

Ironhouse Sanitary District
Proposed Operating Budget
Fiscal Year 24/25

	Headquarters	Grants	Collections	Jersey	Recycled Water	WRF	FY 24/25 Budget	FY 23/24 Budget	FY 23/24 10 Months Actual (83%)	Actual YTD % of FY 24/25 Budget	Budget 24/25 % Change Budget 23/24	Comments
REVENUE												
4010.00 · Sewer Service Charge	14,805,676	-					14,805,676	14,685,491	12,237,909	82.7%	0.8%	0% Rate Increase, plus estimated 100 New ESUs carrying forward from FY 23/24
4020.00 · Inspection Fees	-	-					-	-	103,177			4% of Engineers Estimate, can't Forecast so not budgeted
4030.00 · Plan Check Fees	-	-					-	-	64,503			2% of Engineers Estimate, can't forecast so not budgeted
4060.00 · Sewer Use Charge (New Permits)	91,639	-					91,639	91,639	34,805	38.0%	0.0%	200 New ESUs @ \$916.39 Divided by 2
4070.00 · Capacity Fees	1,930,600	-					1,930,600	1,909,601	691,963	35.8%	1.1%	\$9,548 Multiplied by the year over year April increase in the ENR's City Cost Index for San Francisco (1.1%) resulting in FY 24-25 rate of \$9,653, estimated 200 New ESUs.
4100.00 · Leases and Permits	1,000	-		-			1,000	3,000	1,300	130.0%	-66.7%	Permit Fees and Peoco Energy Jersey Island Leases
4105.00 · Grazing Leases	-	-		802,000			802,000	802,000	668,333	83.3%	0.0%	Grazing Lease to replace cattle operations
4106.00 · Farming Leases	-	-		52,360			52,360	52,360	43,633	83.3%	0.0%	Farming lease replaces hay sales
4110.00 · Grant Revenue	-	2,338,568					2,338,568	2,100,000	-	0.0%	11.4%	EPA Grant - Estimated for Fiscal Year of \$3,000,000 total award.
4200.00 · RD830 Levee Maintenance	-	-		175,000	-	-	175,000	150,000	175,839	100.5%	16.7%	To Reflect Prior Year Actual
4400.00 · Undercrossing Maintenance	4,000	-					4,000	4,000	-	0.0%	0.0%	To Reflect Prior Year Actual
4600.00 · Mineral Rights				8,500			8,500	8,500	7,108	83.6%	0.0%	Peoco Energy Gas Royalties
4700.00 · Jersey Island Use Fees							-		190			
4725.00 · Recycled Water Fees							-	-	70			
4750.00 · Other Fees and Reimbursements	50,000	-		-			50,000	100,000	48,054	96.1%	-50.0%	Represents estimated reimbursements from Montezuma Water and others.
4800.00 · Ad Valorem and Other Taxes	410,000	-					410,000	381,000	398,964	97.3%	7.6%	To Reflect Prior Year Actual
4900.00 · Offers of Dedication	-	-					-	-	-			
4990.00 · Miscellaneous Income	35,000	-					35,000	35,000	3,911	11.2%	0.0%	Miscellaneous Income and CSRMA Dividends
Total Revenue	17,327,915	2,338,568	0	1,037,860	0	0	20,704,343	20,322,591	14,479,759	69.9%	1.9%	
EXPENSES												
5000.00 · Salaries and Related Expenses												
5010.00 · Salaries and Wages												
5010.10 · Base Staff Salaries	914,006	51,000	1,348,559	617,095		1,166,037	4,096,697	3,559,742	2,867,020	70.0%	15.1%	Reflects change in pay schedules approved by BOD. 3.8% COLA increase in Base Wages is tied to April 2024 CPI-U SF./Oakland/Hayward year-over-year change. 5% Step Increase for 7 Employees. 26 total FTEs
5010.20 · Stand By/On Call	-	-	24,000	-		24,000	48,000	48,000	38,830	80.9%	0.0%	Based on Current FY YTD Actual
5010.30 · Overtime Pay	1,000	-	35,000	5,000		8,000	49,000	73,000	29,839	60.9%	-32.9%	Reduction due to normalization from 2022 and 2023 storm events
5010.40 · Vehicle Allowance	8,760	-	5,760	-		2,880	17,400	17,400	12,340	70.9%	0.0%	5 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	71,000	50,972	77.2%	-7.0%	Based on Current FY YTD Actual
5010.60 · Accrued Time Pay-Out	-	-	-	-		-	-	-	5,237			Not Expecting any Retirements or Terminations
5010.70 · Other Pay	-	-	-	-		-	-	50,000	12,879		-100.0%	
5010.80 · Director Pay	42,000	-	-	-		-	42,000	42,000	28,730	68.4%	0.0%	Use same as FY 23/24 Budget
5010.90 · Temporary Staff Wages	25,000	-	-	-		-	25,000	-	-	0.0%		Admin Support - 1,000 hours @ \$25 per hour
Total 5010.00 · Salaries and Wages	1,020,766	51,000	1,427,319	632,095	-	1,212,917	4,344,097	3,861,142	3,045,847	70.1%	12.5%	

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5020.00 · Health, Life and Disability												
5020.10 · Medical Insurance - Staff	144,805	-	269,930	117,137		199,992	731,865	674,797	530,283	72.5%	8.5%	ISD maximum cost share increase by 11.8% 1/1/24. Estimate 8% increase 1/1/25
5020.20 · Medical Insurance - Directors	42,922	-	-	-		-	42,922	42,922	34,759	81.0%	0.0%	Based on BOD Caps
5020.30 · Dental Insurance - Staff	20,280	-	35,637	16,592		26,732	99,241	99,029	77,790	78.4%	0.2%	Estimate 4% Increase July 2024
5020.40 · Dental Insurance - Directors	3,357	-	-	-		-	3,357	3,357	2,633	78.4%	0.0%	Based on BOD Caps
5020.50 · Vision - Staff	1,942	-	3,493	1,548		2,593	9,576	9,835	7,425	77.5%	-2.6%	Estimate 4% increase July 2024
5020.60 · Vision - Directors	531	-	-	-		-	531	531	432	81.4%	0.0%	Based on BOD Caps
5020.70 · Life and Disability	2,858	-	5,054	2,321		4,193	14,427	14,639	11,163	77.4%	-1.4%	Estimate 4% increase July 2024
Total 5020.00 · Health, Life and Disability	216,696	-	314,114	137,599	-	233,510	901,918	845,110	664,485	73.7%	6.7%	
5030.00 · Retirement - CalPERS	337,045	-	417,657	187,264		302,966	1,244,932	1,036,486	844,521	67.8%	20.1%	43.3% of base wages for CalPERS Classic, 14 Employees, includes 7% of EE share paid by ISD and allocation of unfunded liability. 8.4% of base wages for CalPERS PEPRA, 12 Employees. Required payment of Unfunded liability for Classic employees increased from \$409,625 to \$503,940 (23% increase).
5040.00 · OPEB Annual Req. Contribution	500,000	-	-	-		-	500,000	400,000	329,934	66.0%	25.0%	Estimated annual contribution to reduce Net OPEB Liability
5080.00 · Workers Compensation Insurance	3,332	-	58,509	33,730		48,943	144,512	120,008	68,844	47.6%	20.4%	Expecting 5% Increase in Rates, Experience Mod currently increased from 0.88 to 0.92. Overall increase includes increase in wages.
5090.00 · Payroll Taxes - Employer	23,332	-	23,356	10,425		19,547	76,660	67,549	57,507	75.0%	13.5%	As calculated based on expected payroll
Total 5000.00 · Salaries and Related Expenses	2,101,170	51,000	2,240,954	1,001,113	-	1,817,883	7,212,120	6,330,295	5,011,138	69.5%	13.9%	
5200.00 · Administration Expenses												
5203.00 · Bank Service Fees	500	-	-	-	-	-	500	500	2	0.4%	0.0%	
5204.00 · Coalitions	21,700	-	-	-	-	6,200	27,900	15,900	16,142	57.9%	75.5%	CVCWA (\$4,200 Mercury Study), BABC (\$1,500 BABC), EBMUD (\$4,000 BACWA), SJCDWQ (\$12,000) Delta RMP (\$3,500), CV-SALTS (\$2,700)
5205.00 · County - LAFCO	9,000	-	-	-	-	-	9,000	8,000	8,503	94.5%	12.5%	Estimated Annual Fee
5210.00 · County - Processing Fees	15,000	-	-	-	-	-	15,000	15,000	14,345	95.6%	0.0%	Estimated Annual Fee
5215.00 · Dues and Memberships	35,000	-	11,000	-	-	2,000	48,000	39,435	38,385	80.0%	21.7%	CASA (\$18,540), CSDA (\$9,000), CVCWA (\$2,580), CCSDA (\$150), CALPERA (\$1,400), City of Antioch (\$375 ECWMA), CWEA (\$600), Oakley Chamber (\$500), Costco (\$120), Amazon Prime (\$155), Underground Service Alerts, WEF
5220.00 · Election Expenses	30,000	-	-	-	-	-	30,000	-	-			Elections FY 24/25
5225.00 · Employee Events & Appreciation	22,000	-	1,000	500	-	2,000	25,500	25,000	16,232	63.7%	2.0%	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	-	-	500	7,500	7,500	5,821	77.6%	0.0%	Employee Assistance Program, ergonomics and posture related equipment
5230.00 · Expensed Equip/Furn/Software	20,000	-	1,500	-	-	5,000	26,500	16,500	11,190	42.2%	60.6%	Desk phones and Replacement PCs/Laptops, QB Enterprise Platform Upgrade (~\$7,000).
5235.00 · Licenses/Permits/Certifications	1,000	-	8,000	3,000	-	85,000	97,000	98,000	84,684	87.3%	-1.0%	SWRCB/CWEA Certifications, SWRCB Permit Fees, Air Pollution Permit, CCC Hazardous Waste/Health Services, DMV, CCHSHMP
5240.00 · Office Supplies and Expenses	16,000	-	3,000	2,200	-	2,500	23,700	18,700	17,376	73.3%	26.7%	Based on expected actual
5242.00 · Physicals & Exams	500	-	1,500	1,000	-	600	3,600	3,600	696	19.3%	0.0%	DMV Physicals and Datco Drug Testing
5245.00 · Postage and Delivery	2,100	-	500	100	-	500	3,200	3,200	1,501	46.9%	0.0%	Based on expected actual. Admin leasing a postage machine.
5248.00 · Printing and Reproduction	1,500	-	500	-	-	1,000	3,000	3,000	1,470	49.0%	0.0%	Sharp USA Copier Maintenance
5250.00 · Public Education and Outreach	20,000	-	-	-	1,500	-	21,500	22,500	11,030	51.3%	-4.4%	Public outreach and open house events
5255.00 · Records Management	10,000	-	-	-	-	-	10,000	10,000	3,523	35.2%	0.0%	ECS Imaging, Shredding and program license fee. Off-site records storage service.
5261.00 · Subawards		1,227,000	-	-	-	-	1,227,000	310,236	-	0.0%		Estimated 67% of total subaward of \$1.84 million
5265.00 · Subscriptions and Notices	5,000	-	17,000	-	-	-	22,000	25,000	12,230	55.6%	-12.0%	Smart Cover POSM, FOG, BMP, CALCAD (USA Hosting/Dash GIS)

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5270.00 · Telecommunications												
5270.10 · Cellular Reimbursement	3,360	-	6,000	2,400	-	4,200	15,960	15,960	13,275	83.2%	0.0%	Based on cell reimbursements currently in place
5270.20 · Office Line, Internet and Data	40,500	-	3,000	-	-	5,000	48,500	43,000	33,728	69.5%	12.8%	TPx (\$10,000), Microsoft Exchange (\$2,200), Mitel (\$8,500), Comcast (\$13,300), All Bay Answering (\$1,500) and Verizon Agreements (\$5,000)
Total 5270.00 · Telecommunications	43,860	-	9,000	2,400	-	9,200	64,460	58,960	47,003	72.9%	9.3%	
5273.00 · Temporary Support Services	10,000	-	-	-	-	-	10,000	10,000	10,229	102.3%	0.0%	Non Employee Temporary Staffing
5275.00 · Training, Tuition and Conferences	50,000	-	12,000	1,000	-	15,000	78,000	81,000	44,026	56.4%	-3.7%	Training and Conferences for staff and directors
5295.00 · Miscellaneous Administration	4,000	-	1,500	-	-	-	5,500	5,500	5,668	103.1%	0.0%	Placeholder for unexpected costs
Total 5200.00 · Administration Expenses	323,160	1,227,000	67,500	10,200	1,500	129,500	1,758,860	777,531	350,056	19.9%	126.2%	If factor out subawards Admin increased by 12.8% from PY Budget
5300.00 · Insurance												
5310.00 · CSRMA Business Package	340,000	-	-	-	-	-	340,000	300,000	277,087	81.5%	13.3%	Based on Expected Actual. Higher premiums due to industry wide claims resulting from natural catastrophes (hurricanes, floods, and wildfires) and inflation.
5320.00 · Fidelity Bond	2,000	-	-	-	-	-	2,000	2,000	1,580	79.0%	0.0%	Based on Expected Actual
Total 5300.00 · Insurance	342,000	-	-	-	-	-	342,000	302,000	278,667	81.5%	13.2%	
5400.00 · Operations and Maintenance												
5402.00 · Bio-Solids Removal	-	-	-	-	-	250,000	250,000	250,000	198,793	79.5%	0.0%	Based on Expected Actual
5408.00 · Encroachment Permits	-	-	5,000	-	-	-	5,000	5,000	116	2.3%	0.0%	
5410.00 · Equipment Rental	-	-	5,000	1,500	500	5,000	12,000	12,000	4,058	33.8%	0.0%	Boom lift for Crane Inspections/Grit Classifier Service, Crane Rental, Various Other.
5420.00 · Fuel												
5420.20 · Diesel - On Road	-	-	16,000	1,300	-	-	17,300	22,000	10,436	60.3%	-21.4%	
5420.30 · Diesel - Off Road	-	-	2,500	30,000	-	10,000	42,500	36,500	34,962	82.3%	16.4%	
5420.60 · Gasoline	500	-	30,000	14,000	-	300	44,800	42,800	32,290	72.1%	4.7%	
Total 5420.00 · Fuel	500	-	48,500	45,300	-	10,300	104,600	101,300	77,688	74.3%	3.3%	
5425.00 · Janitorial Service and Supplies	15,000	-	14,000	12,000	-	20,000	61,000	61,000	44,946	73.7%	0.0%	Janitorial services and Cintas related supplies
5430.00 · Jersey Island Use Expense	-	-	-	-	-	-	-	-	-	-	-	
5435.00 · Landscaping Services & Supplies	8,000	-	11,000	-	-	15,000	34,000	35,700	15,654	46.0%	-4.8%	Landscaping/Tree trimming
5440.00 · Maintenance and Repair												
5440.05 · Building Maintenance and Security	10,000	-	12,000	3,500	-	20,000	45,500	50,500	21,652	47.6%	-9.9%	Paint, Lights, General Repairs, Locksmith, Rollup Doors, Pest Control, Brivo, Security, HVAC and Various Other
5440.10 · Collection System Repair	-	-	55,000	-	-	-	55,000	60,000	41,902	76.2%	-8.3%	Non Capitalized Repairs to System
5440.20 · Farm and Field Maintenance	-	-	-	5,000	-	-	5,000	10,000	1,296	25.9%	-50.0%	Reduced after first full year without farming and cattle
5440.25 · Ground Maintenance	14,000	-	7,500	5,000	-	25,000	51,500	55,000	40,490	78.6%	-6.4%	Weed Spray, Irrigation/plants/tree R/R, Pesticides
5440.27 · Homeless Encampment Clean-up	10,000	-	-	-	-	-	10,000	10,000	-	0.0%	0.0%	Homelessness clean-up
5440.30 · Levee Maintenance	-	-	-	-	-	-	-	-	-	-	-	None Expected
5440.35 · Pond Maintenance	-	-	5,000	-	-	30,000	35,000	35,000	11,500	32.9%	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 capitlaized rather than operating expense
5440.50 · Undercrossing Maintenance	4,000	-	-	-	-	-	4,000	4,000	419	10.5%	0.0%	Based on expected cost
5440.55 · Vehicle & Equip. Maintenance	1,000	-	23,000	30,000	-	3,000	57,000	50,000	38,923	68.3%	14.0%	Reduction due to elimination of farming operation
5440.60 · WRF Maintenance & Repair	-	-	-	-	-	400,000	400,000	400,000	186,814	46.7%	0.0%	Equip. Maintenance/Repairs, Equip. Replacement <\$5,000 Capitalization Policy. Rotorok (\$35k), Neuros (\$79k), Cisco Air, SHAPE (\$35k), TESCO (\$20K), MarTech (\$35k), Vincent Electric (\$35k), UV Bulbs (\$35k), PRS (\$35k), Bay Cities (\$35k)
Total 5440.00 · Maintenance and Repair	39,000	-	102,500	43,500	-	478,000	663,000	674,500	342,996	51.7%	-1.7%	
5450.00 · Mosquito Abatement	-	-	-	12,000	-	-	12,000	12,000	2,000	16.7%	0.0%	
5455.00 · Nexgen/CMMS	-	-	-	-	-	15,000	15,000	13,500	14,500	96.7%	11.1%	Nexgen Annual Subscription

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5460.00 · Supplies and Materials												
5460.20 · Chemicals	-	-	6,500	-	-	125,000	131,500	131,000	111,612	84.9%	0.4%	\$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	-	-	-	-	-	12,000	12,000	12,000	24,547	204.6%	0.0%	Supplies for Analyzers, Replacement Meters/Probes, and Process Control Lab Tests, HACH Services
5460.80 · Operating and Maintenance Supplies	-	-	8,000	3,500	1,500	15,000	28,000	24,500	25,258	90.2%	14.3%	Mechanics gloves, misc. vehicle cleaners, paint etc.
Total 5460.00 · Supplies and Materials	-	-	14,500	3,500	1,500	152,000	171,500	167,500	161,417	94.1%	2.4%	
5470.00 · Qrtly Ground watering Monitoring	-	-	-	-	-	10,000	10,000	10,000	11,718	117.2%	0.0%	
5475.00 · Reclamation Assessments	7,000	-	-	166,283	-	166,282	339,565	338,465	338,789	99.8%	0.3%	RD830 Assessment, and RD799
5480.00 · Safety Related Expenses	40,000	-	14,000	4,000	-	10,000	68,000	28,000	25,709	37.8%	142.9%	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	36,409	42.8%	0.0%	JSP, TESCO, Cisco, SCADA System Server Maint./Replacement
5488.00 · Tools and Expensed Equipment	-	-	10,000	2,500	-	5,000	17,500	17,500	11,211	64.1%	0.0%	Hand/Power Tools, Gas Meters/Calibration Gases, Small Portable Pumps, Mechanics hand tools, replacing old farm tools
5490.00 · Uniforms and Servicing	1,000	-	14,000	5,000	-	10,000	30,000	28,500	16,488	55.0%	5.3%	Annual servicing and purchases of replacement uniforms
Total 5400.00 · Operations and Maintenance	110,500	-	273,500	295,583	2,000	1,196,582	1,878,165	1,839,965	1,302,492	69.3%	2.1%	
5600.00 · Professional Services												
5605.00 · Accounting Services	125,000	25,000	-	-	-	-	150,000	125,000	105,857	70.6%	20.0%	Michael Welty, CPA - Includes Travel and Lodging Reimbursements (when necessary). Increase represents likely additional costs associated with fiscal management and reporting for the EPA grant and rate change to \$215 per hour effective 7/1/24.
5610.00 · Auditing and Tax Services	24,500	-	-	-	-	-	24,500	20,500	20,500	83.7%	19.5%	MUN, CPAS
5620.00 · Caretaker Costs	-	-	-	16,800	-	-	16,800	16,800	14,000	83.3%	0.0%	
5630.00 · Consulting Services												
5630.10 · Connection Rate Studies	25,000	-	-	-	-	-	25,000	50,000	2,148	8.6%	-50.0%	Rate Study for FY 25/26 Prop 218
5630.15 · Engineering Services	245,000	-	-	-	-	-	245,000	655,000	133,153	54.3%	-62.6%	VW Housen & Associates General Engineering services of \$155,000. (excludes capital project design and management). In addition \$90,000 (72% of project) for sewer master plan and flow analysis. Prior year budget included engineering design costs of \$500,000 for Dryvac lease which did not happen.
5630.20 · Financial Analysis Projections	15,000	-	-	-	-	-	15,000	15,000	11,442	76.3%	0.0%	GASB 68 and 75 Actuarial Reports, Tax Prep Roll and Noticing
5630.25 · Geotechnical Services	-	-	-	-	-	-	-	-	-			
5630.30 · GIS and Mapping	-	-	35,000	-	-	-	35,000	35,000	26,553	75.9%	0.0%	CalCad 200hr Service Contract / CCTV Integration / GIS-Map Updates
5630.40 · Grant Development	-	-	-	-	-	-	-	-	-			
5630.45 · HR Analysis and Services	20,000	-	-	-	-	-	20,000	20,000	24,228	121.1%	0.0%	RGS (\$20,000)
5630.50 · Information Technology	15,000	-	3,000	2,000	-	4,000	24,000	18,500	21,493	89.6%	29.7%	MY PC Partners and Other
5630.55 · Inspection Services	-	-	-	-	-	-	-	-	-			
5630.60 · Regulatory and Environmental	-	-	-	-	-	15,000	15,000	20,000	19,455	129.7%	-25.0%	Regulatory Assistance, ROWD every 5 years (2027, 2032)
5630.65 · Programming Services	-	-	-	-	-	15,000	15,000	15,000	-	0.0%	0.0%	Worksmart Automation, Supply PS Data Integration, Scada Programming.
5630.80 · Strategic and Other Planning	-	-	-	-	-	-	-	-	-			
5630.85 · Studies and Assessments	160,000	-	-	-	-	-	160,000	120,000	93,016	58.1%	33.3%	Sage Consulting-NV5 Solar Feasibility Study (\$85,400) and related SAS support (\$14,600) , Cyber Security Assessment (\$50,000) and SAS Support of Montezuma Water partnership (\$10,000 all of which will be reimbursed by Montezuma Water).
5630.90 · Other Contracted Services	20,000	-	-	-	-	-	20,000	20,000	10,000	50.0%	0.0%	Placeholder for unexpected costs
Total 5630.00 · Consulting Services	500,000	-	38,000	2,000	-	34,000	574,000	968,500	341,488	59.5%	-40.7%	
5650.00 · Lab Testing												
5650.20 · General Lab Services	-	-	-	-	4,100	75,000	79,100	79,100	51,445	65.0%	0.0%	FGL, To reflect actual usage, Local Limits Study Samples
Total 5650.00 · Lab Testing	-	-	-	-	4,100	75,000	79,100	79,100	51,445	65.0%	0.0%	

Ironhouse Sanitary District
Proposed Operating Budget
Fiscal Year 24/25

	Headquarters	Grants	Collections	Jersey	Recycled Water	WRF	FY 24/25 Budget	FY 23/24 Budget	FY 23/24 10 Months Actual (83%)	Actual YTD % of FY 24/25 Budget	Budget 24/25 % Change Budget 23/24	Comments
5660.00 · Legal Services												
5660.10 · General Business Issues	150,000	-	-	-	-	-	150,000	165,000	108,056	72.0%	-9.1%	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	5,000	-	-	-	-	-	5,000	5,000	14,215	284.3%	0.0%	
Total 5660.00 · Legal Services	155,000	-	-	-	-	-	155,000	170,000	122,271	78.9%	-8.8%	
5670.00 · Payroll, Benefits & Bill Pmt. Processing	23,000	-	-	-	-	-	23,000	13,000	11,251	48.9%	76.9%	ADP, 125 Plan and Bill.com (new) processing fees.
5680.00 · Public Outreach Services	85,000	-	-	-	-	-	85,000	304,665	111,104	130.7%	-72.1%	R&G Promotions (\$30,000), CV Strategies - External Communications (\$55,000).
Total 5600.00 · Professional Services	912,500	25,000	38,000	18,800	4,100	109,000	1,107,400	1,697,565	777,916	70.2%	-34.8%	
5800.00 · Utilities												
5810.00 · Diablo Water District	2,000	-	12,000	-	-	2,300	16,300	16,000	11,923	73.1%	1.9%	DWD lift station wash water, potable water for office, shop and plant
5860.00 · Electric and Gas	15,000	-	165,000	21,000	-	765,000	966,000	860,000	808,334	83.7%	12.3%	PG&E and solar purchase agreement
Total 5800.00 · Utilities	17,000	-	177,000	21,000	-	767,300	982,300	876,000	820,257	83.5%	12.1%	
6000.00 · Depreciation Expense	120,000	-	1,850,000	100,000	-	2,400,000	4,470,000	4,450,000	3,708,333	83.0%	0.4%	
Total Expense	3,926,330	1,303,000	4,646,954	1,446,696	7,600	6,420,265	17,750,845	16,273,356	12,248,859	69.0%	9.1%	
Net Operating Income (Deficit)	13,401,585	1,035,568	(4,646,954)	(408,836)	(7,600)	(6,420,265)	2,953,498	4,049,234	2,230,900	75.5%	-27.1%	
Other Income/Expense												
Other Income												
7600.00 · Gain (Loss) Sale of Assets	-	-	-	-	-	-	-	-	6,384			
7700.00 · Interest and Dividend Income	1,500,000	-	-	-	-	-	1,500,000	800,000	1,491,542	99.4%	87.5%	Higher Interest Rates on Reserves
7800.00 · Unrealized Gains and (Losses)	-	-	-	-	-	-	-	-	235,975			
Total Other Income	1,500,000	-	-	-	-	-	1,500,000	800,000	1,733,901	115.6%	87.5%	
Other Expense												
8995.00 · Interest Expense	-	-	-	-	-	-	-	-	-			
Total Other Expense	-	-	-	-	-	-	-	-	-			
Net Other Income(Expense)	1,500,000	-	-	-	-	-	1,500,000	800,000	1,733,901	115.6%	87.5%	
Net Income (Deficit)	14,901,585	1,035,568	(4,646,954)	(408,836)	(7,600)	(6,420,265)	4,453,498	4,849,234	3,964,801	89.0%	-8.2%	
Adjustments to Net Cash Flow												
Less: Debt Service	(2,937,701)	-	-	-	-	-	(2,937,701)	(2,937,701)	(2,937,701)	100.0%	0.0%	
Less: Capital Expenditures	(500,000)	(1,313,698)	(1,595,000)	(60,000)	-	(150,000)	(3,618,698)	(5,900,000)	(627,037)	17.3%	-38.7%	
Add: Depreciation Expense	120,000	-	1,850,000	100,000	-	2,400,000	4,470,000	4,450,000	3,708,333	83.0%	0.4%	
Net Cash Inflow (Outflow)	11,583,884	(278,130)	(4,391,954)	(368,836)	(7,600)	(4,170,265)	2,367,099	461,533	4,108,396	173.6%	412.9%	

ISD
Net Asset Reserve Analysis and Rollforward
Based on 0% Rate Increase
FY 24/25

	Unrestricted					Restricted				Total
	Operations	Rate Stabilization	Capital Expenditure	Jersey Trail Use	Total Unrestricted	Debt Service	Capacity	Trunkline Capacity	Total Restricted	
Estimated Balance 6/30/24	7,031,409	732,000	21,000,000	35,700	28,799,109	2,937,701	11,850,000	3,950,000	18,737,701	47,536,810
Expected Inflows	17,050,045		1,723,698		18,773,743		1,930,600		1,930,600	20,704,343
Interest Income	975,000				975,000		390,000	135,000	525,000	1,500,000
Expected Disbursements	(13,280,845)		(3,618,698)	0	(16,899,543)				0	(16,899,543)
Debt Service Payment	(1,571,670)				(1,571,670)		(1,366,031)		(1,366,031)	(2,937,701)
Transfers for Operating Excess	(3,172,530)		3,172,530		0				0	0
Transfers - Expansion for Debt Coverage	0				0		0		0	0
Estimated Balance 6/30/25	7,031,409	732,000	22,277,530	35,700	30,076,640	2,937,701	12,804,569	4,085,000	19,827,270	49,903,909
Est. Change in Net Asset Reserve Balance	(0)	0	1,277,530	0	1,277,530	0	954,569	135,000	1,089,569	2,367,099
Reserve Requirements per Adopted Policies:										
Target	7,031,409	2,008,974	15,589,226	0	24,629,610	2,937,701	N/A	N/A		
Minimum	4,017,948	1,004,487	1,589,226	0	6,611,661	2,937,701	N/A	N/A		
Maximum	7,031,409	N/A	31,178,452	0	38,209,862	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	1,004,487
Four Month Budgeted Operating Costs excluding Depreciation and expansion costs	4,017,948
Seven Months Budgeted Operating Costs excluding Depreciation and Expansion costs	7,031,409
Twelve Months Budgeted Operating Costs excluding Depreciation and Expansion costs	12,053,845
Excess Operating Reserve	(0)

Rate Stabilization Reserve

Two Months Budgeted Operating Costs excluding Depreciation and expansion costs	2,008,974
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Capitalization Reserve

Cost Basis of Capital Assets 4/30/24	158,922,619
Minimum Balance @ 1%	1,589,226
Five Year Capital Plan	14,000,000

Jersey Island Reserve

One Year of User Fees

Debt Service Reserve

Annual Debt Service	2,937,701
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