





Ironhouse Sanitary District  
Board Adopted Mid-Year Operating Budget Revision  
Fiscal Year 24/25

Headquarters	Grants	Collections	Jersey	Recycled Water	WRF	Revised FY 24/25 Budget	Previously Approved FY 24/25 Budget	Revised Budget \$ Change from Approved Budget	Comments
5020.00 · Health, Life and Disability									
5020.10 · Medical Insurance - Staff	176,442	-	269,930	117,137	185,078	748,588	731,865	16,723	ISD maximum cost share increase by 11.8% 1/1/24. Estimate 8% increase 1/1/25. Reflects staffing changes.
5020.20 · Medical Insurance - Directors	42,922	-	-	-	-	42,922	42,922	-	Based on BOD Caps
5020.30 · Dental Insurance - Staff	23,469	-	35,637	16,592	24,704	100,402	99,241	1,161	Estimate 4% Increase July 2024. Reflects staffing changes.
5020.40 · Dental Insurance - Directors	3,357	-	-	-	-	3,357	3,357	-	Based on BOD Caps
5020.50 · Vision - Staff	2,523	-	3,493	1,548	2,397	9,961	9,576	385	Estimate 4% Increase July 2024. Reflects staffing changes.
5020.60 · Vision - Directors	531	-	-	-	-	531	531	-	Based on BOD Caps
5020.70 · Life and Disability	3,688	-	5,054	2,321	3,894	14,957	14,427	530	Estimate 4% Increase July 2024. Reflects staffing changes.
<b>Total 5020.00 · Health, Life and Disability</b>	<b>252,931</b>	<b>-</b>	<b>314,114</b>	<b>137,599</b>	<b>-</b>	<b>920,717</b>	<b>901,918</b>	<b>18,799</b>	
5030.00 · Retirement - CalPERS									
5030.00 · Retirement - CalPERS	318,111	-	440,252	196,576	270,903	1,225,842	1,244,932	(19,090)	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). Reflects staffing changes.
5034.00 Employer Match 401(a) Plan	30,000	-	-	-	-	30,000	0	30,000	Estimated Match for 401(K) Plan
5040.00 · OPEB Annual Req. Contribution	932,000	-	-	-	-	932,000	500,000	432,000	Increase reflects board action to increase funding
5080.00 · Workers Compensation Insurance	4,182	-	60,468	33,846	47,397	145,893	144,512	1,381	Expecting 5% Increase in Rates, Experience Mod currently increased from 0.88 to 0.92. Reflects staffing changes.
5090.00 · Payroll Taxes - Employer	27,932	-	25,968	10,457	18,187	82,543	76,660	5,883	As calculated based on expected payroll
<b>Total 5000.00 · Salaries and Related Expenses</b>	<b>2,896,232</b>	<b>0</b>	<b>2,316,520</b>	<b>1,012,766</b>	<b>-</b>	<b>7,953,201</b>	<b>7,212,119</b>	<b>741,082</b>	
<b>5200.00 · Administration Expenses</b>									
5203.00 · Bank Service Fees	500	-	-	-	-	500	500	-	
5204.00 · Coalitions	22,800	-	-	-	6,200	29,000	27,900	1,100	CVCWA (\$4,200 Mercury Study), BABC (\$1,500 BABC), EBMUD (\$4,000 BACWA), SJCDWQ (\$12,000) Delta RMP (\$3,500), CV-SALTS (\$2,700) and NAWCA (\$1,100).
5205.00 · County - LAFCO	9,000	-	-	-	-	9,000	9,000	-	Estimated Annual Fee
5210.00 · County - Processing Fees	15,000	-	-	-	-	15,000	15,000	-	Estimated Annual Fee
5215.00 · Dues and Memberships	35,000	-	11,000	-	2,000	48,000	48,000	-	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	30,000	-	Elections FY 24/25
5225.00 · Employee Events & Appreciation	22,000	-	1,000	500	2,000	25,500	25,500	-	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	-	Employee Assistance Program, ergonomics and posture related equipment
5230.00 · Expensed Equip/Furn/Software	410,000	-	1,500	-	5,000	416,500	26,500	390,000	Desk phones and Replacement PCs/Laptops, QB Enterprise Platform Upgrade (~\$7,000). ERP implementation \$390,000 estimate.
5235.00 · Licenses/Permits/Certifications	1,000	-	8,000	3,000	85,000	97,000	97,000	-	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	23,700	-	Based on expected actual
5242.00 · Physicals & Exams	500	-	1,500	1,000	600	3,600	3,600	-	DMV Physicals and Datco Drug Testing
5245.00 · Postage and Delivery	2,100	-	500	100	500	3,200	3,200	-	Based on expected actual. Admin leasing a postage machine.
5248.00 · Printing and Reproduction	1,500	-	500	-	1,000	3,000	3,000	-	Sharp USA Copier Maintenance
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.
5261.00 · Subawards	-	-	-	-	-	-	1,227,000	(1,227,000)	Delayed until FY 25/26
5265.00 · Subscriptions and Notices	10,000	-	17,000	-	-	27,000	22,000	5,000	Smart Cover POSM, FOG, BMP, CALCAD (USA Hosting/Dash GIS)



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5270.00 · Telecommunications  
 5270.10 · Cellular Reimbursement  
 5270.20 · Office Line, Internet and Data  
 Total 5270.00 · Telecommunications  
 5273.00 · Temporary Support Services  
 5275.00 · Training, Tuition and Conferences  
 5295.00 · Miscellaneous Administration  
**Total 5200.00 · Administration Expenses**

**5300.00 · Insurance**

5310.00 · CSRMA Business Package  
 5320.00 · Fidelity Bond  
**Total 5300.00 · Insurance**

**5400.00 · Operations and Maintenance**

5402.00 · Bio-Solids Removal  
 5408.00 · Encroachment Permits  
 5410.00 · Equipment Rental  
 5420.00 · Fuel  
 5420.20 · Diesel - On Road  
 5420.30 · Diesel - Off Road  
 5420.60 · Gasoline  
 Total 5420.00 · Fuel  
 5425.00 · Janitorial Service and Supplies  
 5430.00 · Jersey Island Use Expense  
 5435.00 · Landscaping Services & Supplies  
 5440.00 · Maintenance and Repair  
 5440.05 · Building Maintenance and Security  
 5440.10 · Collection System Repair  
 5440.20 · Farm and Field Maintenance  
 5440.25 · Ground Maintenance  
 5440.27 · Homeless Encampment Clean-up  
 5440.30 · Levee Maintenance  
 5440.35 · Pond Maintenance  
 5440.40 · Road Repairs  
 5440.50 · Undercrossing Maintenance  
 5440.55 · Vehicle & Equip. Maintenance  
 5440.60 · WRF Maintenance & Repair  
 Total 5440.00 · Maintenance and Repair  
 5450.00 · Mosquito Abatement  
 5455.00 · Nexgen/CMMS

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								-	
	3,360	6,000	2,400	-	4,200	15,960	15,960	-	Based on cell reimbursements currently in place
	40,500	3,000	-	-	5,000	48,500	48,500	-	TPx (\$10,000), Microsoft Exchange (\$2,200), Mitel (\$8,500), Comcast (\$13,300), All Bay Answering (\$1,500) and Verizon Agreements (\$5,000)
	43,860	9,000	2,400	-	9,200	64,460	64,460	-	
	23,000	-	-	-	30,000	53,000	10,000	43,000	Admin support and WRF maintenance Worker
	50,000	12,000	1,000	-	15,000	78,000	78,000	-	Training and Conferences for staff and directors
	4,000	1,500	-	-	-	5,500	5,500	-	Placeholder for unexpected costs
	732,260	67,500	10,200	1,500	159,500	970,960	1,758,860	(787,900)	If factor out subawards Admin increased by 12.8% from PY Budget
	373,000	-	-	-	-	373,000	340,000	33,000	Based on Expected Actual. Higher premiums due to industry wide claims resulting from natural catastrophes (hurricanes, floods, and wildfires) and inflation.
	2,000	-	-	-	-	2,000	2,000	-	Based on Expected Actual
	375,000	-	-	-	-	375,000	342,000	33,000	
	-	-	-	-	250,000	250,000	250,000	-	Based on Expected Actual
	-	5,000	-	-	-	5,000	5,000	-	
	-	5,000	1,500	500	5,000	12,000	12,000	-	Boom lift for Crane Inspections/Grit Classifier Service, Crane Rental, Various Other.
	-	-	-	-	-	-	-	-	
	-	16,000	1,300	-	-	17,300	17,300	-	
	-	2,500	30,000	-	10,000	42,500	42,500	-	
	500	30,000	14,000	-	300	44,800	44,800	-	
	500	48,500	45,300	-	10,300	104,600	104,600	-	
	15,000	14,000	12,000	-	20,000	61,000	61,000	-	Janitorial services and Cintas related supplies
	-	-	-	-	-	-	-	-	
	8,000	11,000	-	-	15,000	34,000	34,000	-	Landscaping/Tree trimming
	10,000	12,000	3,500	-	20,000	45,500	45,500	-	Paint, Lights, General Repairs, Locksmith, Rollup Doors, Pest Control, Brivo, Security, HVAC and Various Other
	-	155,000	-	-	-	155,000	55,000	100,000	Non Capitalized Repairs to System. Includes forcemain at Cypress Pre-Construction Repair Costs of \$100K.
	-	-	5,000	-	-	5,000	5,000	-	Reduced after first full year without farming and cattle
	14,000	7,500	5,000	-	25,000	51,500	51,500	-	Weed Spray, Irrigation/plants/tree R/R, Pesticides
	10,000	-	-	-	-	10,000	10,000	-	Homelessness clean-up
	-	-	-	-	-	-	-	-	None Expected
	-	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)
	-	-	-	-	-	-	-	-	This is a capitalized rather than operating expense
	4,000	-	-	-	-	4,000	4,000	-	Based on expected cost
	1,000	23,000	30,000	-	3,000	57,000	57,000	-	Reduction due to elimination of farming operation
	-	-	-	-	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)
	39,000	202,500	43,500	-	478,000	763,000	663,000	100,000	
	-	-	12,000	-	6,000	18,000	12,000	6,000	Increase reflects board action to increase funding
	-	-	-	-	15,000	15,000	15,000	-	Nexgen Annual Subscription



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5460.00 · Supplies and Materials

5460.20 · Chemicals

5460.40 · Lab Supplies

5460.80 · Operating and Maintenance Supplies

Total 5460.00 · Supplies and Materials

5470.00 · Qrtly Ground watering Monitoring

5475.00 · Reclamation Assessments

5480.00 · Safety Related Expenses

5485.00 · Telemetry System & Calibration

5488.00 · Tools and Expensed Equipment

5490.00 · Uniforms and Servicing

**Total 5400.00 · Operations and Maintenance**

**5600.00 · Professional Services**

5605.00 · Accounting Services

5610.00 · Auditing and Tax Services

5620.00 · Caretaker Costs

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

5630.55 · Inspection Services

5630.60 · Regulatory and Environmental

5630.65 · Programming Services

5630.80 · Strategic and Other Planning

5630.85 · Studies and Assessments

5630.90 · Other Contracted Services

Total 5630.00 · Consulting Services

Headquarters	Grants	Collections	Jersey	Recycled Water	WRF	Revised FY 24/25 Budget	Previously Approved FY 24/25 Budget	Revised Budget \$ Change from Approved Budget	Comments
								-	
	-	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)
	-	-	-	-	12,000	12,000	12,000	-	Supplies for Analyzers, Replacement Meters/Probes, and Process Control Lab Tests, HACH Services
	-	8,000	3,500	1,500	15,000	28,000	28,000	-	Mechanics gloves, misc. vehicle cleaners, paint etc.
	-	14,500	3,500	1,500	152,000	171,500	171,500	-	
	-	-	-	-	10,000	10,000	10,000	-	
	7,000	-	166,283	-	166,282	339,565	339,565	-	RD830 Assessment, and RD799
	40,000	-	14,000	4,000	10,000	68,000	68,000	-	Update SDS chemical management system and safety programs, safety boots, PPE, certifications and other safety related costs.
	-	-	35,000	-	50,000	85,000	85,000	-	JSP, TESCO, Cisco, SCADA System Server Maint./Replacement
	-	-	10,000	2,500	5,000	17,500	17,500	-	Hand/Power Tools, Gas Meters/Calibration Gases, Small Portable Pumps, Mechanics hand tools, replacing old farm tools
	1,000	-	14,000	5,000	10,000	30,000	30,000	-	Annual servicing and purchases of replacement uniforms
	110,500	-	373,500	295,583	2,000	1,202,582	1,878,165	106,000	
	150,000	-	-	-	-	150,000	150,000	-	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.
	24,500	-	-	-	-	24,500	24,500	-	MUN, CPAS
	-	-	16,800	-	-	16,800	16,800	-	
	25,000	-	-	-	-	25,000	25,000	-	Rate Study for FY 25/26 Prop 218
	295,406	-	-	-	-	295,406	245,000	50,406	VW Housen & Associates General Engineering services of \$205,406. (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. Increase reflects additional in office hours for Vivian Housen.
	50,000	-	-	-	-	50,000	15,000	35,000	GASB 68 and 75 Actuarial Reports, Tax Prep Roll and Noticing, and Jersey Island land appraisal (\$35K)
	-	-	-	-	-	-	-	-	
	-	-	35,000	-	-	35,000	35,000	-	CalCad 200hr Service Contract / CCTV Integration / GIS-Map Updates
	-	-	-	-	-	-	-	-	
	20,000	-	-	-	-	20,000	20,000	-	RGS (\$20,000)
	21,000	-	3,000	2,000	4,000	30,000	24,000	6,000	MY PC Partners and Civic Plus
	20,000	-	-	-	-	20,000	-	20,000	Outfall Pipeline Inspection
	125,000	-	-	-	15,000	140,000	15,000	125,000	Regulatory Assistance, ROWD every 5 years (2027, 2032) and On-Call Environmental (\$125K)
	-	-	-	-	15,000	15,000	15,000	-	Worksmart Automation, Supply PS Data Integration, Scada Programming.
	68,760	-	-	-	-	68,760	-	68,760	
	808,500	-	-	-	-	808,500	160,000	648,500	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), Waster Water Master Plan (\$450K), Technology Master Plan (\$120K), ZEV Transition Plan (\$53K) and Mainland Property Master Plan (\$25.5K).
	31,500	-	-	-	-	31,500	20,000	11,500	Placeholder for unexpected costs and Jersey Island Property Negotiations.
	1,465,166	-	38,000	2,000	34,000	1,539,166	574,000	965,166	



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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, Benefits & Bill Pmt. Processing  
  
     5680.00 · Public Outreach Services  
**Total 5600.00 · Professional Services**  
**5800.00 · Utilities**  
     5810.00 · Diablo Water District  
     5860.00 · Electric and Gas  
**Total 5800.00 · Utilities**  
 6000.00 · Depreciation Expense  
**Total Expense**  
**Net Operating Income (Deficit)**  
  
**Other Income/Expense**  
**Other Income**  
     7600.00 · Gain (Loss) Sale of Assets  
     7700.00 · Interest and Dividend Income  
     7800.00 · Unrealized Gains and (Losses)  
**Total Other Income**  
**Other Expense**  
     8995.00 · Interest Expense  
**Total Other Expense**  
**Net Other Income(Expense)**  
**Net Income (Deficit)**  
  
**Adjustments to Net Cash Flow**  
 Less: Debt Service  
 Less: Capital Expenditures  
 Add: Depreciation Expense  
  
**Net Cash Inflow (Outflow)**

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	-	-	-	4,100	100,000	104,100	79,100	25,000	FGL, To reflect actual usage, Local Limits Study Samples
	-	-	-	4,100	100,000	104,100	79,100	25,000	
	250,000	-	-	-	-	250,000	150,000	100,000	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.
	5,000	-	-	-	-	5,000	5,000	-	
	255,000	-	-	-	-	255,000	155,000	100,000	
	23,000	-	-	-	-	23,000	23,000	-	ADP, 125 Plan and Bill.com (new) processing fees.
	135,000	-	-	-	-	135,000	85,000	50,000	R&G Promotions (\$30,000), CV Strategies - External Communications (\$105,000).
	2,052,666	-	38,000	18,800	4,100	2,247,566	1,107,400	1,140,166	
	2,000	-	12,000	-	-	16,300	16,300	-	DWD lift station wash water, potable water for office, shop and plant
	15,000	-	165,000	21,000	-	966,000	966,000	-	PG&E and solar purchase agreement
	17,000	-	177,000	21,000	-	982,300	982,300	-	
	120,000	-	1,850,000	100,000	-	4,470,000	4,470,000	-	
	6,303,658	-	4,822,520	1,458,349	7,600	18,983,192	17,750,844	1,232,348	
	11,154,256	-	(4,822,520)	(420,489)	(7,600)	(487,417)	2,953,498	(3,440,916)	
	-	-	-	-	-	-	-	-	
	2,400,000	-	-	-	-	2,400,000	1,500,000	900,000	Higher Interest Rates on Reserves
	-	-	-	-	-	-	-	-	
	2,400,000	-	-	-	-	2,400,000	1,500,000	900,000	
	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	
	2,400,000	-	-	-	-	2,400,000	1,500,000	900,000	
	13,554,256	-	(4,822,520)	(420,489)	(7,600)	1,912,583	4,453,498	(2,540,916)	
	(2,937,701)	-	-	-	-	(2,937,701)	(2,937,701)	-	
	(660,314)	-	(2,448,384)	(10,000)	-	(3,618,698)	(3,618,698)	-	
	120,000	-	1,850,000	100,000	-	4,470,000	4,470,000	-	
	10,076,241	-	(5,420,904)	(330,489)	(7,600)	(173,816)	2,367,099	(2,540,916)	