



Resolution Number 2025-13

A Resolution of the Board of the Irish Beach Water District Documenting The Approval of the District's Fiscal Year 2025-2026 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 Assessments. 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 2025-2026 Water District Budget as attachments to this resolution titled "Cash Flow Water Budget for the Irish Beach Water District – October 1, 2025 through September 30, 2026".

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 are responsive to and in support of the needs of the Water District and are approved for the FY 2025-2026. The Service Charge and the Usage Rate will remain unchanged.

Water Rate Calculation

| | <u>Basis</u> |
|--|--------------|
| Total Number of Connected Users as of 9/30/2025 | 209 |
| 100s of Gallons used in District per year | 49,398 |
| Total Budget Expenses Chargeable to Usage | \$45,250 |
| Total Budget Expenses Chargeable to Service and Reserves | \$221,053 |
| Total Billing Periods in Year | 6 |

Rate Calculation for Parcels Connected to the System

| | |
|--------------------------|----------|
| Usage Rate/100 Gallons | \$0.83 |
| Service Charge/ 1 month | \$108.56 |
| Service Charge/ 2 months | \$217.13 |

Rate for Sales to Licensed Water Haulers

| | |
|------------------------|--------|
| Usage Rate/100 Gallons | \$3.30 |
|------------------------|--------|

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. 2025-13 was considered and adopted by the Directors of the Irish Beach Water District at their meeting held November 1, 2025 by the following vote:

Ayes: Director Hackett, Director Hohos, Director Ottoboni, Director Reynolds

Noes: None

Abstain: None

Absent: Director Israel

Dated: November 1, 2025

/s/ Danielle Hohos

Board Vice President

Attest: /s/ Heather Hackett
Board Secretary

Irish Beach Water District Proposed 2025-2026 FY Budget

| | 2024-2025 | Proposed 25-26 |
|--|----------------|----------------|
| Income | | |
| 410.000 Operating Revenues | | |
| 411.000 Water Sales | | |
| 411.100 Residential Water Usage | 41,000 | 41,000 |
| 411.200 Water Sales - Contract | | 3,000 |
| 421.000 Water Services | | |
| 421.300 Availability Charges | 273,050 | 270,000 |
| 421.400 Co Tax Roll Delinquent Collections | | 1,500 |
| 421.500 Water Services - Other | | |
| 421.510 Meter Connections | | |
| 421.520 Late Fees | 3,000 | 1,500 |
| 421.540 Reconnection Fee | | |
| 421.550 Administrative Fee - Septic | | |
| 421.560 Administrative Fee - Other | | |
| Total Income | 317,050 | 317,000 |

Expense

| | | | Allocated to Service Usage | to Service Fee | Allocated to Service Usage | Allocated to Service Fee |
|---|--------|--------|----------------------------------|-------------------|----------------------------------|--------------------------------|
| 500.000 Operating Expenses | | | | | 46,750 | 219,553 |
| 501.100 Labor | | | | | | |
| 501.110 Labor For Operations | 60,000 | 60,000 | 50% | 50% | 33,000 | 33,000 |
| 501.120 Overtime/Add'l hours for Operations | | 3,000 | | | | |
| 501.130 Temporary Labor | 3,000 | 3,000 | | | | |
| 501.200 Water Treatment | | | 75% | 25% | 11,250 | 1,250 |
| 501.210 Materials for Water Treatment Activities | 5,616 | 5,000 | | | | |
| 501.220 Outsourced Activities | 5,828 | 10,000 | | | | |
| 501.300 Transmission and Distribution | | | 50% | 50% | 2,500 | 2,500 |
| 501.310 Equip and Supplies for Oper of Installed Itel | 1,384 | 1,500 | | | | |
| 501.320 Outsourced Activities | | 3,500 | | | | |
| 501.400 Maintenance and Repair | | | | 100% | | 35,000 |
| 501.410 Equip and Supplies for Maint and Repair | 15,000 | 10,000 | | | | |
| 501.420 Outsourced Activities | | 25,000 | | | | |
| 501.500 Purchased Power | 3,133 | 1,250 | | 100% | | 1,250 |
| 501.600 Telephone/Internet for Operations | | | | 100% | | 5,700 |
| 501.700 Customer Accounts | | | | | | |
| 501.710 Labor for Billing and Meter Reading | 7,500 | 2,000 | | | | |
| 501.720 Outside Billing Service and Materials | 6,000 | 2,500 | | | | |
| 501.730 Labor for Meter Installations | 1,500 | 1,200 | | | | |
| 501.740 Meters and Other Materials | | | | | | |
| 501.800 Road Maintenance | | | | 100% | | 10,000 |
| 501.810 Materials for Road Maintenance | | 5,000 | | | | |
| 501.820 Outsourced Activities, Road Maintenance | | 5,000 | | | | |
| 560.000 Administrative & General | | | | | | |
| 561.000 Salaries | 39,600 | 37,000 | | | | |
| 562.000 Office Supplies & Other Expense | | | | | | |
| 562.010 Office Maint & Supplies | 483 | 1,000 | | | | |
| 562.020 Administrative Services | 983 | 1,500 | | | | |
| 562.040 Postage & Box rental | 1,175 | 500 | | | | |
| 562.050 Software | 4,377 | 5,500 | | | | |
| 562.060 Licenses & Permits | 4,500 | 5,000 | | | | |
| 562.070 Annual Fees/DuesMemberships | 2,400 | 2,500 | | | | |
| 562.080 Training | 501 | 1,000 | | | | |
| 562.110 Port-A-Potty/Waste Pickup | 1,842 | 2,500 | | | | |
| 562.160 Cell Phones and Internet | 2,044 | 1,250 | | | | |
| 563.000 Contractual Services | | | | | | |
| 563.100 Legal Attorney | | | | | | |

Allocated \$3,000 from 561.000 effective 3/14/26

Reallocated \$3,000 to 501.130 effective 3/14/26

| | | | | |
|---|----------------|----------------|-------------|----------------|
| 563.110 Legal - General Counsel | 1,500 | 3,000 | | |
| 563.120 Legal / Litigation | 54,000 | 3,000 | | |
| 563.200 Auditor contract | 10,000 | 11,000 | | |
| 563.300 Accounting Consultant | | | | |
| 563.400 Engineering | 47,930 | | | |
| 564.000 Property Ins, Injuries & Damage | | | | |
| 564.100 Ins - Gen / Liability | 15,500 | 20,000 | | |
| 564.200 Workmans Comp | 2,700 | 3,400 | | |
| 564.400 Insurance Bond | 200 | 200 | | |
| 565.000 Employee Retirement & Benefits | | | | |
| 565.100 Payroll Taxes | | | | |
| 565.110 FICA | 6,361 | 5,500 | | |
| 565.120 Medicare | 1,488 | 1,500 | | |
| 565.130 Training Tax | 103 | 103 | | |
| 565.140 UI Contributions | 3,283 | 2,000 | | |
| 565.150 Prior Year Payroll Liabilities | | | | |
| 565.160 CA Disability Insurance | | | | |
| 565.200 Vacation | 6,000 | 5,200 | | |
| 565.300 Sick Leave | | 5,000 | | |
| 565.400 Holiday Pay | | 4,200 | | |
| 565.500 Merit Bonus | | 2,500 | | |
| 573.000 Other Operating Expenses | | | | |
| 573.100 Vehicle Operation OPS | 4,800 | 6,000 | | |
| 573.200 Misc. Expense | 240 | 500 | | |
| 590.000 Non-Operating Expenses | | | | |
| 595.000 Mendo Co Collection Fee (2%) | 8,071 | 250 | | |
| Total Administrative & General | 212,010 | 130,853 | 100% | 130,853 |
| Total Expense | 329,042 | 269,053 | | |
| Total Net Income | -11,992 | 47,947 | | |