

**WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT**  
**FISCAL YEAR 2016-2017**  
**PROPOSED BUDGET**

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(See Row 298 for explanation of composition of income)  
 This is mostly the assessment income plus lease plus interest \$198,547

This includes loan payment and County fees for collection of the assessment \$114,401

\$192,918

\$12,267

\$205,185

Operating Expenses \$36,917

Non-Operating Expenses \$160,384

Total Expenses \$1,246

Operating Reserves Account Deposits and Withdrawals (Not Including Interest) \$198,547

Deposits in Operating Reserves / Projects \$205,185

Assessment Reserves Account Deposits and Withdrawals (Not Including Interest) \$114,401

Deposits in Assessment Reserves \$6,638

Draws From Assessment Reserves (Loan Repayment & Projects) \$198,547

Operating Reserves Account Deposits and Withdrawals (Not Including Interest) \$205,185

Deposits in Operating Reserves / Projects \$198,547

Expenses Funded by Water Charges \$36,917

Expenses Funded from Usage Charges \$160,384

Expenses Funded from Availability Charges \$1,246

Expenses Charged Directly to Customers (Meter Connections) \$6,638

Expenses Funded by Assessment \$205,185

Expenses Funded by Income (Subtotal) \$198,547

Total Funded Expenses \$198,547

Income Reconciliation \$198,547

Income Designated for Reserves (Funded by Availability Charges) \$198,547

Interest Income Allowed to Accumulate in Accounts \$198,547

Reimbursements, Late Fees, & Penalties Not Budgeted for Expenses (Unacceptable High Uncertainty) \$198,547

Lease Income from RC/FPD firehouse to be either placed in reserves or used for budget shortfalls at end of year and not committed to funding expenses. \$198,547

Restricted Assessment Income \$114,401

Total Income \$312,948

Water Rates Based on Funding Requirements of this Budget

Total Number of Users as of 9/30/16 201

100s of Gallons used in District per year (2015 Basis) Calendar Year 71,798

Total Expenses Chargeable to Usage \$36,917

Expenses Chargeable to Availability \$160,384

Reserves Chargeable to Availability \$160,384

Total Expenses Chargeable to Availability \$197,301

Usage Charge \$0.51 Per 100 Gallons no change

Availability Charge \$66.49 Per Month no change

\$132.99 Per Billing

new connections LAST YEAR 69,3

Presented for approval to IRWD Board of Directors ( )

Treasurer

Budget Updates & Revision History

Resolution # 2016-04

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

Basis

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

Rate Calculation

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:

Ayes: \_\_\_\_\_

Noes: \_\_\_\_\_

Abstain: \_\_\_\_\_

Absent: \_\_\_\_\_

Dated: \_\_\_\_\_

Approval: \_\_\_\_\_  
President, Don Harley

Attest: \_\_\_\_\_  
Secretary of the Board, Jan McCormick

WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT  
FISCAL YEAR 2016-2017  
PROPOSED BUDGET

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2	<b>WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT</b>											
3	<b>FISCAL YEAR 2016-2017</b>											
4	<b>PROPOSED BUDGET</b>											
143		550,000	Customer Accounts									
144		551,000	Labor, Materials, and other Expenses for Customer Accounting and Collection									
145		551,100	Labor for Billing		50%	LC & AC			\$7,120			
146		551,200	Labor for Meter Reading		LC				\$5,381			
147		551,300	Meter Installations									
148		551,310	Labor for meter installations						\$1,246			
149		551,320	Meters									
150		<b>Total \$50,000 Customer Accounts</b>										
151											\$13,747	
152		560,000	Administrative & General									
153		561,000	Salaries									
154		562,000	Office Supplies & Other Expenses									
155		562,010	Office Maintenance & Supplies									
156		562,020	Administrative Services (12)									
157		562,030	Outside copy work									
158		562,040	Postage						\$1,000			
159		562,050	Software						\$1,280			
160												
161			QB Payroll						\$750			
162			Billing Maintenance						\$530			
163			Licenses and Permits						\$1,266			
164			Memberships/Dues/Annual Fees						\$4,424			
165			Cable Rural Water						\$750			
166			Cable Special Districts						\$575			
167			State Water Resources Control Board						\$575			
168			Department of Health Services						\$1,170			
169			LAFCO						\$704			
170			State Bd of Equalization						\$650			
171			Training						\$500			
172			Advertising/noticing in paper						\$100			
173			Election						\$150			
174			Port-A-Potty/Cartage						\$750			
175			Printer and accessories						\$1,000			
176			Telephone-Administrative						\$500			
177			Internet						\$300			
178			<b>Total 562,000 Office Supplies &amp; Other Expenses</b>									
179											\$13,770	

WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT  
 FISCAL YEAR 2016-2017  
 PROPOSED BUDGET

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180			563,000	Contractual Services							
181			563,100	Legal Attorney		\$30,000		\$35,175			
182			563,110	Legal - General Counsel		\$5,175					
183			563,120	Legal - Litigation				\$4,808			
184			563,200	Auditor Contract				\$6,000			
185			563,400	Engineering							
186			Total 563,000	Contractual Services		AC		\$45,975			
187			564,000	Property Insurance, Injuries and Damages				\$6,000			
188			564,100	Ins. - General/Liability							
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			565,200	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							\$108,094
205			Total 569,000	Administrative and General							
206											
207			570,000	Other Operating Expenses							
208				Depreciation & Amortization (10)		AC					
209				Taxes							
210			573,000	Other Operating Expenses							
211			573,100	Vehicle Operation for Operations		50%	LC & AC	\$3,000			
212			573,200	Misc Expenses		AC		\$250			
213			Total 570,000	Other Operating Expenses							\$3,250
214			Total 590,000	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			
225			594,000	Other Non-Operating Expenses							
226			594,100	Mendocino County Assessment Collection Fee (2%)		AC		\$2,055			
227			Total 590,000	Non-Operating Expenses							\$12,267
228			Total Expenses								\$205,185

WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT  
FIRST YEAR 2016-2017  
PROPOSED BUDGET

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These projects to be funded by this year's AC

Total to collect for reserves and projects Projects this year

WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT  
 FISCAL YEAR 2016-2017  
 PROPOSED BUDGET

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Operating Income consists of:  
 Total operating expenses  
 Plus operating share of loan  
 Plus County collection fee  
 Plus amount to basic reserve fund / projects  
 Plus amount to <40 year portion of reserve fund

\$192,918  
 \$3,574  
 \$2,055  
 \$198,547

(\$6,610)  
 \$6,610

\$11,925

\$41,925

\$40,451

\$40,451

\$40,451

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\$40,451

\$40,451



WATER BUDGET FOR IRISH BEACH WATER DISTRICT  
July 12, 2016

	2015-2016 Current Year	2016-2017 Proposed	Difference
<u>Income</u>			
Water Usage	35,076	36,917	1,841
Availability	160,379	160,384	5
Meter Connections	1,246	1,246	-
Operating Income	\$ 196,701	\$ 198,547	1,846
<u>Expense</u>			
Source of Supply	8,814	8,977	163
Water Treatment	35,461	31,378	(4,083)
Transmission & Distribution	18,456	27,472	9,016
Customer Accounts	15,371	13,747	(1,624)
Operating Expense	78,102	81,574	3,472
Admin & General	98,538	108,094	9,556
Other Operating	2,250	3,250	1,000
Other non-operating	5,629	5,629	-
Total Expense	184,519	198,547	14,028
> 40 Year Reserve	12,182	-	(12,182)
Total Expense and Increase Reserves	\$ 196,701	\$ 198,547	1,846

Decrease in gross salary is only \$68; however allocation of salaries has been revised. Source of Supply, Water Treatment, Customer Accounts decreased. Transmission & Distribution, and Admin increased. Benefits increased slightly due to updated rates for unemployment. Service & Supplies increased \$13,751. Mainly due to non funding of reserve increase of 12,182 that was included in prior year budget.