

	A	B	C	D	E	G	H	I	J	K	L	M	N	O	
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT														
3	FISCAL YEAR 2023-2024														
4	PROPOSED BUDGET JULY 15, 2023														
5	NOTE: UPDATED LOAN AND RESERVES								Item	Sub-Total	Total				
6	OPERATING BUDGET NOT REVISED FROM LAST YEAR														
7	Income														
8		Operating Income	(See Row 303 for explanation 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								\$7,300					
15		Total Expenses												\$257,858	
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 Withdrawals (Not Including Interest)													
22		Deposits in Assessment Reserves													
23		Draws From Assessment Reserves (Loan Repayment & Projects)													
25		Operating Reserves Account Deposits and Withdrawals (Not Including Interest)													
26		Deposits in Operating Reserves / Capital Projects													
27														\$35,630	
27															
28	<u>Expense Reconciliation</u>														
29		Expenses Funded by Water Charges													
30		Expenses Funded from Usage Charges								\$58,235					
31		Expenses Funded from Availability Charges								\$234,023					
32		Expenses Charged Directly to Customers (Meter Connections)								\$600					
33															
34		Expenses Funded by Assessment													
35															
35															
36															
36	<u>Income Reconciliation</u>														
37		Income Designated for Expenses								\$292,858					
38		Income Designated for Reserves (Funded by Availability Charges)								\$35,630				\$328,488	
39		Interest Income Allowed to Accumulate in Accounts													
40		Reimbursements, Late Fees, & Penalties Not Budgeted for Expenses (Unacceptable High Uncertainty)													
41															
42															
43		Restricted Assessment Income													
44															
44															
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Water Rates Based on Funding Requirements of this Budget

not updated	Total Number of Users as of 9/30/22	207		2015 71,798 HUNDREDS GALS
	100s of Gallons used in District per year (Fiscal year)	* 70,194	Elect.MeterRead	2016-58,547 Hundreds of gallons
	Total Expenses Chargeable to Usage	\$58,235		2017 - 60,975 Hundreds of Gallons
	Expenses Chargeable to Availability	\$234,023		2018 - 60,404 Hundreds of Gallons
	Reserves Chargeable to Availability	\$35,630	\$327,888	2019 - 63,243 Hundreds of Gallons
	Total Expenses Chargeable to Availability	\$269,653		7/20-21 - 82,160 Hundreds of Gallons
	Usage Charge \$0.15 increase	\$0.83 Per 100 Gallons		0.83 22-23
	Availability Charge no change	\$108.56 Per Month		108.56 22-23
		\$217.11 Per Billing		217.13 22-23

Note:

125,000.00 Operating loan payments scheduled for 5 years.
 third yea 21-2; fourth year 22-23 fifth 23-24
 45800 25200 7300

Treasurer
 Presented for approval to IBWD Board of Directors ()

	A	B	C	D	E	G	H	I	J	K	L	M	N	O
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT													
3	FISCAL YEAR 2023-2024													
4	PROPOSED BUDGET JULY 15, 2023													
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						Item	Sub-Total	Total				
73		411.100	Water Sales Residential-Water Usage						\$58,235					
74		421.300	Availability Charges						\$269,653					
75		421.510	Meter Connections						\$600					
76														
77			Total 410.000 Operating Revenues											
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-Curr											
88		493.351	Assessment-40yr Assets Capital Replacement Reserve											
89		493.352	Assessment-System Wide Capital Improvements											
90		493.353	Assessment-(AWDF)											
91		493.354	Assessment-Loan Repayment - 65% Allocated to Parcels											
92		498.000	Other Non-Operating Revenue											
93		498.110	Copies											
94		498.310	Other Refunds											
95		498.400	Reimbursements From IBVFD											
96														
97	Total Income													
98														
99														
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	\$3,869					
103														
104		511.100	Labor for the Operating of Equipment, Maintaining Associated Logs						\$1,955					
105			and Records, Patrolling Irish Creek, Brush Cutting, etc.											
106		511.200	Equipment & Supplies for Operation of Equipment						\$1,914					
107		512.000	Labor & Materials for Maintenance (Maintenance-Structures & Improvements)					AC	\$2,731					
108		512.100	Labor for Maintenance & Repair of Installed Items						\$1,052					
109		512.200	Equipment & Supplies for Maintenance & Repair of Installed Items						\$1,679					
110		513.000	Power Purchased for Source of Supply (Electric)					UC	\$2,787					
111	Total 510.000	Source of Supply												

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2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT													
3	FISCAL YEAR 2023-2024													
4	PROPOSED BUDGET JULY 15, 2023													
143														
144		550.000	Customer Accounts											
145			551.000	Labor, Matrerials, and other Expenses for Customer Accounting and Collection										
146				551.100	Labor for Billing		50%	UC & AC		\$11,696				
147				551.200	Labor for Meter Reading		UC			\$9,901				
148				551.300	Meter Intallations									
149				551.310	Labor for meter installations					\$600				
150				551.320	Meters								\$21,597	
151				Total 550.000 Customer Accounts									\$22,197	
152														
153		560.000	Administrative & General											
154			561.000	Salaries				AC		\$23,962				
155			562.000	Office Supplies & Other Expenses										
156				562.010	Office Maintenance & Supplies				\$3,718					
157				562.020	Administrative Services (12)									
158				562.030	Outside copy work									
159				562.040	Postage									
160				562.050	Software				\$4,321					
161					new:cloud, drop box, QBoonline,				\$3,000					
162					QB Payroll				\$774					
163					Billing Mainteneace				\$547					
164				562.060	Licenses and Permits				\$1,307					
165				562.070	Memberships/Dues/Annual Fees				\$4,566					
166					Calif Rural Water				\$774					
167					Calif Special Districts				\$593					
168					State Water Resources Control Board				\$593					
169					Department of Health Services				\$1,207					
170					LAFCO				\$727					
171					State Bd of Equilization				\$671					
172				562.080	Training									
173				562.090	Advertising/noticing in paper									
174				562.100	Election									
175				562.110	Port-A-Potty/Garbage				\$1,594					
176				562.120	Printer and accessories									
177				562.140	Telephone-Administrative									
178				562.160	Internet				\$1,914					
179				Total 562.000 Office Supplies & Other Expenses				AC		\$17,420				

	A	B	C	D	E	G	H	I	J	K	L	M	N	O
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT													
3	FISCAL YEAR 2023-2024													
4	PROPOSED BUDGET JULY 15, 2023													
180		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 - Litigation					\$37,585						
184		563.200	Auditor Contract					\$10,000						
185		563.400	Engineering					\$820						
186		Total 563.000	Contractual Services				AC			\$56,377				
187		564.000	Property Insurance, Injuries and Damages											
188		564.100	Ins.- General/Liability					\$13,378						
189		564.200	Workman's Comp.											
190		564.210	Workman's Comp Water					\$3,199						
191		564.220	Workman's Comp Directors					\$129						
192		564.230	Workman's Comp Admin					\$310						
193		564.400	Insurance - Bonded					\$103						
194		Total 564.000	Property Insurance, Injuries and Damages				AC			\$17,119				
195		565.000	Employee Retirement and Benefits				AC			\$5,038				
196		565.2	Vacation & Sick Leave					\$5,038						
197		565.100	Payroll Taxes				AC			\$10,711				
198			FICA					\$7,975						
199			Medicare					\$1,512						
200			Training Tax					\$35						
201			UI Contributions					\$1,190						
202														
203														
204		569.000	Other Administrative Expenses											
205		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 reserve
210		573.000	Other Operating Expenses											
211		573.100	Vehicle Operation for Operations				50%	UC & AC		\$4,128				
212		573.200	Misc Expenses				AC			\$250				
213		Total 570.000	Other Operating Expenses											\$4,378
214		Total 500.000	Operating Expenses											\$250,558 also see line 260 reserves
215														
216		590.000	Non-Operating Expenses					Item		Sub-Total		Total		
217		591.000	Interest, Long Term Debt											
218		591.100	Loan Repayment Funded From Operations (Rate Payers) UC				UC							
219		591.110	Interest											
220		214.100	Principal											
221		591.200	Loan Repayment Funded From Operations (Connected Users-) AC				AC			\$7,300				last payment oper ln
222		591.210	Interest					\$145						from restricted grtr 40
223		214.200	Principal					\$7,155						
224		Total 591.000	Interest, Long Term Debt							\$7,300				
225		594.000	Other Non-Operating Expenses											
226		594.100	Mendocino County Assessment Collection Fee (2%)				AC							
227		Total 590.000	Non-Operating Expenses											\$7,300
228		Total Expenses												\$257,858

	A	B	C	D	E	G	H	I	J	K	L	M	N	O	
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT														
3	FISCAL YEAR 2023-2024														
4	PROPOSED BUDGET JULY 15, 2023														
279															
280	Total 123.200 Operating Reserves									Item	Sub-Total	Total			
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														
285	124.130 Interest - 40 yr Assets Capital Replacement Reserve Account														
286	Total 124.100 40 yr Asset Capital Replacement Reserve														
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														
290	124.230 Interest - System Wide Capital Improvements Account														
291	Total 124.200 System Wide Capital Improvements														
292	124.300 Mallo Pass Account														
293	124.310 Draws from (AWDF) Account														
294	124.320 Funding (AWDF) Account														
295	124.330 Interest - (AWDF) Account														
296	Total 124.300 Mallo Pass Account														
297	124.400 Loan Repayment 66%														
298	124.410 Draws from Loan Repayment Account														
299	124.420 Funding Loan Repayment Account														
300	Total 124.400 Loan Repayment 66%														
301	Total 124.200 Restricted Assets														
302															
303	Operating Income consists of:														
304										Total operating expenses	\$250,558				
305										Plus operating share of loan	\$7,300				
306										Plus County collection fee					
307										Plus amount to basic reserve fund / projects	\$35,630				
308	Funding Source Key:									Plus amount to <40 year portion of reserve fund					
309	UC Usage Charge									\$293,488					
310	AC Availability Charge									depreciation expense transferred to reserves	\$35,000				
311	SAF Service Assessment Funded														
312	ORF Operating Reserve Funded									Total ties to line 97	\$328,488				
313	ACRF <40yr Asset Capital Reserve Funded														
314	PAF Property Assessment Funded														
315	PARF Property Assessment Reserve Funded														
316															

Labor Rates				Summary Budgeted Labor Hours and Cost				FICA	Medicare	ETT	UI			
ID	Hours/ mo (1)	Contract Mininum(2)	Hourly Rate	Scheduled(3)		Planned (4)				First \$7k	First \$7k			
				Hours	Cost	Hours	Cost							
Charlie	55hr	55 hr	\$56.46	Charlie	660	\$37,263	661	\$37,302		7.65%	1.45%	0.10%	3.40%	
Paul DeVaul	17hr		\$28.23	Paul	200	\$5,647	319	\$9,003		\$2,854	\$541	\$7	\$238	
Khadine Forbes	52hr		\$26.88	Vacant	624	\$16,770	565	\$15,182		\$0	\$0	\$0	\$0	
R J Dial	61hr		\$28.56	RJ	732	\$20,908	648	\$18,489		\$689	\$131	\$7	\$238	
Extra Help:Eric,Allen	18hr		\$24.19	Extra He	576	\$14,900	950	\$24,271		\$1,161	\$220	\$7	\$238	
Extra Help 22 Judy,Annet	30hr		\$26.88	Total	2792	\$95,487	3143	\$104,248	Total	\$1,414	\$268	\$7	\$238	
								Total		\$7,975	\$1,512	\$35	\$1,190	
Notes:				TOTAL SALARIES IS 41.8% OF TOTAL BUDGET				\$104,248						
1) Used to Calculate Hourly rate and Overtime.				TOTAL BENEFITES IS 3.6% OF TOTAL BUDGET				\$10,711						
2) Charlie is on salary at 55 hrs month									\$10,711					
				Total Operating Budget \$226,826 + 7,300 loan, 35,630 reserve										
3) Hours and cost per year scheduled are those hours/month times 12 months				COST OF LIVING OF 7.5% APPLIED FOR 22-23 PENDING APPROVAL 3/11/23 cost \$8,662										
4) Hours and cost per year planned are those hours reflected on the budget.				No cola applied for 23-24 at this time										
Budgeted Labor Distribution Breakdown														
Labor Description		Labor Code	Charlie 1992		Khadine 2022		R J Dial 2020		Extra Help		Paul 2004		Total	
			Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost
Source of Supply	Labor For Operating	511.100	24	\$1,355			21	\$600		\$0	0	\$0	45	\$1,955
Source of Supply	Labor for Maintenance & Repair	512.100	0	\$0			22	\$628		\$0	15	\$423	37	\$1,052
Water Treatment	Labor For Operating	531.100	240	\$13,550			346	\$9,883	0	\$0	108	\$3,049	694	\$26,482
Water Treatment	Labor for Maintenance & Repair	532.100	0	\$0			23	\$657		\$0	15	\$423	38	\$1,080
Transmission and Distrib	Labor For Operating	541.100	156	\$8,808			11	\$314		\$0	40	\$1,129	207	\$10,251
Transmission and Distrib	Labor for Maintenance & Repair	542.100	120	\$6,775			112	\$3,199		\$0	87	\$2,456	319	\$12,430
Customer Accounts		551.100		\$0	356	\$9,568		\$0	88	\$2,129	0	\$0	444	\$11,696
Labor for Meter Reading		551.200		\$0	0	\$0	24	\$686	381	\$9,215	0	\$0	405	\$9,901
Meter Intallations	Labor For Installation	551.310	0	\$0			14	\$400	0	\$0	0	\$0	14	\$400
Administrative & Genera	Salaries	561.000	67	\$3,783	182	\$4,891	55	\$1,571	481	\$12,927	28	\$790	813	\$23,962
Labor Codes													\$99,209	
Full time equivalent - FT	total hours less vacation / 2080		0.29		0.26		0.30		0.46		0.14		1.45	FTE
Vacation 1 year - 5days	days earned per length of service	565.200	47	\$2,636	21	\$556	12	\$345		\$0	23	\$636	102	\$4,174
1-5 year - 10 day	times 8 hours times FTE													
5-10 year - 15 days	sick leave	565.200	7	\$395	6	\$167	7	\$207		\$0	3	\$95	24	\$865
10+year - 20 day	new sick leave = 3 days	Totals	\$661	\$37,302	\$565	\$15,182	\$648	\$18,489	\$950	\$24,271	\$319	\$9,003	\$0	\$0
											\$3,142	\$104,248	cola	8662