

Ironhouse Sanitary District  
Proposed Operating Budget Based on 5% Rate Increase  
Fiscal Year 22/23

	Headquarters	Collections	Jersey	Recycled Water	WRF	FY 22/23 Budget	FY 21/22 Budget	FY 21/22 10 Months Actual (83%)	Actual YTD % of FY 22/23 Budget	Budget 22/23 % Change Budget 21/22	Comments
<b>REVENUE</b>											
4010.00 · Sewer Service Charge	14,504,460					14,504,460	12,956,718	10,797,265	74.4%	11.9%	5% Rate Increase, plus estimated 1,000 New ESUs carrying forward from FY 21/22
4020.00 · Inspection Fees	0					0	0	71,184			4% of Engineers Estimate, can't Forecast so not budgeted
4030.00 · Plan Check Fees	0					0	0	33,671			2% of Engineers Estimate, can't forecast so not budgeted
4060.00 · Sewer Use Charge (New Permits)	91,639					91,639	436,375	297,447	324.6%	-79.0%	200 New ESUs @ \$916.39 Divided by 2
4070.00 · Capacity Fees	1,883,200					1,883,200	8,201,622	6,297,999	334.4%	-77.0%	Construction Index (14.8%), estimated 200 New ESUs. Projected new Fee is \$9,416
4100.00 · Leases and Permits	1,000		2,000			3,000	3,000	1,600	53.3%	0.0%	Permit Fees and Peoco Energy Jersey Island Leases
4105.00 · Grazing Leases			802,000			802,000	0	0	0.0%		Grazing Lease to replace cattle operations
4110.00 · Grant Revenue	0					0	0	0			
4120.00 · Hay Sales			350,000			350,000	200,000	147,434	42.1%	75.0%	No longer inventory allocation to feed cattle so higher sales
4200.00 · RD830 Levee Maintenance			125,000			125,000	125,000	126,743	101.4%	0.0%	To Reflect Prior Year Actual
4400.00 · Undercrossing Maintenance	4,000					4,000	4,000	0	0.0%	0.0%	To Reflect Prior Year Actual
4600.00 · Mineral Rights			8,500			8,500	8,500	6,397	75.3%	0.0%	Peoco Energy Gas Royalties
4700.00 · Jersey Island Use Fees			0			0	0	0			No Longer Issuing Parking Passes
4725.00 · Recycled Water Fees						0	0	270			
4750.00 · Other Fees and Services	0		10,000			10,000	35,000	56,089	560.9%	-71.4%	CCWD Sludge Removal - Contract Expected to end September 2022
4800.00 · Ad Valorem and Other Taxes	345,000					345,000	325,000	329,030	95.4%	6.2%	To Reflect Prior Year Actual
4900.00 · Offers of Dedication	0					0	0	0			
4990.00 · Miscellaneous Income	35,000					35,000	35,000	8,629	24.7%	0.0%	Miscellaneous Income and CSRMA Dividends
<b>Total Revenue</b>	<b>16,864,299</b>	<b>0</b>	<b>1,297,500</b>	<b>0</b>	<b>0</b>	<b>18,161,799</b>	<b>22,330,215</b>	<b>18,173,758</b>	<b>100.1%</b>	<b>-18.7%</b>	
<b>EXPENSES</b>											
<b>5000.00 · Salaries and Related Expenses</b>											
5010.00 · Salaries and Wages											
5010.10 · Base Staff Salaries	863,264	964,473	541,920			3,331,579	3,069,158	2,541,338	76.3%	8.6%	5% (Proposed) COLA increase in Base Wages is tied to April 2022 CPI-U SF./Oakland/Hayward year-over-year change. One new FTE in collections for CSO I or II. Jersey Island superintendent retiring FY 21/22.
5010.20 · Stand By/On Call		24,000				48,000	48,000	39,151	81.6%	0.0%	Based on Current FY YTD Actual
5010.30 · Overtime Pay		35,000	53,000			96,000	81,000	71,302	74.3%	18.5%	Based on Current FY YTD Actual
5010.40 · Vehicle Allowance	5,880	5,760	2,880			20,280	20,280	14,500	71.5%	0.0%	6 Employees @ \$240 per Month, 1 employee at \$250 per month
5010.50 · Vacation Buy-Back	32,000	14,000	4,000			62,000	50,000	43,117	69.5%	24.0%	Based on Current FY YTD Actual
5010.60 · Accrued Time Pay-Out						0	0	0			Not Expecting any Retirements or Terminations
5010.70 · Other Pay	14,592					14,592	14,592	14,592	100.0%	0.0%	Amortization of GM Student Loan Forgiveness
5010.80 · Director Pay	39,040					39,040	39,040	32,640	83.6%	0.0%	Use same as FY 21/22 Budget
5010.90 · Temporary Staff Wages			10,000			10,000	12,000	4,655	46.6%	-16.7%	As submitted by department heads
<b>Total 5010.00 · Salaries and Wages</b>	<b>954,776</b>	<b>1,043,233</b>	<b>611,800</b>	<b>0</b>	<b>1,011,682</b>	<b>3,621,491</b>	<b>3,334,070</b>	<b>2,761,295</b>	<b>76.2%</b>	<b>8.6%</b>	
5020.00 · Health, Life and Disability											
5020.10 · Medical Insurance - Staff	117,871	212,746	123,326			619,596	584,248	446,638	72.1%	6.1%	Estimate 8% Increase January 2023 (effective 4% FY increase)
5020.20 · Medical Insurance - Directors	32,638					32,638	26,359	28,268	86.6%	23.8%	Based on BOD Caps
5020.30 · Dental Insurance - Staff	17,220	31,892	17,556			91,392	89,604	68,784	75.3%	2.0%	Estimate 4% Increase July 2022
5020.40 · Dental Insurance - Directors	3,357					3,357	3,357	2,818	83.9%	0.0%	Based on BOD Caps
5020.50 · Vision - Staff	1,815	3,305	1,801			9,514	9,373	7,215	75.8%	1.5%	Estimate 4% increase July 2022
5020.60 · Vision - Directors	872					872	516	442	50.7%	68.9%	Based on BOD Caps
5020.70 · Life and Disability	2,622	4,057	2,423			12,858	12,696	9,843	76.6%	1.3%	Based on expected actual based on current premiums
<b>Total 5020.00 · Health, Life and Disability</b>	<b>176,395</b>	<b>252,000</b>	<b>145,106</b>	<b>0</b>	<b>196,726</b>	<b>770,227</b>	<b>726,154</b>	<b>564,008</b>	<b>73.2%</b>	<b>6.1%</b>	

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5030.00 · Retirement - CalPERS	320,020	329,817	165,154		228,192	1,043,183	923,100	729,402	69.9%	13.0%	40.1% of base wages for CalPERS Classic, 16 Employees, includes 7% of EE share paid by ISD, 8.1 % of base wages for CalPERS PEPR, 10 Employees.
5040.00 · OPEB Annual Req. Contribution	400,000					400,000	350,000	225,439	56.4%	14.3%	Estimated annual contribution to reduce Net OPEB Liability
5080.00 · Workers Compensation Insurance	2,817	39,271	28,405		37,540	108,033	102,377	63,206	58.5%	5.5%	Expecting 5% Increase in Rates, Experience Mod currently 0.89.
5090.00 · Payroll Taxes - Employer	18,853	17,507	11,366		16,629	64,354	57,954	46,119	71.7%	11.0%	As calculated based on expected payroll
<b>Total 5000.00 · Salaries and Related Expenses</b>	<b>1,872,861</b>	<b>1,681,827</b>	<b>961,831</b>	<b>0</b>	<b>1,490,769</b>	<b>6,007,288</b>	<b>5,493,655</b>	<b>4,389,469</b>	<b>73.1%</b>	<b>9.3%</b>	
<b>5200.00 · Administration Expenses</b>											
5203.00 · Bank Service Fees	1,000	0	0	0	0	1,000	1,200	864	86.4%	-16.7%	Based on Current FY Actual.
5204.00 · Coalitions	24,000	0	0	0	0	24,000	24,000	10,890	45.4%	0.0%	Aquatic Science Center (\$5,000 Requirement of the WDR), CVCWA (\$4,200 Mercury Study), Delta Diablo (\$9,000 WRWC), BABC (\$1,500 BABC), EBMUD (\$4,000 BACWA)
5205.00 · County - LAFCO	8,000	0	0	0	0	8,000	9,000	6,313	78.9%	-11.1%	Estimated Annual Fee
5210.00 · County - Processing Fees	15,000	0	0	0	0	15,000	13,000	13,774	91.8%	15.4%	Estimated Annual Fee
5215.00 · Dues and Memberships	30,015	8,000	0	0	2,500	40,515	38,500	30,688	75.7%	5.2%	CASA (\$17,000), CSDA (\$7,500), CVCWA (\$800), Costco (\$120), Underground Service Alerts, CWEA Memberships, WEF
5220.00 · Election Expenses	30,000	0	0	0	0	30,000	0	0			Election Year
5225.00 · Employee Events & Appreciation	27,000	500	500	0	1,500	29,500	29,500	4,749	16.1%	0.0%	Holiday party, Morale boosters, GM staff appreciation expenses, Spring, Summer, Fall, Winter and Thanksgiving Staff luncheons.
5228.00 · Employee Wellness Program	6,000	1,000	0	0	0	7,000	7,000	5,536	79.1%	0.0%	Employee Assistance Program, ergonomics and posture related equipment
5230.00 · Expensed Equip/Furn/Software	9,000	1,500	0	0	5,000	15,500	11,500	1,988	12.8%	34.8%	Desk phones and Replacement PCs/Laptops
5235.00 · Licenses/Permits/Certifications	8,000	10,500	3,000	0	70,000	91,500	89,000	80,139	87.6%	2.8%	SWRCB/CWEA Certifications, SWRCB Permit Fees, Air Pollution Permit, CCC Hazardous Waste/Health Services, DMV, CCHSHMP
5240.00 · Office Supplies and Expenses	10,000	2,000	1,000	0	2,500	15,500	17,000	15,871	102.4%	-8.8%	Based on expected actual
5242.00 · Physicals & Exams	500	2,000	1,000	0	600	4,100	4,100	1,101	26.9%	0.0%	DMV Physicals and Datco Drug Testing
5245.00 · Postage and Delivery	1,000	500	0	0	500	2,000	2,500	873	43.7%	-20.0%	Based on expected actual
5248.00 · Printing and Reproduction	1,500	0	0	0	1,000	2,500	2,200	1,501	60.0%	13.6%	Sharp USA Copier Maintenance
5250.00 · Public Education and Outreach	21,000	0	0	3,500	0	24,500	18,200	5,880	24.0%	34.6%	\$21,000 public outreach and open house events
5255.00 · Records Management	3,500	0	0	0	0	3,500	3,500	810	23.1%	0.0%	ECS Imaging, Shredding and program license fee.
5265.00 · Subscriptions and Notices	10,000	10,500	0	0	0	20,500	20,100	9,734	47.5%	2.0%	POSM, FOG, BMP, CALCAD (USA Hosting/Dash GIS)
5270.00 · Telecommunications											
5270.10 · Cellular Reimbursement	3,360	4,200	6,840	0	4,200	18,600	18,600	14,500	78.0%	0.0%	Based on cell reimbursements currently in place
5270.20 · Office Line, Internet and Data	31,000	3,000	0	0	5,000	39,000	35,200	35,796	91.8%	10.8%	TPx (\$7,600), Microsoft Exchange (\$1,800), Mitel (\$6,800), Comcast (\$13,200), All Bay Answering (\$1,500)
Total 5270.00 · Telecommunications	34,360	7,200	6,840	0	9,200	57,600	53,800	50,296	87.3%	7.1%	
5273.00 · Temporary Support Services	4,000	0	0	0	0	4,000	0	8,181			Non Employee Temporary Staffing
5275.00 · Training, Tuition and Conferences	45,000	8,000	1,000	0	12,500	66,500	64,500	42,208	63.5%	3.1%	Training, Tuition costs for admin staff (\$17K), directors (\$24K) and ISD for mandatory organizational wide trainings. Also includes non HQ trainings for collections, WRF and Jersey.
5295.00 · Miscellaneous Administration	4,000	1,000	0	0	0	5,000	5,000	50	1.0%	0.0%	Placeholder for unexpected costs
<b>Total 5200.00 · Administration Expenses</b>	<b>292,875</b>	<b>52,700</b>	<b>13,340</b>	<b>3,500</b>	<b>105,300</b>	<b>467,715</b>	<b>413,600</b>	<b>291,446</b>	<b>62.3%</b>	<b>13.1%</b>	
<b>5300.00 · Insurance</b>											
5310.00 · CSRMA Business Package	195,000					195,000	145,000	135,053	69.3%	34.5%	Based on Expected Actual
5320.00 · Fidelity Bond	2,000					2,000	1,300	1,433	71.7%	53.8%	Based on Expected Actual
<b>Total 5300.00 · Insurance</b>	<b>197,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>197,000</b>	<b>146,300</b>	<b>136,486</b>	<b>69.3%</b>	<b>34.7%</b>	
<b>5400.00 · Operations and Maintenance</b>											
5402.00 · Bio-Solids Removal	0	0	0	0	220,000	220,000	150,000	171,499	78.0%	46.7%	Based on Expected Actual
5408.00 · Encroachment Permits	0	5,000	0	0	0	5,000	5,000	342	6.8%	0.0%	

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5410.00 · Equipment Rental	0	5,000	1,500	500	4,000	11,000	13,500	7,405	67.3%	-18.5%	Boom lift for Crane Inspections/Grit Classifier Service, Crane Rental, Various Other
5420.00 · Fuel	0							0			
5420.20 · Diesel - On Road	0	19,000	4,000	0	0	23,000	14,000	17,721	77.0%	64.3%	Rising fuel cost due to inflationary pressures
5420.30 · Diesel - Off Road	0	1,000	60,000	0	4,000	65,000	48,000	50,689	78.0%	35.4%	Rising fuel cost due to inflationary pressures
5420.60 · Gasoline	2,500	22,000	14,000	0	300	38,800	25,800	30,591	78.8%	50.4%	Rising fuel cost due to inflationary pressures
Total 5420.00 · Fuel	2,500	42,000	78,000	0	4,300	126,800	87,800	99,001	78.1%	44.4%	
5425.00 · Janitorial Service and Supplies	13,000	12,000	12,000	0	15,000	52,000	35,000	39,180	75.3%	48.6%	Shine House Cleaning (43% increased approved) and Cintas.
5430.00 · Jersey Island Use Expense	0	0	0	0	0	0	0	0			
5435.00 · Landscaping Services & Supplies	9,700	7,000	0	0	4,000	20,700	19,700	14,080	68.0%	5.1%	As Contracted
5440.00 · Maintenance and Repair											
5440.05 · Building Maintenance and Security	10,000	12,000	3,500	0	20,000	45,500	34,500	40,495	89.0%	31.9%	Paint, Lights, General Repairs, Locksmith, Rollup Doors, Pest Control, Brivo, Security, HVAC and Various Other
5440.10 · Collection System Repair	0	50,000	0	0	0	50,000	45,000	46,539	93.1%	11.1%	Non Capitalized Repairs to System
5440.20 · Farm and Field Maintenance	0	0	100,000	0	0	100,000	110,000	50,700	50.7%	-9.1%	Reduction due to lease taking over pasture maintenance.
5440.25 · Ground Maintenance	14,000	6,000	15,000	0	30,000	65,000	47,000	37,919	58.3%	38.3%	Weed Spray, Irrigation/plants/tree R/R, Pesticides
5440.27 · Homeless Encampment Clean-up	10,000	0	0	0	0	10,000	20,000	3,256	32.6%	-50.0%	Homelessness clean-up
5440.30 · Levee Maintenance	0	0	0	0	0	0	0	0			None Expected
5440.35 · Pond Maintenance	0	5,000	0	0	0	5,000	5,000	0	0.0%	0.0%	Bethel Island Emergency Storage Ponds
5440.40 · Road Repairs	0	0	50,000	0	0	50,000	50,000	0			Carry over from last year because no road repair could be done
5440.50 · Undercrossing Maintenance	4,000	0	0	0	0	4,000	4,000	0	0.0%	0.0%	Based on expected cost
5440.55 · Vehicle & Equip. Maintenance	2,000	12,000	50,000	0	3,000	67,000	64,000	62,066	92.6%	4.7%	
5440.60 · WRF Maintenance & Repair	0	0	0	0	300,000	300,000	300,000	267,409	89.1%	0.0%	Equipment Maintenance/Repairs, Equipment Replacement <\$5,000 Capitalization Policy. Includes Rotork (\$35k), Neuros (\$76k), IR/Cisco, Shape (\$35k), TESCO (\$20K), MarTech (\$35K), Vincent Electric (\$35k)
Total 5440.00 · Maintenance and Repair	40,000	85,000	218,500	0	353,000	696,500	679,500	508,384	73.0%	2.5%	
5450.00 · Mosquito Abatement	0	0	12,000	0	0	12,000	12,000	1,000	8.3%	0.0%	
5455.00 · Nexgen/CMMS	0	0	0	0	13,500	13,500	13,000	13,500	100.0%	3.8%	Nexgen Annual Subscription
5460.00 · Supplies and Materials											
5460.20 · Chemicals	0	5,000	0	0	75,000	80,000	78,000	99,104	123.9%	2.6%	0
5460.40 · Lab Supplies	0	0	0	0	8,000	8,000	8,000	13,971	174.6%	0.0%	Supplies for Analyzers, Replacement Meters/Probes, and Process Control Lab Tests
5460.60 · Maintenance Supplies	0	2,000	1,500	0	4,000	7,500	7,500	1,927	25.7%	0.0%	
5460.80 · Operating Supplies	0	3,000	2,000	1,500	6,000	12,500	13,500	8,665	69.3%	-7.4%	Mechanics gloves, misc. vehicle cleaners, paint etc.
Total 5460.00 · Supplies and Materials	0	10,000	3,500	1,500	93,000	108,000	107,000	123,667	114.5%	0.9%	
5470.00 · Qrtly Ground watering Monitoring	0	0	0	0	7,000	7,000	7,000	6,189	88.4%	0.0%	
5475.00 · Reclamation Assessments	5,700	0	166,283	0	166,282	338,265	338,065	338,218	100.0%	0.1%	RD830 Assessment, and RD799
5480.00 · Safety Related Expenses	4,000	6,000	4,000	0	8,000	22,000	26,000	15,886	72.2%	-15.4%	Safety Related Expenses and Training
5485.00 · Telemetry System & Calibration	0	35,000	0	0	45,000	80,000	50,000	55,842	69.8%	60.0%	JSP, Telstar, Profibus, SCADA System Server Maint./Replacement
5488.00 · Tools and Expensed Equipment	0	8,000	2,500	0	5,000	15,500	17,000	11,047	71.3%	-8.8%	Hand/Power Tools, Gas Meters/Calibration Gases, Small Portable Pumps, Mechanics hand tools, replacing old farm tools
5490.00 · Uniforms and Servicing	300	8,000	6,000	0	8,000	22,300	25,000	12,562	56.3%	-10.8%	Annual servicing and purchases of replacement uniforms
<b>Total 5400.00 · Operations and Maintenance</b>	<b>75,200</b>	<b>223,000</b>	<b>504,283</b>	<b>2,000</b>	<b>946,082</b>	<b>1,750,565</b>	<b>1,585,565</b>	<b>1,417,802</b>	<b>81.0%</b>	<b>10.4%</b>	

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<b>5600.00 - Professional Services</b>											
5605.00 - Accounting Services	120,000	0	0	0	0	120,000	115,000	82,032	68.4%	4.3%	Michael Welty, CPA - Includes Travel and Lodging Reimbursements
5610.00 - Auditing and Tax Services	19,500	0	0	0	0	19,500	16,000	19,500	100.0%	21.9%	MUN, CPAS
5620.00 - Caretaker Costs	0	0	16,800	0	0	16,800	16,800	14,000	83.3%	0.0%	
5630.00 - Consulting Services											
5630.10 - Connection Rate Studies	0	0	0	0	0	0	0	1,350			
5630.15 - Engineering Services	155,000	0	0	0	0	155,000	155,000	101,032	65.2%	0.0%	VW Housen & Associates General Engineering services (excludes capital project design and management)
5630.20 - Financial Analysis Projections	15,000	0	0	0	0	15,000	40,000	10,750	71.7%	-62.5%	GASB 68 and 75 Actuarial Reports, Tax Prep Roll and Noticing
5630.25 - Geotechnical Services	0	0	0	0	0	0	0	12,278			
5630.30 - GIS and Mapping	0	60,000	0	0	0	60,000	30,000	0	0.0%	100.0%	CalCad 200hr Service Contract / CCTV Integration / GIS-Map Updates
5630.40 - Grant Development	0	0	0	0	0	0	0	0			
5630.45 - HR Analysis and Services	20,000	0	0	0	0	20,000	30,000	14,089	70.4%	-33.3%	RGS (\$20,000)
5630.50 - Information Technology	12,000	1,000	2,000	0	3,000	18,000	21,500	14,728	81.8%	-16.3%	MY PC Partners and Other
5630.55 - Inspection Services	0	0	0	0	0	0	0	475			
5630.60 - Regulatory and Environmental	0	0	0	0	20,000	20,000	20,000	27,318	136.6%		Regulatory Assistance
5630.65 - Programming Services	0	0	0	0	14,000	14,000	24,000	1,348	9.6%	-41.7%	Worksmart Automation, Supply PS Data Integration, Scada Programming.
5630.80 - Strategic and Other Planning	0	0	0	0	0	0	30,000	43,763			Strategic Planning completed FY 21/22
5630.85 - Studies and Assessments	155,000	0	0	0	0	155,000	50,000	64,581	41.7%	210.0%	Pretreatment program development (LWA), Jersey Island Support (MRG), \$40K Carollo,
5630.90 - Other Contracted Services	20,000	0	20,000	0	0	40,000	5,000	10,000	25.0%		Jersey - Initial coordination with the range manager. HQ placeholder for unexpected costs.
<b>Total 5630.00 - Consulting Services</b>	<b>377,000</b>	<b>61,000</b>	<b>22,000</b>	<b>0</b>	<b>37,000</b>	<b>497,000</b>	<b>405,500</b>	<b>301,712</b>	<b>60.7%</b>	<b>22.6%</b>	
5650.00 - Lab Testing											
5650.20 - General Lab Services	0	0	0	4,100	50,000	54,100	46,000	24,768	45.8%	17.6%	FGL, To reflect actual usage
<b>Total 5650.00 - Lab Testing</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,100</b>	<b>50,000</b>	<b>54,100</b>	<b>46,000</b>	<b>24,768</b>	<b>45.8%</b>	<b>17.6%</b>	
5660.00 - Legal Services											
5660.10 - General Business Issues	165,000	0	0	0	0	165,000	100,000	122,242	74.1%	65.0%	Burke, Williams & Sorensen, LLP. Includes general counsel, Jersey Island and Montzuma Water assistance, reserve policy updates
5660.40 - Personnel Related	5,000	0	0	0	0	5,000	50,000	928	18.6%	-90.0%	
<b>Total 5660.00 - Legal Services</b>	<b>170,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>170,000</b>	<b>150,000</b>	<b>123,170</b>	<b>72.5%</b>	<b>13.3%</b>	
5670.00 - Payroll Processing Fees	12,000	0	0	0	0	12,000	12,000	8,683	72.4%	0.0%	ADP and 125 Plan Fees
5680.00 - Public Outreach Services	82,500	0	0	0	0	82,500	57,500	18,100	21.9%	43.5%	Gelke Promotions - PR Services (\$62,500); GEI Consultants (\$20,000)
<b>Total 5600.00 - Professional Services</b>	<b>781,000</b>	<b>61,000</b>	<b>38,800</b>	<b>4,100</b>	<b>87,000</b>	<b>971,900</b>	<b>818,800</b>	<b>591,965</b>	<b>60.9%</b>	<b>18.7%</b>	
<b>5800.00 - Utilities</b>											
5810.00 - Diablo Water District	3,000	10,000	0	0	2,000	15,000	21,000	9,147	61.0%	-28.6%	DWD lift station wash water, potable water for office, shop and plant
5860.00 - Electric and Gas	4,000	105,000	15,000	0	640,000	764,000	628,000	676,491	88.5%	21.7%	PG&E and solar purchase agreement
<b>Total 5800.00 - Utilities</b>	<b>7,000</b>	<b>115,000</b>	<b>15,000</b>	<b>0</b>	<b>642,000</b>	<b>779,000</b>	<b>649,000</b>	<b>685,638</b>	<b>88.0%</b>	<b>20.0%</b>	
6000.00 - Depreciation Expense	100,000	1,620,000	175,000	0	2,400,000	4,295,000	4,100,000	3,416,667	79.5%	4.8%	
<b>Total Expense</b>	<b>3,325,936</b>	<b>3,753,527</b>	<b>1,708,254</b>	<b>9,600</b>	<b>5,671,151</b>	<b>14,468,468</b>	<b>13,206,920</b>	<b>10,929,473</b>	<b>75.5%</b>	<b>9.6%</b>	
<b>Net Operating Income (Deficit)</b>	<b>13,538,363</b>	<b>(3,753,527)</b>	<b>(410,754)</b>	<b>(9,600)</b>	<b>(5,671,151)</b>	<b>3,693,331</b>	<b>9,123,295</b>	<b>7,244,285</b>	<b>196.1%</b>	<b>-59.5%</b>	
<b>Other Income/Expense</b>											
<b>Other Income</b>											
7500.00 - Cattle Sales			0			0	1,050,000	642,971		-100.0%	Based on value of sales at current market conditions
7600.00 - Gain (Loss) Sale of Assets	0					0	0	0			
7700.00 - Interest and Dividend Income	115,000					115,000	65,000	73,587	64.0%	76.9%	Interest rates increasing
7800.00 - Unrealized Gains and (Losses)	0					0	0	(319,309)			
<b>Total Other Income</b>	<b>115,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>115,000</b>	<b>1,115,000</b>	<b>397,249</b>	<b>345.4%</b>	<b>-89.7%</b>	

Ironhouse Sanitary District  
Proposed Operating Budget Based on 5% Rate Increase  
Fiscal Year 22/23

	Headquarters	Collections	Jersey	Recycled Water	WRF	FY 22/23 Budget	FY 21/22 Budget	FY 21/22 10 Months Actual (83%)	Actual YTD % of FY 22/23 Budget	Budget 22/23 % Change Budget 21/22	Comments
<b>Other Expense</b>											
<b>8500.00 - Cattle Operation Expenses</b>											
8510.00 - Salaries and Related Expenses											
8510.10 - Salaries and Wages			0			0	170,000	203,393		-100.0%	Dissolving operations in FY 21/22
8510.1t - Temporary Staff Wages			0			0	8,000	9,590		-100.0%	Dissolving operations in FY 21/22
8510.20 - Health, Life & Disability			0			0	39,000	57,126		-100.0%	Dissolving operations in FY 21/22
8510.30 - Retirement - CalPERS			0			0	33,000	49,028		-100.0%	Dissolving operations in FY 21/22
8510.80 - Workers Compensation			0			0	8,000	9,752		-100.0%	Dissolving operations in FY 21/22
8510.90 - Payroll Taxes - Employer			0			0	3,600	4,151		-100.0%	Dissolving operations in FY 21/22
<b>Total 8510.00 - Salaries and Related Expenses</b>	0	0	0	0	0	0	261,600	333,040		-100.0%	
8520.00 - Dues & Subscriptions			0			0	1,600	825		-100.0%	Dissolving operations in FY 21/22
8530.00 - Feed			0			0	12,000	9,023		-100.0%	Dissolving operations in FY 21/22
8535.00 - Fencing			0			0	25,000	2,940		-100.0%	
8540.00 - Fuel											
8540.20 - Diesel - On Road			0			0	2,600	2,335		-100.0%	Dissolving operations in FY 21/22
8540.30 - Diesel - Off Road			0			0	3,150	2,873		-100.0%	Dissolving operations in FY 21/22
8540.60 - Gasoline			0			0	3,000	3,114		-100.0%	Dissolving operations in FY 21/22
<b>Total 8540.00 - Fuel</b>	0	0	0	0	0	0	8,750	8,322		-100.0%	
8545.00 - Operating Supplies			0			0	22,000	7,159		-100.0%	Dissolving operations in FY 21/22
8550.00 - Replacement Cattle			0			0	55,000	33,000		-100.0%	Dissolving operations in FY 21/22
8553.00 - State Inspection Fees			0			0	2,000	2,575		-100.0%	Dissolving operations in FY 21/22
8555.00 - Trucking			0			0	6,000	6,500		-100.0%	Dissolving operations in FY 21/22
8560.00 - Vaccination Supplies			0			0	52,500	25,088		-100.0%	Dissolving operations in FY 21/22
8565.00 - Vehicle/Equipment Maintenance			0			0	5,000	3,322		-100.0%	Dissolving operations in FY 21/22
8570.00 - Veterinary Services			0			0	7,600	19,421		-100.0%	Dissolving operations in FY 21/22
8595.00 - Miscellaneous			0			0	1,200	8,496		-100.0%	Dissolving operations in FY 21/22
<b>Total 8500.00 - Cattle Operation Expenses</b>	0	0	0	0	0	0	460,250	459,711		-100.0%	
8995.00 - Interest Expense	0					0	0	0			
<b>Total Other Expense</b>	0	0	0	0	0	0	460,250	459,711		-100.0%	
<b>Net Other Income(Expense)</b>	115,000	0	0	0	0	115,000	654,750	(62,462)	-54.3%	-82.4%	
<b>Net Income (Deficit)</b>	13,653,363	(3,753,527)	(410,754)	(9,600)	(5,671,151)	3,808,331	9,778,045	7,181,823	188.6%	-61.1%	
<b>Adjustments to Net Cash Flow</b>											
Less: Debt Service	(2,937,701)					(2,937,701)	(2,937,701)	(2,937,701)	100.0%	0.0%	
Less: Capital Expenditures	(225,000)	(895,000)	(325,000)		(150,000)	(1,595,000)	(2,748,000)	(1,677,749)	105.2%	-42.0%	
Add: Depreciation Expense	100,000	1,620,000	175,000	0	2,400,000	4,295,000	4,100,000	3,416,667	79.5%	4.8%	
<b>Net Cash Inflow (Outflow)</b>	10,590,662	(3,028,527)	(560,754)	(9,600)	(3,421,151)	3,570,630	8,192,344	5,983,040	167.6%	-56.4%	

ISD  
Net Revenue Test  
FY 22/23

5% Rate  
Increase  
200 New  
Connections  
FY 22/23

**Net Revenue Test**

Revenue:

Operating Revenues	18,161,799
Non-Operating Revenues	<u>115,000</u>
Total Revenue	<u>18,276,799</u>

Expenses:

Operating Expenses	14,468,468
Non-Operating Expenses	0
Less: Depreciation	<u>(4,295,000)</u>
	<u>10,173,468</u>

Net Revenue	8,103,331
Required Net Revenue for 1.0 Debt Coverage Ratio	<u>2,937,700</u>
Net Revenue Overage (Deficiency)	<u><u>5,165,631</u></u>

Pass Net Revenue Requirement TRUE

ISD  
 Net Asset Reserve Analysis and Rollforward  
 Based on 5% Rate Increase  
 FY 22/23

	Unrestricted				Restricted				Total	
	Operations	Rate Stabilization	Capital Expenditure	Jersey Trail Use	Total Unrestricted	Debt Service	Capacity	Trunkline Capacity		Total Restricted
Estimated Balance 6/30/22	5,934,523	732,000	9,500,000	35,500	16,202,023	2,937,701	11,500,000	3,669,696	18,107,397	34,309,420
Expected Inflows	15,933,598		345,000	0	16,278,598		1,883,200		1,883,200	18,161,799
Interest Income	63,250				63,250		51,750		51,750	115,000
Expected Disbursements	(10,173,468)		(1,595,000)	0	(11,768,468)				0	(11,768,468)
Debt Service Payment	(1,571,670)				(1,571,670)		(1,366,031)		(1,366,031)	(2,937,701)
Transfers for Operating Excess	(4,251,710)		4,251,710		0				0	0
Transfers - Expansion for Debt Coverage	0				0		0		0	0
Estimated Balance 6/30/23	5,934,523	732,000	12,501,710	35,500	19,203,733	2,937,701	12,068,919	3,669,696	18,676,316	37,880,050
Est. Change in Net Asset Reserve Balance	(0)	0	3,001,710	0	3,001,710	0	568,919	0	568,919	<b>3,570,630</b>
Reserve Requirements per Adopted Policies:										
Target	5,934,523	1,695,578	15,566,796	0	23,196,897	2,937,701	N/A			
Minimum	3,391,156	847,789	1,566,796	0	5,805,741	2,937,701	N/A			
Maximum	5,934,523	N/A	31,133,592	0	37,068,115	N/A	N/A			
Meets Target Expectation	TRUE	FALSE	FALSE	TRUE		TRUE				
Pass Minimum Balance Requirement	TRUE	FALSE	TRUE	TRUE		TRUE				
Does not Exceed Maximum Balance	TRUE	N/A	TRUE	FALSE						

**Policy Attributes:****Operating Reserve**

One Month Budgeted Operating Costs excluding Depreciation and Expansion costs	847,789
Four Month Budgeted Operating Costs excluding Depreciation and expansion costs	3,391,156
Seven Months Budgeted Operating Costs excluding Depreciation and Expansion costs	5,934,523
Twelve Months Budgeted Operating Costs excluding Depreciation and Expansion costs	10,173,468
Excess Operating Reserve	(0)

**Rate Stabilization Reserve**

Two Months Budgeted Operating Costs excluding Depreciation and expansion costs	1,695,578
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**Capitalization Reserve**

Cost Basis of Capital Assets 3/31/22	156,679,597
Minimum Balance @ 1%	1,566,796
Five Year Capital Plan	14,000,000

**Jersey Island Reserve**

One Year of User Fees	0
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**Debt Service Reserve**

Annual Debt Service	2,937,701
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Jersey Island Budget  
Three Year Comparison

	FY 22/23 Budget	FY 21/22 Budget	FY 20/21 Budget
<b>REVENUE</b>			
4100.00 · Leases and Permits	\$ 2,000	\$ 2,000	\$ 2,000
4105.00 · Grazing Leases	802,000	-	-
4120.00 · Hay Sales	350,000	200,000	185,000
4200.00 · RD830 Levee Maintenance	125,000	125,000	145,000
4600.00 · Mineral Rights	8,500	8,500	8,500
4700.00 · Jersey Island Use Fees	-	-	800
4750.00 · Other Fees	10,000	35,000	35,000
<b>Total Revenue</b>	<b>1,297,500</b>	<b>370,500</b>	<b>376,300</b>
<b>EXPENSES</b>			
<b>5000.00 · Salaries and Related Expenses</b>			
5010.00 · Salaries and Wages			
5010.10 · Base Staff Salaries	541,920	554,373	507,399
5010.20 · Stand By/On Call	-	-	24,000
5010.30 · Overtime Pay	53,000	53,000	45,000
5010.40 · Vehicle Allowance	2,880	2,880	2,880
5010.50 · Vacation Buy-Back	4,000	4,000	4,000
5010.60 · Accrued Time Pay-Out	-	-	-
5010.70 · Other Pay	-	-	-
5010.80 · Director Pay	-	-	-
5010.90 · Temporary Staff Wages	10,000	12,000	20,000
Total 5010.00 · Salaries and Wages	<b>611,800</b>	<b>626,253</b>	<b>603,279</b>
5020.00 · Health, Life and Disability			
5020.10 · Medical Insurance - Staff	123,326	140,096	108,633
5020.20 · Medical Insurance - Directors	-	-	-
5020.30 · Dental Insurance - Staff	17,556	19,520	16,692
5020.40 · Dental Insurance - Directors	-	-	-
5020.50 · Vision - Staff	1,801	2,049	1,662
5020.60 · Vision - Directors	-	-	-
5020.70 · Life and Disability	2,423	2,698	1,385
Total 5020.00 · Health, Life and Disability	<b>145,106</b>	<b>164,363</b>	<b>128,372</b>
5030.00 · Retirement - CalPERS	165,154	192,198	171,213
5040.00 · OPEB Annual Req. Contribution	0	0	0
5080.00 · Workers Compensation Insurance	28,405	31,536	26,173
5090.00 · Payroll Taxes - Employer	11,366	11,209	11,389
<b>Total 5000.00 · Salaries and Related Expenses</b>	<b>961,831</b>	<b>1,025,559</b>	<b>940,426</b>
<b>5200.00 · Administration Expenses</b>			
5203.00 · Bank and Credit Card Fees	-	-	-
5204.00 · Coalitions	-	-	-
5205.00 · County - LAFCO	-	-	-
5210.00 · County - Processing Fees	-	-	-
5215.00 · Dues and Memberships	-	-	2,500
5220.00 · Election Expenses	-	-	-
5225.00 · Employee Events & Appreciation	500	500	500
5228.00 · Employee Wellness Program	-	-	-
5230.00 · Expensed Equip/Furn/Software	-	-	5,000
5235.00 · Licenses/Permits/Certifications	3,000	5,000	5,000
5240.00 · Office Supplies and Expenses	1,000	1,500	1,500
5242.00 · Physicals & Exams	1,000	1,000	1,000
5245.00 · Postage and Delivery	-	-	-
5248.00 · Printing and Reproduction	-	-	-
5250.00 · Public Education and Outreach	-	-	-
5255.00 · Records Management	-	-	-
5265.00 · Subscriptions and Notices	-	-	300
5270.00 · Telecommunications			
5270.10 · Cellular Reimbursement	6,840	6,840	6,840
5270.20 · Office Line, Internet and Data	-	-	-
Total 5270.00 · Telecommunications	<b>6,840</b>	<b>6,840</b>	<b>6,840</b>
5273.00 · Temporary Support Services	-	-	-
5275.00 · Training and Conferences	1,000	2,000	2,000
5295.00 · Miscellaneous Administration	-	-	-
<b>Total 5200.00 · Administration Expenses</b>	<b>13,340</b>	<b>16,840</b>	<b>24,640</b>

Jersey Island Budget  
Three Year Comparison

	FY 22/23 Budget	FY 21/22 Budget	FY 20/21 Budget
<b>5300.00 - Insurance</b>			
5310.00 - CSRMA Business Package	-	-	-
5320.00 - Fidelity Bond	-	-	-
<b>Total 5300.00 - Insurance</b>	-	-	-
<b>5400.00 - Operations and Maintenance</b>			
5402.00 - Bio-Solids Removal	-	-	-
5408.00 - Encroachment Permits	-	-	-
5410.00 - Equipment Rental	1,500	3,000	3,000
5420.00 - Fuel			
5420.20 - Diesel - On Road	4,000	4,000	5,000
5420.30 - Diesel - Off Road	56,000	43,000	55,000
5420.60 - Gasoline	13,000	6,500	7,500
Total 5420.00 - Fuel	73,000	53,500	67,500
5425.00 - Janitorial Service and Supplies	12,000	6,500	6,500
5430.00 - Jersey Island Trail Expense	-	-	-
5435.00 - Landscaping Services & Supplies	-	-	-
5440.00 - Maintenance and Repair			
5440.05 - Building Maintenance and Security	3,500	5,000	5,000
5440.10 - Collection System Repair	-	-	-
5440.20 - Farm and Field Maintenance	100,000	110,000	110,000
5440.25 - Ground Maintenance	15,000	18,000	18,000
5440.27 - Homeless Encampment Clean-up	-	-	-
5440.30 - Levee Maintenance	-	-	-
5440.30 - Pond Maintenance	-	-	-
5440.40 - Road Repairs	50,000	50,000	50,000
5440.50 - Undercrossing Maintenance	-	-	-
5440.55 - Vehicle & Equip. Maintenance	50,000	45,000	65,000
5440.60 - WRF Maintenance & Repair	-	-	-
Total 5440.00 - Maintenance and Repair	218,500	228,000	248,000
5450.00 - Mosquito Abatement	12,000	12,000	12,000
5455.00 - Nexgen CMMS	-	-	-
5460.00 - Supplies and Materials			
5460.20 - Chemicals	-	-	-
5460.40 - Lab Supplies	-	-	-
5460.60 - Maintenance Supplies	1,500	2,000	3,000
5460.80 - Operating Supplies	2,000	4,000	4,000
Total 5460.00 - Supplies and Materials	3,500	6,000	7,000
5470.00 - Qrtly Groundwatering Monitoring	-	-	-
5475.00 - Reclamation Assessments	166,283	166,283	166,283
5480.00 - Safety Related Expenses	4,000	6,000	6,000
5485.00 - Telemetry System & Calibration	-	-	-
5488.00 - Tools and Expensed Equipment	2,500	4,500	6,500
5490.00 - Uniforms and Servicing	6,000	8,000	8,000
<b>Total 5400.00 - Operations and Maintenance</b>	499,283	493,783	530,783
<b>5600.00 - Professional Services</b>			
5605.00 - Accounting Services	-	-	-
5610.00 - Auditing and Tax Services	-	-	-
5620.00 - Caretaker Costs	16,800	16,800	16,800
5630.00 - Consulting Services			
5630.10 - Connection Rate Studies	-	-	-
5630.15 - Engineering Services	-	-	-
5630.20 - Financial Analysis Projections	-	-	-
5630.25 - Geotechnical Services	-	-	-
5630.30 - GIS and Mapping	-	-	-
5630.40 - Grant Development	-	-	-
5630.45 - HR Analysis and Services	-	-	-
5630.50 - Information Technology	2,000	2,000	2,000
5630.55 - Inspection Services	-	-	-
5630.60 - Permitting and Related Studies	-	-	-
5630.65 - Programming Services	-	-	-
5630.80 - Strategic Planning	-	-	-
5630.85 - Studies and Assessments	-	-	-
5630.90 - Other Consulting Services	20,000	-	-

Jersey Island Budget  
Three Year Comparison

	FY 22/23 Budget	FY 21/22 Budget	FY 20/21 Budget
Total 5630.00 · Consulting Services	22,000	2,000	2,000
5650.00 · Lab Testing			
5650.20 · General Lab Services	-	-	-
Total 5650.00 · Lab Testing	-	-	-
5660.00 · Legal Services			
5660.10 · General Business Issues	-	-	-
5660.40 · Personnel Related	-	-	-
Total 5660.00 · Legal Services	-	-	-
5670.00 · Payroll Processing Fees	-	-	-
5680.00 · Public Outreach Services	-	-	-
<b>Total 5600.00 · Professional Services</b>	<b>38,800</b>	<b>18,800</b>	<b>18,800</b>
<b>5800.00 · Utilities</b>			
5810.00 · Diablo Water District	-	-	-
5860.00 · Electric and Gas	15,000	15,000	15,000
<b>Total 5800.00 · Utilities</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
Depreciation Expense	175,000	175,000	175,000
<b>Total Expense</b>	<b>1,703,254</b>	<b>1,744,982</b>	<b>1,704,649</b>
<b>Net Operating Income (Deficit)</b>	<b>(405,754)</b>	<b>(1,374,482)</b>	<b>(1,328,349)</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
7500.00 · Cattle Sales	-	1,050,000	1,050,000
<b>Total Other Income</b>	<b>-</b>	<b>1,050,000</b>	<b>1,050,000</b>
<b>Other Expense</b>			
<b>8500.00 · Cattle Operation Expenses</b>			
8510.00 · Salaries and Related Expenses			
8510.10 · Salaries and Wages	-	170,000	180,000
8510.1t · Temporary Staff Wages	-	8,000	20,000
8510.20 · Health, Life & Disability	-	39,000	51,600
8510.30 · Retirement - CalPERS	-	33,000	36,000
8510.80 · Workers Compensation	-	8,000	9,000
8510.90 · Payroll Taxes - Employer	-	3,600	3,200
Total 8510.00 · Salaries and Related Expenses	<b>-</b>	<b>261,600</b>	<b>299,800</b>
8520.00 · Dues & Subscriptions	-	1,600	1,600
8525.00 · Expensed Equipment	-	0	0
8530.00 · Feed	-	12,000	12,000
8535.00 · Fencing	-	25,000	25,000
8540.00 · Fuel			
8540.20 · Diesel - On Road	-	2,600	2,600
8540.30 · Diesel - Off Road	-	3,150	3,150
8540.60 · Gasoline	-	3,000	3,000
Total 8540.00 · Fuel	<b>-</b>	<b>8,750</b>	<b>8,750</b>
8545.00 · Operating Supplies	-	22,000	22,000
8550.00 · Replacement Cattle	-	55,000	55,000
8553.00 · State Inspection Fees	-	2,000	2,000
8555.00 · Trucking	-	6,000	6,000
8560.00 · Vaccination Supplies	-	52,500	52,500
8565.00 · Vehicle/Equipment Maintenance	-	5,000	5,000
8570.00 · Veterinary Services	-	7,600	7,600
8595.00 · Miscellaneous	-	1,200	1,200
<b>Total 8500.00 · Cattle Operation Expenses</b>	<b>-</b>	<b>460,250</b>	<b>498,450</b>
<b>Total Other Income/(Expense)</b>	<b>-</b>	<b>589,750</b>	<b>551,550</b>
<b>Net Income (Deficit)</b>	<b>\$ (405,754)</b>	<b>\$ (784,732)</b>	<b>\$ (776,799)</b>