

WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT
FISCAL YEAR 2022-2023
PROPOSED BUDGET

	Item	Sub-Total	Total
Income			
Operating Income (See Row 303 for explanation of composition of income)		\$324,851	
Non-Operating Income		\$0	
Total Income			\$324,851
Expenses			
Operating Expenses		\$226,826	
Non- Operating Expenses		\$25,199	
Total Expenses			\$252,026
Capital Projects and Equipment Purchases			
Capital Improvement Projects Covered by Assessment.			
Assessment and Operating Reserve Changes			
Assessment Reserves Account Deposits and Withdrawls (Not Including Interest)			
Deposits in Assessment Reserves		\$0	
Draws From Assessment Reserves (Loan Repayment & Projects)		\$0	
Operating Reserves Account Deposits and Withdrawls (Not Including Interest)			
Deposits in Operating Reserves / Capital Projects			\$37,825
	<u>Budget Balance Reconciliation</u>		
<u>Expense Reconciliation</u>			
Expenses Funded by Water Charges			
Expenses Funded from Usage Charges	\$54,808		
Expenses Funded from Availability Charges	\$231,845		
Expenses Charged Directly to Customers (Meter Connections)	\$372		
Expenses Funded by Assessment			
	Expenses Funded by Income (Subtotal)	\$287,026	
	Total Funded Expenses	\$287,026	
<u>Income Reconciliation</u>			
Income Designated for Expenses	\$287,026		
Income Designated for Reserves (Funded by Availability Charges)	\$37,825	\$324,851	
Interest Income Allowed to Accumulate in Accounts	\$0		
Reimbursements, Late Fees, & Penalties Not Budgeted for Expenses (Unacceptable High Uncertainty)	\$0		
	\$0		
	\$0		
Restricted Assessment Income	\$0	0	
	Total Income	\$324,851	

Water Rates Based on Funding Requirements of this Budget

Total Number of Users as of 9/30/22	207		
100s of Gallons used in District per year (Fiscal year)	82,160		
Total Expenses Chargeable to Usage	\$54,808		
Expenses Chargeable to Availability	\$231,845		
Reserves Chargeable to Availability	\$37,825	\$324,479	
Total Expenses Chargeable to Availability	\$269,670		
	Usage Charge	\$0.67 Per 100 Gallons	
	Availability Charge	\$108.56 Per Month	
		\$217.13 Per Billing	

2 new connections
2015 71,798 HUNDRE
2016-58,547 Hundrec
2017 - 60,975 Hundrec
2018 - 60,404 Hundrec
2019 - 63,243 Hundrec
7/20-21 - 82,160 Hunc

no change from last y

Note:

Operating loan payments scheduled for 5 years.

This is fourth year. Fifth year.

\$25,200 \$7,300

Treasurer

Presented for approval to IBWD Board of Directors ()

Package Contents

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Income (1)

410.000 Operating Revenues

	Item	Sub-Total	Total
411.100 Water Sales Residential-Water Usage		\$54,808	
421.300 Availability Charges		\$269,670	
421.510 Meter Connections		\$372	
Total 410.000 Operating Revenues			\$324,851

490.000 Non-Operating Revenues

491.000 Leases (2)		\$0	
492.000 Interest		\$0	
492.100 Interest - Checking/Operations Cash Account	\$0		
492.200 Interest - Operating Reserves	\$0		
492.300 Interest - <40yr Assets Capital Replacement Reserve	\$0		
492.400 Interest - 40yr Assets Capital Replacement Reserve	\$0		
492.500 Interest - System Wide Capital Improvements Account	\$0		
492.600 Interest - (AWDF) Account	\$0		
493.350 Property Assessment-Curr	END OF 15 YEARS OF RESTRICTED ASSESSMENT COLLECTIONS		\$0
493.351 Assessment-40yr Assets Capital Replacement Reserve	\$0		
493.352 Assessment-System Wide Capital Improvements	\$0		
493.353 Assessment-(AWDF)	\$0		
493.354 Assessment-Loan Repayment - 65% Allocated to Parcels	\$0		
498.000 Other Non-Operating Revenue		\$0	
498.110 Copies			
498.310 Other Refunds			
498.400 Reimbursements From IBVFD			

\$0

Total Income

\$0

\$324,851

UC = Usage Charge AC = Availability Charge

Expenses (1)

500.000 Operating Expenses

	Item	Sub-Total	Total
510.000 Source of Supply			
511.000 Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense)	50% UC & AC	\$3,676	
511.100 Labor for the Operating of Equipment, Maintaining Associated Logs and Records, Patrolling Irish Creek, Brush Cutting, etc.		\$1,818	
511.200 Equipment & Supplies for Operation of Equipment		\$1,858	
512.000 Labor & Materials for Maintenance (Maintenance-Structures & Improvements)	AC	\$2,658	
512.100 Labor for Maintenance & Repair of Installed Items		\$979	
512.200 Equipment & Supplies for Maintenance & Repair of Installed Items		\$1,679	
513.000 Power Purchased for Source of Supply (Electric)	UC	\$2,786	
Total 510.000 Source of Supply			\$9,120

Item Sub-Total Total

530.000 Water Treatment

531.000 Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense)			
531.100 Labor for Water Treatment Activities, Operating Equipment, Maintaining Associated Logs and Records	50% UC	\$24,636	
	50% AC		
531.200 Equipment & Supplies for Operation of Equipment	UC	3096	\$3,096
531.500 Water Eye / Satellite Paging	UC	0	
531.300 Analytical Testing			
531.3 Analytical Testing	0% UC	\$7,418	
	100% AC		
531.400 Chemicals and Filtering Supplies	UC	\$3,509	

532.000 Labor and Materials for Maintenance (Maintenance-Structures & Improvements)	AC		\$1,600	
532.100 Labor for Maintenance & Repair of Installed Items			\$1,005	
532.200 Equipment & Supplies for Maintenance & Repair of Installed Items			\$594	
533.000 Power Purchased for Treatment (Electric)	UC		\$2,580	
Total 530.000 Water Treatment				\$42,838
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540.000 Transmission and Distribution				
541.000 Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense)	50%	UC & AC	\$13,664	
541.100 Labor for Transmission Activities, Operating Equipment, Maintaining Associated Logs and Records, Patrolling Distribution System, Brush Cutting, etc.			\$9,536	
541.200 Equipment & Supplies for Operation of Installed Items			\$4,128	
542.000 Labor and Materials for Maintenance (Maintenance-Structures & Improvements)	AC		\$17,322	
542.100 Labor for Maintenance & Repair of Installed Items			\$11,564	
542.200 Equipment & Supplies Maintenance & Repair of Installed Items			\$3,096	
542.250 Outside Labor/Equipment			\$2,663	
543.000 Power Purchased for Transmission and Distribution (Electric)	UC		\$4,231	
544.000 Telephone for Distribution	UC		\$1,349	
Total 540.000 Transmission and Distribution				\$36,566
<hr/>				
550.000 Customer Accounts		Item	Sub-Total	Total
551.000 Labor, Matrerials, and other Expenses for Customer Accounting and Collection				
551.100 Labor for Billing	50%	UC & AC	\$9,990	
551.200 Labor for Meter Reading	UC		\$9,210	
551.300 Meter Intallations				
551.310 Labor for meter installations			\$372	
551.320 Meters				
Total 550.000 Customer Accounts				\$19,572
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560.000 Administrative & General				
561.000 Salaries	AC		\$21,836	
562.000 Office Supplies & Other Expenses				
562.010 Office Maintenance & Supplies			\$2,580	
562.020 Administrative Services (12)			\$0	
562.030 Outside copy work			\$0	
562.040 Postage			\$1,032	
562.050 Software			\$1,321	
QB Payroll			\$774	
Billing Maintnenace			\$547	
562.060 Licenses and Permits			\$1,307	
562.070 Memberships/Dues/Annual Fees			\$4,566	
Calif Rural Water			\$774	
Calif Special Districts			\$593	
State Water Resources Control Board			\$593	
Department of Health Services			\$1,207	
LAFCO			\$727	
State Bd of Equilization			\$671	
562.080 Training			\$0	
562.090 Advertising/noticing in paper			\$0	
562.100 Election			\$0	
562.110 Port-A-Potty/Garbage			\$1,548	
562.120 Printer and accessories			\$0	
562.140 Telephone-Administrative			\$0	
562.160 Internet			\$1,858	
Total 562.000 Office Supplies & Other Expenses	AC		\$14,211	
563.000 Contractual Services		Item	Sub-Total	Total
563.100 Legal Attorney			\$44,230	

	563-110 Legal - General Counsel	\$7,740		
	563-120 Legal - Litigation	\$36,490		oral arguments for appeal fall of 20
	563.200 Auditor Contract		\$4,954	
	563.400 Engineering		\$5,842	
Total 563.000	Contractual Services		AC	\$55,026
564.000	Property Insurance, Injuries and Damages			
	564.100 Ins.- General/Liability		\$6,192	
	564.200 Workman's Comp.		\$0	
	564.210 Workman's Comp Water		\$3,199	
	564.220 Workman's Comp Directors		\$129	
	564.230 Workman's Comp Admin		\$310	
0	564.400 Insurance - Bonded		\$103	
Total 564.000	Property Insurance, Injuries and Damages		AC	\$9,933
565.000	Employee Retirement and Benefits		AC	\$4,620
	565.2 Vacation & Sick Leave		\$4,620	
0	565.100 Payroll Taxes		AC	\$8,727
0	0 0 FICA		\$6,116	
0	0 0 Medicare		\$1,386	
0	0 0 Training Tax		\$35	
0	0 0 UI Contributions		\$1,190	
569.000	Other Administrative Expenses			
Total 560.000 Administrative and General				\$114,352

570.000	Other Operating Expenses			
	Depreciation & Amortization (10)	QB571	\$35,000	booked non cash exp
	Taxes	AC		avail cash will fund re
573.000	Other Operating Expenses			
	573.100 Vehicle Operation for Operations	50% UC & AC	\$4,128	
	573.200 Misc Expenses	AC	\$250	
Total 570.000	Other Operating Expenses			\$4,378
Total 500.000 Operating Expenses				\$226,826 also see line 260 resei

		Item	Sub-Total	Total
590.000	Non-Operating Expenses			
591.000	Interest, Long Term Debt			
	591.100 Loan Repayment Funded From Operations (Rate Payers 40%) UC	UC	\$0	
	591.110 Interest			
	214.100 Principal		\$0	
	591.200 Loan Repayment Funded From Operations (Connected Users-60%) AC	AC	\$25,199	
	591.210 Interest		\$634	
	214.200 Principal		\$24,565	
Total 591.000	Interest, Long Term Debt		\$25,199	
594.000	Other Non-Operating Expenses			
	594.100 Mendocino County Assessment Collection Fee (2%)	AC	\$0	
Total 590.000	Non-Operating Expenses			\$25,199
Total Expenses				\$252,026

		Item	Sub-Total	Total
Capital Projects & Equipment Purchases				
112.000	Projects - Construction in Progress			
	POSSIBLE PROJECTS FROM CAPITAL REPLACEMENT GREATER THAN 40 YEAR FUND			
	REPLACE PIPE ON FOREST VIEW LOOP ESTIMATED COST \$250,000			
	REPLACE PIPE ON SEA CYPRESS LOOP ESTIMATED COST \$125,000			
113.000	Projects - Construction in Progress			

TANK 2 ROOF

Total General System-Wide Improvements		\$0
TO DO LIST:	\$0	
		\$0
		\$0

PROJECTS 2021-2022

Capital Replacement Reserve
204 users x \$256.00

0.000

AC

\$37,825

****bud chge
These projects to be
funded by this year's AC

AC

\$0

TOTAL FUNDING PROJECTS <40 YEAR ITEMS

QB597

\$37,825

35000 cash will come from booked c
\$72,825

123.211 Draws From Operating Reserves

0.000

123.210 Operating Reserve

123.212 Funding Operating Reserve Account

AC

Total funding for projects and basic operating reserve

AC

\$37,825

First of Five payments
restricted asset great

123.213 Interest Earned by Operating Reserve Account

0.000

\$0

Total Funding for Project <40 Year items

Total 123.210 Operating Reserve

\$0

123.220 < 40 yr Assets Capital Replacement Reserve Account

0.000

123.221 Draws From< 40 yr Assets Capital Replacement Reserve Account

0.000

123.222 Funding < 40 yr Assets Capital Replacement Reserve Account"subtracted from formula"

AC

\$0

Payback draw from <40 Year Asset Replacement Fund

AC

\$0

Total to collect for
reserves and projects
Projects this year.

\$37,825

123.223 Interest Earned by < 40 yr Assets Capital Replacement Reserve Account

0.000

\$0

Total 123.220 <40yr Assets Capital Replacement Reserve

AC

\$0

Total 123.200 Operating Reserves

Item

Sub-Total

Total

124.200 Restricted Assets

0.000

124.100 40 yr Assets Capital Replacement Reserve

0.000

124.110 Draws-40 yr Assets Capital Replacement Reserve Account

0.000

\$0.00

124.120 Funding 40 yr Assets Capital Replacement Reserve Account

0.000

\$0

124.130 Interest - 40 yr Assets Capital Replacement Reserve Account

0.000

\$0

Total 124.100 40 yr Asset Capital Replacement Reserve

\$0

124.200 System Wide Capital Improvements

0.000

124.210 Draws from System Wide Capital Improvements Account

0.000

\$0

124.220 Funding System Wide Capital Improvements Account

0.000

\$0

124.230 Interest - System Wide Capital Improvements Account

0.000

\$0

Total 124.200 System Wiade Capital Improvements

\$0

124.300 Mallo Pass Account	0.000			
124.310 Draws from (AWDF) Account	0.000	\$0		
124.320 Funding (AWDF) Account		\$0		
0 124.330 Interest - (AWDF) Account	0.000	\$0		
Total 124.300 Mallo Pass Account			\$0	
124.400 Loan Repayment 66%				
124.410 Draws from Loan Repayment Account		\$0		
124.420 Funding Loan Repayment Account		\$0		
Total 124.400 Loan Repayment 66%			\$0	
Total 124.200 Restricted Assets				\$0

Operating Income consists of:

Total operating expenses	\$226,826
Plus operating share of loan	\$25,199
Plus County collection fee	\$0
Plus amount to basic reserve fund / projects	\$37,825
Plus amount to <40 year portion of reserve fund	\$0
	\$289,851

Funding Source Key:

- UC Usage Charge
- AC Availability Charge
- SAF Service Assessment Funded
- ORF Operating Reserve Funded
- ACRF <40yr Asset Capital Reserve Funded
- PAF Property Assessment Funded
- PARF Property Assessment Reserve Funded

WATER BUDGET FOR IRISH BEACH WATER DISTRICT

NO CHANGE IN PROPOSED BUDGET SUBMITTED IN JULY 2022 FROM F/Y 2021-22

Early analysis shows final estimates to be in line with 21-22 district budget.

	2021-2022 current year	2022-2023 Proposed	Difference	
<u>Income</u>				
Water Usage	54,808	54,808		
Availability	269,670	269,670		
Late fees	-	-		
Meter Connections	372	372		
Operating Income	\$ 324,850	\$ 324,850		
Other Non Operating -Loan from >40				
Total	324,850	324,850		
<u>Expense</u>				
Source of Supply	9,120	9,120		
Water Treatment	42,838	42,838		
Transmission & Distribution	36,567	36,567		
Customer Accounts	19,572	19,572		
Operating Expense	108,097	108,097		
Admin & General	114,354	114,354		
Other Operating	vehicle & Depreciation 4,378 35,000	39,378		cash/depr 35,000
Other non-operating	Loan & Reserves 45,800 17,221	63,021	loan 25,200	reserves 37,821 20,600
Total Expense	324,850	324,850		72,821
	52,221			
Loan payments				
Total Expense and Increase Reserves	324,850	324,850		
Net Ordinary Income	\$ -	\$ -		