

As required by Idaho Code 42-612, the following two worksheets calculate pro-rata assessment amounts for Basin Creek water users based on only the 2008 delivery amounts, or based on a three-year average of deliveries for 2006-2008. Up to 5 years' records may be used to obtain an average of deliveries.

There are two ways to calculate pro-rata amounts:

$(\text{Individual or average delivery in AF} / \text{Total deliveries}) \times \text{Proposed Budget Amount}$

or

$(\text{Proposed Budget} / \text{Total deliveries}) \times \text{Individual (or average) delivery in AF}$

The 24-hr second-feet values may be used instead of AF values, as they will provide the same proportionality, but you must be consistent!

I tend to prefer the second formula because the first part of the equation, $(\text{Proposed Budget} / \text{Total deliveries})$, yields a Cost per AF which can be useful. And, the second formula is a little easier to work with if you decide to apply a minimum charge, so that is how I have calculated the following two worksheets.

The resulting Assessment amount is the same either way. When all individual assessments are added together, they should equal the Proposed Budget. If you allow Excel to calculate for you and carry all the digits, you will get a match provided you have the formulas correct.

Since there are only two water users who would be subject to a minimum charge of, for instance, \$25, that distribution of the budget was not calculated. I can provide the method and the formulas if you want to take that direction.

WD 45-A will need to pass a resolution for minimum charges, and another stating that debits and credits will not be used to adjust assessments (see 42-612).

Each worksheet is protected so that formulas aren't inadvertently deleted. The Proposed Budget cell is unlocked, so that the budget amount can be adjusted. All cells will automatically recalculate after a new amount is typed, and Enter or Return is pressed.

Distribution of Budget of WD 45-A among Users - using 2008 Delivered Amounts Only

Assessment Formulas: $\text{Cost per AF} = \text{Proposed Budget} / \text{Total AF Delivered}$
 $2009 \text{ Assessment} = 2008 \text{ Delivery (AF)} \times \text{Cost per AF}$

2009 Proposed Budget: \$4,000 (change amount to recalculate assessments)
 Cost per AF: \$1.18

Individual	2008 Delivery (sec-ft)	2008 Delivery (AF)	2009 Assessment
Bedke, Bruce	201.2	399.1	\$469.52
Fairchild, Basil	116.4	230.9	\$271.63
Fairchild, Rose	2.7	5.4	\$6.30
Gorringe, Tom	21.1	41.9	\$49.24
Harper, Jay	1.8	3.6	\$4.20
Hawker, Craig	170.5	338.2	\$397.88
Justesin, Neil	27.5	54.5	\$64.17
Manning, Robert	117.2	232.5	\$273.50
Marchant, Gerald	197.5	391.7	\$460.88
Martin, Harold Rex	78.9	156.5	\$184.12
Matthews, Eugene	132.3	262.4	\$308.73
Smith, Craig	28.8	57.1	\$67.21
Smith, Kevin	34.6	68.6	\$80.74
Spearin, Scott	41.6	82.5	\$97.08
Wadsworth, Jeff	34.7	68.8	\$80.98
Well, George K	114.7	227.5	\$267.66
Wells, William	300.2	595.4	\$700.54
Zollinger, Wade	92.4	183.3	\$215.62
	1714.1	3399.9	\$4,000.00

Distribution of Budget of WD 45-A among Users - using 2008 Delivered Amounts Only

Assessment Formulas: Cost per AF = Proposed Budget / Total Avg AF Delivered
 2009 Assessment = Avg Delivery (AF) X Cost per AF

2009 Proposed Budget: \$4,000 (change amount to recalculate assessments)
 Cost per AF: \$0.91

Individual	2006 Delivery (AF)	2007 Delivery (AF)	2008 Delivery (AF)	Avg Delivery (AF)	2009 Assessment
Bedke, Bruce	801.5	495.8	399.1	565.5	\$514.98
Fairchild, Basil	342.5	300.1	230.9	291.2	\$265.17
Fairchild, Rose	0.5	1.6	5.4	2.5	\$2.26
Gorringe, Tom	31.8	28.1	41.9	33.9	\$30.89
Harper, Jay	29.6	22.5	3.6	18.6	\$16.90
Hawker, Craig	551.4	443	338.2	444.2	\$404.54
Justesin, Neil	242	294.3	54.5	196.9	\$179.37
Manning, Robert	276.4	280.8	232.5	263.2	\$239.72
Marchant, Gerald	524.6	436.8	391.7	451.0	\$410.78
Martin, Harold Rex	76.9	150.8	156.5	128.1	\$116.63
Matthews, Eugene	233	299.1	262.4	264.8	\$241.20
Smith, Craig	44.8	103.1	57.1	68.3	\$62.24
Smith, Kevin	269.9	326.7	68.6	221.7	\$201.95
Spearin, Scott	202.6	159.4	82.5	148.2	\$134.94
Wadsworth, Jeff	108.7	46	68.8	74.5	\$67.86
Well, George K	235.2	244	227.5	235.6	\$214.54
Wells, William	851.8	761.4	595.4	736.2	\$670.49
Zollinger, Wade	280.2	279.4	183.3	247.6	\$225.52
				4392.1	\$4,000.00