

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L	M
2	<b>WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT</b>											
3	<b>FISCAL YEAR 2019-2020</b>											
4	<b>PROPOSED BUDGET</b>											
5								<b>Item</b>	<b>Sub-Total</b>	<b>Total</b>		
6						-						
7	<b>Income</b>											
8		Operating Income		(See Row 303 for explanation of composition of income)					\$226,780			
9		Non-Operating Income										
10		<b>Total Income</b>								\$226,780		
11	<b>Expenses</b>											
12		Operating Expenses							\$211,780			
13		Non- Operating Expenses										
14		<b>Total Expenses</b>								<b>\$211,780</b>		
15	<b>Capital Projects and Equipment Purchases</b>											
16		Capital Improvement Projects Covered by Assessment.										
17	<b>Assessment and Operating Reserve Changes</b>											
18		Assessment Reserves Account Deposits and Withdrawals (Not Including Interest)										
19		Deposits in Assessment Reserves										
20		Draws From Assessment Reserves (Loan Repayment & Projects)										
21		Operating Reserves Account Deposits and Withdrawals (Not Including Interest)										
22		Deposits in Operating Reserves / Projects								\$15,000		
23						<u>Budget Balance Reconciliation</u>						
24	<b>Expense Reconciliation</b>											
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						Total Funded Expenses			<b>\$211,780</b>			
31	<b>Income Reconciliation</b>											
32		Income Designated for Expenses					\$211,780					
33		Income Designated for Reserves (Funded by Availability Charges)					\$15,000		<b>\$226,780</b>			
34		Interest Income Allowed to Accumulate in Accounts										
35		Reimbursements, Late Fees, & Penalties Not Budgeted for Expenses (Unacceptable High Uncertainty)										
36		Restricted Assessment Income										
37						Total Income			\$226,780			
38												
39												
40												
41												
42												
43												
44												
45												
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<u>Water Rates Based on Funding Requirements of this Budget</u>			
<b>Total Number of Users as of 9/30/18</b>	<b>202</b>		1 new connections
<b>100s of Gallons used in District per year (2018 Calendar Year)</b>	<b>60,404</b>		2015 71,798 HUNDREDS GALS
<b>Total Expenses Chargeable to Usage</b>	<b>\$34,942</b>		2016-58,547 Hundreds of gallons
Expenses Chargeable to Availability	\$176,173		2017 - 60,975 Hundreds Gallons
Reserves Chargeable to Availability	\$15,000		2018 - 60,404 Hundreds of Gallon
<b>Total Expenses Chargeable to Availability</b>	<b>\$191,173</b>		
<b>Usage Charge</b>	<b>\$0.58 Per 100 Gallons</b>		<b>1 Cent increase</b>
<b>Availability Charge</b>	<b>\$78.87 Per Month</b>		was 73.14 mo
	<b>\$157.73 Per Billing</b>		increase \$5.73 per month each
			\$68.76 year increaes per unit
			Total \$19,665 to District

Treasurer  
Presented for approval to IBWD Board of Directors ( )

	A	B	C	D	E	G	H	I	J	K	L	M												
2	<b>WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT</b>																							
3													<b>FISCAL YEAR 2019-2020</b>											
4																								
62																								

	A	B	C	D	E	G	H	I	J	K	L	M
2	<b>WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT</b>											
3	<b>FISCAL YEAR 2019-2020</b>											
4	<b>PROPOSED BUDGET</b>											
63												
64	<b>Package Contents</b>											
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	<b>Income (1)</b>											
72	<b>410.000 Operating Revenues</b>							<b>Item</b>	<b>Sub-Total</b>	<b>Total</b>		
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									<b>\$226,780</b>		
78	<b>490.000 Non-Operating Revenues</b>											
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 <b>END OF 15 YEARS OF RESTRICTED ASSESSMENT COLLECTIONS</b>										
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	<b>Total Income</b>									<b>\$226,780</b>		
98	UC = Usage Charge AC = Availability Charge											
99	<b>Expenses (1)</b>											
100	<b>500.000 Operating Expenses</b>							<b>Item</b>	<b>Sub-Total</b>	<b>Total</b>		
101	510.000	Source of Supply										
102	511.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense )					50%	UC & AC	\$3,766			
103												
104	511.100	Labor for the Operating of Equipment, Maintaining Associated Logs and Records, Patrolling Irish Creek, Brush Cutting, etc.							\$1,966			
105	511.200	Equipment & Supplies for Operation of Equipment							\$1,800			
106	512.000	Labor & Materials for Maintenance (Maintenance-Structures & Improvements )						AC	\$3,510			
107	512.100	Labor for Maintenance & Repair of Installed Items							\$1,712			
108	512.200	Equipment & Supplies for Maintenance & Repair of Installed Items							\$1,798			
109	513.000	Power Purchased for Source of Supply (Electric)						UC	\$2,500	\$2,500		
110	<b>Total 510.000 Source of Supply</b>									<b>\$9,775</b>		
111												

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2	<b>WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT</b>											
3	<b>FISCAL YEAR 2019-2020</b>											
4	<b>PROPOSED BUDGET</b>											
112												
113		530.000	Water Treatment									
114		531.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense )									
115		531.100	Labor for Water Treatment Activities, Operating Equipment,			50%	UC			\$16,544		
116			Maintaining Associated Logs and Records			50%	AC					
117												
118		531.200	Equipment & Supplies for Operation of Equipment				UC	3000		\$3,732		
119		531.500	Water Eye / Satellite Paging				UC	732				
120		531.300	Analytical Testing									
121		531.3	Analytical Testing					UC		\$5,188		
122						100%	AC					
123		531.400	Chemicals and Filtering Supplies				UC			\$1,400		
124		532.000	Labor and Materials for Maintenance (Maintenance-Structures & Improvements )				AC			\$2,776		
125		532.100	Labor for Maintenance & Repair of Installed Items					\$2,144				
126		532.200	Equipment & Supplies for Maintenance & Repair of Installed Items					\$632				
127		533.000	Power Purchased for Treatment (Electric)				UC			\$1,500		
128		<b>Total 530.000 Water Treatment</b>										<b>\$31,140</b>
131		540.000	Transmission and Distribution									
132		541.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense )			50%	UC & AC			\$10,187		
133		541.100	Labor for Transmission Activities, Operating Equipment, Maintaining					\$6,187				
134			Associated Logs and Records, Patrolling Distribution System, Brush Cutting, etc.									
135		541.200	Equipment & Supplies for Operation of Installed Items					\$4,000				
136		542.000	Labor and Materials for Maintenance (Maintenance-Structures & Improvements )				AC			\$15,741		
137		542.100	Labor for Maintenance & Repair of Installed Items					\$9,984				
138		542.200	Equipment & Supplies Maintenance & Repair of Installed Items					\$3,000				
139		542.250	Outside Labor/Equipment					\$2,757				
140		543.000	Power Purchased for Transmission and Distribution (Electric)				UC			\$1,600		
141		544.000	Telephone for Distribution				UC			\$377		
142		<b>Total 540.000 Transmission and Distribution</b>										<b>\$27,904</b>

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3	<b>FISCAL YEAR 2019-2020</b>											
4	<b>PROPOSED BUDGET</b>											
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		\$7,120		
147				551.200	Labor for Meter Reading		UC			\$3,525		
148				551.300	Meter Intallations							
149				551.310	Labor for meter installations					\$666		
150				551.320	Meters							\$10,645
151				<b>Total 550.000 Customer Accounts</b>								<b>\$11,311</b>
152												
153		560.000	Administrative & General									
154			561.000	Salaries				AC		\$31,425		
155			562.000	Office Supplies & Other Expenses								
156				562.010	Office Maintenance & Supplies				\$2,500			
157				562.020	Administrative Services (12)							
158				562.030	Outside copy work							
159				562.040	Postage				\$1,000			
160				562.050	Software				\$1,280			
161												
162					QB Payroll				\$750			
163					Billing Maintenace				\$530			
164				562.060	Licenses and Permits				\$1,266			
165				562.070	Memberships/Dues/Annual Fees				\$4,424			
166					Calif Rural Water				\$750			
167					Calif Special Districts				\$575			
168					State Water Resources Control Board				\$575			
169					Department of Health Services				\$1,170			
170					LAFCO				\$704			
171					State Bd of Equilization				\$650			
172				562.080	Training				\$500			
173				562.090	Advertising/noticing in paper				\$100			
174				562.100	Election				\$150			
175				562.110	Port-A-Potty/Garbage				\$750			
176				562.120	Printer and accessories				\$1,000			
177				562.140	Telephone-Administrative				\$500			
178				562.160	Internet				\$300			
179				<b>Total 562.000 Office Supplies &amp; Other Expenses</b>				AC		<b>\$13,770</b>		

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3	<b>FISCAL YEAR 2019-2020</b>											
4	<b>PROPOSED BUDGET</b>											
180		563.000	Contractual Services						<b>Item</b>	<b>Sub-Total</b>	<b>Total</b>	
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		<b>Total 560.000</b>	<b>Administrative and General</b>									<b>\$128,400</b>
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		<b>Total 500.000</b>	<b>Operating Expenses</b>									<b>\$211,780</b>
215												
216		590.000	Non-Operating Expenses						<b>Item</b>	<b>Sub-Total</b>	<b>Total</b>	
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					
227		Total 590.000	Non-Operating Expenses									
228		<b>Total Expenses</b>										<b>\$211,780</b>

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3	<b>FISCAL YEAR 2019-2020</b>											
4	<b>PROPOSED BUDGET</b>											
229												
230												
231	<b>Capital Projects &amp; Equipment Purchases</b>							<b>Item</b>	<b>Sub-Total</b>	<b>Total</b>		
232	112.000 Projects - Construction in Progress											
233	POSSIBLE PROJECTS FROM CAPITAL REPLACEMENT GREATER THAN 40 YEAR FUND \$195,970											
234	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	<b>SMART METER REPLACEMENT TO CONTINUE</b>											
240												
241	Total General System-Wide Improvements											
242												
243	TO DO LIST:											
244						PAVING PROJECT		\$25,000				
245						UPGRADE "WATER EYE" WATER MONITORING EQUIPMENT		\$15,000				
246						GIS UPDATE - SPLIT BETWEEN ELK & IBWD	\$4500+2=	\$1,250				
247												
248												
249												
250												
251												
252												
253	<b>PROJECTS 2018-2019</b>											
254								AC				
255								AC			These projects to be funded by this year's AC	
256								AC				
257												
258												
259												
260	<b>TOTAL FUNDING PROJECTS &lt;40 YEAR ITEMS</b>											
261												
262	<b>123.211 Draws From Operating Reserves</b>											
263	<b>123.210 Operating Reserve</b>											
264	123.212 <i>Funding Operating Reserve Account</i>							AC				
265	<i>Total funding for projects and basic operating reserve</i>							AC				
266												
267	123.213 Interest Earned by Operating Reserve Account											
268	Total Funding for Project <40 Year items											
269	<b>Total 123.210 Operating Reserve</b>											
270												
271	<b>123.220 &lt; 40 yr Assets Capital Replacement Reserve Account</b>											
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 formula"							AC	\$15,000			
274	Payback draw from <40 Year Asset Replacement Fund							AC				
275												
276												

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2	<b>WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT</b>												
3	<b>FISCAL YEAR 2019-2020</b>												
4	PROPOSED BUDGET												
277	123.223 Interest Earned by < 40 yr Assets Capital Replacement Reserve Account												
278	<b>Total 123.220 &lt;40yr Assets Capital Replacement Reserve</b>						AC						<b>\$15,000</b>



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3	<b>FISCAL YEAR 2019-2020</b>											
4	<b>PROPOSED BUDGET</b>											
279												
280	Total 123.200	Operating Reserves										
281	124.200	<b>Restricted Assets</b>										
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	
308											Plus amount to <40 year portion of reserve fund	\$15,000
309											<b>UC Usage Charge</b>	<b>\$226,780</b>
310											AC Availability Charge	
311											SAF Service Assessment Funded	
312											ORF Operating Reserve Funded	
313											ACRF <40yr Asset Capital Reserve Funded	
314											PAF Property Assessment Funded	
315											PARF Property Assessment Reserve Funded	

Labor Distribution Fiscal Year 2016-2017

Labor Rates				Summary Budgeted Labor Hours and Cost				FICA	Medicare	ETT	UI					
ID	Hours/m o (1)	Contract Minumum(2)	Hourly Rate	Scheduled(3)		Planned (4)		6.20%	1.45%	0.10%	2.40%					
				Hours	Cost	Hours	Cost					First \$7k	First \$7k			
Charlie	55hr	55 hr	\$50.89	Charlie	660	\$33,587	668	\$33,955								
Paul DeVaul	17hr		\$25.45	Paul	200	\$5,091	327	\$8,310	\$2,105	\$492	\$7	\$168				
Connie Sackman (15 hours week	52hr		\$20.00	Connie	624	\$12,480	618	\$12,348	\$0	\$0	\$0	\$0				
Dewey	61hr		\$25.75	Dewey	732	\$18,849	659	\$16,960	\$515	\$121	\$7	\$168				
Extra Help	18hr		\$16.00	Extra Help	238	\$3,808	707	\$14,819	\$766	\$179	\$7	\$168				
Extra Help	12hr		\$ 22.93	Total	2454	\$73,815	2978	\$86,394	\$1,052	\$246	\$7	\$168				
				Total				\$919	\$215	\$7	\$168					
				Total				\$5,356	\$1,253	\$35	\$840					
Notes:				TOTAL SALARIES IS 38% OF TOTAL BUDGET				\$86,394								
1) Used to Calculate Hourly rate and Overtime.				TOTAL BENEFITES IS 3% OF TOTAL BUDGET				\$7,484		\$7,484						
2) Charlie 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.																
Budgeted Labor Distribution Breakdown																
Labor Description	Labor Codes	Charlie 1992		Connie 2015		Dewey 2007		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	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 Distribution	Labor For Operating	541.100	96	\$4,885			11	\$283	\$0	40	\$1,018	147	\$6,187			
Transmission and Distribution	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				
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
												3155				

## **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**)
- 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**).

Irish Beach Codes of Accounts

<u>Old Code</u>	<u>State Code</u>	<u>New Code</u>	<u>Account Description</u>	<u>Old Code</u>
			<b><u>Income (1)</u></b>	
		410.000	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	Interest - 40yr Assets Capital Replacement Reserve	
		492.500	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)	
		493.354	Assessment-Loan Repayment - 65% Allocated to Parcels	
498.00	498.000	498.000	Other Non-Operating Revenue	
		498.100	Grant Income	
		498.200	Donations (7)	
		498.210	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	
			<b><u>Expenses (1)</u></b>	
		500.000	Operating Expenses	
		510.000	Source of Supply	
	511.00	511.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense )	
		511.100	Labor for the Operating of Equipment, Maintaining Associated Logs and Records, Patrolling Irish Creek, Brush Cutting, etc.	
532-1		511.200	Equipment & Supplies for Operation of Equipment	532-2
	512.00	512.000	Labor & Materials for Maintenance (Maintenance-Structures & Improvements )	
		512.100	Labor for Maintenance & Repair of Installed Items	
521-1		512.200	Equipment & Supplies for Maintenance & Repair of I	521-2
543-1		513.000	Power Purchased for Source of Supply (Electric)	543-2
		530.000	Water Treatment	
	531.00	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	
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	
			Gross Alpha - Irish Glulch & Unit 9 Well	
530-1		531.330	Annual Testing	530-1
			General Physical, Primary and Secondary + Ranges	
			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 Code	State Code	New Code	Irish Beach Codes of Accounts Account Description	Old Code
	532.00	532.000	Labor and Materials for Maintenance (Maintenance-Structures & Improvements )	
		532.100	Labor for Maintenance & Repair of Installed Items	
522-1		532.200	Equipment & Supplies for Maintenance & Repair of I	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. (Supervision & Labor & Expense )	
		541.100	Labor for Transmission Activities, Operating Equipment, Maintaining	
			Associated Logs and Records, Patrolling Distribution System, Brush Cutting, etc.	
533-1		541.200	Equipment & Supplies for Operation of Installed Iter	533-2
	542.00	542.000	Labor and Materials for Maintenance (Maintenance-Structures & Improvements )	
		542.100	Labor for Maintenance & Repair of Installed Items	
520-1		542.200	Equipment & Supplies Maintenance & Repair of Inst	520-2
542-1		543.000	Power Purchased for Transmission and Distribution (EI	542-2
541-1		544.000	Telephone for Distribution	541-2
		550.000	Customer Accounts	
	551.00	551.000	Labor, Materials, and other Expenses for Customer Accounting and Collection	
		551.100	Labor for Billing	
		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		562.060	Licenses and Permits	563-6
564-5		562.070	Memberships/Dues/Annual Fees	564-6
		562.071	Cal Rule Water	
		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	Port-A-Potty/Garbage	544-6
		562.120	Office Equipment(<\$500)	
		562.130	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	Contractual Services	
		563.100	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	Sanitary Survey	
		563.500	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
		564.200	Workman's Comp.	
567-1		564.210	Workman's Comp Water	567-1
		564.220		
567-5		564.230	Workman's Comp Admin	567-5
		564.240		
568-5		564.400	Insurance - Bonded	568-6
	565.00	565.000	Employee Retirement and Benefits	
		565.200	Vacation time & Sick Leave	

Old Code	State Code	New Code	Irish Beach Codes of Accounts <u>Account Description</u>	Old Code
		565.100	Payroll Taxes	
		565.110	FICA	
		565.120	Medicare	
		565.130	Training Tax	
		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	
	573.00	573.000	Other Operating Expenses	
523-1		573.100	Vehicle Operation for Operations	523-2
569-1		573.200	Misc Expenses	569-2

		590.000	<b>Non-Operating Expenses</b>	
	591.00	591.000	Interest, Long Term Debt	
		591.100	Loan Repayment Funded From Assessment (All parcels-65%)	
		591.110	Interest	
		214.100	Principal	
		591.200	Loan Repayment Funded From Operations (Connected Users-35%)	
		591.210	Interest	
		214.200	Principal	
	594.00	594.000	Other Non-Operating Expenses	

**Asset Changes/Capital Project Expenses**

		111.000	Donations of Capital Equipment	
	112.00	112.000	Projects - Construction in Progress	
			<u>Project Type</u>	
			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**

		123.000	Investments	
		123.100	Draws From Operating Reserves	
		123.200	Funding Operating Reserve Account	
		123.300	Interest Earned by and Credited to Operating Reserve Account	
		124.000	Restricted Assets	
		124.100	< 40 yr Assets Capital Replacement Reserve Account	
		124.110	Draws From< 40 yr Assets Capital Replacement Reserve Account	
		124.120	Funding < 40 yr Assets Capital Replacement Reserve Account	
		124.130	Interest Earned by and Credited to < 40 yr Assets Capital Replacement Reserve Account	
	123.00	124.200	Assessment Reserves	
		124.100	40 yr Assets Capital Replacement Reserve	
		124.110	Draws-40 yr Assets Capital Replacement Reserve Account	
		124.120	Funding 40 yr Assets Capital Replacement Reserve Account	
	124.00	124.130	Interest - 40 yr Assets Capital Replacement Reserve Account	
		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	Mallo Pass Account	
		124.310	Draws from (AWDF) Account	
		124.320	Funding (AWDF) Account	
		124.330	Interest - (AWDF) Account	

**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

**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) 201
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	198	6040430	16,549	83.58143075	
197 metered 4 vacant pays availibity = 201		IBIC no Availibity=202				



WATER BUDGET FOR IRISH BEACH WATER DISTRICT  
July 8, 2018

	2018-2019 current year	2019-2020 Proposed	Difference	
<u>Income</u>				
Water Usage	34,027	34,942	915	Based on 2018 calendar year of 60,404 100 gallons used rate 58 cents per 100 gal. ( 6 cent increase last year) plus 1 cent increase this year increase from \$73.14 per month to \$78.87 per month increase of \$5.73 month per customer or \$68.76 year (This was negotiated last year) increase of \$19,665 to District
Availability	172,423	191,173	18,750	
Meter Connections	666	666	-	
Operating Income	\$ 207,116	\$ 226,781	19,665	
Other Non Operating -Loan from >40	25,000		(25,000)	
Total	232,116	226,781	(5,335)	
<u>Expense</u>				
Source of Supply	9,776	9,776	-	
Water Treatment	31,140	31,140	-	
Transmission & Distribution	52,904	27,904	(25,000)	
Customer Accounts	11,311	11,311	-	
Operating Expense	105,131	80,131	(25,000)	
Admin & General	123,736	128,400	4,664	increase
Other Operating     vehicle	3,250	3,250	-	
Other non-operating   Loan&Col fee	-	-	-	
Total Expense	232,117	211,781	(20,336)	
< 40 Year Reserve \$5000 and General \$10,000	-	15,000	15,000	\$15,000 increase to Reserves
Total Expense and Increase Reserves	\$ 232,117	\$ 226,781	\$ (5,336)	Need plan to pay back loan to >40 25,000 Suggest minimum \$5,000 year for maximum 5 years

USAGE RATE BASED ON 2018 CALENDAR YEAR GALLONS USED 6,040,430 OR 60,404 100 GALLONS

LAST YEAR   2017 60,975

USING 2018 CALLS FOR 1 CENT INCREASE PER 100 GALLONS USAGE

BUDGET COMMITTEE WILL REVIEW CALCULATIONS. Drolet, Acker, Murray and would like to add Terry

2019-20 BUDGET HI-LITES

USAGE RATE INCREASE OF ONE CENTS PER 100 GALLON OF USAGE. INCREASE TO BUDGET \$604.

AVAILABILITY CHARGE INCREASE OF \$5.73 MONTH OR \$68.76 A YEAR PER CUSTOMER. THIS WAS NEGOTIATED IN 2019.

RESULTS IN INCREASE OF \$19,665 TO DISTRICT OPERATING BUDGET.

NEED PLAN TO PAY BACK LOAN FROM GREATER THAN 40 YEAR RESTRICTED ASSET FUNDS OF \$25,000 FOR SMART METERS.

SUGGEST MINIMUM \$5,000 YEAR FOR 5 YEARS MAXIMUM

SYSTEMWIDE PROJECT NEEDS LIST:

PAVING PROJECT	\$25,000	NEED ANOTHER LOAN FROM RESTRICTED ASSETS > 40 YR
UPGRADE "WATER EYE" WATER MONITORING EQUIPMENT	\$15,000	COULD USE RESERVES < 40
GIS UPDATE - SPLIT BETWEEN ELK & IBWD	\$4500+2=	\$1,250 CHARGE CURRENT BUDGET

PROJECTS IN PROCESS:

*TANK 2 ROOF* **\$ 25,000**

PROJECTS THAT CAN BE FUNDED FROM RESTRICTED GREATER THAN 40 YEAR EQUIPMENT RESERVE: \$195,000

REPLACE PIPE ON FOREST VIEW LOOP ESTIMATED COST \$250,000

REPLACE PIPE ON SEA CYPRESS LOOP ESTIMATED COST \$125,000