

WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT													
FISCAL YEAR 2022-2023													
Sept 17, 2022 Treasurer PROPOSED BUDGET - 3.0% cola													
						Item	Sub-Total	Total					
7	Income												
8	Operating Income	(See Row 303 for explanation of composition of income)					\$327,037						
9	Non-Operating Income												
10	Total Income							\$327,037					
12	Expenses												
13	Operating Expenses						\$245,814						
14	Non- Operating Expenses						\$25,200						
15	Total Expenses							\$271,014					
17	Capital Projects and Equipment Purchases												
18	Capital Improvement Projects Covered by Assessment.												
20	Assessment and Operating Reserve Changes												
21	Assessment Reserves Account Deposits and Withdrawals (Not Including Interest)												
22	Deposits in Assessment Reserves												
23	Draws From Assessment Reserves (Loan Repayment & Projects)												
25	Operating Reserves Account Deposits and Withdrawals (Not Including Interest)												
26	Deposits in Operating Reserves / Capital Projects							\$21,023					
27						<u>Budget Balance Reconciliation</u>							
28	<u>Expense Reconciliation</u>												
29	Expenses Funded by Water Charges												
30	Expenses Funded from Usage Charges					\$56,766							
31	Expenses Funded from Availability Charges					\$248,648							
32	Expenses Charged Directly to Customers (Meter Connections)					\$600							
33						Expenses Funded by Income (Subtotal)		\$306,014					
34	Expenses Funded by Assessment												
35						Total Funded Expenses	\$306,014						
36	<u>Income Reconciliation</u>												
37	Income Designated for Expenses					\$306,014							
38	Income Designated for Reserves (Funded by Availability Charges)					\$21,023		\$327,037					
39	Interest Income Allowed to Accumulate in Accounts												
40	Reimbursements, Late Fees, & Penalties Not Budgeted for Expenses (Unacceptable High Uncertainty)												
41													
42													
43	Restricted Assessment Income												
44						Total Income		\$327,037					
45													
46						<u>Water Rates Based on Funding Requirements of this Budget</u>							
47													
48						Total Number of Users as of 9/30/22	207						2015 71,798 HUNDREDS GALS
49						100s of Gallons used in District per year (Fiscal year)	71,288	<u>EMR</u>					2016-58,547 Hundreds of gallons
50						Total Expenses Chargeable to Usage	\$56,766						2017 - 60,975 Hundreds Gallons
51						Expenses Chargeable to Availability	\$248,648						2018 - 60,404 Hundreds of Gallons
52						Reserves Chargeable to Availability	\$21,023						2019 - 63,243 Hundreds of Gallons
53						Total Expenses Chargeable to Availability	\$269,671					<u>\$326,437</u>	7/20-21 - 82,160 Hundreds of Gallons
55						Usage Charge	\$0.80 Per 100 Gallons						0.67 21/22 incr
56						Availability Charge	\$108.56 Per Month						108.56 23.06
57							\$217.13 Per Billing						217.13 46.12
58													
59													Note:
60													Operating loan payments scheduled for 5 years.
													This is fourth year 22-23
													fifth 23-24

	A	B	C	D	E	G	H	I	J	K	L	M	N	O		
2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT															
3	FISCAL YEAR 2022-2023															
4	Sept 17, 2022 Treasurer PROPOSED BUDGET - 3.0% cola															
63																
64	Package Contents															
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										Item	Sub-Total	Total		
73		411.100	Water Sales Residential-Water Usage											\$56,766		
74		421.300	Availability Charges											\$269,671		
75		421.510	Meter Connections											\$600		
76																
77		Total 410.000 Operating Revenues												\$327,037		
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-Curr 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												\$327,037			
98	UC = Usage Charge AC = Availability Charge															
99	Expenses (1)															
100	500.000	Operating Expenses										Item	Sub-Total	Total		
101		510.000	Source of Supply													
102		511.000	Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense)										50%	UC & AC	\$3,787	
103																
104		511.100	Labor for the Operating of Equipment, Maintaining Associated Logs and Records, Patrolling Irish Creek, Brush Cutting, etc.											\$1,873		
105		511.200	Equipment & Supplies for Operation of Equipment											\$1,914		
106		512.000	Labor & Materials for Maintenance (Maintenance-Structures & Improvements)										AC		\$2,687	
107		512.100	Labor for Maintenance & Repair of Installed Items											\$1,008		
108		512.200	Equipment & Supplies for Maintenance & Repair of Installed Items											\$1,679		
109		513.000	Power Purchased for Source of Supply (Electric)										UC	\$2,787	\$2,787	
110																
111	Total 510.000 Source of Supply												\$9,261			

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112										Item	Sub-Total			
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2	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT													
3	FISCAL YEAR 2022-2023													
4	Sept 17, 2022 Treasurer PROPOSED BUDGET - 3.0% cola													
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		\$11,206				
147			551.200	Labor for Meter Reading			UC			\$9,486				
148			551.300	Meter Intallations										
149			551.310	Labor for meter installations						\$600				
150			551.320	Meters									\$20,693	
151			Total 550.000 Customer Accounts											\$21,293
152														
153		560.000	Administrative & General											
154			561.000	Salaries				AC		\$22,959				
155			562.000	Office Supplies & Other Expenses										
156			562.010	Office Maintenance & Supplies						\$3,718				
157			562.020	Administrative Services (12)										
158			562.030	Outside copy work										
159			562.040	Postage										
160			562.050	Software						\$4,321				
161				new:cloud, drop box, QBonline,						\$3,000				
162				QB Payroll						\$774				
163				Billing Maintenace						\$547				
164			562.060	Licenses and Permits						\$1,307				
165			562.070	Memberships/Dues/Annual Fees						\$4,566				
166				Calif Rural Water						\$774				
167				Calif Special Districts						\$593				
168				State Water Resources Control Board						\$593				
169				Department of Health Services						\$1,207				
170				LAFCO						\$727				
171				State Bd of Equilization						\$671				
172			562.080	Training										
173			562.090	Advertising/noticing in paper										
174			562.100	Election										
175			562.110	Port-A-Potty/Garbage						\$1,594				
176			562.120	Printer and accessories										
177			562.140	Telephone-Administrative										
178			562.160	Internet						\$1,914				
179			Total 562.000 Office Supplies & Other Expenses					AC		\$17,420				

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4	Sept 17, 2022 Treasurer PROPOSED BUDGET - 3.0% cola													
180	563.000	Contractual Services							Item	Sub-Total	Total			
181	563.100	Legal Attorney							\$45,557					
182		563-110	Legal - General Counsel				\$7,972							
183		563-120	Legal - Litigation				\$37,585							
184		563.200	Auditor Contract						\$10,000					
185		563.400	Engineering						\$820					
186		Total 563.000	Contractual Services					AC		\$56,377				
187	564.000	Property Insurance, Injuries and Damages												
188	564.100	Ins.- General/Liability							\$13,378					
189	564.200	Workman's Comp.												
190	564.210	Workman's Comp Water							\$3,199					
191	564.220	Workman's Comp Directors							\$129					
192	564.230	Workman's Comp Admin							\$310					
193	564.400	Insurance - Bonded							\$103					
194		Total 564.000	Property Insurance, Injuries and Damages					AC		\$17,119				
195	565.000	Employee Retirement and Benefits						AC		\$4,827				
196	565.2	Vacation & Sick Leave							\$4,827					
197	565.100	Payroll Taxes						AC		\$10,314				
198		FICA							\$7,641					
199		Medicare							\$1,448					
200		Training Tax							\$35					
201		UI Contributions							\$1,190					
202														
203														
204	569.000	Other Administrative Expenses												
205		Total 560.000 Administrative and General												\$129,016
206														
207	570.000	Other Operating Expenses												
208		Depreciation & Amortization (10)					QB571		\$35,000					booked non cash exp
209		Taxes					AC							avail cash will fund reserve
210	573.000	Other Operating Expenses												
211	573.100	Vehicle Operation for Operations					50%	UC & AC	\$4,128					
212	573.200	Misc Expenses					AC		\$250					
213		Total 570.000	Other Operating Expenses											\$4,378
214		Total 500.000 Operating Expenses												\$245,814 also see line 260 reserves
215														
216	590.000	Non-Operating Expenses							Item	Sub-Total	Total			
217	591.000	Interest, Long Term Debt												
218	591.100	Loan Repayment Funded From Operations (Rate Payers)	UC											
219	591.110	Interest												
220	214.100	Principal												
221	591.200	Loan Repayment Funded From Operations (Connected Users-)	AC							\$25,200				
222	591.210	Interest												
223	214.200	Principal								\$25,200				
224		Total 591.000	Interest, Long Term Debt							\$25,200				
225	594.000	Other Non-Operating Expenses												
226	594.100	Mendocino County Assessment Collection Fee (2%)						AC						
227		Total 590.000	Non-Operating Expenses											\$25,200

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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

TO DO LIST:

Capital Replacement Reserve

AC \$17,224

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

AC

TOTAL FUNDING PROJECTS <40 YEAR ITEMS

QB597 \$17,224

35000 cash will come from booked depr. \$52,224

123.211 Draws From Operating Reserves

123.210 Operating Reserve

123.212 Funding Operating Reserve Account

Total funding for projects and basic operating reserve

AC \$3,799

AC \$21,023

First of Five payments to repay loan from restricted asset greater 40

123.213 Interest Earned by Operating Reserve Account

Total Funding for Project <40 Year items

Total 123.210 Operating Reserve

\$3,799

Total to collect for reserves and projects

123.220 < 40 yr Assets Capital Replacement Reserve Account

123.221 Draws From< 40 yr Assets Capital Replacement Reserve Account

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

Payback draw from <40 Year Asset Replacement Fund

AC

AC

\$21,023

Projects this year.

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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				\$245,814				
305						Plus operating share of loan				\$25,200				
306						Plus County collection fee								
307						Plus amount to basic reserve fund / projects				\$21,023				
308	Funding Source Key:					Plus amount to <40 year portion of reserve fund								
309	UC Usage Charge									\$292,037				
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													
316														