

Ironhouse Sanitary District
Proposed Operating Budget Based on 0% Rate Increase
Fiscal Year 23/24

	Headquarters	Grants	Collections	Jersey	Recycled Water	WRF	FY 23/24 Budget	FY 22/23 Budget	FY 22/23 9 Months Actual (75%)	Actual YTD % of FY 23/24 Budget	Budget 23/24 % Change Budget 22/23	Comments
REVENUE												
4010.00 · Sewer Service Charge	14,685,491	-					14,685,491	14,504,460	10,878,345	74.1%	1.2%	0% Rate Increase, plus estimated 200 New ESUs carrying forward from FY 22/23
4020.00 · Inspection Fees	-	-					-	-	2,650			4% of Engineers Estimate, can't Forecast so not budgeted
4030.00 · Plan Check Fees	-	-					-	-	-			2% of Engineers Estimate, can't forecast so not budgeted
4060.00 · Sewer Use Charge (New Permits)	91,639	-					91,639	91,639	82,365	89.9%	0.0%	200 New ESUs @ \$916.39 Divided by 2
4070.00 · Capacity Fees	1,909,601	-					1,909,601	1,883,200	1,315,982	68.9%	1.4%	Index for San Francisco (1.4%), estimated 200 New ESUs. Projected new Fee is \$9,548
4100.00 · Leases and Permits	1,000	-		2,000			3,000	3,000	1,060	35.3%	0.0%	Permit Fees and Peoco Energy Jersey Island Leases
4105.00 · Grazing Leases	-	-		802,000			802,000	802,000	601,500	75.0%	0.0%	Grazing Lease to replace cattle operations
4106.00 · Farming Leases	-	-		52,360			52,360	-	21,817	41.7%		Farming lease replaces hay sales
4110.00 · Grant Revenue	-	2,100,000					2,100,000	-	-	0.0%		EPA Grant - Estimated 70% for Fiscal Year
4120.00 · Hay Sales							-	350,000	284,846		-100.0%	Hay Production Operation terminated in FY 22-23
4200.00 · RD830 Levee Maintenance	-	-		150,000			150,000	125,000	93,750	62.5%	20.0%	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	6,397	75.3%	0.0%	Peoco Energy Gas Royalties
4725.00 · Recycled Water Fees							-	-	265			
4750.00 · Other Fees and Reimbursements	100,000	-					100,000	10,000	72,059	72.1%	900.0%	Reimbursements of Legal (\$75,000) and Consulting Fees (\$10,000) Related to Montezuma Reimbursement Agreements
4800.00 · Ad Valorem and Other Taxes	381,000	-					381,000	345,000	224,378	58.9%	10.4%	To Reflect Prior Year Actual
4900.00 · Offers of Dedication	-	-					-	-	-			
4990.00 · Miscellaneous Income	35,000	-					35,000	35,000	5,099	14.6%	0.0%	Miscellaneous Income and CSRMA Dividends
Total Revenue	17,207,731	2,100,000	0	1,014,860	0	0	20,322,591	18,161,799	13,590,513	66.9%	11.9%	
EXPENSES												
5000.00 · Salaries and Related Expenses												
5010.00 · Salaries and Wages												
5010.10 · Base Staff Salaries	908,332	51,000	1,103,364	488,331			3,559,742	3,331,579	2,429,755	68.3%	6.8%	4.2% COLA increase in Base Wages is tied to April 2023 CPI-U SF./Oakland/Hayward year-over-year change. 27 FTEs
5010.20 · Stand By/On Call	-	-	24,000				48,000	48,000	35,229	73.4%	0.0%	Based on Current FY YTD Actual
5010.30 · Overtime Pay	-	-	55,000	10,000			73,000	96,000	64,986	89.0%	-24.0%	Reduction due to elimination of hay operation which required significant overtime hours.
5010.40 · Vehicle Allowance	5,880	-	5,760	2,880			17,400	20,280	13,050	75.0%	-14.2%	5 Employees @ \$240 per Month, 1 employee at \$250 per month
5010.50 · Vacation Buy-Back	40,000	-	14,000	5,000			71,000	62,000	44,076	62.1%	14.5%	Based on Current FY YTD Actual
5010.60 · Accrued Time Pay-Out							-	-	15,896			Not Expecting any Retirements or Terminations
5010.70 · Other Pay	50,000	-					50,000	14,592	49,098	98.2%	242.7%	To reflect other payroll payments actually made in FY 22/23
5010.80 · Director Pay	42,000	-					42,000	39,040	31,620	75.3%	7.6%	Use same as FY 22/23 Actual
5010.90 · Temporary Staff Wages	-	-					-	10,000	-		-100.0%	No plans for hiring temporary employees
Total 5010.00 · Salaries and Wages	1,046,212	51,000	1,202,124	506,211	-	1,055,595	3,861,142	3,621,491	2,683,710	69.5%	6.6%	
5020.00 · Health, Life and Disability												
5020.10 · Medical Insurance - Staff	152,356	-	241,775	104,795			674,797	619,596	434,240	64.4%	8.9%	ISD cost share increase by 6.6% 1/1/23. Estimate 10% increase 1/1/24
5020.20 · Medical Insurance - Directors	42,922	-					42,922	32,638	30,761	71.7%	31.5%	Based on BOD Caps
5020.30 · Dental Insurance - Staff	21,828	-	35,499	15,968			99,029	91,392	64,862	65.5%	8.4%	Estimate 4% Increase July 2023
5020.40 · Dental Insurance - Directors	3,357	-					3,357	3,357	2,656	79.1%	0.0%	Based on BOD Caps
5020.50 · Vision - Staff	2,202	-	3,493	1,548			9,835	9,514	6,487	66.0%	3.4%	Estimate 4% increase July 2023
5020.60 · Vision - Directors	531	-					531	872	399	75.2%	-39.1%	Based on BOD Caps
5020.70 · Life and Disability	3,320	-	4,911	2,253			14,639	12,858	9,793	66.9%	13.9%	Estimate 4% increase July 2023

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Total 5020.00 · Health, Life and Disability	226,515	-	285,678	124,564	-	208,354	845,110	770,227	549,198	65.0%	9.7%	
5030.00 · Retirement - CalPERS	312,312	-	336,415	142,495		245,264	1,036,486	1,043,183	741,524	71.5%	-0.6%	41.2% of base wages for CalPERS Classic, 15 Employees, includes 7% of EE share paid by ISD, 7.9 % of base wages for CalPERS PEPRA, 12 Employees.
5040.00 · OPEB Annual Req. Contribution	400,000	-					400,000	400,000	226,100	56.5%	0.0%	Estimated annual contribution to reduce Net OPEB Liability
5080.00 · Workers Compensation Insurance	3,373	-	46,762	29,964		39,909	120,008	108,033	87,857	73.2%	11.1%	Expecting 5% Increase in Rates, Experience Mod currently 0.88.
5090.00 · Payroll Taxes - Employer	21,593	-	20,090	8,600		17,266	67,549	64,354	43,654	64.6%	5.0%	As calculated based on expected payroll
Total 5000.00 · Salaries and Related Expenses	2,010,004	51,000	1,891,069	811,834	-	1,566,389	6,330,295	6,007,288	4,332,043	68.4%	5.4%	
5200.00 · Administration Expenses												
5203.00 · Bank Service Fees	500	-	-	-	-	-	500	1,000	1	0.2%	-50.0%	Based on Current FY Actual.
5204.00 · Coalitions	9,700	-	-	-	-	6,200	15,900	24,000	6,706	42.2%	-33.8%	CVCWA (\$4,200 Mercury Study), BABC (\$1,500 BABC), EBMUD (\$4,000 BACWA), Delta RMP (\$3,500), CV-SALTS (\$2,700)
5205.00 · County - LAFCO	8,000	-	-	-	-	-	8,000	8,000	6,638	83.0%	0.0%	Estimated Annual Fee
5210.00 · County - Processing Fees	15,000	-	-	-	-	-	15,000	15,000	6,617	44.1%	0.0%	Estimated Annual Fee
5215.00 · Dues and Memberships	27,435	-	10,000	-	-	2,000	39,435	40,515	33,423	84.8%	-2.7%	CASA (\$17,000), CSDA (\$8,000), CVCWA (\$600), CCSDA (\$100), CALPERA (\$740), City of Antioch (\$375 ECWMA), Oakley Chanber (\$500), Costco (\$120), Underground Service Alerts, CWEA Memberships, WEF
5220.00 · Election Expenses	-	-	-	-	-	-	-	30,000	300			No elections FY 23/24
5225.00 · Employee Events & Appreciation	22,000	-	500	500	-	2,000	25,000	29,500	11,354	45.4%	-15.3%	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	7,000	6,055	80.7%	7.1%	Employee Assistance Program, ergonomics and posture related equipment
5230.00 · Expensed Equip/Furn/Software	10,000	-	1,500	-	-	5,000	16,500	15,500	18,455	111.8%	6.5%	Desk phones and Replacement PCs/Laptops
5235.00 · Licenses/Permits/Certifications	8,000	-	12,000	3,000	-	75,000	98,000	91,500	89,071	90.9%	7.1%	SWRCB/CWEA Certifications, SWRCB Permit Fees, Air Pollution Permit, CCC Hazardous Waste/Health Services, DMV, CCHSHMP
5240.00 · Office Supplies and Expenses	12,000	-	2,000	2,200	-	2,500	18,700	15,500	14,683	78.5%	20.6%	Based on expected actual
5242.00 · Physicals & Exams	500	-	1,500	1,000	-	600	3,600	4,100	2,012	55.9%	-12.2%	DMV Physicals and Datco Drug Testing
5245.00 · Postage and Delivery	2,100	-	500	100	-	500	3,200	2,000	1,608	50.3%	60.0%	Based on expected actual. Admin leasing a postage machine.
5248.00 · Printing and Reproduction	1,500	-	500	-	-	1,000	3,000	2,500	1,004	33.5%	20.0%	Sharp USA Copier Maintenance
5250.00 · Public Education and Outreach	21,000	-	-	-	1,500	-	22,500	24,500	3,656	16.2%	-8.2%	Public outreach and open house events
5255.00 · Records Management	10,000	-	-	-	-	-	10,000	3,500	10,792	107.9%	185.7%	ECS Imaging, Shredding and program license fee. Off-site records storage service.
5260.00 · Subawards		310,236	-	-	-	-	310,236	-	-	0.0%		Diablo Water EPA Grant Subaward
5265.00 · Subscriptions and Notices	10,000	-	15,000	-	-	-	25,000	20,500	18,749	75.0%	22.0%	Smart CoverPOSM, FOG, BMP, CALCAD (USA Hosting/Dash GIS)
5270.00 · Telecommunications												
5270.10 · Cellular Reimbursement	3,360	-	6,000	2,400	-	4,200	15,960	18,600	11,570	72.5%	-14.2%	Based on cell reimbursements currently in place
5270.20 · Office Line, Internet and Data	35,000	-	3,000	-	-	5,000	43,000	39,000	31,970	74.3%	10.3%	TPx (\$9,600), Microsoft Exchange (\$2,100), Mitel (\$8,500), Comcast (\$13,300), All Bay Answering (\$1,500) and Verizon Agreements
Total 5270.00 · Telecommunications	38,360	-	9,000	2,400	-	9,200	58,960	57,600	43,540	73.8%	2.4%	
5273.00 · Temporary Support Services	10,000	-	-	-	-	-	10,000	4,000	10,285	102.9%	150.0%	Non Employee Temporary Staffing
5275.00 · Training, Tuition and Conferences	55,000	-	10,000	1,000	-	15,000	81,000	66,500	60,654	74.9%	21.8%	Training, Tuition costs for admin staff (\$17K), directors (\$24K) and ISD for mandatory organizational wide trainings. Also includes non HQ trainings for collections, WRF and Jersey.
5295.00 · Miscellaneous Administration	4,000	-	1,500	-	-	-	5,500	5,000	33,681	612.4%	10.0%	Placeholder for unexpected costs
Total 5200.00 · Administration Expenses	271,095	310,236	65,000	10,200	1,500	119,500	777,531	467,715	379,284	48.8%	66.2%	

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5300.00 - Insurance												
5310.00 - CSRMA Business Package	300,000	-					300,000	195,000	220,760	73.6%	53.8%	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	1,505	75.3%	0.0%	Based on Expected Actual
Total 5300.00 - Insurance	302,000	-	-	-	-	-	302,000	197,000	222,265	73.6%	53.3%	
5400.00 - Operations and Maintenance												
5402.00 - Bio-Solids Removal	-	-	-	-	-	250,000	250,000	220,000	198,239	79.3%	13.6%	Based on Expected Actual
5408.00 - Encroachment Permits	-	-	5,000	-	-	-	5,000	5,000	-	0.0%	0.0%	
5410.00 - Equipment Rental	-	-	5,000	1,500	500	5,000	12,000	11,000	54,608	455.1%	9.1%	Other. FY 22-23 Actual includes one-time pump rentals related to winter storms.
5420.00 - Fuel	-	-										
5420.20 - Diesel - On Road	-	-	20,000	2,000	-	-	22,000	23,000	19,213	87.3%	-4.3%	Expecting reduction in fuel on Jersey Island due to no hay operation
5420.30 - Diesel - Off Road	-	-	2,500	30,000	-	4,000	36,500	65,000	33,920	92.9%	-43.8%	Expecting reduction in fuel on Jersey Island due to no hay operation
5420.60 - Gasoline	2,500	-	30,000	10,000	-	300	42,800	38,800	29,192	68.2%	10.3%	
Total 5420.00 - Fuel	2,500	-	52,500	42,000	-	4,300	101,300	126,800	82,325	81.3%	-20.1%	
5425.00 - Janitorial Service and Supplies	15,000	-	14,000	12,000	-	20,000	61,000	52,000	36,880	60.5%	17.3%	Janitorial services and Cintas related supplies
5430.00 - Jersey Island Use Expense	-	-	-	-	-	-	-	-	-			
5435.00 - Landscaping Services & Supplies	9,700	-	11,000	-	-	15,000	35,700	20,700	22,717	63.6%	72.5%	Landscaping in past considered "occasional maintenance" (such as tree trimming/removal, Recycled Station maintenance, gopher issues) are now being classified as regular ongoing maintenance.
5440.00 - Maintenance and Repair												
5440.05 - Building Maintenance and Security	15,000	-	12,000	3,500	-	20,000	50,500	45,500	47,391	93.8%	11.0%	Paint, Lights, General Repairs, Locksmith, Rollup Doors, Pest Control, Brivo, Security, HVAC and Various Other
5440.10 - Collection System Repair	-	-	60,000	-	-	-	60,000	50,000	45,259	75.4%	20.0%	Non Capitalized Repairs to System
5440.20 - Farm and Field Maintenance	-	-	-	10,000	-	-	10,000	100,000	2,329	23.3%	-90.0%	Reduction due to lease taking over farm and pasture maintenance.
5440.25 - Ground Maintenance	14,000	-	6,000	10,000	-	25,000	55,000	65,000	32,544	59.2%	-15.4%	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	5,000	10,698	30.6%	600.0%	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	-	-	-	-	-	-	-	50,000	-			This is a capitalized rather than operating expense
5440.50 - Undercrossing Maintenance	4,000	-	-	-	-	-	4,000	4,000	1,871	46.8%	0.0%	Based on expected cost
5440.55 - Vehicle & Equip. Maintenance	2,000	-	15,000	30,000	-	3,000	50,000	67,000	50,290	100.6%	-25.4%	Reduction due to elimination of farming operation
5440.60 - WRF Maintenance & Repair	-	-	-	-	-	400,000	400,000	300,000	338,068	84.5%	33.3%	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)
Total 5440.00 - Maintenance and Repair	45,000	-	98,000	53,500	-	478,000	674,500	696,500	528,450	78.3%	-3.2%	
5450.00 - Mosquito Abatement	-	-	-	12,000	-	-	12,000	12,000	500	4.2%	0.0%	
5455.00 - Nexgen/CMMS	-	-	-	-	-	13,500	13,500	13,500	13,500	100.0%	0.0%	Nexgen Annual Subscription
5460.00 - Supplies and Materials												
5460.20 - Chemicals	-	-	6,000	-	-	125,000	131,000	80,000	130,285	99.5%	63.8%	\$18k Alum 20kgal (\$0.87/gal), \$44k Citric 4kgal(\$11/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	8,000	912	7.6%	50.0%	Supplies for Analyzers, Replacement Meters/Probes, and Process Control Lab Tests, HACH Services
5460.80 - Operating and Maintenance Supplies	-	-	7,500	3,500	1,500	12,000	24,500	20,000	10,819	44.2%	22.5%	Mechanics gloves, misc. vehicle cleaners, paint etc.
Total 5460.00 - Supplies and Materials	-	-	13,500	3,500	1,500	149,000	167,500	108,000	142,016	84.8%	55.1%	
5470.00 - Qrtly Ground watering Monitoring	-	-	-	-	-	10,000	10,000	7,000	8,001	80.0%	42.9%	
5475.00 - Reclamation Assessments	5,900	-	-	166,283	-	166,282	338,465	338,265	338,400	100.0%	0.1%	RD830 Assessment, and RD799

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5480.00 · Safety Related Expenses	4,000	-	10,000	4,000	-	10,000	28,000	22,000	22,266	79.5%	27.3%	Safety Related Expenses and Training
5485.00 · Telemetry System & Calibration	-	-	35,000	-	-	50,000	85,000	80,000	32,446	38.2%	6.3%	JSP, TESCO, Cisco, SCADA System Server Maint./Replacement
5488.00 · Tools and Expensed Equipment	-	-	10,000	2,500	-	5,000	17,500	15,500	6,038	34.5%	12.9%	Hand/Power Tools, Gas Meters/Calibration Gases, Small Portable Pumps, Mechanics hand tools, replacing old farm tools
5490.00 · Uniforms and Servicing	500	-	13,000	5,000	-	10,000	28,500	22,300	17,892	62.8%	27.8%	Annual servicing and purchases of replacement uniforms
Total 5400.00 · Operations and Maintenance	82,600	-	267,000	302,283	2,000	1,186,082	1,839,965	1,750,565	1,504,278	81.8%	5.1%	
5600.00 · Professional Services												
5605.00 · Accounting Services	100,000	25,000	-	-	-	-	125,000	120,000	88,362	70.7%	4.2%	Michael Welty, CPA - Includes Travel and Lodging Reimbursements
5610.00 · Auditing and Tax Services	20,500	-	-	-	-	-	20,500	19,500	20,000	97.6%	5.1%	MUN, CPAS
5620.00 · Caretaker Costs	-	-	-	16,800	-	-	16,800	16,800	12,600	75.0%	0.0%	
5630.00 · Consulting Services												
5630.10 · Connection Rate Studies	50,000	-	-	-	-	-	50,000	-	-	0.0%		Rate Study for FY 25/26 Prop 218
5630.15 · Engineering Services	155,000	-	-	-	-	500,000	655,000	155,000	110,070	16.8%	322.6%	VW Housen & Associates General Engineering services (\$155,000 - excludes capital project design and management). \$500,000 for TBD vendor for engineering design of DryVac project.
5630.20 · Financial Analysis Projections	15,000	-	-	-	-	-	15,000	15,000	9,224	61.5%	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	60,000	9,075	25.9%	-41.7%	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	12,729	63.6%	0.0%	RGS (\$20,000)
5630.50 · Information Technology	12,000	-	2,500	2,000	-	2,000	18,500	18,000	16,885	91.3%	2.8%	MY PC Partners and Other
5630.55 · Inspection Services	-	-	-	-	-	-	-	-	19,076			
5630.60 · Regulatory and Environmental	-	-	-	-	-	20,000	20,000	20,000	26,318	131.6%		Regulatory Assistance, ROWD every 5 years (2027, 2032)
5630.65 · Programming Services	-	-	-	-	-	15,000	15,000	14,000	-	0.0%	7.1%	Worksmart Automation, Supply PS Data Integration, Scada Programming.
5630.80 · Strategic and Other Planning	-	-	-	-	-	-	-	-	-			
5630.85 · Studies and Assessments	70,000	50,000	-	-	-	-	120,000	155,000	76,559	63.8%	-22.6%	WWE DryVac Prelim Study (\$27,500), EPA Grant Administration (\$50,000) Landscaping Design for Admin Underpass (\$25,000) Solar/Battery Analysis with SAS (\$7,500) SAS Support of Montezuma Water partnership (\$10,000 all of which will be reimbursed)
5630.90 · Other Contracted Services	20,000	-	-	-	-	-	20,000	40,000	5,344	26.7%	-50.0%	Placeholder for unexpected costs
Total 5630.00 · Consulting Services	342,000	50,000	37,500	2,000	-	537,000	968,500	497,000	285,280	29.5%	94.9%	
5650.00 · Lab Testing												
5650.20 · General Lab Services	-	-	-	-	4,100	75,000	79,100	54,100	46,630	59.0%	46.2%	FGL, To reflect actual usage, Local Limits Study Samples
Total 5650.00 · Lab Testing	-	-	-	-	4,100	75,000	79,100	54,100	46,630	59.0%	46.2%	
5660.00 · Legal Services												
5660.10 · General Business Issues	165,000	-	-	-	-	-	165,000	165,000	196,472	119.1%	0.0%	Burke, Williams & Sorensen, LLP. Includes general counsel and reserve policy updates, and special projects. \$75,000 of legal fees associated with the Montezuma Water partnership will be reimbursed.
5660.40 · Personnel Related	5,000	-	-	-	-	-	5,000	5,000	1,890	37.8%	0.0%	
Total 5660.00 · Legal Services	170,000	-	-	-	-	-	170,000	170,000	198,362	116.7%	0.0%	
5670.00 · Payroll Processing Fees	13,000	-	-	-	-	-	13,000	12,000	9,976	76.7%	8.3%	ADP and 125 Plan Fees
5680.00 · Public Outreach Services	304,665	-	-	-	-	-	304,665	82,500	22,614	7.4%	269.3%	R&G Promotions (\$62,500) CV Strategies - Internal Communications (\$81,400) CV Strategies - External Communications (\$160,765).
Total 5600.00 · Professional Services	950,165	75,000	37,500	18,800	4,100	612,000	1,697,565	971,900	683,824	40.3%	74.7%	
5800.00 · Utilities												
5810.00 · Diablo Water District	3,000	-	11,000	-	-	2,000	16,000	15,000	10,621	66.4%	6.7%	DWD lift station wash water, potable water for office, shop and plant
5860.00 · Electric and Gas	5,000	-	125,000	15,000	-	715,000	860,000	764,000	647,610	75.3%	12.6%	PG&E and solar purchase agreement
Total 5800.00 · Utilities	8,000	-	136,000	15,000	-	717,000	876,000	779,000	658,231	75.1%	12.5%	
6000.00 · Depreciation Expense	120,000	-	1,850,000	130,000	-	2,350,000	4,450,000	4,295,000	3,221,253	72.4%	3.6%	

Ironhouse Sanitary District
Proposed Operating Budget Based on 0% Rate Increase
Fiscal Year 23/24

	Headquarters	Grants	Collections	Jersey	Recycled Water	WRF	FY 23/24 Budget	FY 22/23 Budget	FY 22/23 9 Months Actual (75%)	Actual YTD % of FY 23/24 Budget	Budget 23/24 % Change Budget 22/23	Comments
Total Expense	3,743,864	436,236	4,246,569	1,288,117	7,600	6,550,971	16,273,356	14,468,468	11,001,178	67.6%	12.5%	
Net Operating Income (Deficit)	13,463,867	1,663,764	(4,246,569)	(273,257)	(7,600)	(6,550,971)	4,049,234	3,693,331	2,589,335	63.9%	9.6%	
Other Income/Expense												
Other Income												
7600.00 · Gain (Loss) Sale of Assets	-	-					-	-	67,901			
7700.00 · Interest and Dividend Income	800,000	-					800,000	115,000	476,411	59.6%	595.7%	Higher Interest Rates on Reserves
7800.00 · Unrealized Gains and (Losses)	-	-					-	-	(132,490)			
Total Other Income	800,000	-	-	-	-	-	800,000	115,000	411,822	51.5%	595.7%	
Other Expense												
8995.00 · Interest Expense	-	-					-	-	-			
Total Other Expense	-	-	-	-	-	-	-	-	-			
Net Other Income(Expense)	800,000						800,000	115,000	411,822	51.5%	595.7%	
Net Income (Deficit)	14,263,867	1,663,764	(4,246,569)	(273,257)	(7,600)	(6,550,971)	4,849,234	3,808,331	3,001,157	61.9%	27.3%	
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	(260,000)	(1,750,000)	(3,190,000)	(50,000)	-	(650,000)	(5,900,000)	(1,595,000)	(599,137)	10.2%	269.9%	
Add: Depreciation Expense	120,000	-	1,850,000	130,000	-	2,350,000	4,450,000	4,295,000	3,221,253	72.4%	3.6%	
Net Cash Inflow (Outflow)	11,186,166	(86,236)	(5,586,569)	(193,257)	(7,600)	(4,850,971)	461,533	3,570,630	2,685,572	581.9%	-87.1%	

ISD
Net Revenue Test
FY 23/24

0% Rate
Increase
200 New
Connections
FY 23/24

Net Revenue Test

Revenue:

Operating Revenues	20,322,591
Non-Operating Revenues	<u>800,000</u>
Total Revenue	21,122,591

Expenses:

Operating Expenses	16,273,356
Non-Operating Expenses	0
Less: Depreciation	<u>(4,450,000)</u>
	11,823,356

Net Revenue	9,299,234
Required Net Revenue for 1.0 Debt Coverage Ratio	<u>2,937,700</u>
Net Revenue Overage (Deficiency)	<u><u>6,361,534</u></u>

Pass Net Revenue Requirement

TRUE

ISD
Net Asset Reserve Analysis and Rollforward
Based on 0% Rate Increase
FY 23/24

	Unrestricted				Restricted					Total
	Operations	Rate Stabilization	Capital Expenditure	Jersey Trail Use	Total Unrestricted	Debt Service	Capacity	Trunkline Capacity	Total Restricted	
Estimated Balance 6/30/23	6,896,958	732,000	11,500,000	35,500	19,164,458	2,937,701	11,000,000	3,750,000	17,687,701	36,852,159
Expected Inflows	16,281,990		2,131,000		18,412,990		1,909,601		1,909,601	20,322,591
Interest Income	520,000				520,000		208,000	72,000	280,000	800,000
Expected Disbursements	(11,823,356)		(5,900,000)	0	(17,723,356)				0	(17,723,356)
Debt Service Payment	(1,571,670)				(1,571,670)		(1,366,031)		(1,366,031)	(2,937,701)
Transfers for Operating Excess	(3,406,964)		3,406,964		0				0	0
Transfers - Expansion for Debt Coverage	0				0		0		0	0
Estimated Balance 6/30/24	6,896,957	732,000	11,137,964	35,500	18,802,421	2,937,701	11,751,570	3,822,000	18,511,271	37,313,692
Est. Change in Net Asset Reserve Balance	(0)	0	(362,036)	0	(362,036)	0	751,570	72,000	823,570	461,533
Reserve Requirements per Adopted Policies:										
Target	6,896,958	1,970,559	15,579,810	0	24,447,327	2,937,701	N/A	N/A		
Minimum	3,941,119	985,280	1,579,810	0	6,506,208	2,937,701	N/A	N/A		
Maximum	6,896,958	N/A	31,159,620	0	38,056,578	N/A	N/A	N/A		
Meets Target Expectation	TRUE	FALSE	FALSE	TRUE		TRUE				
Pass Minimum Balance Requirement	TRUE	FALSE	TRUE	TRUE		TRUE				
Does not Exceed Maximum Balance	TRUE	N/A	TRUE	FALSE						

Policy Attributes:**Operating Reserve**

One Month Budgeted Operating Costs excluding Depreciation and Expansion costs	985,280
Four Month Budgeted Operating Costs excluding Depreciation and expansion costs	3,941,119
Seven Months Budgeted Operating Costs excluding Depreciation and Expansion costs	6,896,958
Twelve Months Budgeted Operating Costs excluding Depreciation and Expansion costs	11,823,356
Excess Operating Reserve	(0)

Rate Stabilization Reserve

Two Months Budgeted Operating Costs excluding Depreciation and expansion costs	1,970,559
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Capitalization Reserve

Cost Basis of Capital Assets 3/31/23	157,980,987
Minimum Balance @ 1%	1,579,810
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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Jersey Island Budget
Three Year Comparison

	FY 23/24 Budget	FY 22/23 Budget	FY 21/22 Budget
REVENUE			
4100.00 · Leases and Permits	\$ 2,000	\$ 2,000	\$ 2,000
4105.00 · Grazing Leases	802,000	802,000	-
4106.00 · Farming Leases	52,360	-	-
4120.00 · Hay Sales	0	350,000	200,000
4200.00 · RD830 Levee Maintenance	150,000	125,000	125,000
4600.00 · Mineral Rights	8,500	8,500	8,500
4750.00 · Other Fees	-	10,000	35,000
Total Revenue	1,014,860	1,297,500	370,500
EXPENSES			
5000.00 · Salaries and Related Expenses			
5010.00 · Salaries and Wages			
5010.10 · Base Staff Salaries	488,331	541,920	554,373
5010.20 · Stand By/On Call	-	-	-
5010.30 · Overtime Pay	10,000	53,000	53,000
5010.40 · Vehicle Allowance	2,880	2,880	2,880
5010.50 · Vacation Buy-Back	5,000	4,000	4,000
5010.60 · Accrued Time Pay-Out	-	-	-
5010.70 · Other Pay	-	-	-
5010.80 · Director Pay	-	-	-
5010.90 · Temporary Staff Wages	-	10,000	12,000
Total 5010.00 · Salaries and Wages	506,211	611,800	626,253
5020.00 · Health, Life and Disability			
5020.10 · Medical Insurance - Staff	104,795	123,326	140,096
5020.20 · Medical Insurance - Directors	-	-	-
5020.30 · Dental Insurance - Staff	15,968	17,556	19,520
5020.40 · Dental Insurance - Directors	-	-	-
5020.50 · Vision - Staff	1,548	1,801	2,049
5020.60 · Vision - Directors	-	-	-
5020.70 · Life and Disability	2,253	2,423	2,698
Total 5020.00 · Health, Life and Disability	124,564	145,106	164,363
5030.00 · Retirement - CalPERS	142,495	165,154	192,198
5040.00 · OPEB Annual Req. Contribution	-	-	-
5080.00 · Workers Compensation Insurance	29,964	28,405	31,536
5090.00 · Payroll Taxes - Employer	8,600	11,366	11,209
Total 5000.00 · Salaries and Related Expenses	811,834	961,831	1,025,559
5200.00 · Administration Expenses			
5203.00 · Bank and Credit Card Fees	-	-	-
5204.00 · Coalitions	-	-	-
5205.00 · County - LAFCO	-	-	-
5210.00 · County - Processing Fees	-	-	-
5215.00 · Dues and Memberships	-	-	-
5220.00 · Election Expenses	-	-	-
5225.00 · Employee Events & Appreciation	500	500	500
5228.00 · Employee Wellness Program	-	-	-
5230.00 · Expensed Equip/Furn/Software	-	-	-
5235.00 · Licenses/Permits/Certifications	3,000	3,000	5,000
5240.00 · Office Supplies and Expenses	2,200	1,000	1,500
5242.00 · Physicals & Exams	1,000	1,000	1,000
5245.00 · Postage and Delivery	100	-	-
5248.00 · Printing and Reproduction	-	-	-
5250.00 · Public Education and Outreach	-	-	-
5255.00 · Records Management	-	-	-
5265.00 · Subscriptions and Notices	-	-	-
5270.00 · Telecommunications			
5270.10 · Cellular Reimbursement	2,400	6,840	6,840
5270.20 · Office Line, Internet and Data	-	-	-
Total 5270.00 · Telecommunications	2,400	6,840	6,840
5273.00 · Temporary Support Services	-	-	-
5275.00 · Training and Conferences	1,000	1,000	2,000
5295.00 · Miscellaneous Administration	-	-	-
Total 5200.00 · Administration Expenses	10,200	13,340	16,840

Jersey Island Budget
Three Year Comparison

	FY 23/24 Budget	FY 22/23 Budget	FY 21/22 Budget
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	1,500	1,500	3,000
5420.00 - Fuel			
5420.20 - Diesel - On Road	2,000	4,000	4,000
5420.30 - Diesel - Off Road	30,000	60,000	43,000
5420.60 - Gasoline	10,000	14,000	6,500
Total 5420.00 - Fuel	42,000	78,000	53,500
5425.00 - Janitorial Service and Supplies	12,000	12,000	6,500
5430.00 - Jersey Island Trail Expense	-	-	-
5435.00 - Landscaping Services & Supplies	-	-	-
5440.00 - Maintenance and Repair			
5440.05 - Building Maintenance and Security	3,500	3,500	5,000
5440.10 - Collection System Repair	-	-	-
5440.20 - Farm and Field Maintenance	10,000	100,000	110,000
5440.25 - Ground Maintenance	10,000	15,000	18,000
5440.27 - Homeless Encampment Clean-up	-	-	-
5440.30 - Levee Maintenance	-	-	-
5440.30 - Pond Maintenance	-	-	-
5440.40 - Road Repairs	-	50,000	50,000
5440.50 - Undercrossing Maintenance	-	-	-
5440.55 - Vehicle & Equip. Maintenance	30,000	50,000	45,000
5440.60 - WRF Maintenance & Repair	-	-	-
Total 5440.00 - Maintenance and Repair	53,500	218,500	228,000
5450.00 - Mosquito Abatement	12,000	12,000	12,000
5455.00 - Nexgen CMMS	-	-	-
5460.00 - Supplies and Materials			
5460.20 - Chemicals	-	-	-
5460.40 - Lab Supplies	-	-	-
5460.80 - Operating and Maintenance Supplies	3,500	3,500	6,000
Total 5460.00 - Supplies and Materials	3,500	3,500	6,000
5470.00 - Qrtly Groundwatering Monitoring	-	-	-
5475.00 - Reclamation Assessments	166,283	166,283	166,283
5480.00 - Safety Related Expenses	4,000	4,000	6,000
5485.00 - Telemetry System & Calibration	0	-	-
5488.00 - Tools and Expensed Equipment	2,500	2,500	4,500
5490.00 - Uniforms and Servicing	5,000	6,000	8,000
Total 5400.00 - Operations and Maintenance	302,283	504,283	493,783
5600.00 - Professional Services			
5605.00 - Accounting Services	-	-	-
5610.00 - Auditing and Tax Services	-	-	-
5620.00 - Caretaker Costs	16,800	16,800	16,800
5630.00 - Consulting Services			
5630.10 - Connection Rate Studies	-	-	-
5630.15 - Engineering Services	-	-	-
5630.20 - Financial Analysis Projections	-	-	-
5630.25 - Geotechnical Services	-	-	-
5630.30 - GIS and Mapping	-	-	-
5630.40 - Grant Development	-	-	-
5630.45 - HR Analysis and Services	-	-	-
5630.50 - Information Technology	2,000	2,000	2,000
5630.55 - Inspection Services	-	-	-
5630.60 - Permitting and Related Studies	-	-	-
5630.65 - Programming Services	-	-	-
5630.80 - Strategic Planning	-	-	-
5630.85 - Studies and Assessments	-	-	-
5630.90 - Other Consulting Services	-	20,000	-
Total 5630.00 - Consulting Services	2,000	22,000	2,000

Jersey Island Budget
Three Year Comparison

	FY 23/24 Budget	FY 22/23 Budget	FY 21/22 Budget
5650.00 · Lab Testing			
5650.20 · General Lab Services	-	-	-
Total 5650.00 · Lab Testing	-	-	-
5660.00 · Legal Services			
5660.10 · General Business Issues	-	-	-
5660.40 · Personnel Related	-	-	-
Total 5660.00 · Legal Services	-	-	-
5670.00 · Payroll Processing Fees	-	-	-
5680.00 · Public Outreach Services	-	-	-
Total 5600.00 · Professional Services	18,800	38,800	18,800
5800.00 · Utilities			
5810.00 · Diablo Water District	-	-	-
5860.00 · Electric and Gas	15,000	15,000	15,000
Total 5800.00 · Utilities	15,000	15,000	15,000
Depreciation Expense	130,000	175,000	175,000
Total Expense	1,288,117	1,708,254	1,744,982
Net Operating Income (Deficit)	(273,257)	(410,754)	(1,374,482)
Other Income/Expense			
Other Income			
7500.00 · Cattle Sales	-	-	1,050,000
Total Other Income	-	-	1,050,000
Other Expense			
8500.00 · Cattle Operation Expenses			
8510.00 · Salaries and Related Expenses			
8510.10 · Salaries and Wages	-	-	170,000
8510.1t · Temporary Staff Wages	-	-	8,000
8510.20 · Health, Life & Disability	-	-	39,000
8510.30 · Retirement - CalPERS	-	-	33,000
8510.80 · Workers Compensation	-	-	8,000
8510.90 · Payroll Taxes - Employer	-	-	3,600
Total 8510.00 · Salaries and Related Expenses	-	-	261,600
8520.00 · Dues & Subscriptions	-	-	1,600
8525.00 · Expensed Equipment	-	-	-
8530.00 · Feed	-	-	12,000
8535.00 · Fencing	-	-	25,000
8540.00 · Fuel			
8540.20 · Diesel - On Road	-	-	2,600
8540.30 · Diesel - Off Road	-	-	3,150
8540.60 · Gasoline	-	-	3,000
Total 8540.00 · Fuel	-	-	8,750
8545.00 · Operating Supplies	-	-	22,000
8550.00 · Replacement Cattle	-	-	55,000
8553.00 · State Inspection Fees	-	-	2,000
8555.00 · Trucking	-	-	6,000
8560.00 · Vaccination Supplies	-	-	52,500
8565.00 · Vehicle/Equipment Maintenance	-	-	5,000
8570.00 · Veterinary Services	-	-	7,600
8595.00 · Miscellaneous	-	-	1,200
Total 8500.00 · Cattle Operation Expenses	-	-	460,250
Total Other Income/(Expense)	-	-	589,750
Net Income (Deficit)	\$ (273,257)	\$ (410,754)	\$ (784,732)