

	A	B	C	D	E	G	H	I	J	K	L	M
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3	FISCAL YEAR 2018-2019											
4	PROPOSED BUDGET											
5	-											
6												
7	Income											
8		Operating Income		(See Row 298 for explanation of composition of income)						\$226,780		
9		Non-Operating Income		This is mostly the assessment income plus lease plus interest								
10		Total Income									\$226,780	
11	Expenses											
12		Operating Expenses								\$211,780		
13		Non- Operating Expenses		This includes loan payment and County fees for collection of the assessment								
14		Total Expenses									\$211,780	
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 Withdrawls (Not Including Interest)										
19		Deposits in Assessment Reserves										
20		Draws From Assessment Reserves (Loan Repayment & Projects)										
21		Operating Reserves Account Deposits and Withdrawls (Not Including Interest)										
22		Deposits in Operating Reserves / Projects									\$15,000	
23				<u>Budget Balance Reconciliation</u>								
24	<u>Expense Reconciliation</u>											
25		Expenses Funded by Water Charges										
26		Expenses Funded from Usage Charges					\$34,942					
27		Expenses Funded from Availability Charges					\$176,173					
28		Expenses Charged Directly to Customers (Meter Connections)					\$666					
29				Expenses Funded by Income (Subtotal)						\$211,780		
30		Expenses Funded by Assessment										
31				Total Funded Expenses						\$211,780		
32	<u>Income Reconciliation</u>											
33		Income Designated for Expenses					\$211,780					
34		Income Designated for Reserves (Funded by Availability Charges)					\$15,000			\$226,780		
35		Interest Income Allowed to Accumilate 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.										
38		Restricted Assessment Income										
39				Total Income						\$226,780		
40	Water Rates Based on Funding Requirements of this Budget											
41		Total Number of Users as of 9/30/18					202					1 new connections
42		100s of Gallons used in District per year (2017 Calender Year)					60,975					2015 71,798 HUNDREDS GAL
43		Total Expenses Chargeable to Usage					\$34,942					2016-58,547 Hundreds of gallo
44		Expenses Chargeable to Availability					\$176,173					2017 - 60,975 Hundreds Gallor
45		Reserves Chargeable to Availability					\$15,000					
46		Total Expenses Chargeable to Availability					\$191,173					
47												
48												
49												
50												
51												
52												
53												
54												
55												
56												
57												
58												
59												
60												
61												
62												

	A	B	C	D	E	G	H	I	J	K	L	M
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3	FISCAL YEAR 2018-2019											
4	PROPOSED BUDGET											
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								\$34,942		
74	421.300	Availability Charges								\$191,173		
75	421.510	Meter Connections								\$666		
76												
77	Total 410.000 Operating Revenues											\$226,780
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-C1	END OF 15 YEARS OF RESTRICTED ASSESSMENT COLLECTIONS									
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											\$226,780
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 & Expens	50%		UC & AC				\$3,766		
103		511.100	Labor for the Operating of Equipment, Maintaining Associated Logs and Records, Patrolling Irish Creek, Brush Cutting, etc.							\$1,966		
104		511.200	Equipment & Supplies for Operation of Equipment							\$1,800		
105		512.000	Labor & Materials for Maintenance (Maintenance-Structures & Improvements)			AC				\$3,510		
106		512.100	Labor for Maintenance & Repair of Installed Items							\$1,712		
107		512.200	Equipment & Supplies for Maintenance & Repair of Installed Items							\$1,798		
108		513.000	Power Purchased for Source of Supply (Electric)			UC				\$2,500	\$2,500	
109												
110	Total 510.000 Source of Supply											\$9,775
111												

	A	B	C	D	E	G	H	I	J	K	L	M
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3	FISCAL YEAR 2018-2019											
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,											
116	Maintaining Associated Logs and Records											
117							50%	UC	\$16,544			
118							50%	AC				
119									3000	\$3,732		
120									732			
121												
122												
123												
124												
125												
126												
127												
128												
129												
130												
131												
132												
133												
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136												
137												
138												
139												
140												
141												
142												

	A	B	C	D	E	G	H	I	J	K	L	M
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3	FISCAL YEAR 2018-2019											
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											
147	551.200 Labor for Meter Reading											
148	551.300 Meter Intallations											
149	551.310 Labor for meter installations											
150	551.320 Meters											
151	Total 550.000 Customer Accounts											
152	<hr/>											
153	560.000 Administrative & General											
154	561.000 Salaries											
155	562.000 Office Supplies & Other Expenses											
156	562.010 Office Maintenance & Supplies											
157	562.020 Administrative Services (12)											
158	562.030 Outside copy work											
159	562.040 Postage											
160	562.050 Software											
161												
162	QB Payroll											
163	Billing Mainteneace											
164	562.060 Licenses and Permits											
165	562.070 Memberships/Dues/Annual Fees											
166	Calif Rural Water											
167	Calif Special Districts											
168	State Water Resources Control Board											
169	Department of Health Services											
170	LAFCO											
171	State Bd of Equilization											
172	562.080 Training											
173	562.090 Advertising/noticing in paper											
174	562.100 Election											
175	562.110 Port-A-Potty/Garbage											
176	562.120 Printer and accessories											
177	562.140 Telephone-Administrative											
178	562.160 Internet											
179	Total 562.000 Office Supplies & Other Expenses											

	A	B	C	D	E	G	H	I	J	K	L	M
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3	FISCAL YEAR 2018-2019											
4	PROPOSED BUDGET											
180	563.000 Contractual Services											
181	563.100 Legal Attorney										\$50,175	
182	563-110 Legal - General Counsel										\$30,000	
183	563-120 Legal - Litigation										\$20,175	
184	563.200 Auditor Contract										\$4,800	
185	563.400 Engineering										\$6,000	
186	Total 563.000 Contractual Services										AC	\$60,975
187	564.000 Property Insurance, Injuries and Damages											
188	564.100 Ins.- General/Liability										\$6,000	
189	564.200 Workman's Comp.											
190	564.210 Workman's Comp Water										\$3,100	
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	\$9,625
195	565.000 Employee Retirement and Benefits										AC	\$5,121
196	565.2 Vacation & Sick Leave										\$5,121	
197	565.100 Payroll Taxes										AC	\$7,484
198	FICA										\$5,356	
199	Medicare										\$1,253	
200	Training Tax										\$35	
201	UI Contributions										\$840	
202												
203												
204	569.000 Other Administrative Expenses											
205	Total 560.000 Administrative and General											\$128,400
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	\$3,000
212	573.200 Misc Expenses										AC	\$250
213	Total 570.000 Other Operating Expenses											\$3,250
214	Total 500.000 Operating Expenses											\$211,780
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	
219	591.110 Interest											
220	214.100 Principal											
221	591.200 Loan Repayment Funded From Operations (Connected Users-35%)										AC	
222	591.210 Interest											
223	214.200 Principal											
224	Total 591.000 Interest, Long Term Debt											
225	594.000 Other Non-Operating Expenses											
226	594.100 Mendocino County Assessment Collection Fee (2%)										AC	

	A	B	C	D	E	G	H	I	J	K	L	M
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3	FISCAL YEAR 2018-2019											
4	PROPOSED BUDGET											
227	Total 590.000 Non-Operating Expenses											
228	Total Expenses											<u>\$211,780</u>

	A	B	C	D	E	G	H	I	J	K	L	M	
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT												
3	FISCAL YEAR 2018-2019												
4	PROPOSED BUDGET												
229													
230													
231	Capital Projects & Equipment Purchases												
232	112.000 Projects - Construction in Progress												
233	TBD at July 2018 Meeting - consult with charlie												
234													
235													
236	Total 112.700 Lower Diversion Improvements (example)							PAF					
237	General system-wide work							PAF					
238													
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												
249	<hr/>												
250													
251													
252													
253	PROJECTS 2018-2019												
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	\$10,000				
265	Total funding for projects and basic operating reserve							AC		\$10,000			
266													
267	123.213 Interest Earned by Operating Reserve Account												
268	Total Funding for Project <40 Year items												
269	Total 123.210 Operating Reserve								\$10,000				
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 fc							AC	\$5,000				
274	Payback draw from <40 Year Asset Replacement Fund							AC					
275													

These projects to be funded by this year's AC

Total to collect for reserves and projects
Projects this year.
\$15,000

	A	B	C	D	E	G	H	I	J	K	L	M	
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT												
3	FISCAL YEAR 2018-2019												
4	PROPOSED BUDGET												
276													
277	123.223 Interest Earned by < 40 yr Assets Capital Replacement Reserve Account												
278	Total 123.220 <40yr Assets Capital Replacement Reserve						AC						\$5,000

	A	B	C	D	E	G	H	I	J	K	L	M
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3	FISCAL YEAR 2018-2019											
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											
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										\$211,780	
305	Plus operating share of loan											
306	Plus County collection fee											
307	Plus amount to basic reserve fund / projects										\$10,000	
308	Plus amount to <40 year portion of reserve fund										\$5,000	
309	UC Usage Charge										\$226,780	
310	AC Availability Charge											
311	SAF Service Assessment Funded										BUDGET CHANGES FOR 2018-19:	
312	ORF Operating Reserve Funded										6 CENT INCREASE PER TO \$0.57 PER 100 GALLONS WATER USED	
313	ACRF <40yr Asset Capital Reserve Funded										\$12.38 PER MONTH INCREASE TO AVAILABILITY CHARGE	
314	PAF Property Assessment Funded										\$15,000 INCREASE TO LEGAL FOR APPEAL	
315	PARF Property Assessment Reserve Fund										\$15,000 INCREASE TO BUILD BACK RESERVES	

Labor Distribution Fiscal Year 2016-2017

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					
General Manager	55hr	55 hr	\$50.89	660	\$33,587	668	\$33,955	6.20%	1.45%	0.10%	2.40%	
Water Tech II	17hr		\$25.45	200	\$5,091	327	\$8,310	\$2,105	\$492	\$7	\$168	
Clerk	52hr		\$20.00	624	\$12,480	618	\$12,348	\$0	\$0	\$0	\$0	
Water Tech III	61hr		\$25.75	732	\$18,849	659	\$16,960	\$515	\$121	\$7	\$168	
Extra Help	18hr		\$16.00	238	\$3,808	707	\$14,819	\$766	\$179	\$7	\$168	
Extra Help	12hr		\$ 22.93					\$1,052	\$246	\$7	\$168	
				Total	2454	\$73,815	2978	\$86,394	\$919	\$215	\$7	\$168
								Total	\$5,356	\$1,253	\$35	\$840

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

TOTAL SALARIES IS 38% OF TOTAL BUDGET

\$7,484

Budgeted Labor Distribution Breakdown

Labor Description	Labor Codes	General Manager 1992		Clerk 2015		Water Tech III 2007		Extra Help		Water Tech II 2004		Total	
		Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost
Source of Supply Labor For Operating	511.100	28	\$1,425			21	\$541		\$0	0	\$0	49	\$1,966
Source of Supply Labor for Maintenance & Repair	512.100	15	\$763			22	\$567		\$0	15	\$382	52	\$1,712
Water Treatment Labor For Operating	531.100	96	\$4,885			346	\$8,910		\$0	108	\$2,749	550	\$16,544
Water Treatment Labor for Maintenance & Repair	532.100	23	\$1,170			23	\$592		\$0	15	\$382	61	\$2,144
Transmission and Distributi Labor For Operating	541.100	96	\$4,885			11	\$283		\$0	40	\$1,018	147	\$6,187
Transmission and Distributi Labor for Maintenance & Repair	542.100	96	\$4,885			112	\$2,884		\$0	87	\$2,214	295	\$9,984
Customer Accounts	551.100		\$0	356	\$7,120		\$0	0	\$0	0	\$0	356	\$7,120
Labor for Meter Reading	551.200		\$0	0	\$0	12	\$309	201	\$3,216	0	\$0	213	\$3,525
Meter Intallations Labor For Installation	551.310	6	\$305			14	\$361	0	\$0	0	\$0	20	\$666
Administrative & General Salaries	561.000	253	\$12,875	232	\$4,640	55	\$1,416	506	\$11,603	35	\$891	1081	\$31,425
													\$81,271
Labor for AWDF Labor for Easement issues	112.81		\$0								\$0		\$0
			\$0								\$0		\$0
Full time equivalent - FTE	total hours less vacation / 2080 which equals hours for full time		0.29		0.28		0.30		0.34		0.14		1.36 FTE
Vacation 1 year - 5days	days earned per length of service	565.200	47	\$2,400	23	\$452	36	\$915	\$0	23	\$587	128	\$4,354
1-5 year - 10 days	times 8 hours times FTE												
5-10 year - 15 days	sick leave	565.200	7	\$360	7	\$136	7	\$183	\$0	3	\$88	24	\$767
10+year - 20 days	new sick leave = 3 days	Totals	\$668	\$33,955	\$618	\$12,348	\$659	\$16,960	\$707	\$14,819	\$327	\$8,310	\$0 \$0 \$2,977 \$86,394

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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 o
- 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
- 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
- 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 fund
- 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 infrastruc
- 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 s
 - 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 off
- 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**).

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	1 new (1)Aug , (1)Oct
2011	366	198	5931310	16,206	81.84729812	1-removed april , then re-added in Sept(1)
2012	366	199	6216180	16,984	85.34722794	1 re-connection September(Trout)
2013	365	200	7308280	20,023	100.1134247	1 new connect Dial
2014	365	200	6935300	19,001	95.00410959	
2015	365	201	7179790	19,671	97.86396783	1 new connect Datwyler
2016	365	201	5854670	16,040	79.80194916	check with dewey
2017	365	202	6097470	16,705	82.69998644	
2018	365	202				

197 metered 4 vacant pays availibility = 201

IBIC no Availibility=202

WATER BUDGET FOR IRISH BEACH WATER DISTRICT
July 8, 2018

	2017-2018 current year	2018-2019 Proposed	Difference	
<u>Income</u>				
Water Usage	34,942	34,942	-	Based on 2017 calendar year of 60,975 100 gallons used Water rate change to 57 cents per 100 gal. 6 cent increase Availability increase from \$66.49 per month to \$78.87 per month increase of \$12.38 month per customer or \$148.56 year increase of \$30,000 to District
Availability	161,173	191,173	30,000	
Meter Connections	<u>666</u>	<u>666</u>	<u>-</u>	
Operating Income	\$ 196,781	\$ 226,781	30,000	
<u>Expense</u>				
Source of Supply	9,776	9,776	-	
Water Treatment	31,140	31,140	-	
Transmission & Distribution	27,904	27,904	-	
Customer Accounts	<u>11,311</u>	<u>11,311</u>	<u>-</u>	
Operating Expense	80,131	80,131	-	
Admin & General	113,400	128,400	15,000	increase \$15,000 legal-litigation
Other Operating vehicle	3,250	3,250	-	
Other non-operating Loan&Col fee	<u>-</u>	<u>-</u>	<u>-</u>	Loan paid, no collection fee for prop 218 assessments
Total Expense	196,781	211,781	15,000	
> 40 Year Reserve \$5000 and General \$10,000	<u>-</u>	<u>15,000</u>	<u>15,000</u>	\$15,000 increase to Reserves
Total Expense and Increase Reserves	\$ 196,781	\$ 226,781	\$ 30,000	

USAGE RATE BASED ON 2017 CALENDAR YEAR GALLONS USED 6,097,470 OR 60,975 100 GALLONS

RECOMMEND BUDGET COMMITTEE REVIEW CALCULATIONS.
(DROLET, ACKER, MURRAY)