

Ironhouse Sanitary District

**Table 1 -Summary of Mid-Year Budget Revisions
FY 25/26**



Prepared by Michael Welty, CPA Financial Consultant
Reviewed by Jean-Marc Petit, General Manager
Tuesday, January 20, 2026

	Budget	Budget Change
A. Revenue - Approved Budget	\$ 19,439,844	
1 Sewer Services Charges - Board approved settlement	(314,175)	
2 Sewer Services Charges - Increase based on property tax report from County	62,000	
3 Capacity Fees - Reduction for SCIP Summer Lake North recognized in full in FY 24-25	(150,220)	
4 Ad Valorem and Other Taxes - Increase based on tax property tax report from County	10,000	
5 Mineral Rights - Expired Lease	(8,500)	
6 Other Fees and Reimbursements - 80th anniversary Sponsorship and donations	8,500	
Net Revenue Change		(392,395)
Revenue - Revised Budget		19,047,449
B. Other Income - Approved Budget	1,500,000	
11 Increase Interest Income	150,000	
Other Income - Revised Budget	1,650,000	150,000
Net Other Income Change		150,000
Other Income - Revised Budget		\$ 1,650,000
Net Revenue and Other Income Change	\$ 20,939,844	(242,395)
Total Revenue and Other Income - Revised Budget		\$ 20,697,449
C. Expenses - Approved Budget	\$ 19,720,656	
Salaries and Benefits - Approved Budget	8,760,789	
22 Salary and Benefits Savings - Delayed hiring of Plant Superintendent - hire date 1/21/26	(170,593)	
23 Salary and Benefits Savings - Delayed hiring of Operator-In-Training - hire date 2/1/26	(80,875)	
24 Salary and Benefits Savings - Delayed hiring of Communications Specialist - Est. hire date 4/1/26	(120,237)	
25 Salary and Benefits Savings - Remove WRF PMS III previously budgeted TBD FY 26-27	(193,594)	
26 Salary and Benefits Added Costs - Hire IT Analyst - hire date 1/26/26	82,055	
27 Salary and Benefits Added Costs - Full Time Intern Communications Specialist - hire date 12/22/25	47,953	
28 Salary and Benefits Added Costs - fill WRF Plant Supervisor by 1/21/26	4,551	
Salaries and Benefits - Revised Budget	8,330,049	(430,740)
Administrative Expenses - Approved Budget	906,400	
32 Cellular Services Charges - cost for transition period from reimbursement to ISD owned phones	10,000	
33 County - LAFCO - to reflect actual fee for the fiscal year	(2,711)	
34 County Sewer Service Charge Processing Fee - based on property tax settlement	(2,500)	
35 Subscriptions - Klir Software and other	30,000	
36 Temporary Support Services - Increase in budget for WRF maintenance worker	10,000	
37 Temporary Support Services - HR Technician	30,000	
Administrative Expenses - Revised Budget	981,189	74,789
Operations and Maintenance - Approved Budget	2,309,266	
41 Ground Water Monitoring - Billing for the last quarter of FY 24/25	5,000	
42 Safety Related Expenses - Increase for DKF Solutions contract	82,000	
43 Uniforms and Servicing - Costs associated with 80th anniversary	8,000	
Operations and Maintenance - Revised Budget	2,404,266	95,000
Professional Services - Approved Budget	1,809,900	
47 Accounting Services - OpenGov transition and budget management	15,000	
48 Engineering Services - St. John's Surveying for Jersey Island	95,000	
49 Financial Analysis and Projections - Trending higher than expected	5,000	
50 GIS Mapping - Trending High - Additional work by Calcad	20,000	
51 Information Technology - Redbox Contract (\$165,550); Website (Streamline \$9,479)	175,029	
52 Legal Services - Increase for various legal work	25,000	
53 Inspection Services - Budgeted in FY 24/25 but incurred in FY 25/26	25,597	
54 Strategic Planning - BHI Consulting	28,000	
55 Studies and Assessments - DryVac (Stantec \$35K), Tech Master Plan (EMA \$133,393), WRF Mater Plan (Water Works \$80,991), Solar (NV5 \$14,815), Solar (ARC Alternatives \$40K)	304,199	
56 Other Contracted Services - Remove Montezuma fee actually recorded in FY 24/25	(550,000)	
Professional Services - Revised Budget	1,952,725	142,825
Net Expense Change		(118,126)
Expenses - Revised Budget		\$ 19,602,530
Changes in Net Position - Approved Budget		1,219,189
Net Decrease in Net Position from Budget Revisions		(124,269)
Changes in Net Position - Revised Budget		\$ 1,094,920

Table 2: Revised Capital Improvement Budget for FY 2025-26
Ironhouse Sanitary District

Item	Dept.	Project or Equipment Replacement	Approved CIB for FY 25/26	Revised CIB for FY 25/26	Variance	Comments
1	Collection System Program	Stationary Generator for Admin/Shop	\$ 450,000.00	\$ 50,000.00	\$ (400,000.00)	Design Only. Postponing Construction to FY 26-27
2	Collection System Program	Force Main Inspection	\$ 225,000.00	\$ -	\$ (225,000.00)	Move to Future FY
3	Collection System Program	14-inch Parallel FM	\$ 350,000.00	\$ 350,000.00	\$ -	
4	Collection System Program	Manhole Rehab/Linear Asset Spot Repairs	\$ 200,000.00	\$ 75,000.00	\$ (125,000.00)	Reduced Scope. Move remaining to Future FY
5	Collection System Program	Collection System Modeling	\$ 15,000.00	\$ -	\$ (15,000.00)	Deleted Scope
6	Collection System Program	Collection System Renovation Program- Phase 1	\$ 900,000.00	\$ 400,000.00	\$ (500,000.00)	Reduced Scope. Move remaining to Future FY
7	Collection System Program	Electrical Control Panels	\$ 5,000.00	\$ 5,000.00	\$ -	
8	Collection System Program	SCADA for Lift Stations	\$ 185,000.00	\$ -	\$ (185,000.00)	Move to Future FY
9	Collection System Program	CMMS/GIS Updates	\$ 20,000.00	\$ -	\$ (20,000.00)	Move to Future FY
10	Collection System Program	MCC/PLC/Radio Upgrades	\$ 175,000.00	\$ 25,000.00	\$ (150,000.00)	Reduced Scope. Move remaining to Future FY
11	Collection System Program	Fleet Truck Replacement	\$ 120,000.00	\$ 120,000.00	\$ -	
12	Collection System Program	Equipment and Spare parts	\$ 50,000.00	\$ 50,000.00	\$ -	
13	Collection System Program	Easment Rodder	\$ 85,000.00	\$ 85,000.00	\$ -	
14	Collection System Program	Dump Truck	\$ -	\$ 140,000.00	\$ 140,000.00	Add Purchase of vehicle this FY
15	Collection System Program	New Excavator	\$ 100,000.00	\$ -	\$ (100,000.00)	Moved to Future FY
16	Collection System Program	CS Bldg Maintenance Garage Expansion	\$ 450,000.00	\$ 50,000.00	\$ (400,000.00)	Design Only. Postponing Construction to FY 26-27
17	Collection System Program	Pump Stations Upgrade Program	\$ 5,000.00	\$ -	\$ (5,000.00)	Move to Future FY
18	Collection System Program	BIP - Bethel Island Ponds	\$ 30,000.00	\$ 30,000.00	\$ -	
19	Collection System Program	ER1 - Emerson Ranch	\$ 60,000.00	\$ 60,000.00	\$ -	
20	Collection System Program	G1 - Gateway 1	\$ 60,000.00	\$ 60,000.00	\$ -	
21	Collection System Program	G2 - Gateway 2	\$ 50,000.00	\$ 50,000.00	\$ -	
22	Collection System Program	G3 - Gateway 3	\$ 5,000.00	\$ 5,000.00	\$ -	
23	Collection System Program	IW - Ironwood	\$ 12,000.00	\$ 12,000.00	\$ -	
24	Collection System Program	LH - Laurel Heights	\$ -	\$ 30,000.00	\$ 30,000.00	Required this FY
25	Collection System Program	MPS - Main Pump	\$ 70,000.00	\$ 70,000.00	\$ -	
26	Collection System Program	S2 - Stone 2	\$ 30,000.00	\$ 30,000.00	\$ -	
27	Collection System Program	SL1 - Summer Lakes 1	\$ 20,000.00	\$ -	\$ (20,000.00)	Postponed to Future FY
28	Collection System Program	T1 - Taylor 1	\$ 20,000.00	\$ 20,000.00	\$ -	
29	Collection System Program	T2 - Taylor 2	\$ 30,000.00	\$ 30,000.00	\$ -	
30	Collection System Program	W3 - Willow 3	\$ 20,000.00	\$ 20,000.00	\$ -	
31	Collection System Program	Live Oak Avenue Industrial Park Reimbursement Agreement	\$ -	\$ 130,465.70	\$ 130,465.70	Reimbursement for completed project this FY
32	Collection System Program	City of Oakley Reimbursement Agreement	\$ -	\$ 2,376,811.59	\$ 2,376,811.59	Reimbursement for completed project this FY
33	Collection System Program	Other Reimbursement Agreements	\$ -	\$ 362,318.84	\$ 362,318.84	Reimbursement for completed project this FY
34	WRF Program	Influent Screening - Add 3rd Perf Plate Screen	\$ 1,250,000.00	\$ -	\$ (1,250,000.00)	Postponed to Future FY
35	WRF Program	Grit Removal Improvements	\$ -	\$ 25,000.00	\$ 25,000.00	Design
36	WRF Program	Grit Classifier Replacement	\$ -	\$ 25,000.00	\$ 25,000.00	Design
37	WRF Program	Drum Screen 2&3 Rehab	\$ 500,000.00	\$ 250,000.00	\$ (250,000.00)	Postponed to Future FY
38	WRF Program	Install Drum Screen 4 + Wash Press	\$ -	\$ 25,000.00	\$ 25,000.00	Design
39	WRF Program	Aeration Basin Crack Repair / Paint Piping	\$ 100,000.00	\$ -	\$ (100,000.00)	Postponed to Future FY
40	WRF Program	MBR Improvement - Permeate Piping / Valves	\$ -	\$ 250,000.00	\$ 250,000.00	Starting to replace Rotork Actuators
41	WRF Program	Replace Membranes (labor)	\$ -	\$ 25,000.00	\$ 25,000.00	Need to hire contractor labor to start replacing Membranes
42	WRF Program	UV Wiper/Ram Replacement	\$ 130,000.00	\$ 130,000.00	\$ -	
43	WRF Program	Effluent Pipe Line Rehabilitation	\$ -	\$ 250,000.00	\$ 250,000.00	Required this FY
44	WRF Program	Scheduled Equipment Replacement	\$ 350,000.00	\$ 350,000.00	\$ -	
45	WRF Program	Electrical Improvements	\$ 100,000.00	\$ 100,000.00	\$ -	
46	WRF Program	SCADA for WRF	\$ 500,000.00	\$ 50,000.00	\$ (450,000.00)	Reduced Scope. Move remaining to Future FY
47	WRF Program	PLC Upgrades	\$ 500,000.00	\$ 50,000.00	\$ (450,000.00)	Reduced Scope. Move remaining to Future FY
48	WRF Program	Biosolids Improvement (Facility)	\$ -	\$ -	\$ -	
49	WRF Program	Bird Mitigation	\$ 100,000.00	\$ 50,000.00	\$ (50,000.00)	Actual Cost Lower than Budgeted
50	WRF Program	Utility Water Pipe Rehabilitation	\$ -	\$ -	\$ -	
51	WRF Program	GW Well Access & Protection Improvements	\$ 50,000.00	\$ 50,000.00	\$ -	

52	WRF Program	Solar System and Battery Improvements(PPA)		\$	50,000.00	\$	50,000.00	\$	50,000.00	Capitalizing Arc Alternatives
53	WRF Program	Spare Influent Pump and Solids Conveyor	\$	50,000.00	\$	50,000.00	\$	-		
54	WRF Program	Pond Maintenance/Improvements	\$	5,000.00	\$	5,000.00	\$	-		
55	WRF Program	Chemical Feed Systems Replacement (New)	\$	-	\$	250,000.00	\$	250,000.00		Safety project.
56	WRF Program	LED Lighting Upgrades	\$	50,000.00	\$	-	\$	(50,000.00)		Postponed to Future FY
57	General Improvement Program	Capital legal Services	\$	50,000.00	\$	-	\$	(50,000.00)		Postponed to Future FY
58	General Improvement Program	Technology Master Plan	\$	100,000.00	\$	-	\$	(100,000.00)		Postponed to Future FY
59	General Improvement Program	ERP Implementation Project	\$	120,000.00	\$	-	\$	(120,000.00)		Postponed to Future FY
60	General Improvement Program	Admin. Bldg EV Charging Stations	\$	15,000.00	\$	-	\$	(15,000.00)		Postponed to Future FY
61	General Improvement Program	Admin Bldg Improvements	\$	50,000.00	\$	50,000.00	\$	-		
62	General Improvement Program	Furniture	\$	2,500.00	\$	10,000.00	\$	7,500.00		Need to replace additional office furniture
63	General Improvement Program	IT Equipment	\$	5,000.00	\$	10,000.00	\$	5,000.00		Need to purchase additioanl IT Equipment
64	General Improvement Program	TV Monitor in Conference Room	\$	15,000.00	\$	-	\$	(15,000.00)		Postponed to Future FY
65	General Improvement Program	Road Maintenance	\$	5,000.00	\$	-	\$	(5,000.00)		Postponed to Future FY
66	General Improvement Program	LED Sign	\$	20,000.00	\$	20,000.00	\$	-		
67	General Improvement Program	Security Improvements	\$	2,500.00	\$	2,500.00	\$	-		
68	General Improvement Program	Fleet and Vehicle Replacement	\$	50,000.00	\$	120,000.00	\$	70,000.00		Need to replace additional vehicles
69	General Improvement Program	Sidewalks and Lighting	\$	35,000.00	\$	-	\$	(35,000.00)		Postponed to Future FY
70	General Improvement Program	Repaint the Admin Building	\$	30,000.00	\$	30,000.00	\$	-		
71	General Improvement Program	Upgrade monitors in Board room	\$	15,000.00	\$	15,000.00	\$	-		
72	Recycled Water Program	Capital Costs Associated with EPA Grant *	\$	-	\$	-	\$	-		
73	Recycled Water Program	Residential Fill Stations Rehab.	\$	5,000.00	\$	5,000.00	\$	-		
74	Recycled Water Program	REW Pumping and Distribution System	\$	150,000.00	\$	-	\$	(150,000.00)		Removed expense from FY 26-27 to be moved to next FY
75	Recycled Water Program	Demonstration Gardens	\$	100,000.00	\$	-	\$	(100,000.00)		Removed expense from FY 26-27 to be moved to next FY
76	Jersey Island Program	Fleet and Vehicle Replacement	\$	65,000.00			\$	(65,000.00)		Deleted Expense
77	Estimated Contingency	Contingency	\$	350,000.00	\$	100,000.00	\$	(250,000.00)		Reduced Contingency
		Total FY 25/26 CIB	\$	8,612,000	\$	6,984,096	\$	(1,627,904)		



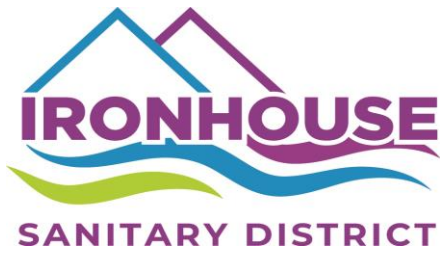
**Ironhouse Sanitary District
Table 3 - Revised Consolidated Budget
Fiscal Year 25/26**

REVENUE

	Headquarters	Collections	Jersey	Recycled Water	WRF	Revised FY 25/26 Budget	Previously Approved FY 25/26 Budget	Revised Budget \$ Change from Approved Budget	Comments
4010.00 · Sewer Service Charge	15,084,491					15,084,491	15,336,666	(252,175)	2% Rate Increase, plus estimated 235 New ESUs in FY 24/25 added to the tax roll. SFR rate is \$934.71. See Table 1 of Mid-Year Budget Revision for Details.
4020.00 · Inspection Fees	135,000					135,000	135,000	-	Provided by Engineering
4030.00 · Plan Check Fees	65,000					65,000	65,000	-	Provided by Engineering
4060.00 · Sewer Use Charge (New Permits)	102,818					102,818	102,818	-	Projected 220 New ESUs @ \$934.71 Divided by 2
4070.00 · Capacity Fees	2,128,980					2,128,980	2,279,200	(150,220)	Proposed New Capacity Fee Rate per District Engineer Analysis. \$10,360 x Estimated 220 New Connections. See Table 1 of Mid-Year Budget Revisions for details.
4100.00 · Leases and Easements			-			-	-	-	
4105.00 · Grazing Leases			802,000			802,000	802,000	-	Grazing Lease with Auburn Ravine - Expires 4/30/27
4106.00 · Farming Leases			52,360			52,360	52,360	-	Farming Lease with Auburn Ravine - Expires 10/31/27
4200.00 · RD830 Levee Maintenance			175,000			175,000	175,000	-	To Reflect Prior Year Actual
4400.00 · Undercrossing Maintenance	25,000					25,000	25,000	-	To Reflect Prior Year Actual
4600.00 · Mineral Rights			-			-	8,500	(8,500)	PEOCO Gas Royalties is expired thus prompting the budget revision.
4700.00 · Jersey Island Use Fees			300			300	300	-	
4725.00 · Recycled Water Fees						-	-	-	
4750.00 · Other Fees and Reimbursements	18,500					18,500	10,000	8,500	Credit card use reimbursements. Montezuma in FY 24/25. \$8,500 budget revision for contributions for the 80th Anniversary event.
4800.00 · Ad Valorem and Other Taxes	448,000					448,000	438,000	10,000	FY 25/26 Estimate. Revision based on County tax roll. Revision based on County Tax Roll report.
4900.00 · Offers of Dedication	-					-	-	-	
4990.00 · Miscellaneous Income	10,000					10,000	10,000	-	Miscellaneous Income and CSRMA Dividends (if any).
Total Revenue	18,017,789	0	1,029,660	0	0	19,047,449	19,439,844	(392,395)	

EXPENSES

	Headquarters	Collections	Jersey	Recycled Water	WRF	Proposed FY 25/26 Budget	Previously Approved FY 25/26 Budget	Revised Budget \$ Change from Approved Budget	Comments
5000.00 · Salaries and Related Expenses									
5010.00 · Salaries and Wages								-	
5010.10 · Base Staff Salaries	1,724,788	1,406,081	646,396		898,942	4,676,207	5,000,048	(323,842)	2.5% COLA increase in base wages. 5% Step Increase for 10 eligible Employees. 32.5 total FTEs. New full-time positions: PMS III (full year), OIT (full year), Communication Specialist (full year). See Table 1 of Mid-Year budget revisions for details.
5010.20 · Stand By/On Call	-	24,000	-		24,000	48,000	48,000	-	Based on Current FY YTD Actual
5010.30 · Overtime Pay	1,000	72,000	1,000		6,000	80,000	80,000	-	Based on Current FY YTD Actual
5010.40 · Vehicle Allowance	8,760	5,760	-		1,200	15,720	17,400	(1,680)	4 Employees @ \$240 per Month, 1 employee at \$250 per month. See Table 1 of mid year budget revisions for details.
5010.50 · Vacation Buy-Back	30,000	14,000	10,000		12,000	66,000	66,000	-	Based on Current FY YTD Actual
5010.60 · Accrued Time Pay-Out	50,000	-	-		-	50,000	50,000	-	Placeholder for possible retirements and terminations
5010.70 · Other Pay	-	-	-		-	-	-	-	FY 24/25 included severance payment
5010.80 · Director Pay	52,500	-	-		-	52,500	52,500	-	Estimated increase due to change in per meeting stipend
5010.90 · Temporary Staff Wages	68,200	-	-		-	68,200	25,000	43,200	Placeholder for temporary employee/intern. See Table 1 of Mid-Year budget revisions for details.
Total 5010.00 · Salaries and Wages	1,935,248	1,521,841	657,396	-	942,142	5,056,627	5,338,948	(282,322)	



Ironhouse Sanitary District
Table 3 - Revised Consolidated Budget
Fiscal Year 25/26

	Headquarters	Collections	Jersey	Recycled Water	WRF	Revised FY 25/26 Budget	Previously Approved FY 25/26 Budget	Revised Budget \$ Change from Approved Budget	Comments
5020.00 · Health, Life and Disability									
5020.10 · Medical Insurance - Staff	249,001	287,265	127,633		180,136	844,035	925,280	(81,245)	ISD maximum cost share increased by 11.8% on 1/1/25. Estimate 8% increase 1/1/26. Reflects additional FTEs. See Table 1 of Mid-Year Budget Revisions for details.
5020.20 · Medical Insurance - Directors	42,922	-	-		-	42,922	42,922	-	Based on (Board of Director (BOD) Caps
5020.30 · Dental Insurance - Staff	27,202	35,637	16,592		22,000	101,431	111,571	(10,140)	Estimate 4% Increase July 2025. Reflects staffing changes. See Table 1 of Mid-Year Budget Revisions for details.
5020.40 · Dental Insurance - Directors	3,357	-	-		-	3,357	3,357	-	Based on BOD Caps
5020.50 · Vision - Staff	2,980	3,493	1,548		2,139	10,160	11,132	(972)	Estimate 4% Increase July 2025. Reflects staffing changes. See Table 1 of Mid-Year Budget Revisions for details.
5020.60 · Vision - Directors	531	-	-		-	531	531	-	Based on BOD Caps
5020.70 · Life and Disability	5,529	5,516	2,558		3,494	17,098	18,595	(1,498)	Estimate 4% Increase July 2025. Reflects staffing changes. See Table 1 of Mid-Year Budget Revisions for details.
Total 5020.00 · Health, Life and Disability	331,522	331,910	148,332	-	207,770	1,019,534	1,113,388	(93,854)	
5030.00 · Retirement - CalPERS	452,718	494,821	221,303		179,944	1,348,786	1,393,443	(44,657)	48% of base wages for CalPERS Classic, 13 Employees, includes 7% of EE share paid by ISD and allocation of unfunded liability. Unfunded liability for Classic employees increased from \$503,940 to \$594,073 (18% increase). 8.6% of base wages for CalPERS PEPRA, 19 Employees, includes allocation of PEPRA unfunded liability of \$10,086. Required payment of . Reflects staffing changes. See Table 1 of Mid-Year Budget Revisions for details.
5035.00 Employer Match 401(a) Plan	200,000					200,000	200,000	-	Estimated match for 401(a) plan if approved by BOD.
5040.00 · OPEB Annual Req. Contribution	500,000					500,000	500,000	-	Decrease reflects reduction in the one-time increase in funding in FY 24/25.
5080.00 · Workers Compensation Insurance	4,522	49,619	27,941		30,364	112,446	122,320	(9,874)	Expecting 5% Increase in Rates, Experience Modifier is decreasing from 0.92 to 0.73. Reflects staffing changes. See Table 1 of Mid-Year Budget Revisions for details.
5090.00 · Payroll Taxes - Employer	41,584	24,726	10,792		15,555	92,657	92,691	(34)	As calculated based on expected payroll. See Table 1 of Mid-Year Budget Revisions for details.
Total 5030.00 to 5090	1,198,823	569,166	260,036	-	225,863	2,253,888	2,308,454	(54,565)	
Total 5000.00 · Salaries and Related Expenses	3,465,593	2,422,917	1,065,764	-	1,375,775	8,330,049	8,760,790	(430,741)	
5200.00 · Administration Expenses									
5203.00 · Bank and Credit Card Service Fees	10,000	-	-	-	-	10,000	10,000	-	Increase expected for credit card acceptance as form of payment which will be offset by corresponding reimbursements reflected in account 4750.
5204.00 · Coalitions	20,200	-	-	-	7,000	27,200	27,200	-	CVCWA (\$4,200 Mercury Study), EBMUD (\$4,000 BACWA), SJCDWQ (\$12,000) Delta RMP (\$3,500), CV-SALTS (\$3,500)
5205.00 · County - LAFCO	9,289	-	-	-	-	9,289	12,000	(2,711)	Estimated Annual Fee. Revision to actual for the FY.
5210.00 · County - Processing Fees	12,500	-	-	-	-	12,500	15,000	(2,500)	Estimated Annual Fee. Revision to actual for the FY.
5215.00 · Dues and Memberships	34,700	10,000	-	-	2,700	47,400	47,400	-	CASA (\$19,500), CSDA (\$9,600), CCSDA (\$150), CALPELRA (\$1,400), NACWA (\$1,100), City of Antioch (\$375 ECWMA), Oakley Chamber (\$500), Costco (\$120), Amazon Prime (\$155), CWEA membership (\$600), Underground service alerts (\$7,400) and WEF (\$6,500).
5220.00 · Election Expenses	-	-	-	-	-	-	-	-	No elections in FY 25/26
5225.00 · Employee Events & Appreciation	25,000	1,800	500	-	2,500	29,800	29,800	-	Holiday Events, Employee Appreciation, and Other Events
5228.00 · Employee Wellness Program	6,000	1,000	-	-	500	7,500	7,500	-	Employee Assistance Program, ergonomics and posture related equipment
5230.00 · Expensed Equip/Furn/Software	322,200	3,000	-	-	8,000	333,200	333,200	-	Desk phones and Replacement PCs/Laptops, Open Gov software subscription and remaining implementation
5235.00 · Licenses/Permits/Certifications	1,500	15,000	2,000	-	100,000	118,500	118,500	-	SWRCB/CWEA Certifications, SWRCB Permit Fees, Air Pollution Permit, CCC Hazardous Waste/Health Services, DMV, CCHSHMP
5240.00 · Office Supplies and Expenses	20,000	2,500	1,500	-	3,500	27,500	27,500	-	Based on expected actual
5242.00 · Physicals & Exams	1,800	1,500	1,000	-	600	4,900	4,900	-	DOT Physicals and Datco Drug Testing



Ironhouse Sanitary District
Table 3 - Revised Consolidated Budget
Fiscal Year 25/26

	Headquarters	Collections	Jersey	Recycled Water	WRF	Revised FY 25/26 Budget	Previously Approved FY 25/26 Budget	Revised Budget \$ Change from Approved Budget	Comments
5245.00 · Postage and Delivery	2,500	500	100	-	500	3,600	3,600	-	Based on expected actual. Admin leasing a postage machine.
5248.00 · Printing and Reproduction	13,000	500	-	-	1,000	14,500	14,500	-	Copier servicing contracts and noticing printing costs
5250.00 · Public Education and Outreach	20,000	-	-	1,500	-	21,500	21,500	-	Public outreach and open house events
5255.00 · Records Management	10,000	-	-	-	-	10,000	10,000	-	ECS Imaging, Shredding and program license fee. Off-site records storage service.
5265.00 · Subscriptions and Notices	42,000	20,000	-	-	-	62,000	32,000	30,000	Smart CoverPOSM, FOG, BMP, CALCAD (USA Hosting/Dash GIS), Training Link, STS Automation (911 Conversion). See Table 1 of Mid-Year Budget Revisions for details.
5270.00 · Telecommunications								-	
5270.10 · Cellular Service/Reimbursements	15,100	6,000	2,400	-	4,800	28,300	18,300	10,000	Based on cell reimbursements currently in place and additional FTEs. See Table 1 of Mid-Year Budget Revisions for details.
5270.20 · Office Line, Internet and Data	48,000	3,000	-	-	3,500	54,500	54,500	-	TPx (\$12,000), Microsoft Exchange (\$8,600), RingCentral (\$10,250), Comcast (\$13,500), All Bay Answering (\$3,000) and Verizon Agreements.
5273.00 · Temporary Support Services	35,000	-	-	-	10,000	45,000	5,000	40,000	Admin support. FY 24/25 included WRF maintenance worker. See Table 1 of Mid-Year Budget Revisions for details.
5275.00 · Training, Tuition and Conferences	75,000	15,000	1,000	-	18,000	109,000	109,000	-	Training and conferences for staff and board of directors. Tuition reimbursement program (\$10,000).
5295.00 · Miscellaneous Administration	4,000	1,000	-	-	-	5,000	5,000	-	Placeholder for miscellaneous costs
Total 5200.00 · Administration Expenses	727,789	80,800	8,500	1,500	162,600	981,189	906,400	74,789	
5300.00 · Insurance									
5310.00 · CSRMA Business Package	410,000	-	-	-	-	410,000	410,000	-	Based on Expected Actual. Higher premiums due to industry wide claims resulting from natural catastrophes (hurricanes, floods, and wildfires) and inflation.
5320.00 · Crime Insurance	2,000	-	-	-	-	2,000	2,000	-	Based on Expected Actual
Total 5300.00 · Insurance	412,000	0	0	0	0	412,000	412,000	0	
5400.00 · Operations and Maintenance									
5402.00 · Bio-Solids Removal	-	-	-	-	525,000	525,000	525,000	-	Increase is due to year-round offsite disposal at Synagro with hauling increase (\$295k) and trailer rents (\$25k). \$205K contingency in case Synagro increases rates or divert our sludge.
5408.00 · Encroachment Permits	-	5,000	-	-	-	5,000	5,000	-	
5410.00 · Equipment Rental	-	5,000	1,500	500	8,800	15,800	15,800	-	Boom lift for Crane Inspections/Grit Classifier Service, Crane Rental, Various Other.
5420.00 · Fuel	-	-	-	-	-	-	-	-	
5420.20 · Diesel - On Road	-	15,000	1,600	-	-	16,600	16,600	-	Estimated Actual. Fuel costs stable.
5420.30 · Diesel - Off Road	-	2,000	30,000	-	4,500	36,500	36,500	-	Estimated Actual. Fuel costs stable.
5420.40 · LPG	-	500	-	-	500	1,000	1,000	-	Estimated Actual. Fuel costs stable.
5420.60 · Gasoline	500	30,000	14,000	-	300	44,800	44,800	-	Estimated Actual. Fuel costs stable.
5425.00 · Janitorial Service and Supplies	22,000	15,000	16,000	-	20,000	73,000	73,000	-	Janitorial services and Cintas related supplies
5430.00 · Jersey Island Use Expense	-	-	-	-	-	-	-	-	
5435.00 · Landscaping Services & Supplies	20,000	9,000	-	-	12,000	41,000	41,000	-	Landscaping/Tree trimming
5440.00 · Maintenance and Repair									
5440.05 · Building Maintenance and Security	15,000	12,000	2,000	-	25,000	54,000	54,000	-	Paint, Lights, General Repairs, Locksmith, Rollup Doors, Pest Control, Brivo, Security, HVAC and Various Other
5440.10 · Collection and Recycled Water Repair	-	100,000	-	5,000	-	105,000	105,000	-	Non Capitalized Repairs to System. FY 24/25 included costs associated with emergency at East Cypress.
5440.20 · Farm and Field Maintenance	-	-	3,000	-	-	3,000	3,000	-	Estimated
5440.25 · Ground Maintenance	14,000	15,000	3,000	-	25,000	57,000	57,000	-	Weed Spray, Irrigation/plants/tree R/R, Pesticides, Rodent Control and Street Sweeper
5440.27 · Homeless Encampment Clean-up	15,000	-	-	-	-	15,000	15,000	-	Homelessness clean-up
5440.30 · Levee Maintenance	-	-	-	-	-	-	-	-	None Expected



Ironhouse Sanitary District
Table 3 - Revised Consolidated Budget
Fiscal Year 25/26

	Headquarters	Collections	Jersey	Recycled Water	WRF	Revised FY 25/26 Budget	Previously Approved FY 25/26 Budget	Revised Budget \$ Change from Approved Budget	Comments
5440.35 · Pond Maintenance	-	5,000	-	-	30,000	35,000	35,000	-	Bethel Island emergency storage pond maintenance (\$5,000) and WRF storage pond maintenance, pre-emergent (\$21K) and tulle/tree removal (\$9K)
5440.40 · Road Repairs	-	-	-	-	-	-	-	-	This is a capitalized rather than operating expense
5440.50 · Undercrossing Maintenance	25,000	-	-	-	-	25,000	25,000	-	Based on expected cost
5440.55 · Vehicle & Equip. Maintenance	1,000	25,000	30,000	-	3,000	59,000	59,000	-	
5440.60 · WRF Maintenance & Repair	-	-	-	-	400,000	400,000	400,000	-	Equip. Maintenance/Repairs, Equip. Replacement <\$5,000 Capitalization Policy. Rotork (\$35k), Neuros (\$79k), Cisco Air, SHAPE (\$35k), TESCO (\$20K), MarTech (\$35K), Vincent Electric (\$35k), UV Bulbs (\$35k), PRS (\$35k), Bay Cities (\$35k)
5450.00 · Mosquito Abatement	5,000	-	12,000	-	6,000	23,000	23,000	-	Increase reflects board action to increase funding
5455.00 · CMMS	-	-	-	-	16,000	16,000	16,000	-	Nexgen Annual or VMMS Subscription
5460.00 · Supplies and Materials								-	
5460.20 · Chemicals	-	6,500	-	-	125,000	131,500	131,500	-	\$18k Alum 20kgal (\$0.87/gal), \$91k Citric 4kgal(\$22.10/gal), \$12k Hypo 8kgal (\$1.39/gal), \$50k Polymer 12 totes (\$1.80/lb; 2,300 lb/tote)
5460.40 · Lab Supplies	-	-	-	-	15,000	15,000	15,000	-	Supplies for Analyzers, Replacement Meters/Probes, and Process Control Lab Tests, HACH Services
5460.80 · Operating and Maintenance Supplies	-	8,000	2,000	2,500	24,000	36,500	36,500	-	Mechanics gloves, misc. vehicle cleaners, paint etc.
5470.00 · Qrtly Ground watering Monitoring	-	-	-	-	15,000	15,000	10,000	5,000	See Table 1 of Mid-Year Budget Revisions for details.
5475.00 · Reclamation Assessments	7,000	-	166,283	-	166,283	339,566	339,566	-	RD830 Assessment, and RD799
5480.00 · Safety Related Expenses	142,000	14,000	5,000	-	10,000	171,000	89,000	82,000	Update SDS chemical management system and safety programs, safety boots, PPE, certifications and other safety related costs. See Table 1 of Mid-Year Budget Revisions for details.
5485.00 · Telemetry System & Calibration	-	35,000	-	-	50,000	85,000	85,000	-	JSP, TESCO, Cisco, SCADA System Server Maint./Replacement
5488.00 · Tools and Expensed Equipment	-	10,000	2,500	-	10,000	22,500	22,500	-	Hand/Power Tools, Gas Meters/Calibration Gases, Small Portable Pumps, Mechanics hand tools, replacing old farm tools
5490.00 · Uniforms and Servicing	4,000	16,000	4,500	-	13,000	37,500	29,500	8,000	Annual servicing and purchases of replacement uniforms for staff and BOD. See Table 1 of Mid-Year Budget Revisions for details.
Total 5400.00 · Operations and Maintenance	270,500	328,000	293,383	8,000	1,504,383	2,404,266	2,309,266	95,000	
5600.00 · Professional Services									
5605.00 · Accounting Services	165,000	-	-	-	-	165,000	150,000	15,000	Michael Welty, CPA - Includes Travel and Lodging Reimbursements. See Table 1 of Mid-Year Budget Revisions for details.
5610.00 · Auditing and Tax Services	25,000	-	-	-	-	25,000	25,000	-	MUN, CPAS
5620.00 · Caretaker Costs	-	-	16,800	-	-	16,800	16,800	-	
5630.00 · Consulting Services									
5630.10 · Connection Rate Studies	100,000	-	-	-	-	100,000	100,000	-	Cost of Service Rate Study
5630.15 · Engineering Services	145,000	-	-	-	-	145,000	50,000	95,000	Outsourced Engineering. Reduction due to hiring full time district engineer. Revision for Jersey Island related land surveying.
5630.20 · Financial Analysis Projections	17,000	-	-	-	-	17,000	12,000	5,000	GASB 68 and 75 actuarial reports, tax prep roll and noticing. FY 24/25 included \$35K for Jersey Island appraisal. Revision to account for YTD trend.
5630.25 · Geotechnical Services	-	-	-	-	-	-	-	-	
5630.30 · GIS and Mapping	-	55,000	-	-	-	55,000	35,000	20,000	CalCad 200hr Service Contract / CCTV Integration / GIS-Map Updates. Revision for increase in CalCad contract.
5630.40 · Grant Development	-	-	-	-	-	-	-	-	
5630.45 · HR Analysis and Services	35,000	-	-	-	-	35,000	35,000	-	RGS and recruiting costs
5630.50 · Information Technology	200,029	3,000	2,000	-	6,000	211,029	36,000	175,029	MY PC Partners and CivicPlus. See Table 1 of Mid-Year Budget Revisions for details.
5630.55 · Inspection Services	25,597	-	-	-	-	25,597	-	25,597	Outfall pipeline inspection. Non scheduled FY 25/26. See Table 1 of Mid-Year Budget Revisions for details.
5630.60 · Regulatory and Environmental	150,000	-	-	-	15,000	165,000	165,000	-	Regulatory Assistance, ROWD every 5 years (2027, 2032) and On-Call Environmental (\$125K)



Ironhouse Sanitary District
Table 3 - Revised Consolidated Budget
Fiscal Year 25/26

	Headquarters	Collections	Jersey	Recycled Water	WRF	Revised FY 25/26 Budget	Previously Approved FY 25/26 Budget	Revised Budget \$ Change from Approved Budget	Comments
5630.65 · Programming Services	-	-	-	-	15,000	15,000	15,000	-	Worksmart Automation, Supply PS Data Integration, Scada Programming.
5630.80 · Strategic and Other Planning	28,000	-	-	-	-	28,000	-	28,000	FY 24/25 included NBS staffing needs assessment. See Table 1 of Mid-Year Budget Revison for details.
5630.85 · Studies and Assessments	389,199	-	-	-	10,000	399,199	95,000	304,199	WTMP (\$50,000), TMP (\$35,000), \$10K local limits study update. Reduction due to completion of numerous studies in FY 24/25. See Table 1 of Mid-Year Budget Revisions for details.
5630.90 · Other Contracted Services	20,000	-	-	-	-	20,000	570,000	(550,000)	SAS support services (\$20K), Jersey Island sale related one-time fee (\$550k). See Table 1 of Mid-Year Budget Revisions for details.
5650.00 · Lab Testing									
5650.20 · General Lab Services	-	-	-	4,100	100,000	104,100	104,100	-	FGL, To reflect actual usage, Local Limits Study Samples
5660.00 · Legal Services									
5660.10 · General Business Issues	275,000	-	-	-	-	275,000	250,000	25,000	Burke, Williams & Sorensen, LLP. Includes general counsel and reserve policy updates, and special projects. Legal fees associated with the Montezuma Water partnership will be reimbursed. See Table 1 of Mid-Year Budget Revisions for details.
5660.40 · Personnel Related	20,000	-	-	-	-	20,000	20,000	-	Increase due to ongoing personnel legal matter.
5670.00 · Payroll, Benefits & Bill Pmt. Processing	31,000	-	-	-	-	31,000	31,000	-	ADP, Bill.com, 125 Plan Fees
5680.00 · Public Outreach Services	100,000	-	-	-	-	100,000	100,000	-	Outsourced PR - CV Strategies contract
Total 5600.00 · Professional Services	1,725,825	58,000	18,800	4,100	146,000	1,952,725	1,809,900	142,825	
5800.00 · Utilities									
5810.00 · Diablo Water District	4,300	18,800	-	-	3,200	26,300	26,300	-	DWD lift station wash water, potable water for office, shop and plant. 7.5% rate increase FY 25/26.
5860.00 · Electric and Gas	20,000	188,000	18,000	-	800,000	1,026,000	1,026,000	-	PG&E and solar purchase agreement
Total 5800.00 · Utilities	24,300	206,800	18,000	0	803,200	1,052,300	1,052,300	0	
TOTAL OPERATING EXPENSES	6,626,007	3,096,517	1,404,447	13,600	3,991,958	15,132,529	15,250,656	(118,127)	
6000.00 · Depreciation Expense	120,000	1,850,000	100,000	0	2,400,000	4,470,000	4,470,000	-	
Total Expense	6,746,007	4,946,517	1,504,447	13,600	6,391,958	19,602,529	19,720,656	(118,127)	
Net Operating Income (Deficit)	11,271,781	(4,946,517)	(474,787)	(13,600)	(6,391,958)	(555,080)	(280,812)	(274,268)	
Other Income/Expense									
Other Income									
7600.00 · Gain (Loss) Sale of Assets	-					-			
7700.00 · Interest Income	1,650,000					1,650,000	1,500,000	150,000	Expected reduction to reflect anticipated increase in capital spending plan. Revision for likelihood of more interest than orginally anticipated.
7800.00 · Unrealized Gains and (Losses)	-					-			
Total Other Income	1,650,000	-	-	-	-	1,650,000	1,500,000	150,000	
Other Expense									
8995.00 · Interest Expense	-					-			
Total Other Expense	-	-	-	-	-	-	-	-	
Net Other Income(Expense)	1,650,000	-	-	-	-	1,650,000	1,500,000	150,000	
Net Income (Deficit)	12,921,781	(4,946,517)	(474,787)	(13,600)	(6,391,958)	1,094,920	1,219,188	(124,268)	
Adjustments to Net Cash Flow									
Less: Debt Service	(2,937,701)					(2,937,701)	(2,937,701)	-	
Less: Capital Expenditures	(357,500)	(4,636,596)		(5,000)	(1,985,000)	(6,984,096)	(8,612,000)	1,627,904	From Budget Forecast from Special Meeting
Add: Depreciation Expense	120,000	1,850,000	100,000	-	2,400,000	4,470,000	4,470,000	-	
Net Cash Inflow (Outflow)	9,746,580	(7,733,113)	(374,787)	(18,600)	(5,976,958)	(4,356,877)	(5,860,513)	1,503,636	

Ironhouse Sanitary District
Table 4 - Reserve Analysis and Rollforward
Based on Revised Mid-Year Budget
FY 25/26



	Unrestricted					Restricted				Total
	Operations	Rate Stabilization	Capital Expenditure	Jersey Trail Use	Total Unrestricted	Debt Service	Capacity	Trunkline Capacity	Total Restricted	
Balance 6/30/25	8,896,218	732,000	22,633,820	36,328	32,298,366	2,937,701	15,641,810	4,100,959	22,680,470	54,978,836
Expected Inflows	16,470,469		448,000		16,918,469		2,128,980		2,128,980	19,047,449
Interest Income	1,072,500				1,072,500		429,000	148,500	577,500	1,650,000
Expected Disbursements	(15,132,529)		(6,029,096)	0	(21,161,625)		(370,000)	(585,000)	(955,000)	(22,116,625)
Debt Service Payment	(1,571,670)				(1,571,670)		(1,366,031)		(1,366,031)	(2,937,701)
Transfers for Operating Excess	(907,679)		907,679		0				0	0
Estimated Balance 6/30/26	8,827,309	732,000	17,960,403	36,328	27,556,040	2,937,701	16,463,759	3,664,459	23,065,919	50,621,959
Est. Change in Net Asset Reserve Balance	(68,909)	0	(4,673,417)	0	(4,742,326)	0	821,949	(436,500)	385,449	(4,356,877)
Reserve Requirements per Adopted Policies:										
Target	8,827,309	2,522,088	15,614,655	300	26,964,351	2,937,701	N/A	N/A		
Minimum	5,044,176	1,261,044	1,614,655	150	7,920,025	2,937,701	N/A	N/A		
Maximum	8,827,309	N/A	31,229,309	600	40,057,218	N/A	N/A	N/A		
Meets Target Expectation	TRUE	FALSE	TRUE	TRUE		TRUE	N/A	N/A		
Pass Minimum Balance Requirement	TRUE	FALSE	TRUE	TRUE		TRUE	N/A	N/A		
Does not Exceed Maximum Balance	TRUE	N/A	TRUE	FALSE		N/A	N/A	N/A		



**Policy Attributes:
Operating Reserve**

One Month Budgeted Operating Costs excluding Depreciation and Expansion costs	1,261,044
Four Month Budgeted Operating Costs excluding Depreciation and expansion costs	5,044,176
Seven Months Budgeted Operating Costs excluding Depreciation and Expansion costs	8,827,309
Twelve Months Budgeted Operating Costs excluding Depreciation and Expansion costs	15,132,529
Excess Operating Reserve	(0)

Rate Stabilization Reserve

Two Months Budgeted Operating Costs excluding Depreciation and expansion costs	2,522,088
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Capitalization Reserve

Cost Basis of Capital Assets 11/30/25	161,465,463
Minimum Balance @ 1%	1,614,655
Five Year Capital Plan	14,000,000

Jersey Island Reserve

One Year of User Fees	300
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Debt Service Reserve

Annual Debt Service	2,937,701
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