

BOARD ORDER NO. 10-29

**BOARD OF DIRECTORS OF
IRONHOUSE SANITARY DISTRICT**

Adopted this Order on, June 1, 2010 by the following vote:

AYES: L. Byer, D. Hardcastle, C. Lauritzen, D. Lew, and M. Painter

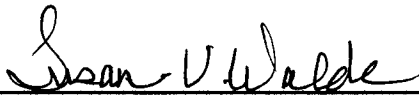
NOES: none

ABSENT: none

ABSTAINED: none

SUBJECT: FISCAL YEAR 2010/2011 PROPOSED BUDGET

IT IS BY THE BOARD ORDERED that the Fiscal Year 2010/2011 budget is hereby APPROVED. Copy of approved budget is hereto attached.

ATTEST: 
Susan V. Walde
District Secretary

svw\word
bo10.29
attachment

cc: FY 2010/2011- file
budget file
audit file
minutes

**IRONHOUSE SANITARY DISTRICT
APPROVED BUDGET FY 2010-2011**

OPERATING

OPERATING INCOME \$6,302,063.00

OPERATING EXPENSES

Salaries/Admin \$4,167,900.00
Professional Services \$371,200.00
Maintenance Expenses \$881,160.00
Office Expenses \$137,000.00
Other Expenses \$340,140.00
Insurance \$186,500.00

SUB TOTAL OPERATING EXPENSES \$6,083,900.00

Miscellaneous \$2,500.00
Transfer to Replacement Reserve \$150,000.00

SUB-TOTAL OPERATING EXPENSES \$6,236,400.00

TOTAL OPERATING EXPENSES \$6,236,400.00

***NET OPERATING INCOME (LOSS) \$65,663.00**

NON-OPERATING

NON-OPERATING INCOME \$731,000.00

NON-OPERATING EXPENSES \$751,500.00

****NET NON-OPERATING INCOME (LOSS) (\$20,500.00)**

*****NET INCOME \$45,163.00**

***** OTHER CAPITAL EXPENSES \$150,500.00

*******TOTAL FUNDS REQUIRED \$7,138,400.00**

*NET OPERATING INCOME (LOSS) = OPERATING INCOME - OPERATING EXPENSES

**NET NON-OPERATING INCOME (LOSS) = NON-OP INCOME - NON-OP EXPENSES

***NET INCOME = NET OPERATING INCOME (LOSS) + NET NON-OP INCOME (LOSS)

****TOTAL FUND REQUIRED = OPERATING EXPENSES + NON-OPERATING
EXPENSES + OTHER CAPITAL

***** DEPENDENT ON ADEQUATE FUNDS BEING AVAILABLE

**IRONHOUSE SANITARY DISTRICT
APPROVED BUDGET FY 2010-2011**

BUDGET ITEM DESCRIPTION	FY 2010/2011 Approved
OPERATING INCOME	
	14,050 @\$411
Sewer Service Chrg (14,050@\$411)	\$5,774,550.00
Inspection Fee	\$10,000.00
Plan Check Fees	\$5,000.00
Connection Fees (150 units)	\$41,250.00
Sewer Use /Mid Year (150 units)	\$30,825.00
Franchise Fees	\$23,500.00
Lease Agreements (CCWD, PG&E & ABA)	\$81,600.00
Miscellaneous Income	\$4,000.00
Hay Sales	\$70,000.00
RD 830 Billings (4200-00)	\$250,000.00
Undercrossing Maint. Reimbursement	\$8,338.00
Sale of Assets	\$3,000.00
TOTAL OPERATING INCOME	\$6,302,063.00
OPERATING EXPENSES	
SALARIES/ADMINISTRATION	
Director Meetings & Conf. Exp	\$34,000.00
General Manager Reimburse Exp	\$6,500.00
Insurance Benefits (Dental, LTD, Medical & Vision)	\$729,100.00
Employee Retirement	\$595,300.00
Salary Exp. (O & M)	\$2,287,000.00
Vehicle Compensation	\$14,400.00
Payroll Taxes - Fica/Suta/Medicare	\$47,200.00
Stand By/On Call	\$23,400.00
Wage Exp./Temp. Employees	\$4,000.00
Overtime Pay/Vacation Buy Back	\$50,000.00
Accrued time pay-out	\$20,000.00
Future Retiree Medical Funding	\$357,000.00
TOTAL SALARY/ADMIN	\$4,167,900.00
PROFESSIONAL SERVICES	
Accounting Serv (Auditor)	\$16,000.00
Lab Tests - Offsite	\$110,000.00
Legal Services	\$119,600.00
Professional Services - Other	\$20,000.00
Caretaker Costs	\$18,750.00
Mosquito Abatement	\$18,000.00
Janitorial Service	\$12,650.00
Janitorial Service for special events	\$1,000.00
Landscaping Services	\$7,200.00
Public Relations / Newsletter	\$35,000.00
Quarterly Groundwater Monitoring Reports	\$13,000.00
TOTAL PROFESSIONAL SERV	\$371,200.00

**IRONHOUSE SANITARY DISTRICT
APPROVED BUDGET FY 2010-2011**

BUDGET ITEM DESCRIPTION	FY 2010/2011 Approved
MAINTENANCE EXPENSES	
Vehicle / Equipment Fuel	\$100,000.00
Veh/Equip. Maintenance/Repair	\$100,000.00
Tool Expense	\$6,000.00
Pump Station Repair	\$30,000.00
Operating - Supplies	\$22,500.00
Maintenance Misc.	\$1,000.00
Uniforms	\$35,000.00
Telemetry/Calibration	\$2,500.00
Telephone/Plant/Mobile Phones	\$20,000.00
PG& E	\$370,000.00
Diablo Water-Pump Station/Billings	\$1,000.00
Lab Supplies	\$5,000.00
Building Maintenance	\$25,000.00
Farm and Field Maintenance	\$80,000.00
Ground Maintenance	\$10,000.00
Road Repairs	\$10,000.00
Hypochlorite	\$30,000.00
RD 830 Reimbursable Maint. Expense	\$0.00
Undercrossing Maint. Expense	\$15,160.00
Levee Work	\$2,000.00
Safety	\$16,000.00
TOTAL MAINTENANCE EXP	\$881,160.00
OFFICE EXPENSES	
Office Supplies	\$10,000.00
Office Miscellaneous	\$2,500.00
Water Office/Shop/JI - (bottled & DWD)	\$3,500.00
Office Equipment/Internet/Software/Records Mgmt	\$10,000.00
Service Agr. (Ans Ser, Alarm)	\$6,500.00
Training/Conferences	\$12,000.00
Postage	\$6,500.00
Newspaper/Subscript/Notices	\$3,000.00
Telephone/Office	\$7,000.00
PG&E. Office & Shop	\$16,000.00
CCC DP/Serv. Charges/LAFCO	\$15,000.00
Dues and Memberships (CASA, CWEA etc)	\$45,000.00
TOTAL OFFICE EXPENSE	\$137,000.00
OTHER EXPENSES	
Interest Expense	\$6,840.00
Fee Reim. / Prior Fiscal Yr. (5510-00)	\$0.00
Reclamation Assessments #799 & 830	\$333,300.00
TOTAL OTHER EXPENSE	\$340,140.00
INSURANCE	
Pooled Liability/Auto/E&O (5480-00)	\$134,000.00
Fidelity Bond	\$1,700.00
Workman Compensation (5490-00)	\$50,800.00
Insurance Claims	\$0.00
TOTAL INSURANCE	\$186,500.00
SUBTOTAL OPERATING EXPENSE	\$6,083,900.00

**IRONHOUSE SANITARY DISTRICT
APPROVED BUDGET FY 2010-2011**

BUDGET ITEM DESCRIPTION	FY 2010/2011 Approved
Miscellaneous (5600-00)	\$2,500.00
Transfer to Replacement Reserve (5620-00)	\$150,000.00
SUB-TOTAL OPERATING EXPENSE	\$6,236,400.00
TOTAL OPERATING EXPENSE	\$6,236,400.00
NET OPERATING INCOME (LOSS)	\$65,663.00
NON-OPERATING INCOME	
Interest (8000-00 To 8040-00)	\$6,000.00
Ad Valorem Tax (8050-00)	\$165,000.00
Sale of Cattle (6000-00)	\$560,000.00
TOTAL NON-OP INCOME	\$731,000.00
NON-OPERATING EXPENSES	
CATTLE OPERATION	
Salaries	\$89,400.00
Benefits & Taxes	\$48,900.00
Fencing	\$30,000.00
Miscellaneous	\$5,000.00
Vaccination Supplies	\$40,000.00
Veterinary Work	\$5,500.00
Cattle Trucking	\$4,600.00
Feed	\$45,000.00
Vehicles/Equipment Maint.	\$3,000.00
Fuel	\$6,000.00
Operating Supplies	\$40,000.00
Dues/Subscriptions	\$1,200.00
Replacements - Cattle	\$32,000.00
Building Structure	\$40,000.00
TOTAL CATTLE OPERATION	\$390,600.00
OTHER NON-OPERATING EXPENSE	
Summer Hire Positions	\$16,000.00
Public Education/Public OutReach	\$6,000.00
Miscellaneous	\$3,000.00
Employee Recruitment (5160-00)	\$40,000.00
Professional Services - Other	\$237,500.00
Business Center	\$15,000.00
Legal	\$25,400.00
Building Structure	\$18,000.00
J I Use Fees (H & F/Trail/Other) (8590-00)	\$0.00
TOTAL NON-OP EXPENSES	\$751,500.00
NET NON-OP INCOME (LOSS)	(\$20,500.00)
** NET INCOME**	\$45,163.00
**Net Income = Net Operating Income (Loss) + Net Non-Operating Income (Loss)	

**IRONHOUSE SANITARY DISTRICT
APPROVED BUDGET FY 2010-2011**

BUDGET ITEM DESCRIPTION	FY 2010/2011 Approved
WORKING CAPITAL & RESTRICTED FUNDS	
RESERVE FOR EXPANSION/CAPACITY EXPENSE	
INCOME	
Expansion Fees (new dev based on 150 units) (7000-00)	\$868,357.50
Existing Users Service Charge Fees dedicated to New Plant Expansion (7000-01)	\$2,302,375.00
Expansion Fees (connection fees)	\$167,550.00
Transfer from Royalty	\$0.00
State Revolving Fund/Plant Construction	\$19,000,000.00
EXPENSES	
Consulting (7510-00)	\$10,000.00
Legal (7530-00)	\$2,000.00
Miscellaneous (7550-00)	\$0.00
Treatment Plant Expansion	\$7,700,000.00
Salt Reduction Program	\$25,000.00
Recycled Water Facilities Plan (8580-00)	\$0.00
Public Education-Salt Reduction	\$50,000.00
Capacity EIR Update (7590-00)	\$0.00
Update Waste Discharge Permit	\$50,000.00
TOTAL RESERVE FOR EXPANSION EXPENSES	\$7,837,000.00
EPA RESERVE	
INCOME	
EPA Reserve	
EXPENSES	
Plant Mechanical Repairs (9820-00)	\$35,000.00
TOTAL EPA RESERVE EXPENSE	\$35,000.00
REPLACEMENT RESERVE	
INCOME	
Replacement Reserve	\$150,000.00
EXPENSES	
Capital Bethel Island Valving Rehab (9100-00)	\$20,000.00
Telemetry System (9100-01)	\$5,000.00
Collection System Pump Replace (9100-03)	\$20,000.00
Manhole Rehab (9100-04)	\$60,000.00
Equipment Replace (9100-05)	\$10,000.00
Pump Station Rehab	\$50,000.00
Hoses for portable pumps	\$3,000.00
Trouble Spot Repair	\$50,000.00
Trunkline Repair / Replace	\$200,000.00
Swather Header/Baler	\$29,000.00
Caterpillar Long Reach Excavator	\$43,160.00
3/4 ton 4x4 pickup for Jersey Island	\$25,000.00
F250 Truck for Oakley	\$25,000.00
TOTAL REPLACEMENT RESERVE	\$540,160.00

**IRONHOUSE SANITARY DISTRICT
APPROVED BUDGET FY 2010-2011**

BUDGET ITEM DESCRIPTION	FY 2010/2011 Approved
RESERVE FOR TRUNKLINE CAPACITY	
INCOME	
TLC Revenue (based on 150 units) (8060-01)	\$154,542.00
EXPENSES	
36 inch installation-Hwy 4 to New Plant	\$45,000.00
Carol Lane Bypass-Hwy 4 work	\$300,000.00
TOTAL RESERVE FOR TRUNKLINE CAPACITY EXPENSE	\$345,000.00
RESERVE FOR JI USE FEES	
INCOME	
Jersey Island Use Fees	\$3,000.00
EXPENSES	
Jersey Island Use Fee Trail Exp	\$10,000.00
TOTAL RESERVE FOR ROYALTIES EXPENSE	\$10,000.00
RESERVE FOR ROYALTIES	
INCOME	
Royalty Reserve	\$175,000.00
EXPENSES	
Election Expense	\$40,000.00
Royalty Legal	\$10,000.00
TOTAL RESERVE FOR ROYALTIES EXPENSE	\$50,000.00
CAPITAL PURCHASES / PROJECTS	
PURCHASES	
Clamp-On flow meter	\$7,000.00
Office power transfer switch	\$10,000.00
Dump Trailer	\$12,000.00
Laser Level	\$1,500.00
TOTAL PURCHASES	\$30,500.00
PROJECTS	
Jersey Island Road (9400-00)	\$50,000.00
Roof&cement for J.I. office trailer	\$15,000.00
Pole Barn @ Oakley Office	\$55,000.00
TOTAL PROJECTS	\$120,000.00
MISCELLANEOUS / OTHER	
Interest on Restricted Funds	\$180,000.00