

	A	B	C	D	E	Budget Summary		H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3												
4												
5												
6	Budget Summary											
7	Income											
8		Operating Income		(See Row 298 for explanation of composition of income)						\$154,549		
9		Non-Operating Income		This is mostly the assessment income plus lease plus interest						\$106,656		
10		Total Income										\$261,205
12	Expenses											
13		Operating Expenses								\$133,724		
14		Non- Operating Expenses		This includes loan payment and County fees for collection of the assessment						\$12,003		
15		Total Expenses										\$145,727
17	Capital Projects and Equipment Purchases											
18		Capital Improvement Projects Covered by Assessment (including Mallo Pass easement effort)										\$104,000
20	Assessment and Operating Reserve Changes											
21		Assessment Reserves Account Deposits and Withdrawals (Not Including Interest)										
22		Deposits in Assessment Reserves								\$91,537		
23		Draws From Assessment Reserves (Loan Repayment, Tank #5 Replacement & Mallo Pass Easement)								-\$110,609		
25		Operating Reserves Account Deposits and Withdrawals (Not Including Interest)										
26		Deposits in Operating Reserves / Projects										\$15,851
27	Budget Balance Reconciliation											
28	Expense Reconciliation											
29		Expenses Funded by Water Charges										
30		Expenses Funded from Usage Charges							\$21,958			
31		Expenses Funded from Availability Charges							\$116,291			
32		Expenses Charged Directly to Customers (Meter Connections)							\$840			
33												
34												
35												
36												
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39												
40												
41												
42												
43												
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54												
55												
56												
57												

Water Rates Based on Funding Requirements of this Budget

Total Number of Users as of 9/30/07	194	
100s of Gallons used in District per year (2006 Basis)	65,887	
Total Expenses Chargeable to Usage	\$21,958	
Expenses Chargeable to Availability	\$116,291	
Reserves Chargeable to Availability	\$15,851	\$154,099
Total Expenses Chargeable to Availability	\$132,141	
Usage Charge	\$0.33 Per 100 Gallons	
Availability Charge	\$56.76 Per Month	
	\$113.52 Per Billing	

Resolution of the Board of the Irish Beach Water District Documenting The Approval of the District's FY2007/08 Budgets for Water

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 2007/2008 Water District Budget as attachments to this resolution titled "Cash Flow Water Budget For the Irish Beach Water District – October 1, 2007 through September 30, 2008 – Effective October 1.

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, 2007 through September 30, 2008 are responsive to and in support of the needs of the Water District and are approved for the FY 2007/2008. These rates will be effective beginning October 1, 2007. (Note: no change in rates from 2006-07; rates remain same.)

Water Rate Calculation

<u>Basis</u>	
Total Number of Connected Users as of 9/30/07	195
100s of Gallons used in District per year (most recent yr., 2006)	65,887
Total Budget Expenses Chargeable to Usage	\$21,958
Total Budget Expenses & Reserve Funding Chargeable to Availability	\$132,141
Total Billing Periods in Year	6

Rate Calculation

Usage Rate/100 Gallons	\$0.31
Availability Charge/ 1 month	\$56.84
Availability Charge/ 2 months	\$113.68

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.

The foregoing Resolution No. 2007-7 was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held November 10, 2007, by the following vote:

Ayes: Polony, Jassowski, Whitaker, Murray

Noes:

Abstain:

Absent: PASQUALETTI

Dated: 11/10/2007

Attest: Judely Murray
Secretary of the Board

Stephen Whitaker
President

	A	B	C	D	E	H	I	J	K	L	
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3											
4											
58											
59	Treasurer										
60	Presented for approval to IBWD Board of Directors (September 2007)										
61	<u>Budget Updates & Revision History</u>										
62											
63											
64	<u>Package Contents</u>										
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	Income (1)										
72	410.000 Operating Revenues										
73	411.100	Water Sales Residential-Water Usage							\$21,958		
74	421.300	Availability Charges							\$132,141		
75	421.510	Meter Connections							\$450		
76											
77	Total 410.000 Operating Revenues								\$154,549		
78	490.000 Non-Operating Revenues										
79	491.000	Leases (2)							\$1,362		
80	492.000	Interest							\$13,757		
81	492.100	Interest - Checking/Operations Cash Account					\$50				
82	492.200	Interest - Operating Reserves					\$2,615				
83	492.300	Interest - <40yr Assets Capital Replacement Reserve					\$714				
84	492.400	Interest - 40yr Assets Capital Replacement Reserve					\$2,696				
85	492.500	Interest - System Wide Capital Improvements Account					\$3,722				
86	492.600	Interest - Mallo Pass Account					\$3,960				
87	493.350	Property Assessment-Current							\$91,537		
88	493.351	Assessment-40yr Assets Capital Replacement Reserve					\$19,970				
89	493.352	Assessment-System Wide Capital Improvements					\$31,940				
90	493.353	Assessment-Mallo Pass					\$33,018				
91	493.354	Assessment-Loan Repayment - 65% Allocated to Parcels					\$6,609				
92	498.000	Other Non-Operating Revenue									
93	498.110	Copies									
94	498.310	Other Refunds									
95	498.400	Reimbursements From IBVFD									
96									<u>\$106,656</u>		
97	Total Income								<u>\$261,205</u>		
98											
99	Expenses (1)										
100	500.000 Operating Expenses										
101	510.000	Source of Supply									
102	511.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Exj				50%	UC & AC	\$2,438			
103											
104	511.100	Labor for the Operating of Equipment, Maintaining Associated Logs					\$2,138				
105	and Records, Patrolling Irish Creek, Brush Cutting, etc.										
106	511.200	Equipment & Supplies for Operation of Equipment					\$300				
107	512.000	Labor & Materials for Maintenance (Maintenance-Structures & Improvement				AC	\$1,483				
108	512.100	Labor for Maintenance & Repair of Installed Items					\$1,283				

Budget Summary

	A	B	C	D	E	G	H	I	J	K	L	
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3												
4												
109		512.200	Equipment & Supplies for Maintenance & Repair of Installed Items					\$200				
110		513.000	Power Purchased for Source of Supply (Electric)				UC		\$1,200			
111		Total 510.000 Source of Supply									\$5,120	
112												
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		\$15,631			
116			Maintaining Associated Logs and Records			50%	AC					
117												
118		531.200	Equipment & Supplies for Operation of Equipment				UC	1000	\$2,620			
119		531.500	Water Eye / Satellite Paging					1620				
120		531.300	Analytical Testing									
121		531.3	Analytical Testing					UC		\$4,500		
122						100%	AC					
123		531.400	Chemicals and Filtering Supplies				UC		\$1,400			
124		532.000	Labor and Materials for Maintenance (Maintenance-Structures & Improve				AC		\$4,712			
125			532.100 Labor for Maintenance & Repair of Installed Items					\$4,112				
126			532.200 Equipment & Supplies for Maintenance & Repair of Installed Items					\$600				
127		533.000	Power Purchased for Treatment (Electric)				UC		\$700			
128		Total 530.000 Water Treatment									\$29,562	

Budget Summary

	A	B	C	D	E	G	H	I	J	K	L	
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3												
4												
131	540.000 Transmission and Distribution											
132		541.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Exp			50%	UC & AC		\$5,467			
133		541.100	Labor for Transmission Activities, Operating Equipment, Maintaining					\$3,467				
134			Associated Logs and Records, Patrolling Distribution System, Brush Cutting, etc.									
135		541.200	Equipment & Supplies for Operation of Installed Items					\$2,000				
136		542.000	Labor and Materials for Maintenance (Maintenance-Structures & Improve			AC		\$12,637				
137		542.100	Labor for Maintenance & Repair of Installed Items					\$11,637				
138		542.200	Equipment & Supplies Maintenance & Repair of Installed Items					\$1,000				
139												
140		543.000	Power Purchased for Transmission and Distribution (Electric)			UC		\$1,035				
141		544.000	Telephone for Distribution			UC		\$792				
142		Total 540.000 Transmission and Distribution								\$19,930		
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			AC		\$6,948				
147		551.200	Labor for Meter Reading			UC		\$1,694				
148		551.300	Meter Intallations									
149		551.310	Labor for meter installations					\$840				
150		551.320	Meters									
151		Total 550.000 Customer Accounts								\$9,482		
152												
153	560.000 Administrative & General											
154		561.000	Salaries			AC		\$25,542				
155		562.000	Office Supplies & Other Expenses									
156		562.010	Office Maintenance & Supplies					\$900				
157		562.020	Administrative Services (12)					\$165				
158		562.030	Outside copy work					\$250				
159		562.040	Postage					\$1,000				
160		562.050	Software					\$610				
161												
162			QB Payroll					\$480				
163			Billing Maintenance					\$130				
164		562.060	Licenses and Permits					\$400				
165		562.070	Memberships/Dues/ Annual Fees					\$3,815				
166			Calif Rural Water					\$245				
167			Calif Special Districts					\$333				
168			State Water Resources Control Board					\$436				
169			Department of Health Services					\$521				
170			LAFCO					\$980				
171			State Bd of Equilization					\$1,300				
172		562.080	Training					\$500				
173		562.090	Advertising/noticing in paper					\$100				
174		562.100	Election					\$150				
175		562.110	Port-A-Potty					\$563				
176		562.140	Telephone-Administrative					\$835				

Budget Summary

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3											
4											
177							AC		\$9,288		
178											
179								\$6,000			
180							***	\$3,900			
181								\$5,000			
182							AC		\$14,900		
183											
184								\$6,140			
185								\$2,589			
186								\$2,292			
187								\$80			
188								\$217			
189								\$100			
190							AC		\$8,829		
191							AC		\$3,266		
192								\$3,266			
193							AC		\$6,304		
194								\$4,746			
195								\$1,110			
196								\$28			
197								\$420			
198											
199											
200											
201										\$68,129	
202	<hr/>										
203											
204											
205							AC				
206											
207							50%	UC & AC	\$1,500		
208							AC				
209										\$1,500	
210										\$133,724	
211	<hr/>										
212											
213											
214							PAF		\$6,638		
215								\$2,580			
216								\$4,007			
217							AC		\$3,574		
218								\$1,467			
219								\$2,158			
220									\$10,212		\$3,625
221											
222							AC		\$1,791		
223										\$12,003	
224										\$145,727	

	A	B	C	D	E	Budget Summary			H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT												
3													
4													
225													
226													
227	Capital Projects & Equipment Purchases												
228	112.000 Projects - Construction in Progress												
229													
230													
231													
232	Total 112.700 Replace Tank #1 (B&W Engineer's Report July 2002 Pg. 6)						PAF	\$100,000					
233	<i>General system-wide work</i>												
234	<i>Labor and Materials for tank Replacement (T1)</i>						PAF						
235													
236													
237	Total General System-Wide Improvements										\$100,000		
238													
239													
240	EIR and renewal of water permit for Mallo Pass								\$4,000				
241													
242							PAF						
243	Total 112.800 Mallo Pass						PAF	\$4,000					
244	Total Capital improvement Projects Covered by Assessment								\$104,000				
245	<hr/>												
246													
247													
248													
249	PROJECTS 2007-2008												
250	New roof on pump sta A						AC	\$4,000					
251	Paint buildings / paint & supplies								\$500				
252							AC						
253							AC						
254							AC						
255													
256	TOTAL FUNDING PROJECTS <40 YEAR ITEMS										\$4,500		
257													
258	123.211 Draws From Operating Reserves												
259	123.210 Operating Reserve						Ops Res						
260	123.212 <i>Funding Operating Reserve Account</i>						AC	\$1,665					
261	Total funding for projects and basic operating reserve						AC			\$6,165			
262													
263	123.213 Interest Earned by Operating Reserve Account								\$2,615				
264	Total Funding for Project <40 Year items												
265	Total 123.210 Operating Reserve								\$4,280				
266													
267	123.220 < 40 yr Assets Capital Replacement Reserve Account												
268	123.221 Draws From< 40 yr Assets Capital Replacement Reserve Account								<40 Yr				
269	123.222 Funding < 40 yr Assets Capital Replacement Reserve Account						AC	\$9,685					
270	Payback draw from <40 Year Asset Replacement Fund						AC						
271													
272													
273	123.223 Interest Earned by < 40 yr Assets Capital Replacement Reserve Account								\$714				
274	Total 123.220 <40yr Assets Capital Replacement Reserve						AC			\$9,685			

These projects to be funded by this year's AC

Total to collect for reserves and projects Projects this

Budget Summary

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3											
4											
275											
276	Total 123.200 Operating Reserves										
277	124.200 Restricted Assets										
278	124.100 40 yr Assets Capital Replacement Reserve										
279	124.110 Draws-40 yr Assets Capital Replacement Reserve Account										
280	124.120 Funding 40 yr Assets Capital Replacement Reserve Account										
281	124.130 Interest - 40 yr Assets Capital Replacement Reserve Account										
282	Total 124.100 40 yr Asset Capital Replacement Reserve										
283	124.200 System Wide Capital Improvements										
284	124.210 Draws from System Wide Capital Improvements Account										
285	124.220 Funding System Wide Capital Improvements Account										
286	124.230 Interest - System Wide Capital Improvements Account										
287	Total 124.200 System Wide Capital Improvements										
288	124.300 Mallo Pass Account										
289	124.310 Draws from Mallo Pass Account										
290	124.320 Funding Mallo Pass Account										
291	124.330 Interest - Mallo Pass Account										
292	Total 124.300 Mallo Pass Account										
293	124.400 Loan Repayment 66%										
294	124.410 Draws from Loan Repayment Account										
295	124.420 Funding Loan Repayment Account										
296	Total 124.400 Loan Repayment 66%										
297	Total 124.200 Restricted Assets										
298											
299		Operating Income consists of:									
300		Total operating expenses									
301		Plus operating share of loan									
302		Plus County collection fee									
303		Plus amount to basic reserve fund / projects									
304	<u>Funding Source Key:</u>	Plus amount to <40 year portion of reserve fund									
305	UC Usage Charge										
306	AC Availability Charge										
307	SAF Service Assessment Funded										
308	ORF Operating Reserve Funded										
309	ACRF <40yr Asset Capital Reserve Funded										
310	PAF Property Assessment Funded										
311	PARF Property Assessment Reserve Funded										

Projected income from Assessment 2007-2008

Note:

Estimate adjusted for inflation as required by the Assesment Engineering Report based on the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI).

Loan Repayment Assessment is not subject to annual inflation adjustment.

Calculation for new assessment rates for 2007-2008

2006-2007 Old Rate	Increase Factor	Increase Amount	New Monthly	New Yearly
5.63	0.03	0.17	\$ 5.80	\$ 69.59
5.82	0.03	0.17	\$ 5.99	\$ 71.94
3.52	0.03	0.11	\$ 3.63	\$ 43.51
1.2	0	0	\$ 1.20	\$ 14.40
			\$ 16.62	\$ 199.43

Total Collec 49246.77

System Wide	459	\$17,182.20	34.89%
Mallo Pass	459	\$17,763.31	36.07%
>40 Years	459	\$10,745.65	21.82%
Loan	459	\$3,555.62	7.22%
		\$49,246.77	

Projected income from Assessment 2007-2008

Customer Per Month	Fund Category	Total parcel	Customer Per Year	Fund per year	%age
\$ 5.80	System Wide	459	69.59	\$ 31,940.34	34.89%
\$ 5.99	Mallo Pass	459	71.94	\$ 33,018.26	36.07%
\$ 3.63	>40 Years	459	43.51	\$ 19,969.80	21.82%
\$ 1.20	Loan	459	14.40	\$ 6,609.60	7.22%
\$ 16.62			199.43		
	Grand Total Projected:			\$ 91,538.00	100.00%

Assessment Calculations

		0.55	0.38	0.07	
Sys Wide	\$	31,940.34	17567.19	12137.3297	2235.82
Mallo Pass	\$	33,018.26	18160.04	12546.9376	2311.28
>40 year	\$	19,969.80	10983.39	7588.53	1397.89
Loan	\$	6,609.60	3635.28	2511.65	462.67
			50346.45	34784.8211	6407.73
					\$ 91,538.00

Payment Installments

Bill has requested the District bill him separately for the 10 units in Unit 8.

That is for parcels 132-310-05 through 132-310-14

Therefore, the total assessment is: \$ 91,538.00

Minus parcels billed to Wm Moores di \$ 1,994.30

Total **\$ 89,543.70**

County collection fee: **\$ 1,790.87**

Per Stephanie Hand and Doug Dove, The percentage adjustment for this year is actually 2.8%. District may increase up to 3% because for the past several years the adjustment was well over 3% (See past assessment documents)

132-310-05-00	199.43
132-310-06-00	199.43
132-310-07-00	199.43
132-310-08-00	199.43
132-310-09-00	199.43
132-310-10-00	199.43
132-310-11-00	199.43
132-310-12-00	199.43
132-310-13-00	199.43
132-310-14-00	199.43
1994.30	

Resolution # 2007- 8

Resolution of the Board of the Irish Beach Water District
Revising and Updating Asset Listings, Assessment Fees, and Operating Reserves for Inflation and
Operating/Maintenance Activities

WHEREAS, the Irish Beach Water District must periodically adjust asset listings, Operating reserves, and Assessment fees for inflation, new equipment installations, and replacement activities.

WHEREAS, the voter approved Assessment, page 12, paragraph titled "Annual Adjustment for Inflation." states that each year the assessment will be adjusted for inflation and such adjustment shall be tied to the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI), not to exceed 3%. If the ENR-CCI exceeds 3%, the excess must be carried over to the next year. Any increases in the ENR-CCI in excess of the 3% limit accumulate and are to be available for application in succeeding years. The January 2007 ENR-CCI is 2.8% (Ref: <http://www.enr.com>) and is under the 3% maximum. However, .2% of the excess carry over of 6.47% will be used to bring the 2.8% to maximum 3% leaving a new carry over of 6.27%.

WHEREAS, Irish beach Water District Resolution 2002-08 was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held November 9, 2002 established operating reserves and committed to adjust them for any changes to District assets and inflation in the same manner as the voter approved Assessment.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District, approves the update of asset listings, adjustment of Assessment fees, and operating reserves by the annual change reflected in the January 2006 ENR-CCI of 2.8% + 0.2% carry over (not to exceed 3%). Said updates to assets and adjustments for inflation are reflected in:

- Attachment 1 - Summary of Assessment Fees and Operating Reserves Adjustment Calculations
- Attachment 2 - System-wide Capital Improvements to be Recovered by Assessment (Adjusted)
- Attachment 3 - ≥40yr Asset Listing for Capital Replacement Assessment Reserve Account (Updated and Adjusted)
- Attachment 4 - Mallo Pass Capital Improvements To be Recovered by Assessment (Adjusted)
- Attachment 5 - <40yr Asset Listing for Capital Replacement Operational Reserve Account (Updated and Adjusted)

The foregoing Resolution No. 2007- 8 was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held _____ by the following vote:

Ayes: Polina, Tassowski, Whitaker, Murray

Noes: _____

Abstain: _____

Absent: PASQUALETTI

Dated: 11/10/2007

Stephen Whitaker
President

Attest: Judy Murray
Secretary of the Board

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3											
4											
5											
6	Budget Summary										
7	Income										
8		Operating Income		(See Row 298 for explanation of composition of income)						\$168,962	
9		Non-Operating Income		This is mostly the assessment income plus lease plus interest						\$113,075	
10		Total Income									\$282,037
12	Expenses										
13		Operating Expenses								\$151,890	
14		Non- Operating Expenses		This includes loan payment and County fees for collection of the assessment						\$12,068	
15		Total Expenses									\$163,958
17	Capital Projects and Equipment Purchases										
18		Capital Improvement Projects Covered by Assessment (including Mallo Pass easement effort)									\$104,000
20	Assessment and Operating Reserve Changes										
21		Assessment Reserves Account Deposits and Withdrawls (Not Including Interest)									
22		Deposits in Assessment Reserves								\$94,091	
23		Draws From Assessment Reserves (Loan Repayment, Tank #5 Replacement & Mallo Pass Easement)								-\$110,609	
25		Operating Reserves Account Deposits and Withdrawls (Not Including Interest)									
26		Deposits in Operating Reserves / Projects									\$11,965
27	Budget Balance Reconciliation										
28	Expense Reconciliation										
29		Expenses Funded by Water Charges									
30		Expenses Funded from Usage Charges								\$23,876	
31		Expenses Funded from Availability Charges								\$132,671	
32		Expenses Charged Directly to Customers (Meter Connections)								\$773	
33				Expenses Funded by Income (Subtotal)						\$157,320	
34		Expenses Funded by Assessment								\$6,638	
35				Total Funded Expenses						\$163,958	
36	Income Reconciliation										
37		Income Designated for Expenses								\$156,997	
38		Income Designated for Reserves (Funded by Availability Charges)								\$11,965	\$168,962
39		Interest Income Allowed to Accumulate in Accounts								\$17,622	
40		Reimbursements, Late Fees, & Penalties Not Budgeted for Expenses (Unacceptable High Uncertainty)									
41		Lease Income from IBVFD firehouse to be either placed in reserves or used for budget shortfalls at end of year and not committed to funding expenses due to uncertainty of IBVFD future.								\$1,362	
42		Restricted Assessment Income								\$94,091	
44				Total Income						\$282,037	
45											
46	Water Rates Based on Funding Requirements of this Budget										
47											
48		Total Number of Users as of 9/30/08								196	
49		100s of Gallons used in District per year (2007-08 Basis)								71,754	
50		Total Expenses Chargeable to Usage								\$23,876	
51		Expenses Chargeable to Availability								\$132,671	
52		Reserves Chargeable to Availability								\$11,965	\$168,512
53		Total Expenses Chargeable to Availability								\$144,636	
55		Usage Charge								\$0.33 Per 100 Gallons	
56		Availability Charge								\$61.49 Per Month	
57										\$122.99 Per Billing	

Resolution of the Board of the Irish Beach Water District Documenting
The Approval of the District's FY2008/09 Budgets for Water

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 2008/2009 Water District Budget as attachments to this resolution titled "Cash Flow Water Budget For the Irish Beach Water District - October 1, 2008 through September 30, 2009 - Effective October 1.

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, 2008 through September 30, 2009 are responsive to and in support of the needs of the Water District and are approved for the FY 2008/2009. These rates will be effective beginning October 1, 2008. (Note: no change in rates from 2006-07; rates remain same.)

Water Rate Calculation

<u>Basis</u>	
Total Number of Connected Users as of 9/30/08	196
100s of Gallons used in District per year (most recent yr., 2008)	71,754
Total Budget Expenses Chargeable to Usage	\$23,876
Total Budget Expenses & Reserve Funding Chargeable to Availability	\$144,636
Total Billing Periods in Year	6

<u>Rate Calculation</u>	
Usage Rate/100 Gallons	\$0.33
Availability Charge/ 1 month	\$61.49
Availability Charge/ 2 months	\$122.98

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

The foregoing Resolution No. 2008 2 was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held November 8, 2008, by the following vote:

Ayes: Don Jaszewski, Kathy Poling, Don Harley, Judy Murray

Noes:

Abstain:

Absent:

Dated: 8 Nov, 2008

Attest: Annelle Franklin
Secretary of the Board

Stephen Whitaker
President

WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT

Treasurer

Presented for approval to IBWD Board of Directors (September 2006)

Budget Updates & Revision History

Package Contents

Page 1	Summary, Budget Balance Reconciliation & Water Rate Calculation
Page 2	Income
Page 2-3	Expenses
Page 4	Capital Projects
Page 4	Asset Transfers
Page 5	Budget Notes

Income (1)

410.000 Operating Revenues

411.100	Water Sales Residential-Water Usage		\$23,876
421.300	Availability Charges		\$144,636
421.510	Meter Connections		\$450

Total 410.000 Operating Revenues

\$168,962

490.000 Non-Operating Revenues

491.000	Leases (2)		\$1,362
492.000	Interest		\$17,622
492.100	Interest - Checking/Operations Cash Account		\$35
492.200	Interest - Operating Reserves		\$2,597
492.300	Interest - <40yr Assets Capital Replacement Reserve		\$1,224
492.400	Interest - 40yr Assets Capital Replacement Reserve		\$3,933
492.500	Interest - System Wide Capital Improvements Account		\$5,460
492.600	Interest - Mallo Pass Account		\$4,373
493.350	Property Assessment-Current		\$94,091
493.351	Assessment-40yr Assets Capital Replacement Reserve		\$20,594
493.352	Assessment-System Wide Capital Improvements		\$32,905
493.353	Assessment-Mallo Pass		\$33,983
493.354	Assessment-Loan Repayment - 65% Allocated to Parcels		\$6,609
498.000	Other Non-Operating Revenue		
498.110	Copies		
498.310	Other Refunds		
498.400	Reimbursements From IBVFD		

\$113,075

Total Income

\$282,037

Expenses (1)

500.000 Operating Expenses

510.000	Source of Supply		
511.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Ex)	50%	UC & AC \$2,759
511.100	Labor for the Operating of Equipment, Maintaining Associated Logs and Records, Patrolling Irish Creek, Brush Cutting, etc.		\$2,459
511.200	Equipment & Supplies for Operation of Equipment		\$300
512.000	Labor & Materials for Maintenance (Maintenance-Structures & Improvement)	AC	\$1,892
512.100	Labor for Maintenance & Repair of Installed Items		\$1,592

Budget Summary

	A	B	C	D	E	G	H	I	J	K	L	
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3												
4												
109			512.200			Equipment & Supplies for Maintenance & Repair of Installed Items			\$300			
110			513.000			Power Purchased for Source of Supply (Electric)		UC		\$1,200		
111			Total 510.000 Source of Supply									\$5,851
112												
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		\$18,695		
116						Maintaining Associated Logs and Records	50%	AC				
117												
118		531.200				Equipment & Supplies for Operation of Equipment		UC	200	\$1,820		
119		531.500				Water Eye / Satellite Paging			1620			
120		531.300				Analytical Testing						
121			531.3			Analytical Testing		UC		\$4,500		
122							100%	AC				
123		531.400				Chemicals and Filtering Supplies		UC		\$1,400		
124		532.000				Labor and Materials for Maintenance (Maintenance-Structures & Improveme		AC		\$3,490		
125						532.100 Labor for Maintenance & Repair of Installed Items			\$3,290			
126						532.200 Equipment & Supplies for Maintenance & Repair of Installed Items			\$200			
127		533.000				Power Purchased for Treatment (Electric)		UC		\$650		
128		Total 530.000 Water Treatment									\$30,556	

Budget Summary

	A	B	C	D	E	G	H	I	J	K	L	
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3												
4												
131	540.000 Transmission and Distribution											
132		541.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Exj			50%	UC & AC			\$5,974		
133		541.100	Labor for Transmission Activities, Operating Equipment, Maintaining						\$3,974			
134			Associated Logs and Records, Patrolling Distribution System, Brush Cutting, etc.									
135		541.200	Equipment & Supplies for Operation of Installed Items						\$2,000			
136		542.000	Labor and Materials for Maintenance (Maintenance-Structures & Improve			AC				\$9,251		
137		542.100	Labor for Maintenance & Repair of Installed Items						\$8,251			
138		542.200	Equipment & Supplies Maintenance & Repair of Installed Items						\$1,000			
139												
140		543.000	Power Purchased for Transmission and Distribution (Electric)			UC				\$1,300		
141		544.000	Telephone for Distribution			UC				\$792		
142		Total 540.000 Transmission and Distribution									\$17,317	
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			AC				\$5,414		
147		551.200	Labor for Meter Reading			UC				\$2,250		
148		551.300	Meter Intallations									
149		551.310	Labor for meter installations							\$773		
150		551.320	Meters									
151		Total 550.000 Customer Accounts									\$8,437	
152												
153	560.000 Administrative & General											
154		561.000	Salaries			AC				\$25,901		
155		562.000	Office Supplies & Other Expenses									
156		562.010	Office Maintenance & Supplies						\$1,000			
157		562.020	Administrative Services (12)									
158		562.030	Outside copy work						\$250			
159		562.040	Postage						\$1,000			
160		562.050	Software						\$610			
161												
162			QB Payroll						\$480			
163			Billing Maintenece						\$130			
164		562.060	Licenses and Permits						\$400			
165		562.070	Memberships/Dues/ Annual Fees						\$2,142			
166			Calif Rural Water						\$255			
167			Calif Special Districts						\$427			
168			State Water Resources Control Board						\$436			
169			Department of Health Services								Paid in prior fiscal year (521.00)	
170			LAFCO						\$704			
171			State Bd of Equilization						\$320			
172		562.080	Training						\$500			
173		562.090	Advertising/noticing in paper						\$100			
174		562.100	Election						\$150			
175		562.110	Port-A-Potty/Garbage						\$680			
176		562.120	Printer and accessories						\$499			
177		562.140	Telephone-Administrative						\$835			

Budget Summary

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3											
4											
178							AC			\$7,667	
179											
180									\$26,000		
181							***		\$3,900		
182									\$5,000		
183							AC			\$34,900	
184											
185									\$5,800		
186									\$4,225		
187									\$3,800		
188									\$125		
189									\$300		
190									\$100		
191							AC			\$10,125	
192							AC			\$3,346	
193									\$3,346		
194							AC			\$6,290	
195									\$4,709		
196									\$1,101		
197									\$30		
198									\$450		
199											
200											
201											
202										\$88,229	
203											
204											
205											
206							AC				
207											
208							50%	UC & AC		\$1,500	
209							AC				
210										\$1,500	
211										\$151,890	
212											
213											
214											
215							PAF			\$6,638	
216									\$2,146		
217									\$4,165		
218							AC			\$3,574	
219									\$1,326		
220									\$2,574		
221										\$10,212	\$3,900
222											
223							AC			\$1,856	
224										\$12,068	
225										\$163,958	

	A	B	C	D	E	Budget Summary			H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT												
3													
4													
226													
227													
228	Capital Projects & Equipment Purchases												
229	112.000 Projects - Construction in Progress												
230													
231													
232													
233	Total 112.700 Replace Tank #1 (B&W Engineer's Report July 2002 Pg. 6)						PAF		\$100,000				
234	<i>General system-wide work</i>												
235	<i>Labor and Materials for tank Replacement (T1)</i>						PAF						
236													
237													
238	Total General System-Wide Improvements										\$100,000		
239													
240													
241	EIR and renewal of water permit for Mallo Pass								\$4,000				
242													
243							PAF						
244	Total 112.800 Mallo Pass						PAF		\$4,000				
245	Total Capital improvement Projects Covered by Assessment								\$104,000				
246	<hr/>												
247													
248													
249													
250	PROJECTS 2007-2008												
251							AC						
252							AC						
253							AC						
254													
255													
256													
257	TOTAL FUNDING PROJECTS <40 YEAR ITEMS												
258													
259	123.211 Draws From Operating Reserves												
260	123.210 Operating Reserve												
261	123.212 <i>Funding Operating Reserve Account</i>						AC		\$1,715				
262	<i>Total funding for projects and basic operating reserve</i>						AC		\$1,715				
263													
264	123.213 Interest Earned by Operating Reserve Account								\$2,597				
265	Total Funding for Project <40 Year items												
266	Total 123.210 Operating Reserve								\$4,312				
267													
268	123.220 < 40 yr Assets Capital Replacement Reserve Account												
269	123.221 Draws From< 40 yr Assets Capital Replacement Reserve Account												
270	123.222 Funding < 40 yr Assets Capital Replacement Reserve Account						AC		\$10,250				
271	Payback draw from <40 Year Asset Replacement Fund						AC						
272													
273													
274	123.223 Interest Earned by < 40 yr Assets Capital Replacement Reserve Account								\$1,224				
275	Total 123.220 <40yr Assets Capital Replacement Reserve						AC		\$10,250				

These projects to be funded by this year's AC

Total to collect for reserves and projects
Projects this

\$11,965

Budget Summary

	A	B	C	D	E	G	H	I	J	K	L	
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3												
4												
276												
299												
300	Operating Income consists of:											
301							Total operating expenses	\$151,890				
302							Plus operating share of loan	\$3,574				
303							Plus County collection fee	\$1,856				
304							Plus amount to basic reserve fund / projects	\$1,715				
305	<u>Funding Source Key:</u>						Plus amount to <40 year portion of reserve fund	\$10,250				
306	UC Usage Charge							\$169,285				
307	AC Availability Charge											
308	SAF Service Assessment Funded											
309	ORF Operating Reserve Funded											
310	ACRF <40yr Asset Capital Reserve Funded											
311	PAF Property Assessment Funded											
312	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 and other support provided to IBVFD. Created lease amount of \$1362/year at \$113.50/month based on the following
 - Firehouse depreciation \$762/yr.
 - Office Expenses \$100/yr.
 - Office labor \$600/yr.Assumed only a couple of hours of time per month by Office Manager and minor paper, copying and other office expenses. All other Fire Department Expenses to be reimbursed to the Water District by Fire on a case by case basis.
- 3) Operating Reserve and <40yr Asset Replacement Reserve are located in one 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 one bank account. 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.
- 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**)
 - 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**).

Projected income from Assessment 2008-2009

Note:

Estimate adjusted for inflation as required by the Assesment Engineering Report based on the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI).

Loan Repayment Assessment is not subject to annual inflation adjustment.

Calculation for new assessment rates for 2008-2009

2007-2008 Old Rate	Increase Factor	Increase Amount	New Monthly	New Yearly
5.8	0.03	0.17 \$	5.97 \$	71.69
5.99	0.03	0.18 \$	6.17 \$	74.04
3.63	0.03	0.11 \$	3.74 \$	44.87
1.2		0 \$	1.20 \$	14.40
		\$	17.08 \$	204.99

Projected income from Assessment 2008-2009

Customer Per Month	Fund Category	total parcel	Customer Per Year	Fund per year	%age
\$ 5.97	System Wide	459	71.69	\$ 32,904.79	34.97%
\$ 6.17	Mallo Pass	459	74.04	\$ 33,982.71	36.12%
\$ 3.74	>40 Years	459	44.87	\$ 20,593.86	21.89%
\$ 1.20	Loan	459	14.40	\$ 6,609.60	7.02%
\$ 17.08			204.99		
Grand Total Projected:				\$ 94,090.96	100.00%

Resolution # 2008-3

Resolution of the Board of the Irish Beach Water District
Revising and Updating Asset Listings, Assessment Fees, and Operating Reserves for Inflation and
Operating/Maintenance Activities

WHEREAS, the Irish Beach Water District must periodically adjust asset listings, Operating reserves, and Assessment fees for inflation, new equipment installations, and replacement activities

WHEREAS, the voter approved Assessment, page 12, paragraph titled "Annual Adjustment for Inflation," states that each year the assessment will be adjusted for inflation and such adjustment shall be tied to the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI), not to exceed 3%. If the ENR-CCI exceeds 3%, the excess must be carried over to the next year. Any increases in the ENR-CCI in excess of the 3% limit accumulate and are to be available for application in succeeding years. The January 2008 ENR-CCI is 2.7% (Ref: <http://www.enr.com>) and is under the 3% maximum. However, .3% of the excess carry over of 6.27% will be used to bring the 2.7% to maximum 3% leaving a new carry over of 5.97%.

WHEREAS, Irish beach Water District Resolution 2002-08 was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held November 9, 2002 established operating reserves and committed to adjust them for any changes to District assets and inflation in the same manner as the voter approved Assessment.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District, approves the update of asset listings, adjustment of Assessment fees, and operating reserves by the annual change reflected in the January 2008 ENR-CCI of 2.7% + 0.3% carry over (not to exceed 3%). Said updates to assets and adjustments for inflation are reflected in:

- Attachment 1 - Summary of Assessment Fees and Operating Reserves Adjustment Calculations
- Attachment 2 - System-wide Capital Improvements to be Recovered by Assessment (Adjusted)
- Attachment 3 - ≥40yr Asset Listing for Capital Replacement Assessment Reserve Account (Updated and Adjusted)
- Attachment 4 - Mallo Pass Capital Improvements To be Recovered by Assessment (Adjusted)
- Attachment 5 - <40yr Asset Listing for Capital Replacement Operational Reserve Account (Updated and Adjusted)

The foregoing Resolution No. 2008-3 was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held November 8, 2008, by the following vote:

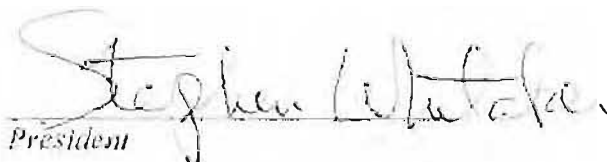
Ayes: Kathy Poling, Don Jassowski, Don Harley, Judy Murray

Noes:

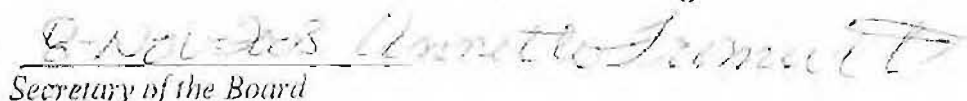
Abstain:

Absent:

Dated: Nov. 8, 2008


President

Attest:


Secretary of the Board

	A	B	C	D	E	Budget Summary		H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3												
4												
5												
6	Budget Summary											
7	Income											
8		Operating Income		(See Row 298 for explanation of composition of income)						\$170,933		
9		Non-Operating Income		This is mostly the assessment income plus lease plus interest						\$113,075		
10		Total Income										\$284,008
12	Expenses											
13		Operating Expenses								\$153,880		
14		Non- Operating Expenses		This includes loan payment and County fees for collection of the assessment						\$12,068		
15		Total Expenses										\$165,948
17	Capital Projects and Equipment Purchases											
18		Capital Improvement Projects Covered by Assessment (including Mallo Pass easement effort)										
20	Assessment and Operating Reserve Changes											
21		Assessment Reserves Account Deposits and Withdrawls (Not Including Interest)										
22		Deposits in Assessment Reserves								\$94,091		
23		Draws From Assessment Reserves (Loan Repayment, Tank #5 Replacement & Mallo Pass Easement)								-\$256,609		
25		Operating Reserves Account Deposits and Withdrawls (Not Including Interest)										
26		Deposits in Operating Reserves / Projects										\$11,965
27	Budget Balance Reconciliation											
28	Expense Reconciliation											
29		Expenses Funded by Water Charges										
30		Expenses Funded from Usage Charges							\$25,855			
31		Expenses Funded from Availability Charges							\$132,663			
32		Expenses Charged Directly to Customers (Meter Connections)							\$792			
33												
34												
35												
36												
37												
38												
39												
40												
41												
42												
43												
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51												
52												
53												
54												
55												
56												
57												

Water Rates Based on Funding Requirements of this Budget	
Total Number of Users as of 9/30/09	196
100s of Gallons used in District per year (2008 Basis)	69,155
Total Expenses Chargeable to Usage	\$25,855
Expenses Chargeable to Availability	\$132,663
Reserves Chargeable to Availability	\$11,965
Total Expenses Chargeable to Availability	\$144,628
Usage Charge	\$0.37 Per 100 Gallons
Availability Charge	\$61.49 Per Month
	\$122.98 Per Billing

**Resolution of the Board of the Irish Beach Water District Documenting
The Approval of the District's FY2009/10 Budgets for Water**

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 2009/2010 Water District Budget as attachments to this resolution titled "Cash Flow Water Budget For the Irish Beach Water District - October 1, 2009 through September 30, 2010".

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, 2009 through September 30, 2010 are responsive to and in support of the needs of the Water District and are approved for the FY 2009/2010. These rates will be effective beginning October 1, 2009.

Water Rate Calculation

<u>Basis</u>	
Total Number of Connected Users as of 9/30/09	196
100s of Gallons used in District per year (most recent yr., 2008)	69,155
Total Budget Expenses Chargeable to Usage	\$25,855
Total Budget Expenses & Reserve Funding Chargeable to Availability	\$144,628
Total Billing Periods in Year	6

<u>Rate Calculation</u>	
Usage Rate/100 Gallons	\$0.37
Availability Charge/ 1 month	\$61.49
Availability Charge/ 2 months	\$122.98

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.

The foregoing Resolution No. 2009 3 was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held November 14, 2009 by the following vote:

Ayes: 4 (Murray, Harley, Whitaker, Jansowski)

Noes: 0

Abstain: 0

Absent: 1 (Poling)

Dated: 11/14/09

Attest: Annette Frommelt
Secretary of the Board

Stephen Whitaker
President
STEPHEN WHITAKER

WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT

Treasurer

Presented for approval to IBWD Board of Directors (September 2009)

Budget Updates & Revision History

Package Contents

Page 1	Summary, Budget Balance Reconciliation & Water Rate Calculation
Page 2	Income
Page 2-3	Expenses
Page 4	Capital Projects
Page 4	Asset Transfers
Page 5	Budget Notes

Income (1)

410.000 Operating Revenues

411.100	Water Sales Residential-Water Usage		\$25,855
421.300	Availability Charges		\$144,628
421.510	Meter Connections		\$450

Total 410.000 Operating Revenues

\$170,933

490.000 Non-Operating Revenues

491.000	Leases (2)		\$1,362
492.000	Interest		\$17,622
492.100	Interest - Checking/Operations Cash Account		\$35
492.200	Interest - Operating Reserves		\$2,597
492.300	Interest - <40yr Assets Capital Replacement Reserve		\$1,224
492.400	Interest - 40yr Assets Capital Replacement Reserve		\$3,933
492.500	Interest - System Wide Capital Improvements Account		\$5,460
492.600	Interest - Mallo Pass Account		\$4,373
493.350	Property Assessment-Current		\$94,091
493.351	Assessment-40yr Assets Capital Replacement Reserve		\$20,594
493.352	Assessment-System Wide Capital Improvements		\$32,905
493.353	Assessment-Mallo Pass		\$33,983
493.354	Assessment-Loan Repayment - 65% Allocated to Parcels		\$6,609
498.000	Other Non-Operating Revenue		
498.110	Copies		
498.310	Other Refunds		
498.400	Reimbursements From IBVFD		

\$113,075

Total Income

\$284,008

Expenses (1)

500.000 Operating Expenses

510.000	Source of Supply		
511.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Ex)	50%	UC & AC \$2,826
511.100	Labor for the Operating of Equipment, Maintaining Associated Logs and Records, Patrolling Irish Creek, Brush Cutting, etc.		\$2,526
511.200	Equipment & Supplies for Operation of Equipment		\$300
512.000	Labor & Materials for Maintenance (Maintenance-Structures & Improvement)	AC	\$1,962
512.100	Labor for Maintenance & Repair of Installed Items		\$1,662

Budget Summary

	A	B	C	D	E	G	H	I	J	K	L	
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3												
4												
109			512.200			Equipment & Supplies for Maintenance & Repair of Installed Items			\$300			
110			513.000			Power Purchased for Source of Supply (Electric)		UC		\$1,200		
111			Total 510.000 Source of Supply									\$5,987
112												
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		\$20,117		
116						Maintaining Associated Logs and Records	50%	AC				
117												
118		531.200				Equipment & Supplies for Operation of Equipment		UC	200	\$2,960		
119		531.500				Water Eye / Satellite Paging			2760			
120		531.300				Analytical Testing						
121			531.3			Analytical Testing		UC		\$4,500		
122							100%	AC				
123		531.400				Chemicals and Filtering Supplies		UC		\$1,400		
124		532.000				Labor and Materials for Maintenance (Maintenance-Structures & Improveme		AC		\$3,648		
125						532.100 Labor for Maintenance & Repair of Installed Items			\$3,448			
126						532.200 Equipment & Supplies for Maintenance & Repair of Installed Items			\$200			
127		533.000				Power Purchased for Treatment (Electric)		UC		\$650		
128		Total 530.000 Water Treatment									\$33,276	

Budget Summary

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3											
4											
131		540.000	Transmission and Distribution								
132		541.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Ex)			50%	UC & AC		\$6,113		
133		541.100	Labor for Transmission Activities, Operating Equipment, Maintaining					\$4,113			
134			Associated Logs and Records, Patrolling Distribution System, Brush Cutting, etc.								
135		541.200	Equipment & Supplies for Operation of Installed Items					\$2,000			
136		542.000	Labor and Materials for Maintenance (Maintenance-Structures & Improve			AC			\$9,441		
137		542.100	Labor for Maintenance & Repair of Installed Items					\$8,441			
138		542.200	Equipment & Supplies Maintenance & Repair of Installed Items					\$1,000			
139											
140		543.000	Power Purchased for Transmission and Distribution (Electric)			UC			\$1,300		
141		544.000	Telephone for Distribution			UC			\$792		
142			Total 540.000 Transmission and Distribution								\$17,646
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			AC			\$7,944		
147		551.200	Labor for Meter Reading			UC			\$2,275		
148		551.300	Meter Intallations								
149		551.310	Labor for meter installations						\$792		
150		551.320	Meters								
151			Total 550.000 Customer Accounts								\$11,011
152											
153		560.000	Administrative & General								
154		561.000	Salaries			AC			\$29,410		
155		562.000	Office Supplies & Other Expenses								
156		562.010	Office Maintenance & Supplies					\$1,000			
157		562.020	Administrative Services (12)								
158		562.030	Outside copy work					\$50			
159		562.040	Postage					\$1,000			
160		562.050	Software					\$610			
161											
162			QB Payroll					\$480			
163			Billing Maintenance					\$130			
164		562.060	Licenses and Permits					\$400			
165		562.070	Memberships/Dues/ Annual Fees					\$2,142			
166			Calif Rural Water					\$255			
167			Calif Special Districts					\$427			
168			State Water Resources Control Board					\$436			
169			Department of Health Services							Paid in prior fiscal year (521.00)	
170			LAFCO					\$704			
171			State Bd of Equilization					\$320			
172		562.080	Training					\$500			
173		562.090	Advertising/noticing in paper					\$100			
174		562.100	Election					\$150			
175		562.110	Port-A-Potty/Garbage					\$680			
176		562.120	Printer and accessories					\$750			
177		562.140	Telephone-Administrative					\$1,080			

Budget Summary

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3											
4											
178							AC			\$7,712	
179											
180									\$22,025		
181							***			\$3,900	
182										\$1,004	
183							AC			\$26,929	
184											
185										\$5,800	
186										\$4,225	
187										\$3,800	
188										\$125	
189										\$300	
190										\$100	
191							AC			\$10,125	
192							AC			\$3,400	
193										\$3,400	
194							AC			\$6,884	
195										\$5,216	
196										\$1,220	
197										\$28	
198										\$420	
199											
200											
201											
202											
203											
204											
205											
206							AC				
207											
208							50%	UC & AC		\$1,500	
209							AC				
210											\$1,500
211											\$153,880
212											
213											
214											
215							PAF			\$6,638	
216										\$2,146	
217										\$4,165	
218							AC			\$3,574	
219										\$1,326	
220										\$2,574	
221										\$10,212	\$3,900
222											
223							AC			\$1,856	
224											\$12,068
225											\$165,948

	A	B	C	D	E	Budget Summary			H	I	J	K	L	
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT													
3														
4														
226														
227														
228	Capital Projects & Equipment Purchases													
229	112.000 Projects - Construction in Progress													
230														
231														
232														
233	Total 112.700 Replace Tank #1 and Tank #3 (B&W Engineer's Report July 2002 Pg. 6)						PAF	\$250,000						
234	<i>General system-wide work</i>													
235	<i>Labor and Materials for tank Replacement (T1)</i>						PAF							
236														
237														
238	Total General System-Wide Improvements								\$250,000					
239														
240														
241	EIR and renewal of water permit for Mallo Pass													
242														
243							PAF							
244	Total 112.800 Mallo Pass						PAF							
245	Total Capital improvement Projects Covered by Assessment										\$250,000			
246	<hr/>													
247														
248														
249														
250	PROJECTS 2009-2010													
251							AC							
252							AC							
253							AC							
254														
255														
256														
257	TOTAL FUNDING PROJECTS <40 YEAR ITEMS													
258														
259	123.211 Draws From Operating Reserves													
260	123.210 Operating Reserve													
261	123.212 <i>Funding Operating Reserve Account</i>						AC	\$1,715						
262	Total funding for projects and basic operating reserve						AC			\$1,715				
263														
264	123.213 Interest Earned by Operating Reserve Account								\$2,597					
265	Total Funding for Project <40 Year items													
266	Total 123.210 Operating Reserve										\$4,312			
267														
268	123.220 < 40 yr Assets Capital Replacement Reserve Account													
269	123.221 Draws From< 40 yr Assets Capital Replacement Reserve Account													
270	123.222 Funding < 40 yr Assets Capital Replacement Reserve Account						AC	\$10,250						
271	Payback draw from <40 Year Asset Replacement Fund						AC							
272														
273														
274	123.223 Interest Earned by < 40 yr Assets Capital Replacement Reserve Account								\$1,224					
275	Total 123.220 <40yr Assets Capital Replacement Reserve						AC					\$10,250		

These projects to be funded by this year's AC

Total to collect for reserves and projects
Projects this

\$11,965

Budget Summary

	A	B	C	D	E	G	H	I	J	K	L	
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3												
4												
276												
299												
300	Operating Income consists of:											
301							Total operating expenses	\$153,880				
302							Plus operating share of loan	\$3,574				
303							Plus County collection fee	\$1,856				
304							Plus amount to basic reserve fund / projects	\$1,715				
305	<u>Funding Source Key:</u>						Plus amount to <40 year portion of reserve fund	\$10,250				
306	UC Usage Charge							\$171,275				
307	AC Availability Charge											
308	SAF Service Assessment Funded											
309	ORF Operating Reserve Funded											
310	ACRF <40yr Asset Capital Reserve Funded											
311	PAF Property Assessment Funded											
312	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 and other support provided to IBVFD. Created lease amount of \$1362/year at \$113.50/month based on the following
 - Firehouse depreciation \$762/yr.
 - Office Expenses \$100/yr.
 - Office labor \$600/yr.Assumed only a couple of hours of time per month by Office Manager and minor paper, copying and other office expenses. All other Fire Department Expenses to be reimbursed to the Water District by Fire on a case by case basis.
- 3) Operating Reserve and <40yr Asset Replacement Reserve are located in one 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 one bank account. 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.
- 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**)
 - 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**).

**Assessment Calculations and Projected Income for
Projected income from Assessment 2009-2010 Fiscal Year 2009-2010**

Note:

Estimate adjusted for inflation as required by the Assessment Engineering Report based on the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI).

Loan Repayment Assessment is not subject to annual inflation adjustment.

These calculations will reflect on the Mendocino County tax rolls in 2010-2011

Calculation for new assessment rates for 2009-2010

2008-2009 Old Rate	Increase Factor	Increase Amount	New Monthly	New Yearly
5.97	0.03	0.18	\$ 6.15	\$ 73.79
6.17	0.03	0.19	\$ 6.36	\$ 76.26
3.74	0.03	0.11	\$ 3.85	\$ 46.23
1.2		0	\$ 1.20	\$ 14.40
			\$ 17.56	\$ 210.68

Projected income from Assessment 2009-2010

Customer Per Month	Fund Category	Total parcels	Customer Per Year	Fund per year	%age
\$ 6.15	System Wide	459	73.79	\$ 33,869.24	35.02%
\$ 6.36	AWDF	459	76.26	\$ 35,003.89	36.20%
\$ 3.85	>40 Years	459	46.23	\$ 21,217.92	21.94%
\$ 1.20	Loan	459	14.40	\$ 6,609.60	6.84%
\$ 17.56			210.68		
Grand Total Projected:				\$ 96,700.65	100.00%

Resolution # 2009-__4__

Resolution of the Board of the Irish Beach Water District
Revising and Updating Asset Listings, Assessment Fees, and Operating Reserves for Inflation and
Operating/Maintenance Activities

WHEREAS, the Irish Beach Water District must periodically adjust asset listings, Operating reserves, and Assessment fees for inflation, new equipment installations, and replacement activities.

WHEREAS, the voter approved Assessment, page 12, paragraph titled "Annual Adjustment for Inflation." states that each year the assessment will be adjusted for inflation and such adjustment shall be tied to the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI), not to exceed 3%. If the ENR-CCI exceeds 3%, the excess must be carried over to the next year. Any increases in the ENR-CCI in excess of the 3% limit accumulate and are to be available for application in succeeding years. The January 2009 ENR-CCI is 5.67% (Ref: <http://www.enr.com>) and is over the 3% maximum. However, 2.67% of the excess over 3.0% will be added to the previous carry over of 5.97% making a current carry over of 8.64%.

WHEREAS, Irish beach Water District Resolution 2002-08 was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held November 9, 2002 established operating reserves and committed to adjust them for any changes to District assets and inflation in the same manner as the voter approved Assessment.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District, approves the update of asset listings, adjustment of Assessment fees, and operating reserves by the annual change reflected in the January 2009 ENR-CCI of 5.67% - 2.67% carry over (not to exceed 3%). Said updates to assets and adjustments for inflation are reflected in:

- Attachment 1 - Summary of Assessment Fees and Operating Reserves Adjustment Calculations
- Attachment 2 - System-wide Capital Improvements to be Recovered by Assessment (Adjusted)
- Attachment 3 - \geq 40yr Asset Listing for Capital Replacement Assessment Reserve Account (Updated and Adjusted)
- Attachment 4 - Mallo Pass Capital Improvements To be Recovered by Assessment (Adjusted)
- Attachment 5 - $<$ 40yr Asset Listing for Capital Replacement Operational Reserve Account (Updated and Adjusted)

The foregoing Resolution No. 2009-__4__ was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held November 14, 2009, by the following vote:


Ayes: 4 (Murray, Harley, Whitaker, Jessoroski)

Noes: 0

Abstain: 0

Absent: 1 (Poling)

Dated: _____


Resident

Attest: 
Secretary of the Board

	A	B	C	D	E	G	H	I	J	K	L
2	CASH FLOW										
3	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
4											
5											
6	Budget Summary										
7	Income										
8		Operating Income		(See Row 298 for explanation of composition of income)						\$173,821	
9		Non-Operating Income		This is mostly the assessment income plus lease plus interest						\$113,213	
10		Total Income									\$287,034
12	Expenses										
13		Operating Expenses								\$158,892	
14		Non- Operating Expenses		This includes loan payment and County fees for collection of the assessment						\$12,068	
15		Total Expenses									\$170,960
17	Capital Projects and Equipment Purchases										
18		Capital Improvement Projects Covered by Assessment (including Mallo Pass easement effort)									
20	Assessment and Operating Reserve Changes										
21		Assessment Reserves Account Deposits and Withdrawls (Not Including Interest)									
22		Deposits in Assessment Reserves								\$94,091	
23		Draws From Assessment Reserves (Loan Repayment, Tank #5 Replacement & Mallo Pass Easement)								-\$156,609	
25		Operating Reserves Account Deposits and Withdrawls (Not Including Interest)									
26		Deposits in Operating Reserves / Projects									\$9,841
27	Budget Balance Reconciliation										
28	Expense Reconciliation										
29		Expenses Funded by Water Charges									
30		Expenses Funded from Usage Charges						\$27,281			
31		Expenses Funded from Availability Charges						\$136,249			
32		Expenses Charged Directly to Customers (Meter Connections)						\$792			
33										\$164,322	
34		Expenses Funded by Assessment						\$6,638			
35											
36											
36		Total Funded Expenses						\$170,960			
36	Income Reconciliation										
37		Income Designated for Expenses						\$163,980			
38		Income Designated for Reserves (Funded by Availability Charges)						\$9,841		\$173,821	
39		Interest Income Allowed to Accumulate in Accounts						\$17,622			
40		Reimbursements, Late Fees, & Penalties Not Budgeted for Expenses (Unacceptable High Uncertainty)									
41		Lease Income from IBVFD firehouse to be either placed in reserves or used for budget shortfalls at end of year and not committed to funding expenses due to uncertainty of IBVFD future.						\$1,500			
42											
43		Restricted Assessment Income						\$94,091			
44										\$287,034	
45											
46	Water Rates Based on Funding Requirements of this Budget										
47											
48		Total Number of Users as of 9/30/09						198			new connections
49		100s of Gallons used in District per year (2009 Basis)						70,161			
50		Total Expenses Chargeable to Usage						\$27,281			
51		Expenses Chargeable to Availability						\$136,249			
52		Reserves Chargeable to Availability						\$9,841		\$173,371	
53		Total Expenses Chargeable to Availability						\$146,090			
55		Usage Charge						\$0.39		Per 100 Gallons	
56		Availability Charge						\$61.49		Per Month	
57								\$122.97		Per Billing	
58											
59	Treasurer										

Resolution # 2010-4

Resolution of the Board of the Irish Beach Water District Documenting
The Approval of the District's FY2010-2011 Budgets for Water

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 2010-2011 Water District Budget as attachments to this resolution titled "Cash Flow Water Budget For the Irish Beach Water District – "October 1, 2010 through September 30, 2011".

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, 2010 through September 30, 2011 are responsive to and in support of the needs of the Water District and are approved for the FY 2010-2011. These rates will be effective beginning **November 1, 2010.**

Water Rate Calculation

Basis

Total Number of Connected Users as of 9/30/2010	198
100s of Gallons used in District per year (most recent yr., 2009)	70,161
Total Budget Expenses Chargeable to Usage	\$27,281
Total Budget Expenses & Reserve Funding Chargeable to Availability	\$146,090
Total Billing Periods in Year	6

Rate Calculation

Usage Rate/100 Gallons	\$0.39
Availability Charge/ 1 month	\$61.49
Availability Charge/ 2 months	\$122.98

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.

The foregoing Resolution No. 2010-4 was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held November 13, 2010 by the following vote:

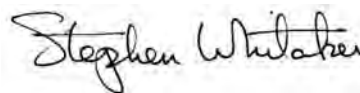
Ayes: *Poling, Jassowski, Whitaker, Harley, Murray*

Noes:

Abstain:

Absent:

Dated: *November 13, 2010*



President

Attest: _____
Secretary of the Board

	A	B	C	D	E	G	CASH FLOW	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3												
4												
60	Presented for approval to IBWD Board of Directors (November 13, 2010)										start Nov Billing	
61	<u>Budget Updates & Revision History</u>											
62												
63												
64	<u>Package Contents</u>											
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	Income (1)											
72	410.000 Operating Revenues											
73	411.100	Water Sales Residential-Water Usage									\$27,281	
74	421.300	Availability Charges									\$146,090	
75	421.510	Meter Connections									\$450	
76												
77	Total 410.000 Operating Revenues										\$173,821	
78	490.000 Non-Operating Revenues											
79	491.000	Leases (2)									\$1,500	
80	492.000	Interest									\$17,622	
81	492.100	Interest - Checking/Operations Cash Account							\$35			
82	492.200	Interest - Operating Reserves							\$2,597			
83	492.300	Interest - <40yr Assets Capital Replacement Reserve							\$1,224			
84	492.400	Interest - 40yr Assets Capital Replacement Reserve							\$3,933			
85	492.500	Interest - System Wide Capital Improvements Account							\$5,460			
86	492.600	Interest - Mallo Pass Account							\$4,373			
87	493.350	Property Assessment-Current									\$94,091	
88	493.351	Assessment-40yr Assets Capital Replacement Reserve							\$20,594			
89	493.352	Assessment-System Wide Capital Improvements							\$32,905			
90	493.353	Assessment-Mallo Pass							\$33,983			
91	493.354	Assessment-Loan Repayment - 65% Allocated to Parcels							\$6,609			
92	498.000	Other Non-Operating Revenue										
93	498.110	Copies										
94	498.310	Other Refunds										
95	498.400	Reimbursements From IBVFD										
96												\$113,213
97	Total Income										\$287,034	
98												
99	Expenses (1)											
100	500.000 Operating Expenses											
101	510.000	Source of Supply										
102	511.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Exj						50%	UC & AC	\$5,526		
103												
104	511.100	Labor for the Operating of Equipment, Maintaining Associated Logs						\$2,526				
105	and Records, Patrolling Irish Creek, Brush Cutting, etc.											
106	511.200	Equipment & Supplies for Operation of Equipment						\$3,000				
107	512.000	Labor & Materials for Maintenance (Maintenance-Structures & Improvement						AC	\$1,962			
108	512.100	Labor for Maintenance & Repair of Installed Items						\$1,662				
109	512.200	Equipment & Supplies for Maintenance & Repair of Installed Items						\$300				
110	513.000	Power Purchased for Source of Supply (Electric)						UC	\$1,200			
111	Total 510.000 Source of Supply										\$8,687	
112												

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L	
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3												
4												
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					\$20,163		
116			Maintaining Associated Logs and Records	50%	AC							
117												
118		531.200	Equipment & Supplies for Operation of Equipment		UC	200				\$2,960		
119		531.500	Water Eye / Satellite Paging			2760						
120		531.300	Analytical Testing									
121		531.3	Analytical Testing		UC					\$4,500		
122				100%	AC							
123		531.400	Chemicals and Filtering Supplies		UC					\$1,400		
124		532.000	Labor and Materials for Maintenance (Maintenance-Structures & Improveme		AC					\$3,654		
125			532.100	Labor for Maintenance & Repair of Installed Items			\$3,454					
126			532.200	Equipment & Supplies for Maintenance & Repair of Installed Items			\$200					
127		533.000	Power Purchased for Treatment (Electric)		UC					\$1,000		
128		Total 530.000 Water Treatment								\$33,677		

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L	
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3												
4												
131	540.000 Transmission and Distribution											
132		541.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Ex			50%	UC & AC			\$6,119		
133		541.100	Labor for Transmission Activities, Operating Equipment, Maintaining							\$4,119		
134			Associated Logs and Records, Patrolling Distribution System, Brush Cutting, etc.									
135		541.200	Equipment & Supplies for Operation of Installed Items							\$2,000		
136		542.000	Labor and Materials for Maintenance (Maintenance-Structures & Improve				AC			\$9,456		
137		542.100	Labor for Maintenance & Repair of Installed Items							\$8,456		
138		542.200	Equipment & Supplies Maintenance & Repair of Installed Items							\$1,000		
139												
140		543.000	Power Purchased for Transmission and Distribution (Electric)				UC			\$1,000		
141		544.000	Telephone for Distribution				UC			\$792		
142		Total 540.000 Transmission and Distribution									\$17,367	
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				AC			\$11,305		
147		551.200	Labor for Meter Reading				UC			\$2,275		
148		551.300	Meter Intallations									
149		551.310	Labor for meter installations							\$792		
150		551.320	Meters									
151		Total 550.000 Customer Accounts									\$14,372	
152												
153	560.000 Administrative & General											
154		561.000	Salaries				AC			\$29,611		
155		562.000	Office Supplies & Other Expenses									
156		562.010	Office Maintenance & Supplies							\$1,000		
157		562.020	Administrative Services (12)									
158		562.030	Outside copy work									
159		562.040	Postage							\$1,000		
160		562.050	Software							\$610		
161												
162			QB Payroll							\$480		
163			Billing Maintenece							\$130		
164		562.060	Licenses and Permits							\$400		
165		562.070	Memberships/Dues/Annual Fees							\$2,142		
166			Calif Rural Water							\$255		
167			Calif Special Districts							\$427		
168			State Water Resources Control Board							\$436		
169			Department of Health Services								Paid in prior fiscal year (521.00)	
170			LAFCO							\$704		
171			State Bd of Equilization							\$320		
172		562.080	Training							\$500		
173		562.090	Advertising/noticing in paper							\$100		
174		562.100	Election							\$150		
175		562.110	Port-A-Potty/Garbage							\$680		
176		562.120	Printer and accessories							\$750		
177		562.140	Telephone-Administrative							\$1,080		

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3											
4											
178							AC			\$7,662	
179											
180										\$22,025	
181							***			\$4,800	
182										\$1,004	
183							AC			\$27,829	
184											
185										\$5,000	
186										\$2,525	
187										\$2,100	
188										\$125	
189										\$300	
190										\$100	
191							AC			\$7,625	
192							AC			\$3,400	
193										\$3,400	
194							AC			\$7,162	
195										\$5,441	
196										\$1,273	
197										\$28	
198										\$420	
199											
200											
201											
202											\$83,289
203											
204											
205											
206							AC				
207											
208							50%	UC & AC		\$1,500	
209							AC				
210											\$1,500
211											\$158,892
212											
213											
214											
215							PAF			\$6,638	
216										\$2,146	
217										\$4,165	
218							AC			\$3,574	
219										\$1,326	
220										\$2,574	
221										\$10,212	\$3,900
222											
223							AC			\$1,856	
224											\$12,068
225											\$170,960

	A	B	C	D	E	G CASH FLOW	H	I	J	K	L	
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3												
4												
226												
227												
228	Capital Projects & Equipment Purchases											
229	112.000 Projects - Construction in Progress											
230												
231												
232												
233	Total 112.700 Replace Tank #1 (B&W Engineer's Report July 2002 Pg. 6)						PAF	\$150,000				
234	<i>General system-wide work</i>											
235	<i>Labor and Materials for tank Replacement (TI)</i>						PAF					
236												
237												
238	Total General System-Wide Improvements								\$150,000			
239												
240												
241	EIR and renewal of water permit for Mallo Pass											
242												
243	Total 112.800 Mallo Pass						PAF					
244	Total Capital improvement Projects Covered by Assessment						PAF					
245									\$150,000			
246	<hr/>											
247												
248												
249												
250	PROJECTS 2010-2011											
251							AC					
252												
253	<i>(GPS) Not in current budget needs to be reapproved in current bud</i>						AC					
254												
255							AC					
256												
257	TOTAL FUNDING PROJECTS <40 YEAR ITEMS											
258												
259	123.211 Draws From Operating Reserves						34000.000					
260												
261	123.210 Operating Reserve											
262	123.212 Funding Operating Reserve Account						AC	\$1,715				
263	Total funding for projects and basic operating reserve						AC		\$1,715			
264	123.213 Interest Earned by Operating Reserve Account							\$2,597				
265	Total Funding for Project <40 Year items											
266	Total 123.210 Operating Reserve								\$4,312			
267												
268	123.220 < 40 yr Assets Capital Replacement Reserve Account											
269	123.221 Draws From < 40 yr Assets Capital Replacement Reserve Account											
270	123.222 Funding < 40 yr Assets Capital Replacement Reserve Account' subtracted from						AC	(\$0)				
271	Payback draw from <40 Year Asset Replacement Fund						AC	\$8,126				
272												
273												
274	123.223 Interest Earned by < 40 yr Assets Capital Replacement Reserve Account							\$1,224				
275	Total 123.220 <40yr Assets Capital Replacement Reserve						AC		\$8,126			
276												
277	Total 123.200 Operating Reserves											



These projects to be funded by this year's AC

Total to collect for reserves and projects
Projects this year.

\$1,715

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3											
4											
278	124.200 Restricted Assets										
279	124.100 40 yr Assets Capital Replacement Reserve										
280	124.110 Draws-40 yr Assets Capital Replacement Reserve Account										
281	124.120 Funding 40 yr Assets Capital Replacement Reserve Account										
282	124.130 Interest - 40 yr Assets Capital Replacement Reserve Account										
283	Total 124.100 40 yr Asset Capital Replacement Reserve										
284	124.200 System Wide Capital Improvements										
285	124.210 Draws from System Wide Capital Improvements Account										
286	124.220 Funding System Wide Capital Improvements Account										
287	124.230 Interest - System Wide Capital Improvements Account										
288	Total 124.200 System Wide Capital Improvements										
289	124.300 Mallo Pass Account										
290	124.310 Draws from Mallo Pass Account										
291	124.320 Funding Mallo Pass Account										
292	124.330 Interest - Mallo Pass Account										
293	Total 124.300 Mallo Pass Account										
294	124.400 Loan Repayment 66%										
295	124.410 Draws from Loan Repayment Account										
296	124.420 Funding Loan Repayment Account										
297	Total 124.400 Loan Repayment 66%										
298	Total 124.200 Restricted Assets										
299											
300	Operating Income consists of:										
301	Total operating expenses										
302	Plus operating share of loan										
303	Plus County collection fee										
304	Plus amount to basic reserve fund / projects										
305	Funding Source Key: Plus amount to <40 year portion of reserve fund										
306	UC Usage Charge										
307	AC Availability Charge										
308	SAF Service Assessment Funded										
309	ORF Operating Reserve Funded										
310	ACRF <40yr Asset Capital Reserve Funded										
311	PAF Property Assessment Funded										
312	PARF Property Assessment Reserve Funded										

**Assessment Income for
Fiscal Year 2010-2011
county 2011-2012**

Note:

Estimate adjusted for inflation as required by the Assessment Engineering Report based on the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI).

Loan Repayment Assessment is not subject to annual inflation adjustment.

Projected Calculation for new assessment rates for 2010-2011

2008-2009 Old Rate	2009-2010 Old Rate	Increase Factor	Increase Amount	New Monthly	New Yearly	
5.97	6.15	0.03	0.18	\$ 6.33	\$ 76.01	216.6
6.17	6.36	0.03	0.19	\$ 6.55	\$ 78.61	
3.74	3.85	0.03	0.12	\$ 3.97	\$ 47.59	
1.2	1.2		0	\$ 1.20	\$ 14.40	
17.08	17.56			\$ 18.05	\$ 216.61	

Projected income from Assessment 2010-2011

Customer Per Month	Fund Category	Total parcels	Customer Per Year	Fund per year	%age
\$ 6.33	System Wide	459	76.01	\$ 34,890.43	35.09%
\$ 6.55	AWDF	459	78.61	\$ 36,081.81	36.29%
\$ 3.97	>40 Years	459	47.59	\$ 21,841.97	21.97%
\$ 1.20	Loan	459	14.40	\$ 6,609.60	6.65%
\$ 18.05			216.61		
Grand Total Projected:				\$ 99,423.81	100.00%

Assessment Calculations

	0.55	0.38	0.07	
Sys Wide	\$ 34,890.43	19189.73	13258.362	2442.33
Mallo Pass	\$ 36,081.81	19844.99	13711.086	2525.73
>40 year	\$ 21,841.97	12013.09	8299.95	1528.94
Loan	\$ 6,609.60	3635.28	2511.65	462.67
		54683.64	37781.426	6959.74
				\$ 99,423.81

Payment Installments

December	55%
April	38%
June	7%

Bill has requested the District bill him separately for the 10 units in Unit 8.

That is for parcels 132-310-05 through 132-310-14

Therefore, the total assessment is: \$ 99,423.81
 Minus parcels billed to Wm Moores directly: \$ 2,166.10
 Total \$ 97,257.71
 County collection fee: \$ 1,945.15

132-310-05-00	216.61
132-310-06-00	216.61
132-310-07-00	216.61
132-310-08-00	216.61
132-310-09-00	216.61
132-310-10-00	216.61
132-310-11-00	216.61
132-310-12-00	216.61
132-310-13-00	216.61
132-310-14-00	216.61
\$ 2,166.10	

**The actual increase in the ENR-CCI 20 Cities
Average for 2010 is 1.7%.
However, the District may increase up to 3%
because the ENR-CCI was much higher in some
years (i.e.: 2005 @ 6.9% and 2006 @ 5%)
and per the engineered assessment document,
even though the actual increase is <3%, the District
may make up the difference by going up to 3%.**

**This is billed directly to William and Tona Moores on the same
schedule as your property taxes. The bill is sent in November of each year.
(The reason the District must send a separate bill is because the property
tax on these parcels is so small the County of Mendocino does not send
collect.)**

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3											
4											
5											
6	Budget Summary										
7	Income										
8		Operating Income		(See Row 298 for explanation of composition of income)						\$184,939	
9		Non-Operating Income		This is mostly the assessment income plus lease plus interest						\$103,183	
10		Total Income									\$288,122
11											
12	Expenses										
13		Operating Expenses								\$178,082	
14		Non-Operating Expenses		This includes loan payment and County fees for collection of the assessment						\$12,122	
15		Total Expenses									\$190,204
16											
17	Capital Projects and Equipment Purchases										
18		Capital Improvement Projects Covered by Assessment (including Mallo Pass easement effort)									
19											
20	Assessment and Operating Reserve Changes										
21		Assessment Reserves Account Deposits and Withdrawls (Not Including Interest)									
22		Deposits in Assessment Reserves								\$99,423	
23		Draws From Assessment Reserves (Loan Repayment & Tank #3)								-\$156,609	
24											
25		Operating Reserves Account Deposits and Withdrawls (Not Including Interest)									
26		Deposits in Operating Reserves / Projects									\$1,715
27											
28	Budget Balance Reconciliation										
29	Expense Reconciliation										
30		Expenses Funded by Water Charges									
31		Expenses Funded from Usage Charges								\$25,706	
32		Expenses Funded from Availability Charges								\$157,068	
33		Expenses Charged Directly to Customers (Meter Connections)								\$792	
34		Expenses Funded by Assessment									\$183,566
35											
36											
37											
38											
39											
40											
41											
42											
43											
44											
45											
46											
47											
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49											
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56											
57											
58											
59											
60											
61											
62											

Water Rates Based on Funding Requirements of this Budget			
Total Number of Users as of 9/30/11		199	new connections
100s of Gallons used in District per year (2010 Basis)		65,914	
Total Expenses Chargeable to Usage		\$25,706	
Expenses Chargeable to Availability		\$157,068	
Reserves Chargeable to Availability		\$1,715	
Total Expenses Chargeable to Availability		\$158,783	\$184,489
Usage Charge		\$0.39 Per 100 Gallons	
Availability Charge		\$66.49 Per Month	
		\$132.98 Per Billing	

Treasurer
Presented for approval to IBWD Board of Directors (November 13, 2010) start Nov Billing

**Resolution of the Board of the Irish Beach Water District Documenting
The Approval of the District's FY2011-2012 Budgets for Water**

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 2011-2012 Water District Budget as attachments to this resolution titled "Cash Flow Water Budget For the Irish Beach Water District – "October 1, 2011 through September 30, 2012".

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, 2011 through September 30, 2012 are responsive to and in support of the needs of the Water District and are approved for the FY 2011-2012. These rates will be effective beginning **January 1, 2012.**

Water Rate Calculation

Basis

Total Number of Connected Users as of 9/30/2011	199
100s of Gallons used in District per year (most recent yr., 2010)	65914
Total Budget Expenses Chargeable to Usage	\$24,021.00
Total Budget Expenses & Reserve Funding Chargeable to Availability	\$141,504.00
Total Billing Periods in Year	6

Rate Calculation

Usage Rate/100 Gallons	\$0.39
Availability Charge/ 1 month	\$66.49
Availability Charge/ 2 months	\$132.98

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.

The foregoing Resolution No. 2011- 4 was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held January 14, 2012 by the following vote:

Ayes: Poling, Murray, Jassowski, Whitaker

Noes:

Abstain:

Absent: Harley

Dated: 14-Jan-2012

Donald Jassowski
Vice President

Attest: Annette Fromwiller
Secretary of the Board

	A	B	C	D	E	G	H	I	J	K	L	
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3												
4												
63	Package Contents											
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	Income (1)											
72	410.000 Operating Revenues											
73		411.100	Water Sales Residential-Water Usage							\$25,706		
74		421.300	Availability Charges							\$158,783		
75		421.510	Meter Connections							\$450		
76												
77		Total 410.000 Operating Revenues									\$184,939	
78	490.000 Non-Operating Revenues											
79		491.000	Leases (2)							\$1,500		
80		492.000	Interest							\$2,260		
81		492.100	Interest - Checking/Operations Cash Account					\$10				
82		492.200	Interest - Operating Reserves					\$500				
83		492.300	Interest - <40yr Assets Capital Replacement Reserve					\$250				
84		492.400	Interest - 40yr Assets Capital Replacement Reserve					\$500				
85		492.500	Interest - System Wide Capital Improvements Account					\$500				
86		492.600	Interest - (AWDF) Account					\$500				
87		493.350	Property Assessment-Current							\$99,423		
88		493.351	Assessment-40yr Assets Capital Replacement Reserve					\$21,842				
89		493.352	Assessment-System Wide Capital Improvements					\$34,890				
90		493.353	Assessment-(AWDF)					\$36,082				
91		493.354	Assessment-Loan Repayment - 65% Allocated to Parcels					\$6,609				
92		498.000	Other Non-Operating Revenue									
93		498.110	Copies									
94		498.310	Other Refunds									
95		498.400	Reimbursements From IBVFD									
96												
97	Total Income										\$103,183	
98												
99	Expenses (1)											
100	500.000 Operating Expenses											
101		510.000	Source of Supply									
102		511.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense)	50%	UC & AC			\$4,026				
103												
104		511.100	Labor for the Operating of Equipment, Maintaining Associated Logs and Records, Patrolling Irish Creek, Brush Cutting, etc.					\$2,526				
105		511.200	Equipment & Supplies for Operation of Equipment					\$1,500				
106		512.000	Labor & Materials for Maintenance (Maintenance-Structures & Improvements)		AC			\$1,962				
107		512.100	Labor for Maintenance & Repair of Installed Items					\$1,662				
108		512.200	Equipment & Supplies for Maintenance & Repair of Installed Items					\$300				
109		513.000	Power Purchased for Source of Supply (Electric)		UC			\$1,700				
110												
111	Total 510.000 Source of Supply										\$7,687	
112												
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			\$20,163				
116			Maintaining Associated Logs and Records	50%	AC							

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3											
4											
117											
118						531.200 Equipment & Supplies for Operation of Equipment	UC	200	\$200		
119						531.500 Water Eye / Satellite Paging					
120						531.300 Analytical Testing					
121						531.3 Analytical Testing		UC	\$4,500		
122							100%	AC			
123						531.400 Chemicals and Filtering Supplies	UC		\$1,400		
124						532.000 Labor and Materials for Maintenance (Maintenance-Structures & Improvements)	AC		\$3,654		
125						532.100 Labor for Maintenance & Repair of Installed Items		\$3,454			
126						532.200 Equipment & Supplies for Maintenance & Repair of Installed Items		\$200			
127						533.000 Power Purchased for Treatment (Electric)	UC		\$1,500		
128						Total 530.000 Water Treatment				\$31,417	

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3											
4											
131	540.000	Transmission and Distribution									
132		541.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense)			50%	UC & AC		\$6,119		
133			541.100	Labor for Transmission Activities, Operating Equipment, Maintaining				\$4,119			
134				Associated Logs and Records, Patrolling Distribution System, Brush Cutting, etc.							
135			541.200	Equipment & Supplies for Operation of Installed Items				\$2,000			
136		542.000	Labor and Materials for Maintenance (Maintenance-Structures & Improvements)			AC			\$9,456		
137			542.100	Labor for Maintenance & Repair of Installed Items				\$8,456			
138			542.200	Equipment & Supplies Maintenance & Repair of Installed Items				\$1,000			
139											
140		543.000	Power Purchased for Transmission and Distribution (Electric)			UC			\$1,600		
141		544.000	Telephone for Distribution			UC			\$877		
142		Total 540.000	Transmission and Distribution								\$18,052
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		AC			\$11,305		
147			551.200	Labor for Meter Reading		UC			\$2,275		
148			551.300	Meter Intallations							
149			551.310	Labor for meter installations					\$792		
150			551.320	Meters							
151		Total 550.000	Customer Accounts								\$14,372
152											
153	560.000	Administrative & General									
154		561.000	Salaries			AC			\$29,611		
155		562.000	Office Supplies & Other Expenses								
156			562.010	Office Maintenance & Supplies				\$1,000			
157			562.020	Administrative Services (12)							
158			562.030	Outside copy work							
159			562.040	Postage				\$1,000			
160			562.050	Software				\$1,025			
161											
162				QB Payroll				\$575			
163				Billing Maintenance				\$450			
164			562.060	Licenses and Permits				\$400			
165			562.070	Memberships/Dues/Annual Fees				\$2,424			
166				Calif Rural Water				\$450			
167				Calif Special Districts				\$500			
168				State Water Resources Control Board				\$450			
169				Department of Health Services						Paid in prior fiscal year (521.00)	
170				LAFCO				\$704			
171				State Bd of Equilization				\$320			
172			562.080	Training				\$500			
173			562.090	Advertising/noticing in paper				\$100			
174			562.100	Election				\$150			
175			562.110	Port-A-Potty/Garbage				\$750			
176			562.120	Printer and accessories				\$750			
177			562.140	Telephone-Administrative				\$1,000			
178			562.160	Internet				\$300			

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3											
4											
179						Total 562.000 Office Supplies & Other Expenses	AC			\$8,649	
180						563.000 Contractual Services					
181						563.100 Legal Attorney			\$42,490		
182						563.200 Auditor Contract	***		\$4,800		
183						563.400 Engineering			\$1,004		
184						Total 563.000 Contractual Services	AC			\$48,294	
185						564.000 Property Insurance, Injuries and Damages					
186						564.100 Ins.- General/Liability			\$5,000		
187						564.200 Workman's Comp.			\$2,525		
188						564.210 Workman's Comp Water			\$2,100		
189						564.220 Workman's Comp Directors			\$125		
190						564.230 Workman's Comp Admin			\$300		
191						564.400 Insurance - Bonded			\$100		
192						Total 564.000 Property Insurance, Injuries and Damages	AC			\$7,625	
193						565.000 Employee Retirement and Benefits	AC			\$3,400	
194						565.200 Vacation			\$3,400		
195						565.100 Payroll Taxes	AC			\$6,975	
196						FICA			\$5,219		
197						Medicare			\$1,250		
198						Training Tax			\$56		
199						UI Contributions			\$450		
200											
201											
202						569.000 Other Administrative Expenses					
203						Total 560.000 Administrative and General					\$104,554
204											
205						570.000 Other Operating Expenses					
206						Depreciation & Amortization (10)					
207						Taxes	AC				
208						573.000 Other Operating Expenses					
209						573.100 Vehicle Operation for Operations	50%	UC & AC		\$2,000	
210						573.200 Misc Expenses	AC				
211						Total 570.000 Other Operating Expenses					\$2,000
212						Total 500.000 Operating Expenses					\$178,082
213											
214						590.000 Non-Operating Expenses					
215						591.000 Interest, Long Term Debt					
216						591.100 Loan Repayment Funded From Assessment (All parcels-65%)	PAF			\$6,638	
217						591.110 Interest			\$2,146		
218						214.100 Principle			\$4,165		
219						591.200 Loan Repayment Funded From Operations (Connected Users-35%)	AC			\$3,574	
220						591.210 Interest			\$1,326		
221						214.200 Principle			\$2,574		
222						Total 591.000 Interest, Long Term Debt				\$10,212	\$3,900
223						594.000 Other Non-Operating Expenses					
224						594.100 Mendocino County Assessment Collection Fee (2%)	AC			\$1,910	
225						Total 590.000 Non-Operating Expenses					\$12,122
226						Total Expenses					\$190,204
227											
228											

	A	B	C	D	E	G	H	I	J	K	L	
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3												
4												
229	Capital Projects & Equipment Purchases											
230	112.000 Projects - Construction in Progress											
231												
232												
233												
234	Total 112.70 Replace Tank #1 (B&W Engineer's Report July 2002 Pg. 6)						PAF	\$150,000				
235	General system-wide work											
236	Labor and Materials for tank Replacement (T3)						PAF					
237												
238												
239	Total General System-Wide Improvements								\$150,000			
240												
241												
242	EIR and renewal of water permit for Mallo Pass(awdf)											
243												
244												
245	Total 112.800 Mallo Pass						PAF					
246	Total Capital improvement Projects Covered by Assessment						PAF					
247									\$150,000			
248	<hr/>											
249												
250												
251	PROJECTS 2011-2012						To Be determine	Tank 1				
252												
253												
254												
255												
256												
257												
258	TOTAL FUNDING PROJECTS <40 YEAR ITEMS											
259												
260	123.211 Draws From Operating Reserves											
261	123.210 Operating Reserve											
262	123.212 Funding Operating Reserve Account						AC	\$1,715				
263	Total funding for projects and basic operating reserve						AC		\$1,715			
264												
265	123.213 Interest Earned by Operating Reserve Account							\$500				
266	Total Funding for Project <40 Year items								\$2,215			
267	Total 123.210 Operating Reserve								\$2,215			
268												
269	123.220 < 40 yr Assets Capital Replacement Reserve Account											
270	123.221 Draws From< 40 yr Assets Capital Replacement Reserve Account											
271	123.222 Funding < 40 yr Assets Capital Replacement Reserve Account"subtracted from formul						AC	(\$0)				
272	Payback draw from <40 Year Asset Replacement Fund						AC					
273												
274												
275	123.223 Interest Earned by < 40 yr Assets Capital Replacement Reserve Account							\$250				
276	Total 123.220 <40yr Assets Capital Replacement Reserve						AC		(\$0)			
277												
278	Total 123.200 Operating Reserves											
279	124.200 Restricted Assets											
280	124.100 40 yr Assets Capital Replacement Reserve											

These projects to be funded by this year's AC

Total to collect for reserves and projects
Projects this year

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3											
4											
281				124.110	Draws-40 yr Assets Capital Replacement Reserve Account						
282				124.120	Funding 40 yr Assets Capital Replacement Reserve Account			\$21,842		I think I need to put something here.	
283				124.130	Interest - 40 yr Assets Capital Replacement Reserve Account			\$500			
284				Total 124.100	40 yr Asset Capital Replacement Reserve				\$22,342		
285				124.200	System Wide Capital Improvements						
286				124.210	Draws from System Wide Capital Improvements Account			(\$150,000)			
287				124.220	Funding System Wide Capital Improvements Account			\$34,890			
288				124.230	Interest - System Wide Capital Improvements Account			\$500			
289				Total 124.200	System Wide Capital Improvements				(\$114,610)		
290				124.300	Mallo Pass Account						
291				124.310	Draws from (AWDF) Account						
292				124.320	Funding (AWDF) Account			\$36,082			
293				124.330	Interest - (AWDF) Account			\$500			
294				Total 124.300	Mallo Pass Account				\$36,582		
295				124.400	Loan Repayment 66%						
296				124.410	Draws from Loan Repayment Account			(\$6,609)			
297				124.420	Funding Loan Repayment Account			\$6,609			
298				Total 124.400	Loan Repayment 66%						
299				Total 124.200	Restricted Assets					(\$55,686)	
300											
301					Operating Income consists of:						
302					Total operating expenses			\$178,082			
303					Plus operating share of loan			\$3,574			
304					Plus County collection fee			\$1,910			
305					Plus amount to basic reserve fund / projects			\$1,715			
306					Plus amount to <40 year portion of reserve fund			(\$0)			
307								\$185,281			
308					UC Usage Charge						
309					AC Availability Charge						
310					SAF Service Assessment Funded						
311					ORF Operating Reserve Funded						
312					ACRF <40yr Asset Capital Reserve Funded						
313					PAF Property Assessment Funded						
314					PARF Property Assessment Reserve Funded						

**Assessment Calculations and Projected Income for
Fiscal Year 2011-2012
county 2012-2013**

Note:

Estimate adjusted for inflation as required by the Assessment Engineering Report based on the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI).

Loan Repayment Assessment is not subject to annual inflation adjustment.

Projected Calculation for new assessment rates for 2011-2012

2008-2009 Old Rate	2009-2010 Old Rate	2010-2011 Old Rate	Increase Factor	Increase Amount	New Monthly	New Yearly
5.97	6.15	6.33	0.03	0.19 \$	6.52 \$	78.24
6.17	6.36	6.55	0.03	0.20 \$	6.75 \$	80.96
3.74	3.85	3.97	0.03	0.12 \$	4.09 \$	49.07
1.2	1.2	1.2		0 \$	1.20 \$	14.40
17.08	17.56	18.05		\$	18.56 \$	222.67
216.6						

Projected income from Assessment 2011-2012

Customer Per Month	Fund Category	Total parcels	Customer Per Year	Fund per year	%age
\$ 6.52	System Wide	459	78.24 \$	35,911.61	35.14%
\$ 6.75	AWDF	459	80.96 \$	37,159.72	36.36%
\$ 4.09	>40 Years	459	49.07 \$	22,522.76	22.04%
\$ 1.20	Loan	459	14.40 \$	6,609.60	6.47%
\$ 18.56			222.67		
Grand Total Projected:				\$ 102,203.69	100.00%

Assessment Calculations

	0.55	0.38	0.07	
Sys Wide \$ 35,911.61	19751.39	13646.411	2513.81	35911.61
Mallo Pass \$ 37,159.72	20437.85	14120.694	2601.18	37159.72
>40 year \$ 22,522.76	12387.52	8558.65	1576.59	22522.76
Loan \$ 6,609.60	3635.28	2511.65	462.67	6609.60
	56212.58	38837.784	7154.33	\$ 102,203.69

Payment Installments

December	55%
April	38%
June	7%

Total assessment is:	\$ 102,203.69
Minus parcels billed to Wm Moores directly:	\$ -
Total	\$ 102,203.69
County collection fee:	\$ 2,044.07

**The actual increase in the ENR-CCI 20 Cities
Average for January 2011 is 2.3%.
However, the District may increase up to 3%
(ie: 2009 ENR-CCI 5.67% per engineered assessment)**

Resolution # 2011-3

**Resolution of the Board of the Irish Beach Water District
Revising and Updating Asset Listings, Assessment Fees, and Operating Reserves for Inflation and
Operating/Maintenance Activities**

WHEREAS, the Irish Beach Water District must periodically adjust asset listings, Operating reserves, and Assessment fees for inflation, new equipment installations, and replacement activities.

WHEREAS, the voter approved Assessment, page 12, paragraph titled “Annual Adjustment for Inflation.” states that each year the assessment will be adjusted for inflation and such adjustment shall be tied to the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI), not to exceed 3%. If the ENR-CCI exceeds 3%, the excess must be carried over to the next year. Any increases in the ENR-CCI in excess of the 3% limit accumulate and are to be available for application in succeeding years. The January 2011 ENR-CCI is 2.3% (Ref: <http://www.enr.com>) and is under the 3% maximum. However, 0.7% deficit of 3.0% will be subtracted from the previous carryover of 6.94% making a current carryover of 6.24%.

WHEREAS, Irish beach Water District Resolution 2002-08 was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held November 9, 2002 established operating reserves and committed to adjust them for any changes to District assets and inflation in the same manner as the voter approved Assessment.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District, approves the update of asset listings, adjustment of Assessment fees, and operating reserves by the annual change reflected in the January 2011 ENR-CCI of 2.3% + 0.70% carry over (not to exceed 3%). Said updates to assets and adjustments for inflation are reflected in:

- Attachment 1 - Summary of Assessment Fees and Operating Reserves Adjustment Calculations
- Attachment 2 - System-wide Capital Improvements to be Recovered by Assessment (Adjusted)
- Attachment 3 - \geq 40yr Asset Listing for Capital Replacement Assessment Reserve Account (Updated and Adjusted)
- Attachment 4 - Mallo Pass Capital Improvements To be Recovered by Assessment (Adjusted)
- Attachment 5 - $<$ 40yr Asset Listing for Capital Replacement Operational Reserve Account (Updated and Adjusted)

The foregoing Resolution No. 2011-3 was considered and adopted by the Directors of the Irish Beach Water District at their special meeting held November 5, 2011 by the following vote:

Ayes: Poling, Murray, Harley, Jassowski

Noes:

Abstain:

Absent:

Dated: ___05-Nov-2011___

*Director Jassowski
President*

*Attest: Annette Fromwiller
Secretary of the Board*

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3	FISCAL YEAR 2012-2013										
4	PROPOSED DRAFT BUDGET										
5	-										
6											
7	Income										
8		Operating Income		(See Row 298 for explanation of composition of income)						\$185,586	
9		Non-Operating Income		This is mostly the assessment income plus lease plus interest						\$103,704	
10		Total Income									\$289,290
11	Expenses										
12		Operating Expenses								\$179,958	
13		Non- Operating Expenses		This includes loan payment and County fees for collection of the assessment						\$12,267	
14		Total Expenses									\$192,225
15	Capital Projects and Equipment Purchases										
16		Capital Improvement Projects Covered by Assessment (including Mallo Pass easement effort)									
17	Assessment and Operating Reserve Changes										
18		Assessment Reserves Account Deposits and Withdrawls (Not Including Interest)									
19		Deposits in Assessment Reserves								\$102,204	
20		Draws From Assessment Reserves (Loan Repayment & Tank #1)								-\$236,609	
21		Operating Reserves Account Deposits and Withdrawls (Not Including Interest)									
22		Deposits in Operating Reserves / Projects									\$0
23				<u>Budget Balance Reconciliation</u>							
24	Expense Reconciliation										
25		Expenses Funded by Water Charges									
26		Expenses Funded from Usage Charges					\$26,006				
27		Expenses Funded from Availability Charges					\$158,789				
28		Expenses Charged Directly to Customers (Meter Connections)					\$792				
29				Expenses Funded by Income (Subtotal)						\$185,587	
30		Expenses Funded by Assessment					\$6,638				
31				Total Funded Expenses						\$192,225	
32	Income Reconciliation										
33		Income Designated for Expenses					\$185,587				
34		Income Designated for Reserves (Funded by Availability Charges)					\$0			\$185,586	
35		Interest Income Allowed to Accumulate in Accounts									
36		Reimbursements, Late Fees, & Penalties Not Budgeted for Expenses (Unacceptable High Uncertainty)									
37		Lease Income from IBVFD firehouse to be either placed in reserves or used for budget shortfalls at end of year and not committed to funding expenses due to uncertainty of IBVFD future.					\$1,500				
38		Restricted Assessment Income								\$102,204	
39				Total Income						\$289,290	
40	Water Rates Based on Funding Requirements of this Budget										
41		Total Number of Users as of 9/30/12					199				new connections
42		100s of Gallons used in District per year (2011 Basis) Calender Year					59,313				
43		Total Expenses Chargeable to Usage					\$26,006				
44		Expenses Chargeable to Availability					\$158,789				
45		Reserves Chargeable to Availability					\$0			\$184,794	
46		Total Expenses Chargeable to Availability					\$158,789				
47				Usage Charge			\$0.44			Per 100 Gallons	
48				Availability Charge			\$66.49			Per Month	
49							\$132.99			Per Billing	
50	<u>Treasurer</u>										
51	Presented for approval to IBWD Board of Directors (September 8, 2012)										
52	Start Sept. 8, 2012										
53	Budget Updates & Revision History										
54											
55											
56											
57											
58											
59											
60											
61											
62											
63											

**Resolution of the Board of the Irish Beach Water District Documenting
The Approval of the District's FY2012-2013 Budgets for Water**

operating

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 2012-2013 Water District Budget as attachments to this resolution titled "Cash Flow Water Budget For the Irish Beach Water District – "October 1, 2012 through September 30, 2013".

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, 2012 through September 30, 2013 are responsive to and in support of the needs of the Water District and are approved for the FY 2012-2013. These rates will be effective beginning **September 1, 2012.**

Water Rate Calculation

Basis

Total Number of Connected Users as of 9/30/2012	199
100s of Gallons used in District per year (most recent yr., 2011)	59313
Total Budget Expenses Chargeable to Usage	\$ 26,006
Total Budget Expenses & Reserve Funding Chargeable to Availability	\$ 158,789
Total Billing Periods in Year	6

Rate Calculation

Usage Rate/100 Gallons	\$0.44
Availability Charge/ 1 month	\$66.49
Availability Charge/ 2 months	\$132.98

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.

The foregoing Resolution No. 2012- was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held September 8, 2012 by the following vote:

Ayes:

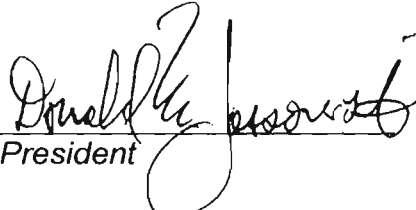
Noes:

Abstain:

Absent:

Dated: 9/8/2012

Attest: Don Harley
Secretary of the Board


President

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3	FISCAL YEAR 2012-2013										
4	PROPOSED DRAFT BUDGET										
64	Package Contents										
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	Income (1)										
72	410.000 Operating Revenues										
73	411.100	Water Sales Residential-Water Usage								\$26,006	
74	421.300	Availability Charges								\$158,789	
75	421.510	Meter Connections								\$792	
76											
77	Total 410.000 Operating Revenues									\$185,586	
78	490.000 Non-Operating Revenues										
79	491.000	Leases (2)								\$1,500	
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-Current								\$102,204	
88	493.351	Assessment-40yr Assets Capital Replacement Reserve								\$22,523	
89	493.352	Assessment-System Wide Capital Improvements								\$35,912	
90	493.353	Assessment-(AWDF)								\$37,160	
91	493.354	Assessment-Loan Repayment - 65% Allocated to Parcels								\$6,609	
92	498.000	Other Non-Operating Revenue									
93	498.110	Copies									
94	498.310	Other Refunds									
95	498.400	Reimbursements From IBVFD									
96											\$103,704
97	Total Income									\$289,290	
98											
99	Expenses (1)										
100	500.000 Operating Expenses										
101	510.000	Source of Supply									
102	511.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Exper					50%	UC & AC	\$4,026		
103											
104	511.100	Labor for the Operating of Equipment, Maintaining Associated Logs						\$2,526			
105											
106	511.200	Equipment & Supplies for Operation of Equipment						\$1,500			
107	512.000	Labor & Materials for Maintenance (Maintenance-Structures & Improvements)					AC	\$2,662			
108	512.100	Labor for Maintenance & Repair of Installed Items						\$1,662			
109	512.200	Equipment & Supplies for Maintenance & Repair of Installed Items						\$1,000			
110	513.000	Power Purchased for Source of Supply (Electric)					UC	\$1,700			
111	Total 510.000 Source of Supply									\$8,387	

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L	
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3	FISCAL YEAR 2012-2013											
4	PROPOSED DRAFT BUDGET											
112												
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		\$20,163		
116			Maintaining Associated Logs and Records				50%	AC				
117												
118		531.200	Equipment & Supplies for Operation of Equipment				UC		500	\$500		
119		531.500 Water Eye / Satellite Paging										
120		531.300	Analytical Testing									
121		531.3	Analytical Testing					UC		\$4,500		
122							100%	AC				
123		531.400	Chemicals and Filtering Supplies				UC			\$1,400		
124		532.000	Labor and Materials for Maintenance (Maintenance-Structures & Improvements				AC			\$3,654		
125			532.100 Labor for Maintenance & Repair of Installed Items						\$3,454			
126			532.200 Equipment & Supplies for Maintenance & Repair of Installed Items						\$200			
127		533.000	Power Purchased for Treatment (Electric)				UC			\$1,500		
128		Total 530.000 Water Treatment									\$31,717	
131	540.000	Transmission and Distribution										
132		541.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Exper				50%	UC & AC		\$6,119		
133			541.100 Labor for Transmission Activities, Operating Equipment, Maintaining						\$4,119			
134			Associated Logs and Records, Patrolling Distribution System, Brush Cutting, etc.									
135		541.200	Equipment & Supplies for Operation of Installed Items						\$2,000			
136		542.000	Labor and Materials for Maintenance (Maintenance-Structures & Improvements				AC			\$9,456		
137			542.100 Labor for Maintenance & Repair of Installed Items						\$8,456			
138			542.200 Equipment & Supplies Maintenance & Repair of Installed Items						\$1,000			
139												
140		543.000	Power Purchased for Transmission and Distribution (Electric)				UC			\$1,600		
141		544.000	Telephone for Distribution				UC			\$877		
142		Total 540.000 Transmission and Distribution									\$18,052	

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3	FISCAL YEAR 2012-2013										
4	PROPOSED DRAFT BUDGET										
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			AC			\$11,305		
147		551.200	Labor for Meter Reading			UC			\$2,275		
148		551.300	Meter Intallations								
149		551.310	Labor for meter installations						\$792		
150		551.320	Meters								
151		Total 550.000	Customer Accounts							\$14,372	
152		560.000	Administrative & General								
153		561.000	Salaries			AC			\$29,611		
154		562.000	Office Supplies & Other Expenses								
155		562.010	Office Maintenance & Supplies					\$1,500			
156		562.020	Administrative Services (12)								
157		562.030	Outside copy work								
158		562.040	Postage					\$1,000			
159		562.050	Software					\$1,280			
160											
161											
162			QB Payroll					\$750			
163			Billing Maintenece					\$530			
164		562.060	Licenses and Permits					\$500			
165		562.070	Memberships/Dues/Annual Fees					\$3,254			
166			Calif Rural Water					\$750			
167			Calif Special Districts					\$575			
168			State Water Resources Control Board					\$575			
169			Department of Health Services								
170			LAFCO					\$704			
171			State Bd of Equilization					\$650			
172		562.080	Training					\$500			
173		562.090	Advertising/noticing in paper					\$100			
174		562.100	Election					\$150			
175		562.110	Port-A-Potty/Garbage					\$750			
176		562.120	Printer and accessories					\$1,000			
177		562.140	Telephone-Administrative					\$1,000			
178		Total 562.000	Office Supplies & Other Expenses						\$10,034		

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3	FISCAL YEAR 2012-2013										
4	PROPOSED DRAFT BUDGET										
179		563.000	Contractual Services								
180		563.100	Legal Attorney					\$42,497			
181		563.200	Auditor Contract				***	\$4,800			
182		563.400	Engineering					\$51			
183		Total 563.000	Contractual Services				AC		\$47,348		
184		564.000	Property Insurance, Injuries and Damages								
185		564.100	Ins.- General/Liability					\$5,000			
186		564.200	Workman's Comp.								
187		564.210	Workman's Comp Water					\$2,100			
188		564.220	Workman's Comp Directors					\$125			
189		564.230	Workman's Comp Admin					\$300			
190		564.400	Insurance - Bonded					\$100			
191		Total 564.000	Property Insurance, Injuries and Damages				AC		\$7,625		
192		565.000	Employee Retirement and Benefits				AC		\$3,400		
193		565.200	Vacation					\$3,400			
194		565.100	Payroll Taxes				AC		\$7,162		
195			FICA					\$5,441			
196			Medicare					\$1,273			
197			Training Tax					\$28			
198			UI Contributions					\$420			
199											
200											
201		569.000	Other Administrative Expenses								
202		Total 560.000	Administrative and General							\$105,180	
203											
204		570.000	Other Operating Expenses								
205			Depreciation & Amortization (10)								
206			Taxes				AC				
207		573.000	Other Operating Expenses								
208		573.100	Vehicle Operation for Operations				50%	UC & AC	\$2,000		
209		573.200	Misc Expenses				AC		\$250		
210		Total 570.000	Other Operating Expenses							\$2,250	
211		Total 500.000	Operating Expenses							\$179,958	
212											
213		590.000	Non-Operating Expenses								
214		591.000	Interest, Long Term Debt								
215		591.100	Loan Repayment Funded From Assessment (All parcels-65%)				PAF		\$6,638		
216			591.110 Interest					\$2,583			
217			214.100 Principle					\$4,055			
218		591.200	Loan Repayment Funded From Operations (Connected Users-35%)				AC		\$3,574		
219			591.210 Interest					\$1,391			
220			214.200 Principle					\$2,184			
221		Total 591.000	Interest, Long Term Debt						\$10,212		\$3,575
222		594.000	Other Non-Operating Expenses								
223		594.100	Mendocino County Assessment Collection Fee (2%)				AC		\$2,055		
224		Total 590.000	Non-Operating Expenses							\$12,267	
225		Total Expenses								\$192,225	

	A	B	C	D	E	G CASH FLOW	H	I	J	K	L	
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3	FISCAL YEAR 2012-2013											
4	PROPOSED DRAFT BUDGET											
226												
227												
228	Capital Projects & Equipment Purchases											
229	112.000 Projects - Construction in Progress											
230												
231												
232												
233	Total 112.7 Replace Tank #1 (B&W Engineer's Report July 2002 Pg. 6)						PAF	\$210,000				
234	General system-wide work											
235	Labor and Materials for tank Replacement (T1)						PAF					
236												
237												
238	Total General System-Wide Improvements								\$210,000			
239												
240												
241												
242												
243	Total 112.800 Mallo Pass						PAF					
244	Total Capital improvement Projects Covered by Assessment						PAF					
245												
246									\$210,000			
247												
248												
249												
250	PROJECTS 2012-2013											
251							AC					
252							AC					
253							AC					
254												
255												
256												
257	TOTAL FUNDING PROJECTS <40 YEAR ITEMS											
258												
259	123.211 Draws From Operating Reserves											
260	123.210 Operating Reserve											
261	123.212 Funding Operating Reserve Account						AC					
262	Total funding for projects and basic operating reserve						AC					
263												
264	123.213 Interest Earned by Operating Reserve Account											
265	Total Funding for Project <40 Year items											
266	Total 123.210 Operating Reserve											
267												
268	123.220 < 40 yr Assets Capital Replacement Reserve Account											
269	123.221 Draws From< 40 yr Assets Capital Replacement Reserve Account											
270	123.222 Funding < 40 yr Assets Capital Replacement Reserve Account"subtracted from f						AC					
271	Payback draw from <40 Year Asset Replacement Fund						AC					
272												
273												
274	123.223 Interest Earned by < 40 yr Assets Capital Replacement Reserve Account											
275	Total 123.220 <40yr Assets Capital Replacement Reserve						AC					

These projects to be funded by this year's AC

Total to collect for reserves and projects
Projects this year

(\$0)

(\$0)

(\$0)

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L	
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3	FISCAL YEAR 2012-2013											
4	PROPOSED DRAFT BUDGET											
276												
277	Total 123.200 Operating Reserves											
278	124.200 Restricted Assets											
279	124.100 40 yr Assets Capital Replacement Reserve											
280	124.110 Draws-40 yr Assets Capital Replacement Reserve Account											(\$20,000.00) Tank 2
281	124.120 Funding 40 yr Assets Capital Replacement Reserve Account											\$22,523
282	124.130 Interest - 40 yr Assets Capital Replacement Reserve Account											
283	Total 124.100 40 yr Asset Capital Replacement Reserve											\$2,523
284	124.200 System Wide Capital Improvements											
285	124.210 Draws from System Wide Capital Improvements Account											(\$210,000)
286	124.220 Funding System Wide Capital Improvements Account											\$35,912
287	124.230 Interest - System Wide Capital Improvements Account											
288	Total 124.200 System Wide Capital Improvements											(\$174,088)
289	124.300 Mallo Pass Account											
290	124.310 Draws from (AWDF) Account											
291	124.320 Funding (AWDF) Account											\$37,160
292	124.330 Interest - (AWDF) Account											
293	Total 124.300 Mallo Pass Account											\$37,160
294	124.400 Loan Repayment 66%											
295	124.410 Draws from Loan Repayment Account											(\$6,609)
296	124.420 Funding Loan Repayment Account											\$6,609
297	Total 124.400 Loan Repayment 66%											
298	Total 124.200 Restricted Assets											(\$134,405)
299												
300	Operating Income consists of:											
301	Total operating expenses											\$179,958
302	Plus operating share of loan											\$3,574
303	Plus County collection fee											\$2,055
304	Plus amount to basic reserve fund / projects											
305	Funding Source Key:											(\$0)
306	UC Usage Charge											\$185,586
307	AC Availability Charge											
308	SAF Service Assessment Funded											
309	ORF Operating Reserve Funded											
310	ACRF <40yr Asset Capital Reserve Funded											
311	PAF Property Assessment Funded											
312	PARF Property Assessment Reserve Fund											

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 and other support provided to IBVFD. Created lease amount of \$1500/year at \$125/month based on the following
 - Firehouse depreciation \$762/yr.
 - Office Expenses \$100/yr.
 - Office labor \$600/yr.Assumed only a couple of hours of time per month by Office Manager and minor paper, copying and other office expenses. All other Fire Department Expenses to be reimbursed to the Water District by Fire on a case by case basis.
- 3) Operating Reserve and <40yr Asset Replacement Reserve are located in one 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 one bank account. 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.
- 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**)
 - 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**).

Irish Beach Water District
General Ledger Accounts

Old Code	State Code	New Code	Account Description
		-	
			<u>Income (1)</u>
		410.000	Operating Revenues
	411.00	411.000	Water Sales
411	411.10	411.100	Water Sales Residential-Water Usage
	421.00	421.000	Water Services
411	421.30	421.300	Availability Charges
	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)
610	492.00	492.000	Interest
		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	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
			<u>Expenses (1)</u>
		500.000	Operating Expenses
		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
	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 Installed Items
543-1		513.000	Power Purchased for Source of Supply (Electric)

Irish Beach Water District
General Ledger Accounts

<u>Old Code</u>	<u>State Code</u>	<u>New Code</u>	<u>Account Description</u>
		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
530-1		531.300	Analytical Testing
530-1		531.310	Monthly Testing
			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
			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
		531.500	Water Eye / Satellite Paging
	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 Installed Items
544-1		533.000	Power Purchased for Treatment (Electric)
		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
	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 Items
542-1		543.000	Power Purchased for Transmission and Distribution (Electric)
541-1		544.000	Telephone for Distribution
		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
510-5		562.020	Administrative Services (12)
559-5		562.030	Outside copy work
560-5		562.040	Postage
561-5		562.050	Software
563-5		562.060	Licenses and Permits
564-5		562.070	Memberships/Dues/ Annual Fees

Irish Beach Water District
General Ledger Accounts

<u>Old Code</u>	<u>State Code</u>	<u>New Code</u>	<u>Account Description</u>
		562.071	Cal Rule Water
		562.072	State Health and Safety
		562.073	Cal Special Districts
565-5		562.080	Training
569-5		562.090	Advertising/noticing in paper
710-0		562.100	Election
544-5		562.110	Port-A-Potty/Garbage
		562.120	Office Equipment(<\$500)
		562.130	Donations of Office Equipment
541-5		562.140	Telephone-Administrative
		562.150	Legal Fees and Expenses
573-5		562.151	Small claims
		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 Council
		563.120	<i>Legal Council - Projects/Litigations</i>
576-5		563.200	Auditor Contract
577-5		563.300	Accounting Consultant
580-5		563.400	Engineering
		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
		564.200	Workman's Comp.
567-1		564.210	Workman's Comp Water
		564.220	
567-5		564.230	Workman's Comp Admin
		564.240	
568-5		564.400	Insurance - Bonded
	565.00	565.000	Employee Retirement and Benefits
		565.200	Vacation time
		565.100	Payroll Taxes
		565.110	FICA
		565.120	Medicare
		565.130	Training Tax
		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
569-1		573.200	Misc Expenses

Irish Beach Water District
General Ledger Accounts

Old Code	State Code	<u>New Code</u>	<u>Account Description</u>
		590.000	Non-Operating Expenses
	591.00	591.000	Interest, Long Term Debt
		591.100	Loan Repayment Funded From Assessment (All parcels-65%)
		591.110	Interest
		214.100	Principle
		591.200	Loan Repayment Funded From Operations (Connected Users-35%)
		591.210	Interest
		214.200	Principle
	593.00	593.000	Loss on Disposal of Fixed Assets
	594.00	594.000	Other Non-Operating Expenses
 <u>Asset Changes/Capital Project Expenses</u>			
		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
<u>Asset Changes/Bank Transfers</u>			
		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

IRISH BEACH WATER DISTRICT

METER READING DATE	NO. DAYS	ACTIVE METERS	TOTAL USAGE	TOTAL G.P.D.	AVG. G.P.D. PER HOME
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Averages from 1991 to the present

1991	367	137	5984198	16306	119.0218978
1992	362	147	6361808	17574	119.5510204
1993	365	152	6155349	16864	110.9473684
1994	357	149	7023479	19,674	132.0376553
1995	365	151	6343995	17,381	115.1046902
1996	358	154	7094111	19,816	128.6750163
1997	375	150	7029016	18,744	124.9602844
1998	363	152	6831518	18,820	123.8132159
1999	358	155	7102864	19,840	128.0025951
2000	376	160	7290080	19,389	121.1781915
2001	359	161	7064046	19,677	122.2174432
2002	378	160	7320480	19,366	121.0396825
2003	365	156	7479490	20,492	131.3573937
2004	364	168	8166710	22,436	133.5477172
2005	360	176	7647320	21,243	120.6963384
2006	359	176	6415960	17,872	101.5440618
2007	364	179	6796750	18,672	104.3150285
2008	364	187	6915500	18,999	101.5969325
2009	364	196	7016050	19,275	98.3411359
2010	364	198	6591420	18,108	91.45604396
2011	366	199	5931310	16,206	81.43600516
2012	366	199			

1 new)Aug , (1)Oct 2010

1-removed april , then re-added in July (1)

1 new connection September(Trout)

195 metered 4 vacant pays availilibty = 200 BIC no Availibility=199

**Assessment Calculations and Projected Income for
Fiscal Year 2012-2013
County collections 2013-2014**

Note:

Estimate adjusted for inflation as required by the Assessment Engineering Report based on the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI).

Loan Repayment Assessment is not subject to annual inflation adjustment.

Projected Calculation for new assessment rates for 2012-2013

2009-2010 Old Rate	2010-2011 Old Rate	2011-2012 Old Rate	Increase Factor	Increase Amount	New Monthly	New Yearly
6.15	6.33	6.52	0.03	0.20 \$	6.72 \$	80.59
6.36	6.55	6.75	0.03	0.21 \$	6.96 \$	83.39
3.85	3.97	4.09	0.03	0.13 \$	4.22 \$	50.54
1.2	1.2	1.2		0 \$	1.20 \$	14.40
17.56	18.05	18.56			19.10 \$	228.92
						\$222.66

Projected income from Assessment 2012-2013

Customer Per Month	Fund Category	Total parcels	Customer Per Year	Fund per year	%age
\$ 6.72	System Wide	459	80.59 \$	36,990.81 \$	35.20%
\$ 6.96	AWDF	459	83.39 \$	38,276.01 \$	36.43%
\$ 4.22	>40 Years	459	50.54 \$	23,197.86 \$	22.08%
\$ 1.20	Loan	459	14.40 \$	6,609.60 \$	6.29%
\$ 19.10			228.92		
Grand Total Projected:				\$ 105,074.29	100.00%

Assessment Calculations

		0.55	0.38	0.07	
Sys Wide	\$ 36,990.81	20344.95	14056.51	2589.36	36990.81
AWDF	\$ 38,276.01	21051.81	14544.884	2679.32	38276.01
>40 year	\$ 23,197.86	12758.82	8815.19	1623.85	23197.86
Loan	\$ 6,609.60	3635.28	2511.65	462.67	6609.60
		57791.41	39928.609	7355.27	\$ 105,074.29

Payment Installments

December	55%
April	38%
June	7%

Bill has requested the District bill him separately for the 10 units in Unit 8.
That is for parcels 132-310-05 through 132-310-14

Therefore, the total assessment is: \$ 105,074.29
Minus parcels billed to Wm Moores directly: \$ 2,289.20
Total: **\$ 102,785.09**
County collection fee: **\$ 2,055.70**

**The actual increase in the ENR-CCI 20 Cities
Average for January 2012 is 2.2%.
However, the District may increase up to 3%**

132-310-05-00	228.92
132-310-06-00	228.92
132-310-07-00	228.92
132-310-08-00	228.92
132-310-09-00	228.92
132-310-10-00	228.92
132-310-11-00	228.92
132-310-12-00	228.92
132-310-13-00	228.92
132-310-14-00	228.92
\$	2,289.20

**This is billed directly to William and Tona Moores on the same
schedule as your property taxes. The bill is sent in November of each year.**
(The reason the District must send a separate bill is because the property
tax on these parcels is so small the County of Mendocino does not send
collect.)

Resolution # 2012_ 4

**Resolution of the Board of the Irish Beach Water District
Revising and Updating Asset Listings, Assessment Fees, and Operating Reserves for Inflation and
Operating/Maintenance Activities**

WHEREAS, the Irish Beach Water District must periodically adjust asset listings, Operating reserves, and Assessment fees for inflation, new equipment installations, and replacement activities.

WHEREAS, the voter approved Assessment, page 12, paragraph titled "Annual Adjustment for Inflation." states that each year the assessment will be adjusted for inflation and such adjustment shall be tied to the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI), not to exceed 3%. If the ENR-CCI exceeds 3%, the excess must be carried over to the next year. Any increases in the ENR-CCI in excess of the 3% limit accumulate and are to be available for application in succeeding years. The January 2012 ENR-CCI is 2.2% (Ref: <http://www.enr.com>) and is under the 3% maximum. However, 0.08% deficit of 3.0% will be subtracted from the previous carryover of 5.94% making a current carryover of 5.86%.

WHEREAS, Irish beach Water District Resolution 2002-08 was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held November 9, 2002 established operating reserves and committed to adjust them for any changes to District assets and inflation in the same manner as the voter approved Assessment.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District, approves the update of asset listings, adjustment of Assessment fees, and operating reserves by the annual change reflected in the January 2012 ENR-CCI of 2.2% + 0.8% carry over (not to exceed 3%). Said updates to assets and adjustments for inflation are reflected in:

- Attachment 1 - Summary of Assessment Fees and Operating Reserves Adjustment Calculations
- Attachment 2 - System-wide Capital Improvements to be Recovered by Assessment (Adjusted)
- Attachment 3 - ≥ 40 yr Asset Listing for Capital Replacement Assessment Reserve Account (Updated and Adjusted)
- Attachment 4 - Mallo Pass Capital Improvements To be Recovered by Assessment (Adjusted)
- Attachment 5 - < 40 yr Asset Listing for Capital Replacement Operational Reserve Account (Updated and Adjusted)

The foregoing Resolution No. 2012- was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held November 10, 2012 by the following vote:

Ayes: Jassowski, Whitaker, Harley, Murray

Noes:

Abstain:

Absent: Poling

Dated: 10-Nov-2012

Donald W. Jassowski
President

Attest: Don P. Harley
Secretary of the Board

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3	FISCAL YEAR 2013-2014										
4	PROPOSED BUDGET										
5	-										
6											
7	Income										
8		Operating Income		(See Row 298 for explanation of composition of income)						\$189,287	
9		Non-Operating Income		This is mostly the assessment income plus lease plus interest						\$105,824	
10		Total Income									\$295,111
11	Expenses										
12		Operating Expenses								\$183,658	
13		Non- Operating Expenses		This includes loan payment and County fees for collection of the assessment						\$12,267	
14		Total Expenses									\$195,925
15	Capital Projects and Equipment Purchases										
16		Capital Improvement Projects Covered by Assessment.									
17	Assessment and Operating Reserve Changes										
18		Assessment Reserves Account Deposits and Withdrawals (Not Including Interest)									
19		Deposits in Assessment Reserves								\$105,074	
20		Draws From Assessment Reserves (Loan Repayment & Tank #1)								-\$6,610	
21		Operating Reserves Account Deposits and Withdrawals (Not Including Interest)									
22		Deposits in Operating Reserves / Projects									\$0
23				<u>Budget Balance Reconciliation</u>							
24	Expense Reconciliation										
25		Expenses Funded by Water Charges									
26		Expenses Funded from Usage Charges					\$28,679				
27		Expenses Funded from Availability Charges					\$159,586				
28		Expenses Charged Directly to Customers (Meter Connections)					\$1,022				
29				Expenses Funded by Income (Subtotal)						\$189,287	
30		Expenses Funded by Assessment					\$6,638				
31				Total Funded Expenses						\$195,925	
32	Income Reconciliation										
33		Income Designated for Expenses					\$189,287				
34		Income Designated for Reserves (Funded by Availability Charges)					\$0			\$189,287	
35		Interest Income Allowed to Accumulate in Accounts									
36		Reimbursements, Late Fees, & Penalties Not Budgeted for Expenses (Unacceptable High Uncertainty)									
37		Lease Income from RCFPD firehouse to be either placed in reserves or used for budget shortfalls at end of year and not committed to funding expenses.					\$750				
38		Restricted Assessment Income								\$105,074	
39				Total Income						\$295,111	
40	Water Rates Based on Funding Requirements of this Budget										
41		Total Number of Users as of 9/30/13					200				new connections
42		100s of Gallons used in District per year (2012 Basis) Calender Year					62,162				
43		Total Expenses Chargeable to Usage					\$28,679				
44		Expenses Chargeable to Availability					\$159,586				
45		Reserves Chargeable to Availability					\$0			\$188,265	
46		Total Expenses Chargeable to Availability					\$159,586				
47		Usage Charge					\$0.46			Per 100 Gallons	
48		Availability Charge					\$66.49			Per Month	
49							\$132.99			Per Billing	
50	<u>Treasurer</u>										
51	Presented for approval to IBWD Board of Directors (September 21, 2013)										
52	Budget Updates & Revision History										
53											
54											
55											
56											
57											
58											
59											
60											
61											
62											
63											

**Resolution of the Board of the Irish Beach Water District Documenting
The Approval of the District's Fiscal Year 2013-2014 Operating Budgets for Water**

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 Fiscal Year 2013-2014 District's Water Budget as attachments to this resolution titled "Cash Flow Water Budget For the Irish Beach Water District – "October 1, 2013 through September 30, 2014".

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, 2012 through September 30, 2013 are responsive to and in support of the needs of the Water District and are approved for the Fiscal Year 2013-2014. These rates will be effective beginning **September 1, 2013**.

Water Rate Calculation

<u>Basis</u>	
Total Number of Connected Users as of 9/30/2013	200
100s of Gallons used in District per year (most recent yr., 2012)	62162
Total Budget Expenses Chargeable to Usage	\$ 28,679
Total Budget Expenses & Reserve Funding Chargeable to Availability	\$ 159,586
Total Billing Periods in Year	6
<u>Rate Calculation</u>	
Usage Rate/100 Gallons	\$0.46
Availability Charge/ 1 month	\$66.49
Availability Charge/ 2 months	\$132.98

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.

The foregoing Resolution No. 2013- 2 was considered and adopted by the Directors of the Irish Beach Water District at their Special meeting held September 21, 2013 by the following vote:

Ayes:

Noes:

Abstain:

Absent:

Dated: 9-21-13

Attest: Don D. Harley
Secretary of the Board

Donald M. Johnson
President

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3	FISCAL YEAR 2013-2014										
4	PROPOSED BUDGET										
64	Package Contents										
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	Income (1)										
72	410.000 Operating Revenues										
73	411.100	Water Sales Residential-Water Usage								\$28,679	
74	421.300	Availability Charges								\$159,586	
75	421.510	Meter Connections								\$1,022	
76											
77	Total 410.000 Operating Revenues										\$189,287
78	490.000 Non-Operating Revenues										
79	491.000	Leases (2)								\$750	
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-Current								\$105,074	
88	493.351	Assessment-40yr Assets Capital Replacement Reserve								\$23,198	
89	493.352	Assessment-System Wide Capital Improvements								\$36,991	
90	493.353	Assessment-(AWDF)								\$38,276	
91	493.354	Assessment-Loan Repayment - 65% Allocated to Parcels								\$6,610	
92	498.000	Other Non-Operating Revenue									
93	498.110	Copies									
94	498.310	Other Refunds									
95	498.400	Reimbursements From IBVFD									
96											\$105,824
97	Total Income										\$295,111
98											
99	Expenses (1)										
100	500.000 Operating Expenses										
101	510.000	Source of Supply									
102	511.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Exper					50%	UC & AC	\$4,402		
103											
104	511.100	Labor for the Operating of Equipment, Maintaining Associated Logs						\$2,602			
105	and Records, Patrolling Irish Creek, Brush Cutting, etc.										
106	511.200	Equipment & Supplies for Operation of Equipment						\$1,800			
107	512.000	Labor & Materials for Maintenance (Maintenance-Structures & Improvements)					AC	\$2,712			
108	512.100	Labor for Maintenance & Repair of Installed Items						\$1,712			
109	512.200	Equipment & Supplies for Maintenance & Repair of Installed Items						\$1,000			
110	513.000	Power Purchased for Source of Supply (Electric)					UC	\$1,700	\$1,700		
111	Total 510.000 Source of Supply										\$8,814

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L	
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3	FISCAL YEAR 2013-2014											
4	PROPOSED BUDGET											
112												
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	\$20,769	
116		Maintaining Associated Logs and Records							50%	AC		
117												
118		531.200 Equipment & Supplies for Operation of Equipment							UC	500	\$500	
119	531.500 Water Eye / Satellite Paging											
120		531.300 Analytical Testing										
121		531.3 Analytical Testing								UC	\$4,500	
122									100%	AC		
123		531.400 Chemicals and Filtering Supplies							UC		\$1,400	
124		532.000 Labor and Materials for Maintenance (Maintenance-Structures & Improvements							AC		\$3,758	
125		532.100 Labor for Maintenance & Repair of Installed Items									\$3,558	
126		532.200 Equipment & Supplies for Maintenance & Repair of Installed Items									\$200	
127		533.000 Power Purchased for Treatment (Electric)							UC		\$1,500	
128	Total 530.000 Water Treatment										\$32,427	
131	540.000	Transmission and Distribution										
132		541.000 Labor & Materials For Operating Installed Equip. (Supervision & Labor & Exper							50%	UC & AC	\$6,243	
133		541.100 Labor for Transmission Activities, Operating Equipment, Maintaining									\$4,243	
134		Associated Logs and Records, Patrolling Distribution System, Brush Cutting, etc.										
135		541.200 Equipment & Supplies for Operation of Installed Items									\$2,000	
136		542.000 Labor and Materials for Maintenance (Maintenance-Structures & Improvements							AC		\$10,237	
137		542.100 Labor for Maintenance & Repair of Installed Items									\$8,737	
138		542.200 Equipment & Supplies Maintenance & Repair of Installed Items									\$1,500	
139												
140		543.000 Power Purchased for Transmission and Distribution (Electric)							UC		\$1,600	
141		544.000 Telephone for Distribution							UC		\$377	
142	Total 540.000 Transmission and Distribution										\$18,456	

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L		
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT												
3	FISCAL YEAR 2013-2014												
4	PROPOSED BUDGET												
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											AC	\$10,066
147	551.200 Labor for Meter Reading											UC	\$4,895
148	551.300 Meter Intallations												
149	551.310 Labor for meter installations												\$1,022
150	551.320 Meters												
151	Total 550.000 Customer Accounts												\$15,983
152													
153	560.000 Administrative & General												
154	561.000 Salaries											AC	\$29,047
155	562.000 Office Supplies & Other Expenses												
156	562.010 Office Maintenance & Supplies												\$1,500
157	562.020 Administrative Services (12)												
158	562.030 Outside copy work												
159	562.040 Postage												\$1,000
160	562.050 Software												\$1,280
161													
162	QB Payroll												\$750
163	Billing Maintenece												\$530
164	562.060 Licenses and Permits												\$760
165	562.070 Memberships/Dues/Annual Fees												\$4,424
166	Calif Rural Water												\$750
167	Calif Special Districts												\$575
168	State Water Resources Control Board												\$575
169	Department of Health Services												\$1,170
170	LAFCO												\$704
171	State Bd of Equilization												\$650
172	562.080 Training												\$500
173	562.090 Advertising/noticing in paper												\$100
174	562.100 Election												\$150
175	562.110 Port-A-Potty/Garbage												\$750
176	562.120 Printer and accessories												\$1,000
177	562.140 Telephone-Administrative												\$500
178	562.160 Internet												\$300
179	Total 562.000 Office Supplies & Other Expenses											AC	\$12,264

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3	FISCAL YEAR 2013-2014										
4	PROPOSED BUDGET										
180	563.000 Contractual Services										
181	563.100 Legal Attorney \$35,175										
182	563-110 Legal - General Counsel \$30,000										
183	563-120 Legal - MP Proj/Litigation \$5,175										
184	563.200 Auditor Contract *** \$4,800										
185	563.400 Engineering \$6,000										
186	Total 563.000 Contractual Services AC \$45,975										
187	564.000 Property Insurance, Injuries and Damages										
188	564.100 Ins.- General/Liability \$5,000										
189	564.200 Workman's Comp.										
190	564.210 Workman's Comp Water \$2,100										
191	564.220 Workman's Comp Directors \$125										
192	564.230 Workman's Comp Admin \$300										
193	564.400 Insurance - Bonded \$100										
194	Total 564.000 Property Insurance, Injuries and Damages AC \$7,625										
195	565.000 Employee Retirement and Benefits AC \$3,503										
196	565.200 Vacation \$3,503										
197	565.100 Payroll Taxes AC \$7,314										
198	FICA \$5,589										
199	Medicare \$1,307										
200	Training Tax \$26										
201	UI Contributions \$391										
202											
203											
204	569.000 Other Administrative Expenses										
205	Total 560.000 Administrative and General \$105,728										
206											
207	570.000 Other Operating Expenses										
208	Depreciation & Amortization (10)										
209	Taxes AC										
210	573.000 Other Operating Expenses										
211	573.100 Vehicle Operation for Operations 50% UC & AC \$2,000										
212	573.200 Misc Expenses AC \$250										
213	Total 570.000 Other Operating Expenses \$2,250										
214	Total 500.000 Operating Expenses \$183,658										
215											
216	590.000 Non-Operating Expenses										
217	591.000 Interest, Long Term Debt										
218	591.100 Loan Repayment Funded From Assessment (All parcels-65%) PAF \$6,638										
219	591.110 Interest \$1,253										
220	214.100 Principle \$5,385										
221	591.200 Loan Repayment Funded From Operations (Connected Users-35%) AC \$3,574										
222	591.210 Interest \$674										
223	214.200 Principle \$2,900										
224	Total 591.000 Interest, Long Term Debt \$10,212 \$3,574										
225	594.000 Other Non-Operating Expenses										
226	594.100 Mendocino County Assessment Collection Fee (2%) AC \$2,055										
227	Total 590.000 Non-Operating Expenses \$12,267										
228	Total Expenses \$195,925										

	A	B	C	D	E	G CASH FLOW	H	I	J	K	L	
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3	FISCAL YEAR 2013-2014											
4	PROPOSED BUDGET											
229												
230												
231	Capital Projects & Equipment Purchases											
232	112.000 Projects - Construction in Progress											
233	TBD at July 2013 Meeting											
234												
235												
236	Total 112.7 (Replace Tank #1 (B&W Engineer's Report July 2002 Pg. 6) Completed March 2013						PAF					
237	<i>General system-wide work</i>											
238	<i>Labor and Materials for tank Replacement (T1)</i>						PAF					
239												
240												
241	Total General System-Wide Improvements											
242												
243												
244												
245												
246	Total 112.800 Mallo Pass						PAF					
247	Total Capital improvement Projects Covered by Assessment						PAF					
248												
249												
250												
251												
252												
253	PROJECTS 2013-2014											
254							AC					
255							AC					
256							AC					
257												
258												
259												
260	TOTAL FUNDING PROJECTS <40 YEAR ITEMS											
261												
262	123.211 Draws From Operating Reserves											
263	123.210 Operating Reserve											
264	123.212 <i>Funding Operating Reserve Account</i>						AC					
265	<i>Total funding for projects and basic operating reserve</i>						AC					
266												
267	123.213 Interest Earned by Operating Reserve Account											
268	Total Funding for Project <40 Year items											
269	Total 123.210 Operating Reserve											
270												
271	123.220 < 40 yr Assets Capital Replacement Reserve Account											
272	123.221 Draws From< 40 yr Assets Capital Replacement Reserve Account											
273	123.222 Funding < 40 yr Assets Capital Replacement Reserve Account"subtracted from f						AC					
274	Payback draw from <40 Year Asset Replacement Fund						AC					
275												
276												
277	123.223 Interest Earned by < 40 yr Assets Capital Replacement Reserve Account											
278	Total 123.220 <40yr Assets Capital Replacement Reserve						AC					

These projects to be funded by this year's AC

Total to collect for reserves and projects
Projects this year

(\$0)

(\$0)

(\$0)

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L		
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT												
3	FISCAL YEAR 2013-2014												
4	PROPOSED BUDGET												
279													
280	Total 123.200 Operating Reserves												
281	124.200 Restricted Assets												
282	124.100 40 yr Assets Capital Replacement Reserve												
283	124.110 Draws-40 yr Assets Capital Replacement Reserve Account												
284	124.120 Funding 40 yr Assets Capital Replacement Reserve Account											\$23,198	Tank 2
285	124.130 Interest - 40 yr Assets Capital Replacement Reserve Account												
286	Total 124.100 40 yr Asset Capital Replacement Reserve											\$23,198	
287	124.200 System Wide Capital Improvements												
288	124.210 Draws from System Wide Capital Improvements Account												
289	124.220 Funding System Wide Capital Improvements Account											\$36,991	
290	124.230 Interest - System Wide Capital Improvements Account												
291	Total 124.200 System Wide Capital Improvements											\$36,991	
292	124.300 Mallo Pass Account												
293	124.310 Draws from (AWDF) Account												
294	124.320 Funding (AWDF) Account											\$38,276	
295	124.330 Interest - (AWDF) Account												
296	Total 124.300 Mallo Pass Account											\$38,276	
297	124.400 Loan Repayment 66%												
298	124.410 Draws from Loan Repayment Account											(\$6,610)	
299	124.420 Funding Loan Repayment Account											\$6,610	
300	Total 124.400 Loan Repayment 66%												(\$0)
301	Total 124.200 Restricted Assets												\$98,464
302													
303	Operating Income consists of:												
304	Total operating expenses											\$183,658	
305	Plus operating share of loan											\$3,574	
306	Plus County collection fee											\$2,055	
307	Plus amount to basic reserve fund / projects												
308	Plus amount to <40 year portion of reserve fund											(\$0)	
309	UC Usage Charge											\$189,287	
310	AC Availability Charge												
311	SAF Service Assessment Funded												
312	ORF Operating Reserve Funded												
313	ACRF <40yr Asset Capital Reserve Funded												
314	PAF Property Assessment Funded												
315	PARF Property Assessment Reserve Fund												

**Assessment Calculations and Projected Income for
Fiscal Year 2012-2013
County collections 2013-2014**

Note:

Estimate adjusted for inflation as required by the Assessment Engineering Report based on the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI).

Loan Repayment Assessment is not subject to annual inflation adjustment.

Projected Calculation for new assessment rates for 2012-2013

2009-2010 Old Rate	2010-2011 Old Rate	2011-2012 Old Rate	Increase Factor	Increase Amount	New Monthly	New Yearly
6.15	6.33	6.52	0.03	0.20 \$	6.72 \$	80.59
6.36	6.55	6.75	0.03	0.21 \$	6.96 \$	83.39
3.85	3.97	4.09	0.03	0.13 \$	4.22 \$	50.54
1.2	1.2	1.2		0 \$	1.20 \$	14.40
17.56	18.05	18.56			19.10 \$	228.92
						\$222.66

Projected income from Assessment 2012-2013

Customer Per Month	Fund Category	Total parcels	Customer Per Year	Fund per year	%age
\$ 6.72	System Wide	459	80.59 \$	36,990.81 \$	35.20%
\$ 6.96	AWDF	459	83.39 \$	38,276.01 \$	36.43%
\$ 4.22	>40 Years	459	50.54 \$	23,197.86 \$	22.08%
\$ 1.20	Loan	459	14.40 \$	6,609.60 \$	6.29%
\$ 19.10			228.92		
Grand Total Projected:				\$ 105,074.29	100.00%

Assessment Calculations

		0.55	0.38	0.07	
Sys Wide	\$ 36,990.81	20344.95	14056.51	2589.36	36990.81
AWDF	\$ 38,276.01	21051.81	14544.884	2679.32	38276.01
>40 year	\$ 23,197.86	12758.82	8815.19	1623.85	23197.86
Loan	\$ 6,609.60	3635.28	2511.65	462.67	6609.60
		57791.41	39928.609	7355.27	\$ 105,074.29

Payment Installments

December	55%
April	38%
June	7%

Bill has requested the District bill him separately for the 10 units in Unit 8.
That is for parcels 132-310-05 through 132-310-14

Therefore, the total assessment is: \$ 105,074.29
Minus parcels billed to Wm Moores directly: \$ 2,289.20
Total: **\$ 102,785.09**
County collection fee: **\$ 2,055.70**

**The actual increase in the ENR-CCI 20 Cities
Average for January 2012 is 2.2%.
However, the District may increase up to 3%**

132-310-05-00	228.92
132-310-06-00	228.92
132-310-07-00	228.92
132-310-08-00	228.92
132-310-09-00	228.92
132-310-10-00	228.92
132-310-11-00	228.92
132-310-12-00	228.92
132-310-13-00	228.92
132-310-14-00	228.92
\$	2,289.20

**This is billed directly to William and Tona Moores on the same
schedule as your property taxes. The bill is sent in November of each year.**
(The reason the District must send a separate bill is because the property
tax on these parcels is so small the County of Mendocino does not send
collect.)

Resolution # 2012_ 4

**Resolution of the Board of the Irish Beach Water District
Revising and Updating Asset Listings, Assessment Fees, and Operating Reserves for Inflation and
Operating/Maintenance Activities**

WHEREAS, the Irish Beach Water District must periodically adjust asset listings, Operating reserves, and Assessment fees for inflation, new equipment installations, and replacement activities.

WHEREAS, the voter approved Assessment, page 12, paragraph titled "Annual Adjustment for Inflation." states that each year the assessment will be adjusted for inflation and such adjustment shall be tied to the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI), not to exceed 3%. If the ENR-CCI exceeds 3%, the excess must be carried over to the next year. Any increases in the ENR-CCI in excess of the 3% limit accumulate and are to be available for application in succeeding years. The January 2012 ENR-CCI is 2.2% (Ref: <http://www.enr.com>) and is under the 3% maximum. However, 0.08% deficit of 3.0% will be subtracted from the previous carryover of 5.94% making a current carryover of 5.86%.

WHEREAS, Irish beach Water District Resolution 2002-08 was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held November 9, 2002 established operating reserves and committed to adjust them for any changes to District assets and inflation in the same manner as the voter approved Assessment.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District, approves the update of asset listings, adjustment of Assessment fees, and operating reserves by the annual change reflected in the January 2012 ENR-CCI of 2.2% + 0.8% carry over (not to exceed 3%). Said updates to assets and adjustments for inflation are reflected in:

- Attachment 1 - Summary of Assessment Fees and Operating Reserves Adjustment Calculations
- Attachment 2 - System-wide Capital Improvements to be Recovered by Assessment (Adjusted)
- Attachment 3 - ≥ 40 yr Asset Listing for Capital Replacement Assessment Reserve Account (Updated and Adjusted)
- Attachment 4 - Mallo Pass Capital Improvements To be Recovered by Assessment (Adjusted)
- Attachment 5 - < 40 yr Asset Listing for Capital Replacement Operational Reserve Account (Updated and Adjusted)

The foregoing Resolution No. 2012- was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held November 10, 2012 by the following vote:

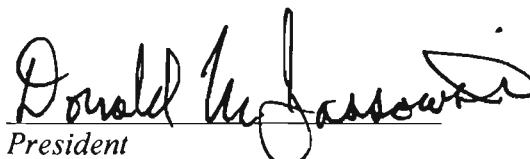
Ayes: Jassowski, Whitaker, Harley, Murray

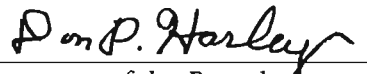
Noes:

Abstain:

Absent: Poling

Dated: 10-Nov-2012


President

Attest: 
Secretary of the Board

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L	
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3	FISCAL YEAR 2013-2014											
4	PROPOSED BUDGET											
5	-											
6												
7	Income											
8	Operating Income	(See Row 298 for explanation of composition of income)									\$189,287	
9	Non-Operating Income	This is mostly the assessment income plus lease plus interest									\$105,824	
10	Total Income											\$295,111
11	Expenses											
12	Operating Expenses										\$183,658	
13	Non- Operating Expenses	This includes loan payment and County fees for collection of the assessment									\$12,267	
14	Total Expenses											\$195,925
15	Capital Projects and Equipment Purchases											
16	Capital Improvement Projects Covered by Assessment.											
17	Assessment and Operating Reserve Changes											
18	Assessment Reserves Account Deposits and Withdrawals (Not Including Interest)											
19	Deposits in Assessment Reserves											
20	Deposits in Assessment Reserves											
21	Deposits in Assessment Reserves											
22	Deposits in Assessment Reserves											
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31	Deposits in Assessment Reserves											
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59	Deposits in Assessment Reserves											
60	Deposits in Assessment Reserves											
61	Deposits in Assessment Reserves											
62	Deposits in Assessment Reserves											
63	Deposits in Assessment Reserves											

Water Rates Based on Funding Requirements of this Budget

Total Number of Users as of 9/30/13	200	new connections
100s of Gallons used in District per year (2012 Basis) Calender Year	62,162	
Total Expenses Chargeable to Usage	\$28,679	
Expenses Chargeable to Availability	\$159,586	
Reserves Chargeable to Availability	\$0	\$188,265
Total Expenses Chargeable to Availability	\$159,586	
Usage Charge	\$0.46 Per 100 Gallons	
Availability Charge	\$66.49 Per Month	
	\$132.99 Per Billing	

Treasurer

Presented for approval to IBWD Board of Directors (September 21, 2013)

Budget Updates & Revision History

**Resolution of the Board of the Irish Beach Water District Documenting
The Approval of the District's Fiscal Year 2013-2014 Operating Budgets for Water**

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 Fiscal Year 2013-2014 District's Water Budget as attachments to this resolution titled "Cash Flow Water Budget For the Irish Beach Water District – "October 1, 2013 through September 30, 2014".

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, 2012 through September 30, 2013 are responsive to and in support of the needs of the Water District and are approved for the Fiscal Year 2013-2014. These rates will be effective beginning **September 1, 2013.**

Water Rate Calculation

Basis

Total Number of Connected Users as of 9/30/2013	200
100s of Gallons used in District per year (most recent yr., 2012)	62162
Total Budget Expenses Chargeable to Usage	\$ 28,679
Total Budget Expenses & Reserve Funding Chargeable to Availability	\$ 159,586
Total Billing Periods in Year	6

Rate Calculation

Usage Rate/100 Gallons	\$0.46
Availability Charge/ 1 month	\$66.49
Availability Charge/ 2 months	\$132.98

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.

The foregoing Resolution No. 2013- 2 was considered and adopted by the Directors of the Irish Beach Water District at their Special meeting held September 21, 2013 by the following vote:

Ayes:

Noes:

Abstain:

Absent:

Dated: 9-21-13

Attest: Don D. Harley
Secretary of the Board

Donald M. Johnson
President

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3	FISCAL YEAR 2013-2014										
4	PROPOSED BUDGET										
64	Package Contents										
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	Income (1)										
72	410.000 Operating Revenues										
73	411.100	Water Sales Residential-Water Usage								\$28,679	
74	421.300	Availability Charges								\$159,586	
75	421.510	Meter Connections								\$1,022	
76											
77	Total 410.000 Operating Revenues									\$189,287	
78	490.000 Non-Operating Revenues										
79	491.000	Leases (2)								\$750	
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-Current								\$105,074	
88	493.351	Assessment-40yr Assets Capital Replacement Reserve								\$23,198	
89	493.352	Assessment-System Wide Capital Improvements								\$36,991	
90	493.353	Assessment-(AWDF)								\$38,276	
91	493.354	Assessment-Loan Repayment - 65% Allocated to Parcels								\$6,610	
92	498.000	Other Non-Operating Revenue									
93	498.110	Copies									
94	498.310	Other Refunds									
95	498.400	Reimbursements From IBVFD									
96										\$105,824	
97	Total Income									\$295,111	
98											
99	Expenses (1)										
100	500.000 Operating Expenses										
101	510.000	Source of Supply									
102	511.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Exper					50%	UC & AC	\$4,402		
103											
104	511.100	Labor for the Operating of Equipment, Maintaining Associated Logs						\$2,602			
105											
106	511.200	Equipment & Supplies for Operation of Equipment						\$1,800			
107	512.000	Labor & Materials for Maintenance (Maintenance-Structures & Improvements)					AC	\$2,712			
108	512.100	Labor for Maintenance & Repair of Installed Items						\$1,712			
109	512.200	Equipment & Supplies for Maintenance & Repair of Installed Items						\$1,000			
110	513.000	Power Purchased for Source of Supply (Electric)					UC	\$1,700	\$1,700		
111	Total 510.000 Source of Supply									\$8,814	

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L	
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3	FISCAL YEAR 2013-2014											
4	PROPOSED BUDGET											
112												
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	\$20,769	
116		Maintaining Associated Logs and Records							50%	AC		
117												
118		531.200 Equipment & Supplies for Operation of Equipment							UC	500	\$500	
119		531.500 Water Eye / Satellite Paging										
120		531.300 Analytical Testing										
121		531.3 Analytical Testing								UC	\$4,500	
122									100%	AC		
123		531.400 Chemicals and Filtering Supplies							UC		\$1,400	
124		532.000 Labor and Materials for Maintenance (Maintenance-Structures & Improvements							AC		\$3,758	
125		532.100 Labor for Maintenance & Repair of Installed Items									\$3,558	
126		532.200 Equipment & Supplies for Maintenance & Repair of Installed Items									\$200	
127		533.000 Power Purchased for Treatment (Electric)							UC		\$1,500	
128		Total 530.000 Water Treatment										\$32,427
131	540.000	Transmission and Distribution										
132		541.000 Labor & Materials For Operating Installed Equip. (Supervision & Labor & Exper							50%	UC & AC	\$6,243	
133		541.100 Labor for Transmission Activities, Operating Equipment, Maintaining									\$4,243	
134		Associated Logs and Records, Patrolling Distribution System, Brush Cutting, etc.										
135		541.200 Equipment & Supplies for Operation of Installed Items									\$2,000	
136		542.000 Labor and Materials for Maintenance (Maintenance-Structures & Improvements							AC		\$10,237	
137		542.100 Labor for Maintenance & Repair of Installed Items									\$8,737	
138		542.200 Equipment & Supplies Maintenance & Repair of Installed Items									\$1,500	
139												
140		543.000 Power Purchased for Transmission and Distribution (Electric)							UC		\$1,600	
141		544.000 Telephone for Distribution							UC		\$377	
142		Total 540.000 Transmission and Distribution										\$18,456

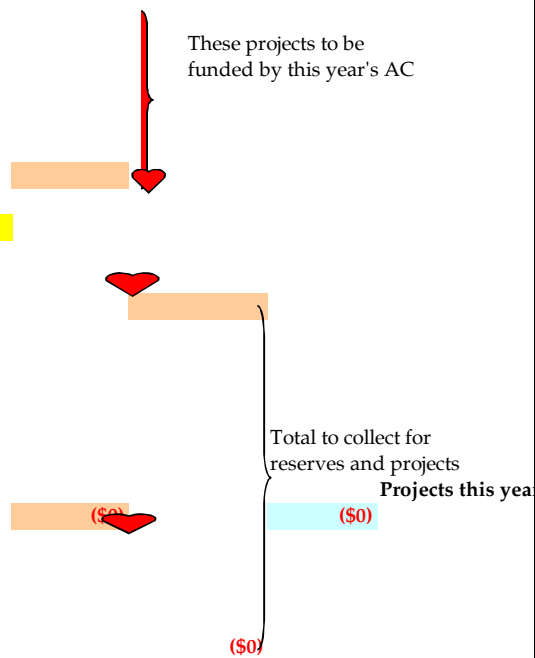
CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3	FISCAL YEAR 2013-2014										
4	PROPOSED BUDGET										
143	550.000 Customer Accounts										
144	551.000 Labor, Matrerials, and other Expenses for Customer Accounting and Collection										
145	551.100 Labor for Billing										
146							AC			\$10,066	
147	551.200 Labor for Meter Reading										
148							UC			\$4,895	
149	551.300 Meter Intallations										
150	551.310 Labor for meter installations										
151	551.320 Meters										
152	Total 550.000 Customer Accounts										
153											
154	560.000 Administrative & General										
155	561.000 Salaries										
156							AC			\$29,047	
157	562.000 Office Supplies & Other Expenses										
158	562.010 Office Maintenance & Supplies										
159									\$1,500		
160	562.020 Administrative Services (12)										
161	562.030 Outside copy work										
162	562.040 Postage										
163									\$1,000		
164	562.050 Software										
165									\$1,280		
166	QB Payroll										
167									\$750		
168	Billing Maintenece										
169									\$530		
170	562.060 Licenses and Permits										
171									\$760		
172	562.070 Memberships/Dues/Annual Fees										
173									\$4,424		
174	Calif Rural Water										
175									\$750		
176	Calif Special Districts										
177									\$575		
178	State Water Resources Control Board										
179									\$575		
180	Department of Health Services										
181									\$1,170		
182	LAFCO										
183									\$704		
184	State Bd of Equilization										
185									\$650		
186	562.080 Training										
187									\$500		
188	562.090 Advertising/noticing in paper										
189									\$100		
190	562.100 Election										
191									\$150		
192	562.110 Port-A-Potty/Garbage										
193									\$750		
194	562.120 Printer and accessories										
195									\$1,000		
196	562.140 Telephone-Administrative										
197									\$500		
198	562.160 Internet										
199									\$300		
200	Total 562.000 Office Supplies & Other Expenses										
201							AC			\$12,264	

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3	FISCAL YEAR 2013-2014										
4	PROPOSED BUDGET										
180	563.000 Contractual Services										
181	563.100 Legal Attorney \$35,175										
182	563-110 Legal - General Counsel \$30,000										
183	563-120 Legal - MP Proj/Litigation \$5,175										
184	563.200 Auditor Contract *** \$4,800										
185	563.400 Engineering \$6,000										
186	Total 563.000 Contractual Services AC \$45,975										
187	564.000 Property Insurance, Injuries and Damages										
188	564.100 Ins.- General/Liability \$5,000										
189	564.200 Workman's Comp.										
190	564.210 Workman's Comp Water \$2,100										
191	564.220 Workman's Comp Directors \$125										
192	564.230 Workman's Comp Admin \$300										
193	564.400 Insurance - Bonded \$100										
194	Total 564.000 Property Insurance, Injuries and Damages AC \$7,625										
195	565.000 Employee Retirement and Benefits AC \$3,503										
196	565.200 Vacation \$3,503										
197	565.100 Payroll Taxes AC \$7,314										
198	FICA \$5,589										
199	Medicare \$1,307										
200	Training Tax \$26										
201	UI Contributions \$391										
202											
203											
204	569.000 Other Administrative Expenses										
205	Total 560.000 Administrative and General \$105,728										
206											
207	570.000 Other Operating Expenses										
208	Depreciation & Amortization (10)										
209	Taxes AC										
210	573.000 Other Operating Expenses										
211	573.100 Vehicle Operation for Operations 50% UC & AC \$2,000										
212	573.200 Misc Expenses AC \$250										
213	Total 570.000 Other Operating Expenses \$2,250										
214	Total 500.000 Operating Expenses \$183,658										
215											
216	590.000 Non-Operating Expenses										
217	591.000 Interest, Long Term Debt										
218	591.100 Loan Repayment Funded From Assessment (All parcels-65%) PAF \$6,638										
219	591.110 Interest \$1,253										
220	214.100 Principle \$5,385										
221	591.200 Loan Repayment Funded From Operations (Connected Users-35%) AC \$3,574										
222	591.210 Interest \$674										
223	214.200 Principle \$2,900										
224	Total 591.000 Interest, Long Term Debt \$10,212 \$3,574										
225	594.000 Other Non-Operating Expenses										
226	594.100 Mendocino County Assessment Collection Fee (2%) AC \$2,055										
227	Total 590.000 Non-Operating Expenses \$12,267										
228	Total Expenses \$195,925										

	A	B	C	D	E	G CASH FLOW	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3	FISCAL YEAR 2013-2014										
4	PROPOSED BUDGET										
229											
230											
231	Capital Projects & Equipment Purchases										
232	112.000 Projects - Construction in Progress										
233	TBD at July 2013 Meeting										
234											
235											
236	Total 112.7 (Replace Tank #1 (B&W Engineer's Report July 2002 Pg. 6) Completed March 2013 PAF										
237	General system-wide work										
238	<i>Labor and Materials for tank Replacement (T1)</i> PAF										
239											
240											
241	Total General System-Wide Improvements										
242											
243											
244											
245											
246	Total 112.800 Mallo Pass PAF										
247	Total Capital improvement Projects Covered by Assessment PAF										
248											
249											
250											
251											
252											
253	PROJECTS 2013-2014										
254	AC										
255	AC										
256	AC										
257											
258											
259											
260	TOTAL FUNDING PROJECTS <40 YEAR ITEMS										
261											
262	123.211 Draws From Operating Reserves										
263	123.210 Operating Reserve										
264	123.212 Funding Operating Reserve Account AC										
265	Total funding for projects and basic operating reserve AC										
266											
267	123.213 Interest Earned by Operating Reserve Account										
268	Total Funding for Project <40 Year items										
269	Total 123.210 Operating Reserve										
270											
271	123.220 < 40 yr Assets Capital Replacement Reserve Account										
272	123.221 Draws From< 40 yr Assets Capital Replacement Reserve Account										
273	123.222 Funding < 40 yr Assets Capital Replacement Reserve Account"subtracted from f AC										
274	Payback draw from <40 Year Asset Replacement Fund AC										
275											
276											
277	123.223 Interest Earned by < 40 yr Assets Capital Replacement Reserve Account										
278	Total 123.220 <40yr Assets Capital Replacement Reserve AC										



CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L		
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT												
3	FISCAL YEAR 2013-2014												
4	PROPOSED BUDGET												
279													
280	Total 123.200 Operating Reserves												
281	124.200 Restricted Assets												
282	124.100 40 yr Assets Capital Replacement Reserve												
283	124.110 Draws-40 yr Assets Capital Replacement Reserve Account												
284	124.120 Funding 40 yr Assets Capital Replacement Reserve Account											\$23,198	Tank 2
285	124.130 Interest - 40 yr Assets Capital Replacement Reserve Account												
286	Total 124.100 40 yr Asset Capital Replacement Reserve											\$23,198	
287	124.200 System Wide Capital Improvements												
288	124.210 Draws from System Wide Capital Improvements Account												
289	124.220 Funding System Wide Capital Improvements Account											\$36,991	
290	124.230 Interest - System Wide Capital Improvements Account												
291	Total 124.200 System Wide Capital Improvements											\$36,991	
292	124.300 Mallo Pass Account												
293	124.310 Draws from (AWDF) Account												
294	124.320 Funding (AWDF) Account											\$38,276	
295	124.330 Interest - (AWDF) Account												
296	Total 124.300 Mallo Pass Account											\$38,276	
297	124.400 Loan Repayment 66%												
298	124.410 Draws from Loan Repayment Account											(\$6,610)	
299	124.420 Funding Loan Repayment Account											\$6,610	
300	Total 124.400 Loan Repayment 66%												(\$0)
301	Total 124.200 Restricted Assets												\$98,464
302													
303	Operating Income consists of:												
304	Total operating expenses											\$183,658	
305	Plus operating share of loan											\$3,574	
306	Plus County collection fee											\$2,055	
307	Plus amount to basic reserve fund / projects												
308	Plus amount to <40 year portion of reserve fund											(\$0)	
309	UC Usage Charge											\$189,287	
310	AC Availability Charge												
311	SAF Service Assessment Funded												
312	ORF Operating Reserve Funded												
313	ACRF <40yr Asset Capital Reserve Funded												
314	PAF Property Assessment Funded												
315	PARF Property Assessment Reserve Fund												

**Assessment Calculations and Projected Income for
Fiscal Year 2013-2014
County collections 2014-2015**

Note:

Estimate adjusted for inflation as required by the Assessment Engineering Report based on the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI).

Loan Repayment Assessment is not subject to annual inflation adjustment.

Projected Calculation for new assessment rates for 2013-2014

2009-2010 Old Rate	2010-2011 Old Rate	2011-2012 Old Rate	2012-2013 Old Rate	Increase Factor	Increase Amount	New Monthly	New Yearly
6.15	6.33	6.52	6.72	0.03	0.20 \$	6.92	\$ 83.06
6.36	6.55	6.75	6.96	0.03	0.21 \$	7.17	\$ 85.87
3.85	3.97	4.09	4.22	0.03	0.13 \$	4.35	\$ 52.03
1.2	1.2	1.2	1.2		1.2 \$	1.20	\$ 14.40
17.56	18.05	18.56	19.1		\$	19.64	\$ 235.35
			\$222.66			228.92	

Projected income from Assessment 2013-2014

Customer Per Month	Fund Category	Total parcels	Customer Per Year	Fund per year	%age
\$ 6.92	System Wide	459	83.06 \$	38,125.46	35.29%
\$ 7.17	AWDF	459	85.87 \$	39,412.31	36.48%
\$ 4.35	>40 Years	459	52.03 \$	23,880.30	22.11%
\$ 1.20	Loan	459	14.40 \$	6,609.60	6.12%
\$ 19.64			235.35		
Grand Total Projected:				\$ 108,027.68	100.00%

Assessment Calculations

		0.55	0.38	0.07	
Sys Wide	\$ 38,125.46	20969.00	14487.676	2668.78	38125.46
AWDF	\$ 39,412.31	21676.77	14976.678	2758.86	39412.31
>40 year	\$ 23,880.30	13134.17	9074.52	1671.62	23880.30
Loan	\$ 6,609.60	3635.28	2511.65	462.67	6609.60
		59415.77	41050.897	7562.01	\$ 108,027.68

Payment Installments

December	55%
April	38%
June	7%

Bill has requested the District bill him separately for the 10 units in Unit 8.

That is for parcels 132-310-05 through 132-310-14

Therefore, the total assessment is: \$ 108,027.68

Minus parcels billed to Wm Moores directly: \$ 2,353.54

Total \$ 105,674.14

County collection fee: \$ 2,113.48

**The actual increase in the ENR-CCI 20 Cities
Average for January 2013 is 2.9%.
However, the District may increase up to 3%**

132-310-05-00	235.35
132-310-06-00	235.35
132-310-07-00	235.35
132-310-08-00	235.35
132-310-09-00	235.35
132-310-10-00	235.35
132-310-11-00	235.35
132-310-12-00	235.35
132-310-13-00	235.35
132-310-14-00	235.35
\$	2,353.54

**This is billed directly to William and Tona Moores on the same
schedule as your property taxes. The bill is sent in November of each year.
(The reason the District must send a separate bill is because the property
tax on these parcels is so small the County of Mendocino does not send
collect.)**

**Resolution of the Board of the Irish Beach Water District
Revising and Updating Asset Listings, Assessment Fees, and Operating Reserves for
Inflation and Operating/Maintenance Activities**

WHEREAS, the Irish Beach Water District must periodically adjust asset listings, Operating reserves, and Assessment fees for inflation, new equipment installations, and replacement activities.

WHEREAS, the voter approved Assessment, page 12, paragraph titled "Annual Adjustment for Inflation." states that each year the assessment will be adjusted for inflation and such adjustment shall be tied to the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI), not to exceed 3%. If the ENR-CCI exceeds 3%, the excess must be carried over to the next year. Any increases in the ENR-CCI in excess of the 3% limit accumulate and are to be available for application in succeeding years. The January 2013 ENR-CCI is 2.9% (Ref: <http://www.enr.com>) and is under the 3% maximum. However, 0.1% deficit of 3.0% will be subtracted from the previous carryover of 5.86% making a current carryover of 5.76%.

WHEREAS, Irish beach Water District Resolution 2002-08 was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held November 9, 2002 established operating reserves and committed to adjust them for any changes to District assets and inflation in the same manner as the voter approved Assessment.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District, approves the update of asset listings, adjustment of Assessment fees, and operating reserves by the annual change reflected in the January 2013 ENR-CCI of 2.9% + 0.1% carry over (not to exceed 3%). Said updates to assets and adjustments for inflation are reflected in:

- Attachment 1 - Summary of Assessment Fees and Operating Reserves Adjustment Calculations
- Attachment 2 - System-wide Capital Improvements to be Recovered by Assessment (Adjusted)
- Attachment 3 - ≥40yr Asset Listing for Capital Replacement Assessment Reserve Account (Updated and Adjusted)
- Attachment 4 - AWDF (ALTERNATE WATER DEVELOPMENT FUND) Capital Improvements To be Recovered by Assessment (Adjusted)
- Attachment 5 - <40yr Asset Listing for Capital Replacement Operational Reserve Account (Updated and Adjusted)

The foregoing Resolution No. 2014-___ was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held _____, 2014 by the following vote:

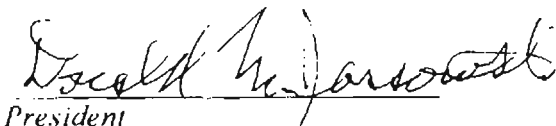
Ayes:

Noes:


Abstain:

Absent:

Dated: _____



President

Attest: 

Secretary of the Board

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3	FISCAL YEAR 2015-2016										
4	PROPOSED BUDGET										
5											
6											
7	Income										
8		Operating Income			(See Row 298 for explanation of composition of income)					\$196,701	
9		Non-Operating Income			This is mostly the assessment income plus lease plus interest					\$111,069	
10		Total Income									\$307,770
11	Expenses										
12		Operating Expenses								\$178,890	
13		Non- Operating Expenses			This includes loan payment and County fees for collection of the assessment					\$12,267	
14		Total Expenses									\$191,157
15	Capital Projects and Equipment Purchases										
16		Capital Improvement Projects Covered by Assessment.									
17	Assessment and Operating Reserve Changes										
18		Assessment Reserves Account Deposits and Withdrawals (Not Including Interest)									
19		Deposits in Assessment Reserves								\$111,069	
20		Draws From Assessment Reserves (Loan Repayment & Projects)								-\$6,610	
21		Operating Reserves Account Deposits and Withdrawals (Not Including Interest)									
22		Deposits in Operating Reserves / Projects									\$12,182
23											
24											
25											
26											
27											
28											
29											
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31											
32											
33											
34											
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63											

Water Rates Based on Funding Requirements of this Budget

48		VERIFY WITH DEWEY	Total Number of Users as of 9/30/15	201							new connections
49			100s of Gallons used in District per year (2014 Basis) Calendar Year	69,353							LAST YEAR 73,0
50			Total Expenses Chargeable to Usage	\$35,076							
51			Expenses Chargeable to Availability	\$148,197							
52			Reserves Chargeable to Availability	\$12,182						\$195,455	>40 YEAR RESER
53			Total Expenses Chargeable to Availability	\$160,379							
55			Usage Charge	\$0.51 Per 100 Gallons							USAGE DOWN, C
56			Availability Charge	\$66.49 Per Month							
57				\$132.98 Per Billing							no change

Treasurer

Presented for approval to IBWD Board of Directors ()

Budget Updates & Revision History

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3	FISCAL YEAR 2015-2016										
4	PROPOSED BUDGET										
64	Package Contents										
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	Income (1)										
72	410.000 Operating Revenues										
73	411.100	Water Sales Residential-Water Usage								\$35,076	
74	421.300	Availability Charges								\$160,379	
75	421.510	Meter Connections								\$1,246	
76											
77	Total 410.000 Operating Revenues									\$196,701	
78	490.000 Non-Operating Revenues										
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-Current								\$111,069	
88	493.351	Assessment-40yr Assets Capital Replacement Reserve							\$24,609		
89	493.352	Assessment-System Wide Capital Improvements							\$39,242		
90	493.353	Assessment-(AWDF)							\$40,608		
91	493.354	Assessment-Loan Repayment - 65% Allocated to Parcels							\$6,610		
92	498.000	Other Non-Operating Revenue									
93	498.110	Copies									
94	498.310	Other Refunds									
95	498.400	Reimbursements From IBVFD									
96										\$111,069	
97	Total Income									<u>\$307,770</u>	
98											
99	Expenses (1)										
100	500.000 Operating Expenses										
101	510.000	Source of Supply									
102	511.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense)						50%	UC & AC	\$4,402	
103											
104	511.100	Labor for the Operating of Equipment, Maintaining Associated Logs and Records, Patrolling Irish Creek, Brush Cutting, etc.							\$2,602		
105	511.200	Equipment & Supplies for Operation of Equipment							\$1,800		
106	512.000	Labor & Materials for Maintenance (Maintenance-Structures & Improvements)						AC	\$2,712		
107	512.100	Labor for Maintenance & Repair of Installed Items							\$1,712		
108	512.200	Equipment & Supplies for Maintenance & Repair of Installed Items							\$1,000		
109	513.000	Power Purchased for Source of Supply (Electric)						UC	\$1,700	\$1,700	
110	Total 510.000 Source of Supply									\$8,814	
111											

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3	FISCAL YEAR 2015-2016										
4	PROPOSED BUDGET										
112											
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		\$21,640		
116			Maintaining Associated Logs and Records			50%	AC				
117											
118		531.200	Equipment & Supplies for Operation of Equipment				UC	1500	\$2,232		
119		531.500	Water Eye / Satellite Paging				UC	732			
120		531.300	Analytical Testing								
121		531.3	Analytical Testing					UC	\$4,500		
122						100%	AC				
123		531.400	Chemicals and Filtering Supplies				UC		\$1,400		
124		532.000	Labor and Materials for Maintenance (Maintenance-Structures & Improvements)				AC		\$4,190		
125			532.100 Labor for Maintenance & Repair of Installed Items					\$3,558			
126			532.200 Equipment & Supplies for Maintenance & Repair of Installed Items					\$632			
127		533.000	Power Purchased for Treatment (Electric)				UC		\$1,500		
128		Total 530.000 Water Treatment								\$35,461	
131		540.000	Transmission and Distribution								
132		541.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense)			50%	UC & AC		\$6,243		
133			541.100 Labor for Transmission Activities, Operating Equipment, Maintaining					\$4,243			
134			Associated Logs and Records, Patrolling Distribution System, Brush Cutting, etc.								
135			541.200 Equipment & Supplies for Operation of Installed Items					\$2,000			
136		542.000	Labor and Materials for Maintenance (Maintenance-Structures & Improvements)				AC		\$10,237		
137			542.100 Labor for Maintenance & Repair of Installed Items					\$8,737			
138			542.200 Equipment & Supplies Maintenance & Repair of Installed Items					\$1,500			
139											
140		543.000	Power Purchased for Transmission and Distribution (Electric)				UC		\$1,600		
141		544.000	Telephone for Distribution				UC		\$377		
142		Total 540.000 Transmission and Distribution								\$18,456	

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L	
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3	FISCAL YEAR 2015-2016											
4	PROPOSED BUDGET											
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		\$10,000		
147				551.200	Labor for Meter Reading		UC			\$4,125		
148				551.300	Meter Intallations							
149				551.310	Labor for meter installations					\$1,246		
150				551.320	Meters							
151				Total 550.000 Customer Accounts								\$15,371
152												
153		560.000	Administrative & General									
154			561.000	Salaries				AC		\$20,529		
155			562.000	Office Supplies & Other Expenses								
156				562.010	Office Maintenance & Supplies				\$1,500			
157				562.020	Administrative Services (12)							
158				562.030	Outside copy work							
159				562.040	Postage				\$1,000			
160				562.050	Software				\$1,280			
161												
162					QB Payroll				\$750			
163					Billing Maintenace				\$530			
164				562.060	Licenses and Permits				\$760			
165				562.070	Memberships/Dues/Annual Fees				\$4,424			
166					Calif Rural Water				\$750			
167					Calif Special Districts				\$575			
168					State Water Resources Control Board				\$575			
169					Department of Health Services				\$1,170			
170					LAFCO				\$704			
171					State Bd of Equilization				\$650			
172				562.080	Training				\$500			
173				562.090	Advertising/noticing in paper				\$100			
174				562.100	Election				\$150			
175				562.110	Port-A-Potty/Garbage				\$750			
176				562.120	Printer and accessories				\$1,000			
177				562.140	Telephone-Administrative				\$500			
178				562.160	Internet				\$300			
179				Total 562.000 Office Supplies & Other Expenses								\$12,264

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3	FISCAL YEAR 2015-2016										
4	PROPOSED BUDGET										
180		563.000	Contractual Services								
181		563.100	Legal Attorney					\$35,175			
182			563-110 Legal - General Counsel			\$30,000					
183			563-120 Legal - Litigation			\$5,175					
184		563.200	Auditor Contract					\$4,800			
185		563.400	Engineering					\$6,000			
186			Total 563.000 Contractual Services				AC		\$45,975		
187		564.000	Property Insurance, Injuries and Damages								
188		564.100	Ins.- General/Liability					\$5,000			
189		564.200	Workman's Comp.								
190		564.210	Workman's Comp Water					\$2,100			
191		564.220	Workman's Comp Directors					\$125			
192		564.230	Workman's Comp Admin					\$300			
193		564.400	Insurance - Bonded					\$100			
194			Total 564.000 Property Insurance, Injuries and Damages				AC		\$7,625		
195		565.000	Employee Retirement and Benefits				AC		\$5,266		
196		565.2	Vacation & Sick Leave					\$5,266			
197		565.100	Payroll Taxes				AC		\$6,879		
198			FICA					\$5,187			
199			Medicare					\$1,213			
200			Training Tax					\$30			
201			UI Contributions					\$449			
202											
203											
204		569.000	Other Administrative Expenses								
205			Total 560.000 Administrative and General							\$98,538	
206											
207		570.000	Other Operating Expenses								
208			Depreciation & Amortization (10)								
209			Taxes				AC				
210		573.000	Other Operating Expenses								
211		573.100	Vehicle Operation for Operations				50% UC & AC		\$2,000		
212		573.200	Misc Expenses				AC		\$250		
213			Total 570.000 Other Operating Expenses							\$2,250	
214			Total 500.000 Operating Expenses							\$178,890	
215											
216		590.000	Non-Operating Expenses								
217		591.000	Interest, Long Term Debt								
218		591.100	Loan Repayment Funded From Assessment (All parcels-65%)				PAF		\$6,638		
219		591.110	Interest					\$508			
220		214.100	Principal					\$6,130			
221		591.200	Loan Repayment Funded From Operations (Connected Users-35%)				AC		\$3,574		
222		591.210	Interest					\$273			
223		214.200	Principal					\$3,301			
224			Total 591.000 Interest, Long Term Debt						\$10,212		\$3,574
225		594.000	Other Non-Operating Expenses								
226		594.100	Mendocino County Assessment Collection Fee (2%)				AC		\$2,055		
227			Total 590.000 Non-Operating Expenses							\$12,267	
228			Total Expenses							\$191,157	

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3	FISCAL YEAR 2015-2016										
4	PROPOSED BUDGET										
229											
230											
231	Capital Projects & Equipment Purchases										
232	112.000	Projects - Construction in Progress									
233		TBD at July 2015 Meeting - consult with charlie									
234											
235											
236	Total 112.700 Lower Diversion Improvements (example)						PAF				
237	General system-wide work										
238							PAF				
239											
240											
241	Total General System-Wide Improvements										
242											
243											
244											
245											
246							PAF				
247	Total 112.800 Mallo Pass						PAF				
248	Total Capital improvement Projects Covered by Assessment						PAF				
249											
250											
251											
252											
253	PROJECTS 2015-2016										
254											
255							AC				
256							AC				
257							AC				
258											
259											
260	TOTAL FUNDING PROJECTS <40 YEAR ITEMS										
261											
262	123.211 Draws From Operating Reserves										
263	123.210 Operating Reserve										
264	123.212 Funding Operating Reserve Account						AC				
265	Total funding for projects and basic operating reserve						AC				
266											
267	123.213 Interest Earned by Operating Reserve Account										
268	Total Funding for Project <40 Year items										
269	Total 123.210 Operating Reserve										
270											
271	123.220 < 40 yr Assets Capital Replacement Reserve Account										
272	123.221 Draws From< 40 yr Assets Capital Replacement Reserve Account										
273	123.222 Funding < 40 yr Assets Capital Replacement Reserve Account"subtracted from formula"						AC	\$12,182			
274	Payback draw from <40 Year Asset Replacement Fund						AC				
275											
276											
277	123.223 Interest Earned by < 40 yr Assets Capital Replacement Reserve Account										
278	Total 123.220 <40yr Assets Capital Replacement Reserve						AC			\$12,182	

These projects to be funded by this year's AC

Total to collect for reserves and projects
Projects this year.

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L		
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT												
3	FISCAL YEAR 2015-2016												
4	PROPOSED BUDGET												
279													
280	Total 123.200 Operating Reserves												
281	124.200 Restricted Assets												
282	124.100 40 yr Assets Capital Replacement Reserve												
283	124.110 Draws-40 yr Assets Capital Replacement Reserve Account												
284	124.120 Funding 40 yr Assets Capital Replacement Reserve Account											Tank 2	UPDATE
285	124.130 Interest - 40 yr Assets Capital Replacement Reserve Account											\$24,609	
286	Total 124.100 40 yr Asset Capital Replacement Reserve											\$24,609	
287	124.200 System Wide Capital Improvements												
288	124.210 Draws from System Wide Capital Improvements Account												
289	124.220 Funding System Wide Capital Improvements Account											\$39,242	
290	124.230 Interest - System Wide Capital Improvements Account												
291	Total 124.200 System Wide Capital Improvements											\$39,242	
292	124.300 Mallo Pass Account												
293	124.310 Draws from (AWDF) Account												
294	124.320 Funding (AWDF) Account											\$40,608	
295	124.330 Interest - (AWDF) Account												
296	Total 124.300 Mallo Pass Account											\$40,608	
297	124.400 Loan Repayment 66%												
298	124.410 Draws from Loan Repayment Account											(\$6,610)	
299	124.420 Funding Loan Repayment Account											\$6,610	
300	Total 124.400 Loan Repayment 66%											(\$0)	
301	Total 124.200 Restricted Assets											\$104,459	
302													
303	Operating Income consists of:												
304	Total operating expenses											\$178,890	
305	Plus operating share of loan											\$3,574	
306	Plus County collection fee											\$2,055	
307	Plus amount to basic reserve fund / projects												
308	Funding Source Key: Plus amount to <40 year portion of reserve fund											\$12,182	
309	UC Usage Charge											\$196,701	
310	AC Availability Charge												
311	SAF Service Assessment Funded												
312	ORF Operating Reserve Funded												
313	ACRF <40yr Asset Capital Reserve Funded												
314	PAF Property Assessment Funded												
315	PARF Property Assessment Reserve Funded												

**Fiscal Year 2014-2015
County Collects in 2015-2016**

Note:

Estimate adjusted for inflation as required by the Assessment Engineering Report based on the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI).

Loan Repayment Assessment is not subject to annual inflation adjustment.

Projected Calculation for new assessment rates for 2014-2015

rates set in County
2014-15 collects 15-16

2009-2010 Old Rate	2010-2011 Old Rate	2011-2012 Old Rate	2012-2013 Old Rate	2013-2014	Increase Factor	Increase Amount	New Monthly	New Yearly
6.15	6.33	6.52	6.72	6.92	0.03	0.21	\$ 7.13	\$ 85.49
6.36	6.55	6.75	6.96	7.17	0.03	0.22	\$ 7.39	\$ 88.47
3.85	3.97	4.09	4.22	4.35	0.03	0.13	\$ 4.48	\$ 53.62
1.2	1.2	1.2	1.2	1.2		1.2	\$ 1.20	\$ 14.40
17.56	18.05	18.56	19.1	19.64			\$ 20.19	\$ 241.98
			\$222.66	228.92	235.36			

I think this is good for may 201

Projected income from Assessment 2014-2015

Customer Per Month	Fund Category	Total parcels	Customer Per Year	Fund per year	%age
\$ 7.13	System Wide	459	85.49	\$ 39,241.75	35.33%
\$ 7.39	AWDF	459	88.47	\$ 40,608.28	36.56%
\$ 4.48	>40 Years	459	53.62	\$ 24,608.64	22.16%
\$ 1.20	Loan	459	14.40	\$ 6,609.60	5.95%
\$ 20.19			241.98		
Grand Total Projected:				\$ 111,068.28	100.00%

Assessment Calculations

		0.55	0.38	0.07	
Sys Wide	\$ 39,241.75	21582.96	14911.87	2746.92	39241.75
AWDF	\$ 40,608.28	22334.55	15431.15	2842.58	40608.28
>40 year	\$ 24,608.64	13534.75	9351.28	1722.61	24608.64
Loan	\$ 6,609.60	3635.28	2511.65	462.67	6609.60
		61088.10	42206.32	7774.85	\$ 111,068.28

Payment Installments

December	55%
April	38%
June	7%

Bill has requested the District bill him separately for the 10 units in Unit 8.

That is for parcels 132-310-05 through 132-310-14

Therefore, the total assessment is: \$ 111,068.28
 Minus parcels billed to Wm Moores directly: \$ 2,419.78
 Total \$ 108,648.49
 County collection fee: \$ 2,172.97

*The actual increase in the ENR-CCI 20 Cities Average for January 2014 is 2.4%.
 However, the District may increase up to 3%*

132-310-05-00	241.98
132-310-06-00	241.98
132-310-07-00	241.98
132-310-08-00	241.98
132-310-09-00	241.98
132-310-10-00	241.98
132-310-11-00	241.98
132-310-12-00	241.98
132-310-13-00	241.98
132-310-14-00	241.98
\$ 2,419.78	

This is billed directly to William and Tona Moores on the same schedule as your property taxes. The bill is sent in November of each year.
(The reason the District must send a separate bill is because the property tax on these parcels is so small the County of Mendocino does not send collect.)

**Assessment Calculations and Projected Income for
Fiscal Year 2015-2016
County Collects in 2016-2017**

2016-2017 is the 15th year of Assessment Collections

Note:

Estimate adjusted for inflation as required by the Assessment Engineering Report based on the annual change reflected in the January Engineering News Record Construction Cost Index 20 Cities Average (ENR-CCI).

Loan Repayment Assessment is not subject to annual inflation adjustment.

draft for 15-16
for use in 16-17

Projected Calculation for new assessment rates for 2015-2016

set 15-16 collect 16-17

2009-2010 Old Rate	2010-2011 Old Rate	2011-2012 Old Rate	2012-2013 Old Rate	2013-2014 Old Rate	2014-2015 Old Rate	Increase Factor	Increase Amount	New Monthly	New Yearly
6.15	6.33	6.52	6.72	6.92	7.13	0.03	0.21	\$ 7.34	\$ 88.13
6.36	6.55	6.75	6.96	7.17	7.39	0.03	0.22	\$ 7.61	\$ 91.34
3.85	3.97	4.09	4.22	4.35	4.48	0.03	0.13	\$ 4.61	\$ 55.37
1.2	1.2	1.2	1.2	1.2	1.2		1.2	\$ 1.20	\$ 14.40
17.56	18.05	18.56	19.1	19.64	20.20			\$ 20.76	\$ 249.24
			\$222.66	228.92	235.36	242.03			

need resolution july 16 meeti

Projected income from Assessment 2015-2016

Customer Per Month	Fund Category	Total parcels	Customer Per Year	Fund per year	%age
\$ 7.34	System Wide	459	88.13	\$ 40,451.49	35.36%
\$ 7.61	AWDF	459	91.34	\$ 41,925.24	36.65%
\$ 4.61	>40 Years	459	55.37	\$ 25,415.02	22.22%
\$ 1.20	Loan	459	14.40	\$ 6,609.60	5.78%
\$ 20.76			249.24		
Grand Total Projected:				\$ 114,401.35	100.00%

Assessment Calculations

		0.55	0.38	0.07	
Sys Wide	\$ 40,451.49	22248.32	15371.57	2831.60	40451.49
AWDF	\$ 41,925.24	23058.88	15931.59	2934.77	41925.24
>40 year	\$ 25,415.02	13978.26	9657.71	1779.05	25415.02
Loan	\$ 6,609.60	3635.28	2511.65	462.67	6609.60
		62921.29	43472.89	8008.16	\$ 114,401.35

Payment Installments

December	55%
April	38%
June	7%

Bill has requested the District bill him separately for the 10 units in Unit 8.

That is for parcels 132-310-05 through 132-310-14

Therefore, the total assessment is: \$ 114,401.35
 Minus parcels billed to Wm Moores directly: \$ 2,492.40
 Total \$ 111,908.95
 County collection fee: \$ 2,238.18

**The actual increase in the ENR-CCI 20 Cities
Average for January 2016 2.97%
However, the District may increase up to 3%**

132-310-05-00	249.24
132-310-06-00	249.24
132-310-07-00	249.24
132-310-08-00	249.24
132-310-09-00	249.24
132-310-10-00	249.24
132-310-11-00	249.24
132-310-12-00	249.24
132-310-13-00	249.24
132-310-14-00	249.24
\$ 2,492.40	

**This is billed directly to William and Tona Moores on the same
schedule as your property taxes. The bill is sent in November of each year.
(The reason the District must send a separate bill is because the property
tax on these parcels is so small the County of Mendocino does not send
collect.)**