

Resolution Number 2024-7

Resolution of the Board of the Irish Beach Water District Documenting The Approval of the District's FY2024-2025 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 2024-2025 Water District Budget as attachments to this resolution titled "Cash Flow Water Budget for the Irish Beach Water District – October 1, 2024 through September 30, 2025".

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 2024-2025. The Service Charge and the Usage Rate will remain unchanged.

Water Rate Calculation

<u>Basis</u>	
Total Number of Connected Users as of 9/30/2024	207
100s of Gallons used in District per year	49,398
Total Budget Expenses Chargeable to Usage	\$45,341
Total Budget Expenses Chargeable to Service and Reserves	\$281,434
Total Billing Periods in Year	6

Rate Calculation

Usage Rate/100 Gallons	\$0.83
Service Charge/ 1 month	\$108.56
Service 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. 2024-7 was considered and adopted by the Directors of the Irish Beach Water District at their meeting held September 14, 2024 by the following vote:

Ayes: Director Hackett, Director Hohos, Director Israel, Director Kimsey, Director Ottoboni

Noes: None

Abstain: None

Absent: None

Dated September 14, 2024

Susan Israel

Susan Israel
Board President

Attest: *Heather Hackett*

Heather Hackett
Board Secretary

Account	Sub-Account	Description	F/Y Total	Oct '24	Nov '24	Dec '24	Jan '25	Feb '24	Mar '25	Apr '25	May '25	Jun '25	Jul '25	Aug '25	Sep '25
560	Administrative & General		711,384	529,156	11,003	20,673	10,690	42,221	10,372	9,979	10,229	29,516	11,847	10,913	11,878
	561 Salaries		39,600	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300
	562 Office Supplies & Other Expenses		125,571	110,165	1,133	4,853	820	404	502	359	359	1,696	1,977	1,293	2,008
	562.010 Office maintenance and supplies (including non-capital office equipment)	483	483	-	-	-	-	-	-	-	-	-	-	-	-
	562.020 Outside services (including newspaper notices, elections, outside copy work)	983	-	-	-	-	-	-	-	-	-	983	-	-	-
	562.040 Postage and Mailbox	1,175	739	158	-	9	45	126	-	-	-	-	-	-	98
	562.050 Software	4,377	80	31	45	106	45	45	45	45	399	1,663	279	1,595	-
	562.060 Licenses and Permits	4,500	-	-	4,500	-	-	-	-	-	-	-	-	-	-
	562.070 Memberships/Dues/Annual Fees	2,400	1,300	-	-	400	-	-	-	-	-	-	-	700	-
	562.080 Training	501	-	501	-	-	-	-	-	-	-	-	-	-	-
	562.110 Port-A-Potty/Garbage	1,842	130	275	135	140	145	145	145	145	145	145	145	145	145
	562.150 Legal Fees and expenses	107,265	107,265	-	-	-	-	-	-	-	-	-	-	-	-
	562.160 Cell phones and Internet	2,044	168	168	173	165	169	186	169	169	169	169	169	169	170
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	563 Contractual Services		65,500	14,500	4,750	4,500	4,750	4,500	4,750	4,500	4,750	4,500	4,750	4,500	4,750
	563.100 Legal Attorney	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	563-110 Legal - General Counsel	1,500	-	250	-	250	-	250	-	250	-	250	-	250	250
	563-120 Legal - Litigation	54,000	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
	563.200 Auditor Contract	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-
	563.300 Accounting Consultant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	563.400 Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	564 Property Insurance, Injuries and Damages		18,400	-	-	200	-	-	-	-	-	18,200	-	-	-
	564.100 Ins.- General/Liability	15,500	-	-	-	-	-	-	-	-	-	15,500	-	-	-
	564.200 Workman's Comp.	2,700	-	-	-	-	-	-	-	-	-	2,700	-	-	-
	564.400 Insurance - Bonded	200	-	-	200	-	-	-	-	-	-	-	-	-	-
	565 Employee Retirement and Benefits		17,235	1,000	1,000	7,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
	565.200 Vacation & Sick Leave	6,000	-	-	6,000	-	-	-	-	-	-	-	-	-	-
	565.100 Payroll Taxes	11,235	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
	569 Other Administrative Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-
570	Other Operating Expenses		5,040	420	820	820	820	820	820	820	820	820	820	820	820
	Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	573 Other Operating Expenses		5,040	420	420	420	420	420	420	420	420	420	420	420	420
	573.100 Vehicle Operation for Operations	4,800	400	400	400	400	400	400	400	400	400	400	400	400	400
	573.200 Misc Expenses	240	20	20	20	20	20	20	20	20	20	20	20	20	20
590	Non-Operating Expenses		431,968	399,771	-	-	-	32,197	-	-	-	-	-	-	-
	591 Interest, Long Term Debt		-	-	-	-	-	-	-	-	-	-	-	-	-
	591.21 Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	214.2 Principal	28,394	28,394	-	-	-	-	-	-	-	-	-	-	-	-
	595 Non-Operating Expenses:Mendo Co Collection Fee (2%)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	597 Non-Operating Expenses:Reserve Funds	32,197	-	-	-	-	32,197	-	-	-	-	-	-	-	-
	XXXXXX Repayment of Reserve Funds to non-customer parcel owners	371,377	371,377	-	-	-	-	-	-	-	-	-	-	-	-
	594 Other Non-Operating Expenses		8,071	7,427	-	-	-	644	-	-	-	-	-	-	-
	594.1 Mendocino County Assessment Collection Fee (2%)	-	7,427	-	-	-	-	644	-	-	-	-	-	-	-