100,100
* MOBILE COLLECTION-HHW	0	0	50,000	50,000-
** HAULING & DISPOSAL	521,200	521,300	471,200	50,100
* LEGAL SERVICES-STAFF	99,100	85,700	99,100	13,400-
** PROFESSIONAL & LEGAL SERV	99,100	85,700	99,100	13,400-
* TECHNICAL SERVICES	381,000	236,500	765,500	529,000-
* OTHER PUBLIC AGENCY SERV	131,500	131,500	123,400	8,100
* REPROGRAPHIC SERVICES	2,600	1,100	2,600	1,500-
** OUTSIDE SERVICES	515,100	369,100	891,500	522,400-
* OFFICE EQUIPMENT/SUPPLIES	56,460	78,460	65,460	13,000
* OPERATING SUPPLIES	118,250	106,450	119,050	12,600-
* SAFETY SUPPLIES	20,000	16,350	19,600	3,250-
** MATERIALS & SUPPLIES	194,710	201,260	204,110	2,850-
* RENTS & LEASES	10,300	12,000	9,700	2,300
* PUBLIC AGENCY FEES	6,000	6,000	5,000	1,000
* PUBLIC INFORMATION	7,000	1,800	7,000	5,200-
* TUITION REIMBURSEMENT	22,800	14,500	33,120	18,620-
* TECH TRAIN, CONF & MEETS	138,660	127,260	138,065	10,805-
* CERTIFICATION & LICENSES	2,890	2,890	3,205	315-

ACCOUNT DESCRIPTION	BUDGET	PROJECTED	FINAL	BUDGET 14-15 TO
	2013-2014	2013-2014 ACTUAL	BUDGETED 2014-2015	ACTUAL 13-14 VARIANCE
* SUBSCRIPTION/PUBLICATION	21,473	18,225	20,083	1,858-
* MILEAGE REIMBURSEMENTS	1,490	2,340	1,590	750
* PUBLIC NOTICES	5,100	3,500	5,100	1,600-
* OUTSIDE ORGANIZATION FEES	25,540	25,540	27,164	1,624-
* EMPLOYEE MEMBERSHIPS	10,909	10,909	10,649	260
* MISCELLANEOUS	11,200	14,700	11,200	3,500
* PROFESSIONAL EXP REIMB	8,500	8,500	8,500	0
** OTHER EXPENSES	271,862	248,164	280,376	32,212-
	10,582,751	10,707,730	12,229,549	1,521,819-

COLLECTION SYSTEM OPERATIONS AND PUMPING STATIONS DEPARTMENT O&M EXPENSE

BUDGET FY 2014-15 COMPARED TO PROJECTED FY 2013-14

	Projected	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2013-14		FY 2014-15	Variance \$	
Salaries	\$ 6,186,847	\$ 6,551,700	(364,853)	(5.90%)	Increase due to cost of living and merit increases.
Benefits & Cap O/H Credit	6,745,243	7,976,024	(1,230,781)	(18.25%)	See Salary & Benefit tab.
Chemicals	420,000	420,000	-	0.00%	Insignificant variance.
Utilities	656,950	655,950	1,000	0.15%	Insignificant variance.
Repairs & Maintenance	957,851	2,050,601	(1,092,750)	(114.08%)	Moved Roto-Rooter contract from Capital to O&M and included provisions for ReW in case of drought in FY 2014-15.
Hauling & Disposal	127,800	128,000	(200)	(0.16%)	Insignificant variance.
Professional & Legal	3,500	5,000	(1,500)	(42.86%)	Increased due to ongoing and upcoming legal issues in FY 2014-15.
Outside Services	152,321	156,221	(3,900)	(2.56%)	Increase due to revised rates.
Materials & Supplies	791,415	802,700	(11,285)	(1.43%)	Increase due to higher cost of materials and supplies.
All Other	225,717	223,787	1,930	0.86%	Insignificant variance.
Total	\$ 16,267,644	18,969,983	(2,702,339)	(16.61%)	

BUDGET FY 2014-15 COMPARED TO BUDGET FY 2013-14

	Budget	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2013-14		FY 2014-15	Variance \$	
Salaries	\$ 6,353,662	6,551,700	(198,038)	(3.12%)	Increase due to cost of living and merit increases.
Benefits & Cap O/H Credit	\$ 6,871,795	7,976,024	(1,104,229)	(16.07%)	See Salary & Benefit tab.
Chemicals	\$ 420,000	420,000	-	0.00%	No variance.
Utilities	\$ 656,950	655,950	1,000	0.15%	Insignificant variance.
Repairs & Maintenance	\$ 980,451	2,050,601	(1,070,150)	(109.15%)	Moved Roto-Rooter contract from Capital to O&M and included provisions for ReW in case of drought in FY 2014-15.
Hauling & Disposal	\$ 127,800	128,000	(200)	(0.16%)	Insignificant variance.
Professional & Legal	\$ 10,000	5,000	5,000	50.00%	Revised estimate based on FY 2013-14 actual costs.
Outside Services	\$ 168,471	156,221	12,250	7.27%	Less outside services / consultants needed for FY 2014-15.
Materials & Supplies	\$ 751,220	802,700	(51,480)	(6.85%)	Increase due to higher cost of materials and supplies.
All Other	\$ 234,799	223,787	11,012	4.69%	Decreased based on FY 2013-14 actual costs.
Total	\$ 16,575,148	18,969,983	(2,394,835)	(14.45%)	

CENTRAL CONTRA COSTA SANITARY DISTRICT
 BUDGET SUMMARY BY TYPE - FUND 001 DEPARTMENT EXPENSES
 FISCAL YEAR 2014-2015

ACCOUNT DESCRIPTION	BUDGETED	PROJECTED	BUDGET 14-15		PERCENT VARIANCE	BUDGET 14-15 TO	
	2013-2014	2013-2014 ACTUAL	14-15 BUDGET FINAL PASS	TO ACT 13-14 VARIANCE		BUDGET 13-14 VARIANCE	PERCENT VARIANCE
COLLECTION SYSTEM OPS.							
* SALARIES & WAGES	5,242,615	5,258,847	5,575,455	316,608-	6.02-	332,840-	6.35-
* EMPLOYEE BENEFITS	5,829,820	5,743,726	6,937,623	1,193,897-	20.79-	1,107,803-	19.00-
* UTILITIES	135,600	135,600	136,900	1,300-	.96-	1,300-	.96-
* REPAIRS & MAINTENANCE	750,001	727,401	1,820,151	1,092,750-	150.23-	1,070,150-	142.69-
* HAULING & DISPOSAL	120,800	120,800	121,000	200-	.17-	200-	.17-
* PROFESSIONAL & LEGAL SERV	10,000	3,500	5,000	1,500-	42.86-	5,000	50.00
* OUTSIDE SERVICES	93,371	45,371	81,121	35,750-	78.79-	12,250	13.12
* MATERIALS & SUPPLIES	710,620	740,615	754,900	14,285-	1.93-	44,280-	6.23-
* OTHER EXPENSES	196,152	188,820	184,970	3,850	2.04	11,182	5.70
** COLLECTION SYSTEM OPS.	13,088,979	12,964,680	15,617,120	2,652,440-	20.46-	2,528,141-	19.32-

ACCOUNT DESCRIPTION	BUDGET 2013-2014	PROJECTED 2013-2014 ACTUAL	FINAL BUDGETED 2014-2015	BUDGET 14-15 TO ACTUAL 13-14 VARIANCE
* SALARIES & WAGES-MGMT.	168,276	197,000	181,939	15,061
* SALARIES & WAGES-NON MGMT	4,860,487	4,679,000	5,174,613	495,613-
* SALARIES & WAGES COMP ABS	0	0	0	0
* OVERTIME	248,852	315,847	259,903	55,944
* STANDBY PAID	66,000	67,000	66,000	1,000
** SALARY VACANCY	101,000-	0	107,000-	107,000
** SALARIES & WAGES	5,242,615	5,258,847	5,575,455	316,608-
* WORKERS' COMPENSATION INS	163,039	59,021	140,777	81,756-
* FEDERAL MEDICARE TAX	73,064	71,677	77,828	6,151-
* MEDICAL & HEALTH INSUR	1,314,952	1,241,315	1,409,877	168,562-
* RETIREMENT CONTRIBUTION	4,088,532	3,949,522	5,117,380	1,167,858-
* DEFERRED COMP. CONTRIB	328,308	309,267	343,722	34,455-
* DENTAL INSURANCE	127,928	126,521	139,548	13,027-
* LONG-TERM DISABILITY INS	16,248	15,565	16,785	1,220-
* LIFE INSURANCE	24,243	22,813	23,864	1,051-
* BENEFIT VACANCY	178,000-	0	213,000-	213,000
** CAPITALIZED ADM OVERHEAD	128,494-	51,975-	119,158-	67,183
** EMPLOYEE BENEFITS	5,829,820	5,743,726	6,937,623	1,193,897-
* ELECTRICAL	56,000	56,000	56,000	0
* NATURAL GAS	10,000	10,000	10,000	0
* WATER	15,000	15,000	14,000	1,000
** TELEPHONE	54,600	54,600	56,900	2,300-
** UTILITIES	135,600	135,600	136,900	1,300-
* OUTSIDE VEH/EQUIP REPAIR	91,100	65,000	77,400	12,400-
* VEHIC/EQUIP REPAIR MAINT	110,000	110,000	140,000	30,000-
* GENERAL REPAIRS & MAINT	2,000	2,000	1,000	1,000
* OUTSIDE REPAIRS & MAINT	546,901	550,401	1,601,751	1,051,350-
** REPAIRS & MAINTENANCE	750,001	727,401	1,820,151	1,092,750-
* JANITORIAL & REFUSE REMOV	90,800	90,800	91,000	200-
* SPOILS REMOVAL	30,000	30,000	30,000	0
** HAULING & DISPOSAL	120,800	120,800	121,000	200-
* LEGAL SERVICES-STAFF	10,000	3,500	5,000	1,500-
** PROFESSIONAL & LEGAL SERV	10,000	3,500	5,000	1,500-
* OUTSIDE SAFETY SERVICES	8,000	6,500	8,000	1,500-
* TECHNICAL SERVICES	85,370	38,870	73,120	34,250-
* REPROGRAPHIC SERVICES	1	1	1	0
** OUTSIDE SERVICES	93,371	45,371	81,121	35,750-
* OFFICE EQUIPMENT/SUPPLIES	8,100	11,100	10,100	1,000
* GASOLINE, OIL & FUEL	272,000	272,000	272,000	0
* OPERATING SUPPLIES	389,300	420,295	435,000	14,705-
* SAFETY SUPPLIES	41,220	37,220	37,800	580-
** MATERIALS & SUPPLIES	710,620	740,615	754,900	14,285-
* RENTS & LEASES	97,801	92,301	74,301	18,000
* PUBLIC AGENCY FEES	35,810	34,810	38,735	3,925-
* TUITION REIMBURSEMENT	2,000	2,000	2,000	0
* TECH TRAIN, CONF & MEETS	41,370	41,370	50,470	9,100-
* CERTIFICATION & LICENSES	4,095	5,200	4,388	812

ACCOUNT DESCRIPTION	BUDGET	PROJECTED	FINAL	BUDGET 14-15 TO
	2013-2014	2013-2014 ACTUAL	BUDGETED 2014-2015	ACTUAL 13-14 VARIANCE
* CLAIMS	1	1	1	0
* SUBSCRIPTION/PUBLICATION	500	500	500	0
* MILEAGE REIMBURSEMENTS	1,500	1,500	1,500	0
* EMPLOYEE MEMBERSHIPS	7,075	7,138	7,075	63
* MISCELLANEOUS	3,000	1,000	3,000	2,000-
* PROFESSIONAL EXP REIMB	3,000	3,000	3,000	0
** OTHER EXPENSES	196,152	188,820	184,970	3,850
	13,088,979	12,964,680	15,617,120	2,652,440-

CENTRAL CONTRA COSTA SANITARY DISTRICT
 BUDGET SUMMARY BY TYPE - FUND 001 DEPARTMENT EXPENSES
 FISCAL YEAR 2014-2015

ACCOUNT DESCRIPTION	BUDGETED	PROJECTED	BUDGET 14-15	BUDGET 14-15 TO	PERCENT	BUDGET 14-15 TO	PERCENT
	2013-2014	2013-2014 ACTUAL	14-15 BUDGET FINAL PASS	TO ACT 13-14 VARIANCE	VARIANCE	BUDGET 13-14 VARIANCE	VARIANCE
PUMP STATIONS							
* SALARIES & WAGES	1,111,047	928,000	976,245	48,245-	5.20-	134,802	12.13
* EMPLOYEE BENEFITS	1,041,975	1,001,517	1,038,401	36,884-	3.68-	3,574	.34
* CHEMICALS	420,000	420,000	420,000	0	.00	0	.00
* UTILITIES	521,350	521,350	519,050	2,300	.44	2,300	.44
* REPAIRS & MAINTENANCE	230,450	230,450	230,450	0	.00	0	.00
* HAULING & DISPOSAL	7,000	7,000	7,000	0	.00	0	.00
* OUTSIDE SERVICES	75,100	106,950	75,100	31,850	29.78	0	.00
* MATERIALS & SUPPLIES	40,600	50,800	47,800	3,000	5.91	7,200-	17.73-
* OTHER EXPENSES	38,647	36,897	38,817	1,920-	5.20-	170-	.44-
** PUMP STATIONS	3,486,169	3,302,964	3,352,863	49,899-	1.51-	133,306	3.82

ACCOUNT DESCRIPTION	BUDGET	PROJECTED	FINAL	BUDGET 14-15 TO
	2013-2014	2013-2014 ACTUAL	BUDGETED 2014-2015	ACTUAL 13-14 VARIANCE
* SALARIES & WAGES-NON MGMT	994,058	784,000	861,431	77,431-
* SALARIES & WAGES-COMP ABS	0	0	0	0
* OVERTIME	36,989	43,000	31,814	11,186
* STANDBY PAID	100,000	101,000	100,000	1,000
* SALARY VACANCY	20,000-	0	17,000-	17,000
** SALARIES & WAGES	1,111,047	928,000	976,245	48,245-
* WORKERS' COMPENSATION INS	33,661	12,185	23,218	11,033-
* FEDERAL MEDICARE TAX	14,833	14,551	12,834	1,717
* MEDICAL & HEALTH INSUR	147,049	138,814	138,663	151
* RETIREMENT CONTRIBUTION	797,229	770,123	825,191	55,068-
* DEFERRED COMP. CONTRIB	64,733	60,978	55,936	5,042
* DENTAL INSURANCE	14,902	14,738	13,653	1,085
* LONG-TERM DISABILITY INS	3,183	3,049	2,612	437
* LIFE INSURANCE	4,058	3,819	3,321	498
* ACCRUED COMPENSATED ABS	0	0	0	0
* BENEFIT VACANCY	31,000-	0	31,000-	31,000
* CAPITALIZED ADM OVERHEAD	6,673-	16,740-	6,027-	10,713-
** EMPLOYEE BENEFITS	1,041,975	1,001,517	1,038,401	36,884-
* OTHER CHEMICALS	420,000	420,000	420,000	0
** CHEMICALS	420,000	420,000	420,000	0
* ELECTRICAL	457,600	457,600	457,600	0
* WATER	15,750	15,750	15,750	0
* TELEPHONE	48,000	48,000	45,700	2,300
** UTILITIES	521,350	521,350	519,050	2,300
* GENERAL REPAIRS & MAINT	40,000	40,000	40,000	0
* OUTSIDE REPAIRS & MAINT.	190,450	190,450	190,450	0
** REPAIRS & MAINTENANCE	230,450	230,450	230,450	0
* JANITORIAL & REFUSE REMOV	7,000	7,000	7,000	0
** HAULING & DISPOSAL	7,000	7,000	7,000	0
* OUTSIDE SAFETY SERVICES	8,200	8,200	8,200	0
* TECHNICAL SERVICES	66,900	98,750	66,900	31,850
** OUTSIDE SERVICES	75,100	106,950	75,100	31,850
* OPERATING SUPPLIES	19,000	29,200	26,200	3,000
* OPERATING FUEL	18,000	18,000	18,000	0
* SAFETY SUPPLIES	3,600	3,600	3,600	0
** MATERIALS & SUPPLIES	40,600	50,800	47,800	3,000
* RENTS & LEASES	1,000	1,000	1,000	0
* PUBLIC AGENCY FEES	19,585	19,585	19,585	0
* TUITION REIMBURSEMENT	2,750	1,000	2,750	1,750-
* TECH TRAIN, CONF & MEETS	11,990	11,990	12,160	170-
* CERTIFICATION & LICENSES	1,140	1,140	1,140	0
* SUBSCRIPTION/PUBLICATION	200	200	200	0
* MILEAGE REIMBURSEMENTS	200	200	200	0
* EMPLOYEE MEMBERSHIPS	1,482	1,482	1,482	0
* MISCELLANEOUS	300	300	300	0
** OTHER EXPENSES	38,647	36,897	38,817	1,920-
	3,486,169	3,302,964	3,352,863	49,899-

PLANT OPERATIONS DEPARTMENT O&M EXPENSE

BUDGET FY 2014-15 COMPARED TO PROJECTED FY 2013-14					
	Projected FY 2013-14	Budget FY 2014-15	Favorable/(Unfavorable) Variance \$ Variance %		Variance Explanations
Salaries	\$ 9,095,330	10,287,397	(1,192,067)	(13.11%)	Increase due to cost of living and merit increases, and addition of Safety Specialist and Electrical Technician in FY 2014-15.
Benefits & Cap O/H Credit	9,607,930	11,882,245	(2,274,315)	(23.67%)	See salary and benefit tab.
Chemicals	1,162,000	1,185,000	(23,000)	(1.98%)	Increase due to decrease in availability of Bay Area carbide lime; lime must be trucked from Bakersfield and Riverside.
Utilities	3,794,100	3,917,900	(123,800)	(3.26%)	Cogen shut down two months to reduce GHG which resulted in increase electrical costs; additional Cogen shut down for generator testing/cleaning which resulted in increased electrical costs due to additional demand charges; increased PG&E import set point from 150KW to 400KW to reduce GHG; Cogen Control upgrade also contributed to higher electrical costs; landfill gas was not available during the entire month of August which required the use of natural gas for all combustion sources; The furnaces were operated solely on natural gas from September to March due to landfill gas quality issues; finally, although the Cogen system was offline, the loss of heat required the auxiliary boilers to make up the loss by burning natural gas.
Repairs & Maintenance	1,999,500	2,201,800	(202,300)	(10.12%)	Increase due to lower repair and maintenance costs in FY 2013-14.
Hauling & Disposal	414,500	441,000	(26,500)	(6.39%)	Increase anticipated in janitorial, refuse removal, and grit removal for FY 2014-15. Grit removal increases anticipated due to installation of new grit handling facilities in the treatment plant.
Professional & Legal	5,000	5,000	-	0.00%	No variance.
Outside Services	737,177	808,300	(71,123)	(9.65%)	Increase in outside safety services due to all safety accounts moving from Administration to POD. Other expenses in Technical Services are not projected to be realized in FY 2013-14 but anticipated to occur in FY 2014-15.
Materials & Supplies	718,169	852,500	(134,331)	(18.70%)	Increase due lower repair and maintenance costs in FY 2013-14.
All Other	803,503	941,895	(138,392)	(17.22%)	Increase due to Technical Training, Conferences, and Meetings also reflects needs of new staff.
Total	\$ 28,337,209	32,523,037	(4,185,828)	(14.77%)	

BUDGET FY 2014-15 COMPARED TO BUDGET FY 2013-14					
	Budget FY 2013-14	Budget FY 2014-15	Favorable/(Unfavorable) Variance \$ Variance %		Variance Explanations
Salaries	9,357,800	10,287,397	(929,597)	(9.93%)	Increase due to cost of living and merit increases, and addition of Safety Specialist and Electrical Technician in FY 2014-15.
Benefits & Cap O/H Credit	9,778,628	11,882,245	(2,103,617)	(21.51%)	See salary and benefit tab.
Chemicals	1,141,000	1,185,000	(44,000)	(3.86%)	Increase due to decrease in availability of Bay Area carbide lime; lime must be trucked from Bakersfield and Riverside.
Utilities	3,148,200	3,917,900	(769,700)	(24.45%)	Increased PG&E import set point from 150KW to 400KW to reduce GHG; Cogen system may be down for up to two months to reduce emissions; landfill gas quality may still be an issue which limits operating flexibility and may result in higher energy costs.
Repairs & Maintenance	2,143,500	2,201,800	(58,300)	(2.72%)	Insignificant variance.
Hauling & Disposal	451,500	441,000	10,500	2.33%	Decrease in anticipated hazardous waste disposal in FY 2014-15.
Professional & Legal	25,000	5,000	20,000	80.00%	Decrease due to same anticipated level of spending in FY 2014-15 as current FY 2013-14.
Outside Services	852,350	808,300	44,050	5.17%	Decrease in technical services for both Laboratory and Management.
Materials & Supplies	843,400	852,500	(9,100)	(1.08%)	Insignificant variance.
All Other	877,629	941,895	(64,266)	(7.32%)	Increase due to Tech Training, Conferences, and Meetings for new staff and outside organization fees.
Total	\$ 28,619,007	32,523,037	(3,904,030)	(13.64%)	

CENTRAL CONTRA COSTA SANITARY DISTRICT
 BUDGET SUMMARY BY TYPE - FUND 001 DEPARTMENT EXPENSES
 FISCAL YEAR 2014-2015

ACCOUNT DESCRIPTION	BUDGETED	PROJECTED	BUDGET 14-15		PERCENT VARIANCE	BUDGET 14-15 TO	
	2013-2014	2013-2014 ACTUAL	14-15 BUDGET FINAL PASS	TO ACT 13-14 VARIANCE		BUDGET 13-14 VARIANCE	PERCENT VARIANCE
PLANT OPERATIONS							
* SALARIES & WAGES	9,357,800	9,095,330	10,287,397	1,192,067-	13.11-	929,597-	9.93-
* EMPLOYEE BENEFITS	9,778,628	9,607,930	11,882,245	2,274,315-	23.67-	2,103,617-	21.51-
* CHEMICALS	1,141,000	1,162,000	1,185,000	23,000-	1.98-	44,000-	3.86-
* UTILITIES	3,148,200	3,794,100	3,917,900	123,800-	3.26-	769,700-	24.45-
* REPAIRS & MAINTENANCE	2,143,500	1,999,500	2,201,800	202,300-	10.12-	58,300-	2.72-
* HAULING & DISPOSAL	451,500	414,500	441,000	26,500-	6.39-	10,500	2.33
* PROFESSIONAL & LEGAL SERV	25,000	5,000	5,000	0	.00	20,000	80.00
* OUTSIDE SERVICES	852,350	737,177	808,300	71,123-	9.65-	44,050	5.17
* MATERIALS & SUPPLIES	843,400	718,169	852,500	134,331-	18.70-	9,100-	1.08-
* OTHER EXPENSES	877,629	803,503	941,895	138,392-	17.22-	64,266-	7.32-
** PLANT OPERATIONS	28,619,007	28,337,209	32,523,037	4,185,828-	14.77-	3,904,030-	13.64-

ACCOUNT DESCRIPTION	BUDGET	PROJECTED	FINAL	BUDGET 14-15 TO
	2013-2014	2013-2014 ACTUAL	BUDGETED 2014-2015	ACTUAL 13-14 VARIANCE
* SALARIES & WAGES-MGMNT.	528,683	384,300	524,892	140,592-
* SALARIES & WAGES-NON MGMT	8,468,096	8,244,000	9,428,520	1,184,520-
* COMP ABS-ACCRUAL PAYMENTS	0	0	0	0
* OVERTIME	479,298	413,800	477,962	64,162-
* STANDBY PAID	61,723	53,230	55,023	1,793-
* SALARY VACANCY	180,000-	0	199,000-	199,000
** SALARIES & WAGES	9,357,800	9,095,330	10,287,397	1,192,067-
* WORKERS' COMPENSATION INS	285,649	103,404	250,425	147,021-
* FEDERAL MEDICARE TAX	130,450	127,972	147,417	19,445-
* MEDICAL & HEALTH INSUR	1,867,275	1,762,707	2,051,116	288,409-
* RETIREMENT CONTRIBUTION	7,188,249	6,943,850	9,070,236	2,126,386-
* DEFERRED COMP. CONTRIB	537,483	506,309	580,890	74,581-
* DENTAL INSURANCE	168,026	166,178	191,384	25,206-
* LONG-TERM DISABILITY INS	25,933	24,843	27,331	2,488-
* LIFE INSURANCE	41,250	38,817	42,940	4,123-
* ACCRUED COMPENSATED ABS	0	0	0	0
* BENEFIT VACANCY	294,000-	0	359,000-	359,000
* CAPITALIZED ADM OVERHEAD	171,687-	66,150-	120,494-	54,344
** EMPLOYEE BENEFITS	9,778,628	9,607,930	11,882,245	2,274,315-
* LIME	300,000	350,000	350,000	0
* POLYMER	450,000	450,000	450,000	0
* BOILER CHEMICALS	72,000	83,000	70,000	13,000
* OTHER CHEMICALS	120,000	80,000	100,000	20,000-
* HYPOCHLORITE	199,000	199,000	215,000	16,000-
** CHEMICALS	1,141,000	1,162,000	1,185,000	23,000-
* ELECTRICAL	373,600	1,252,200	974,500	277,700
* NATURAL GAS	2,185,000	2,105,500	2,365,000	259,500-
* LAND-FILL GAS	473,000	313,400	450,000	136,600-
* WATER	65,000	65,000	65,000	0
* TELEPHONE	51,600	58,000	63,400	5,400-
** UTILITIES	3,148,200	3,794,100	3,917,900	123,800-
* GENERAL REPAIRS & MAINT	915,000	972,000	1,038,500	66,500-
* OUTSIDE REPAIRS & MAINT	1,190,500	999,500	1,117,300	117,800-
* COMPUTER REPAIRS & MAINT	38,000	28,000	46,000	18,000-
** REPAIRS & MAINTENANCE	2,143,500	1,999,500	2,201,800	202,300-
* ASH REMOVAL	152,000	152,000	152,000	0
* SLUDGE REMOVAL	25,000	25,000	25,000	0
* GRIT REMOVAL	90,000	80,000	90,000	10,000-
* JANITORIAL & REFUSE REMOV	171,000	153,000	170,500	17,500-
* HAZARDOUS WASTE DISPOSAL	13,500	4,500	3,500	1,000
** HAULING & DISPOSAL	451,500	414,500	441,000	26,500-
* LEGAL SERVICES-STAFF	25,000	5,000	5,000	0
** PROFESSIONAL & LEGAL SERV	25,000	5,000	5,000	0
* OUTSIDE SAFETY SERVICES	23,000	19,000	35,000	16,000-
* TECHNICAL SERVICES	823,350	713,177	768,300	55,123-
* OTHER PUBLIC AGENCY SERVS	5,000	5,000	5,000	0
* REPROGRAPHIC SERVICES	1,000	0	0	0

ACCOUNT DESCRIPTION	BUDGET	PROJECTED	FINAL	BUDGET 14-15 TO
	2013-2014	2013-2014 ACTUAL	BUDGETED 2014-2015	ACTUAL 13-14 VARIANCE
** OUTSIDE SERVICES	852,350	737,177	808,300	71,123-
* OFFICE EQUIPMENT/SUPPLIES	26,000	25,500	26,000	500-
* OPERATING SUPPLIES	602,000	527,100	614,000	86,900-
* OPERATING FUEL	30,000	0	15,000	15,000-
* LABORATORY SUPPLIES	154,700	138,000	155,500	17,500-
* SAFETY SUPPLIES	30,700	27,569	42,000	14,431-
** MATERIALS & SUPPLIES	843,400	718,169	852,500	134,331-
* RENTS & LEASES	47,500	55,700	59,500	3,800-
* PUBLIC AGENCY FEES	429,949	401,176	424,090	22,914-
* TUITION REIMBURSEMENT	16,000	6,000	10,000	4,000-
* TECH TRAIN, CONF & MEETS	93,950	69,200	116,200	47,000-
* CERTIFICATION & LICENSES	9,972	6,700	13,990	7,290-
* SUBSCRIPTION/PUBLICATION	4,700	3,550	4,250	700-
* MILEAGE REIMBURSEMENTS	500	1,200	750	450
* OUTSIDE ORGANIZATION FEES	253,500	248,080	295,500	47,420-
* EMPLOYEE MEMBERSHIPS	10,078	8,647	10,415	1,768-
* MISCELLANEOUS	11,480	3,250	7,200	3,950-
** OTHER EXPENSES	877,629	803,503	941,895	138,392-
	28,619,007	28,337,209	32,523,037	4,185,828-

**CENTRAL CONTRA COSTA SANITARY DISTRICT
 TECHNICAL TRAINING, CONFERENCES AND MEETINGS (ACCOUNT NO. 12-05)
 FY 2014-15 BUDGET**

The Board was advised at the June 5, 2014 Board Meeting that changes were being made to the Technical Training & Conferences Budget. A revised document adding potential Board attendees was distributed on June 9th. The final report is now included in the Training and Conferences section of the final budget document. The final report is reformatted, but contains the same detail provided previously.

The Technical Training and Conference Budget changes reduced the number of attendees to key conferences and the budgeted reduction of \$70,015 was reclassified to a District contingency amount, leaving the total District budget amount unchanged.

The table below is provided for your reference during FY 2014-15. Please use the table and the detailed listing in the Technical Training Section of your budget document to determine your reduced Technical Training Budget for FY 2014-15 (Net Budget). The total District Technical Training Budget remains at \$446,995, but \$70,015 was shifted and is considered a contingency amount to be used only if necessary with pre-approval by the General Manager.

Because there is currently no District contingency account outside of the Departmental expenses in our financial statements, the shift is not reflected in the SunGard financial accounts. Because technical training is usually underspent, we do not foresee many issues with this change. Please contact Todd Smithey, Finance Administrator, if you have any questions.

Department	SunGard Budget As Originally Input	Reallocated to Contingency if Needed	Net Remaining Budget for Department Use
Administrative	\$ 130,100	\$ 5,600	\$ 124,500
Environmental Services	\$ 88,265	\$ 17,865	\$ 70,400
Capital Projects	\$ 49,800	\$ 4,100	\$ 45,700
Engineering	\$ 138,065	\$ 21,965	\$ 116,100
Plant Operations (POD)	\$ 116,200	\$ 26,200	\$ 90,000
Collection Systems (CSO)	\$ 50,470	\$ 16,250	\$ 34,220
Pumping Stations (PS)	\$ 12,160	\$ -	\$ 12,160
Total Account 12-05	\$ 446,995	\$ 70,015	\$ 376,980

**CENTRAL CONTRA COSTA SANITARY DISTRICT
FY 2014-15 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, Board of 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 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.

**CENTRAL CONTRA COSTA SANITARY DISTRICT
 BOARD TECHNICAL TRAINING, CONFERENCES AND MEETINGS - ACCOUNT NO. 03-02
 BOARD OF DIRECTORS FY15 BUDGET**

Conference	Division	No. Staff	Position Attending	Destination	Amount
CASA	0100-402	3	BOARD DIRECTORS	Indian Wells	6,000 Williams, Pilecki, McGill
CASA	0100-402	2	BOARD DIRECTORS	Washington DC	6,000 Causey, McGill, Williams
CASA	0100-402	1	BOARD DIRECTORS	Sacramento	1,000 McGill
CASA	0100-402	2	BOARD DIRECTORS	Monterey	4,000 Williams. McGill
CSDA	0100-402	1	BOARD DIRECTOR	Palm Springs	2,000 McGill
WEFTEC	0100-402	2	BOARD DIRECTORS	New Orleans	5,000 Williams, McGill
NACWA	0100-402	2	BOARD DIRECTOR	Santa Fe	5,000 Causey, Williams
NACWA	0100-402	1	BOARD DIRECTOR	Washington DC	6,000 Causey, McGill
NACWA	0100-402	1	BOARD DIRECTOR	Portland	2,000 Causey
CALPELRA	0100-402	2	BOARD DIRECTOR	Monterey	4,000 McGill, Pilecki
CWEA	0100-402	1	BOARD DIRECTOR	Santa Clara	2,000 McGill
Contingency	0100-402		BOARD DIRECTORS		21,000

Board of Directors Total Technical Training and Conferences

64,000

**CENTRAL CONTRA COSTA SANITARY DISTRICT
 STAFF TECHNICAL TRAINING, CONFERENCES AND MEETINGS - ACCOUNT NO. 12-05
 ADMINISTRATION DEPARTMENT FY15 BUDGET**

Conference	Division	No. Staff	Position Attending	Destination	Amount
LEADERSHIP PROGRAM	0100-400		ADMIN STAFF		10,000
CASA	0100-400	1	GM	Washington DC	2,000
CASA	0100-400	1	GM	Monterey	2,000
NACWA	0100-400	1	GM	Washington DC	2,000
NACWA	0100-400	1	GM	Portland	2,000
PARMA	0100-399	1	DIR OF ADMIN	Anaheim	2,500
CALPELRA	0100-400	1	DIR OF ADMIN	Monterey	2,500
CCAC/ARMA/CSDA	0100-400		SECRETARY / STAFF		7,500
MISC	0100-400	1	SECRETARY / STAFF		2,000
CSMFO	0110-400	2	ACCOUNTING SUPERVISOR	Monterey	4,000
SUNGARD	0110-400	2	ACCOUNTING STAFF	Orlando, FL	3,000
IRS UPDATE	0110-400	1	SENIOR ACCOUNTANT	Continental US	2,000
GFOA	0110-400	1	ACCOUNTING SUPERVISOR	Philadelphia	3,000
LAIF	0110-400	2	ACCOUNTING STAFF	Sacramento	500
MISC	0110-400		ACCOUNTING STAFF		5,000
NEOGOV	0120-400	1	HR ANALYST		2,000
LCW	0120-400	1	HR MANAGER	Anaheim	2,500
CAPELRA	0120-400	1	HR MANAGER	Monterey	2,500
CALPELRA	0120-400	1	HR ANALYST	Monterey	2,500
MISC	0120-400		HR STAFF		7,000
CAPPO	0140-400	2.5	PURCHASING STAFF	Monterey	3,500
NIGP	0140-400	2	PURCHASING STAFF	Philadelphia	3,500
MISC	0140-400	7	PURCHASING STAFF		3,000
PARMA	0150-400		RISK MANAGEMENT STAFF		10,000
CASA	0170-400	1	COMMUNICATIONS MGR		2,000
CASA	0170-400	1	COMMUNICATIONS MGR		2,000
CASA	0170-400	1	COMMUNICATIONS MGR		2,000
CWEA	0170-400	1	COMMUNICATIONS MGR		3,000
MISC	0170-400		COMMUNICATIONS STAFF		4,000
SUNGARD	0180-400	1	IT STAFF	Orlando, FL	2,500
MISC	0180-400	7	IT STAFF	California	22,500
Administration Total					124,500

**CENTRAL CONTRA COSTA SANITARY DISTRICT
STAFF TECHNICAL TRAINING, CONFERENCES AND MEETINGS - ACCOUNT NO. 12-05
ENVIRONMENTAL SERVICES DIVISION FY15 BUDGET**

Conference	Division	No. Staff	Position Attending	Destination	Amount
CASA	0200-410	1	Dir of Engr/ES Div Mgr	California	2,000
WEF	0200-410	1	Dir of Engr/ES Div Mgr	Continental US	1,500
MISC	0200-410	2	Dir of Engr/ES Div Mgr	Local	300
IRWA	0200-420	2	ROW staff	Continental US	3,500
MISC	0200-420	4	Staff	Local	600
CWEA BAY SEC.	0200-420	6	Engineers	Local	200
MISC	0200-420	2	Admin. Staff	Local	1,000
SUNGARD HUG	0200-420	2	Staff	Continental US	4,500
MISC	0200-420	5	Inspectors	Local	800
WEFTEC	0200-420	2	Algae Cmtee, Ldshp Group	Continental US	3,000
MISC	0200-420	4	Staff	Local	300
MMANC	0200-420	1	Eng. Asst. III	California	500
Misc State Operator	0200-420	1	Engineers	California	1,100
Collection Sys Technical Planning	0200-420	2	Engineers	Continental US	3,000
Treatment Plnt Technical Planning	0200-420	2	Engineers	Continental US	3,000
MISC	0200-420	2	Engineers	California	800
MISC	0200-420	2	Eng. Asst. III	Local	1,500
MISC	0200-420	5	Staff	Local	2,000
CLSA	0200-420	4	Surveyors	Local	700
ACSM/CLSA	0200-420	2	Surveyors	Nevada	3,000
MISC	0200-420	4	Surveyors	California	2,000
MISC	0200-420	4	Surveyors	Local	500
TRIMBLE DIMENSIONS	0200-420	1	Enginer	Nevada	1,000
LBICA HEXAGON	0200-420	1	Engineer	Nevada	1,000
EPA	0200-490	1	EC staff	Continental US	1,000
NACWA	0200-490	2	Panel & Committee	Continental US	1,700
CWEA	0200-490	4	P3S	California	2,800
CWEA	0200-490	1	EC staff	California	2,500
CALRECYCLE	0200-690	2	HHW staff	California	800
HHWIE	0200-690	3	HHW staff	California	2,000
NAHMMA	0200-690	2	HHW staff	Orlando FL	4,200
			Pollution Prevention (P2)		
MISC	0200-710	2	staff	Continental US	1,000
CWEA	0200-710	1	P2 staff	California	2,100
NACWA	0200-710	1	P2 staff	Continental US	3,000
			Reclaimed Water (REW)		
WATEREUSE	0200-750	1	staff	Dallas, TX	1,700
WATEREUSE	0200-750	2	REW staff	California	1,400
			Technical Training:		
			Hazwoper; Compliance		
Miscellaneous	0200-490	9	Stormwater	California	8,400
Environmental Services Division Total					70,400

**CENTRAL CONTRA COSTA SANITARY DISTRICT
 STAFF TECHNICAL TRAINING, CONFERENCES AND MEETINGS - ACCOUNT NO. 12-05
 CAPITAL PROJECTS DIVISION FY15 BUDGET**

Conference	Division	No. Staff	Position Attending	Destination	Amount
CWEA	0250-470	2	Engineering staff	California	2,400
WEF - Utility	0250-470	1	Engineering staff	Continental US	2,000
WEFTEC	0250-470	2	Staff Presentations	New Orleans	5,000
Leadership	0250-470	4	Engineering staff	California	1,050
Pipe Utilities Group	0250-470	13	Engineering staff	California	1,050
AUTO CAD	0250-470	4	Engineering staff	California	2,000
Construction Management	0250-470	2	Engineering staff	Continental US	3,000
Construction Inspection	0250-470	3	Engineering staff	California	2,000
Soils Engineering	0250-470	2	Engineering staff	California	1,500
Pumps & Meters	0250-470	2	Engineering staff	California	1,500
Pipeline Design	0250-470	5	Engineering staff	California	2,000
Misc State Operator	0250-470	4	Engineering staff	California	1,250
Cathodic Protection	0250-470	1	Engineering staff	California	1,200
Misc Technical Training	0250-470		Engineering staff	Cont US/CA	3,000
Construction Admin.	0250-470	16	Engineering staff	California	7,550
Miscellaneous	0250-470	7+	Eng/Admin staff	California	3,200
GIS	0250-550	1	Engineering Support	Las Vegas, NV	1,000
GIS	0250-550	2	Engineering Support	California	1,500
Mapping	0250-550	4	Engineering Support	California	2,100
Misc - Auto Cad	0250-550	6	Engineering Support	California	1,000
Project Management	0250-550	1	Engineering Support	California	400
Capital Projects Total					45,700

**CENTRAL CONTRA COSTA SANITARY DISTRICT
 STAFF TECHNICAL TRAINING, CONFERENCES AND MEETINGS - ACCOUNT NO. 12-05
 COLLECTION SYSTEMS OPERATIONS AND PUMPING STATIONS FY15 BUDGET**

Conference	Division	No. Staff	Position Attending	Destination	Amount
CWEA Northern Region	0300-570	4	2 Mgmt & 2 Field Staff	Sacramento	3,000
CWEA Annual Conf	0300-570	5	3 Mgmt & 2 Field Crew	San Diego	7,500
CWEA Northern Safety	0300-570	10	CSO Staff	Woodland	1,000
CWEA SFBS	0300-570		CSO Staff	Local	1,000
WEFTEC Annual	0300-570	1	Division Manager	New Orleans	3,000
MISC Locating CCTV	0300-570	6	CSO Field Staff	Local	2,000
MISC Supervisor Training	0300-570		CSO Supervisors	Local	1,500
PFSA	0300-570	2	Supervisor & Superintendent	Local	720
MISC Mechanics	0300-570	2	Mechanics	Local	3,500
NTEA Truck Show	0300-570	1	Supervisor	Indianapolis	2,000
MISC Computer	0300-570	3	Tech Services Staff	Local	1,500
CWEA TCP Seminars	0300-570		CSO Staff	Local	1,500
Misc State Operator	0300-570	1	Crew Leader	CA	750
CASSE	0300-570	1	CSO Staff	CA	1,000
MISC Industry meeting	0300-570		CSO Staff	Local	500
MISC Locating Digger	0300-570	1	Field Crew	CA	750
CWEA Mid Summer	0300-570	2	Supervisor & Division Manager	Cambria	1,000
BACWA TRI TAC Regular	0300-570	1	Division Manager	CA	2,000
CSO Total					34,220
MISC Technical training	0500-930		PS Staff	CA	1,850
CWEA Annual conf	0500-930	3	PS Superintendents & PS O	San Diego	3,000
CWEA Northern Reg	0500-930	3	PS Staff	Sacramento	1,500
MISC Supervisor/Super	0500-930	3	PS Supervisor & Superinter	Local	700
CWEA Northern Safety	0500-930	4	PS Staff	Woodland	380
MISC Training	0500-930	8	PS Staff	CA	3,500
AWWA Online Training	0500-930	1	Superintendent	Online	230
PS TOTAL					12,160
Total					46,380

**CENTRAL CONTRA COSTA SANITARY DISTRICT
STAFF TECHNICAL TRAINING, CONFERENCES AND MEETINGS - ACCOUNT NO. 12-05
PLANT OPERATIONS DEPARTMENT FY15 BUDGET**

Conference	Division	No. Staff	Position Attending	Destination	Amount
O&M Professional Meetings	0400-410	3	POD Management	California	750
Tri-TAC	0400-410	2	POD Management	California	300
CASA	0400-410	2	POD Management	California	1,250
WEFTEC	0400-410	1	POD Management	New Orleans	3,000
NACWA	0400-410	1	POD Management	Portland	2,000
NACWA	0400-410	1	POD Management	Charleston, SC	2,000
Computer/Business Skills Classes	0400-700	3	POD Admin Staff	California	1,200
CWEA	0400-740	1	POD Safety Person on the Year	California	1,000
CWEA Northern Safety	0400-740	1	POD Safety Specialist	California	200
Safety Center Forum	0400-740	1	POD Safety Specialist	Sacramento	200
PASMA	0400-740	1	POD Safety Specialist	California	200
Misc State Operator	0400-740	1	POD Safety Specialist	California	500
CWEA North	0420-720	1	Chemist I/II	Sacramento	1,000
ICP-MS Training	0420-720	1	Chemist III	Alpharetta, GA	2,350
CWEA Northern Safety	0420-730	10	Plant Operations Staff	California	1,000
CWEA	0420-730	1	Plant Operations Superintendent	San Diego	1,000
CWEA North	0420-730		Plant Operations Staff	Sacramento	2,500
WEFTEC	0420-730	1	Plant Operations Coordinator	New Orleans	2,250
Operator Certification Training	0420-730	12	Plant Operations Staff	California	7,000
CWCCG	0420-760	1	Senior Engineer	California	500
Tri-TAC	0420-760	2	Regulatory Workgroup	California	200
NACWA	0420-760	2	Senior/Associate Engineer	Portland	5,000
NACWA	0420-760	1	Senior/Associate Engineer	Charleston, SC	2,500
WERF	0420-760	2	Senior/Associate Engineer	TBD	6,000
Wastewater Training	0420-760		Regulatory Workgroup		1,000
CWEA	0420-760	3	Regulatory Workgroup	San Diego	3,000
BACWA AIR	0420-760	2	Senior/Associate Engineer	California	200
DYNAC Training	0420-770		Process Control Group	California	500
WEFTEC	0420-770	1	Senior Engineer	New Orleans	3,000
Process Control Conference	0420-770	1	Process Control Group		2,500
Unity Pro PLC	0420-770	2	Process Control Group	California	2,000
Control System Training	0420-770	1	Process Control Group	California	6,000
MISC	0420-770		Process Control Group	California	200
Supervision/Management Training	0440-800		Maintenance Staff	California	1,000
CWEA Northern Safety	0440-800		Maintenance Staff	California	1,000
CWEA North	0440-800		Maintenance Staff	Sacramento	3,500
Technical Training - Mechanical	0440-800		Maintenance Staff		4,000
Technical Training - Electrical	0440-800		Maintenance Staff		5,000
Technical Training - Computers	0440-800		Maintenance Staff	California	1,000
Technical Training - Buildings and Grounds	0440-800		Maintenance Staff	California	3,000
Mainsaver Training	0440-800		Maintenance Staff	CCCSD	7,200
PANC	0440-860	1	Senior Engineer	California	400
Environmental Energy Users Group	0440-860	1	Senior Engineer	California	700
CWEA North	0440-861	2	Senior Engineer	Sacramento	900
POD Total					90,000

District Total Before Contingency (Account No. 12-05 - Staff Costs)	376,980
Contingency (Account No. 12-05)	70,015
District Technical Training and Conferences Total (Account No. 12-05)	446,995
Managers and Supervisors Academies (In Technical Services Account No. 09-02)	115,000
Manager's Professional Expense Reimbursement (Account No. 12-13)	53,500
Total Staff Training and Conference Budget (Accounts 12-05, Partial 09-02 and 12-13)	615,495

**CENTRAL CONTRA COSTA SANITARY DISTRICT
STAFF TECHNICAL TRAINING, CONFERENCES AND MEETINGS - ACCOUNT NO. 12-05
FY15 BUDGET**

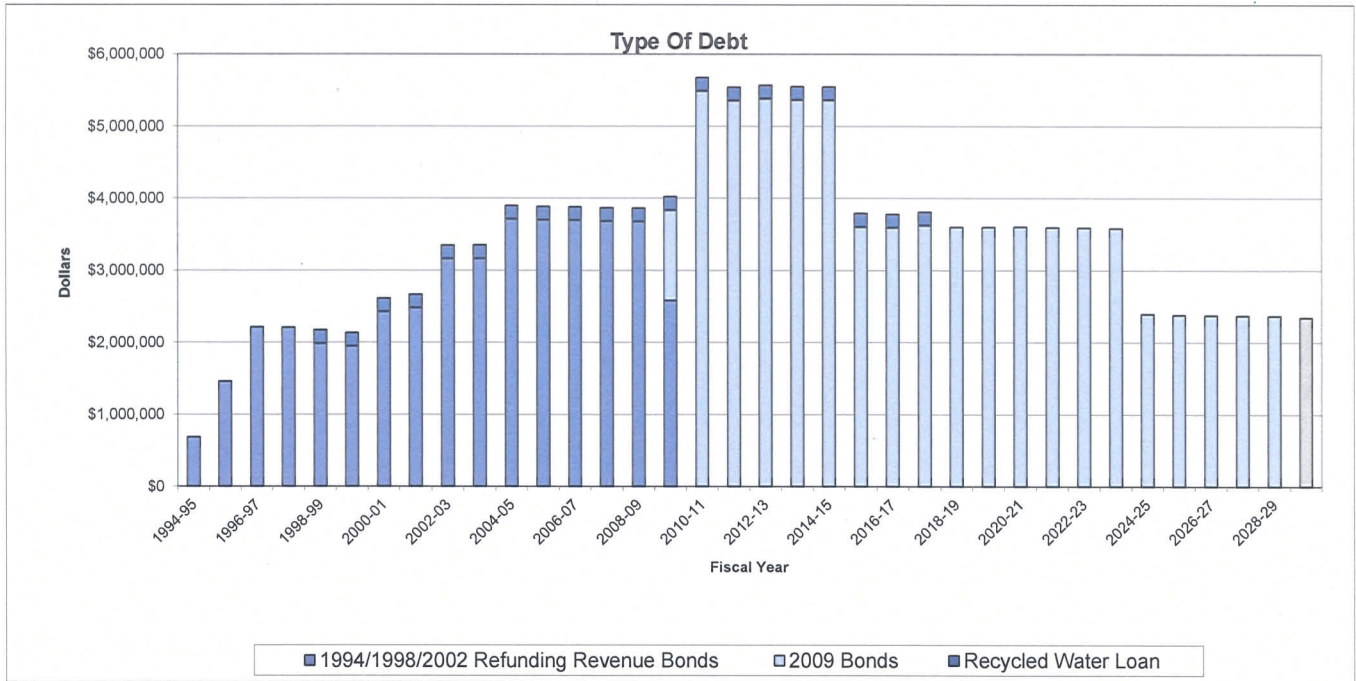
Conference	Original No. Staff	Revised No. Staff	Difference
WEFTEC	17	8	-9
CASA	26	16	-10
CWEA - San Diego	22	15	-7
NACWA	15	13	-2
SUNGARD	9	5	-4
CALPELRA	7	5	-2

FY 2014-15

Debt Service Fund

Budget

**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				148,522	38,597	187,119
2010-11				3,460,000	1,255,607	1,255,607	152,384	34,735	187,119
2011-12				3,465,000	2,027,168	5,487,168	156,346	30,773	187,119
2012-13				3,605,000	1,888,601	5,353,601	160,411	26,708	187,119
2013-14				3,720,000	1,775,376	5,380,376	164,582	22,538	187,119
2014-15				3,865,000	1,645,435	5,365,435	168,861	18,258	187,119
2015-16				2,210,000	1,494,218	5,359,218	173,251	13,868	187,119
2016-17				2,210,000	1,394,785	3,604,785	177,756	9,363	187,119
2017-18				2,300,000	1,295,051	3,595,051	182,377	4,742	187,119
2018-19				2,405,000	1,217,926	3,622,926			
2019-20				2,480,000	1,123,235	3,603,235			
2020-21				2,580,000	1,020,701	3,600,701			
2021-22				2,685,000	922,578	3,607,578			
2022-23				2,785,000	812,111	3,597,111			
2023-24				2,900,000	693,499	3,593,499			
2024-25				3,015,000	568,720	3,583,720			
2025-26				1,905,000	488,937	2,393,937			
2026-27				1,975,000	407,102	2,382,102			
2027-28				2,060,000	320,001	2,380,001			
2028-29				2,145,000	229,281	2,374,281			
2029-30				2,235,000	134,764	2,369,764			
				2,330,000	16,533	2,346,533			

Final Payment made from Reserve Fund

**CENTRAL CONTRA COSTA SANITARY DISTRICT
DEBT SERVICE FUND
FY 2014-15**

Debt Service Revenue:

Sewer Service Charge	\$	-
Reserve Account Bond Interest Income		40,700
Ad Valorem Tax (portion allocated to Debt Service)		<u>5,535,647</u>
Total Debt Service Revenue	\$	<u><u>5,576,347</u></u>

Debt Service Expense:

2009 Bond Interest Payment and Amortized Costs, less Tax Subsidy on BAB	\$	1,494,218
7.2% reduction of tax subsidy due to congressional sequestration (2/14)		30,009
Recycled Water Loan Interest Payment		<u>18,259</u>
Total Interest Payment and Amortization Costs	\$	<u>1,542,486</u>
2009 Bond Principal Payment	\$	3,865,000
Recycled Water Loan Principal Payment		<u>168,861</u>
Total Principal Payments	\$	<u>4,033,861</u>

Total Debt Service Interest, Amortized Costs and Principal Payments \$ 5,576,347

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	2011-12 ACTUAL	2012-13 ACTUAL	BUDGET 2013-14	14-15 BUDGET FINAL PASS	BUD 14-15 BUD 13-14 VAR	% VAR
DEBT SERVICE							
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	139,181-	28,537	25,000	40,700	15,700-	62.80-
LEVEL	TEXT			TEXT AMT			
PF96	US BANK CD'S(2009A/2009B) LESS US BANK FEES \$2,750 USED 0.9% INTEREST RATE BASED ON US BANK CD RATE OF 0.97% ON 3-YR CD'S 2-YR CD'S YIELDING 0.36%			40,700			
				40,700			
004-0000-300.46-00	TAX REVENUE	5,679,901	5,538,959	5,563,816	5,535,647	28,169	.51
LEVEL	TEXT			TEXT AMT			
PF96	BOND PRINCIPAL			3,865,000			
	2009 BONDS - GROSS INTEREST			1,891,307			
	BOND ISSUANCE AMORTIZED COSTS			19,705			
	FEDERAL TAX SUBSIDY ON BAB PORTION (REDUCED 7.2%)*			386,785-			
	RECYCLED WATER LOAN			187,120			
	LESS RESERVE INTEREST (NET OF \$2,750 USBANK FEES)			40,700-			
	ROUNDING						
	*DUE TO CONGRESSIONAL SEQUESTRATION \$416,794 - \$30,009 = \$386,785			5,535,647			
				5,535,647			
*		5,540,720	5,567,496	5,588,816	5,576,347	12,469	.22
**	REVENUE	5,540,720	5,567,496	5,588,816	5,576,347	12,469	.22

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011-12 ACTUAL	2012-13 ACTUAL	BUDGET 2013-14	14-15 BUDGET FINAL PASS	BUD 14-15 BUD 13-14 VAR	% 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	30,773	26,708	22,538	18,258	4,280	18.99
LEVEL	TEXT						
PF96	RECYCLED WATER PRINCIPAL - \$168,861				18,258		
	RECYCLED WATER INTEREST				18,258		
004-0000-888.12-53	2009 BOND DEBT EXPENSE	1,888,601	1,775,376	1,681,696	1,524,227	157,469	9.36
LEVEL	TEXT						
PF96	9/2014 INTEREST \$ 336,690.00				1,524,227		
	3/2015 INTEREST 932,770.00						
	6/2015 INTEREST 621,846.67						
	BOND ISSUANCE COST 19,705.41						
	TAX SUBSIDY -416,794.00						
	LESS 7.2% SEQUESTRATION 30,009.18						
					1,524,227		
*		1,919,374	1,802,084	1,704,234	1,542,485	161,749	9.49
**	DEBT SERVICE	1,919,374	1,802,084	1,704,234	1,542,485	161,749	9.49

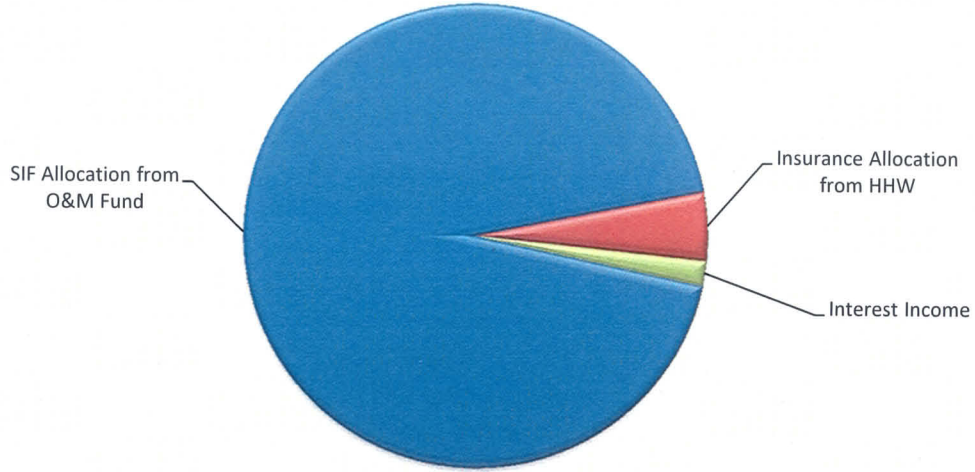
FY 2014-15

Self-Insurance Fund

Budget

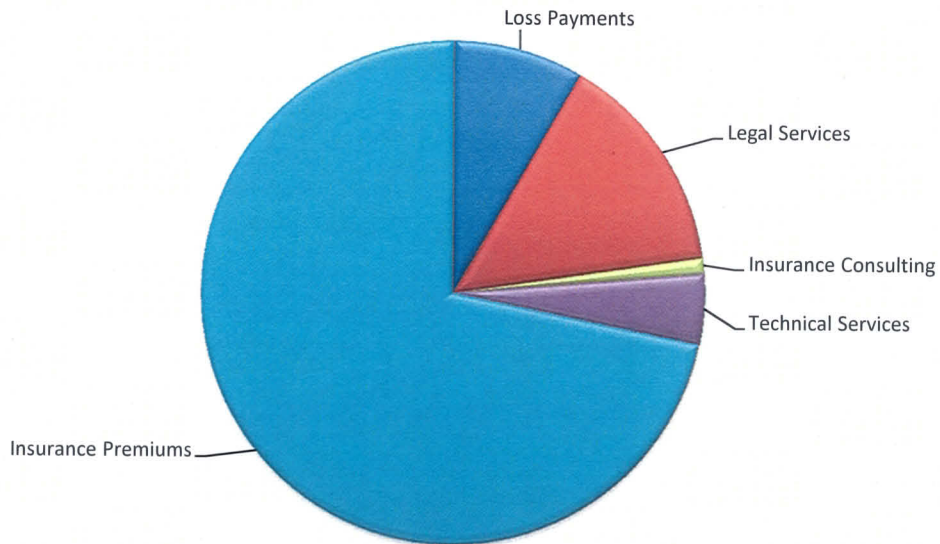
Central Contra Costa Sanitary District
Self-Insurance Budget
 Fiscal Year Ending June 30, 2015
 (\$000 omitted)

FY 2014-15 Revenue
\$694,970



SIF Allocation from O&M Fund	\$ 650,000	93.53%
Insurance Allocation from HHW	33,100	4.76%
Interest Income, Subrogation Recovery	11,870	1.71%
Total Revenues	\$ 694,970	100.00%

FY 2014-15 Expense
\$661,500



Loss Payments	\$ 55,000	8.31%
Legal Services	95,000	14.36%
Insurance Consulting	6,500	1.37%
Technical Services	30,000	4.54%
Insurance Premiums	475,000	71.81%
Total Expenses	\$ 661,500	100.00%

From Reserves \$ 33,470



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

Board Meeting Date: April 3, 2014

Subject: REVIEW THE FINANCIAL STATUS AND BUDGET OF THE SELF-INSURANCE FUND AND APPROVE THE ALLOCATION OF \$650,000 TO THE FUND FROM THE FISCAL YEAR 2014-15 OPERATIONS & MAINTENANCE BUDGET

Submitted By:

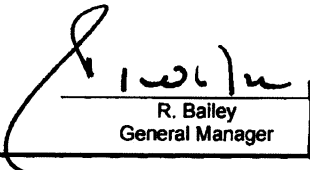
Shari Deutsch, ARM-P– Safety & Risk
Management Administrator

Initiating Dept./Div.:

Administrative/Safety & Risk
Management

REVIEWED AND RECOMMENDED FOR BOARD ACTION:

Thea Vassallo, CPA, CMA
Finance Manager


R. Bailey
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) 2014-15 SIF Budget and authorize the allocation of \$650,000 from the FY 2014-15 Operations & Maintenance (O&M) Budget to the SIF.

FINANCIAL IMPACTS: A transfer of \$650,000 from FY 2014-15 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 \$650,000.

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 and purchases 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 self-insures these risks as well. The SIF has effectively funded the District's retained losses since its inception.

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 2014-15 was \$650,000.

POSITION PAPER

Board Meeting Date: April 3, 2014

Subject: REVIEW THE FINANCIAL STATUS AND BUDGET OF THE SELF-INSURANCE FUND AND APPROVE THE ALLOCATION OF \$650,000 TO THE FUND FROM THE FISCAL YEAR 2014-15 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 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 next actuarial report will be performed in August 2014 using loss data through June 30, 2014.

The District maintains a \$1,000,000 target reserve for Sub-Fund A. This is used to pay claims and loss costs throughout the year and to provide funding toward a loss that would exceed the District's self-insured retention.

The average annual expense for Sub-Fund A over the last three fiscal years has been approximately \$124,930, offset by average revenue of approximately \$11,415, for an average draw down of reserves of \$113,515 per year. The budgeted revenue for FY 2014-15 is \$2,780 with expenses of \$115,000 for an estimated reduction in Sub-Fund A reserves of \$112,220. A transfer of \$112,220 from Sub-Fund C is necessary in order to maintain the target 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. The District established Sub-Fund B with a target reserve of \$2,400,000 to fund employment liability and pollution liability risks. This fund pays for Employment Practices Liability losses and costs within the District's self-insured retention. It also pays for pollution losses not otherwise covered by insurance.

POSITION PAPER

Board Meeting Date: April 3, 2014

Subject: REVIEW THE FINANCIAL STATUS AND BUDGET OF THE SELF-INSURANCE FUND AND APPROVE THE ALLOCATION OF \$650,000 TO THE FUND FROM THE FISCAL YEAR 2014-15 OPERATIONS & MAINTENANCE BUDGET

The average annual expense for Sub-Fund B over the last three years has been \$174,752, offset by revenue of \$8,466 for an average annual reserve draw down of \$166,286. The budgeted revenue for FY 2014-15 is \$6,680 with expenses of \$55,000 for an estimated reduction in Sub-Fund B reserves of \$48,320. A transfer of \$48,320 from Sub-Fund C is necessary in order to maintain the target 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, and 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.

As noted earlier, the District does not currently purchase insurance coverage for damages from flood or earthquakes. These insurance policies are extremely expensive and offer very limited coverage. The District maintains Sub-Fund C at a target reserve of at least \$1,000,000 to cover self-insured property losses arising from floods, earthquakes or other self-insured hazards.

The annual average expense for Sub-Fund C over the past three years has been \$1,118,424 offset by average revenue of \$1,246,760 for an average increase of \$128,336 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 decrease to Sub-Fund C reserves is approximately \$151,465. The budget for FY 2014-15 revenue is \$685,510 with expenses of \$491,500 for an estimated addition to Sub-Fund C reserves of \$194,010. However, \$160,540 would be transferred to Sub-Funds A and B for a net increase in Sub-Fund C reserves of \$33,470. This leaves a reserve balance of \$1,202,510.

Exhibits and Charts

Exhibit I presents a recent financial history and projection of the SIF and shows the FY 2014-15 SIF budget estimated total revenues of \$694,970 and total expenses of \$661,500, increasing the projected FY 2014-15 total SIF reserves by \$33,470 to \$4,602,510 on June 30, 2015. The budgeted revenues include the recommended allocation of \$650,000 from the FY 2014-15 O&M budget to the SIF.

POSITION PAPER

Board Meeting Date: April 3, 2014

Subject: REVIEW THE FINANCIAL STATUS AND BUDGET OF THE SELF-INSURANCE FUND AND APPROVE THE ALLOCATION OF \$650,000 TO THE FUND FROM THE FISCAL YEAR 2014-15 OPERATIONS & MAINTENANCE BUDGET

Exhibits II, III & IV present the projected Sub-Fund A, Sub-Fund B and Sub-Fund C FY 2014-15 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 fund reserves by Sub-Fund. Chart 4 shows the individual Sub-Funds and combined SIF history of reserves.

COMMITTEE RECOMENDATION

On March 24, 2014, the Finance Committee reviewed and recommended approval of the SIF and annual transfer in FY 2014-15 of \$650,000.

RECOMMENDED BOARD ACTION: Receive the proposed FY 2014-15 SIF Budget and approve the allocation of \$650,000 to the SIF from the FY 2014-15 O&M Budget.

Attached Supporting Documents:

<i>Exhibit I</i>	<i>SIF July 1, 2008 – June 30, 2015</i>
<i>Exhibit II</i>	<i>SIF Sub-Fund A</i>
<i>Exhibit III</i>	<i>SIF Sub-Fund B</i>
<i>Exhibit IV</i>	<i>SIF Sub-Fund C</i>
<i>Chart 1</i>	<i>SIF History of Revenue, Expense and Reserve Balance</i>
<i>Chart 2</i>	<i>SIF History of Loss Payment & Insurance Premiums</i>
<i>Chart 3</i>	<i>SIF Reserves by Sub-Fund</i>
<i>Chart 4</i>	<i>SIF History of Reserves</i>

**CENTRAL CONTRA COSTA SANITARY DISTRICT
SELF INSURANCE FUND (SIF)
July 1, 2008 - June 30, 2015**

	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Projected 2013-2014	Budget 2014-2015
Revenues							
SIF Allocation from O&M Fund	850,000	1,383,000	850,000	850,000	850,000	600,000	650,000
Insurance Allocation from HHW	0	52,471	26,563	24,878	21,183	32,300	33,100
Subrogation Recovery	18,031	0	7,500	1,660	1,349,322	22,500	0
Interest Income	87,106	29,815	23,873	19,436	15,269	13,350	11,870
Total Revenue	955,137	1,465,286	907,936	895,974	2,235,774	668,150	694,970
Expenses							
Claims Adjusting	0	0	0	0	1,218,301	0	0
Insurance Consulting	0	0	0	0	5,000	0	6,500
Loss Payments	166,040	45,347	240,844	72,605	440,991	160,000	55,000
Legal Services	200,710	31,163	210,677	304,672	266,900	141,750	95,000
Technical Services	83,962	15,482	137,445	14,803	24,856	30,000	30,000
Insurance Premiums	388,013	404,620	414,149	418,769	424,419	450,000	475,000
Total Expenses	838,725	496,612	1,003,115	810,849	2,380,467	781,750	661,500
Revenue Over Expense	116,412	968,674	(95,179)	85,125	(144,693)	(113,600)	33,470
Reserves							
Beginning of Year	3,752,303	3,868,715	4,837,389	4,742,210	4,827,335	4,682,642	4,569,042
Revenue over Expense	116,412	968,674	(95,179)	85,125	(144,693)	(113,600)	33,470
End of Year Reserves	3,868,715	4,837,389	4,742,210	4,827,335	4,682,642	4,569,042	4,602,512
Uncommitted Reserves							
Actuarial Reserves - GASB 10 (Fund A)	750,000	1,000,000	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)	718,715	1,437,389	1,342,210	1,427,335	1,282,642	1,169,042	1,202,512
Total Reserves	3,868,715	4,837,389	4,742,210	4,827,335	4,682,642	4,569,042	4,602,512
Change in Reserves	116,412	968,674	(95,179)	85,125	(144,693)	(113,600)	33,470

SELF INSURANCE FUND - SUB FUND A
Actual 2012-2013, Projected 2013-14 and Budget 2014-2015

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

	<u>Actual</u> <u>2012-2013</u>	<u>Projected</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>
Actuarial Reserves - GASB 10 - Beginning of Year	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Revenues:			
O&M	-	-	-
Subrogation Recovery	-	22,000	-
Interest	3,314	3,130	2,780
	<hr/>	<hr/>	<hr/>
Total Revenues	3,314	25,130	2,780
	<hr/>	<hr/>	<hr/>
Expenses:			
Losses	59,970	100,000	50,000
Legal	34,178	40,000	40,000
Technical	24,856	25,000	25,000
	<hr/>	<hr/>	<hr/>
Total Expenses	119,004	165,000	115,000
	<hr/>	<hr/>	<hr/>
Revenue over Expense	(115,690)	(139,870)	(112,220)
Reserves:			
Transfer (to)/from Sub-Fund C	115,690	139,870	112,220
Transfer (to)/from Sub-Fund C	-	-	-
	<hr/>	<hr/>	<hr/>
Total Reserves Projected End of Year	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

SELF INSURANCE FUND - SUB FUND B
Actual 2012-2013, Projected 2013-14 and Budget 2014-2015

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

	<u>Actual</u> <u>2012-2013</u>	<u>Projected</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>
<u>Beginning Reserves</u>	\$ 2,400,000	\$ 2,400,000	\$ 2,400,000
Revenues:			
O&M	-	-	-
Recovery	-	-	-
Interest	7,953	7,510	6,680
Total Revenues	<u>7,953</u>	<u>7,510</u>	<u>6,680</u>
Expenses:			
Losses	-	55,000	-
Legal	223,242	100,000	50,000
Technical	-	5,000	5,000
Total Expenses	<u>223,242</u>	<u>160,000</u>	<u>55,000</u>
Revenue over Expense	(215,289)	(152,490)	(48,320)
Reserves:			
Transfer (to)/from Sub-Fund A	-	-	-
Transfer (to)/from Sub-Fund C	215,289	152,490	48,320
Total Reserves Projected End of Year	<u><u>\$ 2,400,000</u></u>	<u><u>\$ 2,400,000</u></u>	<u><u>\$ 2,400,000</u></u>

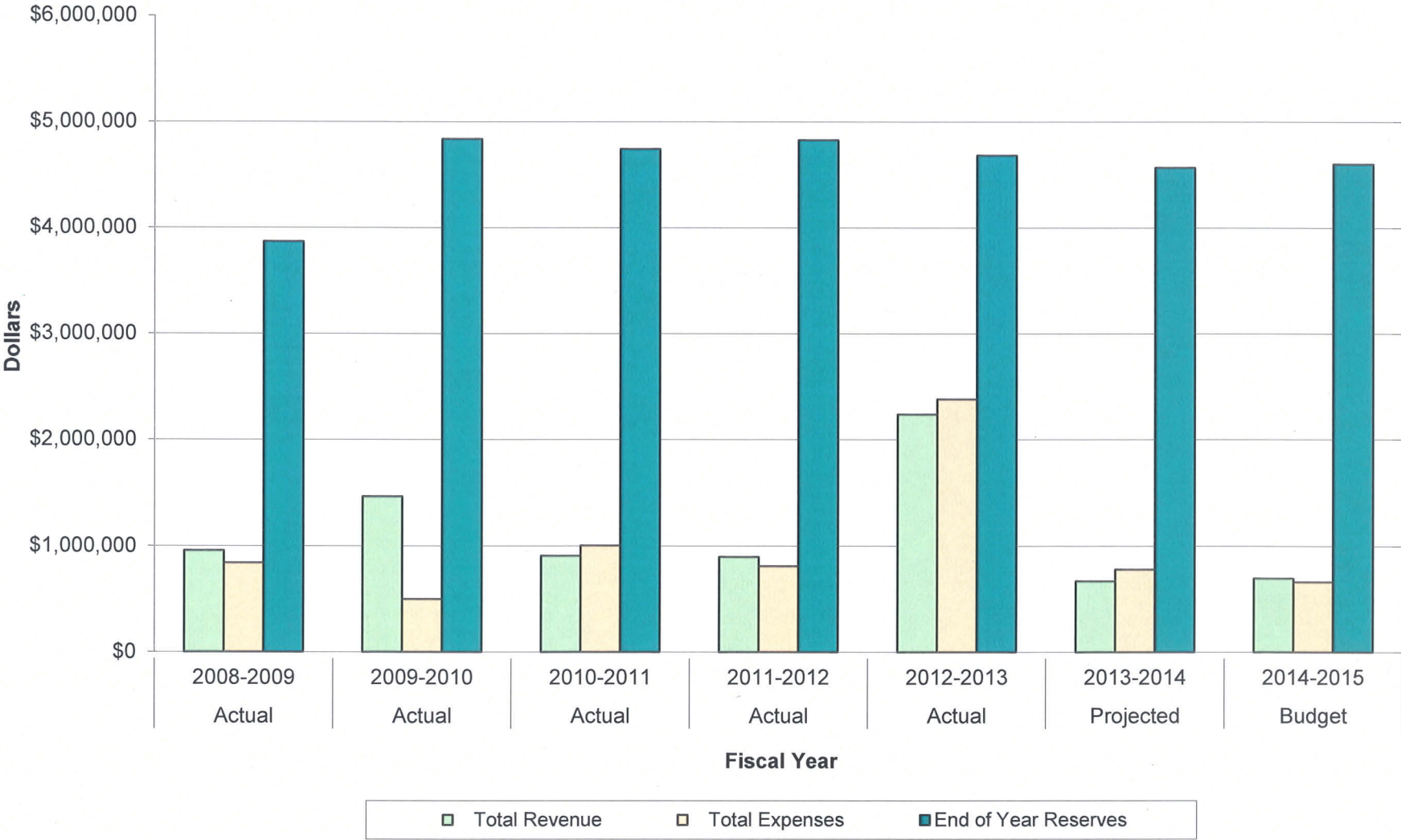
SELF INSURANCE FUND - SUB FUND C
Actual 2012-2013, Projected 2013-14 and Budget 2014-2015

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

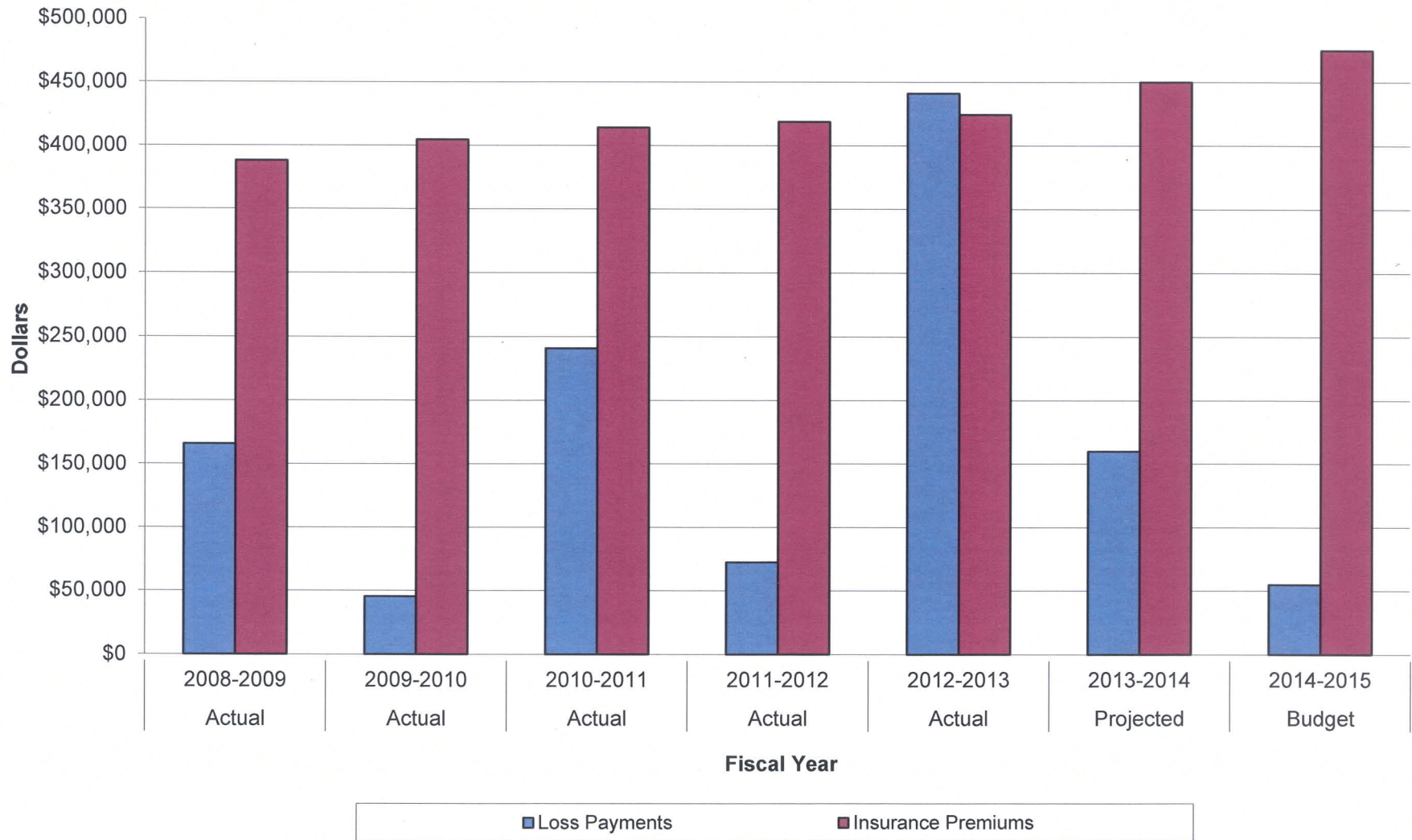
	<u>Actual</u> <u>2012-2013</u>	<u>Projected</u> <u>2013-2014</u>	<u>Budget</u> <u>2014-2015</u>
<u>Beginning Reserves</u>	\$ 1,427,335	\$ 1,282,642	\$ 1,169,042
Revenues:			
O&M	850,000	600,000	650,000
Subrogation Recovery *	1,349,322	500	-
Insurance Recovery from HHW Partners	21,183	32,300	33,100
Interest	4,002	2,710	2,410
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Total Revenues	2,224,507	635,510	685,510
	<hr/>	<hr/>	<hr/>
Expenses:			
Insurance Consulting Services	5,000	-	6,500
Claims Adjustment *	1,218,301	-	-
Losses *	381,021	5,000	5,000
Legal	9,480	1,750	5,000
Technical	-	-	-
Insurance Premiums	424,419	450,000	475,000
	<hr/>	<hr/>	<hr/>
Total Expenses	2,038,221	456,750	491,500
	<hr/>	<hr/>	<hr/>
Revenue over Expense	186,286	178,760	194,010
	<hr/>	<hr/>	<hr/>
Reserves:			
Transfer (to)/from Sub-Funds A	(115,690)	(139,870)	(112,220)
Transfer (to)/from Sub-Funds B	(215,289)	(152,490)	(48,320)
	<hr/>	<hr/>	<hr/>
Total Reserves Projected End of Year	\$ 1,282,642	\$ 1,169,042	\$ 1,202,512
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* Includes Cogen recovery of \$381,100 and expenses of \$631,100 transferred from O&M in 12/13

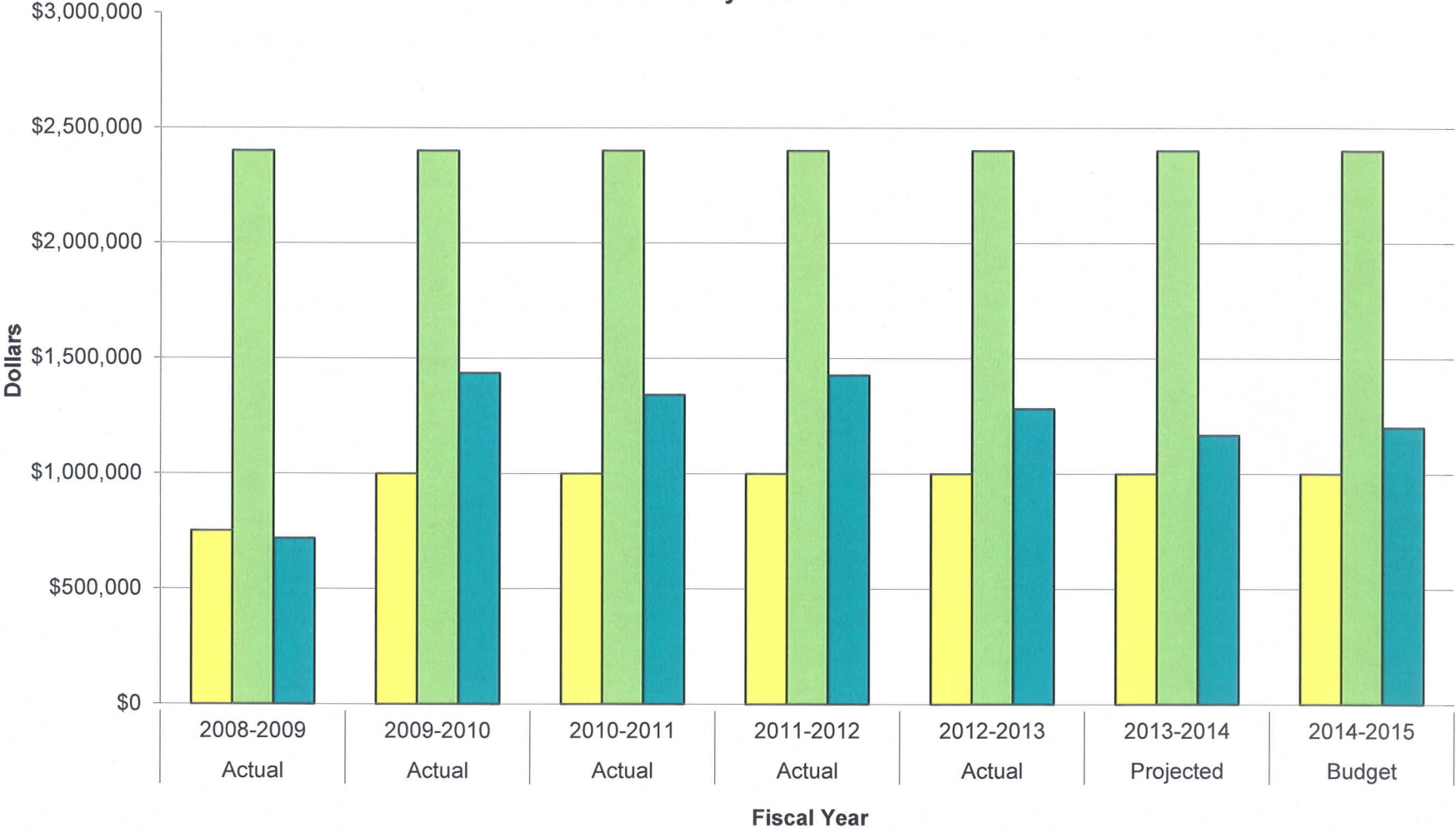
Chart 1
Self Insurance Fund
History of Revenue, Expense and Reserve Balance



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

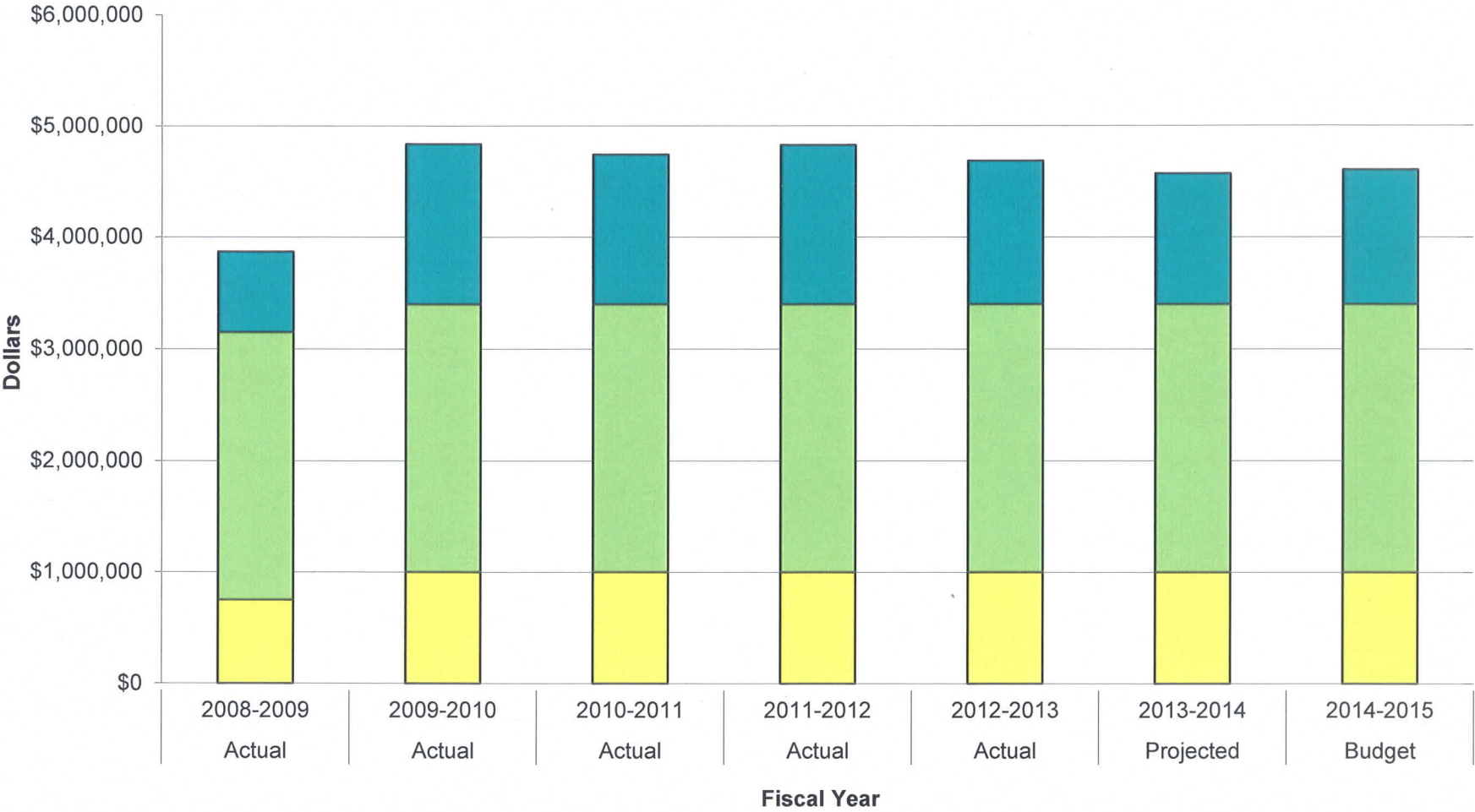


**Chart 3
Self Insurance Fund
Reserves by Sub-Fund**



■ Actuarial Reserves - GASB 10 (Fund A)
 ■ Non- Actuarial Reserves - GASB 10 (Fund B)
 ■ Non-GASB 10 Reserves (Fund C)

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



■ Actuarial Reserves - GASB 10 (Fund A)
 ■ Non- Actuarial Reserves - GASB 10 (Fund B)
 ■ Non-GASB 10 Reserves (Fund C)

CENTRAL CONTRA COSTA SANITARY DISTRICT
 SELF INSURANCE BY ACCOUNT W/DETAIL - FINAL PASS
 FISCAL YEAR 2014-2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGETED 2013-2014	PROJECTED ACTUAL 13-14	14-15 BUDGET FINAL PASS	BUDGET 14-15 TO EST 13-14 VARIANCE	PERCENT VARIANCE	BUDGET 14-15 TO BUDGET 13-14 VARIANCE	PERCENT VARIANCE
SELF-INSURANCE								
003-0000-301.45-01	INTEREST	3,250	3,130	2,780	350	10.77	470	14.46
003-0000-301.73-01	SUBROGATION RECOVERIES	0	22,000	0	22,000	.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	7,800	7,510	6,680	830	10.64	1,120	14.36
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	3,800	2,710	2,410	300	7.89	1,390	36.58
003-0000-303.73-01	SUBROGATION RECOVERIES	0	500	0	500	.00	0	.00
003-0000-303.74-01	CONTRIBUTION FROM O&M	600,000	600,000	650,000	50,000-	8.33-	50,000-	8.33-
003-0000-303.75-01	INSURANCE RECOVERY - HHW	31,500	32,300	33,100	800-	2.54-	1,600-	5.08-
*	REVENUE	646,350	668,150	694,970	26,820-	4.15-	48,620-	7.52-

CENTRAL CONTRA COSTA SANITARY DISTRICT
 SELF INSURANCE BY ACCOUNT W/DETAIL - FINAL PASS
 FISCAL YEAR 2014-2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGETED 2013-2014	PROJECTED ACTUAL 13-14	14-15 BUDGET FINAL PASS	BUDGET 14-15 TO EST 13-14 VARIANCE	PERCENT VARIANCE	BUDGET 14-15 TO BUDGET 13-14 VARIANCE	PERCENT VARIANCE
003-0000-991.14-20	LOSSES	250,000	100,000	50,000	50,000	20.00	200,000	80.00
003-0000-991.14-21	LEGAL SERVICES	15,000	40,000	40,000	0	.00	25,000-	166.67-
003-0000-991.14-22	TECHNICAL SERVICES	40,000	25,000	25,000	0	.00	15,000	37.50
003-0000-992.14-20	LOSSES	0	55,000	0	55,000	.00	0	.00
003-0000-992.14-21	LEGAL SERVICES	100,000	100,000	50,000	50,000	50.00	50,000	50.00
003-0000-992.14-22	TECHNICAL SERVICES	35,000	5,000	5,000	0	.00	30,000	85.71
003-0000-993.14-20	LOSSES	10,000	5,000	5,000	0	.00	5,000	50.00
003-0000-993.14-21	LEGAL SERVICES	15,000	1,750	5,000	3,250-	21.67-	10,000	66.67
003-0000-993.14-22	TECHNICAL SERVICES	5,000	0	0	0	.00	5,000	100.00
003-0000-993.14-23	LIABILITY INSURANCE	351,000	350,000	375,000	25,000-	7.12-	24,000-	6.84-
003-0000-993.14-24	PROPERTY INSURANCE	100,000	100,000	100,000	0	.00	0	.00
003-0000-993.14-25	INSURANCE CONSULTING	0	0	6,500	6,500-	.00	6,500-	.00
003-0000-993.14-26	OUTSIDE CLAIMS ADJUSTMENT	1,500	0	0	0	.00	1,500	100.00
*	SELF INS EXPENSE ACCTS	922,500	781,750	661,500	120,250	13.04	261,000	28.29



FY 2014-15 Staffing Plan



Central Contra Costa Sanitary District
BOARD OF DIRECTORS
POSITION PAPER

Board Meeting Date: April 3, 2014

Subject: APPROVE STAFFING PLAN FOR FISCAL YEAR 2014-15

Submitted By:

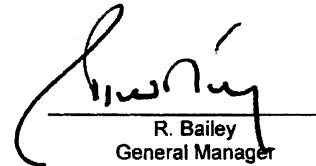
Initiating Dept./Div.:

Roger Bailey
General Manager

Administration/Human Resources

REVIEWED AND RECOMMENDED FOR BOARD ACTION:

- A. Antkowiak, Capital Projects Division Manager
- D. Gemmell, Environmental Services Division Manager
- N. Meyer, Plant Maintenance Division Manager
- T. O'Malley, Human Resources Manager
- P. Seitz, Collection System Operations Division Manager
- C. Swanson, Director of Operations
- T. Vassallo, Finance Manager
- A. Weer, Plant Operations Division Manager



R. Bailey
General Manager

ISSUE: The Administration Committee reviewed the staffing needs of the District for Fiscal Year (FY) 2014-15 at its March 11, 2014, meeting. Accordingly, staff is submitting the Staffing Plan for Board approval.

RECOMMENDATION: Approve the Staffing Plan for FY 2014-15.

FINANCIAL IMPACTS: The proposed Staffing Plan would increase budgeted annual salary costs in FY 2014-15 by \$249,778 and benefit costs by \$199,858 for a total increase of \$449,636. This action will eventually result in a maximum net annual cost of \$456,535 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 and seasonal employees). The proposed seasonal staffing will cost \$355,507, an increase of \$6,066 from the prior fiscal year.

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

BACKGROUND: Each department has reviewed its staffing requirements for FY 2014-15.

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 increase by two positions.

Eight co-op student positions are requested which is an increase from the seven positions that were approved for FY 2013-14. A chart is attached reflecting the Department/Division's requests. Staff is recommending the salaries for Operations and Engineering co-ops remain at \$24 an hour, which has not changed since 2007.

POSITION PAPER

Board Meeting Date: April 3, 2014

Subject: APPROVE STAFFING PLAN FOR FISCAL YEAR 2014-15

Each year, the District also hires students during the summer months for seasonal maintenance, vacation relief, cleanup, and special projects. Board authorization was given for 32 student positions last year. Authorization is requested for 33 seasonal positions in FY 2014-15.

It is recommended that the hourly rates for seasonal employees remain the same as last year:

<u>Student Positions</u>	<u>Proposed Salary*</u>
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.

REQUESTED PERMANENT CHANGES:

Administration

1. Establish the classification of Internal Auditor (S-70, \$6,899-\$8,352) and add and authorize the filling of one position.

Justification:

Given the complexity of the District's operations and the high level of risk exposure, staff has determined that there is a need for one individual to manage the overall auditing function of the District. This will allow the District to ensure that the financial, administrative, and operational programs are in compliance with all laws, regulations, and District policies and procedures and, since the duties allocated to this position do not fall within any existing District classifications, the District has determined that there is a need to establish a new classification.

The Internal Auditor position would be responsible for auditing a wide variety of financial, administrative, and operational programs, functions, processes, and activities to ensure compliance and efficiency; develop and implement financial, administrative, and operational standards, policies, and procedures; and evaluate and ensure the reliability of financial and administrative reporting.

POSITION PAPER

Board Meeting Date: April 3, 2014

Subject: APPROVE STAFFING PLAN FOR FISCAL YEAR 2014-15

Attached is a draft of the job description detailing the duties that would be allocated to the classification.

Operations

2. Add one Systems Administrator (G-70, \$6,873 - \$8,315) position.
3. Add one Electrical Technician (G-69, \$6,710 - \$8,113) position.
4. Reallocate the salary of the Field Operations Superintendent classification from salary level S80 (\$8,763-\$10,617) to salary level S81 (\$8,974-\$10,854).
5. Reallocate the salary of the Utility Worker classification from G52 (\$4,478-\$5,410) to G55 (\$4,800-\$5,815).
6. Delete a vacant Shift Supervisor (S76, \$7,960-\$9,639) position.

Justification:

Systems Administrator in the Control Systems Section: The District's Treatment Plant Control System (Dynac) consists of extensive software and hardware including servers, workstations, routers, and switches. The Plant Operations Division (POD) staff is responsible for maintaining the system but lacks many of the required specialized skills. Currently, staff focuses on this system when an issue arises. The result is a reactive approach to maintenance and system upgrading. If a Dynac server or other critical hardware fails, the results could be catastrophic. A dedicated Systems Administrator is essential for future reliability of the Treatment Plant Control System. The Systems Administrator would also support other essential plant systems. This includes the Plant's computerized maintenance management system (CMMS), as well as associated components that are key elements to the development of the asset management program. This position will perform functions of a highly technical nature in the maintenance and enhancement of database management systems, operating systems, data communication systems, and computer applications for the Plant. The position will play a key role as liaison with the IT Division and other technical groups.

In addition to providing technical support to the District's Treatment Plant's critical system(s), the new System Administrator position will also support the District's Collection System CMMS. This system requires support for software and hardware maintenance and upgrades. The District's current CMMS is scheduled to be replaced next fiscal year and will require continuous support throughout the project as well as continuing support for maintenance and upgrades in the future. This position will

C:\Users\danderson\AppData\Local\Microsoft\Windows\Temporary Internet Files\Content.Outlook\DVCG8C5G\PP-Staffing Plan FY 2014-15 (Final).doc

POSITION PAPER

Board Meeting Date: April 3, 2014

Subject: APPROVE STAFFING PLAN FOR FISCAL YEAR 2014-15

oversee the security of the system and will work with the IT Administrator to insure network continuity. In order to properly maintain the collection system and avoid sanitary sewer overflows, the reliability of the CMMS program is critical.

Electrical Technician in the Electrical Shop: The Electrical Shop is responsible for maintaining the electrical equipment and systems for the Treatment Plant, 19 pumping/lift stations, three metering stations, the CSO building and the Vehicle & Equipment Shop. Staff has evaluated the staffing levels in the shop and has determined that the Electrical Technician position is needed in order to maintain appropriate staffing levels. The backlog in the shop has increased over 30 percent in the last 12 months. There are currently 11 work orders overdue by more than 90 days, four of which are PM's, which has an adverse effect on the ratio of reactive to preventive work. Mark Cavallero, Assistant Engineer, who has assisted with some Electrical Technician duties, has now permanently moved to Maintenance Engineering and will be devoting his time to capital project work and is anticipated to be a valuable player in the District's asset management program. Also, the Maintenance Technician who has been developing Hazardous Energy Control Procedures for the District's Lock-Out/Tag-Out program for the last several years was recently promoted and transferred to Engineering. As a result of her departure, the Electrical Shop will play a larger role in developing these procedures.

The addition of this position will also allow the Electrical Shop to participate in a new technologies task force, and explore alternate energy sources and more energy efficient equipment/devices which is in alignment with the District's Strategic Plan. Additionally, one Electrical Technician who specializes in high voltage will likely retire in 2017 so the addition of this position would also contribute to effective succession planning.

Reallocate the Salary of the Field Operations Superintendent Classification: This action is necessary in order to align the salary of all the Superintendents within the District. A salary survey was conducted for the Environmental Compliance Superintendent classification and an adjustment was warranted for that classification. In order to maintain internal parity among the Superintendent classifications, a simultaneous adjustment is necessary for the Field Operations Superintendent classification.

Reallocate the Salary of the Utility Worker Classification: Staff has evaluated the Utility Worker classification and has determined several changes are necessary. Revisions to the job description are being made to accurately reflect the essential functions that are currently assigned to the classification and the salary reallocation is now necessary to ensure that the classification is being compensated appropriately.

POSITION PAPER

Board Meeting Date: April 3, 2014

Subject: APPROVE STAFFING PLAN FOR FISCAL YEAR 2014-15

Historically, the District has utilized the Utility Worker classification to perform very basic and routine maintenance duties; however, over time the classification has evolved to perform semi-skilled maintenance tasks in support of District operations. This change has increased the complexity of the classification. It also allows the District greater flexibility to assign higher level duties to the classification versus utilizing contractors or skilled personnel which results in a cost savings and promotes organizational effectiveness.

Staff also conducted a salary survey and the proposed salary falls within the relative labor market and will maintain internal parity with other semi-skilled classifications at the District.

Cancel the Shift Supervisor Position in Plant Operations Section: This position is currently vacant and is no longer needed. The cancellation of the position will be utilized to offset a portion of the cost for the abovementioned actions.

Engineering

7. Reallocate the salary of the Environmental Compliance Superintendent classification from S77 (\$8,150-\$9,875) to S81 (\$8,974-\$10,854).

Reallocate the salary of the Environmental Compliance Superintendent classification: A salary survey, both internal and external, was conducted for this classification and it was determined that the current salary level is below the relative labor market and is not in alignment with the other Superintendent classifications that are assigned to the Operations Department. Staff is recommending the proposed salary in order to bring the classification closer to the median within the relative labor market while also maintaining internal parity with the other Superintendent classifications.

Furthermore, this action necessitated the reallocation of the salary for the Field Operations Superintendent classification (Item #4 above) so that the Environmental Compliance Superintendent, the Field Operations Superintendent, the Plant Operations Superintendent, and the Plant Maintenance Superintendent are all allocated to salary level S81(\$8,974-\$10,854).

Secretary of the District

8. No changes requested.

Co-ops

9. Authorize the hiring of students to fill 8 Co-op positions.

POSITION PAPER

Board Meeting Date: April 3, 2014

Subject: APPROVE STAFFING PLAN FOR FISCAL YEAR 2014-15

Seasonal Employees

10. Authorize the hiring of 33 students for seasonal employment.

RECOMMENDED BOARD ACTION:

Approve the Staffing Plan for Fiscal Year 2014 – 2015 herein identified by items 1 – 10.

Attached Supporting Documents:

1. *Summary Sheet*
2. *Co-op Chart*
3. *Internal Auditor Job Description*

Central Contra Costa Sanitary District
2014-15 Staffing Plan

Department	Deleted Regular Position	Additional Regular Positions	Salary Range	Co-ops		Authorized Staffing		Fiscal Year 2014-15 Expenses			Expenses at E-Step for Permanent Hires			
				2013-2014	2014-2015	2013-2014	2014-2015	Salaries	Benefits	Salary and Benefits	Salaries	Benefits	Salary and Benefits	
Administration						47	48							
				0	0			\$ -		\$ -				
		Internal Auditor	S-70 \$82,788-\$100,224					\$ 84,828	\$ 84,828	\$ 169,656	\$ 100,224	\$ 100,224	\$ 200,448	
			Subtotal for Administration					\$ 84,828	\$ 84,828	\$ 169,656	\$ 100,224	\$ 100,224	\$ 200,448	
Engineering						83	83							
				5	6			\$ 49,920		\$ 49,920				
			Field Operations Superintendent salary change from S-77 (\$97,803 - \$118,501) to S-81 (\$107,698 - \$130,255)					\$ 11,754	\$ 11,754	\$ 23,508	\$ 11,754	\$ 11,754	\$ 23,507	
			Subtotal for Engineering					\$ 61,674	\$ 11,754	\$ 73,428	\$ 11,754	\$ 11,754	\$ 23,507	
Operations						154	155							
				2	2			\$ -		\$ -				
		Systems Administrator	G-70, \$82,482 - \$99,785					\$ 84,487	\$ 84,487	\$ 168,974	\$ 99,785	\$ 99,785	\$ 199,570	
		Electrical Technician	G-69, \$80,521 - \$97,359					\$ 82,441	\$ 82,441	\$ 164,882	\$ 97,359	\$ 97,359	\$ 194,718	
			Utility Worker salary change from G-52 (\$53,743 - \$64,926) to G-55 (\$57,605.60 - \$69,780)					\$ 28,526	\$ 28,526	\$ 57,052	\$ 29,122	\$ 29,122	\$ 58,244	
			Field Operations Superintendent salary change from S-80 (\$105,166 - \$127,406) to S-81 (\$107,698 - \$130,255)					\$ 5,698	\$ 5,698	\$ 11,396	\$ 5,698	\$ 5,698	\$ 11,396	
		Shift Supervisor	S-76, \$95,524 - \$115,674.21					\$ (97,876)	\$ (97,876)	\$ (195,752)	\$ (115,674)	\$ (115,674)	\$ (231,348)	
			Subtotal for Operations					\$ 103,276	\$ 103,276	\$ 206,552	\$ 116,290	\$ 116,290	\$ 232,579	
District Total Additions (Savings)				7	8	284	286	\$ 249,778	\$ 199,858	\$ 449,636	\$ 228,267	\$ 228,267	\$ 456,535	

CO-OP STUDENTS
STAFFING PLAN REQUESTS
2014 - 2015

DEPARTMENT/DIVISION/SECTION	NUMBER OF POSITIONS FY 2013-14	NUMBER OF POSITIONS July-Dec. 2014	NUMBER OF POSITIONS Jan.-June 2015
OPERATIONS DEPARTMENT			
<i>Plant Operations Division</i>			
Laboratory	1	1	1
Maintenance Engineering/Regulatory	1	1	1
ENGINEERING DEPARTMENT			
<i>Capital Projects Division</i>			
Design/Construction Groups	2	2	2
<i>Environmental Services Division</i>			
Planning/Recycled Water	1	1	1
Development Services	1	1	1
Treatment Plant/Collection System Planning	1	1	1
Survey	0	1	1
<u>TOTAL</u>	7	8	8

CENTRAL CONTRA COSTA SANITARY DISTRICT

Effective: 7/1/14
Range: S70
Respirator Class: 3

INTERNAL AUDITOR

DEFINITION

Responsible for auditing a wide variety of financial, administrative, and operational programs, functions, processes, and activities to ensure compliance and efficiency; develop and implement financial and administrative standards, policies, and procedures; evaluate and ensure the reliability of financial and administrative reporting; and perform other related duties as assigned.

DISTINGUISHING CHARACTERISTICS

This single position class is responsible for independently managing the overall auditing function(s) of the District to ensure financial, administrative, and operational programs and activities are in compliance with all laws, regulations, and District policies and procedures.

SUPERVISION RECEIVED AND EXERCISED

Receive administrative direction from the Director of Administration.

May exercise indirect supervision over consultants engaged in special projects.

EXAMPLES OF ESSENTIAL DUTIES - Duties may include, but are not limited to, the following:

Perform financial, administrative, and operational audits of District programs, records, and internal control systems to ensure compliance with applicable laws, regulations and District policies and procedures.

Develop audit scope and objectives that ensure that audits identify and address areas of risk and non-compliance.

Collect, analyze, and document audit data as it relates to the audit objectives.

Prepare detailed audit work papers, worksheets, schedules, and flow charts.

Prepare audit reports incorporating findings and recommendations for improvement and/or compliance.

CENTRAL CONTRA COSTA SANITARY DISTRICT
INTERNAL AUDITOR (Continued)

Prepare and present audit results to management, the Board of Directors and other parties.

Utilize and/or develop automated auditing techniques for data collection and analysis.

Ensure the implementation of corrective action in order to strengthen District controls and improve performance efficiency and effectiveness.

Perform control and risk assessments of District policies, procedures, and processes.

Assist in the development of District standards, policies and procedures.

Interview District staff to gather information related to fiscal and administrative activities.

Perform a variety of complex financial and statistical analyses.

Monitor and analyze legislation and regulations related to financial, administrative, and operational standards and practices and implement changes as needed.

Participate in various conferences/training in order to maintain awareness of new trends and developments related to auditing practices and standards.

Perform related duties as required.

KNOWLEDGE, SKILLS, AND ABILITIES

Knowledge of:

Auditing and accounting principles, practices, and techniques.

Financial reporting and internal controls.

Management and organizational principles and practices as they relate to governmental agencies.

Budgeting principles and practices.

Financial analysis, work paper, budget and report preparation procedures and practices.

**CENTRAL CONTRA COSTA SANITARY DISTRICT
INTERNAL AUDITOR (Continued)**

Applicable federal, state, and local laws and regulations as they relate to administrative and financial standards and controls.

Safety precautions as required by the District, including but not limited to, Cal/OSHA General Industry Safety Orders, Districts Respiratory Protection Program, and District Safety Directives.

Ability to:

Interpret and analyze audit results and make recommendations that ensure District processes and procedures are in compliance with all regulations and best practices.

Manage and conduct complex financial and administrative audits.

Document audit observations and findings.

Gather, evaluate, and analyze complex data.

Utilize software applications to perform data manipulation and analysis.

Prepare comprehensive audit reports and provide recommendations.

Work effectively and cooperatively with District staff, the Board of Directors, and the general public.

Communicate effectively, both orally and in writing.

Understand, interpret, and explain complex laws and regulations.

Make effective written, graphic, and oral presentations of complex and highly technical information.

Sit at desk for long periods of time on a continuous basis. Intermittently twist to reach equipment surrounding desk and perform simple grasping and fine manipulation; use telephone, and write or use keyboard to communicate through written means; and lift or carry weight of 25 pounds or less.

Perform work under minimal supervision and within an environment of competing priorities and deadlines.

CENTRAL CONTRA COSTA SANITARY DISTRICT
INTERNAL AUDITOR (Continued)

MINIMUM QUALIFICATIONS

Any combination equivalent to experience and education that could likely provide the required knowledge and abilities would be qualifying. A typical way to obtain the knowledge and abilities would be:

Experience

Two years of increasingly responsible professional auditing experience.

Education

Equivalent to a bachelor's degree from an accredited college or university with a major in finance, accounting, business administration or a closely related field.

Substitution for Education:

Four years of additional qualifying professional auditing experience as noted above may be substituted for the bachelor's degree.

Licenses and Certifications:

A Certified Public Accountant (CPA) or Certified Internal Auditor (CIA) certificate is desirable.

**CENTRAL CONTRA COSTA SANITARY DISTRICT
ADMINISTRATION DEPARTMENT BUDGET - SUMMARY OF POSITIONS
FISCAL YEAR 2014-15**

			Authorized	Budgeted
Management				
	0100-410	General Manager (Budget resides in Admin)	1	1
		Director of Administration	1	1
Central Services				
	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
		Internal Auditor	1	1
Finance & Accounting				
	0110-410	Finance Manager	1	1
	0110-400	Finance Administrator	1	1
		Senior Accountant	1	1
		Accountant	3	3
		Payroll Technician	1	1
		Accounting Technician III	3	3
Human Resources				
	0120-410	Human Resources Manager	1	1
	0120-400	Human Resources Analyst	3	3
		Senior Administrative Assistant	1	1
Purchasing				
	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
Safety & Risk Management				
	0150-400	Safety & Risk Management Administrator	1	1
		Safety and Risk Management Technician	1	1
Communication Services				
	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
Information Technology				
	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
			50	50

**CENTRAL CONTRA COSTA SANITARY DISTRICT
ENGINEERING DEPARTMENT BUDGET - SUMMARY OF POSITIONS
FISCAL YEAR 2014-15**

Environmental Services Division		Authorized	Budgeted
Management			
0200-410	Director of Engineering	1	1
	Environmental Svcs. Division Mgr.	1	1
Services			
0200-420	Senior Engineer	3	3
	Associate Engineer	3	3
	Assistant Engineer	2	1
	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	5	4
	Engineering Asst I/II	3	4
	Administrative Assistant	1	1
Environmental Compliance			
0200-490	Envir Comp Superintendent	1	1
	Sr Environ Compliance Inspector	2	2
	Environ Compliance Inspector I/II	6	6
	Administrative Assistant	1	1
Survey			
0200-510	Land Surveyor	1	1
	Assistant Land Surveyor	3	3
Household Hazardous Waste			
0200-690	HHW Supervisor	1	1
	Senior HHW Technician	2	2
	HHW Technician I/II	3	2
		Authorized	Budgeted
		48	46

Capital Projects Division		Authorized	Budgeted
Management			
0250-410	Capital Projects Division Manager	1	1
Collection System Program			
0250-470	Senior Engineer	3	3
	Associate Engineer	7	7
	Assistant Engineer	9	9
	Maintenance Planner	1	1
	Sr. Engineering Assistant	1	1
	Engineering Assistant III	1	1
	Administrative Assistant	2	2
Engineering Support			
0250-550	Engineering Support Supervisor	1	1
	Eng. Support Info. Sys. Analyst	2	2
	Engineering Technician III	3	3
	Engineering Technician I/II	2	2
Vacancy			
		Authorized	Budgeted
		33	33
ENGINEERING DEPARTMENT TOTAL		81	79

**CENTRAL CONTRA COSTA SANITARY DISTRICT
COLLECTION SYSTEM OPERATIONS DEPARTMENT BUDGET
FISCAL YEAR 2014-15**

		Authorized	Budgeted
Management			
0300-410	CSO Division Manager	1	1
Administration/Claims			
0300-570	Administrative Services Supv	1	1
	Administrative Assistant	1	1
Fleet Services			
0300-610	Vehicle & Equip. Maint. Supervisor	1	1
	Vehicle & Equipment Mechanic	2	2
	Vehicle & Equip. Service Worker	1	1
Technical Services			
0300-640	Senior Engineer	1	1
	Field Operations Superintendent	1	1
	Administrative Technician	2	2
Safety			
0300-660	Operations Safety Specialist	1	1
Field Operations - Rodding			
0310-580	Maintenance Crew Leader	7	7
	Maintenance Crew Member I/II	5	5
	Maintenance Supervisor	1	1
Field Operations - Construction			
0310-590	Maintenance Crew Leader	3	3
	Maintenance Crew Member I/II	6	7
	Maintenance Supervisor	1	1
	Construction Equipment Operator	3	3
	Utility Worker (currently a trainee)	1	0
Field Operations - Television/Locating			
0310-600	Maintenance Crew Leader	1	1
	Maintenance Crew Member I/II	4	4
	Maintenance Supervisor	1	1
Field Operations - Hydro			
0310-650	Maintenance Crew Leader	7	7
	Maintenance Crew Member I/II	2	2
	Maintenance Supervisor	1	1
Field Operations			
0310-680	Field Operations Superintendent	1	1
Pumping Stations			
0500-930	Field Operations Superintendent	1	1
	Pumping Stations Supervisor	1	1
	Pumping Stations Operator III	2	2
	Pumping Stations Operator I/II	4	4
		<u>Authorized</u>	<u>Budgeted</u>
		64	64

**CENTRAL CONTRA COSTA SANITARY DISTRICT
PLANT OPERATIONS DEPARTMENT BUDGET
FISCAL YEAR 2014-15**

		Authorized	Budgeted
Management			
0400-410	Director of Operations	1	1
	Plant Operations Division Manager	1	1
	Plant Maintenance Division Manager	1	1
Administrative			
0400-700	Administrative Services Supv	1	1
	Administrative Assistant	2	2
Safety			
0400-740	Safety Officer	1	1
	Operations Safety Specialist	0	1
Operations - Laboratory			
0420-720	Laboratory Superintendent	1	1
	Senior Chemist	1	1
	Chemist III	1	1
	Chemist I/II	5	5
Operations - Operators			
0420-730	Plant Operations Superintendent	1	1
	Shift Supervisor	7	7
	Senior Plant Operator	8	13
	Plant Operator III	9	7
	Plant Operator I/II	4	0
	Plant Ops Training Coordinator	1	1
Operations - Process Control			
0420-760	Senior Engineer	1	1
	Associate Engineer	1	1
	Assistant Engineer	1	1
Operations - Control Systems			
0420-770	Senior Engineer	1	1
	Staff Engineer	0	1
	System Administrator	1	1
	Associate Control Systems Eng.	2	2
	Control Systems Technician	1	1
Maintenance - Staff			
0440-800	Plant Maintenance Superintendent	1	1
	Maintenance Planner	2	2
	Administrative Technician	1	1
Maintenance - Electrical			
0440-810	Electrical Shop Supervisor	1	1
	Assistant Engineer	1	1
	Electrical Technician	4	4
Maintenance - Instrumentation			
0440-820	Instrument Shop Supervisor	1	1
	Instrument Technician	3	3
Maintenance - Mechanical			
0440-830	Mechanical Supervisor	1	1
	Maintenance Tech III, Mechanical	7	6
	Maintenance Tech I/II	2	2
Maintenance - Machine Shop			
0440-840	Mechanical Supervisor	1	1
	Machinist	2	2
	Painter	1	1
Maintenance - Buildings and Grounds			
0440-850	Buildings and Grounds Supervisor	1	1
	Maintenance Crew Leader	1	1
	Utility Worker	7	7
Maintenance - Maintenance and Engineering			
0440-860	Senior Engineer	1	1
		<u>Authorized</u>	<u>Budgeted</u>
		91	91