



	A	B	C	D	E	G	H	I	J	K	L	M	N	O
2	<b>WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT</b>													
3	<b>FISCAL YEAR 2022-2023</b>													
4	To be approved March 13, 2023 PROPOSED BUDGET - 7.5% cola													
61								45800		25200		7300		
62														

**Resolution of the Board of the Irish Beach Water District Documenting  
The Approval of the District’s FY2022-2023 Operating Budgets for Water  
NO CHANGE FROM 21-22 – ADOPTED 3/11/23 FROM MOTION 9/17/22**

WHEREAS, the Irish Beach Water District income requirements are stated in the annual budget and income is derived by water rates and the District-Wide Capital Improvement Assessment. Since the budget varies each year depending on anticipated expenses, capital projects, and reserve goals, the water rates must be adjusted to meet the needs of the budget.

1. NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District approves the FY 2022-2023 Water District Budget as attachments to this resolution titled “Cash Flow Water Budget for the Irish Beach Water District – “October 1, 2022 through September 30, 2023”.

2. NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District has determined that the water rates, as stated below and on the attached “Cash Flow Water Budget For the Irish Beach Water District – October 1, 2022 through September 30, 2023 are responsive to and in support of the needs of the Water District and are approved for the FY 1922-2023. These rates will be effective beginning **March 1 , 2022**

**Water Rate Calculation**

<u>Basis</u>	
Total Number of Connected Users as of 9/30/2021	207
100s of Gallons used in District per year (most recent year to date 7/31/21)	82,160
Total Budget Expenses Chargeable to Usage	\$ 54,808
Total Budget Expenses & Reserve Funding Chargeable to Availability	\$ 217,446
Total Billing Periods in Year	6
<u>Rate Calculation</u>	
Usage Rate/100 Gallons	\$0.83
Availability Charge/ 1 month	\$108.56
Availability Charge/ 2 months	\$217.13

3. BE IT FURTHER RESOLVED that the Board of Directors of the Irish Beach Water District will review water rates annually in conjunction with the annual budget and make adjustments to water rates as required to assure that water rates accurately reflect the needs of the approved budget.

4. The foregoing Resolution No. 2023- \_\_ was considered and adopted by the Directors of the Irish Beach Water District at their Regular meeting held \_\_MARCH 11, 2023\_\_ by the following vote:

Ayes:

Noes:

Abstain:

Absent:

Dated \_\_\_\_\_

Attest: \_\_\_\_\_

*Secretary of the Board*  
*Heather Hackett*

\_\_\_\_\_  
*President*  
SUSAN ISRAEL

	A	B	C	D	E	G	H	I	J	K	L	M	N	O	
2	<b>WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT</b>														
3	<b>FISCAL YEAR 2022-2023</b>														
4	To be approved March 13, 2023 PROPOSED BUDGET - 7.5% cola														
63															
64	<b>Package Contents</b>														
65	Page 1	Summary, Budget Balance Reconciliation & Water Rate Calculation													
66	Page 2	Income													
67	Page 2-3	Expenses													
68	Page 4	Capital Projects													
69	Page 4	Asset Transfers													
70	Page 5	Budget Notes													
71	<b>Income (1)</b>														
72	<b>410.000</b>	<b>Operating Revenues</b>										<b>Item</b>	<b>Sub-Total</b>	<b>Total</b>	
73		411.100	Water Sales Residential-Water Usage											\$58,235	
74		421.300	Availability Charges											\$269,653	
75		421.510	Meter Connections											\$600	
76															
77		Total 410.000 Operating Revenues												<b>\$328,488</b>	
78	<b>490.000</b>	<b>Non-Operating Revenues</b>													
79		491.000	Leases (2)												
80		492.000	Interest												
81		492.100	Interest - Checking/Operations Cash Account												
82		492.200	Interest - Operating Reserves												
83		492.300	Interest - <40yr Assets Capital Replacement Reserve												
84		492.400	Interest - 40yr Assets Capital Replacement Reserve												
85		492.500	Interest - System Wide Capital Improvements Account												
86		492.600	Interest - (AWDF) Account												
87		493.350	Property Assessment-Curr <b>END OF 15 YEARS OF RESTRICTED ASSESSMENT COLLECTIONS</b>												
88		493.351	Assessment-40yr Assets Capital Replacement Reserve												
89		493.352	Assessment-System Wide Capital Improvements												
90		493.353	Assessment-(AWDF)												
91		493.354	Assessment-Loan Repayment - 65% Allocated to Parcels												
92		498.000	Other Non-Operating Revenue												
93		498.110	Copies												
94		498.310	Other Refunds												
95		498.400	Reimbursements From IBVFD												
96															
97	<b>Total Income</b>													<b>\$328,488</b>	
98		UC = Usage Charge AC = Availability Charge													
99	<b>Expenses (1)</b>											<b>Item</b>	<b>Sub-Total</b>	<b>Total</b>	
100	<b>500.000</b>	<b>Operating Expenses</b>													
101		510.000	Source of Supply												
102		511.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense )										50%	UC & AC	\$3,869
103															
104		511.100	Labor for the Operating of Equipment, Maintaining Associated Logs and Records, Patrolling Irish Creek, Brush Cutting, etc.											\$1,955	
105		511.200	Equipment & Supplies for Operation of Equipment											\$1,914	
106		512.000	Labor & Materials for Maintenance (Maintenance-Structures & Improvements )										AC		\$2,731
107		512.100	Labor for Maintenance & Repair of Installed Items											\$1,052	
108		512.200	Equipment & Supplies for Maintenance & Repair of Installed Items											\$1,679	
109		513.000	Power Purchased for Source of Supply (Electric)										UC	\$2,787	\$2,787
110															
111	<b>Total 510.000</b>	<b>Source of Supply</b>												<b>\$9,387</b>	

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3	<b>FISCAL YEAR 2022-2023</b>													
4	To be approved March 13, 2023 PROPOSED BUDGET - 7.5% cola													
112									<b>Item</b>	<b>Sub-Total</b>	<b>Total</b>			
113		530.000	Water Treatment											
114			531.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense )										
115			531.100	Labor for Water Treatment Activities, Operating Equipment,		50%	UC			\$26,482				
116				Maintaining Associated Logs and Records		50%	AC							
117														
118			531.200	Equipment & Supplies for Operation of Equipment			UC	3188.88		\$3,189				
119			531.500	Water Eye / Satellite Paging			UC							
120			531.300	Analytical Testing										
121			531.3	Analytical Testing				UC		\$7,641				
122						100%	AC							
123			531.400	Chemicals and Filtering Supplies			UC			\$3,614				
124			532.000	Labor and Materials for Maintenance (Maintenance-Structures & Improvements )			AC			\$1,692				
125			532.100	Labor for Maintenance & Repair of Installed Items					\$1,080					
126			532.200	Equipment & Supplies for Maintenance & Repair of Installed Items					\$612					
127			533.000	Power Purchased for Treatment (Electric)			UC			\$2,657				
128			<b>Total 530.000 Water Treatment</b>											<b>\$45,275</b>
131		540.000	Transmission and Distribution											
132			541.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense )		50%	UC & AC			\$14,503				
133			541.100	Labor for Transmission Activities, Operating Equipment, Maintaining						\$10,251				
134				Associated Logs and Records, Patrolling Distribution System, Brush Cutting, etc.										
135			541.200	Equipment & Supplies for Operation of Installed Items						\$4,252				
136			542.000	Labor and Materials for Maintenance (Maintenance-Structures & Improvements )			AC			\$18,444				
137			542.100	Labor for Maintenance & Repair of Installed Items						\$12,430				
138			542.200	Equipment & Supplies Maintenance & Repair of Installed Items						\$3,189				
139			542.250	Outside Labor/Equipment						\$2,825				
140			543.000	Power Purchased for Transmission and Distribution (Electric)			UC			\$4,358				
141			544.000	Telephone for Distribution			UC			\$1,389				
142			<b>Total 540.000 Transmission and Distribution</b>											<b>\$38,694</b>

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3	<b>FISCAL YEAR 2022-2023</b>														
4	To be approved March 13, 2023 PROPOSED BUDGET - 7.5% cola														
143															
144		550.000	Customer Accounts												
145			551.000	Labor, Matrerials, and other Expenses for Customer Accounting and Collection											
146				551.100	Labor for Billing		50%	UC & AC		\$11,696					
147				551.200	Labor for Meter Reading		UC			\$9,901					
148				551.300	Meter Intallations										
149				551.310	Labor for meter installations					\$600					
150				551.320	Meters								\$21,597		
151				<b>Total 550.000 Customer Accounts</b>								<b>\$22,197</b>			
152															
153		560.000	Administrative & General												
154			561.000	Salaries				AC		\$23,962					
155			562.000	Office Supplies & Other Expenses											
156				562.010	Office Maintenance & Supplies					\$3,718					
157				562.020	Administrative Services (12)										
158				562.030	Outside copy work										
159				562.040	Postage										
160				562.050	Software					\$4,321					
161					<b>new:cloud, drop box, QBonline,</b>					\$3,000					
162					QB Payroll					\$774					
163					Billing Maintenace					\$547					
164				562.060	Licenses and Permits					\$1,307					
165				562.070	Memberships/Dues/Annual Fees					\$4,566					
166					Calif Rural Water					\$774					
167					Calif Special Districts					\$593					
168					State Water Resources Control Board					\$593					
169					Department of Health Services					\$1,207					
170					LAFCO					\$727					
171					State Bd of Equilization					\$671					
172				562.080	Training										
173				562.090	Advertising/noticing in paper										
174				562.100	Election										
175				562.110	Port-A-Potty/Garbage					\$1,594					
176				562.120	Printer and accessories										
177				562.140	Telephone-Administrative										
178				562.160	Internet					\$1,914					
179				<b>Total 562.000 Office Supplies &amp; Other Expenses</b>								<b>\$17,420</b>			

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L	M	N	O	
2	<b>WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT</b>														
3	<b>FISCAL YEAR 2022-2023</b>														
4	To be approved March 13, 2023 PROPOSED BUDGET - 7.5% cola														
180	563.000 Contractual Services							<b>Item</b>	<b>Sub-Total</b>	<b>Total</b>					
181	563.100 Legal Attorney							\$45,557							
182	563-110 Legal - General Counsel							\$7,972							
183	563-120 Legal - Litigation							\$37,585							
184	563.200 Auditor Contract							\$10,000							
185	563.400 Engineering							\$820							
186	Total 563.000 Contractual Services							AC	\$56,377						
187	564.000 Property Insurance, Injuries and Damages														
188	564.100 Ins.- General/Liability							\$13,378							
189	564.200 Workman's Comp.														
190	564.210 Workman's Comp Water							\$3,199							
191	564.220 Workman's Comp Directors							\$129							
192	564.230 Workman's Comp Admin							\$310							
193	564.400 Insurance - Bonded							\$103							
194	Total 564.000 Property Insurance, Injuries and Damages							AC	\$17,119						
195	565.000 Employee Retirement and Benefits							AC	\$5,038						
196	565.2 Vacation & Sick Leave							\$5,038							
197	565.100 Payroll Taxes							AC	\$10,711						
198	FICA							\$7,975							
199	Medicare							\$1,512							
200	Training Tax							\$35							
201	UI Contributions							\$1,190							
202															
203															
204	569.000 Other Administrative Expenses														
205	<b>Total 560.000 Administrative and General</b>									\$130,627					
206	<hr/>														
207	570.000 Other Operating Expenses														
208	Depreciation & Amortization (10)							QB571	\$35,000	booked non cash exp					
209	Taxes							AC		avail cash will fund reserve					
210	573.000 Other Operating Expenses														
211	573.100 Vehicle Operation for Operations							50% UC & AC	\$4,128						
212	573.200 Misc Expenses							AC	\$250						
213	Total 570.000 Other Operating Expenses									\$4,378					
214	<b>Total 500.000 Operating Expenses</b>									\$250,558	also see line 260 reserves				
215	<hr/>														
216	590.000 Non-Operating Expenses							<b>Item</b>	<b>Sub-Total</b>	<b>Total</b>					
217	591.000 Interest, Long Term Debt														
218	591.100 Loan Repayment Funded From Operations (Rate Payers ) UC							UC							
219	591.110 Interest														
220	214.100 Principal														
221	591.200 Loan Repayment Funded From Operations (Connected Users-) AC							AC	\$25,200						
222	591.210 Interest														
223	214.200 Principal							\$25,200							
224	Total 591.000 Interest, Long Term Debt								\$25,200						
225	594.000 Other Non-Operating Expenses														
226	594.100 Mendocino County Assessment Collection Fee (2%)							AC							
227	Total 590.000 Non-Operating Expenses									\$25,200					

	A	B	C	D	E	G	H	I	J	K	L	M	N	O
2	<b>WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT</b>													
3	<b>FISCAL YEAR 2022-2023</b>													
4	To be approved March 13, 2023 PROPOSED BUDGET - 7.5% cola													
228	<b>Total Expenses</b>													<b>\$275,758</b>



	A	B	C	D	E	G	H	I	J	K	L	M	N	O
2	<b>WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT</b>													
3	<b>FISCAL YEAR 2022-2023</b>													
4	To be approved March 13, 2023 PROPOSED BUDGET - 7.5% cola													
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**Capital Projects & Equipment Purchases**

**112.000 Projects - Construction in Progress**

POSSIBLE PROJECTS FROM CAPITAL REPLACEMENT GREATER THAN 40 YEAR FUND

REPLACE PIPE ON FOREST VIEW LOOP ESTIMATED COST \$250,000

REPLACE PIPE ON SEA CYPRESS LOOP ESTIMATED COST \$125,000

**113.000 Projects - Construction in Progress**

TANK 2 ROOF

Total General System-Wide Improvements

TO DO LIST:

**Capital Replacement Reserve**

AC \$17,224

\*\*\*\*bud chge  
These projects to be funded by this year's AC

AC

**TOTAL FUNDING PROJECTS <40 YEAR ITEMS**

QB597 \$17,224

35000 cash will come from booked depr. \$52,224

123.211 Draws From Operating Reserves

**123.210 Operating Reserve**

123.212 Funding Operating Reserve Account

Total funding for projects and basic operating reserve

AC \$506

AC \$17,730

First of Five payments to repay loan from restricted asset greater 40

123.213 Interest Earned by Operating Reserve Account

Total Funding for Project <40 Year items

**Total 123.210 Operating Reserve**

\$506

**123.220 < 40 yr Assets Capital Replacement Reserve Account**

123.221 Draws From < 40 yr Assets Capital Replacement Reserve Account

123.222 Funding < 40 yr Assets Capital Replacement Reserve Account"subtracted from formula"

Payback draw from <40 Year Asset Replacement Fund

AC

AC

Total to collect for reserves and projects

**Projects this year.**

\$17,730

	A	B	C	D	E	G	H	I	J	K	L	M	N	O
2	<b>WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT</b>													
3	<b>FISCAL YEAR 2022-2023</b>													
4	To be approved March 13, 2023 PROPOSED BUDGET - 7.5% cola													
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1564														

**Notes To The Irish Beach Water District Cash Flow Budget**

1) The purpose of the Water District Budget is to show 100% of the cash and cash equivalent flow in the District. As Such, 100% of all IBWD revenues and expenses are shown on the

	A	B	C	D	E	G	H	I	J	K	L	M	N	O
2	<b>WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT</b>													
3	<b>FISCAL YEAR 2022-2023</b>													
4	To be approved March 13, 2023 PROPOSED BUDGET - 7.5% cola													
1565	Water District Budget; operating, capital improvement, and assessments.													
1566	2) Lease income from Fire House provided to RCFPD. (Non-Operating Budget)													
1567	- Firehouse rental \$1/yr. Current lease in place with RCFD.													
1568	3) Operating Reserve and <40yr Asset Replacement Reserve are located in bank account.													
1569	Withdrawals from the account must be authorized by the IBWD Board of Directors by													
1570	revision of the IBWD Budget. Interest is prorated between reserve account categories.													
1571	4) All funds collected from "District-wide Capital Improvement Assessment" are located in bank													
1572	accounts or deposited with County Treasurer. Withdrawals from the account must be included													
1573	in the Assessment Engineering Report and authorized by the IBWD Board of Directors by													
1574	revision of the IBWD Budget. Interest is prorated between reserve account categories.													
1575	5) All expenses incurred by the Water District in Support of the IBVFD, other than those													
1576	included in the lease agreement, are to be expensed by the Water District. Such expenses are													
1577	to be invoiced at cost to the IBVFD so the Water District can be reimbursed for its fire													
1578	department related expenses. When such invoices are paid by the Fire Department they are													
1579	identified as income from reimbursements. No IBVFD expenses can be paid by the Water													
1580	District without reimbursement by the IBVFD.													
1581	6) All projects, including capital replacement, capital improvement, and Mallo Pass expenditures													
1582	are to be estimated with detailed budgets broken down by project within the appropriate													
1583	Operating or Capital Improvement categories as indicated with additional sub categories													
1584	established as required to adequately define the work to be performed. Such estimates should													
1585	include all materials, supplies, equipment, associated labor and contracted services to support													
1586	such projects. Contractors and other contracts such as engineering should be included here, not													
1587	under administrative contracts.													
1588	7) Legal is funded as part of the Contracted Services Component with General Council as a													
1589	regular expense. When legal assistance is required because of litigation or in support of a													
1590	project, each specific project or litigation it is to be estimated and funded separately as													
1591	additional sub categories.													
1592	8) Bank charges, messenger services, etc. are not included in budget due to unacceptable high													
1593	uncertainty.													
1594	9) Legal Fees and Expenses include Court Costs, filing fees and other such expenses including													
1595	any judgement expenses. Attorney costs are included under contractual services.													
1596	10) Depreciation is not used in the budget for any purpose because it does not directly correlate													
1597	with cash or cash equivalent flow. Funding of reserves is addressed separately and is directed													
1598	toward establishing reserves for replacement of aging infrastructure and is not driven by													
1599	depreciation.													
1600	11) When additional consultant support is required, each specific project is to be estimated and													
1601	funded separately as an Other Consultant sub category.													
1602	12) The funding source for each expense item is identified. While property assessment funded													
1603	items are provided for as part of the District Wide Capital Improvement Assessment, all other													
1604	expenses must be funded by charges to the connected users of the water system. The fixed and													
1605	variable expenses are used to calculate the operating water rates.													
1606	• Operating expenses that are primarily impacted by water usage are designated as variable													
1607	and are funded by water Usage Charges (UC)													
1608	• Operating expenses that are not significantly impacted by water usage are considered Fixed													
1609	and are funded by the Availability Charges (AC).													
1610	• Operating expenses that have little relationship to the supply of water or maintenance of the													
1611	water system and are above and beyond normal operations are funded by Water Service													
1612	Assessments(SAE). For example legal costs due to litigation are to be offset by a Water													

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1613	Service Assessment.													
1614	<ul style="list-style-type: none"> <li>• The Operating Reserve (<b>ORF</b>) is intended to fund such things as the IBWD Board of Directors deems appropriate and expenses not otherwise provided for by assessments (such as minor improvements). The Operating Reserve is funded by Availability Charges.</li> </ul>													
1615														
1616														
1617														
1618	<ul style="list-style-type: none"> <li>• The &lt; 40 yr. Asset Capital Replacement Reserve (<b>ACRF</b>) is intended to fund replacement of capital assets with an expected life of less than 40 years. The Asset Capital Replacement Reserve is funded by Availability Charges.</li> </ul>													
1619														
1620														
1621	<ul style="list-style-type: none"> <li>• Items identified in the District Wide Capital Improvement Assessment (property assessment) are funded from the reserves established to hold those funds (<b>PARF</b>). Such reserves are funded from the property assessment (<b>PAF</b>).</li> </ul>													
1622														
1623														

Labor Rates				Summary Budgeted Labor Hours and Cost				FICA	Medicare	ETT	UI		
ID	Hours/ mo (1)	Contract Mininum(2)	Hourly Rate	Scheduled(3)		Planned (4)							
				Hours	Cost	Hours	Cost						
Charlie	55hr	55 hr	\$56.46	660	\$37,263	661	\$37,302						
Paul DeVaul	17hr		\$28.23	200	\$5,647	319	\$9,003						
Vacant (15 hours week)	52hr		\$26.88	624	\$16,770	565	\$15,182						
R J Dial	61hr		\$28.56	732	\$20,908	648	\$18,489						
Extra Help	18hr		\$24.19	576	\$14,900	950	\$24,271						
Extra Help 22 clerk 8 web	30hr		\$26.88	Total	2792	\$95,487	3143	\$104,248	Total	\$7,975	\$1,512	\$35	\$1,190

Notes:  
 1) Used to Calculate Hourly rate and Overtime.  
 2) Charlie is on salary at 55 hrs month  
 3) Hours and cost per year scheduled are those hours/month times 12 months  
 4) Hours and cost per year planned are those hours reflected on the budget.

TOTAL SALARIES IS 41.8% OF TOTAL BUDGET \$104,248  
 TOTAL BENEFITES IS 3.6% OF TOTAL BUDGET \$10,711  
 Total Operating Budget \$226,826 + 25,200 loan, 52,224 reserve  
 COST OF LIVING OF 7.5% APPLIED FOR 22-23 PENDING APPROVAL 3/11/23 cost \$8,662

Budgeted Labor Distribution Breakdown																	
Labor Description	Labor Code	Charlie 1992		vacant 2015		R J Dial 2020		Extra Help		Paul 2004		Total					
		Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost				
Source of Supply Labor For Operating	511.100	24	\$1,355			21	\$600		\$0	0	\$0	45	\$1,955				
Source of Supply Labor for Maintenance & Repair	512.100	0	\$0			22	\$628		\$0	15	\$423	37	\$1,052				
Water Treatment Labor For Operating	531.100	240	\$13,550			346	\$9,883	0	\$0	108	\$3,049	694	\$26,482				
Water Treatment Labor for Maintenance & Repair	532.100	0	\$0			23	\$657		\$0	15	\$423	38	\$1,080				
Transmission and Distributi Labor For Operating	541.100	156	\$8,808			11	\$314		\$0	40	\$1,129	207	\$10,251				
Transmission and Distributi Labor for Maintenance & Repair	542.100	120	\$6,775			112	\$3,199		\$0	87	\$2,456	319	\$12,430				
Customer Accounts	551.100		\$0	356	\$9,568		\$0	88	\$2,129	0	\$0	444	\$11,696				
Labor for Meter Reading	551.200		\$0	0	\$0	24	\$686	381	\$9,215	0	\$0	405	\$9,901				
Meter Intallations Labor For Installation	551.310	0	\$0			14	\$400	0	\$0	0	\$0	14	\$400				
Administrative & General Salaries	561.000	67	\$3,783	182	\$4,891	55	\$1,571	481	\$12,927	28	\$790	813	\$23,962				
Labor Codes													\$99,209				
Labor for AWFDF Labor for Easement issues	112.81		\$0										\$0				
			\$0										\$0				
Full time equivalent - FTE	total hours less vacation / 2080 which equals hours for full time	0.29		0.26		0.30		0.46		0.14		1.45	FTE				
Vacation 1 year - 5days	days earned per length of service	47	\$2,636	21	\$556	12	\$345		\$0	23	\$636	102	\$4,174				
1-5 year - 10 days	times 8 hours times FTE																
5-10 year - 15 days	sick leave	7	\$395	6	\$167	7	\$207		\$0	3	\$95	24	\$865				
10+year - 20 days	new sick leave = 3 days																
	Totals	\$661	\$37,302	\$565	\$15,182	\$648	\$18,489	\$950	\$24,271	\$319	\$9,003	\$0	\$0	\$3,142	\$104,248	cola	8662

WATER BUDGET FOR IRISH BEACH WATER DISTRICT

	2021-2022 current year		2022-2023 Proposed		Difference	Increases
<b>Income</b>						
Water Usage	54,808	17%	58,235	18%	3,427	
Availability	269,670	83%	269,653	82%	(17)	
Meter Connections	372		600		228	
<b>Operating Income</b>	<b>\$ 324,850</b>		<b>\$ 328,488</b>		<b>3,638</b>	
<b>Total</b>	<b>324,850</b>		<b>328,488</b>		<b>3,638</b>	
<b>Expense</b>						
Source of Supply	9,120	3%	9,387	3%	267	COLA/Salary 8662
Water Treatment	42,838	13%	45,275	14%	2,437	COLA/Expend 4461
Transmission & Distribution	36,566	11%	38,694	12%	2,128	Lia. Ins. 7000
Customer Accounts	19,572	6%	22,197	7%	2,625	Software Apps 3000
						Reserve 506
<b>Operating Expense</b>	<b>108,096</b>	<b>33%</b>	<b>115,553</b>	<b>35%</b>	<b>7,457</b>	<b>103</b>
						<b>23732</b>
Admin & General	114,352	35%	130,627	40%	16,275	
Other Operating vehicle	4,378	1%	4,378	1%	-	
Other non-operating Depreciation	35,000		35,000		-	
<b>Total Expense</b>	<b>261,826</b>	<b>81%</b>	<b>285,558</b>	<b>87%</b>	<b>23,732</b>	
	3rd year		4th year			5th year/last \$7300 (17,900 ops res)
Loan Repayment to Restricted Ops Loans	45,800	14%	25,200	8%	(20,600)	Loan installment toward \$125,000 total loan
Operations Reserve	-		506		506	
< 40 Year Reserve						22-23 108.56
Ops RserveCapital Replacement	17,224	5%	17,224	5%	-	21-22 108.56
						20-21 \$85.50
<b>Total Expense and Increase Reserves</b>	<b>\$ 324,850</b>		<b>\$ 328,488</b>		<b>\$ 3,638</b>	27% 23.06 per month
Availability Charge/month	\$ 108.56		\$ 108.56		\$ -	With succesful 218 assessment,
Water Charge per 100 gal	\$ 0.67		\$ 0.83		\$ 0.16	IBWD should be able to restore
						availability charge to \$85.50 per mo.
						by reducing the cap repl reserve.

Irish Beach Codes of Accounts

Old Code	State Code	New Code	-	Account Description	Old Code
				<b>Income (1)</b>	
		410.000		Operating Revenues	
	411.00	411.000		Water Sales	
411	411.10	411.100		Water Sales Residential-Water Usage	411
	421.00	421.000		Water Services	
411	421.30	421.300		Availability Charges	428
	421.40	421.400		Service Type Assessments	
	421.50	421.500		Water Services-Other	
		421.510		Meter Connections	
		421.520		Late Fees	
		490.000		Non-Operating Revenues	
690	491.00	491.000		Leases (2)	358
610	492.00	492.000		Interest	413
		492.100		Interest - Checking/Operations Cash Account	
		492.200		Interest - Operating Reserves	
		492.300		Interest - <40yr Assets Capital Replacement Reserve	
		492.400		Interest - 40yr Assets Capital Replacement Reserve	
		492.500		Interest - System Wide Capital Improvements Account	
		492.600		Interest - (AWDF) Account	
	493.00	493.000		Taxes and Assessments	
	493.35	493.350		Property Assessment-Current	
		493.351		Assessment-40yr Assets Capital Replacement Reserve	
		493.352		Assessment-System Wide Capital Improvements	
		493.353		Assessment-(AWDF)	
		493.354		Assessment-Loan Repayment - 65% Allocated to Parcels	
	498.00	498.000		Other Non-Operating Revenue	
		498.100		Grant Income	
		498.200		Donations (7)	
		498.210		Donations (Cash)	
		498.220		Donations (Assets) (7)	
		498.300		Workmans Comp Refunds (Paid under 564.2)	
		498.400		Reimbursements From IBVFD	
		498.500		Loan from restricted assets	
				<b>Expenses (1)</b>	
		500.000		<b>Operating Expenses</b>	
		510.000		Source of Supply	
	511.00	511.000		Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense )	
		511.100		Labor for the Operating of Equipment, Maintaining Associated Logs and Records, Patrolling Irish Creek, Brush Cutting, etc.	
532-1		511.200		Equipment & Supplies for Operation of Equipment	532-2
	512.00	512.000		Labor & Materials for Maintenance (Maintenance-Structures & Improvements )	
		512.100		Labor for Maintenance & Repair of Installed Items	
521-1		512.200		Equipment & Supplies for Maintenance & Repair of Insta	521-2
543-1		513.000		Power Purchased for Source of Supply (Electric)	543-2
		530.000		Water Treatment	
	531.00	531.000		Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense )	
		531.100		Labor for Water Treatment Activities, Operating Equipment, Maintaining Associated Logs and Records	
531-1		531.200		Equipment & Supplies for Operation of Equipment	531-2
530-1		531.300		Analytical Testing	530-1
530-1		531.310		Monthly Testing	530-1
				Bacteria Testing Both Sources	
				Bateria Testing Each Distribution Area	
		531.320		Quarterly Testing	
				Unregulated Chemical Monitoring Both Sources	
				Gross Alpha - Irish Glulch & Unit 9 Well	
530-1		531.330		Annual Testing	530-1
				General Physical, Primary and Secondary + Ranges	
				Nitrate (NO3) Unit 9 Well	
		531.340		Analytical Testing State Documentation	
531-1		531.400		Chemicals and Filtering Supplies	531-2
		531.500		Water Eye / Satellite Paging	

Old Code	State Code	New Code	Irish Beach Codes of Accounts <u>Account Description</u>	Old Code
	532.00	532.000	Labor and Materials for Maintenance (Maintenance-Structures & Improvements )	
		532.100	Labor for Maintenance & Repair of Installed Items	
522-1		532.200	Equipment & Supplies for Maintenance & Repair of Insta	522-2
544-1		533.000	Power Purchased for Treatment (Electric)	544-2
		540.000	Transmission and Distribution	
	541.00	541.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense )	
		541.100	Labor for Transmission Activities, Operating Equipment, Maintaining	
			Associated Logs and Records, Patrolling Distribution System, Brush Cutting, etc.	
533-1		541.200	Equipment & Supplies for Operation of Installed Items	533-2
	542.00	542.000	Labor and Materials for Maintenance (Maintenance-Structures & Improvements )	
		542.100	Labor for Maintenance & Repair of Installed Items	
520-1		542.200	Equipment & Supplies Maintenance & Repair of Installed	520-2
542-1		543.000	Power Purchased for Transmission and Distribution (Electric	542-2
541-1		544.000	Telephone for Distribution	541-2
		550.000	Customer Accounts	
	551.00	551.000	Labor, Matrerials, and other Expenses for Customer Accounting and Collection	
		551.100	Labor for Billing	
		551.200	Labor for Meter Reading	
		551.300	Meter Intallations	
		551.310	Labor For Installation	
		551.320	Meters and other Materials	
	552.00	552.000	Uncollectable Accounts (14)	
		560.000	Administrative & General	
	561.00	561.000	Salaries	
		562.000	Office Supplies & Other Expenses	
561-5		562.010	Office Maintenance & Supplies	561-6
510-5		562.020	Administrative Services (12)	510-6
559-5		562.030	Outside copy work	559-6
560-5		562.040	Postage	560-6
561-5		562.050	Software	561-6
563-5		562.060	Licenses and Permits	563-6
564-5		562.070	Memberships/Dues/Annual Fees	564-6
		562.071	Cal Rule Water	
		562.072	State Health and Safety	
		562.073	Cal Special Districts	
565-5		562.080	Training	565-6
569-5		562.090	Advertising/noticing in paper	569-6
710-0		562.100	Election	710-1
544-5		562.110	Port-A-Potty/Garbage	544-6
		562.120	Office Equipment(<\$500)	
		562.130	Donations of Office Equipment	
541-5		562.140	Telephone-Administrative	541-6
		562.150	Legal Fees and Expenses	
573-5		562.151	Small claims	573-6
		562.152	Litigation Expenses (Court costs, Judgements, etc.)	
		562.153	County and State Filing Fees	
	563.00	563.000	Contractual Services	
		563.100	Legal Attorney	
575-5		563.110	Legal - General Counsel	575-6
		563.120	Legal - Litigation	
576-5		563.200	Auditor Contract	576-6
577-5		563.300	Accounting Consultant	577-6
580-5		563.400	Engineering	580-6
		563.410	Sanitary Survey	
		563.500	Other Consultants	
		563.510	Grant Consultant	
		563.520	TBD	
	564.00	564.000	Property Insurance, Injuries and Damages	
566-1		564.100	Ins.- General/Liability	566-2
		564.200	Workman's Comp.	
567-1		564.210	Workman's Comp Water	567-1
		564.220		
567-5		564.230	Workman's Comp Admin	567-5
		564.240		
568-5		564.400	Insurance - Bonded	568-6
	565.00	565.000	Employee Retirement and Benefits	
		565.200	Vacation time & Sick Leave	
		565.100	Payroll Taxes	
		565.110	FICA	
		565.120	Medicare	
		565.130	Training Tax	



Old Code	State Code	New Code	Irish Beach Codes of Accounts	Account Description	Old Code
		565.140		UI Contributions	
	567.00	567.000		Rents and Leases	
		567.100		Water Eye System / Satellite Paging	
	569.00	569.000		Other Administrative Expenses	
		570.000		Other Operating Expenses	
	571.00	571.000		Depreciation & Amortization (10)	
	572.00	572.000		Taxes	
	573.00	573.000		Other Operating Expenses	
523-1		573.100		Vehicle Operation for Operations	523-2
569-1		573.200		Misc Expenses	569-2
		590.000		<b>Non-Operating Expenses</b>	
	591.00	591.000		Interest, Long Term Debt	
		591.100		Loan Repayment Funded From Operations (Rate Payers ) UC	
		591.110		Interest	
		214.100		Principal	
		591.200		Loan Repayment Funded From Operations (Connected Users-) AC	
		591.210		Interest	
		214.200		Principal	
	594.00	594.000		Other Non-Operating Expenses	
				<b>Asset Changes/Capital Project Expenses</b>	
		111.000		Donations of Capital Equipment	
	112.00	112.000		Projects - Construction in Progress	
				<u>Project Type</u>	
				System Wide Capital Improvement Projects	
				(AWDF)Development Project	
				40yr Asset Capital Replacement Projects	
				<40yr Asset Capital Replacement Projects	
				All Other Capital Projects and Equipment Purchases	
				<b>Asset Changes/Bank Transfers</b>	
		123.000		Investments	
		123.100		Draws From Operating Reserves	
		123.200		Funding Operating Reserve Account	
		123.300		Interest Earned by and Credited to Operating Reserve Account	
		124.000		Restricted Assets	
		124.100		< 40 yr Assets Capital Replacement Reserve Account	
		124.110		Draws From< 40 yr Assets Capital Replacement Reserve Account	
		124.120		Funding < 40 yr Assets Capital Replacement Reserve Account	
		124.130		Interest Earned by and Credited to < 40 yr Assets Capital Replacement Reserve Account	
	123.00	124.200		Assessment Reserves	
		124.100		40 yr Assets Capital Replacement Reserve	
		124.110		Draws-40 yr Assets Capital Replacement Reserve Account	
		124.120		Funding 40 yr Assets Capital Replacement Reserve Account	
	124.00	124.130		Interest - 40 yr Assets Capital Replacement Reserve Account	
		124.200		System Wide Capital Improvements	
		124.210		Draws from System Wide Capital Improvements Account	
		124.220		Funding System Wide Capital Improvements Account	
		124.230		Interest - System Wide Capital Improvements Account	
		124.300		Mallo Pass Account	
		124.310		Draws from (AWDF) Account	
		124.320		Funding (AWDF) Account	
		124.330		Interest - (AWDF) Account	

Funding Source Key:

- UC - Usage Charge
- AC - Availability Charge
- SAF - Service Assessment Funded
- ORF - Operating Reserve Funded
- ACRF - <40yr Asset Capital Reserve Funded
- PAF - Property Assessment Funded
- PARF - Property Assessment Reserve Funded

**Notes To The Irish Beach Water District Cash Flow Budget**

- 1) The purpose of the Water District Budget is to show 100% of the cash and cash equivalent flow in the District. As Such, 100% of all IBWD revenues and expenses are shown on the Water District Budget; operating, capital improvement, and assessments.
- 2) Lease income from Fire House provided to RCFPD. (Non-Operating Budget)  
- Firehouse rental \$1/yr. Current lease in place with RCFD.
- 3) Operating Reserve and <40yr Asset Replacement Reserve are located in bank account. Withdrawals from the account must be authorized by the IBWD Board of Directors by revision of the IBWD Budget. Interest is prorated between reserve account categories.
- 4) All funds collected from "District-wide Capital Improvement Assessment" are located in bank accounts or deposited with County Treasurer. Withdrawals from the account must be included in the Assessment Engineering Report and authorized by the IBWD Board of Directors by revision of the IBWD Budget. Interest is prorated between reserve account categories.
- 5) All expenses incurred by the Water District in Support of the IBVFD, other than those included in the lease agreement, are to be expensed by the Water District. Such expenses are to be invoiced at cost to the IBVFD so the Water District can be reimbursed for its fire department related expenses. When such invoices are paid by the Fire Department they are identified as income from reimbursements. No IBVFD expenses can be paid by the Water District without reimbursement by the IBVFD.
- 6) All projects, including capital replacement, capital improvement, and Mallo Pass expenditures are to be estimated with detailed budgets broken down by project within the appropriate Operating or Capital Improvement categories as indicated with additional sub categories established as required to adequately define the work to be performed. Such estimates should include all materials, supplies, equipment, associated labor and contracted services to support such projects. Contractors and other contracts such as engineering should be included here, not under administrative contracts.
- 7) Legal is funded as part of the Contracted Services Component with General Council as a regular expense. When legal assistance is required because of litigation or in support of a project, each specific project or litigation it is to be estimated and funded separately as additional sub categories.
- 8) Bank charges, messenger services, etc. are not included in budget due to unacceptable high uncertainty.
- 9) Legal Fees and Expenses include Court Costs, filing fees and other such expenses including any judgement expenses. Attorney costs are included under contractual services.
- 10) Depreciation is not used in the budget for any purpose because it does not directly correlate with cash or cash equivalent flow. Funding of reserves is addressed separately and is directed toward establishing reserves for replacement of aging infrastructure and is not driven by depreciation.
- 11) When additional consultant support is required, each specific project is to be estimated and funded separately as an Other Consultant sub category.
- 12) The funding source for each expense item is identified. While property assessment funded items are provided for as part of the District Wide Capital Improvement Assessment, all other expenses must be funded by charges to the connected users of the water system. The fixed and variable expenses are used to calculate the operating water rates.
  - Operating expenses that are primarily impacted by water usage are designated as variable and are funded by water Usage Charges (UC)

Irish Beach Water District  
Budget Notes

- Operating expenses that are not significantly impacted by water usage are considered Fixed and are funded by the Availability Charges (**AC**).
- Operating expenses that have little relationship to the supply of water or maintenance of the water system and are above and beyond normal operations are funded by Water Service Assessments(**SAF**). For example legal costs due to litigation are to be offset by a Water Service Assessment.
- The Operating Reserve (**ORF**) is intended to fund such things as the IBWD Board of Directors deems appropriate and expenses not otherwise provided for by assessments (such as minor improvements). The Operating Reserve is funded by Availability Charges.
- The < 40 yr. Asset Capital Replacement Reserve (**ACRF**) is intended to fund replacement of capital assets with an expected life of less than 40 years. The Asset Capital Replacement Reserve is funded by Availability Charges.
- Items identified in the District Wide Capital Improvement Assessment (property assessment) are funded from the reserves established to hold those funds (**PARF**). Such reserves are funded from the property assessment (**PAF**).