Resolution Number 2024-2

Resolution of the Board of the Irish Beach Water District Documenting The Approval of the District's FY2023-2024 Operating Budgets for Water

WHERAS, 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 2023-2024 Water District Budget as attachments to this resolution titled "Cash Flow Water Budget for the Irish Beach Water District "October 1, 2023 through September 30, 2024".
- 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, 2023 through September 30, 2024 are responsive to and in support of the needs of the Water District and are approved for the FY 2023-2024. The **Availability Charge** and the **Usage Rate** will remain unchanged.

Water Rate Calculation

<u>Basis</u> 0/2023

Total Number of Connected Users as of 9/30/2023	207
100s of Gallons used in District per year	53,000
Total Budget Expenses Chargeable to Usage	\$43,775
Total Budget Expenses Chargeable to Availability and Reserves	\$314,265
Total Billing Periods in Year	6

Rate Calculation

Usage Rate/100 Gallons	\$0.83
Availability Charge/ 1 month	\$108.56
Availability Charge/ 2 months	\$217.13

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 including consideration, if appropriate, of an annual inflationary adjustment tied to the Consumer Price Index as of January of each succeeding year with the maximum annual adjustment not to exceed 3%.

The foregoing Resolution No. 2024-2 was considered and adopted as amended by the Directors of the Irish Beach Water District at their meeting held March 9, 2024 by the following vote:

Ayes: Hackett, Hohos, Kimsey, Ottoboni Noes: None
Abstain: None Absent: Israel

Dated: March 9, 2024 /s/ Banielle Hohos

Attest: /s/ Heather Hackett Vice President
Danielle Hohos

Board Secretary Heather Hackett

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1	FISCAL YEA		IE II		PROPOSED BUDG		. on 11	2022									
2	FISCAL LEA	IK 2025-2024			rkorosed bode	E I Noveille)ei 11,	2023									
3																	
4	D 1 4 C																
5	Budget Sun	ımary															
6 In	come																
7	Operating Income	\$ 313,665		42.000	1												
8	Water Sales Residential-W	ater Usage		43,990	estimated												
9	Availability Charges Meter Connections		\$	269,675 600													
10	Non-Operating Income	\$ 63,929		600	Grant reimbursement												
	otal Income	\$ 377,594			Grant reinioursement												
13	rtai Income	\$ 511,577															
14 E	xpenses																
15	Operating Expenses	\$ 344,088	;														
16	Source of Supply		\$	11,600													
17	Water Treatment		\$	44,200													
18	Transmission and Distribu	ıtion	\$	46,500													
19	Customer Accounts		\$	7,600													
20 21	Administrative & General			229,438													
21	Other Operating Expenses		\$	4,750													
22	Non- Operating Expenses	\$ 28,147															
23 T (otal Expenses	\$ 372,235	,				***		T (1)		11	`					
24	et Revenues To / From Reserves	\$ 5,359					His	torical (2,015			s of gall	ons)					
25 110	et Revenues 10 / From Reserves	\$ 5,35%					2	2,015		98 \$ 47 \$	95 77						
26							•	2,016		+/ \$ 75 \$	81						
28	Operating Revenues Assumptions						\$	2,017		04 \$	80						
29	operating to remain resumptions						s	2,019		43 \$	84						
	tal Number of Users as of 9/30/22	20	17				\$	2,020		60 \$	109						
	s of Gallons used in District per year (Fiscal year)	5300					\$	2,021		26 \$	102						
	age Charge	0.8	3 Per	100 Gallons			\$	2,022	\$ 64,1	14 \$	85						
33 Av	ailability Charge	108.5	6 Per	Month			\$	2,023	\$ 52,53	56 \$	70						
34		217.1	3 Per	Billing													
35																	

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1					WA	TER BUI	DGET FOR	THE IRISH B	EACH WATE	R DISTR	ICT											
2					FIS	CAL YEA	AR 2023-202	4	PROPOSE	D BUDG	ET November	11, 2023										
3												ĺ										
1.1	Incom	o (1)									Sub-item	τ	Sub-Total		T- (-1	Comments						
			4:	g Revenue							Sub-item	Item	Sub-1 otai		Total 314,265							
37	410					ntial-Water Usa						\$ 43,990		3	314,205	Based on 2022-2023 Usage						
38 39				0 Water Sai 0 Availabili			ige					\$ 269,675				Based on 2022-2023 Usage						
40				0 Meter Co		,						\$ 209,073										
41			121101	o meter co.	micetions						Sub-item	Item	Sub-Total		Total							
42	490	.000 No	n-Oper	rating Re	venues									\$	63,929							
43				0 Leases (2)																		
44			492.00	0 Interest																		
45							Operations Cash A	ccount						\$	-							
46				492.	200 Intere	est - Operating l	Reserves	_						\$	-							
47							ets Capital Replace							\$	-							
48							s Capital Replacen ide Capital Improve							\$	-							
50						est - (AWDF)		ments Account						\$	-							
51			493.350	0 Property			recount							Ψ								
52																						
53			498.00	0 Other No										\$	63,929							
54					100 Grant							\$ 63,929										
55					110 Copie																	
56					310 Other	Refunds bursements Fro	IDVED															
57				498.	400 Reim	bursements Fro	om ibvrD															
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 88 89 60 61																	UC=	Usage Charge	AC = Avai	ilability Cha	arge	
39																		conge charge	UC		AC	
61																	Total		•	43,775		328,460
01																	Total		J	43,//.		320,400

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H	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT	,	<u> </u>		J			К		L	M		N		0
1															
2	FISCAL YEAR 2023-2024 PROPOSED BUDGET	Novembe	r 11	, 2023											
3															
~	Expenses (1)	Sub-item		Item	Sub-T	otol	т	otal	Comments						
-	500.000 Operating Expenses	Sub-item		rtem	Sub-1			00a1 109,900	Comments						
63 64 65 66 67 68 69 70	500.000 Operating Expenses 510.000 Source of Supply							11.600							
64	510.000 Source of Supply 511.000 Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense)				\$	3,000	3	11,000			50% UC & 50% AC	s	1,500	•	1,500
66	511.000 Labor & Materials For Operating Instanted Equip, Control Labor & Expense) 511.100 Labor for the Operating of Equipment, Maintaining Associated Logs		S	2,800		3,000					30 /0 CC & 30 /0 AC		1,500		1,500
67	and Records, Patrolling Irish Creek, Brush Cutting, etc.		Ψ	2,000											
68	511.200 Equipment & Supplies for Operation of Equipment		\$	200											
69	512.000 Labor & Materials for Maintenance (Maintenance-Structures & Improvements)				\$	6,100					AC			\$	6,100
70	512.100 Labor for Maintenance & Repair of Installed Items		\$	2,100											
71	512.200 Equipment & Supplies for Maintenance & Repair of Installed Items		\$	4,000											
72	513.000 Power Purchased for Source of Supply (Electric)				\$	2,500					UC	\$	2,500		
73															
\vdash															
74															
75		Sub-item		Item	Sub-T	otal	T	otal							
76	530.000 Water Treatment					:	S	44,200							
77	531.000 Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense)				\$ 3	0,000	-	,							
78	531.100 Labor for Water Treatment Activities, Operating Equipment,		\$	21,000							50% UC & 50% AC	\$	10,500	\$	10,500
79	Maintaining Associated Logs and Records														
80	531.200 Equipment & Supplies for Operation of Equipment		\$	3,500							UC	\$	3,500		
81	531.500 Water Eye / Satellite Paging										UC	\$	-		
82	531,300 Analytical Testing		\$	3,500							UC	\$	3,500		
83	531.400 Chemicals and Filtering Supplies 532.000 Labor and Materials for Maintenance (Maintenance-Structures & Improvements)		\$	2,000	s 1	1,500					UC AC	\$	2,000	S	11,500
85	532.100 Labor for Maintenance & Repair of Installed Items		S	4,000	J	1,500					AC			•	11,300
77 78 79 80 81 82 83 84 85	532.200 Equipment & Supplies for Maintenance & Repair of Installed Items		\$	7,500											
87	533.000 Power Purchased for Treatment (Electric)		Ψ		\$	2,700					UC			s	2,700
88	······································					,									,
89															
90		Sub-item		Item	Sub-T	otal	Т	otal							
	540.000 Transmission and Distribution							46,500							
92	541.000 Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense)				S 1	6,100	•	10,000			50% UC & 50% AC	S	8,050	S	8,050
93	541.100 Labor for Transmission Activities, Operating Equipment, Maintaining		\$	12,600		,							-,,,,,,		.,.,.
94	Associated Logs and Records, Patrolling Distribution System, Brush Cutting, et	tc.													
95	541.200 Equipment & Supplies for Operation of Installed Items		\$	3,500											
96	542.000 Labor and Materials for Maintenance (Maintenance-Structures & Improvements)				\$ 2	5,500					AC			\$	25,500
97	542.100 Labor for Maintenance & Repair of Installed Items		\$	14,000											
98	542.200 Equipment & Supplies Maintenance & Repair of Installed Items		\$	10,000											
100	542.250 Outside Labor/Equipment 543.000 Power Purchased for Transmission and Distribution (Electric)		\$	1,500	s	3,500					UC	•	3,500		
100	543.000 Power Furchased for Transmission and Distribution (Electric) 544.000 Telephone for Distribution					1,400					UC	s S	1,400		
91 92 93 94 95 96 97 98 99 100 101	344.000 Telephone for Distribution				φ	1,400							1,400		
103															
103															

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1	WATER BUDGET FOR THE IRISH BEACH WATER DIS												
2	FISCAL YEAR 2023-2024 PROPOSED BU	DGET N	Iovember 1	11, 2023									
3													
-			~										
104			Sub-item	Item	Sub-Total		Total						
105	550.000 Customer Accounts					\$	7,600						
104 105 106 107 108 109 110 111 111	551.000 Labor, Matrerials, and other Expenses for Customer Accounting and Collection				\$ 7,600)							
107	551.100 Labor for Billing		\$	5,100						& 50% AC	\$ 2,550	\$	2,550
108	551.200 Labor for Meter Reading		\$	2,400					UC		\$ 2,400	_	
109	551.300 Meter Intallations 551.310 Labor for meter installations	•	100	100					AC			\$	100
110	551.320 Meters and other Materials	3	100										
112	331.320 Meters and other Materials												
						_							
114			Sub-item	Item	Sub-Total		Total						
115	560.000 Administrative & General		Sub-item	Item	Sub-10tai		229,438						
115	500.000 Administrative & General 561.000 Salaries				\$ 30,900		229,430		AC			•	30,900
116	562.000 Office Supplies & Other Expenses				\$ 25,016				AC			S	25,016
118	562.010 Office Supplies & Other Expenses 562.010 Office Maintenance & Supplies		\$	2,500	3 23,010	,			AC			•	23,010
110	562.020 Administrative Services (12)		\$	1,900									
120	562.030 Outside copy work		\$	250									
121	562.040 Postage		Š	1,200									
122	562.050 Software		\$	4,500									
123	562,060 Licenses and Permits		\$	4,000									
124	562.070 Memberships/Dues/Annual Fees		\$	4,566									
125	Calif Rural Water	\$	774										
126	Calif Special Districts	\$	593										
127	State Water Resources Control Board	\$	593										
128	Department of Health Services	\$	1,207										
129	LAFCO	\$	727										
130	State Bd of Equilization	\$	671										
131	562.080 Training		\$	1,000									
132	562.090 Advertising/noticing in paper		\$	-									
133	562.100 Election		\$	-									
134	562.110 Port-A-Potty/Garbage		\$	1,600									
135	562.120 Office Equipment(<\$500)		\$	1.500									
136	562.140 Telephone-Administrative		\$	1,500			district cell pho	ne					
113 114 115 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131 131 133 134 135 136 137	562.150 Legal Fees and Expenses		6	2 000			r , , pi						
138	562.160 Internet		\$	2,000			Internet, Phone						

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_	WATER BUDGET FOR THE IRISH BEACH WATE	R DISTRICT					K L	IWI	I N		
<u> </u>		D BUDGET	Marramhan	11 2022							
2	FISCAL YEAR 2023-2024 PROPOSE	D BODGET	November	11, 2023							
3											
139	563.000 Contractual Services				\$ 139,200					\$	139,200
140	563.100 Legal Attorney		\$	65,000				AC			
141	563-110 Legal - General Counsel	\$	15,000								
142	563-120 Legal - Lititgation	\$	50,000								
143	563.200 Auditor Contract		\$				P : 1 : 1				
144	563.300 Accounting Consultant		\$	- ,			Forensic Accounting,				
145	563.400 Engineering		\$	61,800	s 18.763		218 Engineering & Pipeline mapping	AC		S	10.762
146	564.000 Property Insurance, Injuries and Damages 564.100 Ins General/Liability		s	15,000	\$ 18,763			AC		3	18,763
147	564.200 Workman's Comp.		\$ \$			¢					
148	564.200 Workman's Comp. 564.210 Workman's Comp Water	s		3,038		Э	-				
149	564.210 Workman's Comp Water 564.220 Workman's Comp Directors	\$ \$	3,199 129								
151	564.230 Workman's Comp Directors	\$ \$	310								
3 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 160 161 162 163 164 165 166 167 168 168	564.400 Insurance - Bonded	3	310 \$	125							
153	565,000 Employee Retirement and Benefits			123	\$ 15,560			AC		\$	15,560
154	565.200 Vacation & Sick Leave		S	5,000	9 15,500			ne ne			13,300
155	565.100 Payroll Taxes		S								
156	565.110 FICA	\$	7,800	,							
157	565.120 Medicare	S	1,500								
158	565.130 Training Tax	\$	70								
159	565.140 UI Contributions	\$	1,190								
160											
161											
162	569.000 Other Administrative Expenses										
163			Sub-item	Item	Sub-Total	To	otal				
164	570.000 Other Operating Expenses					\$	4,750				
165	Taxes						,	AC		S	-
166	573.000 Other Operating Expenses		\$	4,750							
167	573.100 Vehicle Operation for Operations	\$	4,500					50% UC & 50% AC	\$ 2	.375 \$	2,375
168	573.200 Misc Expenses	\$	250					AC			
169											
170											
171											
470	590.000 Non-Operating Expenses					s 2	28,147				
1/2						•	20,147				
1/3	591 Interest, Long Term Debt 591.2 Loan Repayment Funded From Operations (Connected Users-) AC		s	28,147				AC		s	28,147
174	591.2 Loan Repayment Funded From Operations (Connected Osers-) AC 591.21 Interest	S	1,325	28,147				AC		3	20,147
172 173 174 175 176 177 178 179 180 181	214.2 Principal	3	\$26,822								
177	2017 Loan to Operating	\$7,155	920,022								
178	2023 Bridge Loan	\$19,667									
179	2023 Dridge Loan	φ12,007									
180	594 Other Non-Operating Expenses										
181	594.1 Mendocino County Assessment Collection Fee (2%)							AC		S	-
400	,										
182											
183											