		2		· · · · ·		K			
2		G ET FOR THE IRISH BEACH WATE	R DISTRICT		J	ĸ	L M	N	0
3		FISCAL YEAR 2022-2023							
4	To be approved	March 13, 2023 PROPOSED BUDGET	- 7.5% cola						
5			10700014	Item	Sub-Total	Total			
5 6				Ittill	Sub Total	Total			
	Income	-							
8	Operating Income (See Row 303 for expla	nation of composition of income)			\$328,488				
9	Non-Operating Income	* /			→				
10	Total Income					\$328,488			
12	Expenses								
13	Operating Expenses				\$250,558				
14	Non- Operating Expenses				▶ \$25,200				
15	Total Expenses					\$275,758			
17	Capital Projects and Equipment Purchases								
18	Capital Improvement Projects Covered by Assessment.								
20	Assessment and Operating Reserve Changes								
21	Assessment Reserves Account Deposits and Withdrawls (Not In	cluding Interest)							
22 23 25 26 27	Deposits in Assessment Reserves								
23	Draws From Assessment Reserves (Loan Repayme	ent & Projects)							
25	Operating Reserves Account Deposits and Withdrawls (Not Inc	luding Interest)							
26	Deposits in Operating Reserves / Capital Projects					\$17,730			
27		Budget Balance Reconciliation							
28	Expense Reconciliation								
29	Expenses Funded by Water Charges								
30	Expenses Funded from Usage Charges			\$58,235					
31	Expenses Funded from Availability Charges			\$251,923					
32	Expenses Charged Directly to Customers (Meter Connections)	Ennergy Europe de d'her Incom	a (Cultatel)	\$600	\$210.759				
33	Expenses Funded by Assessment	Expenses Funded by Incom	e (Subiotal)		\$310,758				
34	Expenses Funded by Assessment	Total Funde	ed Expenses	\$310,758					
36	Income Reconciliation	Total Funde	eu Expenses	\$510,750					
37	Income Designated for Expenses			\$310,758					
38	Income Designated for Reserves (Funded by Availbility Charge	s)		\$17,730	\$328,488				
39	Interest Income Allowed to Accumilate in Accounts Reimbusements, Late Fees, & Penalties Not Budgeted for Expe	ases (Unaccentable High Uncertainty)							
41	remousements, Luce rees, de renames rot budgeted for Expe	(Shaceeptable riigh Oncertaility)							
42									
43	Restricted Assessment Income								
44		Т	otal Income		\$328,488				
45									
46	Water Rates	Based on Funding Requirements of th	is Budget						
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 55 55 55 55 55 55 55 55 55 55 55 55	Total Number of User	s as af 9/30/22		207			2015 71,798 HUNDREDS GALS	2	
48		n District per year (Fiscal year)			ect.MeterRead		2016-58,547 Hundreds of gallons		
50	Total Expenses Charg	eable to Usage		\$58,235			2017 - 60,975 Hundreds Gallons		
51	Expenses Chargea			\$251,923			2018 - 60,404 Hundreds of Gallo		
52	Reserves Chargeat Total Expenses Charg			\$17,730 \$269,653		<u>\$327,888</u>	2019 - 63,243 Hundreds of Gallo 7/20-21 - 82,160 Hundreds of Ga		
53	Total Expenses Charg	•		. ,	100 C 1			110118	
55		Usage Charge \$0. Availability Charge		\$0.83 Pe \$108.56 Pe	er 100 Gallons		0.67 21/22 108.56 21/22		
57		Avanability Charge	. no change	\$108.50 Pe \$217.11 Pe			217.13 21/22		
58					5	Note:			
59			Treasurer				duled for 5 years.		
60	Presented for	approval to IBWD Board of Directors ()	This is	s fourth year 22-2	23	fifth 23-24		

	А	В	С	D	E	G	Н		J	K	L	М	N	0
2						WATER BUDGET FOR THE IRISH BEACH WATER DISTRIC	Т							
3						FISCAL YEAR 2022-2023								
4						To be approved March 13, 2023 PROPOSED BUDGET - 7.5% cola								
61								45800		25200	7300			
62														

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

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

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

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

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

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

The foregoing Resolution No. 2023- ____ was considered and adopted by the Directors of the Irish Beach Water District at their Regular meeting held __MARCH 11, 2023__ by the following vote: Aves:

Noes:

Abstain:

Absent:

Dated _____

Attest: _

Secretary of the Board Heather Hackett President SUSAN ISRAEL

		G		<u> </u>	1	K	1	м	N	0
2		DR THE IRISH BEACH WATER DISTRICT		<u> </u>	J	r\	L L	IVI	IN IN	<u> </u>
3		SCAL YEAR 2022-2023								
4	To be approved March	13, 2023 PROPOSED BUDGET - 7.5% cola								
4 63		15, 2025 TROPOSED BODGET - 7.570 Com								
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 Page 4 Asset Transfers									
70	Page 4 Asset Transfers Page 5 Budget Notes									
64 65 66 67 68 69 70 71	Income (1)									
71	410.000 Operating Revenues			Item	Sub-Total	Total				
72	410.000 Operating Revenues 411.100 Water Sales Residential-Water Usage			item	\$58,235	Total				
73	411.100 water Sales Residential-water Osage				\$269,653					
74	421.300 Availability Charges				\$209,055					
75	421.510 Meter Connections				\$000					
76	T-+ 1410.000 Q					6220 400				
72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 83 84 85 86 87 88 88 89 90 91 92 93 94 95 96 97	Total 410.000 Operating Revenues					\$328,488				
78	490.000 Non-Operating Revenues									
79	491.000 Leases (2) 492.000 Interest									
80	492.000 Interest 492.100 Interest - Checking/Operations Cash Accoun	*								
81	492.200 Interest - Checking/Operations Cash Account	l.								
82	492.200 Interest - Operating Reserves	Deserve								
83	492.300 Interest - <40yr Assets Capital Replacement									
84	492.400 Interest - 40yr Assets Capital Replacement R									
85	492.500 Interest - System Wide Capital Improvement	s Account								
86	492.600 Interest - (AWDF) Account									
87	493.350 Property Assessment-Curro END OF 15 YEARS OF RE									
88	493.351 Assessment-40yr Assets Capital Replacemen									
89	493.352 Assessment-System Wide Capital Improvem	ents								
90	493.353 Assessment-(AWDF)	1. D. 1								
91	493.354 Assessment-Loan Repayment - 65% Allocate	ed to Parcels								
92	498.000 Other Non-Operating Revenue									
93	498.110 Copies									
94	498.310 Other Refunds									
95	498.400 Reimbursements From IBVFD									
96										
97	Total Income					\$328,488				
98 99 100 101 102 103 104 105 106 107 108 109 110 101	UC = Usage Charge AC = Av	vailability Charge								
99	Expenses (1)			Item	Sub-Total	Total				
100	500.000 Operating Expenses									
101	510.000 Source of Supply									
102	511.000 Labor & Materials For Operating Installed Ed	quip. (Supervision & Labor & Expense)	50%	UC & AC	\$3,869					
103										
104	511.100 Labor for the Operating of Equi	pment, Maintaining Associated Logs		\$1,955						
105	and Records, Patrolling Irish Cr	eek, Brush Cutting, etc.								
106	511.200 Equipment & Supplies for Oper			\$1,914						
107	512.000 Labor & Materials for Maintenance (Mainter		AC		\$2,731					
108	512.100 Labor for Maintenance & Repai	r of Installed Items		\$1,052						
109	512.200 Equipment & Supplies for Main	ntenance & Repair of Installed Items		\$1,679						
		tric)	UC	\$2,787	\$2,787					
111	Total 510.000 Source of Supply					\$9,387				

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2						WATER BUDGET FOR THE IRISH BEACH WATER DISTRI	CT							
3						FISCAL YEAR 2022-2023								
4						To be approved March 13, 2023 PROPOSED BUDGET - 7.5% col	a	.	a 1 m : 1					
112		520.000	W () () () () () () () () () (Item	Sub-Total	Total				
113		530.000	Water Trea											
114						s For Operating Installed Equip. (Supervision & Labor & Expense) Freatment Activities, Operating Equipment,	50%	UC	\$26,482					
115			331.100			beiated Logs and Records	50%	AC	\$20,482					
117				wiamtam	ing Asso	chated Logs and Records	5070	AC						
4 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128			531.200) Equipmen	nt & Sui	oplies for Operation of Equipment	UC	3188.88	\$3,189					
119						lite Paging	UC							
120) Analytica								-		
121			531.3	Analytica	l Testin	g		UC	\$7,641					
122							100%	AC						
123						Itering Supplies	UC		\$3,614					
124			532.000			als for Maintenance (Maintenance-Structures & Improvements)	AC		\$1,692					
125						or for Maintenance & Repair of Installed Items		\$1,080						
126						pment & Supplies for Maintenance & Repair of Installed Items		\$612						
127		Total 530.0			rchased	for Treatment (Electric)	UC		\$2,657	\$45,275				
128		1 otal 530.00	00 water 1	reatment						\$45,275		=		
131		540.000	Transmissi											
132			541.000			s For Operating Installed Equip. (Supervision & Labor & Expense)	50%	UC & AC	\$14,503					
133				541.1		or for Transmission Activities, Operating Equipment, Maintaining		\$10,251						
134				541.0		pciated Logs and Records, Patrolling Distribution System, Brush Cutting	, etc.	¢ 4 2 5 2						
135			542 000			pment & Supplies for Operation of Installed Items	10	\$4,252	¢10.444					
136			542.000			als for Maintenance (Maintenance-Structures & Improvements) or for Maintenance & Repair of Installed Items	AC	\$12,430	\$18,444					
137						pment & Supplies Maintenance & Repair of Installed Items		\$12,430						
130						ide Labor/Equipment		\$2,825						
131 132 133 134 135 136 137 138 139 140 141 142			543,000			for Transmission and Distribution (Electric)	UC	\$2,023	\$4,358					
141) Telephon		· · · · · ·	UC		\$1,389					
142		Total 540.0							+-,-07	\$38,694				

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2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRIC	Т					
3	FISCAL YEAR 2022-2023						
4	To be approved March 13, 2023 PROPOSED BUDGET - 7.5% cola						
4 143 144 145 146 147 148 149 150 151 155 156 157 158 159 160 161 162 163 166 167 168 169 170 171 172 173 174 175 176 177 178 179	550.000 Customer Accounts		Item	Sub-Total	Total		
144	551.000 Labor, Matrerials, and other Expenses for Customer Accounting and Collection		Item	Sub-10tai	Totai		
146	551.100 Labor for Billing	50%	UC & AC	\$11,696			
147	551.200 Labor for Meter Reading	UC	000000	\$9,901			
148	551.300 Meter Intallations			+ -)			
149	551.310 Labor for meter installations			\$600			
150	551.320 Meters					\$21,597	
151	Total 550.000 Customer Accounts				\$22,197		
152							
153	560.000 Administrative & General			\$22.0 (2)			
154	561.000 Salaries	AC		\$23,962			
155	562.000 Office Supplies & Other Expenses		\$2 710				
156	562.010 Office Maintenance & Supplies		\$3,718				
157	562.020 Administrative Services (12) 562.030 Outside copy work						
158	562.040 Postage						
159	562.040 Postage 562.050 Software		\$4,321				
161	new:cloud, drop box, QBonline,		\$3,000				
162	QB Payroll		\$774				
163	Billing Maintenace		\$547				
164	562.060 Licenses and Permits		\$1,307				
165	562.070 Memberships/Dues/Annual Fees		\$4,566				
166	Calif Rural Water		\$774				
167	Calif Special Districts		\$593				
168	State Water Resources Control Board		\$593				
169	Department of Health Services		\$1,207				
170	LÁFCO		\$727				
171	State Bd of Equilization		\$671				
172	562.080 Training						
173	562.090 Advertising/noticing in paper						
174	562.100 Election						
175	562.110 Port-A-Potty/Garbage		\$1,594				
176	562.120 Printer and accessories						
177	562.140 Telephone-Administrative						
178	562.160 Internet		\$1,914				
179	Total 562.000 Office Supplies & Other Expenses	AC		\$17,420			

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2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRIC	T	<u> </u>	Ű.	N.		191		
3	FISCAL YEAR 2022-2023								
	To be approved March 13, 2023 PROPOSED BUDGET - 7.5% cola								
4 180 181 182 183 184 185 186 187 190 191 192 193 194 195 196 197 198 200 201 202 203 204 205 206 207 208 209 210 211 212	563.000 Contractual Services		Item	Sub-Total	Total				
181	563.100 Legal Attorney		\$45,557						
182	563-110 Legal - General Counsel	\$7,972							
183	563-120 Legal - Lititgation	\$37,585							
184	563.200 Auditor Contract		\$10,000						
185	563.400 Engineering		\$820						
186	Total 563.000 Contractual Services	AC		\$56,377					
187	564.000 Property Insurance, Injuries and Damages								
188	564.100 Ins General/Liability		\$13,378						
189	564.200 Workman's Comp.								
190	564.210 Workman's Comp Water		\$3,199						
191	564.220 Workman's Comp Directors		\$129						
192	564.230 Workman's Comp Admin		\$310						
193	564.400 Insurance - Bonded		\$103	\$17.110					
194	Total 564.000 Property Insurance, Injuries and Damages	AC AC		\$17,119 \$5,038					
195	565.000 Employee Retirement and Benefits 565.2 Vacation & Sick Leave	AC	\$5,038	\$5,038					
196	565.100 Payroll Taxes	AC	\$5,058	\$10,711					
197	FICA	AC	\$7,975	\$10,711					
100	Medicare		\$1,512						
200	Training Tax		\$35						
200	UI Contributions		\$1,190						
202	er controlitorio		\$1,190						
203									
204	569.000 Other Administrative Expenses								
205	Total 560.000 Administrative and General				\$130,627				
206									
207	570.000 Other Operating Expenses								
208	Depreciation & Amortization (10)	QB571		\$35,000		booked non cash exp			
209	Taxes	AC				avail cash will fund res	erve		
210	573.000 Other Operating Expenses	500/		# 1 10 0					
211	573.100 Vehicle Operation for Operations	50%	UC & AC	\$4,128					
212	573.200 Misc Expenses	AC		\$250	04.070				
213	Total 570.000 Other Operating Expenses				\$4,378				
214	Fotal 500.000 Operating Expenses				\$250,558	also see line 260 reser	ves		
215 216			T.		an - 1				
	590.000 Non-Operating Expenses		Item	Sub-Total	Total				
217	591.000 Interest, Long Term Debt	UC							
217 218 219 220 221 222 223 223	591.100 Loan Repayment Funded From Operations (Rate Payers) UC 591.110 Interest	UC							
219	214.100 Principal								
220	591.200 Loan Repayment Funded From Operations (Connected Users-) AC	AC		\$25,200					
222	591.200 Loan Repayment runded From Operations (Connected Osers-) AC 591.210 Interest	AC		\$25,200					
223	214.200 Principal		\$25,200						
224	Total 591.000 Interest, Long Term Debt		φ25,200	\$25,200					
224	594.000 Other Non-Operating Expenses			<i>\\\\</i> 25,200					
226	594.100 Mendocino County Assessment Collection Fee (2%)	AC							
	Total 590.000 Non-Operating Expenses				\$25,200				
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2							WATER BUDGET FOR THE IRISH BEACH WATER DISTRIC	Г								
3							FISCAL YEAR 2022-2023									
4							To be approved March 13, 2023 PROPOSED BUDGET - 7.5% cola									
228	Fotal Ex	penses										\$275,758				

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2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRIC	T	· · ·	-				-
3	FISCAL YEAR 2022-2023							
4	To be approved March 13, 2023 PROPOSED BUDGET - 7.5% cola							
229								
230			Item	Sub-Total	Total			
231	Capital Projects & Equipment Purchases							
232	112.000 Projects - Construction in Progress POSSIBLE PROJECTS FROM CAPITAL REPLACEMENT GREATER THAN 40 YEAR FUND							
233	REPLACE PIPE ON FOREST VIEW LOOP ESTIMATED COST \$250,000							
235	REPLACE PIPE ON SEA CYPRESS LOOP ESTIMATED COST \$125,000							
236	113.000 Projects - Construction in Progress							
237	TANK 2 ROOF							
238								
239								
240								
241	Total General System-Wide Improvements							
242								
243	TO DO LIST:							
244								
245								
247								
248								
249					_			
250								
251								
252								
253			*15.004					
254	Capital Replacement Reserve	AC	\$17,224	TI	****bud chg	e		
255					rojects to be by this year's A	G		
250				Tunded (by this years A	e		
258		AC						
259		110						
260	TOTAL FUNDING PROJECTS <40 YEAR ITEMS	QB597	\$17,224	b	35000 cash y	will come from booked depr.		
261				•	\$52,224	±.		
262	123.211 Draws From Operating Reserves							
263	123.210 Operating Reserve							
264	123.212 Funding Operating Reserve Account	AC	\$506		-	First of Five payments to repay loa	n from	
265	Total funding for projects and basic operating reserve	AC		\$17,730		restricted asset greater 40		
266								
267	123.213 Interest Earned by Operating Reserve Account Total Funding for Project <40 Year items							
260	Total 123.210 Operating Reserve			\$500	5			
4 229 230 231 232 233 234 235 236 237 238 239 240 241 242 243 244 245 246 247 248 249 250 251 252 253 254 255 256 257 258 259 260 261 262 263 264 265 266 267 268 269 270 271 273 274	Tour mouse operating reserve			9500	Total to colle	ect for		
271	123.220 < 40 yr Assets Capital Replacement Reserve Account				reserves and			
272	123.221 Draws From< 40 yr Assets Capital Replacement Reserve Account				(Projects this year.		
273	123.222 Funding < 40 yr Assets Capital Replacement Reserve Account"subtracted from formula"	AC			\$17,730			
274	Payback draw from <40 Year Asset Replacement Fund	AC						
275								
<u> </u>					1			

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2	A		UU	0		WATER BUDGET	G FOR THE IRISH B	EACH WATER DIS		 · .	J		ĸ	L	IVI	N	0
3							FISCAL YEAR 2022	2-2023									
4						To be approved Mar	rch 13, 2023 PROPOS	SED BUDGET - 7.5%	6 cola								
1517																	
1518																	
1519																	
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2 3 4 1517 1518 1527 1522 1522 1522 1522 1522 1522 1522 1522 1522 1522 1522 1522 1522 1522 1526 1527 1526 1537 1536 1537 1536 1537 1536 1537 1536 1537 1536 1537 1546 1557 1556 1556 1557 1556 1556 1557 1556 1566 156																	
1561				Notes T	The Iris	sh Beach Water Distrie	ct Cash Flow Budge	<u>et</u>									
1562																	
1563			1) The pu	rpose of the	e Water I	District Budget is to show	100% of the cash and	cash equivalent									
1564			flow in	the Distri	ct. As Su	ch, 100% of all IBWD rev	enues and expenses ar	e snown on the									

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2				_	~	1-1	WATE	R BUDG	ET FOR	THE IRIS	H BEAC	CH WAT	FER DIS	STRICT				-	U U	IX.	<u> </u>	-	 . * 1	1 11	l v
3									FISC	AL YEAR	2022-20)23													
							To be a	approved		, 2023 PRO			ET - 7.5%	% cola											
1565			Wa	ter Distri	ct Budge	et: operat				d assessmen		20201													
1566										Operating B															
1567									vith RCFE		-														
1507			3) Op	erating Ro	eserve ar	nd <40yr	Asset Re	placement	t Reserve a	are located i	n bank a	ccount.													
1500			Wit	thdrawals	from the	e accoun	t must be	authorize	d by the II	BWD Board	of Direc	ctors by													
1569										reserve acco															
1570			4) All	funds col	llected fr	rom "Dis	strict-wide	Capital I	mproveme	ent Assessme	ent" are l	located in	n bank												
15/1			acc	ounts or o	deposited	d with Co	ounty Tre	asurer. W	ithdrawal	s from the ad	count m	ust be in	cluded												
1572										ne IBWD Bo															
1573			rev	ision of tl	he IBWD	Budget	. Interest	is prorate	d between	reserve acc	ount cate	egories.	-												
1574						U						U													
1575			5) All	expenses	s incurred	d by the	Water Dis	strict in Su	pport of t	he IBVFD, o	other that	n those													
1576			incl	luded in t	he lease	agreeme	ent, are to	be expens	ed by the	Water Distri	ct. Such	h expense	es are												
1577			to b	e invoice	ed at cost	t to the II	BVFD so	the Water	District c	an be reimb	ursed for	r its fire													
1578			dep	artment r	elated ex	xpenses.	When su	ch invoice	es are paid	by the Fire	Departm	nent they	are												
1579			ide	ntified as	income	from rei	mburseme	ents. No I	BVFD exp	benses can b	e paid by	y the Wat	ter												
1580							nt by the																		
1581				1 5 .		U	*	· .	*	ement, and															
1582			are	to be esti	imated w	ith detai	led budge	ts broken	down by p	project withi	n the app	propriate													
1583			Ope	erating or	Capital	Improve	ment cate	gories as	indicated v	with addition	nal sub c	ategories													
1584			esta	ublished a	as require	ed to ade	quately de	efine the v	vork to be	performed.	Such est	timates sl	hould												
1585			incl	lude all m	naterials,	supplies	s, equipme	ent, associ	ated labor	and contrac	ted servi	ices to su	pport												
1586			suc	h projects	s. Contra	actors and	d other co	ntracts su	ch as engi	neering shou	ıld be inc	cluded he	ere, not												
1587			und	ler admin	istrative	contract	s.																		
1588										ent with Ge															
1589			U			0				e of litigation			a												
1590				, -		1 0	or litigati	on it is to	be estimat	ted and fund	ed separa	ately as													
1591				itional su																					
1592				-	s, messer	nger serv	vices, etc.	are not in	cluded in	budget due t	o unacce	eptable hi	igh												
1593				ertainty.	1 1	• 1				1 4	1	· 1 ·	ı.												
150/				·					e	nd other suc			ling												
1505			any	Judgeme	ent expen	ises. Att	corney cos	ts are incl	uded unde	er contractua	I service	es.													
1506			10) D		. :		- 1	c			4 . 1:	1													
1507			· · ·				0		*	ause it does i															
1500								0		addressed se															
1590				reciation		eserves I	for replace	ement of a	iging intra	structure and	a is not c	uriven by													
1595						cultant c	upport is a	equired a	ach sneci	fic project is	to be es	timated a	and												
1000								nt sub cat		ne project is		simated a	ina												
1601										nile property	accecem	oent funde	ed												
1602				-						Improvemen															
1603										s of the wate															
1604			*			-	e		ting water		i system.		cu anu												
4 1566 1567 1566 1567 1571 1574 1575 1576 1577 1576 1577 1576 1577 1576 1577 1576 1577 1578 1580 1581 1582 1584 1585 1586 1587 1592 1593 1594 1595 1596 1600 1601 1602 1603 1604 1605 1606 1607 1608 1600 1601 1602 1603 1604 1605 1606 1601 1602 1603 <td></td> <td></td> <td>Var</td> <td>lable exp</td> <td>enses are</td> <td>= useu to</td> <td>carcurate</td> <td>me opera</td> <td>ing water</td> <td>rates.</td> <td></td>			Var	lable exp	enses are	= useu to	carcurate	me opera	ing water	rates.															
1606			• 0	nerating a	expenses	that are	primarily	impacted	hv water	usage are de	signated	l as varial	ble												
1607							ge Charge		,																
1608									nnacted by	water usage	e are con	sidered F	ixed												
1609								rges (AC)		usugi															
1610										ply of water	or main	itenance of	of the												
1611				-	-			-		are funded b															
1612										on are to be										 		 	 		
										1 and 10 1 10		1 10 ALP													

	А	В	С	D	E	G	Н	I	J	К	L	М	Ν	0
2						WATER BUDGET FOR THE IRISH BEACH WATER DIST	RICT							
3						FISCAL YEAR 2022-2023								
4						To be approved March 13, 2023 PROPOSED BUDGET - 7.5% of	ola							
1613				Assessmen										
1614			 The Op 	perating Re	eserve (O	RF) is intended to fund such things as the IBWD Board of								
1615			Director	s deems ap	propriate	e and expenses not otherwise provided for by assessments (such as								
1616			minor in	nprovemen	ts). The	Operating Reserve is funded by Availability Charges.								
1617														
1618			• The <-	40 yr. Asse	et Capital	Replacement Reserve (ACRF) is intended to fund replacement of								
1619			capital a	ssets with	an expec	ted life of less than 40 years. The Asset Capital Replacement								
1620			Reserve	is funded l	by Availa	ability Charges.								
1621						trict Wide Capital Improvement Assessment (property assessment)								
1622			are fund	ed from th	e reserve	s established to hold those funds (PARF). Such reserves are								
1623			funded f	from the pr	operty as	sessment (PAF).								

						Summa	ry Budgetee	d Labor Hou	rs and Cost							FICA	Medicare	ETT	UI
	Labor Ra	ates				Schedu	iled(3)	Plann	ed (4)									First \$7k	First \$7k
	Hours/	Contract																	
ID	mo (1)	Minumum(2)	Hourly Rate			Hours	Cost	Hours	Cost							7.65%	1.45%	0.10%	3.40%
Charlie	55hr	55 hr	\$56.46		Charlie	660	\$37,263	661	\$37,302							\$2,854	\$541	\$7	\$238
																\$0	\$0	\$0	\$0
Paul DeVaul	17hr		\$28.23		Paul	200	\$5,647	319	\$9,003							\$689	\$131	\$7	\$238
Vacant (15 hours week)	52hr		\$26.88		Vacant	624	\$16,770	565	\$15,182							\$1,161	\$220	\$7	\$238
R J Dial	61hr		\$28.56		RJ	732	\$20,908	648	\$18,489							\$1,414	\$268	\$7	\$238
Extra Help	18hr		\$24.19		Extra He	576	\$14,900	950	\$24,271							\$1,857	\$352	\$7	\$238
Extra Help 22 clerk 8 web	30hr		\$26.88		Total	2792	\$95,487	3143	\$104,248			Total				\$7,975	\$1,512	\$35	\$1,190
Notes:					TOTALS	AT ADIES I	S 41 804 OF	TOTAL BUI	CET	\$104.248									
1) Used to Calculate Hourl	v noto and (Orrantinaa						TOTAL BUI		\$10,711							\$10,711		
2) Charlie is on salary at 5	2				TUTAL D	ENEFILES	15 5.0% OF	TOTAL BUI	JGEI	\$10,711							\$10,711		
2) Charne is on salary at 5.	5 ms monu	1			Total One	rating Budg	et \$226 826	+ 25,200 loa	n, 52,224 reser	ve									
3) Hours and cost per year	scheduled	are those hours/m	ionth		- otar ope	anne Duug		20,200 104	., 22,22 1 10301										
times 12 months					COST OF	LIVING OI	F 7.5% APPI	LIED FOR 22	2-23 PENDINC	APPROV	AL 3/11/	23 cost \$8,66	52						
4) Hours and cost per year	planned ar	e those hours refle	ected																
on the budget.	_																		
									-										T
						udgeted La le 1992		ution Breake tt 2015	lown <u>R J Dial</u>	2020	E	ra Help	Darr	1 2004		<u>т</u> .	otal		
	-1 D			-h C - d -			vacan	1 2015											
	Labor Desci			_abor Code		<u>Cost</u>			Hours 21	Cost \$600	Hours	Cost \$0	Hours	Cost		Hours	<u>Cost</u> \$1.955		+
Source of Supply		r Operating r Maintenance &	Panair	511.100 512.100	24	\$1,355 \$0			21	\$600 \$628		\$0 \$0	0	\$0 \$423		45	\$1,955		
Source of Supply			Kepan		-						0								
Water Treatment		r Operating		531.100	240	\$13,550			346	\$9,883	0	\$0	108	\$3,049		694	\$26,482		
Water Treatment		r Maintenance &	Repair	532.100	0	\$0			23	\$657		\$0	15	\$423		38	\$1,080		
Transmission and Distribu			D .	541.100	156	\$8,808			11	\$314		\$0	40	\$1,129		207	\$10,251		
Transmission and Distribu	ti Labor foi	r Maintenance &	Repair	542.100	120	\$6,775		#0. .	112	\$3,199		\$0	87	\$2,456		319	\$12,430		
Customer Accounts				551.100		\$0		\$9,568	24	\$0	88	\$2,129	0	\$0		444	\$11,696		
Labor for Meter Reading	T I F	T 4 11 4		551.200	0	\$0 \$0		\$0	24	\$686	381	\$9,215	0	\$0 \$0		405	\$9,901		
Meter Intallations		r Installation		551.310	0 67		182	¢4.001	14	\$400	0	\$0	0 28			14	\$400		
Administrative & General	Salaries		1	561.000 Labor Code		\$3,783	182	\$4,891	55	\$1,571	481	\$12,927	28	\$790		813	\$23,962	\$99,209	
			1		5													\$99,209	
Labor for AWDF	Labor for	r Easement issues		112.81		\$0											\$0		
						\$0								\$0			\$0		
	11	1	2000		0.00		0.26		0.20		0.46		0.14				1.45	FFF	
Full time equivaltent - FTE					0.29		0.26		0.30		0.46		0.14				1.45	FIE	
Vacation 1 51		uals hours for ful		565 200	47	¢2 (2)	21	0221	10	¢715		¢o	22	\$121		102	¢ / 174		
Vacation 1 year - 5days		ned per length of s	service	565.200	47	\$2,636	21	\$556	12	\$345		\$0	23	\$636		102	\$4,174		104248
1-5 year - 10 day		iours times FIE	aial: 1	565 200	7	\$205	· · · ·	¢1/7		¢207		\$0	2	¢0.5		24	¢0/5		-95586
5-10 year - 15 day 10+year - 20 day		loovo = 2 dorro	sick leave	565.200 Totals	7 \$661	\$395 \$37,302	6 \$565	\$167 \$15,182	7 \$648	\$207 \$18,489	\$950	\$0 \$24,271	3 \$319	\$95 \$9,003	\$0 \$0		\$865 \$104,248	cola	-95586 8662
10+year - 20 day	s new sick	icave – 5 days		Totais	\$001	¢57,302	\$302	\$13,182	\$048	\$18,489	\$930	\$∠4,∠ / l	\$319	\$9,003	30 30	\$3,14Z	\$104,248	cola	0002

WATER BUDGET FOR IRISH BEACH WATER DISTRICT

Income	2021-2022 current year	2022-2023 Proposed	Difference	Increases
Water Usage Availability Meter Connections	54,808 269,670 372	17% 58,235 83% 269,653 <u>600</u>	18% 3,427 82% (17) 228	
Operating Income	\$ 324,850	\$ 328,488	3,638	
Total Expense	324,850	328,488	3,638	
Source of Supply Water Treatment Transmission & Distribtion Customer Accounts	9,120 42,838 36,566 19,572	3% 9,387 13% 45,275 11% 38,694 6% 22,197	3% 267 14% 2,437 12% 2,128 7% 2,625	COLA/Salary8662COLA/Expend4461Lia. Ins.7000Software Apps3000
Operating Expense	108,096	33% 115,553	35% 7,457	Reserve 506 103
Admin & General	114,352	35% 130,627	40% 16,275	23732
Other Operating vehicle	4,378	1% 4,378	1% -	
Other non-operating Depreciation	35,000	35,000		
Total Expense	261,826 3rd year	81% 285,558 4th year	87% 23,732	5th year/last \$7300 (17,900 ops res)
Loan Repayment to Restricted Ops Loans Operations Reserve < 40 Year Reserve	45,800 -	14% 25,200 506		Loan installment toward \$125,000 total loan
Ops RserveCapital Replacement	17,224	5% 17,224	5%	21-22 108.56 20-21 \$85.50
Total Expense and Increase Reserves	<mark>\$ 324,850</mark>	\$ 328,488	\$ 3,638	20-21 \$85.50 27% 23.06 per month
Availability Charge/month Water Charge per 100 gal	\$ 108.56 \$ 0.67	\$ 108.56 \$ 0.83	<mark>\$ -</mark> \$ 0.16	With succesful 218 assessment, IBWD should be able to restore availability charge to \$85.50 per mo.
				by reducing the cap repl reserve.

Irish Beach Codes of Accounts

Old	_			
Code	State Code	New Code		Old Code
		410.000	Income (1) Operating Revenues	
	411.00	411.000	Water Sales	
411	411.10	411.100	Water Sales Residential-Water Usage	411
	421.00	421.000	Water Services	
411	421.30	421.300	Availability Charges	428
	421.40	421.400	Service Type Assessments	
	421.50	421.500	Water Services-Other	
		421.510	Meter Connections	
		421.520	Late Fees	
		490.000	Non-Operating Revenues	
690	491.00	491.000	Leases (2)	358
610	492.00	492.000	Interest	413
		492.100	Interest - Checking/Operations Cash Account	
		492.200	Interest - Operating Reserves	
		492.300	Interest - <40yr Assets Capital Replacement Reserve	
		492.400 492.500	Interest - 40yr Assets Capital Replacement Reserve 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)	
	400.00	493.354	Assessment-Loan Repayment - 65% Allocated to Parcels	
	498.00	498.000	Other Non-Operating Revenue	
		498.100 498.200	Grant Income Donations (7)	
		498.200	Donations (7) Donations (Cash)	
		498.220	Donations (Assets) (7)	
		498.300	Workmans Comp Refunds (Paid under 564.2)	
		498.400	Reimbursements From IBVFD	
		498.500	Loan from restricted assets	
			Expenses (1)	
		500.000	Operating Expenses	
		510.000	Source of Supply	
	511.00	511.000	Labor & Materials For Operating Installed Equip. (Supervisio	• /
		511.100	Labor for the Operating of Equipment, Maintaining Associa	ated Logs
532-1		511.200	and Records, Patrolling Irish Creek, Brush Cutting, etc.	532-2
552-1	512.00	512.000	Equipment & Supplies for Operation of Equipment Labor & Materials for Maintenance (Maintenance-Structures	
	512.00	512.100	Labor for Maintenance & Repair of Installed Items	a improvements)
521-1		512.200	Equipment & Supplies for Maintenance & Repair of Instal	521-2
543-1		513.000	Power Purchased for Source of Supply (Electric)	543-2
		53 0 000		
	521.00	530.000	Water Treatment	n & Labor & Evnance)
	531.00	531.000 531.100	Labor & Materials For Operating Installed Equip. (Supervisio Labor for Water Treatment Activities, Operating Equipmen	
		551.100	Maintaining Associated Logs and Records	,
531-1		531.200	Equipment & Supplies for Operation of Equipment	531-2
530-1		531.300	Analytical Testing	530-1
530-1		531.310	Monthly Testing	530-1
			Bacteria Testing Both Sources	
			Bateria Testing Each Distribution Area	
		531.320	Quarterly Testing	
			Unregulated Chemical Monitoring Both Sources	
530-1		531.330	Gross Alpha - Irish Glulch & Unit 9 Well Annual Testing	530-1
550-1		551.550	General Physical, Primary and Secondary + Ranges	550-1
			Nitrate (NO3) Unit 9 Well	
		531.340	Analytical Testing State Documentation	
531-1		531.400	Chemicals and Filtering Supplies	531-2
		531.500	Water Eye / Satellite Paging	

Old Codo	State Code	New Code	Irish Beach Codes of Accounts	Old Code
Code	State <u>Code</u> 532.00	532.000	<u>Account Description</u> Labor and Materials for Maintenance (Maintenance-Structure	Old Code
	332.00	532.000	Labor for Maintenance & Repair of Installed Items	s & improvements)
522-1		532.200	Equipment & Supplies for Maintenance & Repair of Instal	522-2
544-1		533.000	Power Purchased for Treatment (Electric)	544-2
		540.000	Transmission and Distribution	
	541.00	541.000	Labor & Materials For Operating Installed Equip. (Supervisio	
		541.100	Labor for Transmission Activities, Operating Equipment, M	
533-1		541.200	Associated Logs and Records, Patrolling Distribution Syste Equipment & Supplies for Operation of Installed Items	533-2 em, Brush Cutting, etc.
555-1	542.00	542.000	Labor and Materials for Maintenance (Maintenance-Structure	
	512.00	542.100	Labor for Maintenance & Repair of Installed Items	s a mprovements)
520-1		542.200	Equipment & Supplies Maintenance & Repair of Installed	520-2
542-1		543.000	Power Purchased for Transmission and Distribution (Electric	542-2
541-1		544.000	Telephone for Distribution	541-2
		550.000	Customer Accounts	
	551.00	551.000	Labor, Matrerials, and other Expenses for Customer Account	ing and Collection
	551.00	551.100	Labor for Billing	ing and Concetion
		551.200	Labor for Meter Reading	
		551.300	Meter Intallations	
		551.310	Labor For Installation	
		551.320	Meters and other Materials	
	552.00	552.000	Uncollectable Accounts (14)	
		560.000	Administrative & General	
	561.00	561.000	Salaries	
		562.000	Office Supplies & Other Expenses	
561-5		562.010	Office Maintenance & Supplies	561-6
510-5		562.020	Administrative Services (12)	510-6
559-5		562.030	Outside copy work	559-6
560-5		562.040	Postage	560-6
561-5		562.050	Software	561-6
563-5 564-5		562.060 562.070	Licenses and Permits Memberships/Dues/Annual Fees	563-6 564-6
504-5		562.071	Cal Rule Water	504-0
		562.072	State Health and Safety	
		562.073	Cal Special Districts	
565-5		562.080	Training	565-6
569-5		562.090	Advertising/noticing in paper	569-6
710-0		562.100	Election	710-1
544-5		562.110 562.120	Port-A-Potty/Garbage Office Equipment(<\$500)	544-6
		562.120	Donations of Office Equipment	
541-5		562.140	Telephone-Administrative	541-6
		562.150	Legal Fees and Expenses	
573-5		562.151	Small claims	573-6
		562.152	Litigation Expenses (Court costs, Judgements, etc.)	
		562.153	County and State Filing Fees	
	563.00	563.000 563.100	Contractual Services Legal Attorney	
575-5		563.110	Legal - General Counsel	575-6
		563.120	Legal - Litigation	
576-5		563.200	Auditor Contract	576-6
577-5		563.300	Accounting Consultant	577-6
580-5		563.400	Engineering	580-6
		563.410 563.500	Sanitary Survey Other Consultants	
		563.510	Grant Consultant	
		563.520	TBD	
	564.00	564.000	Property Insurance, Injuries and Damages	
566-1		564.100	Ins General/Liability	566-2
5 (7 1		564.200	Workman's Comp.	<i>C(</i> 7 , 1
567-1		564.210 564.220	Workman's Comp Water	567-1
567-5		564.220	Workman's Comp Admin	567-5
0070		564.240		507 5
568-5		564.400	Insurance - Bonded	568-6
	565.00	565.000	Employee Retirement and Benefits	
		565.200	Vacation time & Sick Leave	
		565.100	Payroll Taxes	
		565.110 565.120	FICA Medicare	
		565.130	Training Tax	
			-	

Old			Irish Beach Codes of Accounts	
Code	State Code	New Code	<u>Account Description</u>	Old Code
		565.140	UI Contributions	
	567.00	567.000	Rents and Leases	
		567.100	Water Eye System / Satellite Paging	
	569.00	569.000	Other Administrative Expenses	
		570.000	Other Operating Expenses	
	571.00	571.000	Depreciation & Amortization (10)	
	572.00	572.000	Taxes	
500 I	573.00	573.000	Other Operating Expenses	522.2
523-1		573.100	Vehicle Operation for Operations	523-2
569-1		573.200	Misc Expenses	569-2
		590.000	Non-Operating Expenses	
	591.00	591.000	Interest, Long Term Debt	
		591.100	Loan Repayment Funded From Operations (Rate Payers) UC	
		591.110	Interest	
		214.100 591.200	Principal Loop Department Funded From Operations (Connected Users	
		591.200	Loan Repayment Funded From Operations (Connected Users Interest	-) AC
		214.200	Principal	
	594.00	594.000	Other Non-Operating Expenses	
			Assat Changes/Canital Project Expanses	
		111.000	Asset Changes/Capital Project Expenses Donations of Capital Equipment	
	112.00		Projects - Construction in Progress	
	112100	112.000	Project Type	
			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	
			Asset Changes/Bank Transfers	
			Investments	
		123.100	Draws From Operating Reserves	
		123.200	Funding Operating Reserve Account	
		123.300	Interest Earned by and Credited to Operating Reserve Account Restricted Assets	
		124.000 124.100	< 40 yr Assets Capital Replacement Reserve Account	
		124.110	Draws From< 40 yr Assets Capital Replacement Reserve Acc	count
		124.120	Funding < 40 yr Assets Capital Replacement Reserve Account	
		124.130	Interest Earned by and Credited to < 40 yr Assets Capital Rep	
	123.00	124.200	Assessment Reserves	
		124.100	40 yr Assets Capital Replacement Reserve	
		124.110	Draws-40 yr Assets Capital Replacement Reserve Account	t
		124.120	Funding 40 yr Assets Capital Replacement Reserve Accou	
	124.00	124.130	Interest - 40 yr Assets Capital Replacement Reserve Accou	int
		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	
		124.300 124.310	Mallo Pass Account Draws from (AWDF) Account	
		124.310	Funding (AWDF) Account	
		124.320	Interest - (AWDF) Account	
			····· (·····) ······	
		Funding So	-	
		UC AC	5 5	
		AC	- Availability Charge	

- AC
 Availability Charge

 SAF
 Service Assessment Funded

 ORF
 Operating Reserve Funded

 ACRF
 <40yr Asset Capital Reserve Funded</td>

 PAF
 Property Assessment Funded

 PARF Property Assessment Reserve Funded

Notes To The Irish Beach Water District Cash Flow Budget

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

• Operating expenses that are primarily impacted by water usage are designated as variable and are funded by water Usage Charges (UC)

Irish Beach Water District Budget Notes

• Operating expenses that are not significantly impacted by water usage are considered Fixed and are funded by the Availability Charges (AC).

• Operating expenses that have little relationship to the supply of water or maintenance of the water system and are above and beyond normal operations are funded by Water Service Assessments(SAF). For example legal costs due to litigation are to be offset by a Water Service Assessment.

• The Operating Reserve (**ORF**) is intended to fund such things as the IBWD Board of Directors deems appropriate and expenses not otherwise provided for by assessments (such as minor improvements). The Operating Reserve is funded by Availability Charges.

• The < 40 yr. Asset Capital Replacement Reserve (ACRF) is intended to fund replacement of capital assets with an expected life of less than 40 years. The Asset Capital Replacement Reserve is funded by Availability Charges.

• Items identified in the District Wide Capital Improvement Assessment (property assessment) are funded from the reserves established to hold those funds (**PARF**). Such reserves are funded from the property assessment (**PAF**).