



Ironhouse Sanitary District
Board Adopted Operating Budget
Fiscal Year 25/26

REVENUE

| | Headquarters | Collections | Jersey | Recycled Water | WRF | Adopted FY 25/26 Budget | FY 24/25 Revised Budget | Budget 25/26 \$ Change Budget 24/25 | Budget 25/26 % Change Budget 24/25 | Comments |
|--|-------------------|-------------|------------------|----------------|----------|-------------------------|-------------------------|-------------------------------------|------------------------------------|--|
| 4010.00 · Sewer Service Charge | 15,336,666 | | | | | 15,336,666 | 14,805,676 | 530,990 | 3.6% | 2% Rate Increase, plus estimated 235 New ESUs in FY 24/25 added to the tax roll. SFR rate is \$934.71. |
| 4020.00 · Inspection Fees | 135,000 | | | | | 135,000 | 80,000 | 55,000 | 68.8% | Provided by Engineering |
| 4030.00 · Plan Check Fees | 65,000 | | | | | 65,000 | 35,000 | 30,000 | 85.7% | Provided by Engineering |
| 4060.00 · Sewer Use Charge (New Permits) | 102,818 | | | | | 102,818 | 91,639 | 11,179 | 12.2% | Projected 220 New ESUs @ \$934.71 Divided by 2 |
| 4070.00 · Capacity Fees | 2,279,200 | | | | | 2,279,200 | 1,930,600 | 348,600 | 18.1% | Proposed New Capacity Fee Rate per District Engineer Analysis. \$10,360 x Estimated 220 New Connections. |
| 4100.00 · Leases and Easements | | | - | | | - | 1,000 | (1,000) | -100.0% | |
| 4105.00 · Grazing Leases | | | 802,000 | | | 802,000 | 802,000 | - | 0.0% | Grazing Lease with Auburn Ravine - Expires 4/30/27 |
| 4106.00 · Farming Leases | | | 52,360 | | | 52,360 | 52,360 | - | 0.0% | Farming Lease with Auburn Ravine - Expires 10/31/27 |
| 4200.00 · RD830 Levee Maintenance | | | 175,000 | | | 175,000 | 175,000 | - | 0.0% | To Reflect Prior Year Actual |
| 4400.00 · Undercrossing Maintenance | 25,000 | | | | | 25,000 | 4,000 | 21,000 | 525.0% | To Reflect Prior Year Actual |
| 4600.00 · Mineral Rights | | | 8,500 | | | 8,500 | 8,500 | - | 0.0% | PEOCO Gas Royalties |
| 4700.00 · Jersey Island Use Fees | | | 300 | | | 300 | - | 300 | | |
| 4725.00 · Recycled Water Fees | | | | | | - | - | - | | |
| 4750.00 · Other Fees and Reimbursements | 10,000 | | | | | 10,000 | 50,000 | (40,000) | -80.0% | Credit card use reimbursements. Montezuma in FY 24/25. |
| 4800.00 · Ad Valorem and Other Taxes | 438,000 | | | | | 438,000 | 425,000 | 13,000 | 3.1% | FY 25/26 Estimate |
| 4900.00 · Offers of Dedication | - | | | | | - | - | - | | |
| 4990.00 · Miscellaneous Income | 10,000 | | | | | 10,000 | 35,000 | (25,000) | -71.4% | Miscellaneous Income and CSRMA Dividends (if any). |
| Total Revenue | 18,401,684 | 0 | 1,038,160 | 0 | 0 | 19,439,844 | 18,495,775 | 944,069 | 5.1% | |

EXPENSES

| | Headquarters | Collections | Jersey | Recycled Water | WRF | Proposed FY 25/26 Budget | FY 24/25 Revised Budget | Budget 25/26 \$ Change Budget 24/25 | Budget 25/26 % Change Budget 24/25 | Comments |
|--|------------------|------------------|----------------|----------------|------------------|--------------------------|-------------------------|-------------------------------------|------------------------------------|---|
| 5000.00 · Salaries and Related Expenses | | | | | | | | | | |
| 5010.00 · Salaries and Wages | | | | | | | | | | |
| 5010.10 · Base Staff Salaries | 1,748,408 | 1,406,081 | 646,396 | | 1,199,164 | 5,000,048 | 4,276,686 | 723,362 | 16.9% | 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). |
| 5010.20 · Stand By/On Call | - | 24,000 | - | | 24,000 | 48,000 | 48,000 | - | 0.0% | Based on Current FY YTD Actual |
| 5010.30 · Overtime Pay | 1,000 | 72,000 | 1,000 | | 6,000 | 80,000 | 68,000 | 12,000 | 17.6% | Based on Current FY YTD Actual |
| 5010.40 · Vehicle Allowance | 8,760 | 5,760 | - | | 2,880 | 17,400 | 14,520 | 2,880 | 19.8% | 4 Employees @ \$240 per Month, 1 employee at \$250 per month |
| 5010.50 · Vacation Buy-Back | 30,000 | 14,000 | 10,000 | | 12,000 | 66,000 | 66,000 | - | 0.0% | 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 | - | - | - | | - | - | 56,000 | (56,000) | -100.0% | FY 24/25 included severance payment |
| 5010.80 · Director Pay | 52,500 | - | - | | - | 52,500 | 42,000 | 10,500 | 25.0% | Estimated increase due to change in per meeting stipend |
| 5010.90 · Temporary Staff Wages | 25,000 | - | - | | - | 25,000 | 45,000 | (20,000) | | Placeholder for temporary employee/intern |
| Total 5010.00 · Salaries and Wages | 1,915,668 | 1,521,841 | 657,396 | - | 1,244,044 | 5,338,948 | 4,616,206 | 722,742 | 15.7% | |



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| 5020.00 · Health, Life and Disability | | | | | | | | | | |
| 5020.10 · Medical Insurance - Staff | 259,834 | 287,265 | 127,633 | | 250,548 | 925,280 | 748,588 | 176,692 | 23.6% | ISD maximum cost share increased by 11.8% on 1/1/25. Estimate 8% increase 1/1/26. Reflects additional FTEs. |
| 5020.20 · Medical Insurance - Directors | 42,922 | - | - | | - | 42,922 | 42,922 | - | 0.0% | Based on (Board of Director (BOD) Caps |
| 5020.30 · Dental Insurance - Staff | 28,554 | 35,637 | 16,592 | | 30,788 | 111,571 | 100,402 | 11,170 | 11.1% | Estimate 4% Increase July 2025. Reflects staffing changes. |
| 5020.40 · Dental Insurance - Directors | 3,357 | - | - | | - | 3,357 | 3,357 | - | 0.0% | Based on BOD Caps |
| 5020.50 · Vision - Staff | 3,109 | 3,493 | 1,548 | | 2,981 | 11,132 | 9,961 | 1,171 | 11.8% | Estimate 4% Increase July 2025. Reflects staffing changes. |
| 5020.60 · Vision - Directors | 531 | - | - | | - | 531 | 531 | - | 0.0% | Based on BOD Caps |
| 5020.70 · Life and Disability | 5,728 | 5,516 | 2,558 | | 4,792 | 18,595 | 14,957 | 3,638 | 24.3% | Estimate 4% Increase July 2025. Reflects staffing changes. |
| Total 5020.00 · Health, Life and Disability | 344,035 | 331,910 | 148,332 | - | 289,110 | 1,113,388 | 920,717 | 192,670 | 20.9% | |
| 5030.00 · Retirement - CalPERS | 445,419 | 483,366 | 216,218 | | 248,441 | 1,393,443 | 1,225,842 | 167,601 | 13.7% | 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. |
| 5035.00 Employer Match 401(a) Plan | 200,000 | | | | | 200,000 | 30,000 | 170,000 | 566.7% | Estimated match for 401(a) plan if approved by BOD. |
| 5040.00 · OPEB Annual Req. Contribution | 500,000 | | | | | 500,000 | 932,000 | (432,000) | -46.4% | Decrease reflects reduction in the one-time increase in funding in FY 24/25. |
| 5080.00 · Workers Compensation Insurance | 4,581 | 49,619 | 27,941 | | 40,179 | 122,320 | 145,893 | (23,573) | -16.2% | Expecting 5% Increase in Rates, Experience Modifier is decreasing from 0.92 to 0.73. Reflects staffing changes. |
| 5090.00 · Payroll Taxes - Employer | 36,894 | 24,726 | 10,792 | | 20,278 | 92,691 | 82,543 | 10,148 | 12.3% | As calculated based on expected payroll |
| Total 5030.00 to 5090 | 1,186,893 | 557,711 | 254,951 | - | 308,899 | 2,308,454 | 2,416,278 | (107,824) | -4.5% | |
| Total 5000.00 · Salaries and Related Expenses | 3,446,597 | 2,411,461 | 1,060,678 | - | 1,842,053 | 8,760,790 | 7,953,201 | 807,589 | 10.2% | |
| 5200.00 · Administration Expenses | | | | | | | | | | |
| 5203.00 · Bank and Credit Card Service Fees | 10,000 | - | - | - | - | 10,000 | 500 | 9,500 | 1900.0% | 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 | 29,000 | (1,800) | -6.2% | CVCWA (\$4,200 Mercury Study), EBMUD (\$4,000 BACWA), SJCDWQ (\$12,000) Delta RMP (\$3,500), CV-SALTS (\$3,500) |
| 5205.00 · County - LAFCO | 12,000 | - | - | - | - | 12,000 | 9,000 | 3,000 | 33.3% | Estimated Annual Fee |
| 5210.00 · County - Processing Fees | 15,000 | - | - | - | - | 15,000 | 15,000 | - | 0.0% | Estimated Annual Fee |
| 5215.00 · Dues and Memberships | 34,700 | 10,000 | - | - | 2,700 | 47,400 | 48,000 | (600) | -1.3% | 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 | - | - | - | - | - | - | 30,000 | (30,000) | | No elections in FY 25/26 |
| 5225.00 · Employee Events & Appreciation | 25,000 | 1,800 | 500 | - | 2,500 | 29,800 | 25,500 | 4,300 | 16.9% | Holiday Events, Employee Appreciation, and Other Events |
| 5228.00 · Employee Wellness Program | 6,000 | 1,000 | - | - | 500 | 7,500 | 7,500 | - | 0.0% | Employee Assistance Program, ergonomics and posture related equipment |
| 5230.00 · Expensed Equip/Furn/Software | 322,200 | 3,000 | - | - | 8,000 | 333,200 | 416,500 | (83,300) | -20.0% | 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 | 97,000 | 21,500 | 22.2% | 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 | 23,700 | 3,800 | 16.0% | Based on expected actual |
| 5242.00 · Physicals & Exams | 1,800 | 1,500 | 1,000 | - | 600 | 4,900 | 3,600 | 1,300 | 36.1% | DOT Physicals and Datco Drug Testing |
| 5245.00 · Postage and Delivery | 2,500 | 500 | 100 | - | 500 | 3,600 | 3,200 | 400 | 12.5% | Based on expected actual. Admin leasing a postage machine. |
| 5248.00 · Printing and Reproduction | 13,000 | 500 | - | - | 1,000 | 14,500 | 3,000 | 11,500 | 383.3% | Copier servicing contracts and noticing printing costs |
| 5250.00 · Public Education and Outreach | 20,000 | - | - | 1,500 | - | 21,500 | 21,500 | - | 0.0% | Public outreach and open house events |



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| 5255.00 · Records Management | 10,000 | - | - | - | - | 10,000 | 10,000 | - | 0.0% | ECS Imaging, Shredding and program license fee. Off-site records storage service. |
| 5265.00 · Subscriptions and Notices | 12,000 | 20,000 | - | - | - | 32,000 | 27,000 | 5,000 | 18.5% | Smart CoverPOSM, FOG, BMP, CALCAD (USA Hosting/Dash GIS), Training Link, STS Automation (911 Conversion) |
| 5270.00 · Telecommunications | | | | | | | | | | |
| 5270.10 · Cellular Service/Reimbursements | 5,100 | 6,000 | 2,400 | - | 4,800 | 18,300 | 15,960 | 2,340 | 14.7% | Based on cell reimbursements currently in place and additional FTEs |
| 5270.20 · Office Line, Internet and Data | 48,000 | 3,000 | - | - | 3,500 | 54,500 | 48,500 | 6,000 | 12.4% | 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 | 5,000 | - | - | - | - | 5,000 | 53,000 | (48,000) | -90.6% | Admin support. FY 24/25 included WRF maintenance worker |
| 5275.00 · Training, Tuition and Conferences | 75,000 | 15,000 | 1,000 | - | 18,000 | 109,000 | 78,000 | 31,000 | 39.7% | Training and conferences for staff and board of directors. Tuition reimbursement program (\$10,000). |
| 5295.00 · Miscellaneous Administration | 4,000 | 1,000 | - | - | - | 5,000 | 5,500 | (500) | -9.1% | Placeholder for miscellaneous costs |
| Total 5200.00 · Administration Expenses | 663,000 | 80,800 | 8,500 | 1,500 | 152,600 | 906,400 | 970,960 | (64,560) | -6.6% | |
| 5300.00 · Insurance | | | | | | | | | | |
| 5310.00 · CSRMA Business Package | 410,000 | - | - | - | - | 410,000 | 373,000 | 37,000 | 9.9% | 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 | - | 0.0% | Based on Expected Actual |
| Total 5300.00 · Insurance | 412,000 | 0 | 0 | 0 | 0 | 412,000 | 375,000 | 37,000 | 9.9% | |
| 5400.00 · Operations and Maintenance | | | | | | | | | | |
| 5402.00 · Bio-Solids Removal | - | - | - | - | 525,000 | 525,000 | 250,000 | 275,000 | 110.0% | 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 | - | 0.0% | |
| 5410.00 · Equipment Rental | - | 5,000 | 1,500 | 500 | 8,800 | 15,800 | 12,000 | 3,800 | 31.7% | 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 | 17,300 | (700) | -4.0% | Estimted Actual. Fuel costs stable. |
| 5420.30 · Diesel - Off Road | - | 2,000 | 30,000 | - | 4,500 | 36,500 | 42,500 | (6,000) | -14.1% | Estimted Actual. Fuel costs stable. |
| 5420.40 · LPG | - | 500 | - | - | 500 | 1,000 | - | 1,000 | | Estimted Actual. Fuel costs stable. |
| 5420.60 · Gasoline | 500 | 30,000 | 14,000 | - | 300 | 44,800 | 44,800 | - | 0.0% | Estimted Actual. Fuel costs stable. |
| 5425.00 · Janitorial Service and Supplies | 22,000 | 15,000 | 16,000 | - | 20,000 | 73,000 | 61,000 | 12,000 | 19.7% | 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 | 34,000 | 7,000 | 20.6% | Landscaping/Tree trimming |
| 5440.00 · Maintenance and Repair | | | | | | | | | | |
| 5440.05 · Building Maintenance and Security | 15,000 | 12,000 | 2,000 | - | 25,000 | 54,000 | 45,500 | 8,500 | 18.7% | 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 | 155,000 | (50,000) | -32.3% | 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 | 5,000 | (2,000) | -40.0% | Estimated |
| 5440.25 · Ground Maintenance | 14,000 | 15,000 | 3,000 | - | 25,000 | 57,000 | 51,500 | 5,500 | 10.7% | Weed Spray, Irrigation/plants/tree R/R, Pesticides, Rodent Control and Street Sweeper |
| 5440.27 · Homeless Encampment Clean-up | 15,000 | - | - | - | - | 15,000 | 10,000 | 5,000 | 50.0% | Homelessness clean-up |
| 5440.30 · Levee Maintenance | - | - | - | - | - | - | - | - | | None Expected |



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| 5440.35 · Pond Maintenance | - | 5,000 | - | - | 30,000 | 35,000 | 35,000 | - | 0.0% | 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 | 4,000 | 21,000 | 525.0% | Based on expected cost |
| 5440.55 · Vehicle & Equip. Maintenance | 1,000 | 25,000 | 30,000 | - | 3,000 | 59,000 | 57,000 | 2,000 | 3.5% | |
| 5440.60 · WRF Maintenance & Repair | - | - | - | - | 400,000 | 400,000 | 400,000 | - | 0.0% | 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 | 18,000 | 5,000 | 27.8% | Increase reflects board action to increase funding |
| 5455.00 · CMMS | - | - | - | - | 16,000 | 16,000 | 15,000 | 1,000 | 6.7% | Nexgen Annual or VMMS Subscription |
| 5460.00 · Supplies and Materials | | | | | | | | | | |
| 5460.20 · Chemicals | - | 6,500 | - | - | 125,000 | 131,500 | 131,500 | - | 0.0% | \$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 | 12,000 | 3,000 | 25.0% | 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 | 28,000 | 8,500 | 30.4% | Mechanics gloves, misc. vehicle cleaners, paint etc. |
| 5470.00 · Qrtly Ground watering Monitoring | - | - | - | - | 10,000 | 10,000 | 10,000 | - | 0.0% | |
| 5475.00 · Reclamation Assessments | 7,000 | - | 166,283 | - | 166,283 | 339,566 | 339,565 | 1 | 0.0% | RD830 Assessment, and RD799 |
| 5480.00 · Safety Related Expenses | 60,000 | 14,000 | 5,000 | - | 10,000 | 89,000 | 68,000 | 21,000 | 30.9% | Update SDS chemical management system and safety programs, safety boots, PPE, certifications and other safety related costs. |
| 5485.00 · Telemetry System & Calibration | - | 35,000 | - | - | 50,000 | 85,000 | 85,000 | - | 0.0% | JSP, TESCO, Cisco, SCADA System Server Maint./Replacement |
| 5488.00 · Tools and Expensed Equipment | - | 10,000 | 2,500 | - | 10,000 | 22,500 | 17,500 | 5,000 | 28.6% | Hand/Power Tools, Gas Meters/Calibration Gases, Small Portable Pumps, Mechanics hand tools, replacing old farm tools |
| 5490.00 · Uniforms and Servicing | 3,500 | 12,000 | 4,000 | - | 10,000 | 29,500 | 30,000 | (500) | -1.7% | Annual servicing and purchases of replacement uniforms for staff and BOD. |
| Total 5400.00 · Operations and Maintenance | 188,000 | 324,000 | 292,883 | 8,000 | 1,496,383 | 2,309,266 | 1,984,165 | 325,101 | 16.4% | |
| 5600.00 · Professional Services | | | | | | | | | | |
| 5605.00 · Accounting Services | 150,000 | - | - | - | - | 150,000 | 150,000 | - | 0.0% | Michael Welty, CPA - Includes Travel and Lodging Reimbursements |
| 5610.00 · Auditing and Tax Services | 25,000 | - | - | - | - | 25,000 | 24,500 | 500 | 2.0% | MUN, CPAS |
| 5620.00 · Caretaker Costs | - | - | 16,800 | - | - | 16,800 | 16,800 | - | 0.0% | |
| 5630.00 · Consulting Services | | | | | | | | | | |
| 5630.10 · Connection Rate Studies | 100,000 | - | - | - | - | 100,000 | 25,000 | 75,000 | 300.0% | Cost of Service Rate Study |
| 5630.15 · Engineering Services | 50,000 | - | - | - | - | 50,000 | 295,406 | (245,406) | -83.1% | Outsourced Engineering. Reduction due to hiring full time district engineer. |
| 5630.20 · Financial Analysis Projections | 12,000 | - | - | - | - | 12,000 | 50,000 | (38,000) | -76.0% | GASB 68 and 75 actuarial reports, tax prep roll and noticing. FY 24/25 included \$35K for Jersey Island appraisal. |
| 5630.25 · Geotechnical Services | - | - | - | - | - | - | - | - | - | |
| 5630.30 · GIS and Mapping | - | 35,000 | - | - | - | 35,000 | 35,000 | - | 0.0% | CalCad 200hr Service Contract / CCTV Integration / GIS-Map Updates |
| 5630.40 · Grant Development | - | - | - | - | - | - | - | - | - | |
| 5630.45 · HR Analysis and Services | 35,000 | - | - | - | - | 35,000 | 20,000 | 15,000 | 75.0% | RGS and recruiting costs |
| 5630.50 · Information Technology | 25,000 | 3,000 | 2,000 | - | 6,000 | 36,000 | 30,000 | 6,000 | 20.0% | MY PC Partners and CivicPlus |
| 5630.55 · Inspection Services | - | - | - | - | - | - | 20,000 | (20,000) | | Outfall pipeline inspection. Non scheduled FY 25/26. |
| 5630.60 · Regulatory and Environmental | 150,000 | - | - | - | 15,000 | 165,000 | 140,000 | 25,000 | 17.9% | Regulatory Assistance, ROWD every 5 years (2027, 2032) and On-Call Environmental (\$125K) |
| 5630.65 · Programming Services | - | - | - | - | 15,000 | 15,000 | 15,000 | - | 0.0% | Worksmart Automation, Supply PS Data Integration, Scada Programming. |



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| 5630.80 · Strategic and Other Planning | - | - | - | - | - | - | 68,760 | (68,760) | | FY 24/25 included NBS staffing needs assessment. |
| 5630.85 · Studies and Assessments | 85,000 | - | - | - | 10,000 | 95,000 | 808,500 | (713,500) | -88.2% | WTMP (\$50,000), TMP (\$35,000), \$10K local limits study update. Reduction due to completion of numerous studies in FY 24/25. |
| 5630.90 · Other Contracted Services | 570,000 | - | - | - | - | 570,000 | 31,500 | 538,500 | 1709.5% | SAS support services (\$20K), Jersey Island sale related one-time fee (\$550k) |
| 5650.00 · Lab Testing | | | | | | | | | | |
| 5650.20 · General Lab Services | - | - | - | 4,100 | 100,000 | 104,100 | 104,100 | - | 0.0% | FGL, To reflect actual usage, Local Limits Study Samples |
| 5660.00 · Legal Services | | | | | | | | | | |
| 5660.10 · General Business Issues | 250,000 | - | - | - | - | 250,000 | 250,000 | - | 0.0% | 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. |
| 5660.40 · Personnel Related | 20,000 | - | - | - | - | 20,000 | 5,000 | 15,000 | 300.0% | Increase due to ongoing personnel legal matter. |
| 5670.00 · Payroll, Benefits & Bill Pmt. Processing | 31,000 | - | - | - | - | 31,000 | 23,000 | 8,000 | 34.8% | ADP, Bill.com, 125 Plan Fees |
| 5680.00 · Public Outreach Services | 100,000 | - | - | - | - | 100,000 | 135,000 | (35,000) | -25.9% | Outsourced PR - CV Strategies contract |
| Total 5600.00 · Professional Services | 1,603,000 | 38,000 | 18,800 | 4,100 | 146,000 | 1,809,900 | 2,247,566 | (437,666) | -19.5% | |
| 5800.00 · Utilities | | | | | | | | | | |
| 5810.00 · Diablo Water District | 4,300 | 18,800 | - | - | 3,200 | 26,300 | 16,300 | 10,000 | 61.3% | 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 | 966,000 | 60,000 | 6.2% | PG&E and solar purchase agreement |
| Total 5800.00 · Utilities | 24,300 | 206,800 | 18,000 | 0 | 803,200 | 1,052,300 | 982,300 | 70,000 | 7.1% | |
| TOTAL OPERATING EXPENSES | 6,336,897 | 3,061,061 | 1,398,861 | 13,600 | 4,440,236 | 15,250,656 | 14,513,192 | 737,464 | 5.1% | |
| 6000.00 · Depreciation Expense | 120,000 | 1,850,000 | 100,000 | 0 | 2,400,000 | 4,470,000 | 4,470,000 | 0 | 0.0% | |
| Total Expense | 6,456,897 | 4,911,061 | 1,498,861 | 13,600 | 6,840,236 | 19,720,656 | 18,983,192 | 737,464 | 3.9% | |
| Net Operating Income (Deficit) | 11,944,787 | (4,911,061) | (460,701) | (13,600) | (6,840,236) | (280,812) | (487,417) | 206,605 | -42.4% | |
| Other Income/Expense | | | | | | | | | | |
| Other Income | | | | | | | | | | |
| 7600.00 · Gain (Loss) Sale of Assets | - | | | | | - | - | - | | |
| 7700.00 · Interest Income | 1,500,000 | | | | | 1,500,000 | 2,400,000 | (900,000) | -37.5% | Expected reduction to reflect anticipated increase in capital spending plan |
| 7800.00 · Unrealized Gains and (Losses) | - | | | | | - | - | - | | |
| Total Other Income | 1,500,000 | - | - | - | - | 1,500,000 | 2,400,000 | (900,000) | -37.5% | |
| Other Expense | | | | | | | | | | |
| 8995.00 · Interest Expense | - | | | | | - | - | - | | |
| Total Other Expense | - | - | - | - | - | - | - | - | | |
| Net Other Income(Expense) | 1,500,000 | - | - | - | - | 1,500,000 | 2,400,000 | (900,000) | -37.5% | |
| Net Income (Deficit) | 13,444,787 | (4,911,061) | (460,701) | (13,600) | (6,840,236) | 1,219,188 | 1,912,583 | (693,395) | -36.3% | |
| Adjustments to Net Cash Flow | | | | | | | | | | |
| Less: Debt Service | (2,937,701) | | | | | (2,937,701) | (2,937,701) | - | 0.0% | |
| Less: Capital Expenditures | (865,000) | (3,742,000) | (65,000) | (255,000) | (3,685,000) | (8,612,000) | (3,618,698) | (4,993,302) | 138.0% | 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 | - | 0.0% | |
| Net Cash Inflow (Outflow) | 9,762,086 | (6,803,061) | (425,701) | (268,600) | (8,125,236) | (5,860,513) | (173,816) | (5,686,697) | 3271.7% | |