

**IRONHOUSE SANITARY DISTRICT
PROPOSED BUDGET FOR YEAR 2008/2009**

	A	B
1	BUDGET ITEM	FY 2008/2009
2	DESCRIPTION	Proposed
3		
4	OPERATING INCOME	13,345 @\$397
5	Sewer Service Chrg (13,345@\$397)	\$5,297,965.00
6	Inspection Fee	\$10,000.00
7	Plan Check Fees	\$5,000.00
8	Connection Fees (300 units)	\$82,500.00
9	Sewer Use /Mid Year (300 units)	\$59,500.00
10	Franchise Fees	\$76,000.00
11	Lease Agreements (CCWD, PG&E & ABA)	\$45,000.00
12	Miscellaneous Income	\$3,000.00
13	Hay Sales	\$100,000.00
14	RD 830 Billings (4200-00)	\$376,000.00
15	Undercrossing Maint. Reimbursement	\$3,600.00
16		
17	TOTAL OPERATING INCOME	\$6,058,565.00
18		
19	OPERATING EXPENSES	
20		
21	SALARIES/ADMINISTRATION	
22	Director Meetings & Conf. Exp	\$30,000.00
23	General Manager Reimburse Exp	\$6,000.00
24	Insurance Benefits (Dental, LTD, Medical & Vision)	\$526,300.00
25	Employee Retirement	\$590,000.00
26	Salary Exp. (O & M)	\$2,206,600.00
27	Vehicle Compensation	\$13,440.00
28	Payroll Taxes - Fica/Suta/Medicare	\$41,900.00
29	Stand By/On Call	\$13,000.00
30	Wage Exp./Temp. Employees	\$87,700.00
31	Overtime Pay/Vacation Buy Back	\$35,000.00
32	Future Retiree Medical Funding	\$339,000.00
33	TOTAL SALARY/ADMIN	\$3,888,940.00
34		
35	PROFESSIONAL SERVICES	
36	Accounting Serv (Auditor)	\$16,500.00
37	Lab Tests - Offsite	\$106,000.00
38	Legal Services	\$90,000.00
39	Professional Services - Other	\$50,000.00
40	Caretaker Costs	\$37,500.00
41	Mosquito Abatement	\$6,000.00
42	Janitorial Service	\$18,650.00
43	Landscaping Services	\$13,650.00
44	Public Relations / Newsletter/Employee Recruitment	\$45,500.00
45	Quarterly Groundwater Monitoring Reports	\$15,000.00
46	Employee Recruitment (5160-00)	\$0.00
47	TOTAL PROFESSIONAL SERV	\$398,800.00

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2	DESCRIPTION	Proposed
48		
49	MAINTENANCE EXPENSES	
50	Vehicle / Equipment Fuel	\$140,000.00
51	Veh/Equip. Maintenance/Repair	\$110,000.00
52	Tool Expense	\$6,000.00
53	Pump Station Repair	\$30,000.00
54	Operating - Supplies	\$22,500.00
55	Maintenance Misc.	\$3,000.00
56	Uniforms	\$35,000.00
57	Telemetry/Calibration	\$5,000.00
58	Dues/Memberships	\$0.00
59	Telephone/Plant/Mobile Phones	\$20,000.00
60	PG& E	\$340,000.00
61	Diablo Water-Pump Station/Billings	\$1,000.00
62	Lab Supplies	\$3,000.00
63	Building Maintenance	\$12,500.00
64	Farm and Field Maintenance	\$90,000.00
65	Ground Maintenance	\$10,000.00
66	Road Repairs	\$5,000.00
67	Hypochlorite	\$35,000.00
68	Permits	\$4,000.00
69	Levee Work	\$2,000.00
70	Safety	\$15,000.00
71	RD830 Reimbursable Maint Exp	\$0.00
72	Undercrossing Maint. Expense	\$4,800.00
73	TOTAL MAINTENANCE EXP	\$893,800.00
74		
75	OFFICE EXPENSES	
76	Office Supplies	\$12,500.00
77	Office Miscellaneous	\$3,500.00
78	Water Office/Shop/JI - (bottled&DWD)	\$3,000.00
79	Office Equipment/Internet/Software/Records Mgmt	\$10,000.00
80	Service Agr. (Ans Ser, Alarm)	\$6,500.00
81	Training/Conferences	\$15,000.00
82	Postage	\$6,500.00
83	Newspaper/Subscript/Notices	\$2,200.00
84	Telephone/Office	\$5,500.00
85	P.G.&E. Office & Shop	\$15,000.00
86	CCC DP/Serv. Charges/LAFCO/Elections	\$40,000.00
87	Dues and Memberships (CASA, CWEA etc)	\$35,000.00
88	TOTAL OFFICE EXPENSE	\$154,700.00
89		

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1	BUDGET ITEM	FY 2008/2009
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90		
91	OTHER EXPENSES	
92	Depreciation (5500-00)	\$0.00
93	Fee Reim. / Prior Fiscal Yr. (5510-00)	\$5,000.00
94	Reclamation Assessments #799 & 830	\$305,000.00
95	Transfer of Franchise Fee to City of Oakley	\$20,000.00
96	TOTAL OTHER EXPENSE	\$330,000.00
97		
98	INSURANCE	
99	Pooled Liability/Auto/E&O (5480-00)	\$105,000.00
100	Fidelity Bond	\$1,500.00
101	Workman Compensation (5490-00)	\$55,300.00
102	Insurance Claims	\$0.00
103	TOTAL INSURANCE	\$161,800.00
104		
105	SUBTOTAL OPERATING EXPENSE	\$5,828,040.00
106		
107	Miscellaneous (5600-00)	\$10,000.00
108	Transfer to Replacement Reserve (5620-00)	\$200,000.00
109	Transfer to Expansion Reserve (Existing Users)	\$0.00
110	SUB-TOTAL OPERATING EXPENSE	\$6,038,040.00
111		
112		
113	TOTAL OPERATING EXPENSE	\$6,038,040.00
114		
115	NET OPERATING INCOME (LOSS)	\$20,525.00

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1	BUDGET ITEM	FY 2008/2009
2	DESCRIPTION	Proposed
116		
117	NON-OPERATING INCOME	
118		
119	Interest (8000-00 To 8040-00)	\$21,000.00
120	Ad Valorem Tax (8050-00)	\$220,000.00
121	Jl Use Fees (H & F/Trail/Other) (8070-00)	\$5,000.00
122	Sale of Cattle (6000-00)	\$530,000.00
123	TOTAL NON-OP INCOME	\$776,000.00
124		
125	NON-OPERATING EXPENSES	
126		
127	CATTLE OPERATION	
128	Salaries	\$90,350.00
129	Benefits & Taxes	\$45,400.00
130	Fencing	\$25,000.00
131	Miscellaneous	\$5,000.00
132	Vaccination Supplies	\$38,000.00
133	Veterinary Work	\$5,500.00
134	Cattle Trucking	\$4,600.00
135	Feed	\$45,000.00
136	Vehicles/Equipment Maint.	\$3,000.00
137	Fuel	\$6,000.00
138	Operating Supplies	\$40,000.00
139	Dues/Subscriptions	\$1,200.00
140	Replacements - Cattle	\$28,000.00
141	Equipment Purchases	\$20,000.00
142	TOTAL CATTLE OPERATION	\$357,050.00
143		
144	OTHER NON-OPERATING EXPENSE	
145	J I Use Fees (H & F/Trail/Other) (8590-00)	\$10,000.00
146	Railroad Crossing	\$50,000.00
147	Recycled Water Facilities Plan (8580-00)	\$15,000.00
148	TOTAL NON-OP EXPENSES	\$432,050.00
149		
150	NET NON-OP INCOME (LOSS)	\$343,950.00
151		
152	** NET INCOME**	\$364,475.00
153		
154		
155	**Net Income = Net Operating	
156	Income (Loss) + Net Non-Operating Income (Loss)	
157		
159		

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1	BUDGET ITEM	FY 2008/2009
2	DESCRIPTION	Proposed
160	WORKING CAPITAL & RESTRICTED FUNDS	
161		
162	RESERVE FOR EXPANSION/CAPACITY EXPENSE	
163		
164	INCOME	
165	Expansion Fees (new dev based on 300 units) (7000-00)	\$1,649,070.00
166	Existing Users Service Charge Fees dedicated to New Plant Expansion (7000-01)	\$1,627,497.00
167	Expansion Fees (connection fees)	\$335,100.00
168		
169	EXPENSES	
170	Consulting (7510-00)	\$25,000.00
171	Legal (7530-00)	\$60,000.00
172	Miscellaneous (7550-00)	\$20,000.00
173	Treatment Plant Expansion	\$5,200,000.00
174	Interim Treatment Plant Expansion (Solids Removal)	\$600,000.00
175	Jersey Island Improvements (Expansion) (7570-00)	\$0.00
176	Undercrossing Upgrade	\$50,000.00
177	Capacity Fees Revenue Program Update (7585-00)	\$20,000.00
178	Capacity EIR Update (7590-00)	\$0.00
179	SCADA/Telemetry System	\$125,000.00
180	TOTAL RESERVE FOR EXPANSION EXPENSES	\$6,100,000.00
181		
182	EPA RESERVE	
183		
184	INCOME	
185	EPA Reserve	\$0.00
186		
187	EXPENSES	
188	Plant Mechanical Repairs (9820-00)	\$35,000.00
189	TOTAL EPA RESERVE EXPENSE	\$35,000.00
190		
191	REPLACEMENT RESERVE	
192		
193	INCOME	
194	Replacement Reserve	\$200,000.00
195		
196	EXPENSES	
197	Capital Bethel Island Valving Rehab (9100-00)	\$250,000.00
198	Telemetry System (9100-01)	\$5,000.00
199	Collection System Pump Replace (9100-03)	\$20,000.00
200	Manhole Rehab (9100-04)	\$100,000.00
201	Equipment Replace (9100-05)	\$10,000.00
202	Dump Truck Emissions Upgrade	\$16,000.00
203	Pump Station Rehab	\$50,000.00
204	F250 4-whl dr Pickup gas)	\$25,000.00
205	Camera System (line cameras)	\$75,000.00
206	Hoses for portable pumps	\$6,000.00
207	Backhoe	\$70,000.00

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2	DESCRIPTION	Proposed
208	J.I. Water Well	\$30,000.00
209	Tractor TS120	\$35,000.00
210	Caterpillar Long Reach Excavator	\$60,000.00
211	TOTAL REPLACEMENT RESERVE	\$752,000.00

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1	BUDGET ITEM	FY 2008/2009
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212		
213	RESERVE FOR TRUNKLINE CAPACITY	
214		
215	INCOME	
216	TLC Revenue (based on 300 units) (8060-01)	\$293,550.00
217		
218	EXPENSES	
219	Extension of Collection System Ironwood FM Ext/Carol Ln	\$150,000.00
220	Reimbursmt Agreements (Frm TLC Fees Collected)	\$400,000.00
221	Web-14 Regionalization/Bethel Island Valving	\$300,000.00
222	36 inch installation - Hwy 4 to New Plant	\$200,000.00
223	TOTAL RESERVE FOR TRUNKLINE CAPACITY EXPENSE	\$1,050,000.00
224		
225	RESERVE FOR ROYALTIES	
226		
227	INCOME	
228	Royalty Reserve	\$600,000.00
229		
230	EXPENSES	
231	Royalty Legal	\$12,000.00
232		
233	TOTAL RESERVE FOR ROYALTIES EXPENSE	\$12,000.00
234		
235	CAPITAL PURCHASES / PROJECTS	
236		
237	PURCHASES	
238	J.I. Office Expansion	\$50,000.00
239	Mainline Repair System	\$40,000.00
240	Storage Racks/ Forklift	\$20,000.00
241	Pump (six inch)	\$40,000.00
242	TOTAL PURCHASES	\$150,000.00
243		
244	PROJECTS	
245	Jersey Island Road (9400-00)	\$50,000.00
246	Roof on buildings	\$50,000.00
247	Security Upgrades, Fencing & Gates	\$50,000.00
248	TOTAL PROJECTS	\$150,000.00
249		
250	MISCELLANEOUS / OTHER	
251	Interest on Restricted Funds	\$700,000.00
252		