

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3	FISCAL YEAR 2016-2017										
4	PROPOSED BUDGET										
5	-										
6											
7	Income										
8		Operating Income		(See Row 298 for explanation of composition of income)						\$198,547	
9		Non-Operating Income		This is mostly the assessment income plus lease plus interest						\$72,476	
10		Total Income									\$271,023
11											
12	Expenses										
13		Operating Expenses								\$192,918	
14		Non-Operating Expenses		This includes loan payment and County fees for collection of the assessment						\$12,267	
15		Total Expenses									\$205,185
16											
17	Capital Projects and Equipment Purchases										
18		Capital Improvement Projects Covered by Assessment.									
19											
20	Assessment and Operating Reserve Changes										
21		Assessment Reserves Account Deposits and Withdrawals (Not Including Interest)									
22		Deposits in Assessment Reserves								\$72,476	
23		Draws From Assessment Reserves (Loan Repayment & Projects)								-\$6,610	
24											
25		Operating Reserves Account Deposits and Withdrawals (Not Including Interest)									
26		Deposits in Operating Reserves / Projects									
27				<u>Budget Balance Reconciliation</u>							
28	<u>Expense Reconciliation</u>										
29		Expenses Funded by Water Charges									
30		Expenses Funded from Usage Charges						\$36,917			
31		Expenses Funded from Availability Charges						\$160,384			
32		Expenses Charged Directly to Customers (Meter Connections)						\$1,246			
33										\$198,547	
34		Expenses Funded by Assessment						\$6,638			
35										\$205,185	
36	<u>Income Reconciliation</u>										
37		Income Designated for Expenses						\$198,547			
38		Income Designated for Reserves (Funded by Availability Charges)								\$198,547	
39		Interest Income Allowed to Accumulate in Accounts									
40		Reimbursements, Late Fees, & Penalties Not Budgeted for Expenses (Unacceptable High Uncertainty)									
41		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.									
42		Restricted Assessment Income						\$72,476			
43										\$271,023	
44											
45											
46	<u>Water Rates Based on Funding Requirements of this Budget</u>										
47											
48		Total Number of Users as of 9/30/16						201			new connections
49	<u>VERIFY WITH DEWEY</u>	100s of Gallons used in District per year (2015 Basis) Calendar Year						71,798			LAST YEAR 69,3
50		Total Expenses Chargeable to Usage						\$36,917			
51		Expenses Chargeable to Availability						\$160,384			
52		Reserves Chargeable to Availability								\$197,301	
53		Total Expenses Chargeable to Availability						\$160,384			
54											
55											
56											
57											
58											
59											
60											
61	<u>Budget Updates & Revision History</u>										
62											

**Resolution of the Board of the Irish Beach Water District Documenting
The Approval of the District's FY2016-2017 Operating Budgets for Water**

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

1. NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District approves the FY 2016-2017 Water District Budget as attachments to this resolution titled "Cash Flow Water Budget for the Irish Beach Water District – October 1, 2016 through September 30, 2017".

2. NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District has determined that the water rates, as stated below and on the attached "Cash Flow Water Budget For the Irish Beach Water District – October 1, 2016 through September 30, 2017 are responsive to and in support of the needs of the Water District and are approved for the FY 2016-2017. These rates will be effective beginning October 1, 2016.

Water Rate Calculation

<u>Basis</u>	
Total Number of Connected Users as of 9/30/2016	201
100s of Gallons used in District per year (most recent yr. 2015)	71,798
Total Budget Expenses Chargeable to Usage	\$ 36,917
Total Budget Expenses & Reserve Funding Chargeable to Availability	\$ 160,384
Total Billing Periods in Year	6
<u>Rate Calculation</u>	
Usage Rate/100 Gallons	\$0.51
Availability Charge/ 1 month	\$66.49
Availability Charge/ 2 months	\$132.98

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

The foregoing Resolution No. 2016-04 was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held ~~July 9, 2016~~, by the following vote:

September 10, 2016 JMC dh

Ayes: Harley, Drolet, McCormick

Noes: _____

Abstain: _____

Absent: Poling, Murray

Dated: September 10, 2016

Approval: Don Harley
President, Don Harley

Attest: Jan McCormick
Secretary of the Board, Jan McCormick

	A	B	C	D	E	G	H	I	J	K	L	
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3	FISCAL YEAR 2016-2017											
4	PROPOSED BUDGET											
63	Package Contents											
64	Page 1	Summary, Budget Balance Reconciliation & Water Rate Calculation										
65	Page 2	Income										
66	Page 2-3	Expenses										
67	Page 4	Capital Projects										
68	Page 4	Asset Transfers										
69	Page 5	Budget Notes										
70												
71	Income (1)											
72	410.000 Operating Revenues											
73	411.100	Water Sales Residential-Water Usage								\$36,917		
74	421.300	Availability Charges								\$160,384		
75	421.510	Meter Connections								\$1,246		
76												
77	Total 410.000 Operating Revenues										\$198,547	
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-Current								\$72,476		
88	493.351	Assessment-40yr Assets Capital Replacement Reserve							\$25,415			
89	493.352	Assessment-System Wide Capital Improvements							\$40,451			
90	493.353	Assessment-(AWDF)							(\$41,925)		Preliminary ruling	
91	493.354	Assessment-Loan Repayment - 65% Allocated to Parcels							\$6,610			
92	498.000	Other Non-Operating Revenue										
93	498.110	Copies										
94	498.310	Other Refunds										
95	498.400	Reimbursements From IBVFD										
96										\$72,476		
97	Total Income									\$271,023		
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 & Exper							50%	UC & AC	\$3,766	
103												
104	511.100	Labor for the Operating of Equipment, Maintaining Associated Logs							\$1,966			
105	and Records, Patrolling Irish Creek, Brush Cutting, etc.											
106	511.200	Equipment & Supplies for Operation of Equipment							\$1,800			
107	512.000	Labor & Materials for Maintenance (Maintenance-Structures & Improvements)							AC	\$2,712		
108	512.100	Labor for Maintenance & Repair of Installed Items							\$1,712			
109	512.200	Equipment & Supplies for Maintenance & Repair of Installed Items							\$1,000			
110	513.000	Power Purchased for Source of Supply (Electric)							UC	\$2,500	\$2,500	
111	Total 510.000 Source of Supply										\$8,977	

	A	B	C	D	E	G	H	I	J	K	L	
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3	FISCAL YEAR 2016-2017											
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,							50%	UC	\$16,782		
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	Total 530.000 Water Treatment										\$31,378	
131	540.000 Transmission and Distribution											
132	541.000 Labor & Materials For Operating Installed Equip. (Supervision & Labor & Exper							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	\$15,308		
137	542.100 Labor for Maintenance & Repair of Installed Items									\$9,551		
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	Total 540.000 Transmission and Distribution										\$27,472	

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3	FISCAL YEAR 2016-2017										
4	PROPOSED BUDGET										
143											
144	550.000 Customer Accounts										
145	551.000 Labor, Matrerials, and other Expenses for Customer Accounting and Collection										
146							50%	UC & AC		\$7,120	
147							UC			\$5,381	
148											
149										\$1,246	
150											
151	Total 550.000 Customer Accounts										\$13,747
152											
153	560.000 Administrative & General										
154							AC			\$26,176	
155	562.000 Office Supplies & Other Expenses										
156									\$2,500		
157											
158											
159									\$1,000		
160									\$1,280		
161											
162									\$750		
163									\$530		
164									\$1,266		
165									\$4,424		
166									\$750		
167									\$575		
168									\$575		
169									\$1,170		
170									\$704		
171									\$650		
172									\$500		
173									\$100		
174									\$150		
175									\$750		
176									\$1,000		
177									\$500		
178									\$300		
179	Total 562.000 Office Supplies & Other Expenses										\$13,770

CASH FLOW

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3	FISCAL YEAR 2016-2017										
4	PROPOSED BUDGET										
180	563.000 Contractual Services										
181	563.100 Legal Attorney \$35,175										
182	563-110 Legal - General Counsel \$30,000										
183	563-120 Legal - Litigation \$5,175										
184	563.200 Auditor Contract \$4,800										
185	563.400 Engineering \$6,000										
186	Total 563.000 Contractual Services AC \$45,975										
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 \$5,323										
196	565.2 Vacation & Sick Leave \$5,323										
197	565.100 Payroll Taxes AC \$7,225										
198	FICA \$5,182										
199	Medicare \$1,212										
200	Training Tax \$33										
201	UI Contributions \$798										
202											
203											
204	569.000 Other Administrative Expenses										
205	Total 560.000 Administrative and General \$108,094										
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 \$192,918										
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 \$6,638										
219	591.110 Interest \$508										
220	214.100 Principal \$6,130										
221	591.200 Loan Repayment Funded From Operations (Connected Users-35%) AC \$3,574										
222	591.210 Interest \$273										
223	214.200 Principal \$3,301										
224	Total 591.000 Interest, Long Term Debt \$10,212 \$3,574										
225	594.000 Other Non-Operating Expenses										
226	594.100 Mendocino County Assessment Collection Fee (2%) AC \$2,055										

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3	FISCAL YEAR 2016-2017										
4	PROPOSED BUDGET										
227	Total 590.000 Non-Operating Expenses									\$12,267	
228	Total Expenses									\$205,185	

	A	B	C	D	E	G	H	I	J	K	L	
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3	FISCAL YEAR 2016-2017											
4	PROPOSED BUDGET											
229												
230												
231	Capital Projects & Equipment Purchases											
232	112.000 Projects - Construction in Progress											
233	TBD at July 2015 Meeting - consult with charlie											
234												
235												
236	Total 112.700 Lower Diversion Improvements (example)						PAF					
237	<i>General system-wide work</i>											
238							PAF					
239												
240												
241	Total General System-Wide Improvements											
242												
243												
244												
245												
246	Total 112.800 Mallo Pass						PAF					
247	Total Capital improvement Projects Covered by Assessment						PAF					
248												
249												
250	<hr/>											
251												
252												
253	PROJECTS 2016-2017											
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					
265	Total funding for projects and basic operating reserve						AC					
266												
267	123.213 Interest Earned by Operating Reserve Account											
268	Total Funding for Project <40 Year items											
269	Total 123.210 Operating Reserve											
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 f						AC					
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

	A	B	C	D	E	G	H	I	J	K	L	
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT											
3	FISCAL YEAR 2016-2017											
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)			

	A	B	C	D	E	G	H	I	J	K	L
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT										
3	FISCAL YEAR 2016-2017										
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										
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										
309	UC Usage Charge										
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 Fund										