



Fiscal Year 2015-16

BUDGET

**Operations & Maintenance
Self-Insurance
Debt Service**

Adopted June 4, 2015



**Central Contra Costa Sanitary District
FY 2015-16 Budget
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- Board of Directors and District Management Listing
- General Manager's Presentation
- District Overview and Strategic Plan Summary
- Graphic of the Financial Planning and Budget Process
- Combined Budget Revenue & Expense Graphic

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.

- Pie Chart of Revenue and Expense
- District Revenue
- Salary & Benefits
- District Expense
- Department Expense
 - Administrative
 - Engineering
 - Operations:
 - Collection Systems*
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- Technical Training, Meetings & Conferences

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.

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

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.

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



BOARD OF DIRECTORS

Michael R. McGill
President

Tad J. Pilecki
President Pro Tem

James A. Nejedly
Director

Paul H. Causey
Director

David R. Williams
Director

DISTRICT MANAGEMENT

Roger S. Bailey
General Manager

Ann Sasaki
Deputy General Manager/Director of Operations

David Heath
Director of Administration

Jean-Marc Petit
Director of Engineering & Technical Services

Kent Alm
District Counsel

Elaine Boehme
Secretary of the District

June 4, 2015

Board of Directors:

I am pleased to present the Central Contra Costa Sanitary District's FY 2015-16 Operations & Maintenance (O&M) Budget as adopted by the Board on June 4, 2015. This budget reflects the Board's policies and provides the resources necessary to accomplish the District's mission and achieve the following six Board-approved goals described in our Strategic Business Plan:

1. **Meet all regulatory requirements for the good of the community and environment.**
2. **Ensure financial stability.**
3. **Develop our human capital resources.**
4. **Be a leader in the wastewater industry.**
5. **Provide exceptional customer service.**
6. **Maintain a reliable wastewater infrastructure.**



The District has a proven record of excellence in meeting the needs of the communities we serve. That record can be seen in 17 consecutive years of total compliance with our National Pollutant Discharge Elimination System permit; more than six years of total compliance with the Federal Title V air permitting program; one of the lowest numbers of sanitary sewer overflows per 100 miles of pipelines in the entire Bay Area; innovative programs like our Household Hazardous Waste (HHW) Collection Facility, Residential Recycled Water Filling Station, and Pharmaceutical Collection Program; and educational programs that range from third grade and high school students, to college-level training for treatment plant operators.

The FY 2015-16 budget will enable us to build on our successes, achieve the goals in the Strategic Business Plan, and meet the community's needs in the most optimal and cost-effective manner while our staff continuously works to improve business practices.

BACKGROUND

As part of ongoing budgeting efforts, staff developed a 10-year financial model for forecasting revenues, expenses and the debt service fund. Staff incorporated the results of a recent **Wastewater Cost-of-Service Study** and **Staffing-Needs Assessment** (both of which were conducted by Raftelis Financial Consultants) to assess the District's rate structure and overall staffing needs. The budgeting process also reflects the **Strategic Business Plan**, and includes the preparation of a **Comprehensive Wastewater Master Plan** and the implementation of the **Asset Management Plan**.

The purpose of the **Cost-of-Service Study** was to make sure the revenues we recover are appropriately assessed and cover all financial obligations; that our customers are being fairly charged based on the services they receive; and that the revenues recovered from residential,

multifamily, commercial and industrial customers are consistent with Proposition 218 requirements.

The purpose of the **Staffing-Needs Assessment** was to make sure the District's staffing levels are optimal based on the level of service our customers expect, the size and complexity of the collection and treatment systems, and our constant focus on remaining efficient and effective in running our business. The conclusion was that we are staffed at the right level; however, the District is making some minor adjustments to the organizational structure that will enhance our effectiveness and long-term efficiencies.

The **Strategic Business Plan** establishes policy direction for the District for the next two years. It identifies six goals with key performance indicators that provide a roadmap for achieving increased effectiveness and efficiencies. It will enable us to continue a high level of service, be an industry leader in providing value to customers,



and will have a positive impact throughout our service area for many years to come.

The **Comprehensive Wastewater Master Plan** and **Asset Management Program** will help to identify and implement the most cost-efficient methods for operating and maintaining the collection and treatment systems and other assets, maintain compliance with all applicable regulations, and protect public health and the environment.

As a result of these and other efforts, the following are reflected in the FY 2015-16 Budget:

- Implementation of a revised rate structure to remain in compliance with Proposition 218.
- Changes to the organizational structure to maximize the efficiency of human capital resources.
- Additional payment of \$2.5 million toward the District's Unfunded Actuarial Accrued Liability (UAAL).
- Contribution of \$2.6 million toward the Other Post-Employment Benefits (OPEB) liability investment trust fund.
- Development of District Leadership and Supervisory training academies.

- Resources for operating a Residential Recycled Water Filling Station.
- Implementation of the Comprehensive Wastewater Master Plan.
- Implementation of the Asset Management Plan.
- Implementation of the IT Master Plan.

In April 2015, the District sent ratepayers a notice of the June 4 Public Hearing on proposed Sewer Service Charge (SSC) increases in compliance with Proposition 218. The proposed SSC increase for FY 2015-16, effective July 1, 2015, is \$32 for single-family residences, bringing the annual SSC to \$471; and \$24 for multifamily residences, bringing the annual SSC to \$463. For FY 2016-17, effective July 1, 2016, the proposed increase is an additional \$32 for single-family residences, bringing the annual SSC to \$503; and \$24 for multifamily residences, bringing the annual SSC to \$487.

The SSC provides approximately 65% of the District's revenue. The other 35% comes primarily from new sewer connection fees, contract charges, and a portion of local property taxes.

Budget Overview

The FY 2015-16 O&M budget is approximately \$87.5 million. The FY 2015-16 Capital Improvement Budget is \$30.8 million.

Approximately 89.7% of the SSC revenue is allocated to the O&M budget, and the remaining 10.3% is allocated to the Capital Improvement Budget.

OPERATIONS & MAINTENANCE BUDGET

O&M Revenue: The following table compares Projected FY 2014-15 to Budget FY 2015-16 O&M Revenue:

O&M Revenue	Projected FY 2014-15	Budget FY 2015-16	Increase/Decrease (-) Variance \$	Variance %
Sewer Service Charge	\$70,051,000	\$70,390,000	\$339,000	0.5%
City of Concord	13,600,000	13,700,000	100,000	0.7%
All Others	3,445,867	3,402,300	(43,567)	-1.3%
TOTAL	\$87,096,867	\$87,492,300	\$395,433	0.5%

Total District O&M Revenue for FY 2014-15 is projected to be \$87.1 million. Compared to the FY 2015-16 Budget amount of \$87.5 million, revenue has increased by \$0.4 million, or 0.5%. This is due to the following:

- While the overall SSC amount is increasing, the O&M allocation of SSC is decreasing from 94.8% to 89.7%. The net result of these changes is a minimal increase in total O&M SSC of \$0.3 million, or 0.5%, for Budget FY 2015-16 compared to Projected FY 2014-15.
- The City of Concord primarily shares a flow portion of Treatment Plant, Environmental and Regulatory Compliance, and Source Control expenses and is charged administrative overhead and a finance charge. City of Concord's revenue is expected to be \$0.1 million, or 0.7%, more than Projected FY 2014-15, mainly due to flat treatment plant operating expenses in FY 2015-16.

O&M Expenses: The budget includes the allocation of \$7.9 million from the O&M Fund towards the unfunded liability associated with OPEB and current year retiree premiums. This amount is based on the most recently completed two-year actuarial study by Bartel Associates. The \$7.9 million includes an approximate payment of \$5.3 million for retiree medical, dental and life insurance premiums annually and \$2.6 million to be deposited in an OPEB investment trust to fund future retiree benefit costs.

The following table compares Projected FY 2014-15 to Budget FY 2015-16 O&M Expenses:

O&M Expenses	Projected	Budget	Increase/Decrease (-)	
	FY 2014-15	FY 2015-16	Variance \$	Variance %
Salaries	\$ 27,960,765	\$ 30,943,085	\$ 2,982,320	10.7%
Benefits & Cap O/H Credit	39,231,049	33,224,221	(6,006,828)	-15.3%
Chemicals	1,595,000	1,655,000	60,000	3.8%
Utilities	4,810,550	4,780,250	(30,300)	-0.6%
Repairs & Maintenance	4,275,006	5,369,900	1,094,894	25.6%
Hauling & Disposal	860,200	998,550	138,350	16.1%
Professional & Legal	440,500	640,300	199,800	45.4%
Outside Services	3,208,871	3,883,115	674,244	21.0%
Self-Insurance	650,000	1,500,000	850,000	130.8%
Materials & Supplies	1,906,725	2,210,045	303,320	15.9%
All Other	2,054,505	2,260,398	205,893	10.0%
TOTAL	\$86,993,171	\$87,464,864	\$471,693	0.5%

Total District O&M expenses are projected to be \$87.0 million in FY 2014-15 compared to a FY 2015-16 O&M budget of \$87.5 million. This reflects a \$0.5 million, or 0.5%, increase in expenses.

Variance:

- **O&M Salaries:** District O&M salaries are projected to be \$28.0 million in FY 2014-15. Compared to a budget of \$30.9 million in FY 2015-16, salaries have increased by \$3.0 million, or 10.7%. This is due to the filling of a large number of vacant positions based on the adoption of the staffing analysis recommendations, and a 3.5% salary adjustment consistent with bargaining unit MOUs.
- **Benefits Including Capitalized Administrative Overhead Credit:** District O&M benefits are projected to be \$39.2 million. Compared to a budget of \$33.2 million in FY 2015-16, this has decreased by \$6.0 million, or 15.3%. This is mainly due to a decrease in retirement expenses of \$4.4 million in FY 2015-16.



Benefit Rate Assumptions:

- **Kaiser** – 2.82% rate decrease for active employees; 2.75% weighted average retiree rate decrease.
- **HealthNet** – 6.50% rate increase in HMO for active employees; 6.61% weighted average retiree rate increase.
- **CCCERA** – \$4.4 million decrease in annual contribution for employee pensions due to the most recent actuarial update and a reduction in additional payment from \$5 million to \$2.5 million.
- **Delta Dental** – Estimated 1.0% rate decrease.
- **Long-Term Disability** – No rate increase.
- **Employee Assistance Program** – 2.0% rate increase.
- **Workers' Compensation** – Estimated 10% rate increase.
- **Life Insurance** – No rate increase.

All Other O&M Expenses: The remaining O&M non-labor and benefit expenses total a projected \$19.8 million in FY 2014-15. Compared to a budgeted \$23.3 million in FY 2015-16, these increased by \$3.5 million, or 17.7%. Expense category variance explanations are provided in the budget document at a District and Department level. The three largest expense category increases between Projected FY 2014-15 and Budgeted FY 2015-16 are as follows:

- **Repairs and Maintenance** – \$1.1 million higher in Budget FY 2015-16 than Projected FY 2014-15. This is largely due to the cogeneration facility repair and cathodic protection expenses moving to the O&M budget from the Capital budget, and due to several deferred maintenance expense items.
- **Self-Insurance Expenses** – \$0.9 million higher in Budget FY 2015-16 than Projected FY 2014-15 due to higher than normal claim costs.
- **Outside Services Expenses** – \$0.7 million higher in Budget FY 2015-16 than Projected FY 2014-15 due to the addition of the records management initiative, class and compensation study, and increased cost for security and emergency services.

CAPITAL IMPROVEMENT BUDGET

Sewer Construction Fund revenues increased \$6.5 million from \$22.3 million in FY 2014-15 to \$28.8 million in FY 2015-16. This increase was due primarily to increased sewer service charges of \$4.4 million as a result of user rate increases, an increase in property tax revenue, and a reallocation of \$1.9 million resulting from a reduction in debt service payments. Capital expenditures for FY 2015-16 are \$30.8 million, a \$5.7 million increase over the FY 2014-15 budget of \$25.1 million. The District will spend down \$2.0 million of reserves to balance the Capital budget in FY 2015-16.

The District will continue to invest in infrastructure as referenced in the FY 2015-16 Capital Improvement Budget. Some major projects include the following:

- **Martinez Sewer Renovations**
- **Pleasant Hill Grayson Creek Trunk**
- **Lafayette Sewer Renovations**
- **Wastewater and Collection System Master Plans**
- **M1 Rehabilitation Project**
- **Piping Renovations**
- **Pump and Blower Seismic Upgrades**
- **Information Technology Development**
- **Computerized Maintenance Management Software (CMMS) Implementation**
- **Asset Management Program Development**
- **Development Sewerage**
- **Vehicle and Equipment Replacement**

The following table is a summary of projected FY 2015-16 Capital Improvement Program revenues and expenditures:

Sewer Construction Fund Revenues and Expenditures

Revenues

Capacity Fees	\$6,184,000
Pumped Zone Fees	450,000
Interest	187,000
Ad Valorem Taxes	10,060,000
Sewer Service Charges	8,110,000
Reimbursement from Others:	
City of Concord	3,150,000
Recycled Water Sales	257,000
Developer Fees, Charges, Other	369,500

Total Revenues * **\$28,767,500**

*Revenue is first recorded in the O&M budget until O&M costs are offset. Any additional revenue will be recorded in the Sewer Construction Fund.

Expenditures

Treatment Plant Program	\$10,410,000
Collection System Program	15,950,000
General Improvements Program	3,980,000
Recycled Water Program	450,000

Total Expenditures **\$30,790,000**

Sewer Construction Funds Available Impact

Projected Revenues	\$28,767,500
Projected Expenditures	(30,790,000)
Draw from Funds Available	(2,022,500)

Specific information regarding expenditure categories is included in the Capital Improvement Plan.



CONCLUSION

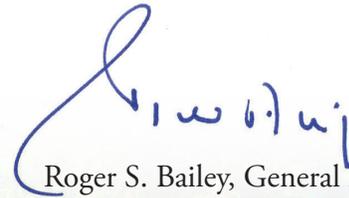
The District has many challenges and opportunities ahead as we move into Fiscal Years 2015 and 2016. We will continue our commitment to provide the highest quality wastewater services for our customers. We will closely monitor costs and continue to look for ways to maximize efficiency and productivity.

I wish to thank the Board for providing the vision and resources necessary to achieve the District's goals and respond to the challenges ahead.

I also wish to thank the District staff who worked diligently to develop the budgets and prepare these documents. Their collective efforts have

enabled us to develop a budget that will serve as a financial plan and an operating guide to ensure that the District is well positioned financially to accomplish our goals.

By planning for the future, making sound financial decisions, implementing new technologies and processes, and maintaining a highly skilled and dedicated workforce, the District will remain a world-class organization that provides customers with exceptional service and value – now and well into the future.



Roger S. Bailey, General Manager





DISTRICT OVERVIEW

The Central Contra Costa Sanitary District was established in 1946 and is located approximately 30 miles east of San Francisco. The District provides wastewater services for approximately 476,400 customers within a 144-square mile area of central Contra Costa County. This area includes Danville, Lafayette, Martinez, Moraga, Orinda, Pacheco, Pleasant Hill, San Ramon, Walnut Creek, and unincorporated areas within central Contra Costa County. The District also treats wastewater for residents of Concord and Clayton under a 1974 contract with the City of Concord.

The District operates and maintains more than 1,500 miles of sewer pipeline, 19 pumping stations, and a wastewater treatment plant that treats and disinfects an average of 35 million gallons per day (mgd), most of which is discharged into Suisun Bay. Approximately 2.5 mgd receives further treatment to produce high-quality recycled water which is ideal for non-potable purposes such as landscape irrigation and industrial processes.

In addition to its wastewater responsibility, the District operates and maintains a Household Hazardous Waste Collection Facility that serves approximately 30,000 residential and small business customers each year by collecting, recycling, or safely disposing of more than 2 million pounds of hazardous waste; a Pharmaceutical Collection Program with 13 locations that collect and safely dispose of 12,000 pounds of unwanted drugs each year; and a newly opened Residential Recycled Water Filling Station.

The District is committed to protecting public health and the environment and providing exceptional customer service while minimizing facility and operating costs. Our Mission, Vision, and Values are as follows:



CCCSD serves 476,400 customers within its 144-square-mile service area.

- Wastewater collection & treatment; Household Hazardous Waste (HHW) disposal for 339,000 people.
- Wastewater treatment and HHW disposal for 137,400 people in Concord and Clayton by contract.
- HHW disposal only.
- CCCSD's headquarters, treatment plant, and HHW Collection Facility are located in Martinez.

OUR MISSION

To protect public health and the environment by:

- Collecting and treating wastewater
- Embracing a policy of sustainability for the responsible use of existing resources
- Promoting environmental stewardship

OUR VISION

To be a high-performance organization that provides exceptional customer service and full regulatory compliance at responsible rates.

OUR VALUES

We achieve success by valuing:

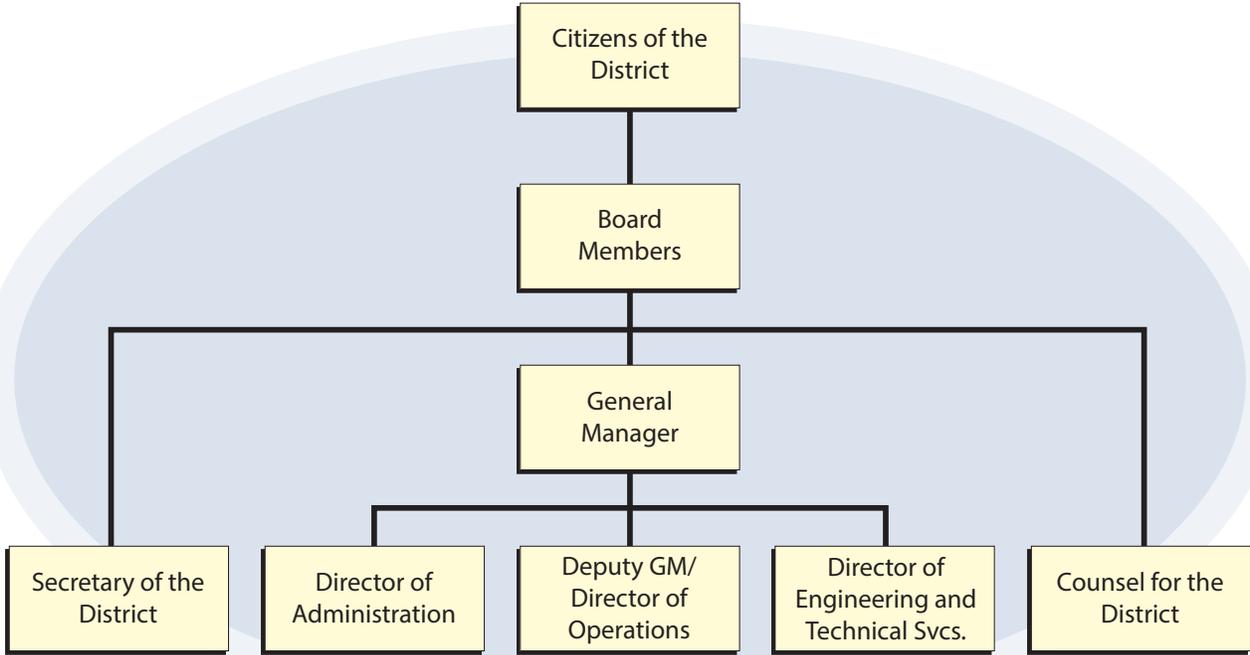
- Each other
- Ethics and integrity
- A healthy and safe environment
- Community relationships
- The meeting of commitments
- Transparency in all we do



ORGANIZATION

The District is governed by a five-member Board of Directors. Board members are elected on a non-partisan basis and serve a four-year term. The Board appoints the General Manager, who manages the District in accordance with established Board policies.

The District is organized into three departments: Administration, Engineering and Technical Services, and Operations.



The District's main headquarters, Board Room, and treatment plant are located at 5019 Imhoff Place in Martinez. The District's collection system operations are headquartered at 1250 Springbrook Road in Walnut Creek.





STRATEGIC PLAN SUMMARY

In FY 2014-15, the District implemented a two-year Strategic Plan that establishes policy direction that will enable us to increase efficiencies and continue in our role as stewards of the environment. The Strategic Plan outlines the District's core commitments, focused initiatives, and key performance indicators.

A brief summary of the Strategic Plan's goals and strategies follows. For a complete copy of the Strategic Plan, including initiatives and key performance indicators, please go to <http://centralsan.org/index.cfm?navId=1305>.

STRATEGIC PLAN GOALS AND STRATEGIES

■ GOAL ONE: Meet regulatory requirements for the good of the community and environment.

Strategies:

- Strive to achieve 100% permit compliance in air, water, land and other regulations.
- Strive to reduce the number of sanitary sewer overflows by continuing Best Management Practices.

■ GOAL TWO: Ensure financial stability.

Strategies:

- Maintain a fair and equitable rate structure based on Wastewater Cost of Service Study results.
- Address unfunded liability, minimizing it in the future.
- Implement prudent risk management procedures to minimize exposure to risk.

■ GOAL THREE: Develop our human capital resources.

Strategies:

- Ensure appropriate staffing levels.
- Develop and implement a District-focused leadership development program.
- Provide appropriate coaching, mentoring and development resources for staff to be successful in current and future positions.

■ GOAL FOUR: Be a leader in the wastewater industry.

Strategies:

- Use sustainable practices that minimize waste, maximize resources, protect the ratepayer, improve the community, and embrace innovation.
- Collaborate with regional water and wastewater agencies to augment the region's water supply while expanding access to recycled water for our customers.
- Complete Information Technology Master Plan integration throughout all District operations.

■ GOAL FIVE: Provide exceptional customer service.

Strategies:

- Make a concerted effort to understand customer expectations and degree of satisfaction with District services.
- Increase District interaction with local, state and federal officials.
- Develop a Business Plan, integrating and prioritizing initiatives identified in the Strategic Plan.
- Continue emergency operations and business continuity preparation throughout the District to best respond in the event of a catastrophe.

▶ Continued on Page 4



STRATEGIC PLAN GOALS AND STRATEGIES

▶ *Continued from Page 3*

■ GOAL SIX: Maintain a reliable wastewater infrastructure

Strategies:

- Establish an Asset Management Program.
- Update the Capital Improvement Program annually through prioritization and risk analysis, while focusing on the sustainability of customer service, environmental needs and economic demands.
- Increase enforcement of the District's Overflow Protection Device Ordinance.



ACCOUNTING AND BUDGETARY CONTROLS

The District by law uses an enterprise fund to account for the operations of the District, which is run in a manner similar to private industry. The District currently has one enterprise fund which is comprised of four internal sub-funds:

- **Operations & Maintenance** - accounts for the general operations of the District. Substantially all operating revenues and expenses are accounted for in this fund.
- **Sewer Construction** - accounts for non-operating revenues that are to be used for acquisition or construction of treatment plant, property, and equipment.
- **Self-Insurance** - accounts for interest earnings on cash balances in this sub-fund and cash allocations from other funds, as well as costs of insurance premiums and claims not covered by the District's insurance policies.
- **Debt Service** – accounts for activity associated with the payment of the District's long term bonds and loans.

Each year, the Board adopts four budgets: Operations and Maintenance; Capital Improvement and Sewer Construction; Self-Insurance; and Debt-Service.

The District's current combined budget is approximately \$123.3 million.

■ REVENUE SOURCES INCLUDE:

- **Residential Sewer Service Charges**
- **Commercial Sewer Service Charges**
- **Sewer Connection Fees**
- **City of Concord (contract to treat wastewater)**
- **Ad Valorem Property Taxes**

Central Contra Costa Sanitary District

Financial Planning Process

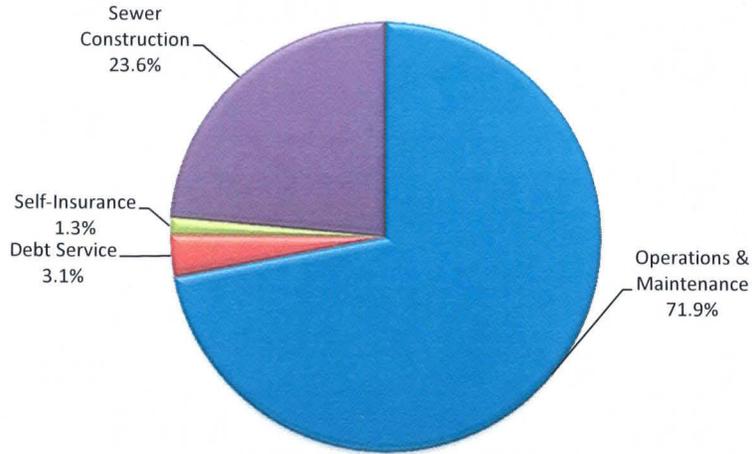


■ Action step

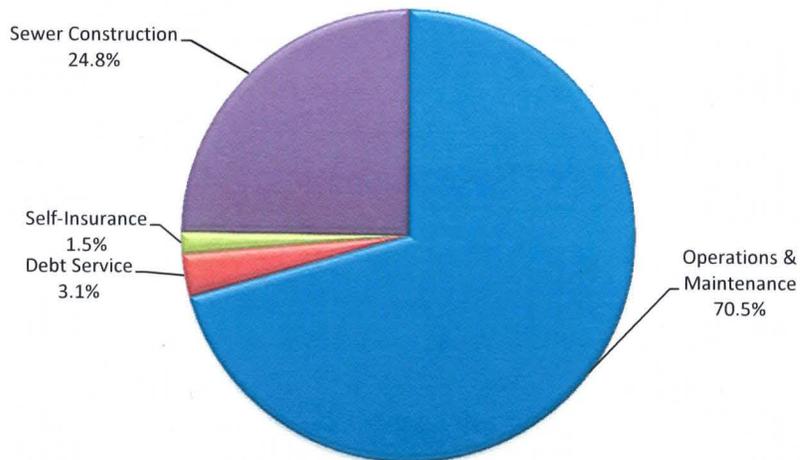
■ Output

**Central Contra Costa Sanitary District
 Combined Budgets - FY 2015-16
 Total District Revenue & Expense**

Fund	Revenue
Operations & Maintenance	\$ 87,492,300
Debt Service	3,822,330
Self-Insurance	1,585,375
Sewer Construction	28,767,500
	<u>\$ 121,667,505</u>



Fund	Expense
Operations & Maintenance	\$ 87,464,864
Debt Service	3,822,330
Self-Insurance	1,917,000
Sewer Construction	30,790,000
	<u>\$ 123,994,194</u>





Fiscal Year 2015-16

OPERATIONS & MAINTENANCE BUDGET

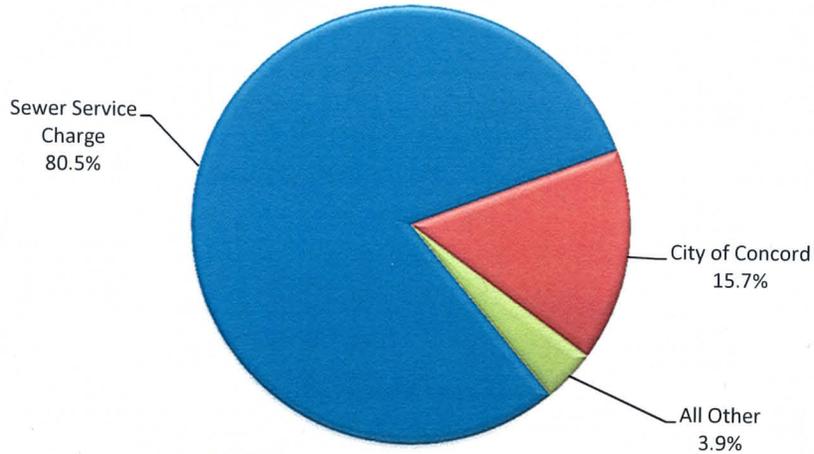


Central Contra Costa Sanitary District Operations and Maintenance Budget

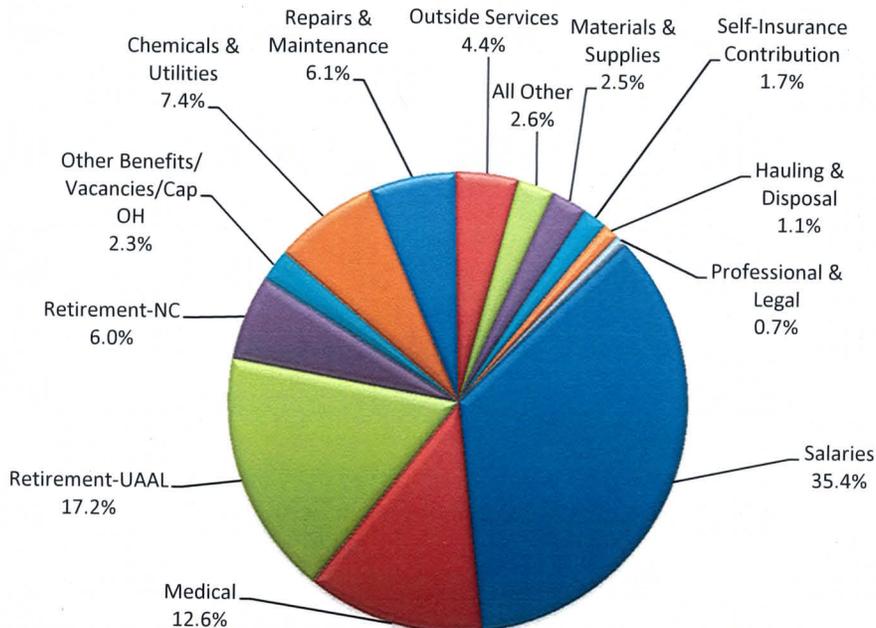
Fiscal Year Ending June 30, 2016

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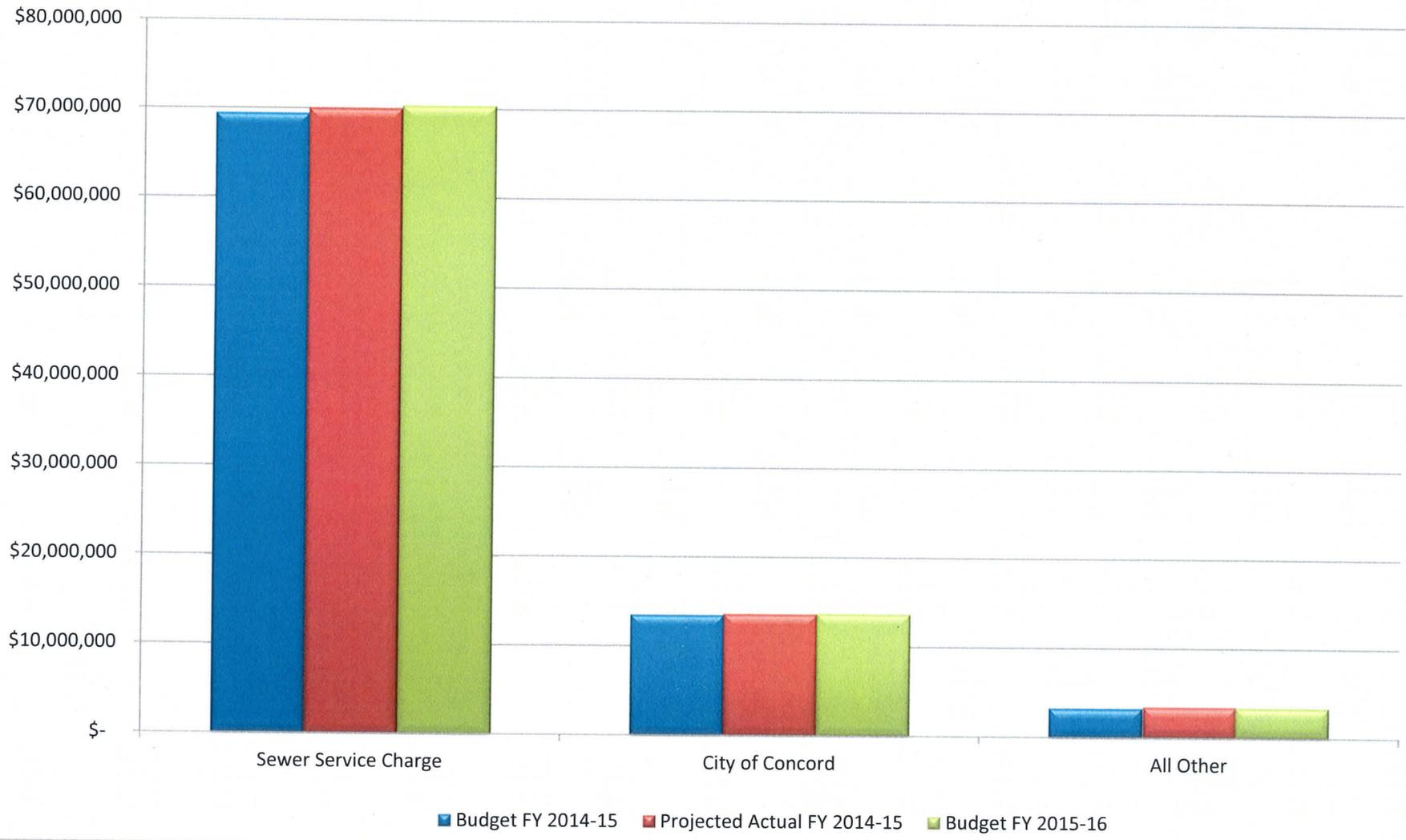
FY 2015-16 Budgeted O&M Revenue		
Sewer Service Charge	\$ 70,390	80.5%
City of Concord	13,700	15.7%
All Other	3,402	3.9%
	\$ 87,492	100.00%



FY 2015-16 Budgeted O&M Expenses		
Salaries	\$ 30,943	35.4%
Medical	10,985	12.6%
Retirement-UAAL	15,033	17.2%
Retirement-NC	5,229	6.0%
Other Benefits/ Vacancies/Cap OH	1,977	2.3%
Chemicals & Utilities	6,435	7.4%
Repairs & Maintenance	5,370	6.1%
Outside Services	3,883	4.4%
All Other	2,260	2.6%
Materials & Supplies	2,210	2.5%
Self-Insurance Contribution	1,500	1.7%
Hauling & Disposal	999	1.1%
Professional & Legal	640	0.7%
	\$ 87,465	100.0%



Operations and Maintenance Revenue FY 2014-15 Budget, FY 2014-15 Projected and FY 2015-16 Budget



O&M REVENUE

BUDGET FY 2015-16 COMPARED TO PROJECTED FY 2014-15					
	Projected	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2014-15		FY 2015-16	Variance \$	
Sewer Service Charge	\$ 70,051,000	70,390,000	339,000	0.48%	Increase in overall SSC offset by reduction in O&M SSC percentage from 94.8% to 89.7%.
City of Concord	13,600,000	13,700,000	100,000	0.74%	Flat as benefit expense decreased to offset other Plant O&M expenses.
Rental Income	590,467	619,300	28,833	4.88%	Increase due to contractual rent increases.
HHW Reimbursement	848,000	879,000	31,000	3.66%	Increase due to standard estimated inflation in expenses offset by a decrease in benefit expenses.
Stormwater Program	260,000	268,000	8,000	3.08%	Insignificant variance.
Reclaimed Water Sales	71,300	75,000	3,700	5.19%	Insignificant variance.
All Other	1,676,100	1,561,000	(115,100)	(6.87%)	Decrease due to annexation charges and side sewer inspection fees were unusually high in FY 2014-15.
Total	\$ 87,096,867	87,492,300	395,433	0.45%	

BUDGET FY 2015-16 COMPARED TO BUDGET FY 2014-15					
	Budget	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2014-15		FY 2015-16	Variance \$	
Sewer Service Charge	69,447,000	70,390,000	943,000	1.36%	Increase in overall SSC offset by reduction in O&M SSC percentage from 94.8% to 89.7%.
City of Concord	13,500,000	13,700,000	200,000	1.48%	Flat as benefit expense decreased to offset other Plant O&M expenses.
Rental Income	566,000	619,300	53,300	9.42%	Increase due to contractual rent increases.
HHW Reimbursement	895,000	879,000	(16,000)	(1.79%)	Insignificant variance.
Stormwater Program	245,000	268,000	23,000	9.39%	Expecting a slight increase in level of service.
Reclaimed Water Sales	103,000	75,000	(28,000)	(27.18%)	Rebalancing revenue split between O&M and Sewer Construction fund. O&M to receive an amount equal to expenses.
All Other	1,475,600	1,561,000	85,400	5.79%	Increase in annexation charges and side sewer inspection fees are expected from a continuing economic recovery, though not at the FY 2014-15 levels.
Total	86,231,600	87,492,300	1,260,700	1.46%	

CENTRAL CONTRA COSTA SANITARY DISTRICT
 BUDGET SUMMARY ANALYSIS - DISTRICT REVENUE
 FISCAL YEAR 2015-2016

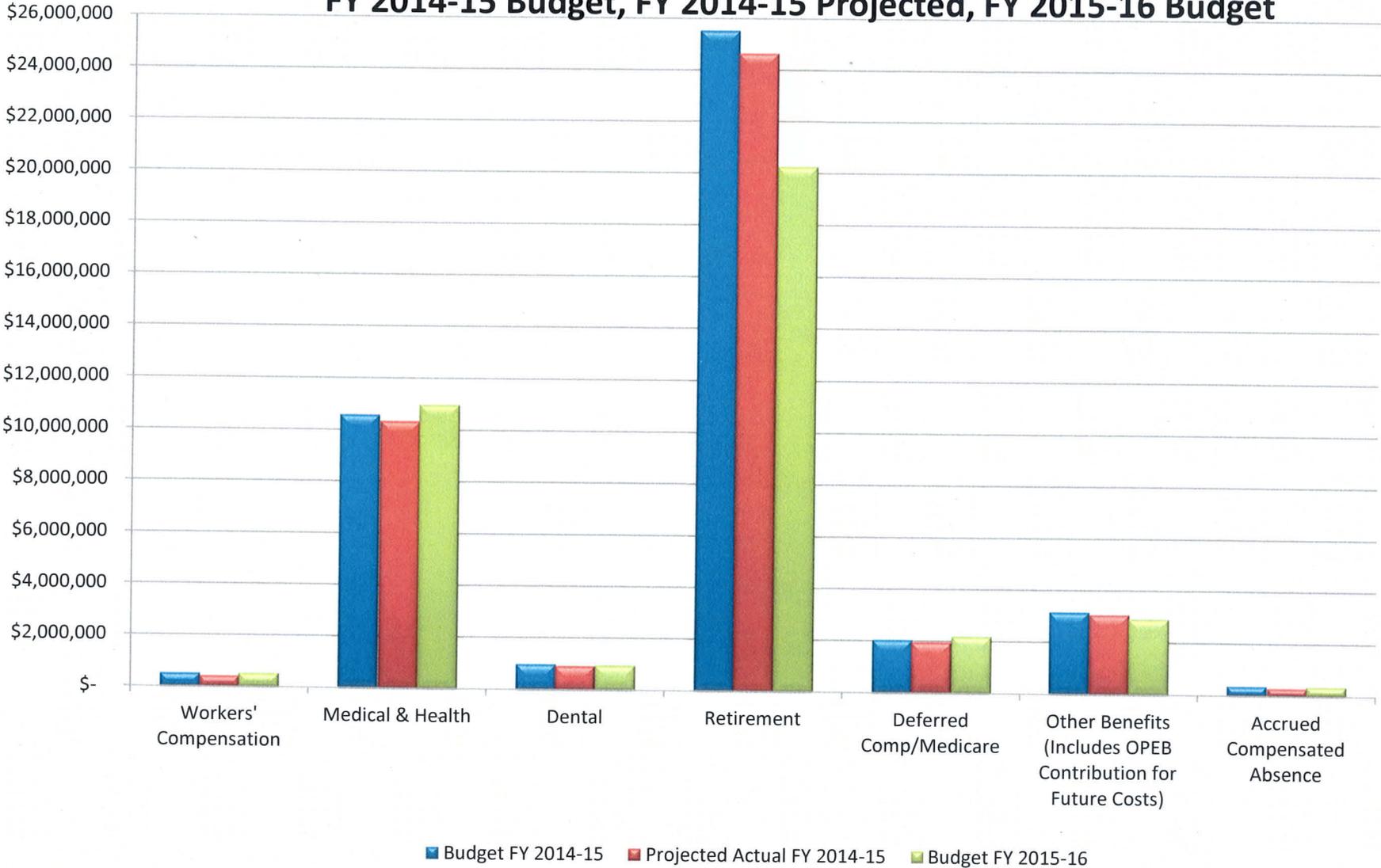
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGETED 2014-15	PROJECTED ACTUAL 14-15	15-16 BUDGET FINAL PASS	BUDGET 15-16 TO EST 14-15 VARIANCE	PERCENT VARIANCE	BUDGET 15-16 TO BUDGET 14-15 VARIANCE	PERCENT VARIANCE
RUNNING EXPENSE								
001-0000-300.10-00	PERMIT/APPLICATION FEES	330,000	320,000	330,000	10,000	3.13	0	.00
001-0000-300.17-00	SEPTIC TANK DUMPING	69,600	84,100	72,000	12,100-	14.39-	2,400	3.45
001-0000-300.19-00	OVERTIME INSPECTION	12,000	12,000	12,000	0	.00	0	.00
001-0000-300.20-00	SIDE SEWER INSPECTION	550,000	700,000	600,000	100,000-	14.29-	50,000	9.09
001-0000-300.22-00	SEWER SVC CHARGE-COUNTER	189,500	215,000	225,000	10,000	4.65	35,500	18.73
001-0000-300.23-00	SEWER SVC CHRG-COUNTY	68,227,800	68,700,000	68,928,000	228,000	.33	700,200	1.03
001-0000-300.24-00	SEWER SVC CHRG-DIRECT	1,052,800	1,146,000	1,260,000	114,000	9.95	207,200	19.68
001-0000-300.25-00	SEWER SVC CHRG-PRIOR YEAR	23,100-	10,000-	23,000-	13,000-	130.00	100	.43-
001-0000-300.26-00	SERVICE CHARGES-CONCORD	13,500,000	13,600,000	13,700,000	100,000	.74	200,000	1.48
001-0000-300.27-00	SALES	2,000	2,000	1,000	1,000-	50.00-	1,000-	50.00-
001-0000-300.29-00	OTHER SERVICE CHARGES	150,000	155,000	178,000	23,000	14.84	28,000	18.67
001-0000-300.30-00	INDUSTRIAL PERMIT FEES	95,000	115,000	95,000	20,000-	17.39-	0	.00
001-0000-300.32-00	NEW INDUSTRY PERMIT FEES	10,000	8,000	10,000	2,000	25.00	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	566,000	590,467	619,300	28,833	4.88	53,300	9.42
001-0000-300.36-00	PRETREATMENT PROGRAM FINE	2,000	0	2,000	2,000	.00	0	.00
001-0000-300.38-00	RECYCLED WATER	103,000	71,300	75,000	3,700	5.19	28,000-	27.18-
001-0000-300.38-01	RECYCLED WATER GRANTS	0	0	0	0	.00	0	.00
001-0000-300.43-00	ANNEXATION CHARGES	24,000	80,000	48,000	32,000-	40.00-	24,000	100.00
001-0000-300.45-00	INTEREST INCOME	90,000	96,000	103,000	7,000	7.29	13,000	14.44
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	245,000	260,000	268,000	8,000	3.08	23,000	9.39
001-0000-300.56-00	HOUSE HAZARD WASTE REIMB	895,000	848,000	879,000	31,000	3.66	16,000-	1.79-
001-0000-300.60-00	MISCELLANEOUS INCOME	115,000	80,000	85,000	5,000	6.25	30,000-	26.09-
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	1,000	1,000-	50.00-	1,000-	50.00-
*		86,231,600	87,096,867	87,492,300	395,433	.45	1,260,700	1.46
**	RUNNING EXPENSE	86,231,600	87,096,867	87,492,300	395,433	.45	1,260,700	1.46

**CENTRAL CONTRA COSTA SANITARY DISTRICT
FY 2014-15 AND FY 2015-16 OPERATIONS AND MAINTENANCE BUDGETS
DISTRICT SALARIES AND BENEFITS**

	TOTAL DISTRICT			OPERATIONS & MAINTENANCE			SEWER CONSTRUCTION		
	FY 2014-15 Budget	FY 2015-16 Budget	Variance Favorable/ (Unfavorable)	FY 2014-15 Budget	FY 2015-16 Budget	Variance Favorable/ (Unfavorable)	FY 2014-15 Budget	FY 2015-16 Budget	Variance Favorable/ (Unfavorable)
SALARIES	\$ 31,145,749	33,326,251	(2,180,502)	27,988,018	30,215,569	(2,227,551)	3,157,731	3,110,682	47,049
Salary Vacancy	(607,000)	(651,000)	44,000	(549,000)	(594,000)	45,000	(58,000)	(57,000)	(1,000)
OVERTIME	1,084,635	1,217,484	(132,849)	958,128	1,094,493	(136,365)	126,507	122,991	3,516
STANDBY	221,023	227,023	(6,000)	221,023	227,023	(6,000)	-	-	-
BENEFITS (A)	46,270,487	40,805,089	5,465,398	43,127,388	38,181,228	4,946,160	3,143,099	2,623,861	519,238
Benefit Vacancy	(1,294,000)	(1,145,000)	(149,000)	(1,294,000)	(1,145,000)	(149,000)	-	-	-
CAP. ADMIN. O/H	-	-	-	(3,806,958)	(3,812,007)	5,049	3,806,958	3,812,007	(5,049)
TOTAL	\$ 76,820,894	73,779,847	3,041,047	66,644,599	64,167,306	2,477,293	10,176,295	9,612,541	563,754

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

Operations & Maintenance Benefits (w/o vacancy factor) FY 2014-15 Budget, FY 2014-15 Projected, FY 2015-16 Budget



Total District Salaries, Benefits, and Capitalized Administrative Overhead Expense

BUDGET FY 2015-16 COMPARED TO PROJECTED FY 2014-15					
	Projected	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2014-15	FY 2015-16	Variance \$	Variance %	
O&M Salaries	\$ 27,960,765	30,943,085	(2,982,320)	(10.67%)	Increases due to cost-of-living increases, merit increases, personnel advancements and filling of vacant positions (including two newly-created management positions). FY 2015-16 includes a 2% vacancy factor.
O&M Workers' Compensation	417,119	523,316	(106,197)	(25.46%)	The assumed rate increase is 10%; confirmed rate increases have not been received at this time. Experience Modification factor expected to increase slightly. Insurable earnings in Budget FY 2015-16 are higher than Projected FY 2014-15.
O&M Medical & Health	10,339,309	10,985,237	(645,928)	(6.25%)	FY 2015-16 Kaiser rate decreases are -2.82% for active members and a weighted -2.75% for retirees. Health Net increases are 6.5% for active employees and a weighted 6.61% for retirees. Additional increase due to an increase in full-year employment with new hires and ongoing recruitments.
O&M Dental	919,895	944,272	(24,377)	(2.65%)	Delta Dental rate decrease is -1.00%. Overall increase due to an increase in full-year employment with new hires and ongoing recruitments.
O&M Retirement	24,649,598	20,262,241	4,387,357	17.80%	Additional UAAL payment decreased by \$2.5M. Retirement rate decreasing by 21% overall, offset slightly by higher pensionable wages.
O&M Deferred Comp/Medicare	1,964,240	2,194,087	(229,847)	(11.70%)	Increase due to increase in subject wages.
O&M Other Benefits	225,948	280,475	(54,527)	(24.13%)	The rates for LTD and life did not increase, but overall expense increased due to salary increases and full-year employment with new hires and ongoing recruitments.
OPEB Contribution (future contribution only; does not include retiree healthcare premiums)	2,837,600	2,631,600	206,000	7.26%	This amount represents the future payment into the PARS trust for Retiree healthcare. The OPEB figure declined this year mainly due to a lower ARC figure from the most recent valuation. The total annual required contribution (ARC) including retiree medical, dental and life insurance premiums is \$7.9M.
O&M Accrued Compensated Absence	299,880	360,000	(60,120)	(20.05%)	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	-	(1,145,000)	1,145,000	-	3% of budgeted benefits.
O&M Capitalized Administrative Overhead Credit	(2,422,540)	(3,812,007)	1,389,467	57.36%	The Capitalized Administrative Overhead was 113% of salary in FY 2013-14 and is 115% of salary in FY 2013-14. The large variance is due to less capital work being performed in FY 2014-15 than anticipated for FY 2015-16.
*CAPITAL SALARY AND BENEFITS	6,852,347	9,612,541	(2,760,194)	(40.28%)	Increased capital salaries and associated benefits in FY 2015-16.
Total O&M and Capital	\$ 74,044,161	73,779,847	264,314	0.36%	

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

BUDGET FY 2015-16 COMPARED TO BUDGET FY 2014-15					
	Budget	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2014-15	FY 2015-16	Variance \$	Variance %	
O&M Salaries	28,618,169	30,943,085	(2,324,916)	(8.12%)	Increases due to cost-of-living increases, merit increases, personnel advancements and filling of vacant positions (including two newly-created management positions). FY 2015-16 includes a 2% vacancy factor.
O&M Workers' Compensation	504,377	523,316	(18,939)	(3.75%)	The assumed rate increase is 10%; confirmed rate increases have not been received at this time. Experience Modification factor expected to increase slightly.
O&M Medical & Health	10,582,456	10,985,237	(402,781)	(3.81%)	FY 2015-16 Kaiser rate decreases are -2.82% for active members and a weighted -2.75% for retirees. Health Net increases are 6.5% for active employees and a weighted 6.61% for retirees. Additional increase due to an increase in full-year employment with new hires and ongoing recruitments.
O&M Dental	971,098	944,272	26,826	2.76%	Delta Dental rate decrease is -1.00%.
O&M Retirement	25,517,180	20,262,241	5,254,939	20.59%	Additional UAAL payment decreased by \$2.5M. Retirement rate decreasing by 21% overall, offset slightly by higher pensionable wages.
O&M Deferred Comp/Medicare	2,041,232	2,194,087	(152,855)	(7.49%)	Increase due to increase in subject wages.
O&M Other Benefits	341,045	280,475	60,570	17.76%	The rates for LTD and life did not increase, but overall expense increased due to salary increases and full-year employment with new hires and ongoing recruitments.
OPEB Contribution (future contribution only; does not include retiree healthcare premiums)	2,810,000	2,631,600	178,400	6.35%	This amount represents the future payment into the PARS trust for Retiree healthcare. The OPEB figure declined this year mainly due to a lower ARC figure from the most recent valuation. The total annual required contribution (ARC) including retiree medical, dental and life insurance premiums is \$7.9M.
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	(1,294,000)	(1,145,000)	(149,000)	11.51%	3% of budgeted benefits.
O&M Capitalized Administrative Overhead Credit	(3,806,958)	(3,812,007)	5,049	0.13%	Insignificant variance.
*CAPITAL SALARY AND BENEFITS	10,176,295	9,612,541	563,754	5.54%	Decrease due to reassessment of amount of capital work performed.
Total O&M and Capital	\$ 76,820,894	73,779,847	3,041,047	3.96%	

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

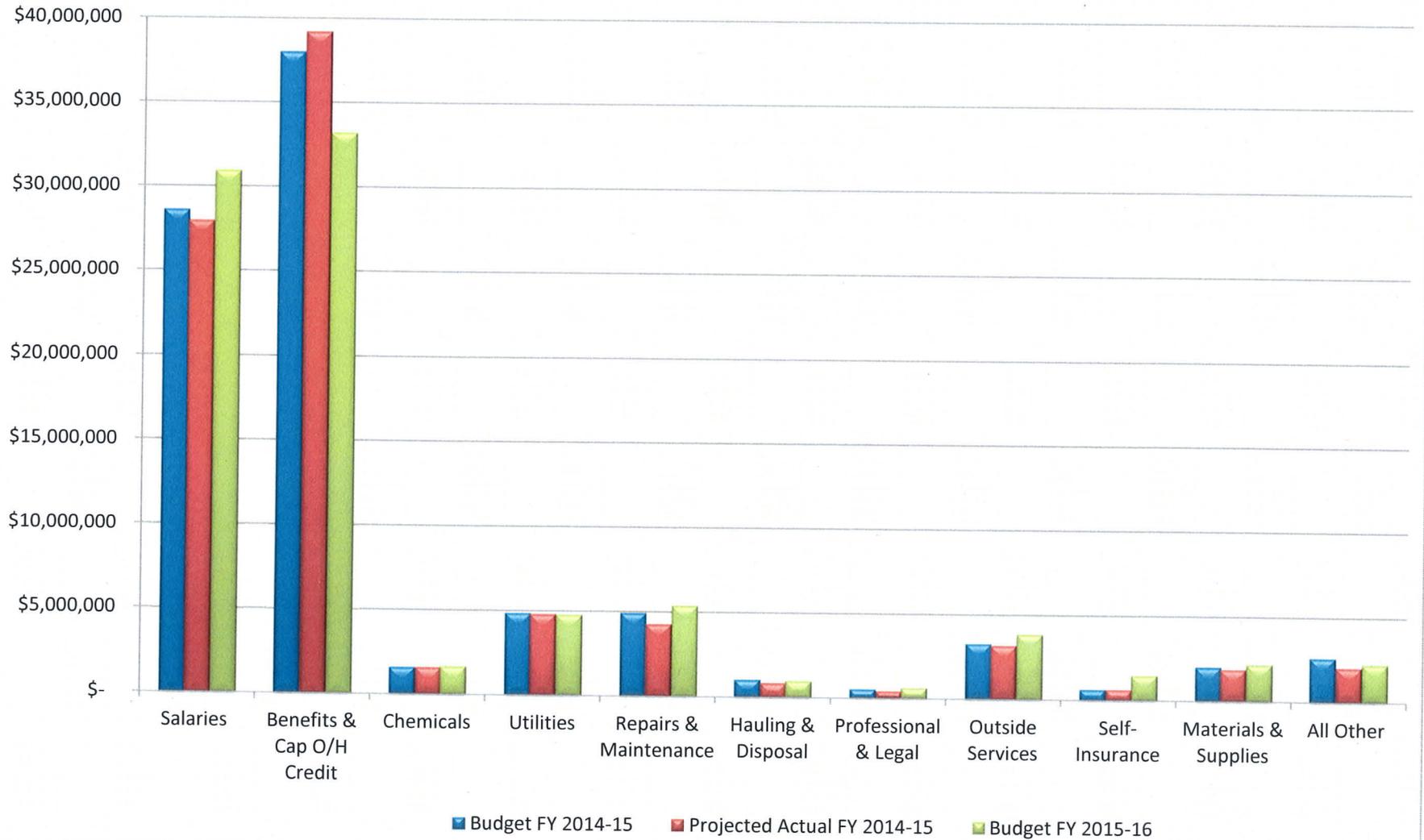
CENTRAL CONTRA COSTA SANITARY DISTRICT
 BUDGET SUMMARY BY TYPE - FUND 001 R/E & S/C SALARIES & BENEFITS
 FISCAL YEAR 2015-2016

ACCOUNT DESCRIPTION	BUDGETED 2014-2015	Y-T-D		15-16 BUDGET FINAL PASS	BUDGET 15-16 TO EST 14-15		BUDGET 15-16 TO BUDGET 14-15	
		ACTUAL EXPENDED	PROJECTED ACTUAL 14-15		PERCENT VARIANCE	PERCENT VARIANCE		
RUNNING EXPENSE								
* SALARIES & WAGES-MGMT.	2,368,609	1,560,592	2,057,920	3,007,461	949,541-	46.14-	638,852-	26.97-
* SALARIES & WAGES-NON MGMT	25,319,409	17,874,595	24,400,631	26,908,108	2,507,477-	10.28-	1,588,699-	6.27-
* SALARIES & WAGES-COMP ABS	300,000	231,324	300,000	300,000	0	.00	0	.00
* OVERTIME	958,128	712,010	970,714	1,094,493	123,779-	12.75-	136,365-	14.23-
* STANDBY PAID	221,023	176,473	231,500	227,023	4,477	1.93	6,000-	2.71-
* SALARY VACANCY	549,000-	0	0	594,000-	594,000	.00	45,000	8.20-
** SALARIES & WAGES	28,618,169	20,554,994	27,960,765	30,943,085	2,982,320-	10.67-	2,324,916-	8.12-
* WORKERS' COMPENSATION INS	504,377	308,983	417,119	523,316	106,197-	25.46-	18,939-	3.75-
* STATE UNEMPLOYMENT INSUR	30,000	7,828	12,000	30,000	18,000-	150.00-	0	.00
* FEDERAL MEDICARE TAX	400,644	293,202	395,837	435,335	39,498-	9.98-	34,691-	8.66-
* MEDICAL & HEALTH INSUR	10,582,456	7,559,386	10,339,309	10,985,237	645,928-	6.25-	402,781-	3.81-
* RETIREMENT CONTRIBUTION	25,517,180	19,403,594	24,649,598	20,262,241	4,387,357	17.80	5,254,939	20.59
* DEFERRED COMP. CONTRIB	1,640,588	1,181,136	1,568,403	1,758,752	190,349-	12.14-	118,164-	7.20-
* DENTAL INSURANCE	971,098	691,469	919,895	944,272	24,377-	2.65-	26,826	2.76
* LONG-TERM DISABILITY INS	76,199	49,480	65,988	73,871	7,883-	11.95-	2,328	3.06
* LIFE INSURANCE	234,846	81,428	147,960	176,604	28,644-	19.36-	58,242	24.80
* ACCRUED COMPENSATED ABS.	360,000	13,672-	299,880	360,000	60,120-	20.05-	0	.00
* BENEFIT VACANCY	1,294,000-	0	0	1,145,000-	1,145,000	.00	149,000-	11.51
* OPEB CONTRIBUTION	2,810,000	2,810,000	2,837,600	2,631,600	206,000	7.26	178,400	6.35
* CAPITALIZED ADM OVERHEAD	3,806,958-	1,928,808-	2,422,540-	3,812,007-	1,389,467	57.36-	5,049	.13-
** EMPLOYEE BENEFITS	38,026,430	30,444,026	39,231,049	33,224,221	6,006,828	15.31	4,802,209	12.63
*** RUNNING EXPENSE	66,644,599	50,999,020	67,191,814	64,167,306	3,024,508	4.50	2,477,293	3.72

CENTRAL CONTRA COSTA SANITARY DISTRICT
 BUDGET SUMMARY BY TYPE - FUND 001 R/E & S/C SALARIES & BENEFITS
 FISCAL YEAR 2015-2016

ACCOUNT DESCRIPTION	BUDGETED	Y-T-D	PROJECTED	15-16 BUDGET	BUDGET 15-16	PERCENT	BUDGET 15-16 TO	PERCENT
	2014-2015	ACTUAL EXPENDED			TO EST 14-15		BUDGET 14-15	
SEWER CONSTRUCTION								
* OVERTIME	0	0	0	0	0	.00	0	.00
* CAPITALIZED SALARIES	3,157,731	1,607,212	2,012,700	3,110,682	1,097,982-	54.55-	47,049	1.49
* OVERTIME	126,507	28,526	40,300	122,991	82,691-	205.19-	3,516	2.78
** SALARY VACANCY	58,000-	0	0	57,000-	57,000	.00	1,000-	1.72
** SALARIES & WAGES	3,226,238	1,635,738	2,053,000	3,176,673	1,123,673-	54.73-	49,565	1.54
* WORKERS' COMPENSATION INS	20,170	9,009	10,345	17,894	7,549-	72.97-	2,276	11.28
* FEDERAL MEDICARE TAX	44,008	22,802	28,209	43,121	14,912-	52.86-	887	2.02
* MEDICAL & HEALTH INSUR	535,123	301,441	402,545	529,104	126,559-	31.44-	6,019	1.12
* RETIREMENT CONTRIBUTION	2,287,252	1,112,767	1,760,315	1,788,972	28,657-	1.63-	498,280	21.79
* DEFERRED COMP. CONTRIB	181,162	92,295	123,893	177,156	53,263-	42.99-	4,006	2.21
* DENTAL INSURANCE	54,412	28,544	38,412	52,127	13,715-	35.70-	2,285	4.20
* LONG-TERM DISABILITY INS	8,295	4,950	7,045	7,396	351-	4.98-	899	10.84
* LIFE INSURANCE	12,677	4,740	6,043	8,091	2,048-	33.89-	4,586	36.18
* BENEFIT VACANCY	0	0	0	0	0	.00	0	.00
** CAPITALIZED ADM OVERHEAD	3,806,958	1,928,808	2,422,540	3,812,007	1,389,467-	57.36-	5,049-	.13-
** EMPLOYEE BENEFITS	6,950,057	3,505,356	4,799,347	6,435,868	1,636,521-	34.10-	514,189	7.40
*** SEWER CONSTRUCTION	10,176,295	5,141,094	6,852,347	9,612,541	2,760,194-	40.28-	563,754	5.54
	76,820,894	56,140,114	74,044,161	73,779,847	264,314	.36	3,041,047	3.96

Operations and Maintenance Expense FY 2014-15 Budget, FY 2014-15 Projected and FY 2015-16 Budget



TOTAL DISTRICT O&M EXPENSE

BUDGET FY 2015-16 COMPARED TO PROJECTED FY 2014-15

	Projected	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2014-15	FY 2015-16	Variance \$	Variance %	
Salaries	\$ 27,960,765	\$ 30,943,085	(2,982,320)	(10.67%)	Increases due to cost-of-living increases, merit increases, personnel advancements and filling of vacant positions (including two newly-created management positions). FY 2015-16 includes a 2% vacancy factor.
Benefits & Cap O/H Credit	39,231,049	33,224,221	6,006,828	15.31%	See Salary & Benefit Tab.
Chemicals	1,595,000	1,655,000	(60,000)	(3.76%)	Insignificant variance.
Utilities	4,810,550	4,780,250	30,300	0.63%	Insignificant variance.
Repairs & Maintenance	4,275,006	5,369,900	(1,094,894)	(25.61%)	Roto Rooter, ReW Tank Transporter, Crown Spraying and Root Control were not fully utilized in FY 2014-15. Additional increase due to executing an extended service agreement with Solar which includes turbine engine overhaul in last quarter of FY 2014-15.
Hauling & Disposal	860,200	998,550	(138,350)	(16.08%)	Funds for Mobile HHW collection event were budgeted in FY 2014-15 and not spent. Projected savings for FY 2014-15 may not be completely realized due to late-arriving invoices. Budget for FY 2015-16 is conservative, as a result.
Professional & Legal	440,500	640,300	(199,800)	(45.36%)	Increase due to succession planning/training, benchmark studies (OPEB & Deferred Comp), IEDA labor negotiations, increased cost for arbitration, grievances, and general labor counsel in FY 2015-16, and less spent in FY 2014-15.
Outside Services	3,208,871	3,883,115	(674,244)	(21.01%)	Increase due to addition of records mgmt initiative, class & comp study, increase cost for security services and review, and transition to visual display interface.
Self-Insurance	650,000	1,500,000	(850,000)	(130.77%)	Per S/I budget estimates.
Materials & Supplies	1,906,725	2,210,045	(303,320)	(15.91%)	Increase due to new emergency response equipment in FY 2015-16.
All Other	2,054,505	2,260,398	(205,893)	(10.02%)	Incremental increases across many accounts, namely outside organization fees, professional expense reimbursement, and public agency fees.
Total	\$ 86,993,171	87,464,864	(471,693)	(0.54%)	

BUDGET FY 2015-16 COMPARED TO BUDGET FY 2014-15

	Budget	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2014-15	FY 2015-16	Variance \$	Variance %	
Salaries	28,618,169	30,943,085	(2,324,916)	(8.12%)	Increases due to cost-of-living increases, merit increases, personnel advancements and filling of vacant positions (including two newly-created management positions). FY 2015-16 includes a 2% vacancy factor.
Benefits & Cap O/H Credit	38,026,430	33,224,221	4,802,209	12.63%	See Salary & Benefit Tab.
Chemicals	1,605,000	1,655,000	(50,000)	(3.12%)	Insignificant variance.
Utilities	4,861,350	4,780,250	81,100	1.67%	Insignificant variance.
Repairs & Maintenance	4,911,762	5,369,900	(458,138)	(9.33%)	Increase due to executing an extended service agreement with Solar in FY 2014-15.
Hauling & Disposal	1,040,200	998,550	41,650	4.00%	Insignificant variance.
Professional & Legal	539,400	640,300	(100,900)	(18.71%)	Increase due to succession planning/training, benchmark studies (OPEB & Deferred Comp), IEDA labor negotiations, increased cost for arbitration, grievances, and general labor counsel in FY 2015-16.
Outside Services	3,303,021	3,883,115	(580,094)	(17.56%)	Increase due to addition of records mgmt initiative, class & comp study, increase cost for security services and review, and transition to visual display interface.
Self-Insurance	650,000	1,500,000	(850,000)	(130.77%)	Per S/I budget estimates.
Materials & Supplies	2,024,315	2,210,045	(185,730)	(9.17%)	Increase due to new emergency response equipment in FY 2015-16.
All Other	2,619,248	2,260,398	358,850	13.70%	Decrease due to no election expense and Prop 218 mailing in FY 2015-16.
Total	\$ 88,198,895	87,464,864	734,031	0.83%	

CENTRAL CONTRA COSTA SANITARY DISTRICT
 BUDGET SUMMARY BY TYPE - FUND 001 DISTRICT EXPENSES
 FISCAL YEAR 2015-2016

ACCOUNT DESCRIPTION	BUDGETED 2014-2015	PROJECTED 2014-2015 ACTUAL	FINAL BUDGETED 2015-2016	BUDGET 15-16 TO ACT 14-15 VARIANCE	PERCENT VARIANCE	BUDGET 15-16 TO BUDGET 14-15 VARIANCE	PERCENT VARIANCE
* SALARIES & WAGES	28,618,169	27,960,765	30,943,085	2,982,320-	10.67-	2,324,916-	8.12-
* EMPLOYEE BENEFITS	38,026,430	39,231,049	33,224,221	6,006,828	15.31	4,802,209	12.63
* DIRECTOR FEES & EXPENSES	199,800	185,800	132,177	53,623	28.86	67,623	33.85
* CHEMICALS	1,605,000	1,595,000	1,655,000	60,000-	3.76-	50,000-	3.12-
* UTILITIES	4,861,350	4,810,550	4,780,250	30,300	.63	81,100	1.67
* REPAIRS & MAINTENANCE	4,911,762	4,275,006	5,369,900	1,094,894-	25.61-	458,138-	9.33-
* HAULING & DISPOSAL	1,040,200	860,200	998,550	138,350-	16.08-	41,650	4.00
* PROFESSIONAL & LEGAL	539,400	440,500	640,300	199,800-	45.36-	100,900-	18.71-
* OUTSIDE SERVICES	3,303,021	3,208,871	3,883,115	674,244-	21.01-	580,094-	17.56-
* SELF-INSURANCE EXPENSE	650,000	650,000	1,500,000	850,000-	130.77-	850,000-	130.77-
* MATERIALS & SUPPLIES	2,024,315	1,906,725	2,210,045	303,320-	15.91-	185,730-	9.17-
* OTHER EXPENSES	2,419,448	1,868,705	2,128,221	259,516-	13.89-	291,227	12.04
	88,198,895	86,993,171	87,464,864	471,693-	.54-	734,031	.83

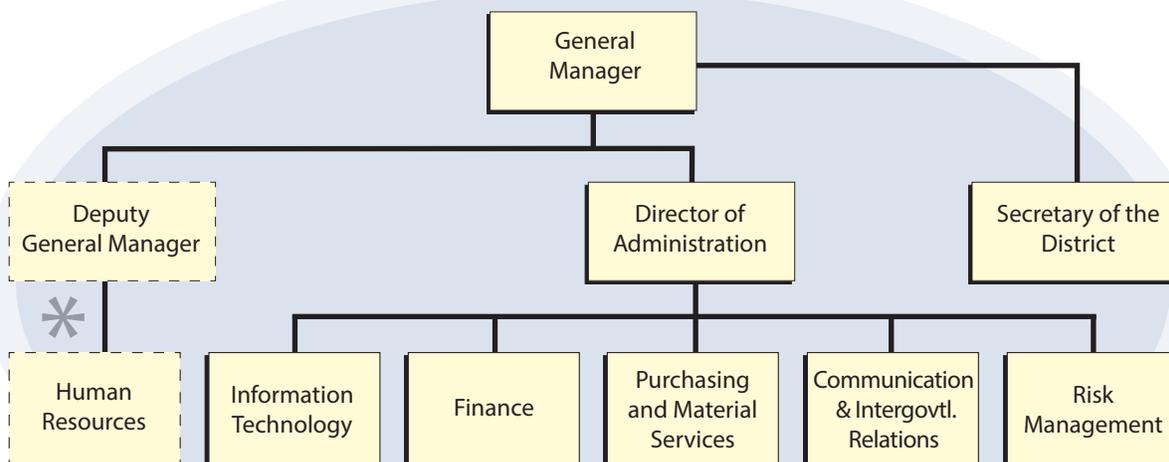
ACCOUNT DESCRIPTION	BUDGET	PROJECTED	FINAL	BUDGET 15-16 TO
	2014-2015	2014-2015 ACTUAL	BUDGETED 2015-2016	ACTUAL 14-15 VARIANCE
* SALARIES & WAGES-MGMT.	2,368,609	2,057,920	3,007,461	949,541-
* SALARIES & WAGES-NON MGMT	25,319,409	24,400,631	26,908,108	2,507,477-
* SALARIES & WAGES-COMP ABS	300,000	300,000	300,000	0
* OVERTIME	958,128	970,714	1,094,493	123,779-
* STANDBY PAID	221,023	231,500	227,023	4,477
* SALARY VACANCY	549,000-	0	594,000-	594,000
** SALARIES & WAGES	28,618,169	27,960,765	30,943,085	2,982,320-
* WORKERS' COMPENSATION INS	504,377	417,119	523,316	106,197-
* STATE UNEMPLOYMENT INSUR	30,000	12,000	30,000	18,000-
* FEDERAL MEDICARE TAX	400,644	395,837	435,335	39,498-
* MEDICAL & HEALTH INSUR	10,582,456	10,339,309	10,985,237	645,928-
* RETIREMENT CONTRIBUTION	25,517,180	24,649,598	20,262,241	4,387,357
* DEFERRED COMP. CONTRIB	1,640,588	1,568,403	1,758,752	190,349-
* DENTAL INSURANCE	971,098	919,895	944,272	24,377-
* LONG-TERM DISABILITY INS	76,199	65,988	73,871	7,883-
* LIFE INSURANCE	234,846	147,960	176,604	28,644-
* ACCRUED COMPENSATED ABS.	360,000	299,880	360,000	60,120-
* BENEFIT VACANCY	1,294,000-	0	1,145,000-	1,145,000
* OPEB CONTRIBUTION	2,810,000	2,837,600	2,631,600	206,000
* CAPITALIZED ADM OVERHEAD	3,806,958-	2,422,540-	3,812,007-	1,389,467
** EMPLOYEE BENEFITS	38,026,430	39,231,049	33,224,221	6,006,828
* DIRECTOR MEETING FEES	65,224	65,224	22,261	42,963
* BOARD TRAINING AND CONF	64,000	50,000	50,000	0
* BOARD HEALTH BENEFITS	70,576	70,576	59,916	10,660
** DIRECTOR FEES & EXPENSES	199,800	185,800	132,177	53,623
* LIME	350,000	400,000	400,000	0
* POLYMER	450,000	390,000	390,000	0
* BOILER CHEMICALS	70,000	70,000	70,000	0
* OTHER CHEMICALS	520,000	520,000	580,000	60,000-
* HYPOCHLORITE	215,000	215,000	215,000	0
** CHEMICALS	1,605,000	1,595,000	1,655,000	60,000-
* ELECTRICAL	1,593,100	1,569,900	1,584,600	14,700-
* NATURAL GAS	2,396,500	2,388,300	2,396,500	8,200-
* LAND-FILL GAS	450,000	450,000	400,000	50,000
* WATER	101,250	96,250	103,750	7,500-
* TELEPHONE	320,500	306,100	295,400	10,700
** UTILITIES	4,861,350	4,810,550	4,780,250	30,300
* OUTSIDE VEH/EQUIP REPAIR	77,400	46,000	65,000	19,000-
* VEHIC/EQUIP REPAIR MAINT	140,000	140,000	144,000	4,000-
* GENERAL REPAIRS & MAINT	1,084,500	959,231	1,056,750	97,519-
* OUTSIDE REPAIRS & MAINT.	3,010,851	2,544,025	3,505,600	961,575-
* COMPUTER REPAIRS & MAINT	584,011	569,250	559,550	9,700
* REAL PROPERTY REPAIRS	15,000	16,500	39,000	22,500-
** REPAIRS & MAINTENANCE	4,911,762	4,275,006	5,369,900	1,094,894-
* ASH REMOVAL	152,000	152,000	164,000	12,000-
* SLUDGE REMOVAL	25,000	0	25,000	25,000-
* GRIT REMOVAL	90,000	15,000	15,000	0

CENTRAL CONTRA COSTA SANITARY DISTRICT
 BUDGET LISTING BY DISTRICT
 FISCAL YEAR 2015-2016

ACCOUNT DESCRIPTION	BUDGET 2014-2015	PROJECTED 2014-2015 ACTUAL	FINAL BUDGETED 2015-2016	BUDGET 15-16 TO ACTUAL 14-15 VARIANCE
* JANITORIAL & REFUSE REMOV	289,500	296,500	294,850	1,650
* SPOILS REMOVAL	30,000	35,000	38,000	3,000-
* HAZARDOUS WASTE DISPOSAL	403,700	361,700	411,700	50,000-
* MOBILE COLLECTION-HHW	50,000	0	50,000	50,000-
** HAULING & DISPOSAL	1,040,200	860,200	998,550	138,350-
* PROFESSIONAL SERVICES	143,550	94,950	159,050	64,100-
* LEGAL SERVICES-BOARD	80,000	80,000	154,400	74,400-
* LEGAL SERVICES - STAFF	315,850	265,550	326,850	61,300-
** PROFESSIONAL & LEGAL	539,400	440,500	640,300	199,800-
* OUTSIDE SAFETY SERVICES	101,200	70,200	192,420	122,220-
* TECHNICAL SERVICES	2,794,020	2,772,126	3,289,195	517,069-
* DATA PROCESSING SERVICES	300	125	300	175-
* OTHER PUBLIC AGENCY SERV	311,400	300,820	297,600	3,220
* REPROGRAPHIC SERVICES	8,101	5,600	10,600	5,000-
* RECRUITMENT	88,000	60,000	93,000	33,000-
** OUTSIDE SERVICES	3,303,021	3,208,871	3,883,115	674,244-
* SELF-INSURANCE EXPENSE	650,000	650,000	1,500,000	850,000-
** SELF-INSURANCE EXPENSE	650,000	650,000	1,500,000	850,000-
* OFFICE EQUIPMENT/SUPPLIES	180,880	175,100	183,450	8,350-
* GASOLINE, OIL & FUEL	272,000	272,000	272,000	0
* OPERATING SUPPLIES	1,244,610	1,154,050	1,243,090	89,040-
* OPERATING FUEL	33,000	23,000	23,000	0
* LABORATORY SUPPLIES	155,500	155,500	155,500	0
* SAFETY SUPPLIES	138,325	127,075	333,005	205,930-
* INVENTORY OVER/SHORT	0	0	0	0
** MATERIALS & SUPPLIES	2,024,315	1,906,725	2,210,045	303,320-
* RENTS & LEASES	170,501	141,300	167,700	26,400-
* PUBLIC AGENCY FEES	487,410	482,229	533,940	51,711-
* PUBLIC INFORMATION	336,500	313,500	325,500	12,000-
* TUITION REIMBURSEMENT	61,370	40,111	58,250	18,139-
* TECH TRAIN, CONF & MEETS	446,995	355,665	351,080	4,585
* CERTIFICATION & LICENSES	24,023	23,573	27,708	4,135-
* CLAIMS	501	0	0	0
* SUBSCRIPTION/PUBLICATION	32,073	24,667	36,833	12,166-
* MILEAGE REIMBURSEMENTS	9,840	9,240	10,270	1,030-
* PUBLIC NOTICES	6,100	5,500	6,100	600-
* OUTSIDE ORGANIZATION FEES	362,664	371,864	439,175	67,311-
* EMPLOYEE MEMBERSHIPS	40,271	39,636	46,455	6,819-
* MISCELLANEOUS	37,700	28,300	47,710	19,410-
* ELECTION EXPENSE	350,000	620	0	620
* PROFESSIONAL EXP REIMB	53,500	32,500	77,500	45,000-
** OTHER EXPENSES	2,419,448	1,868,705	2,128,221	259,516-
	88,198,895	86,993,171	87,464,864	471,693-



ADMINISTRATION DEPARTMENT



* Human Resources is included in the Administrative Department for budget purposes, but HR employees report to the Deputy GM/ Director of Operations.

The Administration Department is comprised of five divisions and includes the budget for the Office of the General Manager, the Office of the Secretary of the District, and the Human Resources Division. The department has 52 budgeted full-time employee positions.

Communication Services and Intergovernmental Relations

This division supports the District's internal and external communication, outreach, and educational programs. It also oversees a contracted full-service reprographics center which serves all District workgroups. Among other accomplishments during FY 2014-15, the division provided educational programs to more than 2,500 students; presented information about the District, its services (including the new Residential Recycled Water Filling Station), and pollution prevention to hundreds of thousands of customers through newsletters, community events, speakers bureau presentations, treatment plant tours, videos, the District website, and other outreach efforts.

Information Technology

This division supports the vast computer hardware, software, and telecommunications needs of the District. Among other accomplishments during FY 2014-15, the division developed a comprehensive IT Master Plan; reorganized and centralized IT functions; and upgraded the District's computer equipment, networks and systems to improve security, efficiency, and reliability.

Finance

This division manages all accounting transactions and financial activities for the District, including the annual budget preparation. It works with an external auditor for assurance purposes, and ensures all District financial information is accurate and transparent. Among other accomplishments

▶ Continued



during FY 2014-15, the division received an unqualified opinion (clean audit) on the annual audited financial statements; received its 15th consecutive Comprehensive Annual Financial Report Award; and lowered fees paid by the District for the Other Post-Employment Benefits (OPEB) Trust and deferred compensation packages.

Purchasing and Materials Services

This division provides centralized procurement of necessary materials, supplies, equipment and services for the District at the best value, while ensuring compliance with applicable federal, state and local regulations. They also maintain inventories of materials at optimal levels to support the District's needs while also conserving the District's funds. Among other accomplishments during FY 2014-15, the division received its 6th Achievement of Excellence in Procurement Award by demonstrating innovation, professionalism, productivity, and leadership in procurement.

Risk Management

This division protects the District from loss or damage to its personnel and assets. It manages Workers Compensation, liability claims, security programs, insurance procurement, self-insurance funding, contract and insurance review, litigation support, and the District's emergency preparedness and response programs. Among other accomplishments during FY 2014-15, the division resolved ten overflow claims and seven liability claims, updated response and security plans, and conducted the annual Emergency Operations Center activation exercise.

THESE DEPARTMENTS ARE INCLUDED UNDER THE ADMINISTRATION DEPARTMENT FOR BUDGET PURPOSES:

Human Resources

This division manages all Human Resources services for the District, including employee/labor relations; recruitment, testing, and selection; classification and compensation; employee benefits administration; District-wide training; and organizational development. Among other accomplishments during FY 2014-15, the division conducted 24 recruitments and hired 20 employees; significantly reduced health care plan rates; and implemented a new Management Leadership Academy.

Office of the Secretary of the District

This division provides administrative support to the five elected Board Members and manages the Board and Committee meeting process, including the preparation and distribution of agendas and minutes, and publication of notices of public hearings. It coordinates compliance with Fair Political Practices Commission regulations and the Brown Act, receives legal claims against the District, and coordinates ethics training and Brown Act training for Board Members and staff. It also manages the District's Records Management Program and responds to Public Records Act requests. Among other accomplishments during FY 2014-15, the division transitioned to an electronic agenda process, leading to increased efficiencies and cost savings.

ADMINISTRATION DEPARTMENT O&M EXPENSE

BUDGET FY 2015-16 COMPARED TO PROJECTED FY 2014-15

	Projected	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2014-15	FY 2015-16	Variance \$	Variance %	
Salaries	\$ 5,156,620	6,245,588	(1,088,968)	(21.12%)	Increase due to regular salary & step increases, filling of vacancies, and includes budgeting for COSS positions in FY 2015-16. Also, lower projected salaries in FY 2014-15 due to vacancies.
Benefits & Capital O/H credit	14,679,161	13,541,660	1,137,501	7.75%	See salary & benefit tab.
Utilities	98,500	82,000	16,500	16.75%	Decrease due to addition of internet lines and replace data connection in FY 2014-15.
Repairs & Maintenance	441,550	522,550	(81,000)	(18.34%)	Increase due to increased cost of software renewals and Survey group agreements moving to IT in FY 2015-16, and less spent in FY 2014-15.
Professional & Legal	320,450	497,200	(176,750)	(55.16%)	Increase due to succession planning/training, benchmark studies (OPEB & deferred comp), IEDA labor negotiations, increased cost for arbitration, grievances, and general labor counsel in FY 2015-16, and less spent in FY 2014-15.
Outside Services	1,488,025	1,812,300	(324,275)	(21.79%)	Increase due to addition of records mgmt initiative, class & comp study, increase cost for security services and review, and transition to visual display interface.
Self-Insurance	650,000	1,500,000	(850,000)	(130.77%)	Per S/I budget estimates.
Materials & Supplies	161,425	352,615	(191,190)	(118.44%)	Increase due to new emergency response equipment in FY 2015-16.
All Other	726,765	743,847	(17,082)	(2.35%)	Insignificant variance.
Total	\$ 23,722,496	25,297,760	(1,575,264)	(6.64%)	

BUDGET FY 2015-16 COMPARED TO BUDGET FY 2014-15

	Budget	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2014-15	FY 2015-16	Variance \$	Variance %	
Salaries	5,569,575	6,245,588	(676,013)	(12.14%)	Increase due to regular salary & step increases, filling of vacancies, and includes budgeting for COSS positions in FY 2015-16.
Benefits & Capital O/H credit	14,479,456	13,541,660	937,796	6.48%	See salary & benefit tab.
Utilities	98,500	82,000	16,500	16.75%	Decrease due to addition of internet lines and replace data connection in FY 2014-15.
Repairs & Maintenance	463,300	522,550	(59,250)	(12.79%)	Increase due to increased cost of software renewals and Survey group agreements moving to IT in FY 2015-16.
Professional & Legal	430,300	497,200	(66,900)	(15.55%)	Increase due to succession planning/training, benchmark studies (OPEB & deferred comp), IEDA labor negotiations, increased cost for arbitration, grievances, and general labor counsel in FY 2015-16.
Outside Services	1,447,000	1,812,300	(365,300)	(25.25%)	Increase due to addition of records mgmt initiative, class & comp study, increase cost for security services and review, and transition to visual display interface.
Self-Insurance	650,000	1,500,000	(850,000)	(130.77%)	Per S/I budget estimates.
Materials & Supplies	165,005	352,615	(187,610)	(113.70%)	Increase due to new emergency response equipment in FY 2015-16.
All Other	1,173,190	743,847	429,343	36.60%	Decrease due to no election expense and Prop 218 mailing in FY 2015-16.
Total	\$ 24,476,326	25,297,760	(821,434)	(3.36%)	

CENTRAL CONTRA COSTA SANITARY DISTRICT
 BUDGET SUMMARY BY TYPE - FUND 001 DEPARTMENT EXPENSES
 FISCAL YEAR 2015-2016

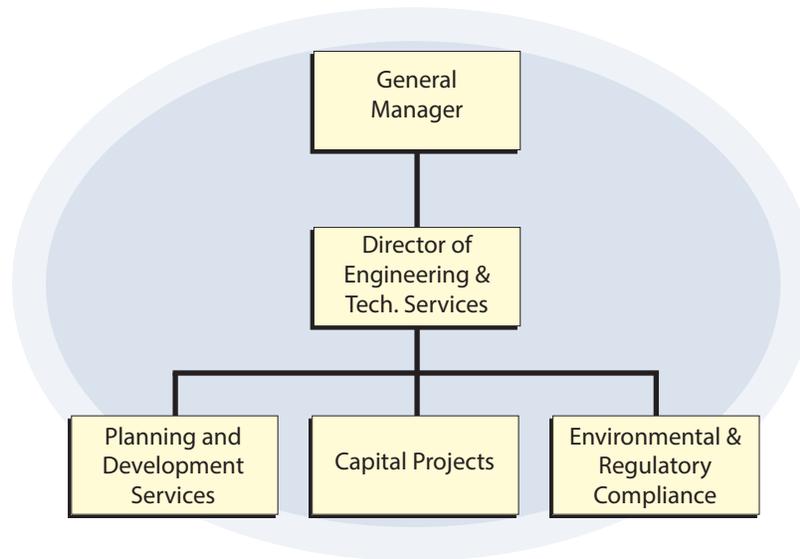
ACCOUNT DESCRIPTION	BUDGETED	PROJECTED	15-16 BUDGET	BUDGET 15-16	PERCENT	BUDGET 15-16 TO	PERCENT
	2014-2015	2014-2015	FINAL PASS	TO ACT 14-15	VARIANCE	BUDGET 14-15	VARIANCE
		ACTUAL		VARIANCE	VARIANCE	VARIANCE	VARIANCE
ADMINISTRATION							
* SALARIES & WAGES	5,569,575	5,156,620	6,245,588	1,088,968-	21.12-	676,013-	12.14-
* EMPLOYEE BENEFITS	14,479,456	14,679,161	13,541,660	1,137,501	7.75	937,796	6.48
* DIRECTOR FEES & EXPENSES	199,800	185,800	132,177	53,623	28.86	67,623	33.85
* UTILITIES	98,500	98,500	82,000	16,500	16.75	16,500	16.75
* REPAIRS & MAINTENANCE	463,300	441,550	522,550	81,000-	18.34-	59,250-	12.79-
* PROFESSIONAL & LEGAL SERV	430,300	320,450	497,200	176,750-	55.16-	66,900-	15.55-
* OUTSIDE SERVICES	1,447,000	1,488,025	1,812,300	324,275-	21.79-	365,300-	25.25-
* SELF-INSURANCE EXPENSE	650,000	650,000	1,500,000	850,000-	130.77-	850,000-	130.77-
* MATERIALS & SUPPLIES	165,005	161,425	352,615	191,190-	118.44-	187,610-	113.70-
* OTHER EXPENSES	973,390	540,965	611,670	70,705-	13.07-	361,720	37.16
** ADMINISTRATION	24,476,326	23,722,496	25,297,760	1,575,264-	6.64-	821,434-	3.36-

ACCOUNT DESCRIPTION	BUDGET	PROJECTED	FINAL	BUDGET 15-16 TO
	2014-2015	2014-2015 ACTUAL	BUDGETED 2015-2016	ACTUAL 14-15 VARIANCE
* SALARIES & WAGES-MGMT.	1,151,271	1,076,020	1,451,798	375,778-
* SALARIES & WAGES-NON MGMT	4,140,855	3,715,600	4,514,039	798,439-
* COMP ABS-ACCRUAL PAYMENTS	300,000	300,000	300,000	0
* OVERTIME	78,449	65,000	93,751	28,751-
* SALARY VACANCY	101,000-	0	114,000-	114,000
** SALARIES & WAGES	5,569,575	5,156,620	6,245,588	1,088,968-
* WORKERS' COMPENSATION INS	22,608	18,697	24,434	5,737-
* STATE UNEMPLOYMENT INSUR	30,000	12,000	30,000	18,000-
* FEDERAL MEDICARE TAX	75,357	74,453	84,335	9,882-
* MEDICAL & HEALTH INSUR	5,805,775	5,796,684	5,888,276	91,592-
* RETIREMENT CONTRIBUTIONS	4,931,781	4,764,100	4,062,402	701,698
* DEFERRED COMP. CONTRIB	310,580	296,915	343,299	46,384-
* DENTAL INSURANCE	510,900	480,865	483,736	2,871-
* LONG-TERM DISABILITY INS	13,358	11,568	13,506	1,938-
* LIFE INSURANCE	137,770	102,919	108,512	5,593-
* ACCRUED COMPENSATED ABS.	360,000	299,880	360,000	60,120-
* BENEFIT VACANCY	477,000-	0	434,000-	434,000
* OPEB CONTRIBUTION	2,810,000	2,837,600	2,631,600	206,000
* CAPITALIZED ADM OVERHEAD	51,673-	16,520-	54,440-	37,920
** EMPLOYEE BENEFITS	14,479,456	14,679,161	13,541,660	1,137,501
* DIRECTOR MEETING FEES	65,224	65,224	22,261	42,963
* BOARD TRAINING AND CONF	64,000	50,000	50,000	0
* BOARD HEALTH BENEFITS	70,576	70,576	59,916	10,660
** DIRECTOR FEES & EXPENSES	199,800	185,800	132,177	53,623
* TELEPHONE	98,500	98,500	82,000	16,500
** UTILITIES	98,500	98,500	82,000	16,500
* GENERAL REPAIRS & MAINT	5,000	2,500	2,750	250-
* OUTSIDE REPAIRS & MAINT	37,300	26,050	35,050	9,000-
* COMPUTER REPAIRS & MAINT	421,000	413,000	484,750	71,750-
** REPAIRS & MAINTENANCE	463,300	441,550	522,550	81,000-
* PROFESSIONAL SERVICES	143,550	94,950	159,050	64,100-
* LEGAL SERVICES-BOARD	80,000	80,000	154,400	74,400-
* LEGAL SERVICES-STAFF	206,750	145,500	183,750	38,250-
** PROFESSIONAL & LEGAL SERV	430,300	320,450	497,200	176,750-
* OUTSIDE SAFETY SERVICES	50,000	10,000	50,000	40,000-
* TECHNICAL SERVICES	1,120,200	1,240,280	1,484,400	244,120-
* DATA PROCESSING SERVICES	300	125	300	175-
* OTHER PUBLIC AGENCY SERVS	183,000	173,120	179,100	5,980-
* REPROGRAPHIC SERVICES	5,500	4,500	5,500	1,000-
* RECRUITMENT	88,000	60,000	93,000	33,000-
** OUTSIDE SERVICES	1,447,000	1,488,025	1,812,300	324,275-
* SELF-INSURANCE EXPENSE	650,000	650,000	1,500,000	850,000-
** SELF-INSURANCE EXPENSE	650,000	650,000	1,500,000	850,000-
* OFFICE EQUIPMENT/SUPPLIES	79,320	80,100	84,850	4,750-
* OPERATING SUPPLIES	50,360	50,000	51,440	1,440-
* SAFETY SUPPLIES	35,325	31,325	216,325	185,000-
* INVENTORY OVER/SHORT	0	0	0	0

ACCOUNT DESCRIPTION	BUDGET	PROJECTED	FINAL	BUDGET 15-16 TO
	2014-2015	2014-2015 ACTUAL	BUDGETED 2015-2016	ACTUAL 14-15 VARIANCE
** MATERIALS & SUPPLIES	165,005	161,425	352,615	191,190-
* RENTS & LEASES	26,000	24,900	25,500	600-
* PUBLIC INFORMATION	329,500	311,000	318,500	7,500-
* TUITION REIMBURSEMENT	13,500	6,000	11,500	5,500-
* TECH TRAIN, CONF & MEETS	130,100	96,300	127,900	31,600-
* CERTIFICATION & LICENSES	1,300	1,300	1,300	0
* CLAIMS	500	0	0	0
* SUBSCRIPTION/PUBLICATION	7,040	6,305	6,280	25
* MILEAGE REIMBURSEMENTS	5,800	5,100	5,330	230-
* PUBLIC NOTICES	1,000	1,000	1,000	0
* OUTSIDE ORGANIZATION FEES	40,000	40,000	40,000	0
* EMPLOYEE MEMBERSHIPS	10,650	10,040	11,050	1,010-
* MISCELLANEOUS	16,000	11,400	15,310	3,910-
* ELECTION EXPENSE	350,000	620	0	620
* PROFESSIONAL EXP REIMB	42,000	27,000	48,000	21,000-
** OTHER EXPENSES	973,390	540,965	611,670	70,705-
	24,476,326	23,722,496	25,297,760	1,575,264-



ENGINEERING AND TECHNICAL SERVICES DEPARTMENT



The Engineering and Technical Services Department is comprised of three divisions and has 92 budgeted full-time employee positions.

Planning and Development Services

This division provides planning for the District's collection system, treatment plant, and recycled water facilities and programs; oversees asset management, connection rates and fees, and development services (including property management, development inspection, permit counter operations and mainline review). Among other accomplishments during FY 2014-15, this division issued more than 1,000 sewer-related permits; completed two annexations totaling 185.4 acres; and expanded the use of recycled water by business and residential customers (including opening the Residential Recycled Water Filling Station).

Capital Projects

This division designs and constructs pipelines and other facilities identified in the Capital Improvement Budget and Plan. The division also provides engineering support throughout the District. Among other accomplishments during FY 2014-15, the division completed projects to upgrade

and enhance the efficiency of two major treatment plant facilities (primary treatment and sludge blending tanks), and renovated several miles of sewer pipelines in Walnut Creek and Orinda.

Environmental and Regulatory Compliance

This division ensures the District's permitted business and industrial customers comply with all applicable regulations to protect the environment as well as the District's assets; manages the Household Hazardous Waste Collection Program; performs laboratory tests to ensure the treatment plant's effluent meets all water quality standards; and performs a variety of other regulatory compliance services. Among other accomplishments during FY 2014-15, the division conducted hundreds of facility inspections during site visits; performed more than 2,000 laboratory tests; and collected and safely disposed of approximately 2 million pounds of household hazardous wastes and 12,000 pounds of unwanted pharmaceuticals.

ENGINEERING DEPARTMENT O&M EXPENSE

BUDGET FY 2015-16 COMPARED TO PROJECTED FY 2014-15

	Projected	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2014-15	FY 2015-16	Variance \$	Variance %	
Salaries	\$ 6,385,700	8,449,837	(2,064,137)	(32.32%)	Increase due to the transfer of the Laboratory and Regulatory Compliance to the Engineering Department, filling of new and vacant positions, and cost of living and merit increases, offset by the salary vacancy factor.
Benefits & Cap O/H Credit	4,843,203	4,150,980	692,223	14.29%	See Salary & Benefits Tab.
Utilities	166,100	197,800	(31,700)	(19.08%)	Increase due to the transfer of the Laboratory and Regulatory Compliance to the Engineering Department.
Repairs & Maintenance	171,525	185,750	(14,225)	(8.29%)	Increase due to the transfer of the Laboratory and Regulatory Compliance to the Engineering Department.
Hauling & Disposal	374,200	472,700	(98,500)	(26.32%)	Increase due to mobile HHW collection event budgeted in FY 2015-16.
Professional & Legal	113,050	129,100	(16,050)	(14.20%)	Increase due to a high retainer expense in FY 2015-16 and the transfer of the Laboratory and Regulatory Compliance to the Engineering Department.
Outside Services	796,550	1,623,025	(826,475)	(103.76%)	Increase due to the transfer of the Laboratory and Regulatory Compliance to the Engineering Department (Public Agency Services / Technical Services).
Materials & Supplies	160,400	360,330	(199,930)	(124.64%)	Increase due to the transfer of the Laboratory and Regulatory Compliance to the Engineering Department (Laboratory Supplies).
All Other	222,403	1,099,300	(876,897)	(394.28%)	Increase due to the transfer of the Laboratory and Regulatory Compliance to the Engineering Department (Public Agency Fees / Outside Organization Fees).
Total	\$ 13,233,131	16,668,822	(3,435,691)	(25.96%)	

BUDGET FY 2015-16 COMPARED TO BUDGET FY 2014-15

	Budget	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2014-15	FY 2015-16	Variance \$	Variance %	
Salaries	6,209,497	8,449,837	(2,240,340)	(36.08%)	Increase due to the transfer of the Laboratory and Regulatory Compliance to the Engineering Department, filling of new and vacant positions, and cost of living and merit increases, offset by the salary vacancy factor.
Benefits & Cap O/H Credit	3,688,705	4,150,980	(462,275)	(12.53%)	See Salary & Benefits Tab.
Utilities	189,000	197,800	(8,800)	(4.66%)	Increase due to the transfer of the Laboratory and Regulatory Compliance to the Engineering Department.
Repairs & Maintenance	196,061	185,750	10,311	5.26%	Insignificant variance.
Hauling & Disposal	471,200	472,700	(1,500)	(0.32%)	Insignificant variance.
Professional & Legal	99,100	129,100	(30,000)	(30.27%)	Increase due to a high retainer expense in FY 2015-16 and the transfer of the Laboratory and Regulatory Compliance to the Engineering Department.
Outside Services	891,500	1,623,025	(731,525)	(82.06%)	Increase due to the transfer of the Laboratory and Regulatory Compliance to the Engineering Department (Public Agency Services / Technical Services).
Materials & Supplies	204,110	360,330	(156,220)	(76.54%)	Increase due to the transfer of the Laboratory and Regulatory Compliance to the Engineering Department (Laboratory Supplies).
All Other	280,376	1,099,300	(818,924)	(292.08%)	Increase due to the transfer of the Laboratory and Regulatory Compliance to the Engineering Department (Public Agency Fees / Outside Organization Fees).
Total	\$ 12,229,549	16,668,822	(4,439,273)	(36.30%)	

CENTRAL CONTRA COSTA SANITARY DISTRICT
 BUDGET SUMMARY BY TYPE - FUND 001 DEPARTMENT EXPENSES
 FISCAL YEAR 2015-2016

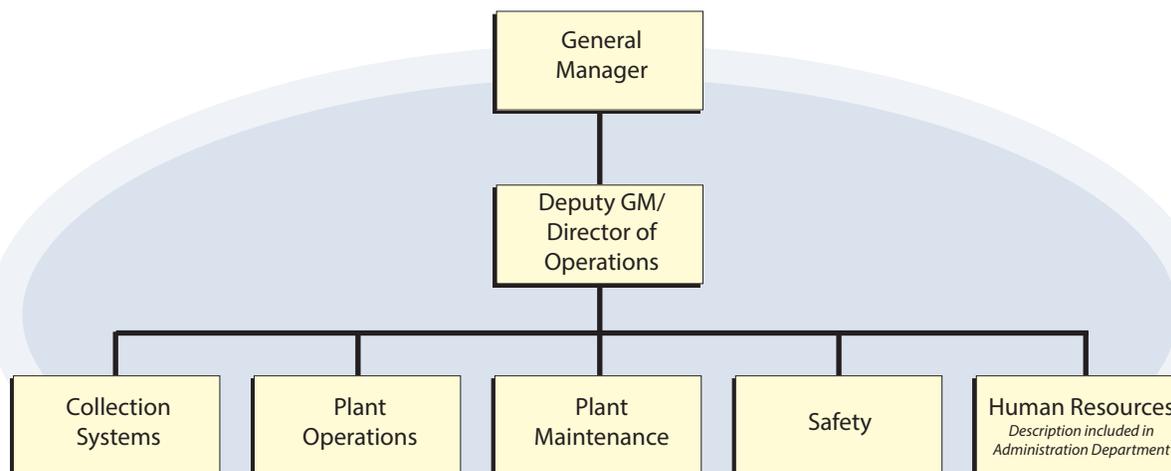
ACCOUNT DESCRIPTION	BUDGETED	PROJECTED	BUDGET	BUDGET 15-16	PERCENT	BUDGET 15-16 TO	PERCENT
	2014-2015	2014-2015	15-16 BUDGET	TO ACT 14-15	VARIANCE	BUDGET 14-15	VARIANCE
		ACTUAL	FINAL PASS	VARIANCE	VARIANCE	VARIANCE	VARIANCE
ENGINEERING							
* SALARIES & WAGES	6,209,497	6,385,700	8,449,837	2,064,137-	32.32-	2,240,340-	36.08-
* EMPLOYEE BENEFITS	3,688,705	4,843,203	4,150,980	692,223	14.29	462,275-	12.53-
* UTILITIES	189,000	166,100	197,800	31,700-	19.08-	8,800-	4.66-
* REPAIRS & MAINTENANCE	196,061	171,525	185,750	14,225-	8.29-	10,311	5.26
* HAULING & DISPOSAL	471,200	374,200	472,700	98,500-	26.32-	1,500-	.32-
* PROFESSIONAL & LEGAL SERV	99,100	113,050	129,100	16,050-	14.20-	30,000-	30.27-
* OUTSIDE SERVICES	891,500	796,550	1,623,025	826,475-	103.76-	731,525-	82.06-
* MATERIALS & SUPPLIES	204,110	160,400	360,330	199,930-	124.64-	156,220-	76.54-
* OTHER EXPENSES	280,376	222,403	1,099,300	876,897-	394.28-	818,924-	292.08-
** ENGINEERING	12,229,549	13,233,131	16,668,822	3,435,691-	25.96-	4,439,273-	36.30-

ACCOUNT DESCRIPTION	BUDGET 2014-2015	PROJECTED 2014-2015 ACTUAL	FINAL BUDGETED 2015-2016	BUDGET 15-16 TO ACTUAL 14-15 VARIANCE
* SALARIES & WAGES-MGMT.	510,507	404,600	750,846	346,246-
* SALARIES & WAGES-NON MGMT	5,713,990	5,893,400	7,752,439	1,859,039-
* SALARIES & WAGES-COMP ABS	0	0	0	0
* OVERTIME	110,000	87,700	117,552	29,852-
* STANDBY PAID	0	0	0	0
* SALARY VACANCY	125,000-	0	171,000-	171,000
** SALARIES & WAGES	6,209,497	6,385,700	8,449,837	2,064,137-
* WORKERS' COMPENSATION INS	67,349	55,698	97,546	41,848-
* FEDERAL MEDICARE TAX	87,208	86,163	118,890	32,727-
* MEDICAL & HEALTH INSUR	1,177,025	1,119,351	1,504,183	384,832-
* RETIREMENT CONTRIBUTION	5,572,592	5,383,125	5,524,308	141,183-
* DEFERRED COMP. CONTRIB	349,460	334,083	463,840	129,757-
* DENTAL INSURANCE	115,613	110,295	138,508	28,213-
* LONG-TERM DISABILITY INS	16,113	13,955	19,219	5,264-
* LIFE INSURANCE	26,951	12,505	24,487	11,982-
* BENEFIT VACANCY	214,000-	0	231,000-	231,000
* CAPITALIZED ADM OVERHEAD	3,509,606-	2,271,972-	3,509,001-	1,237,029
** EMPLOYEE BENEFITS	3,688,705	4,843,203	4,150,980	692,223
* ELECTRICAL	105,000	94,300	115,000	20,700-
* NATURAL GAS	21,500	13,300	21,500	8,200-
* WATER	6,500	6,500	8,000	1,500-
* TELEPHONE	56,000	52,000	53,300	1,300-
** UTILITIES	189,000	166,100	197,800	31,700-
* GENERAL REPAIRS & MAINT	0	0	2,000	2,000-
* OUTSIDE REPAIRS & MAINT	64,050	40,775	115,950	75,175-
* COMPUTER REPAIRS & MAINT	117,011	114,250	28,800	85,450
* REAL PROPERTY REPAIRS	15,000	16,500	39,000	22,500-
** REPAIRS & MAINTENANCE	196,061	171,525	185,750	14,225-
* JANITORIAL & REFUSE REMOV	21,000	24,000	21,000	3,000
* HAZARDOUS WASTE DISPOSAL	400,200	350,200	401,700	51,500-
* MOBILE COLLECTION-HHW	50,000	0	50,000	50,000-
** HAULING & DISPOSAL	471,200	374,200	472,700	98,500-
* LEGAL SERVICES-STAFF	99,100	113,050	129,100	16,050-
** PROFESSIONAL & LEGAL SERV	99,100	113,050	129,100	16,050-
* TECHNICAL SERVICES	765,500	672,750	1,506,925	834,175-
* OTHER PUBLIC AGENCY SERV	123,400	122,700	113,500	9,200
* REPROGRAPHIC SERVICES	2,600	1,100	2,600	1,500-
** OUTSIDE SERVICES	891,500	796,550	1,623,025	826,475-
* OFFICE EQUIPMENT/SUPPLIES	65,460	59,900	58,000	1,900
* OPERATING SUPPLIES	119,050	86,550	126,150	39,600-
* LABORATORY SUPPLIES	0	0	155,000	155,000-
* SAFETY SUPPLIES	19,600	13,950	21,180	7,230-
** MATERIALS & SUPPLIES	204,110	160,400	360,330	199,930-
* RENTS & LEASES	9,700	7,900	9,400	1,500-
* PUBLIC AGENCY FEES	5,000	5,643	441,620	435,977-
* PUBLIC INFORMATION	7,000	2,500	7,000	4,500-
* TUITION REIMBURSEMENT	33,120	23,000	34,000	11,000-

ACCOUNT DESCRIPTION	BUDGET	PROJECTED	FINAL	BUDGET 15-16 TO
	2014-2015	2014-2015 ACTUAL	BUDGETED 2015-2016	ACTUAL 14-15 VARIANCE
* TECH TRAIN, CONF & MEETS	138,065	111,065	132,150	21,085-
* CERTIFICATION & LICENSES	3,205	2,755	5,650	2,895-
* SUBSCRIPTION/PUBLICATION	20,083	14,412	19,953	5,541-
* MILEAGE REIMBURSEMENTS	1,590	1,790	2,140	350-
* PUBLIC NOTICES	5,100	4,500	5,100	600-
* OUTSIDE ORGANIZATION FEES	27,164	27,164	398,350	371,186-
* EMPLOYEE MEMBERSHIPS	10,649	10,624	15,287	4,663-
* MISCELLANEOUS	11,200	8,550	11,150	2,600-
* PROFESSIONAL EXP REIMB	8,500	2,500	17,500	15,000-
** OTHER EXPENSES	280,376	222,403	1,099,300	876,897-
	12,229,549	13,233,131	16,668,822	3,435,691-



OPERATIONS DEPARTMENT



The Operations Department is comprised of four divisions and has 143 budgeted full-time employee positions:

Collection System Operations

This division is responsible for the cleaning, maintenance, and repair of 1,500 miles of sewer pipes in the District's vast collection system, as well as the recycled water distribution system. The division is also responsible for the operation and maintenance of the District's vehicles. Among other accomplishments during FY 2014-15, the division kept the number of sewer overflows to 49 (well below industry averages) and reduced overflow volumes by 70%; cleaned 876 miles of sewers; achieved an average customer service satisfaction rate of 3.86 out of 4.00; and performed 700 services on vehicles and equipment.

Plant Operations

This division operates and maintains the District's main treatment plant in Martinez. The treatment plant has a permitted capacity of 53.8 million gallons per day (mgd), and treats an average of approximately 35 mgd. The treatment plant also produces an average of 2.5 mgd of recycled water. Among other accomplishments during FY 2014-15,

the treatment plant was recognized by the National Association of Clean Water Agencies (NACWA) for Peak Performance and was awarded the Platinum Award for the 16th consecutive year for full compliance with all federal, state and regional water quality standards. The treatment plant also met all Clean Air Act requirements.

Plant Maintenance

This division maintains all mechanical, electrical, and instrumentation equipment and systems for the treatment plant, laboratory, and all buildings and grounds at the Martinez campus. It also operates and maintains 19 pumping stations throughout the District's service area. Among other accomplishments during FY 2014-15, the division maintained all equipment and systems to achieve the NACWA Peak Performance Platinum Award; upgraded the treatment plant cogeneration unit's controls system; ensured zero overflows at the pumping stations; and upgraded security and fire alarms at major pumping stations.

▶ Continued



Safety

This division oversees and administers the comprehensive Safety Program; ensures the District is in compliance with applicable occupational and industrial safety requirements; and develops and implements safety training to ensure safe work practices and procedures. Among other accomplishments during FY 2014-15, the division rolled out a new safety training database; achieved an 18% lower injury incident rate and 70% lower lost-time rate compared to industry averages; and significantly decreased the number of open safety action items.

COLLECTION SYSTEM OPERATIONS DIVISION O&M EXPENSE

BUDGET FY 2015-16 COMPARED TO PROJECTED FY 2014-15					
	Projected FY 2014-15	Budget FY 2015-16	Favorable/(Unfavorable) Variance \$ Variance %		Variance Explanations
Salaries	\$ 5,722,500	6,014,774	(292,274)	(5.11%)	Increase mainly due to cost of living increase, merit increases, and filling new positions in FY 2015-16.
Benefits & Cap O/H Credit	6,932,265	5,996,914	935,351	13.49%	See salary and benefit tab.
Utilities	133,900	137,400	(3,500)	(2.61%)	Increased utility costs - water, electrical, telephone and cell increases (Verizon) in FY 2015-16.
Repairs & Maintenance	1,285,750	1,721,250	(435,500)	(33.87%)	Increase due to Roto Rooter, ReW Tank Transporter, Crown Spraying and Root Control underspend in FY 2014-15.
Hauling & Disposal	121,000	122,800	(1,800)	(1.49%)	Not a significant variance.
Professional & Legal	3,000	5,000	(2,000)	(66.67%)	Increase due to ongoing legal activities - River Watch, Stonegate Easement in FY 2015-16.
Outside Services	53,870	82,940	(29,070)	(53.96%)	Increase due to costs budgeted for Collection System benchmarking and overflow reduction consultant were underspent in FY 2014-15 and mandatory safety training budgeted in FY 2015-16.
Materials & Supplies	754,900	767,500	(12,600)	(1.67%)	Not a significant variance.
All Other	168,104	147,676	20,428	12.15%	Decreased based on FY 2014-15 actual costs.
Total	\$ 15,175,289	14,996,254	179,035	1.18%	

BUDGET FY 2015-16 COMPARED TO BUDGET FY 2014-15					
	Budget FY 2014-15	Budget FY 2015-16	Favorable/(Unfavorable) Variance \$ Variance %		Variance Explanations
Salaries	5,575,455	6,014,774	(439,319)	(7.88%)	Increase mainly due to cost of living increase, merit increases, and filling new positions in FY 2015-16.
Benefits & Cap O/H Credit	6,937,623	5,996,914	940,709	13.56%	See salary and benefit tab.
Utilities	136,900	137,400	(500)	(0.37%)	Not a significant variance.
Repairs & Maintenance	1,820,151	1,721,250	98,901	5.43%	Decreased based on FY 2014-15 actual costs.
Hauling & Disposal	121,000	122,800	(1,800)	(1.49%)	Not a significant variance.
Professional & Legal	5,000	5,000	-	0.00%	Not a significant variance.
Outside Services	81,121	82,940	(1,819)	(2.24%)	Not a significant variance.
Materials & Supplies	754,900	767,500	(12,600)	(1.67%)	Not a significant variance.
All Other	184,970	147,676	37,294	20.16%	Decreased based on FY 2014-15 actual costs.
Total	\$ 15,617,120	14,996,254	620,866	3.98%	

CENTRAL CONTRA COSTA SANITARY DISTRICT
 BUDGET SUMMARY BY TYPE - FUND 001 DEPARTMENT EXPENSES
 FISCAL YEAR 2015-2016

ACCOUNT DESCRIPTION	BUDGETED 2014-2015	PROJECTED 2014-2015 ACTUAL	15-16 BUDGET FINAL PASS	BUDGET 15-16 TO ACT 14-15 VARIANCE	PERCENT VARIANCE	BUDGET 15-16 TO BUDGET 14-15 VARIANCE	PERCENT VARIANCE
COLLECTION SYSTEM OPS.							
* SALARIES & WAGES	5,575,455	5,722,500	6,014,774	292,274-	5.11-	439,319-	7.88-
* EMPLOYEE BENEFITS	6,937,623	6,932,265	5,996,914	935,351	13.49	940,709	13.56
* UTILITIES	136,900	133,900	137,400	3,500-	2.61-	500-	.37-
* REPAIRS & MAINTENANCE	1,820,151	1,285,750	1,721,250	435,500-	33.87-	98,901	5.43
* HAULING & DISPOSAL	121,000	121,000	122,800	1,800-	1.49-	1,800-	1.49-
* PROFESSIONAL & LEGAL SERV	5,000	3,000	5,000	2,000-	66.67-	0	.00
* OUTSIDE SERVICES	81,121	53,870	82,940	29,070-	53.96-	1,819-	2.24-
* MATERIALS & SUPPLIES	754,900	754,900	767,500	12,600-	1.67-	12,600-	1.67-
* OTHER EXPENSES	184,970	168,104	147,676	20,428	12.15	37,294	20.16
** COLLECTION SYSTEM OPS.	15,617,120	15,175,289	14,996,254	179,035	1.18	620,866	3.98

ACCOUNT DESCRIPTION	BUDGET	PROJECTED	FINAL	BUDGET 15-16 TO
	2014-2015	2014-2015 ACTUAL	2015-2016 BUDGETED	ACTUAL 14-15 VARIANCE
* SALARIES & WAGES-MGMNT.	181,939	181,700	197,553	15,853-
* SALARIES & WAGES-NON MGMT	5,174,613	5,124,900	5,507,661	382,761-
* SALARIES & WAGES COMP ABS	0	0	0	0
* OVERTIME	259,903	349,900	358,560	8,660-
* STANDBY PAID	66,000	66,000	65,000	1,000
* SALARY VACANCY	107,000-	0	114,000-	114,000
** SALARIES & WAGES	5,575,455	5,722,500	6,014,774	292,274-
* WORKERS' COMPENSATION INS	140,777	116,421	147,033	30,612-
* FEDERAL MEDICARE TAX	77,828	76,895	86,450	9,555-
* MEDICAL & HEALTH INSUR	1,409,877	1,340,793	1,526,489	185,696-
* RETIREMENT CONTRIBUTION	5,117,380	4,943,390	4,010,028	933,362
* DEFERRED COMP. CONTRIB	343,722	328,598	365,624	37,026-
* DENTAL INSURANCE	139,548	133,130	140,484	7,354-
* LONG-TERM DISABILITY INS	16,785	14,535	16,319	1,784-
* LIFE INSURANCE	23,864	11,071	16,591	5,520-
* BENEFIT VACANCY	213,000-	0	187,000-	187,000
* CAPITALIZED ADM OVERHEAD	119,158-	32,568-	125,104-	92,536
** EMPLOYEE BENEFITS	6,937,623	6,932,265	5,996,914	935,351
* ELECTRICAL	56,000	56,000	57,000	1,000-
* NATURAL GAS	10,000	10,000	10,000	0
* WATER	14,000	14,000	15,000	1,000-
* TELEPHONE	56,900	53,900	55,400	1,500-
** UTILITIES	136,900	133,900	137,400	3,500-
* OUTSIDE VEH/EQUIP REPAIR	77,400	46,000	65,000	19,000-
* VEHIC/EQUIP REPAIR MAINT	140,000	140,000	144,000	4,000-
* GENERAL REPAIRS & MAINT	1,000	1,000	6,000	5,000-
** OUTSIDE REPAIRS & MAINT	1,601,751	1,098,750	1,506,250	407,500-
** REPAIRS & MAINTENANCE	1,820,151	1,285,750	1,721,250	435,500-
* JANITORIAL & REFUSE REMOV	91,000	86,000	84,800	1,200
* SPOILS REMOVAL	30,000	35,000	38,000	3,000-
** HAULING & DISPOSAL	121,000	121,000	122,800	1,800-
* LEGAL SERVICES-STAFF	5,000	3,000	5,000	2,000-
** PROFESSIONAL & LEGAL SERV	5,000	3,000	5,000	2,000-
* OUTSIDE SAFETY SERVICES	8,000	17,000	28,220	11,220-
* TECHNICAL SERVICES	73,120	36,870	54,720	17,850-
* REPROGRAPHIC SERVICES	1	0	0	0
** OUTSIDE SERVICES	81,121	53,870	82,940	29,070-
* OFFICE EQUIPMENT/SUPPLIES	10,100	10,100	10,100	0
* GASOLINE, OIL & FUEL	272,000	272,000	272,000	0
* OPERATING SUPPLIES	435,000	441,500	451,500	10,000-
* SAFETY SUPPLIES	37,800	31,300	33,900	2,600-
** MATERIALS & SUPPLIES	754,900	754,900	767,500	12,600-
* RENTS & LEASES	74,301	69,000	73,300	4,300-
* PUBLIC AGENCY FEES	38,735	33,930	40,235	6,305-
* TUITION REIMBURSEMENT	2,000	1,111	2,000	889-
* TECH TRAIN, CONF & MEETS	50,470	45,000	10,200	34,800
* CERTIFICATION & LICENSES	4,388	4,388	4,812	424-

ACCOUNT DESCRIPTION	BUDGET 2014-2015	PROJECTED 2014-2015 ACTUAL	FINAL BUDGETED 2015-2016	BUDGET 15-16 TO ACTUAL 14-15 VARIANCE
* CLAIMS	1	0	0	0
* SUBSCRIPTION/PUBLICATION	500	500	500	0
* MILEAGE REIMBURSEMENTS	1,500	2,100	2,100	0
* EMPLOYEE MEMBERSHIPS	7,075	7,075	8,529	1,454-
* MISCELLANEOUS	3,000	2,000	3,000	1,000-
** PROFESSIONAL EXP REIMB	3,000	3,000	3,000	0
** OTHER EXPENSES	184,970	168,104	147,676	20,428
	15,617,120	15,175,289	14,996,254	179,035

PLANT OPERATIONS AND PUMPING STATIONS DIVISION O&M EXPENSE

BUDGET FY 2015-16 COMPARED TO PROJECTED FY 2014-15

	Projected	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2014-15	FY 2015-16	Variance \$	Variance %	
Salaries	\$ 10,695,945	\$ 10,232,886	463,059	4.33%	Decrease due to removal of Regulatory and Laboratory staff and the addition of Pumping Stations staff.
Benefits & Cap O/H Credit	12,776,420	9,534,667	3,241,753	25.37%	See Salary & Benefit tab.
Chemicals	1,595,000	1,655,000	(60,000)	(3.76%)	Increase due to addition of Pumping Stations chemical costs and an increase in Chemicals used for odor control.
Utilities	4,412,050	4,363,050	49,000	1.11%	Insignificant variance.
Repairs & Maintenance	2,376,181	2,940,350	(564,169)	(23.74%)	Increase due to executing an extended service agreement with Solar which includes turbine engine overhaul in last quarter of FY 2014-15. Also, an increase due to Pump Stations grinder/pump repairs in FY 2015-16.
Hauling & Disposal	365,000	403,050	(38,050)	(10.42%)	Increase due to POD installation of new grit classifiers and hauling less grit tonnage to Keller Landfill.
Professional & Legal	4,000	9,000	(5,000)	(125.00%)	Increase due to budging for legal expense in Safety in FY 2015-16.
Outside Services	870,426	364,850	505,576	58.08%	Decrease due to removal of Regulatory and Laboratory cost centers (Public Agency Services / Technical Services).
Materials & Supplies	830,000	729,600	100,400	12.10%	Decrease due to removal of Regulatory and Laboratory cost centers (Laboratory Supplies).
All Other	937,233	269,575	667,658	71.24%	Decrease due to removal of Regulatory and Laboratory cost centers (Public Agency Fees / Outside Organization Fees).
Total	\$ 34,862,255	30,502,028	4,360,227	12.51%	

BUDGET FY 2015-16 COMPARED TO BUDGET FY 2014-15

	Budget	Budget	Favorable/(Unfavorable)		Variance Explanations
	FY 2014-15	FY 2015-16	Variance \$	Variance %	
Salaries	\$ 11,263,642	10,232,886	1,030,756	9.15%	Decrease due to removal of Regulatory and Laboratory staff and the addition of Pumping Stations staff.
Benefits & Cap O/H Credit	\$ 12,920,646	9,534,667	3,385,979	26.21%	See Salary & Benefit tab.
Chemicals	\$ 1,605,000	1,655,000	(50,000)	(3.12%)	Increase due to addition of Pumping Stations chemical costs, increased cost in chemicals used for odor control and lime.
Utilities	\$ 4,436,950	4,363,050	73,900	1.67%	Insignificant variance.
Repairs & Maintenance	\$ 2,432,250	2,940,350	(508,100)	(20.89%)	Increase due to Plant Maintenance executing an extended service agreement with Solar, this includes a turbine engine overhaul in last quarter of 2015. Also, an increase due to Pump Stations grinder/pump repairs, and various repairs and inspections of safety equipment and systems in FY 2015-16.
Hauling & Disposal	\$ 448,000	403,050	44,950	10.03%	Decrease due to installation of new grit classifiers in POD and less hauling of grit tonnage to Keller Landfill.
Professional & Legal	\$ 5,000	9,000	(4,000)	(80.00%)	Increase due to budging for legal expense in Safety in FY 2015-16.
Outside Services	\$ 883,400	364,850	518,550	58.70%	Decrease due to removal of Regulatory and Laboratory cost centers (Public Agency Services / Technical Services), offset by Cogen expense moved to O&M.
Materials & Supplies	\$ 900,300	729,600	170,700	18.96%	Decrease due to removal of Regulatory and Laboratory cost centers (Laboratory Supplies).
All Other	\$ 980,712	269,575	711,137	72.51%	Decrease due to removal of Regulatory and Laboratory cost centers (Public Agency Fees / Outside Organization Fees).
Total	\$ 35,875,900	30,502,028	5,373,872	14.98%	

CENTRAL CONTRA COSTA SANITARY DISTRICT
 BUDGET SUMMARY BY TYPE - FUND 001 DEPARTMENT EXPENSES
 FISCAL YEAR 2015-2016

ACCOUNT DESCRIPTION	BUDGETED 2014-2015	PROJECTED 2014-2015 ACTUAL	15-16 BUDGET FINAL PASS	BUDGET 15-16 TO ACT 14-15 VARIANCE	PERCENT VARIANCE	BUDGET 15-16 TO BUDGET 14-15 VARIANCE	PERCENT VARIANCE
PLANT OPERATIONS							
* SALARIES & WAGES	10,287,397	9,702,700	9,360,517	342,183	3.53	926,880	9.01
* EMPLOYEE BENEFITS	11,882,245	11,747,592	8,839,568	2,908,024	24.75	3,042,677	25.61
* CHEMICALS	1,185,000	1,175,000	1,225,000	50,000-	4.26-	40,000-	3.38-
* UTILITIES	3,917,900	3,896,000	3,845,700	50,300	1.29	72,200	1.84
* REPAIRS & MAINTENANCE	2,201,800	2,125,731	2,650,400	524,669-	24.68-	448,600-	20.37-
* HAULING & DISPOSAL	441,000	355,000	394,250	39,250-	11.06-	46,750	10.60
* PROFESSIONAL & LEGAL	5,000	4,000	9,000	5,000-	125.00-	4,000-	80.00-
* OUTSIDE SERVICES	808,300	795,326	288,750	506,576	63.69	519,550	64.28
* MATERIALS & SUPPLIES	852,500	788,400	688,000	100,400	12.73	164,500	19.30
* OTHER EXPENSES	941,895	900,026	231,742	668,284	74.25	710,153	75.40
** PLANT OPERATIONS	32,523,037	31,489,775	27,532,927	3,956,848	12.57	4,990,110	15.34

ACCOUNT DESCRIPTION	BUDGET 2014-2015	PROJECTED 2014-2015 ACTUAL	FINAL BUDGETED 2015-2016	BUDGET 15-16 TO ACTUAL 14-15 VARIANCE
* SALARIES & WAGES-MGMNT.	524,892	395,600	607,264	211,664-
* SALARIES & WAGES-NON MGMT	9,428,520	8,805,300	8,389,353	415,947
* COMP ABS-ACCRUAL PAYMENTS	0	0	0	0
* OVERTIME	477,962	436,300	488,877	52,577-
* STANDBY PAID	55,023	65,500	55,023	10,477
* SALARY VACANCY	199,000-	0	180,000-	180,000
** SALARIES & WAGES	10,287,397	9,702,700	9,360,517	342,183
* WORKERS' COMPENSATION INS	250,425	207,102	234,981	27,879-
* FEDERAL MEDICARE TAX	147,417	145,646	134,412	11,234
* MEDICAL & HEALTH INSUR	2,051,116	1,950,612	1,953,211	2,599-
* RETIREMENT CONTRIBUTION	9,070,236	8,761,848	6,152,442	2,609,406
* DEFERRED COMP. CONTRIB	580,890	555,332	535,389	19,943
* DENTAL INSURANCE	191,384	182,580	170,271	12,309
* LONG-TERM DISABILITY INS	27,331	23,668	22,727	941
* LIFE INSURANCE	42,940	19,924	25,183	5,259-
* BENEFIT VACANCY	359,000-	0	272,000-	272,000
** CAPITALIZED ADM OVERHEAD	120,494-	99,120-	117,048-	17,928
** EMPLOYEE BENEFITS	11,882,245	11,747,592	8,839,568	2,908,024
* LIME	350,000	400,000	400,000	0
* POLYMER	450,000	390,000	390,000	0
* BOILER CHEMICALS	70,000	70,000	70,000	0
* OTHER CHEMICALS	100,000	100,000	150,000	50,000-
* HYPOCHLORITE	215,000	215,000	215,000	0
** CHEMICALS	1,185,000	1,175,000	1,225,000	50,000-
* ELECTRICAL	974,500	962,000	955,000	7,000
* NATURAL GAS	2,365,000	2,365,000	2,365,000	0
* LAND-FILL GAS	450,000	450,000	400,000	50,000
* WATER	65,000	60,000	65,000	5,000-
* TELEPHONE	63,400	59,000	60,700	1,700-
** UTILITIES	3,917,900	3,896,000	3,845,700	50,300
* GENERAL REPAIRS & MAINT	1,038,500	895,731	1,006,000	110,269-
* OUTSIDE REPAIRS & MAINT	1,117,300	1,188,000	1,598,400	410,400-
* COMPUTER REPAIRS & MAINT	46,000	42,000	46,000	4,000-
** REPAIRS & MAINTENANCE	2,201,800	2,125,731	2,650,400	524,669-
* ASH REMOVAL	152,000	152,000	164,000	12,000-
* SLUDGE REMOVAL	25,000	0	25,000	25,000-
* GRIT REMOVAL	90,000	15,000	15,000	0
* JANITORIAL & REFUSE REMOV	170,500	176,500	180,250	3,750-
* HAZARDOUS WASTE DISPOSAL	3,500	11,500	10,000	1,500
** HAULING & DISPOSAL	441,000	355,000	394,250	39,250-
* PROFESSIONAL SERVICES	0	0	0	0
* LEGAL SERVICES - STAFF	5,000	4,000	9,000	5,000-
** PROFESSIONAL & LEGAL	5,000	4,000	9,000	5,000-
* OUTSIDE SAFETY SERVICES	35,000	35,000	106,000	71,000-
* TECHNICAL SERVICES	768,300	755,326	175,250	580,076
* OTHER PUBLIC AGENCY SERV	5,000	5,000	5,000	0
* REPROGRAPHIC SERVICES	0	0	2,500	2,500-

ACCOUNT DESCRIPTION	BUDGET 2014-2015	PROJECTED 2014-2015 ACTUAL	FINAL BUDGETED 2015-2016	BUDGET 15-16 TO ACTUAL 14-15 VARIANCE
** OUTSIDE SERVICES	808,300	795,326	288,750	506,576
* OFFICE EQUIPMENT/SUPPLIES	26,000	25,000	30,500	5,500-
* OPERATING SUPPLIES	614,000	556,000	594,000	38,000-
* OPERATING FUEL	15,000	5,000	5,000	0
* LABORATORY SUPPLIES	155,500	155,500	500	155,000
* SAFETY SUPPLIES	42,000	46,900	58,000	11,100-
** MATERIALS & SUPPLIES	852,500	788,400	688,000	100,400
* RENTS & LEASES	59,500	38,500	58,500	20,000-
* PUBLIC AGENCY FEES	424,090	419,071	28,500	390,571
* TUITION REIMBURSEMENT	10,000	10,000	8,000	2,000
* TECH TRAIN, CONF & MEETS	116,200	93,300	73,200	20,100
* CERTIFICATION & LICENSES	13,990	13,990	14,870	880-
* SUBSCRIPTION/PUBLICATION	4,250	3,450	9,900	6,450-
* MILEAGE REIMBURSEMENTS	750	250	500	250-
* OUTSIDE ORGANIZATION FEES	295,500	304,700	825	303,875
* EMPLOYEE MEMBERSHIPS	10,415	10,415	10,497	82-
* MISCELLANEOUS	7,200	6,350	17,950	11,600-
* PROFESSIONAL EXP REIMB	0	0	9,000	9,000-
** OTHER EXPENSES	941,895	900,026	231,742	668,284
	32,523,037	31,489,775	27,532,927	3,956,848

CENTRAL CONTRA COSTA SANITARY DISTRICT
 BUDGET SUMMARY BY TYPE - FUND 001 DEPARTMENT EXPENSES
 FISCAL YEAR 2015-2016

ACCOUNT DESCRIPTION	BUDGETED	PROJECTED		BUDGET 15-16		BUDGET 15-16 TO	
	2014-2015	2014-2015	15-16 BUDGET	TO ACT 14-15	PERCENT	BUDGET 14-15	PERCENT
		ACTUAL	FINAL PASS	VARIANCE	VARIANCE	VARIANCE	VARIANCE
PUMP STATIONS							
* SALARIES & WAGES	976,245	993,245	872,369	120,876	12.17	103,876	10.64
* EMPLOYEE BENEFITS	1,038,401	1,028,828	695,099	333,729	32.44	343,302	33.06
* CHEMICALS	420,000	420,000	430,000	10,000-	2.38-	10,000-	2.38-
* UTILITIES	519,050	516,050	517,350	1,300-	.25-	1,700	.33
* REPAIRS & MAINTENANCE	230,450	250,450	289,950	39,500-	15.77-	59,500-	25.82-
* HAULING & DISPOSAL	7,000	10,000	8,800	1,200	12.00	1,800-	25.71-
* OUTSIDE SERVICES	75,100	75,100	76,100	1,000-	1.33-	1,000-	1.33-
* MATERIALS & SUPPLIES	47,800	41,600	41,600	0	.00	6,200	12.97
* OTHER EXPENSES	38,817	37,207	37,833	626-	1.68-	984	2.53
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** PUMP STATIONS	3,352,863	3,372,480	2,969,101	403,379	11.96	383,762	11.45

ACCOUNT DESCRIPTION	BUDGET 2014-2015	PROJECTED 2014-2015 ACTUAL	FINAL BUDGETED 2015-2016	BUDGET 15-16 TO ACTUAL 14-15 VARIANCE
* SALARIES & WAGES-NON MGMT	861,431	861,431	744,616	116,815
* SALARIES & WAGES-COMP ABS	0	0	0	0
* OVERTIME	31,814	31,814	35,753	3,939-
* STANDBY PAID	100,000	100,000	107,000	7,000-
* SALARY VACANCY	17,000-	0	15,000-	15,000
** SALARIES & WAGES	976,245	993,245	872,369	120,876
* WORKERS' COMPENSATION INS	23,218	19,201	19,322	121-
* FEDERAL MEDICARE TAX	12,834	12,680	11,248	1,432
* MEDICAL & HEALTH INSUR	138,663	131,869	113,078	18,791
* RETIREMENT CONTRIBUTION	825,191	797,135	513,061	284,074
* DEFERRED COMP. CONTRIB	55,936	53,475	50,600	2,875
* DENTAL INSURANCE	13,653	13,025	11,273	1,752
* LONG-TERM DISABILITY INS	2,612	2,262	2,100	162
* LIFE INSURANCE	3,321	1,541	1,831	290-
* BENEFIT VACANCY	31,000-	0	21,000-	21,000
* CAPITALIZED ADM OVERHEAD	6,027-	2,360-	6,414-	4,054
** EMPLOYEE BENEFITS	1,038,401	1,028,828	695,099	333,729
* OTHER CHEMICALS	420,000	420,000	430,000	10,000-
** CHEMICALS	420,000	420,000	430,000	10,000-
* ELECTRICAL	457,600	457,600	457,600	0
* WATER	15,750	15,750	15,750	0
* TELEPHONE	45,700	42,700	44,000	1,300-
** UTILITIES	519,050	516,050	517,350	1,300-
* GENERAL REPAIRS & MAINT	40,000	60,000	40,000	20,000
* OUTSIDE REPAIRS & MAINT.	190,450	190,450	249,950	59,500-
** REPAIRS & MAINTENANCE	230,450	250,450	289,950	39,500-
* JANITORIAL & REFUSE REMOV	7,000	10,000	8,800	1,200
** HAULING & DISPOSAL	7,000	10,000	8,800	1,200
* OUTSIDE SAFETY SERVICES	8,200	8,200	8,200	0
* TECHNICAL SERVICES	66,900	66,900	67,900	1,000-
** OUTSIDE SERVICES	75,100	75,100	76,100	1,000-
* OPERATING SUPPLIES	26,200	20,000	20,000	0
* OPERATING FUEL	18,000	18,000	18,000	0
* SAFETY SUPPLIES	3,600	3,600	3,600	0
** MATERIALS & SUPPLIES	47,800	41,600	41,600	0
* RENTS & LEASES	1,000	1,000	1,000	0
* PUBLIC AGENCY FEES	19,585	23,585	23,585	0
* TUITION REIMBURSEMENT	2,750	0	2,750	2,750-
* TECH TRAIN, CONF & MEETS	12,160	10,000	7,630	2,370
* CERTIFICATION & LICENSES	1,140	1,140	1,076	64
* SUBSCRIPTION/PUBLICATION	200	0	200	200-
* MILEAGE REIMBURSEMENTS	200	0	200	200-
* EMPLOYEE MEMBERSHIPS	1,482	1,482	1,092	390
* MISCELLANEOUS	300	0	300	300-
** OTHER EXPENSES	38,817	37,207	37,833	626-
	3,352,863	3,372,480	2,969,101	403,379

**CENTRAL CONTRA COSTA SANITARY DISTRICT
FY 2015-16 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 FY16 BUDGET**

<u>Attendee</u>	<u>Conference</u>	<u>Division</u>	<u>No. Staff</u>	<u>Position</u>	<u>Attending Destination</u>	<u>Div. Budget</u>
	CASA	0100-402	2	BOARD DIRECTORS	California	4,000
	CASA	0100-402	2	BOARD DIRECTORS	Washington DC	6,000
McGill	CASA	0100-402	1	BOARD DIRECTORS	San Diego	2,000
	CASA	0100-402	2	BOARD DIRECTORS	California	4,000
McGill	CSDA	0100-402	1	BOARD DIRECTOR	Monterey	2,000
Williams, McGill	WEFTEC	0100-402	2	BOARD DIRECTORS	Chicago	6,000
Causey, Williams	NACWA	0100-402	2	BOARD DIRECTOR	Rhode Island	6,000
	NACWA	0100-402	2	BOARD DIRECTOR	out of state	6,000
	NACWA	0100-402	2	BOARD DIRECTOR	out of state	6,000
McGill	CALPELRA	0100-402	1	BOARD DIRECTOR	Monterey	2,000
	CWEA	0100-402	2	BOARD DIRECTOR	California	4,000
	CONTINGENCY/REVERSE	0100-402		BOARD DIRECTORS	TBD	2,000
Board of Directors Total Technical Training and Conferences						50,000

**CENTRAL CONTRA COSTA SANITARY DISTRICT
 STAFF TECHNICAL TRAINING, CONFERENCES AND MEETINGS - ACCOUNT NO. 12-05
 ADMINISTRATION DEPARTMENT FY15-16 BUDGET**

<u>Conference</u>	<u>Division</u>	<u>No. Staff</u>	<u>Position Attending</u>	<u>Destination</u>	<u>Amount</u>	<u>Div. Budget 15/16</u>
LEADERSHIP PROGRAM	0100-400		ADMIN STAFF		10,000	
CASA	0100-400	1	GM	Washington DC	3,000	
CASA	0100-400	1	GM	Monterey, CA	2,000	
NACWA	0100-400	1	GM	Continental US	3,000	
PRIMA	0100-400	1	DIR OF ADMIN	California	2,000	
CALPELRA	0100-400	1	DIR OF ADMIN	California	2,000	
CSDA	0100-400	1	DIR OF ADMIN	California	2,000	
CCAC	0100-400	2	SECRETARY / STAFF	California	4,000	
ARMA	0100-400	1	SECRETARY / STAFF	Continental US	3,000	
CSDA	0100-400	1	SECRETARY / STAFF	California	2,000	
MISC	0100-400	1	ADMIN STAFF		2,000	35,000
CSMFO	0110-400	2	ACCOUNTING SUPERVISOR	Anaheim, CA	4,000	
SUNGARD	0110-400	1	SENIOR ACCOUNTANT	Continental US	2,500	
GOV't / ACCTG 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		4,000	16,000
NEOGOVS	0120-400	2	HR ANALYST	Continental US	4,000	
CWEA	0120-400	1	HR MANAGER	Continental US		
WEST REGION IPMA	0120-400	3	HR ANALYST	Continental US	1,300	
CALPELRA	0120-400	3	HR ANALYST / MANAGER	Continental US	5,000	
LAIA CONFERENCE	0120-400	2	HR ANALYST / MANAGER	Continental US	800	
MISC	0120-400		HR STAFF	Continental US	3,000	14,100
CAPPO	0140-400	2.5	PURCHASING STAFF	Santa Barbara	3,500	
NIGP	0140-400	1	PURCHASING STAFF	Kansas City, MO	2,000	
MISC	0140-400	7	PURCHASING STAFF	California	2,500	8,000
PRIMA INSTITUTE	0150-400	1	RISK MANAGEMENT STAFF	Continental US	2,500	
PARMA	0150-400	1	RISK MANAGEMENT STAFF	California	3,000	
CAJPA	0150-400	2	RISK MANAGEMENT STAFF	California	2,500	8,000
CASA	0170-400	1	COMMUNICATIONS MGR	California	2,000	
CASA	0170-400	1	COMMUNICATIONS MGR	California	2,000	
CASA	0170-400	1	COMMUNICATIONS MGR	California	2,000	
CWEA	0170-400	1	COMMUNICATIONS MGR	California	1,800	
MISC	0170-400		COMMUNICATIONS STAFF	Continental US	3,000	
LEGISLATIVE / REGULATOR	0170-410		NEW COMM. MGR	Continental US	6,000	16,800
CORE & ADV MSF EXC TEC	0180-400		IT STAFF	California	5,400	
SUNGARD	0180-400	1	IT STAFF	Continental US	2,500	
MISC	0180-400	7	IT STAFF	California	22,100	30,000
Administration Total					127,900	127,900

**CENTRAL CONTRA COSTA SANITARY DISTRICT
 STAFF TECHNICAL TRAINING, CONFERENCES AND MEETINGS - ACCOUNT NO. 12-05
 PLANNING & DEVELOPMENT SERVICES DIVISION FY16 BUDGET**

Conference	Division	No. Staff	Position Attending	Destination	Amount	Div. Budget
						<u>15/16</u>
CASA	0200-410	3	Dir of Engr	California	4,500	
CWEA Annual	0200-410	1	Dir of Engr or ES Div Mgr	California	1,500	
MISC	0200-410	2	Dir of Engr/ES Div Mgr	Local	1,000	
NACWA	0200-410	2	Dir of Engr	Continental US	4,000	
WEFTEC	0200-410	1	Dir of Engr	Continental US	2,000	13,000
AWWA/WEF UTILITY MGMT	0200-420	1	Engineer	California	1,500	
CALGIS	0200-420	1	Staff	California	1,400	
COLDFUSION SUMMIT	0200-420	1	Staff	Nevada	1,900	
Collection Sys Technical Planning	0200-420	2	Engineers	Continental US	3,000	
CWEA BAY SEC.	0200-420	6	Engineers	Local	200	
ESRI USER	0200-420	3	Staff	California	4,500	
ESRI WATER	0200-420	1	Staff	Continental US	2,000	
FLUENTCONF	0200-420	1	Staff	California	500	
INNOVYZE	0200-420	1	Engineer	Continental US	2,000	
IRWA	0200-420	2	ROW staff	California	2,000	
LASERFICHE	0200-420	1	Eng. Asst.	California	2,000	
MISC	0200-420	2	Admin. Staff	Local	1,000	
MISC	0200-420	5	Inspectors	Local	1,000	
MISC	0200-420	2	Engineers	California	500	
MISC	0200-420	2	Eng. Asst. III	Local	1,500	
MISC	0200-420	12	ES Div Staff	Local	3,000	
Misc State Operator	0200-420	1	Engineers	California	1,100	
MMANC	0200-420	1	Eng. Asst. III	California	500	
SUNGARD HUG	0200-420	1	Staff	Continental US	2,000	
Treatment Plnt Technical Planning	0200-420	2	Engineers	Continental US	3,000	34,600
CWEA	0200-710	1	Staff	California	1,500	
CWEA	0200-710	1	P2 staff	California	1,500	
			Pollution Prevention (P2)			
MISC	0200-710	2	staff	Continental US	1,000	
NACWA	0200-710	1	P2 staff	Continental US	2,000	6,000
WATEREUSE	0200-750	2	REW staff	California	3,000	3,000
Planning and Development Services Division Total					56,600	56,000

**CENTRAL CONTRA COSTA SANITARY DISTRICT
 STAFF TECHNICAL TRAINING, CONFERENCES AND MEETINGS - ACCOUNT NO. 12-05
 CAPITAL PROJECTS DIVISION FY16 BUDGET**

Conference	Division	No. Staff	Position Attending	Destination	Amount	Div. Budget
						<u>15/16</u>
WEFTEC	0250-410	1	CP Manager	Continental US	2,000	2,000
AUTO CAD - Engineers	0250-470	2	Engineering staff	California	1,000	
Construction Admin.	0250-470	4	Engineering staff	California	2,000	
Construction Management	0250-470	2	Engineering staff	California	2,500	
CWEA -Local	0250-470	7+	Engineering staff	Local	2,000	
CWEA -Regional/ State	0250-470	2	Engineering staff	California	3,000	
WEFTEC	0250-470	1	Engineering staff	Continental US	2,000	
Misc. Tech. Training	0250-470	5+	All Capital Projects	California/Cont.	3,500	
No Dig Training	0250-470	1	Engineering staff	Continental US	2,000	
Pipe Utilities Group	0250-470	5	Engineering staff	California	2,000	
Pipeline Design	0250-470	3	Engineering staff	California	1,300	
Project Management	0250-470	5	Engineering staff	California	3,000	
Pumps & Meters	0250-470	2	Engineering staff	California	1,500	
Soils Engineering	0250-470	2	Engineering staff	California	1,000	26,800
CLSA	0250-510	3+	Survey Staff	CA/ Nevada	2,000	
GEOMATICS Conference	0250-510	1	Survey Staff	California	1,000	
Leica Hexagon	0250-510	1	Survey Staff	Nevada	1,000	
Misc	0250-510	3	Survey Staff	California	700	
Trimble Dimensions	0250-510	1	Survey Staff	Nevada	1,000	5,700
Mapping	0250-550	2	Engineering Support	California	1,000	
Misc - Auto Cad	0250-550	4	Engineering Support	California	2,000	3,000
Capital Projects Total					35,500	37,500

CENTRAL CONTRA COSTA SANITARY DISTRICT
STAFF TECHNICAL TRAINING, CONFERENCES AND MEETINGS - ACCOUNT NO. 12-05
ENVIRONMENTAL & REGULATORY COMPLIANCE DIVISION FY16 BUDGET

Conference	Division	No. Staff	Position Attending	Destination	Amount	Div. Budget 15/16
CASA	0270-410	3	ERC Div Mgr	California	4,500	
CWEA Annual	0270-410	1	ERC Div Mgr	California	1,500	
Misc. Local Conference	0270-410	1	ERC Div Mgr	California	450	
NACWA	0270-410	2	ERC Div Mgr	Contintental US	2,000	8,450
EPA	0270-490	1	EC staff Hazwoper; Compliance	Continental US	1,000	
Miscellaneous	0270-490	9	Stormwater	California	8,400	9,400
CALRECYCLE	0270-690	2	HHW staff	California	800	
HHWIE	0270-690	2	HHW staff	California	2,000	
NAHMMA	0270-690	2	HHW staff	Continental US	3,200	6,000
Coastal & Estuarine Research Federation	0270-720	1	Laboratory Superintendent	Continental US	2,000	
Crystal Reports Training	0270-720	1	Chemist	California	1,250	
CWEA Dinners	0270-720	3	Chemists (2 x per year)	California	300	
CWEA North	0270-720	1	Chemist I/II	California	1,000	
Interagency Ecological Program	0270-720	1	Laboratory Superintendent	California	600	
LMS Training	0270-720	1	Chemist	California	1,250	
Society of Environmental Toxicology & Chemistry	0270-720	2	Chemists	California	400	6,800
BACWA AIR	0270-760	2	Senior/Associate Engineer	California	200	
CASA Energy	0270-760	2	Regulatory Workgroup	California	200	
CWCCG	0270-760	1	Senior Engineer	California	500	
CWEA	0270-760	1	Regulatory Workgroup Senior/Associate Engineer	California	1,500	
NACWA	0270-760	2	Panel and Committee	Continental US	4,000	
Wastewater Training	0270-760	4	Regulatory Workgroup	California	1,000	7,400
Environmental & Regulatory Compliance Division Total					38,050	38,050

**CENTRAL CONTRA COSTA SANITARY DISTRICT
 STAFF TECHNICAL TRAINING, CONFERENCES AND MEETINGS - ACCOUNT NO. 12-05
 COLLECTION SYSTEMS OPERATIONS FY16 BUDGET**

CSO Discretionary Training						Div.
Conference	Division	No. Staff	Position Attending	Destination		Budget
CWEA Annual Conference	0300-570	4	4 Mgmt/Field Staff	Santa Clara		6,000
CWEA Northern Regional	0300-570	4	2 Mgmt & 2 Field Staff	Sacramento		1,000
CWEA Northern Safety Day	0300-570	10	CSO Staff	Woodland		1,200
CWEA Mid Summer Conference	0300-570	1	Division Manager	Cambria		1,000
Safety Technical / CalOSHA	0300-570	1	Safety Specialist	CA		1,000
CSO Discretionary Training Total						10,200

**OUTSIDE SAFETY SERVICES - ACCOUNT NO. 09-01
 COLLECTION SYSTEMS OPERATIONS FY16 BUDGET**

CSO Mandatory / Regulatory Training						Div.
Training	Division	No. Staff	Position Attending	Destination		Budget
USA Locator Training	0300-570	40	Field Staff	Local		3,700
Driver Commentary Training	0300-570	4	Field Staff	Local		2,500
Traffic / Flagger Control Training	0300-570	4	Field Staff	Local		2,000
Excavation / Competent Person	0300-570	5	Field Staff	Local		800
Asbestos Concrete Training	0300-570	40	Field Staff	Local		2,500
NCBPA State Operator	0300-570	2	Backflow Certification	Local		3,000
CCTV Training	0300-570	3	Field Staff	Local		1,000
CWEA TCP Seminars	0300-570	10	CSO Staff	Local		1,500
Computer Training	0300-570	3	Tech Services Staff	Local		1,500
Administrative Training	0300-570	2	Admin Staff	Local		1,000
Fleet Maintenance Training	0300-570	2	Mechanics	Local		3,000
PFSA / NTEA Meetings	0300-570	2	Fleet Supervisor & Superint	Local		720
MISC Industry Meetings	0300-570	10	CSO Staff	Local		500
MISC Supervisor Training / Mtgs	0300-570	5	Supervisors	Local		1,000
CSO Mandatory / Regulatory Training Total						24,720

**CENTRAL CONTRA COSTA SANITARY DISTRICT
 STAFF TECHNICAL TRAINING, CONFERENCES AND MEETINGS - ACCOUNT NO. 12-05
 PLANT OPERATIONS AND PUMPING STATIONS DIVISION FY16 BUDGET**

Conference	Division	No. Staff	Position Attending	Destination	Amount	Div. Budget 15/16
CWEA	0400-410	2	Deputy GM/Staff	Santa Clara	3,000	
WEFTEC	0400-410	2	GM/Deputy GM/Staff	Chicago, IL	4,000	7,000
Computer/Business Skills Classes	0400-700	3	POD Admin Staff	California	1,000	
CWEA Northern Safety	0400-740	1	POD Safety Person on the Year	California	120	
Technical Safety Training	0400-740	1	POD Safety Specialist	California	1,000	
Various Conferences (Depending upon Safety Officer's certification and CE requirements)	0400-740	1	Safety Officer	California	2,000	
Technical Meetings (BAESF, ASSE, etc.)	0400-740	1	Safety Officer	California	400	4,520
CWEA Northern Safety	0420-730	10	Plant Operations Staff	California	1,200	
CWEA	0420-730	1	Plant Operations Superintendent	Santa Clara	1,500	
CWEA North	0420-730		Plant Operations Staff	Sacramento	2,500	
Operator Certification Training	0420-730	12	Plant Operations Staff	California	7,000	
Supervisory/Leadership Training	0420-730	10	Plant Operations Staff	California	5,000	17,200
DYNAC Training	0420-770		Process Control Group	California	500	
Process Control Conference	0420-770	1	Process Control Group		2,500	
Unity Pro PLC	0420-770	2	Process Control Group	California	3,000	
Control System Training	0420-770	1	Process Control Group	California	5,500	11,500
Supervision/Management Training	0440-800	2	Maintenance Staff	California	1,500	
CWEA Northern Safety	0440-800	10	Maintenance Staff	California	1,200	
WESTEC	0440-800	2	Maintenance Staff	California	2,000	
Technical Training - Mechanical	0440-800	2	Maintenance Staff	California	2,500	
Technical Training - Electrical/Instrumentation	0440-800	12	Maintenance Staff	On Site/California	15,000	
Technical Training - Buildings and Grounds	0440-800	2	Maintenance Staff	California	2,500	
Technical Training - Machining	0440-800	3	Maintenance Staff	California	2,500	
Technical Training - PdM/CBM	0440-800	4	Maintenance Staff	California	4,000	31,200
PANC	0440-860	1	Senior Engineer	California	180	
Environmental Energy Users Group	0440-860	1	Senior Engineer	California	700	
CWEA North	0440-860	1	Senior Engineer	Sacramento	900	1,780
CWEA	0500-930	1	PS Supervisor/Operator	Santa Clara	1,500	
CWEA North	0500-930	3	PS Supervisor/Operators	Sacramento	2,500	
CWEA Northern Safety	0500-930	3	PS Staff	California	380	
Technical Training	0500-930	6	PS Staff	California	1,850	
MISC	0500-930	7	PS Staff	California	1,000	
MISC	0500-930	1	PS Supervisor	California	400	7,630
POD Total					80,830	80,830

District Technical Training and Conferences Total (Account No. 12-05)	349,080
CSO Outside Safety Services (Account No. 09-01)	24,720
Managers and Supervisors Academies (In Technical Services Account No. 09-02)	100,000
Manager's Professional Expense Reimbursement (Account No. 12-16)	77,500
Total Staff Training and Conference Budget (Total from Accounts 12-05 and 12-16, Partial from Accounts 09-01 and 09-02)	551,300



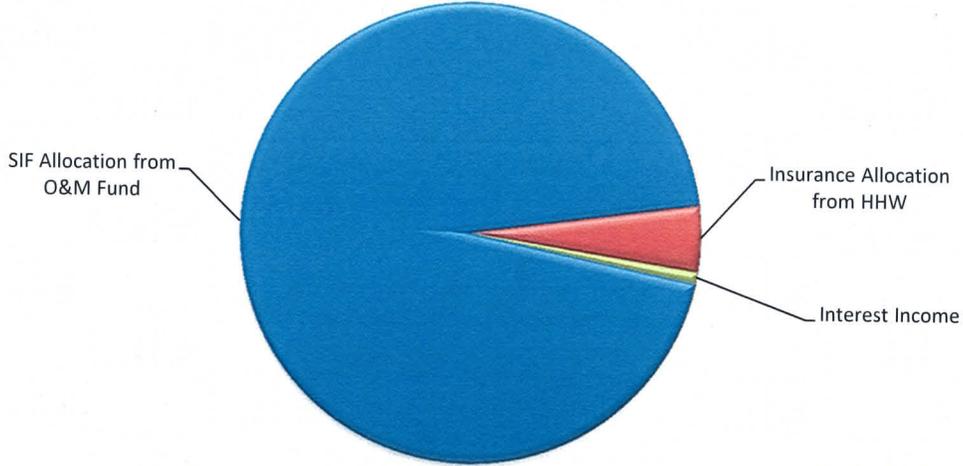
Fiscal Year 2015-16

SELF- INSURANCE BUDGET



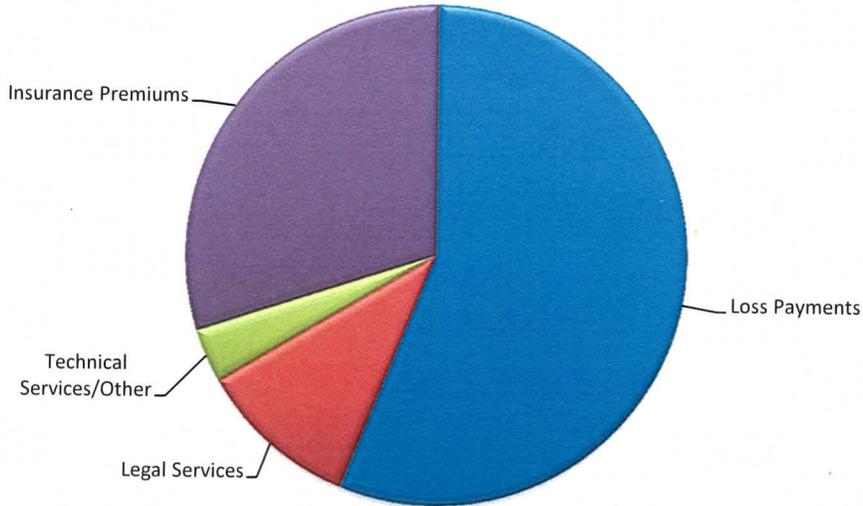
Central Contra Costa Sanitary District
Self-Insurance Budget
 Fiscal Year Ending June 30, 2016
 (\$000 omitted)

FY 2015-16 Revenue
\$1,585,375



SIF Allocation from O&M Fund	\$ 1,500,000	94.61%
Insurance Allocation from HHW	72,975	4.60%
Interest Income, Subrogation Recovery	12,400	0.78%
Total Revenues	\$ 1,585,375	100.00%

FY 2015-16 Expense
\$1,917,000



Loss Payments	\$ 1,075,000	56.08%
Legal Services	200,000	10.43%
Technical Services/Other	67,000	3.50%
Insurance Premiums	575,000	29.99%
Total Expenses	\$ 1,917,000	100.00%

From Reserves \$ (331,625)



Central Contra Costa Sanitary District
BOARD OF DIRECTORS
POSITION PAPER

Board Meeting Date: June 4, 2015

Subject: REVIEW THE FINANCIAL STATUS AND BUDGET OF THE SELF-INSURANCE FUND, AND THE ALLOCATION OF \$1.5 MILLION TO THE FUND FROM THE FISCAL YEAR 2015-16 OPERATIONS & MAINTENANCE BUDGET

Submitted By:

Shari Deutsch, ARM-P– Risk
Management Administrator

Initiating Dept./Div.:

Administrative/Risk Management

REVIEWED AND RECOMMENDED FOR BOARD ACTION:

David Heath - Director of Administration
Thea Vassallo – Finance Manager



Roger S. 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) 2015-16 SIF Budget and authorize the allocation of \$1.5 million from the FY 2015-16 Operations & Maintenance (O&M) Budget to the SIF.

FINANCIAL IMPACTS: A transfer of \$1.5 million from FY 2015-16 O&M Budget to the SIF.

ALTERNATIVES/CONSIDERATIONS: Insurance fund reserves have been spent down for several years as the transfer from the FY 2015-16 O&M Budget has been set at a level which has funded insurance premiums and miscellaneous costs but not claims payments. Given a much higher than normal claims experience in FY 2014-15, and given expected losses in FY 2015-16, staff is recommending an allocation equivalent to insurance fund anticipated expenditures for FY 2015-16. Staff will be making a Fiscal Reserve Policy recommendation in early FY 2015-16 which will address allocating additional funds to meet catastrophic / emergency reserve requirements previously discussed with the Board of Directors.

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 is seeking quotes from the insurance industry to reduce the self-insured retention (SIR) for general and auto liability risks from the current level of \$1 million per occurrence to \$500,000 per occurrence in FY 2015-16. The District will continue to purchase 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

POSITION PAPER

Board Meeting Date: June 4, 2015

Subject: REVIEW THE FINANCIAL STATUS AND BUDGET OF THE SELF-INSURANCE FUND, AND THE ALLOCATION OF \$1.5 MILLION TO THE FUND FROM THE FISCAL YEAR 2015-16 OPERATIONS & MAINTENANCE BUDGET

for the scope and limits of coverage provided. As a result, the District self-insures these risks as well.

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 expenses.

SUB-FUND A: Actuarially-Based Risks. Sub-Fund A is used to pay claims and expenses within the District's self-insured liability retention. Claims in excess of this retention are covered by an excess insurance policy that renews annually on July 1.

These claims 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 2014. The next actuarial report will be performed in August 2016 using loss data through June 30, 2016.

In FY 2015-16 the District will finalize changes to the reserve policy which is projected to increase the minimum reserve for Sub-Fund A from \$1.0 million to \$1.5 million. This fund is used to pay liability claims and loss costs throughout the year and to fund at least three fully retained losses. If the District is unable to secure insurance quotes for a \$500,000 per occurrence SIR, in which case the SIR remains at \$1 million, the reserve level of \$1.5 million would cover one and a half fully retained losses.

SUB-FUND B: Non-Actuarially-Based Risks. Sub-Fund B has been used to pay claims and expenses for liability losses that cannot be actuarially evaluated and/or are not covered by the excess liability insurance policy. This includes employment practices claims and pollution claims.

Employment practices and pollution claims are usually high dollar claims and take longer to resolve. Even in low-value claims, these cases can generate very high investigative and defense costs. Since these two factors make accurate loss forecasting difficult, GASB does not require an actuarial study for these risks.

POSITION PAPER

Board Meeting Date: June 4, 2015

Subject: REVIEW THE FINANCIAL STATUS AND BUDGET OF THE SELF-INSURANCE FUND, AND THE ALLOCATION OF \$1.5 MILLION TO THE FUND FROM THE FISCAL YEAR 2015-16 OPERATIONS & MAINTENANCE BUDGET

Additionally, as of 1986, all general liability insurance policies exclude coverage for pollution losses. Given the low frequency, high severity and absence of insurance coverage for the highest exposure claims, the District has maintained this fund with a \$2.4 million reserve.

At the November 17, 2014 Board Workshop, the Board chose to simplify reserving for all risks that do not require GASB 10 compliance by consolidating other liability claim reserves and property loss reserves into a single fund. The Board also wanted to make sure that funds were reserved for catastrophic losses or emergency response. In order to meet the District's joint goals of consolidating reserves and establishing a catastrophic loss fund, in FY 2015-16 Sub-Fund B will require an additional transfer of \$2.4 million to adjust the reserve balance to \$5 million.

SUB-FUND C: Non-GASB 10 Risks. This sub-fund has historically covered Risk Management program expenses, 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.

As noted above, the Board has chosen to reallocate all non-GASB required claims reserves from Sub-Fund C. As a result, this fund is now used for Risk Management program expenses and as a transfer account to receive the annual O&M Budget contribution and to re-fund the dedicated reserves drawn down over the preceding fiscal year.

Exhibits and Charts

Exhibits II, III & IV present the projected Sub-Fund A, Sub-Fund B and Sub-Fund C FY 2015-16 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 May 26, 2015, the Finance Committee reviewed and recommended approval of the SIF and annual transfer of \$1.5 million in FY 2015-16.

RECOMMENDED BOARD ACTION: Approve the proposed FY 2015-16 SIF Budget and the allocation of \$1.5 million to the SIF from the FY 2015-16 O&M Budget.

POSITION PAPER

Board Meeting Date: June 4, 2015

Subject: REVIEW THE FINANCIAL STATUS AND BUDGET OF THE SELF-INSURANCE FUND, AND THE ALLOCATION OF \$1.5 MILLION TO THE FUND FROM THE FISCAL YEAR 2015-16 OPERATIONS & MAINTENANCE BUDGET

Attached Supporting Documents:

Exhibit I *SIF July 1, 2009 – June 30, 2016*
Exhibit II *SIF Sub-Fund A*
Exhibit III *SIF Sub-Fund B*
Exhibit IV *SIF Sub-Fund C*
Chart 1 *SIF History of Revenue, Expense and Reserve Balance*
Chart 2 *SIF History of Loss Payment & Insurance Premiums*
Chart 3 *SIF Reserves by Sub-Fund*
Chart 4 *SIF History of Reserves*

CENTRAL CONTRA COSTA SANITARY DISTRICT
SELF INSURANCE FUND (SIF)
July 1, 2009 - June 30, 2016

	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Projected 2014-2015	Budget 2015-2016
Revenues							
SIF Allocation from O&M Fund	1,383,000	850,000	850,000	850,000	600,000	650,000	1,500,000
Insurance Allocation from HHW	52,471	26,563	24,878	21,183	21,236	69,500	72,975
Subrogation Recovery	0	7,500	1,660	1,349,322	23,212	0	0
Interest Income	29,815	23,873	19,436	15,269	10,180	10,165	12,400
Total Revenue	1,465,286	907,936	895,974	2,235,774	654,628	729,665	1,585,375
Expenses							
Claims Adjusting	0	0	0	1,218,301	766	0	2,000
Insurance Consulting	0	0	0	5,000	0	5,000	0
Loss Payments	45,347	240,844	72,605	440,991	115,501	485,000	1,075,000
Legal Services	31,163	210,677	304,672	266,900	200,591	125,000	200,000
Technical Services	15,482	137,445	14,803	24,856	42,167	175,000	65,000
Insurance Premiums	404,620	414,149	418,769	424,419	499,713	475,000	575,000
Total Expenses	496,612	1,003,115	810,849	2,380,467	858,738	1,265,000	1,917,000
Revenue Over Expense	968,674	(95,179)	85,125	(144,693)	(204,110)	(535,335)	(331,625)
Reserves							
Beginning of Year	3,868,715	4,837,389	4,742,210	4,827,335	4,682,642	4,478,532	3,943,197
Reserve Policy Transfer	0	0	0	0	0	0	2,900,000
Revenue over Expense	968,674	(95,179)	85,125	(144,693)	(204,110)	(535,335)	(331,625)
End of Year Reserves	4,837,389	4,742,210	4,827,335	4,682,642	4,478,532	3,943,197	6,511,572
Uncommitted Reserves							
Actuarial Reserves - GASB 10 (Fund A)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,500,000
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	5,000,000
Non-GASB 10 Reserves (Fund C)	1,437,389	1,342,210	1,427,335	1,282,642	1,078,532	543,197	11,572
Total Reserves	4,837,389	4,742,210	4,827,335	4,682,642	4,478,532	3,943,197	6,511,572
Change in Reserves	968,674	(95,179)	85,125	(144,693)	(204,110)	(535,335)	2,568,375

SELF INSURANCE FUND - SUB FUND A
Actual 2013-2014, Projected 2014-15 and Budget 2015-2016

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

	<u>Actual</u> <u>2013-2014</u>	<u>Projected</u> <u>2014-2015</u>	<u>Budget</u> <u>2015-2016</u>
Actuarial Reserves - GASB 10 - Beginning of Year	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Revenues:			
O&M *	-	-	500,000
Subrogation Recovery	23,212	-	-
Interest	2,385	2,210	2,920
Total Revenues	<u>25,597</u>	<u>2,210</u>	<u>502,920</u>
Expenses:			
Losses	60,501	225,000	950,000
Legal	41,376	45,000	150,000
Technical	42,167	160,000	50,000
Total Expenses	<u>144,044</u>	<u>430,000</u>	<u>1,150,000</u>
Revenue over Expense	(118,447)	(427,790)	(647,080)
Reserves:			
Transfer (to)/from Sub-Fund C	118,447	427,790	1,147,080
Transfer (to)/from Sub-Fund C	-	-	-
Total Reserves Projected End of Year	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,500,000</u>

* Projected FY 15-16 transfer upon adoption of revised reserve policy

SELF INSURANCE FUND - SUB FUND B
Actual 2013-2014, Projected 2014-15 and Budget 2015-2016

SUB-FUND B: GASB-10 NON-ACTUARIALLY BASED RISKS
CATASTROPHIC AND SELF-INSURED RISKS

	<u>Actual</u> <u>2013-2014</u>	<u>Projected</u> <u>2014-2015</u>	<u>Budget</u> <u>2015-2016</u>
<u>Beginning Reserves</u>	\$ 2,400,000	\$ 2,400,000	\$ 2,400,000
Revenues:			
O&M *	-	-	2,400,000
Recovery	-	-	-
Interest	5,725	5,300	6,950
	<hr/>	<hr/>	<hr/>
Total Revenues	5,725	5,300	2,406,950
Expenses:			
Losses	55,000	10,000	100,000
Legal	157,211	75,000	50,000
Technical	-	15,000	15,000
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Total Expenses	212,211	100,000	165,000
Revenue over Expense	(206,486)	(94,700)	2,241,950
Reserves:			
Transfer (to)/from Sub-Fund A	-	-	-
Transfer (to)/from Sub-Fund C	206,486	94,700	358,050
	<hr/>	<hr/>	<hr/>
Total Reserves Projected End of Year	<u>\$ 2,400,000</u>	<u>\$ 2,400,000</u>	<u>\$ 5,000,000</u>

* Projected FY 15-16 transfer upon adoption of revised reserve policy

SELF INSURANCE FUND - SUB FUND C
Actual 2013-2014, Projected 2014-15 and Budget 2015-2016

SUB-FUND C: NON GASB-10 RISKS
RISK MANAGEMENT PROGRAM INSURANCE PREMIUMS AND
SELF-INSURED PROPERTY LOSSES

	<u>Actual</u> <u>2013-2014</u>	<u>Projected</u> <u>2014-2015</u>	<u>Budget</u> <u>2015-2016</u>
<u>Beginning Reserves</u>	\$ 1,282,642	\$ 1,078,532	\$ 543,197
Revenues:			
O&M	600,000	650,000	1,500,000
Subrogation Recovery	-	-	-
Insurance Recovery from HHW Partners	21,236	69,500	72,975
Interest	2,070	2,655	2,530
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Total Revenues	623,306	722,155	1,575,505
Expenses:			
Losses	-	250,000	25,000
Legal	2,004	5,000	-
Technical	-	-	-
Insurance Premiums	499,713	475,000	575,000
Insurance Consulting Services	-	5,000	-
Claims Adjustment	766	-	2,000
	<hr/>	<hr/>	<hr/>
Total Expenses	502,483	735,000	602,000
Revenue over Expense	120,823	(12,845)	973,505
Reserves:			
Transfer (to)/from Sub-Funds A	(118,447)	(427,790)	(1,147,080)
Transfer (to)/from Sub-Funds B	(206,486)	(94,700)	(358,050)
	<hr/>	<hr/>	<hr/>
Total Reserves Projected End of Year	\$ 1,078,532	\$ 543,197	\$ 11,572

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

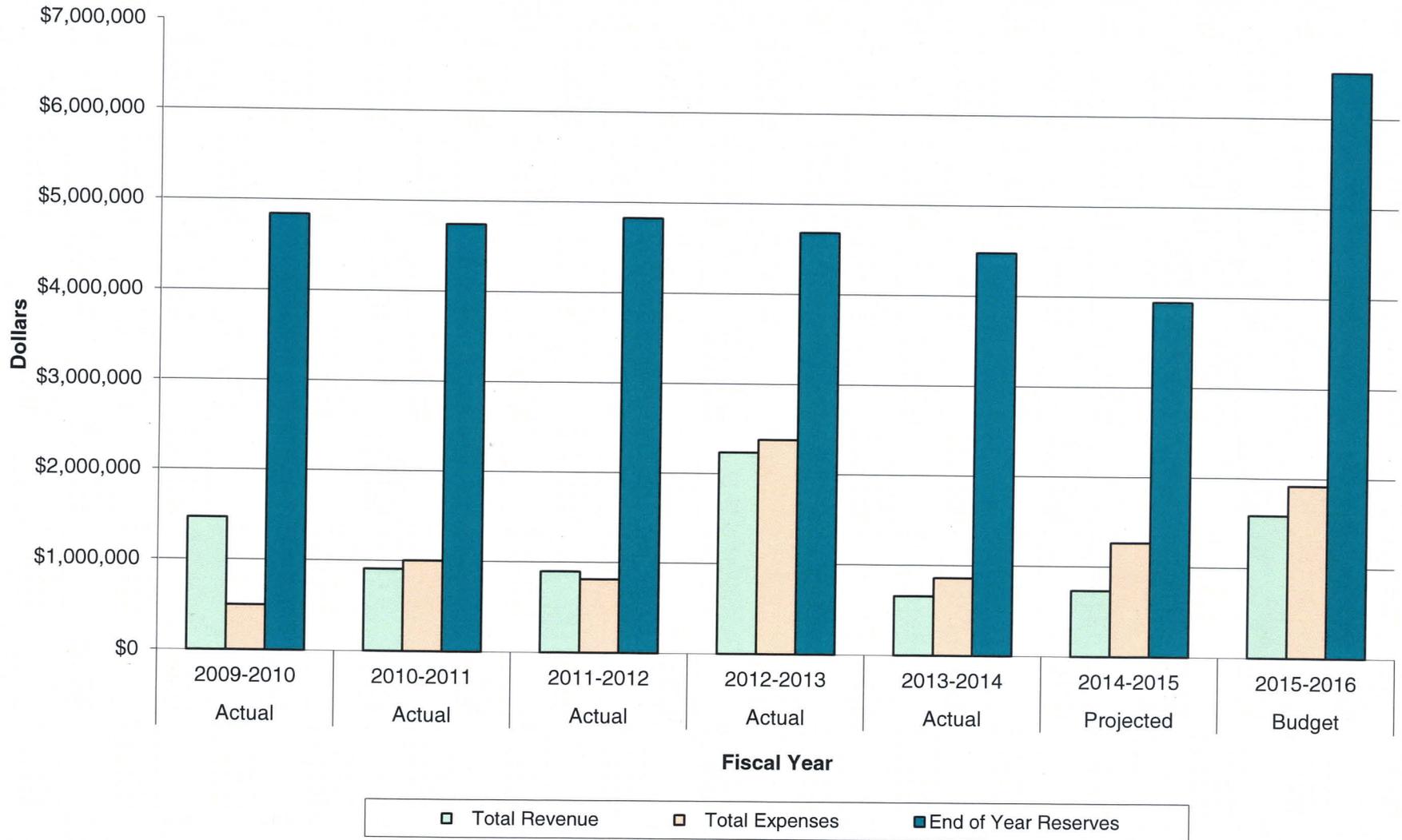
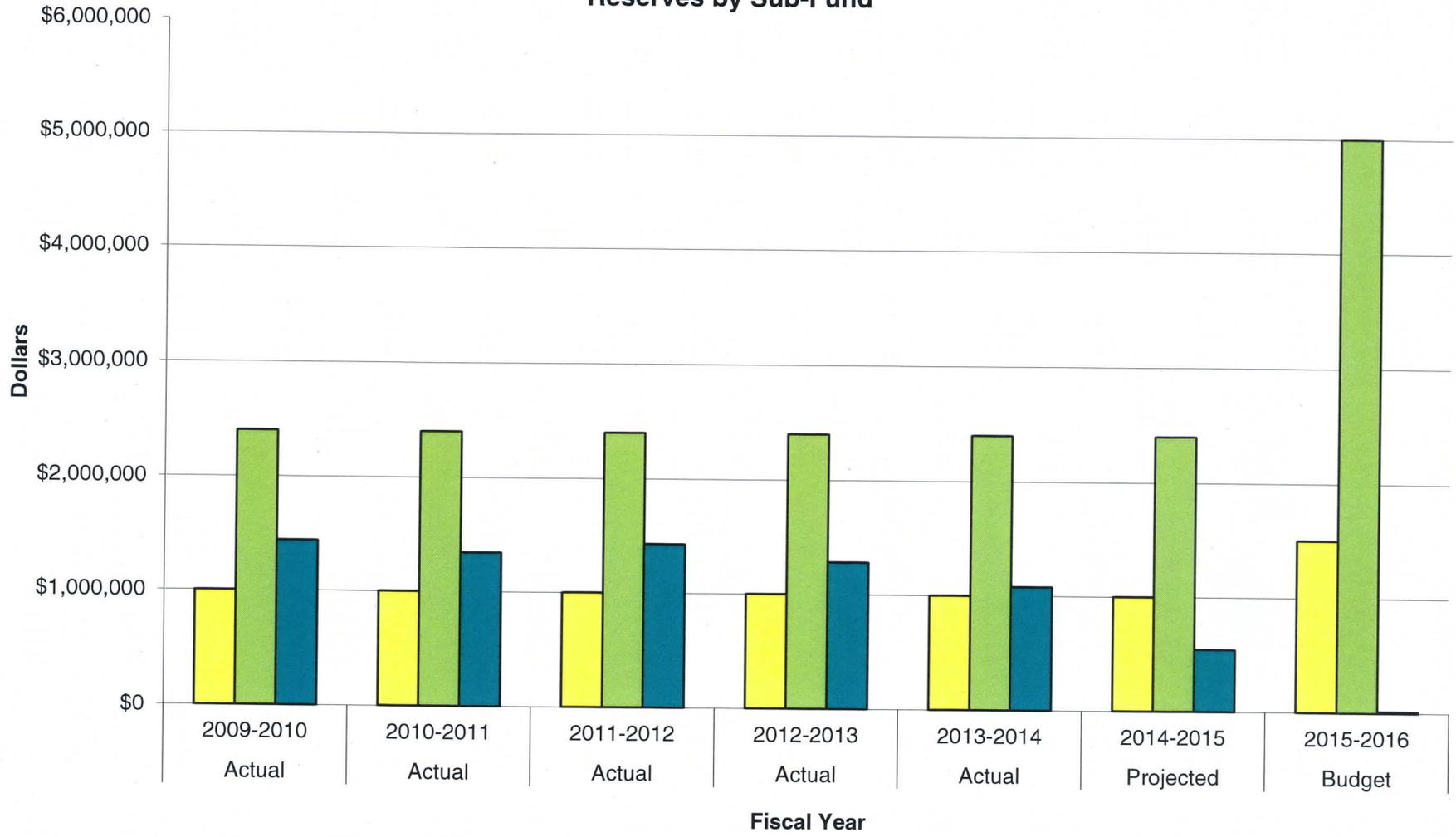


Chart 2
Self Insurance Fund
History of Loss Payment & Insurance Premiums

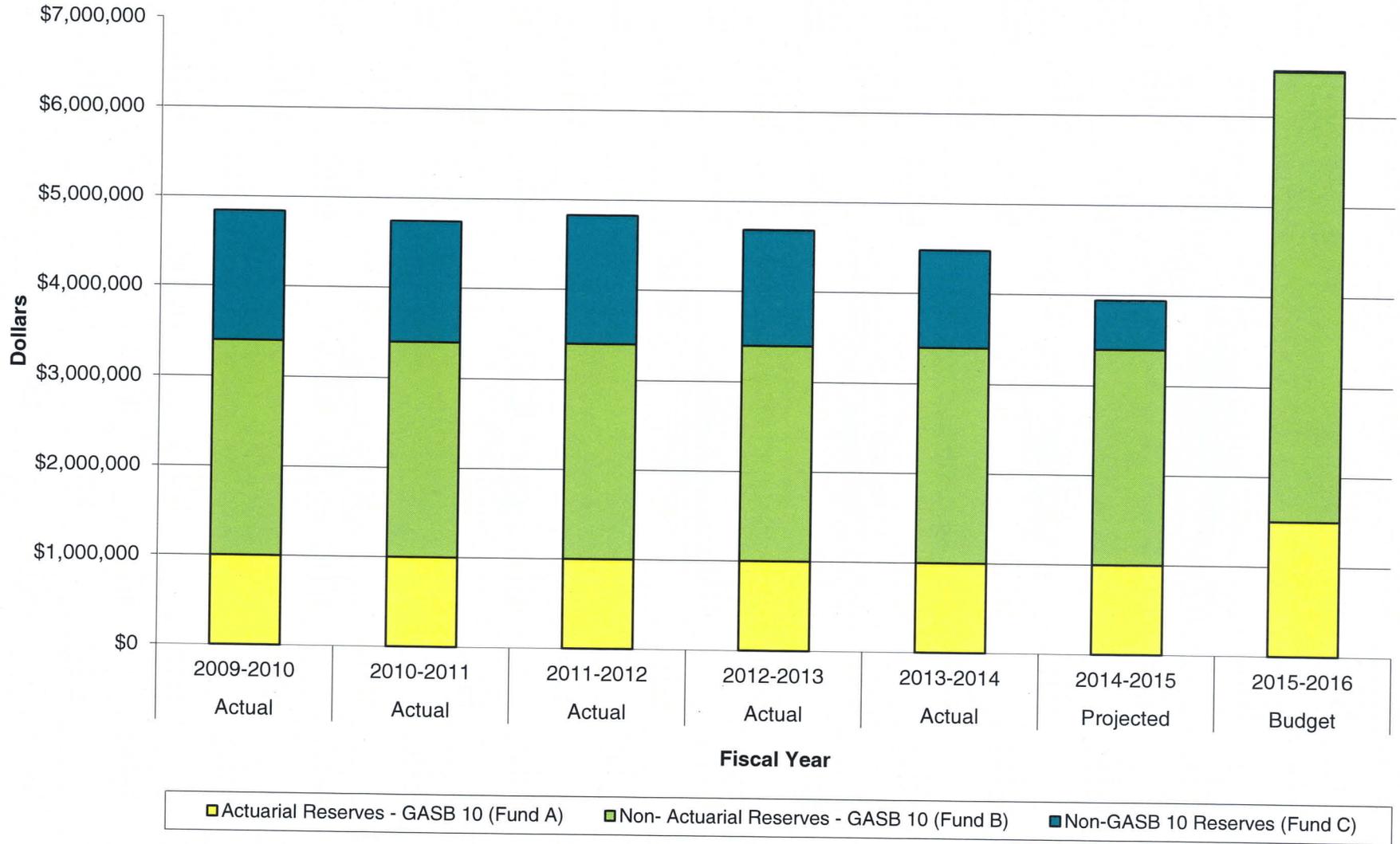


**Chart 3
Self Insurance Fund
Reserves by Sub-Fund**



■ 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**



CENTRAL CONTRA COSTA SANITARY DISTRICT
 SELF INSURANCE BY ACCOUNT W/DETAIL - FINAL PASS
 FISCAL YEAR 2015-2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGETED	PROJECTED	15-16 BUDGET	BUDGET 15-16	PERCENT	BUDGET 15-16 TO	PERCENT
		2014-2015	ACTUAL 14-15	FINAL PASS	TO EST 14-15	VARIANCE	BUDGET 14-15	VARIANCE
SELF-INSURANCE								
003-0000-301.45-01	INTEREST	2,780	2,210	2,920	710-	25.54-	140-	5.04-
003-0000-301.73-01	SUBROGATION RECOVERIES	0	0	0	0	.00	0	.00
003-0000-301.74-01	CONTRIBUTION FROM O&M	0	0	0	0	.00	0	.00
003-0000-302.45-01	INTEREST	6,680	5,300	6,950	1,650-	24.70-	270-	4.04-
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	2,410	2,655	2,530	125	5.19	120-	4.98-
003-0000-303.73-01	SUBROGATION RECOVERIES	0	0	0	0	.00	0	.00
003-0000-303.74-01	CONTRIBUTION FROM O&M	650,000	650,000	1,500,000	850,000-	130.77-	850,000-	130.77-
003-0000-303.75-01	INSURANCE RECOVERY - HHW	33,100	69,500	72,975	3,475-	10.50-	39,875-	120.47-
*	REVENUE	694,970	729,665	1,585,375	855,710-	123.13-	890,405-	128.12-

CENTRAL CONTRA COSTA SANITARY DISTRICT
 SELF INSURANCE BY ACCOUNT W/DETAIL - FINAL PASS
 FISCAL YEAR 2015-2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGETED	PROJECTED	15-16 BUDGET	BUDGET 15-16	PERCENT	BUDGET 15-16 TO	PERCENT
		2014-2015	ACTUAL 14-15	FINAL PASS	TO EST 14-15	VARIANCE	BUDGET 14-15	VARIANCE
003-0000-991.14-20	LOSSES	50,000	225,000	950,000	725,000-	1,450.00-	900,000-	1,800.00-
003-0000-991.14-21	LEGAL SERVICES	40,000	45,000	150,000	105,000-	262.50-	110,000-	275.00-
003-0000-991.14-22	TECHNICAL SERVICES	25,000	160,000	50,000	110,000	440.00	25,000-	100.00-
003-0000-992.14-20	LOSSES	0	10,000	100,000	90,000-	.00	100,000-	.00
003-0000-992.14-21	LEGAL SERVICES	50,000	75,000	50,000	25,000	50.00	0	.00
003-0000-992.14-22	TECHNICAL SERVICES	5,000	15,000	15,000	0	.00	10,000-	200.00-
003-0000-993.14-20	LOSSES	5,000	250,000	25,000	225,000	4,500.00	20,000-	400.00-
003-0000-993.14-21	LEGAL SERVICES	5,000	5,000	0	5,000	100.00	5,000	100.00
003-0000-993.14-22	TECHNICAL SERVICES	0	0	0	0	.00	0	.00
003-0000-993.14-23	LIABILITY INSURANCE	375,000	350,000	450,000	100,000-	26.67-	75,000-	20.00-
003-0000-993.14-24	PROPERTY INSURANCE	100,000	125,000	125,000	0	.00	25,000-	25.00-
003-0000-993.14-25	INSURANCE CONSULTING	6,500	5,000	0	5,000	76.92	6,500	100.00
003-0000-993.14-26	OUTSIDE CLAIMS ADJUSTMENT	0	0	2,000	2,000-	.00	2,000-	.00
*	SELF INS EXPENSE ACCTS	661,500	1,265,000	1,917,000	652,000-	98.56-	1,255,500-	189.80-

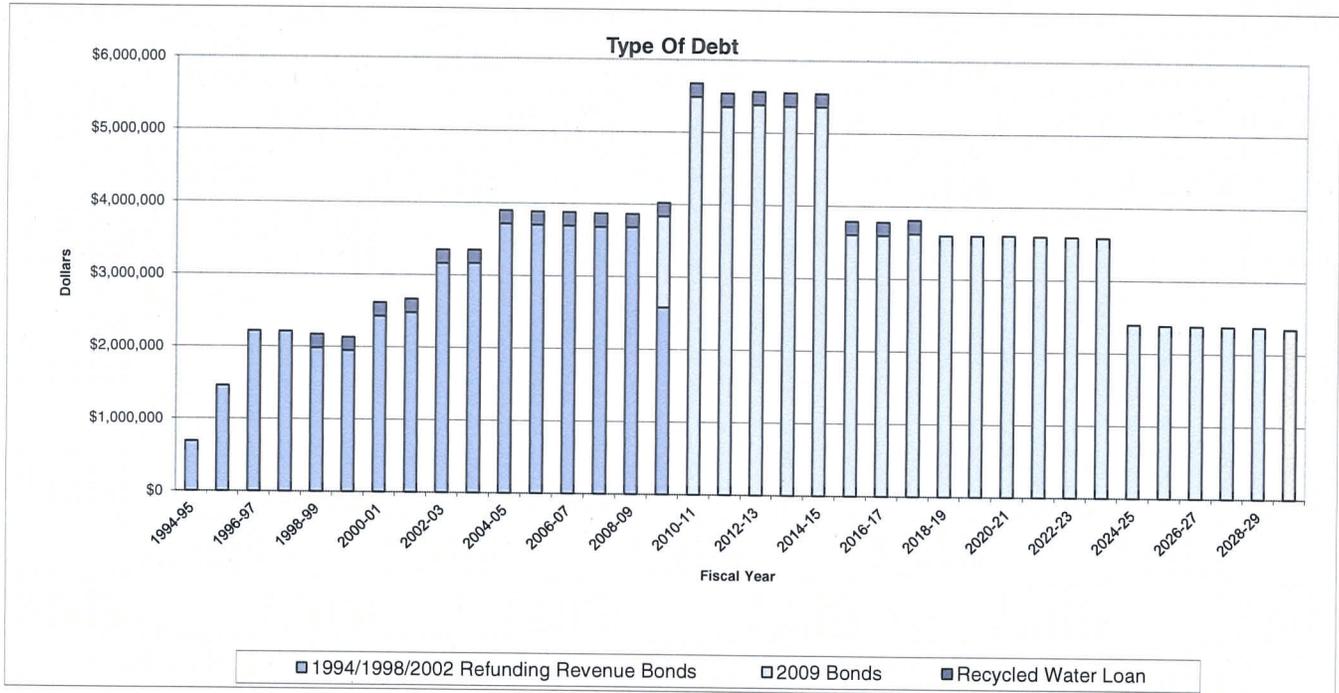


Fiscal Year 2015-16

DEBT SERVICE 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	4,715,607	152,384	34,735	187,119
2011-12				3,465,000	2,027,168	5,492,168	156,346	30,773	187,119
2012-13				3,605,000	1,888,601	5,493,601	160,411	26,708	187,119
2013-14				3,720,000	1,775,376	5,495,376	164,582	22,538	187,119
2014-15				3,865,000	1,645,435	5,510,435	168,861	18,258	187,119
2015-16				3,720,000	1,494,218	5,214,218	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
 BUDGET SUMMARY BY ACCOUNT W/DETAIL - FINAL PASS
 FISCAL YEAR 2015-2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012-13 ACTUAL	2013-14 ACTUAL	BUDGET 2014-15	15-16 BUDGET FINAL PASS	BUD 15-16 BUD 14-15 VAR	% VAR
DEBT SERVICE							
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	28,537	30,894	40,700	42,676	1,976-	4.86-
LEVEL	TEXT	TEXT AMT					
PF96	US BANK CD'S(2009A/2009B) LESS US BANK FEES \$3,100	42,676					
		42,676					
004-0000-300.46-00	TAX REVENUE	5,538,959	5,554,796	5,535,647	3,779,654	1,755,993	31.72
LEVEL	TEXT	TEXT AMT					
PF96	BOND PRINCIPAL	2,210,000					
	2009 BONDS - GROSS INTEREST	1,791,873					
	BOND ISSUANCE AMORTIZED COSTS	19,705					
	FEDERAL TAX SUBSIDY ON BAB PORTION (REDUCED 7.3%)*	386,368-					
	RECYCLED WATER LOAN	187,119					
	LESS RESERVE INTEREST (NET OF \$3,100 USBANK FEES)	42,676-					
	ROUNDING	1					
	*DUE TO CONGRESSIONAL SEQUESTRATION						
	\$416,794 - \$30,426 = \$386,368						
		3,779,654					
		-----	-----	-----	-----	-----	-----
*		5,567,496	5,585,690	5,576,347	3,822,330	1,754,017	31.45
**	REVENUE						

CENTRAL CONTRA COSTA SANITARY DISTRICT
 BUDGET SUMMARY BY ACCOUNT W/DETAIL - FINAL PASS
 FISCAL YEAR 2015-2016

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012-13	2013-14	BUDGET		BUD 15-16	% VAR
		ACTUAL	ACTUAL	2014-15	15-16 BUDGET FINAL PASS	BUD 14-15 VAR	
004-0000-888.12-52	RECYC H2O INTEREST EXP	26,708	22,538	18,258	13,868	4,390	24.04
LEVEL	TEXT		TEXT AMT				
PF96	RECYCLED WATER PRINCIPAL - \$173,251			13,868			
	RECYCLED WATER INTEREST			13,868			
004-0000-888.12-53	2009 BOND DEBT EXPENSE	1,775,376	1,678,570	1,524,227	1,425,211	99,016	6.50
LEVEL	TEXT		TEXT AMT				
PF96	9/2015 INTEREST \$ 310,230.00			1,425,211			
	3/2016 INTEREST 888,570.00						
	6/2016 INTEREST 592,380.00						
	BOND ISSUANCE COST 19,705.41						
	TAX SUBSIDY -416,794.00						
	LESS 7.3% SEQUESTRATION 30,425.97						
	SUMMARY:						
	9/15 INTEREST = 246,528.65						
	3/16 INTEREST = 695,385.98						
	6/16 INTEREST = 483,296.07						
	TOTAL =1,425,210.70			1,425,211			

*		1,802,084	1,701,108	1,542,485	1,439,079	103,406	6.70
**	DEBT SERVICE						