

	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	Expenses										
12		Operating Expenses								\$178,082	
13		Non-Operating Expenses		This includes loan payment and County fees for collection of the assessment						\$12,122	
14		Total Expenses									\$190,204
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								\$99,423	
20		Draws From Assessment Reserves (Loan Repayment & Tank #3)								-\$156,609	
21		Operating Reserves Account Deposits and Withdrawls (Not Including Interest)									
22		Deposits in Operating Reserves / Projects									\$1,715
23	Budget Balance Reconciliation										
24	Expense Reconciliation										
25		Expenses Funded by Water Charges									
26		Expenses Funded from Usage Charges						\$25,706			
27		Expenses Funded from Availability Charges						\$157,068			
28		Expenses Charged Directly to Customers (Meter Connections)						\$792			
29				Expenses Funded by Income (Subtotal)						\$183,566	
30		Expenses Funded by Assessment						\$6,638			
31				Total Funded Expenses				\$190,204			
32	Income Reconciliation										
33		Income Designated for Expenses						\$183,224			
34		Income Designated for Reserves (Funded by Availibility Charges)						\$1,715		\$184,939	
35		Interest Income Allowed to Accumilate in Accounts						\$2,260			
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						\$99,423			
39				Total Income						\$288,122	
40											
41	Water Rates Based on Funding Requirements of this Budget										
42		Total Number of Users as of 9/30/11						199			new connections
43		100s of Gallons used in District per year (2010 Basis)						65,914			
44		Total Expenses Chargeable to Usage						\$25,706			
45		Expenses Chargeable to Availability						\$157,068			
46		Reserves Chargeable to Availability						\$1,715		\$184,489	
47		Total Expenses Chargeable to Availability						\$158,783			
48				Usage Charge				\$0.39 Per 100 Gallons			
49				Availability Charge				\$66.49 Per Month			
50								\$132.98 Per Billing			
51											
52	Treasurer										
53	Presented for approval to IBWD Board of Directors (November 13, 2010)										
54											
55											
56											
57											
58											
59											
60											
61	start Nov Billing										
62											

**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

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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										<u>\$103,183</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			\$4,026				
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							

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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	<i>General system-wide work</i>											
236	<i>Labor and Materials for tank Replacement (T3)</i>						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							AC					
253												
254							AC					
255							<i>Tank 3 Completed</i>					
256							AC					
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					