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**IRISH BEACH WATER DISTRICT MEETING PACKET**  
March 8, 2025

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**NOTICE OF THE REGULAR MEETING OF THE IRISH BEACH WATER DISTRICT
BOARD OF DIRECTORS
REX DUNNING FIREHOUSE, 15401 FOREST VIEW ROAD, MANCHESTER, CA 95459
Saturday, March 8, 2025, 10:00 A.M.**

PLEASE NOTE: The March 8, 2025 regular bi-monthly meeting of the Irish Beach Water District Board of Directors will be held via ZOOM teleconferencing and in person meeting at Firehouse. Irish Beach Water District directors/employees will be emailed an invitation to the meeting with a link to log-in to the meeting. The Meeting Packet can be accessed at <https://www.ibwd.org/index.html>

Join Zoom Meeting

<https://us02web.zoom.us/j/85287093582?pwd=cv8zwPFYbV9zHQWEncYu4IecbANI5F.1>

Meeting ID: 852 8709 3582

Passcode: 774882

Dial by your location:

+1 669 900 9128 US (San Jose)

+1 253 215 8782 US (Tacoma)

Find your local number: <https://us02web.zoom.us/u/kb1FihK9m9>

Agenda

CALL TO ORDER AND ROLL CALL OF BOARD MEMBERS. (HOHOS).

PUBLIC INPUT: PUBLIC COMMENTS, *INCLUDING TOPICS ON THE AGENDA*. A MAXIMUM OF FIVE (5) MINUTES ALLOWED FOR EACH PRESENTATION. (HOHOS)

OLD BUSINESS:

- A. **DISCUSSION AND OR ACTION:** ORGANIZATIONAL STRUCTURE COMMITTEE REPORT – CONSIDER IMPLEMENTATION PLAN TO UPDATE DISTRICT BILLING SYSTEMS AND PROCESSES. (HACKETT, HOHOS, SMITH)
- B. **DISCUSSION AND OR ACTION:** BUDGET & FINANCE COMMITTEE UPDATE REVIEW OF FISCAL YEAR 2024/2025 LINE- ITEM BUDGETED V. ACTUALS. (OTTOBONI)
- C. **DISCUSSION AND OR ACTION:** REPORT FROM THE PROP 218 COMMITTEE. CONSIDER RESOLUTION 2025-4 – ESTABLISHING PROCEDURES FOR THE SUBMISSION AND TABULATION OF PROTESTS IN CONNECTION WITH THE ONE-TIME FEE FOR THE 2002 ASSESSMENT REFUND AND LITIGATION SETTLEMENT PURSUANT TO ARTICLE XIID OF THE CALIFORNIA CONSTITUTION, AS WELL AS NOTICE OF PUBLIC HEARING. (HACKETT, OTTOBONI)

NEW BUSINESS:

- A. **DISCUSSION AND OR ACTION:** CONSIDER RESOLUTION 2025-5 –. DOCUMENTING THE DECISION TO MODIFY RESOLUTION 2002-02 - PERTAINING TO DELINQUENT ACCOUNTS. (HACKETT)

COMMUNICATIONS AND CORRESPONDENCE. (HOHOS)

CONSENT CALENDAR:

- A. TREASURER REPORT, CHECKS ISSUED.
- B. OPERATIONS REPORT.
- C. SPECIAL ASSISTANT TO THE BOARD REPORT – AUGUST 26, 2025 ELECTION: TWO IBWD BOARD OF DIRECTORS POSITIONS.
- D. APPROVAL OF MINUTES: JANUARY 11, 2025 REGULAR MEETING.

EXECUTIVE (CLOSED) SESSION.

- A. **CONFERENCE WITH LEGAL COUNSEL** – EXISTING LITIGATION: SUBDIVISION (A) OF CALIFORNIA GOVERNMENT CODE §54956.9: WILLIAM H. MOORES ET AL. V. IRISH BEACH WATER DISTRICT, MENDOCINO SUPERIOR COURT NO. 23CV00273
- B. **PUBLIC EMPLOYMENT** (Govt. Code § 54957): OPERATOR – LEVEL 2 (WATER SYSTEM MANAGER)

ADJOURNMENT. (HOHOS)

ASSISTANCE WILL BE PROVIDED TO DISABLED PERSONS WHO REQUIRE IT TO PARTICIPATE IN THE MEETING. PER GOVERNMENT CODE SECTIONS §54950-54963.

PUBLIC RECORDS ARE AVAILABLE PER CALIFORNIA PUBLIC RECORDS ACT GOVERNMENT CODE §6250-6276.48, UNLESS THEY ARE EXEMPT UNDER PUBLIC RECORDS ACT §54957.5.

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**PUBLIC INPUT**  
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**OLD BUSINESS: A. DISCUSSION AND OR ACTION: ORGANIZATIONAL STRUCTURE COMMITTEE REPORT –  
CONSIDER IMPLEMENTATION PLAN TO UPDATE DISTRICT BILLING SYSTEMS AND PROCESSES.**

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**IBWD Organizational Structure Committee
El Dorado Billing System Implementation Plan**

On 1/11/25, the Board of Directors considered the recommendation to convert to new billing software, and directed staff to engage El Dorado Utility Billing for system use, printing and mailing service, as well as online payment processing. In addition, the Board directed staff to develop an implementation plan that includes shifting the billing cycle to even numbered months to align with the District’s fiscal year.

The following chart provides a high-level summary of billing system conversion activities:

Target Date	Activity
February 6, 2025	Engaged El Dorado to provide utility billing services.
February 13, 2025	Met with El Dorado Billing Representatives to review the plan for converting District billing data from RVS to El Dorado: <ul style="list-style-type: none"> • Submitted the District’s meter reading data file to format for automated upload to El Dorado. • Customized billing forms to prepare for issuance from El Dorado’s print and mail vendor.
February 27, 2025	Applied for online payment processing using El Dorado’s vendor, iCG Innovative Payment Solutions.
Target Date: March 10, 2025	Submitted import file for customer data conversion to El Dorado Billing.
Target Date: March, 2025	Review El Dorado’s customer data conversion and test system performance against District’s requirements.
Target Date: April 7, 2025	Issue attached letter to customers as a “stuffer” in the April water service bill.
Target Date: April 14, 2025	Post and email flyer regarding eBilling workshops
Target Date: May 3, 2025	Hold eBilling workshop to assist customers with portal customization (IBIC Annual Meeting at 1:00pm, so hold workshop in the morning)
Target Date: June 14, 2025	Hold eBilling workshop to assist customers with portal customization (First El Dorado billing issued the week of 6/9/25, so hold workshop to set up online payment of first bill.)
Target Date: July 2025	Issue IBWD procedures for maintenance and use of the billing system, as well as coordination with District accounting system.
Target Date: December 2025	Evaluate eBilling enrollment rates and consider curtailing El Dorado’s print and mail service.

The following Chart provides the schedule for billing system conversion:

Water Use Months	January – February 2025	March 2025	April - May 2025	June - July 2025	August - September 2025
Billing Month	March 2025	April 2025	June 2025	August 2025	October 2025
System Used	RVS	RVS	El Dorado	El Dorado	El Dorado

Draft letter to customers:

April 7, 2025

Customer Notice: Change in Water District Billing Software

Dear Irish Beach Water District Customer:

We are excited to announce an important change at the Irish Beach Water District that will benefit our community for years to come. We are transitioning to a new utility billing system. This change will result in a fresh look and format for your water bills, starting with bills for your April 2025 water use, which will be sent out the second week of June 2025.

Why the Change?

This new software is part of the District's commitment to providing efficient and cost-effective service. By streamlining our billing process and reducing administrative costs, we are working to ensure that your money is used wisely. Our old billing software did not provide modern business service options, so we felt the need to look elsewhere. Some of the features that you can look forward to:

- An online portal to access with the options to:
 - make a one-time payment;
 - save a payment method on the portal to schedule a future payment; or
 - sign up for auto pay on the due date of your billing statement.
- Payments are recorded in real time, so your balance is updated immediately.
- Multiple account access from a single log-in (customers with multiple properties can toggle between accounts)
- eReceipts - successful or failed payments are emailed directly to you upon payment attempt.

What to Expect

1. We will change the schedule of our billing periods to align with the District's fiscal year, so you will receive a final bill under the current software for a single month (March water use). In June, 2025, we will revert to bi-monthly billing for water use in April / May 2025 using the new billing system.
2. New Bill Format: Your water bill will look different, but it will continue to provide the detailed information you need.
3. Temporary Transition Period: with any major software upgrade, there may be unexpected issues over the next few months. While we strive to ensure a seamless transition, we ask for your patience as we adjust to the new system.
4. We'll share more information about the use of the online portal as we get closer to the implementation date.

Questions or Concerns?

Our team is here to help. If you have questions about your bill, or if something seems incorrect, please do not hesitate to reach out. You can contact us at: (707) 882-2892, IrishBeachWaterDistrict@gmail.com, or General.Manager@IBWD.org.

We appreciate your patience as we work to improve our services and look forward to continuing to serve you.

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# OLD BUSINESS: B. DISCUSSION AND OR ACTION: BUDGET & FINANCE COMMITTEE UPDATE REVIEW OF FISCAL YEAR 2024/2025 LINE- ITEM BUDGETED V. ACTUALS.

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Budget vs. Actuals_Budget_FY25_P&L_1_Report

October 1, 2024-January 31, 2025

Distribution account	Oct 1 2024 - Jan 31 2025			
	Actual	Budget	Over budget by	Percent of budget
Income				0.00
410.000 Operating Revenues				0.00
411.000 Water Sales	294.00		294.00	
411.100 Residential Water Usage	10,929.87	7,000.00	3,929.87	156.14%
Total for 411.000 Water Sales	\$11,223.87	\$7,000.00	\$4,223.87	160.34%
421.000 Water Services				0.00
421.300 Availability Charges	66,852.77	68,250.00	-1,397.23	97.95%
421.400 Co Tax Roll Delinquent Collections	823.63	0.00	823.63	
Total for 421.000 Water Services	\$67,676.40	\$68,250.00	-\$573.60	99.16%
421.500 Water Services - Other				0.00
421.520 Late Fees	2,194.79	1,000.00	1,194.79	219.48%
Total for 421.500 Water Services - Other	\$2,194.79	\$1,000.00	\$1,194.79	219.48%
Total for 410.000 Operating Revenues	\$81,095.06	\$76,250.00	\$4,845.06	106.35%
490.000 Non-Operating Revenues				0.00
492.010 Investment Income Restricted				0.00
492.400 Int >40 Yr Cap Replace Res	733.64	0.00	733.64	
Total for 492.010 Investment Income Restricted	\$733.64	\$0.00	\$733.64	
493.000 Taxes and Assessments				0.00
493.350 Property Assessment-Current				0.00
493.352 System Wide Cap Improvements	16,210.97	0.00	16,210.97	
493.354 2024 Water System Upgrade & Sustainability Assessment	258.00	0.00	258.00	
Total for 493.350 Property Assessment-Current	\$16,468.97	\$0.00	\$16,468.97	
Total for 493.000 Taxes and Assessments	\$16,468.97	\$0.00	\$16,468.97	
498.000 Other Non-Operating Revenues				0.00
498.311 Fund Transfer(RCFPD)	29,960.35	0.00	29,960.35	
Total for 498.000 Other Non-Operating Revenues	\$29,960.35	\$0.00	\$29,960.35	
Total for 490.000 Non-Operating Revenues	\$47,162.96	\$0.00	\$47,162.96	
Services	333.40	0.00	333.40	
Total for Income	\$128,591.42	\$76,250.00	\$52,341.42	168.64%
Cost of Goods Sold	0.00	0.00	0.00	
Gross Profit	\$128,591.42	\$76,250.00	\$52,341.42	168.64%
Expenses				0.00
4000 Reconciliation Discrepancies	610.07	0.00	610.07	
500.000 Operating Expenses				0.00
501.100 Labor				0.00
501.110 Labor For Operations	9,933.51	20,000.00	-10,066.49	49.67%
501.130 Temporary Labor	0.00	1,000.00	-1,000.00	0.00%
Total for 501.100 Labor	\$9,933.51	\$21,000.00	-\$11,066.49	47.30%
501.200 Water Treatment				0.00
Total for 501.200 Water Treatment	\$470.35	\$5,391.60	-\$4,921.25	8.72%
501.300 Transmission and Distribution				0.00
Total for 501.300 Transmission and Distribution	\$184.98	\$190.10	-\$5.12	97.31%
501.400 Maintenance and Repair				0.00
Total for 501.400 Maintenance and Repair	\$175.47	\$5,000.00	-\$4,824.53	3.51%
501.500 Purchased Power	2,117.39	933.37	1,184.02	226.85%
501.600 Telephone/Internet for Operations	130.00	0.00	130.00	
501.700 Customer Accounts	510.53		510.53	
Total for 501.700 Customer Accounts	\$3,650.53	\$3,000.00	\$650.53	121.68%
510.000 Source of Supply				0.00
513.000 Power Purchased for Source	314.96	0.00	314.96	
511.000 Labor & Mat Operating Instal Eq				0.00
Total for 511.000 Labor & Mat Operating Instal Eq	\$0.00	\$0.00	\$0.00	
Total for 510.000 Source of Supply	\$314.96	\$0.00	\$314.96	
530.000 Water Treatment (old)				0.00
531.000 Labor & Mat operating equip				0.00
Total for 531.000 Labor & Mat operating equip	\$2,167.00	\$0.00	\$2,167.00	
532.000 Labor & Mats for Maintenance				0.00
Total for 532.000 Labor & Mats for Maintenance	\$1,029.25	\$0.00	\$1,029.25	
Total for 530.000 Water Treatment (old)	\$3,196.25	\$0.00	\$3,196.25	
540.000 Transmission & Distribution (old)				0.00
541.000 Labor & Mats for operating Equip				0.00
Total for 541.000 Labor & Mats for operating Equip	\$160.21	\$0.00	\$160.21	
542.000 Lab & Mat for Maintenance				0.00
Total for 542.000 Lab & Mat for Maintenance	\$779.39	\$0.00	\$779.39	
Total for 540.000 Transmission & Distribution (old)	\$939.60	\$0.00	\$939.60	
Total for 500.000 Operating Expenses	\$21,113.04	\$35,515.07	-\$14,402.03	59.45%
560.000 Administrative & General				0.00
561.000 Salaries	6,084.72	13,200.00	-7,115.28	46.10%

562.000 Office Supplies & Other Expense	1,052.25		1,052.25	
562.010 Office Maint & Supplies	-0.01	483.39	-483.40	0.00%
562.040 Postage & Box rental	100.00	906.10	-806.10	11.04%
562.050 Software	413.23	261.43	151.80	158.07%
562.060 Licenses & Permits	4,966.92	4,500.00	466.92	110.38%
562.070 Annual Fees/Dues/Memberships	414.20	1,700.00	-1,285.80	24.36%
562.110 Port-A-Potty/Waste Pickup	526.40	680.70	-154.30	77.33%
562.140 Telephone - Administrative	98.07	0.00	98.07	
562.160 Cell Phones and Internet	585.77	674.00	-88.23	86.91%
562.020 Administrative Services	0.00	0.00	0.00	
562.080 Training	0.00	501.05	-501.05	0.00%
Total for 562.000 Office Supplies & Other Expense	\$8,156.83	\$9,706.67	-\$1,549.84	84.03%
563.000 Contractual Services			0.00	
563.100 Legal Attorney			0.00	
563.120 Legal / Litigation	40,481.00	18,000.00	22,481.00	224.89%
563.110 Legal - General Counsel	0.00	500.00	-500.00	0.00%
Total for 563.100 Legal Attorney	\$40,481.00	\$18,500.00	\$21,981.00	218.82%
563.200 Auditor contract	9,045.00	10,000.00	-955.00	90.45%
563.300 Accounting Consultant	293.89	0.00	293.89	
563.400 Engineering	47,929.97	47,929.97	0.00	100.00%
Total for 563.000 Contractual Services	\$97,749.86	\$76,429.97	\$21,319.89	127.89%
565.000 Employee Retirement & Benefits			0.00	
565.100 Payroll Taxes	1,419.03		1,419.03	
565.110 FICA	0.00	2,120.40	-2,120.40	0.00%
565.120 Medicare	0.00	495.92	-495.92	0.00%
565.130 Training Tax	0.00	34.20	-34.20	0.00%
565.140 UI Contributions	0.00	1,094.40	-1,094.40	0.00%
Total for 565.100 Payroll Taxes	\$1,419.03	\$3,744.92	-\$2,325.89	37.89%
565.200 Vacation	214.96	6,000.00	-5,785.04	3.58%
Total for 565.000 Employee Retirement & Benefits	\$1,633.99	\$9,744.92	-\$8,110.93	16.77%
564.000 Property Ins, Injuries & Damage			0.00	
564.400 Insurance Bond	0.00	200.00	-200.00	0.00%
Total for 564.000 Property Ins, Injuries & Damage	\$0.00	\$200.00	-\$200.00	0.00%
Total for 560.000 Administrative & General	\$113,625.40	\$109,281.56	\$4,343.84	103.97%
570.000 Other Operating Expenses			0.00	
573.000 Other Operating Expenses			0.00	
573.100 Vehicle Operation OPS	354.43	1,600.00	-1,245.57	22.15%
573.200 Misc. Expense	203.84	80.00	123.84	254.80%
Total for 573.000 Other Operating Expenses	\$558.27	\$1,680.00	-\$1,121.73	33.23%
Total for 570.000 Other Operating Expenses	\$558.27	\$1,680.00	-\$1,121.73	33.23%
590.000 Non-Operating Expenses			0.00	
595.000 Mendo Co Collection Fee (2%)	16.47	7,427.00	-7,410.53	0.22%
594.130 >40 Year	0.00			
Total for 590.000 Non-Operating Expenses	\$16.47	\$7,427.00	-\$7,410.53	0.22%
594.100 Restricted Assets Projects	324.22	0.00	324.22	
Total for Expenses	\$136,247.47	\$153,903.63	-\$17,656.16	88.53%
Net Operating Income	-\$7,656.05	-\$77,653.63	\$69,997.58	9.86%
Other Income	0.00	0.00	0.00	
Other Expenses			0.00	
596.000 Investment Charges / Bank Fees	120.00	0.00	120.00	
Total for Other Expenses	\$120.00	\$0.00	\$120.00	
Net Other Income	-\$120.00	\$0.00	-\$120.00	
Net Income	-\$7,776.05	-\$77,653.63	\$69,877.58	10.01%
Net Income Excluding Non-Operating Income	-\$54,205.37	-\$77,653.63	23,448.26	

Budgeted item updated
to carry over from
2023/2024 budget

removed \$28394, error in
original budget

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**OLD BUSINESS: C. DISCUSSION AND OR ACTION:** REPORT FROM THE PROP 218 COMMITTEE.  
CONSIDER RESOLUTION 2025-4 – ESTABLISHING PROCEDURES FOR THE SUBMISSION AND TABULATION  
OF PROTESTS IN CONNECTION WITH THE ONE-TIME FEE FOR THE 2002 ASSESSMENT REFUND AND  
LITIGATION SETTLEMENT PURSUANT TO ARTICLE XIID OF THE CALIFORNIA CONSTITUTION, AS WELL AS  
NOTICE OF PUBLIC HEARING  
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Update on the 2024 Upgrade and Sustainability Assessment Direct Billing:

- On 1/27/25, the District opened a new money market account dedicated to the 2024 Assessment revenue.
- On 2/17/25, the District mailed 299 invoices to parcel owners with a due date of 4/10/25.
 - As of 3/6/25, the District has received remittances totaling \$23,617.32 from 90 parcel owners (approximately 31% of the payable received from approximately 30% of parcel owners)
 - \$52,972.56 is receivable from the remaining 209 parcel owners.
- Two invoices have been returned as undeliverable with no forwarding address, and three former parcel owners have notified the District of sales, with no address for the new owners. The District will pursue assessments from these parcels in FY 2025 when updated records are available from the County.

Update on the 2002 Upgrade and Sustainability Assessment:

- The majority of assessments for \$71.54 per parcel were included in property tax bills issued by Mendocino County on 12/1/24 with a due date of 4/10/25.
- 22 parcels were not issued property tax bills due to Mendocino County's Low Value Exemption.
 - On 2/21/25, the District mailed invoices to the owners of these parcels with a due date of 4/10/25.
- As of 3/6/25, the District has received \$0 of the \$1,573.88 due.

2002 Assessment Refund and Litigation Settlement

Moore v. Irish Beach Water District, Mendocino County Superior Court,
Case No. SCUk CVG 09-54665

Filed 09/10/2009

Relevant Items at issue in the 2009 Moores v. Irish Beach Water District Litigation

- 2002 Proposition 218 included 3 items in the assessment of 459 parcels
 - Systemwide Capital Improvement
 - e.g Replace Storage Tanks 1,3, improve pump stations & water mains, raw waterline
 - Mallo Pass Capital Improvements
 - Development of new water supply from Mallo Pass Creek
 - Capital Replacements
 - Replacement of fixed assess with lives >40 years
- Drilling of T5 well and interpretation of the IBWD easement at the location.

Moore v. Irish Beach Water District Litigation *Relevant Trial Court Decisions (2017)*

- Phase 1 Trial Judgement
 - Liability for Inverse Condemnation by building T5 Well, exceeding the scope of the easement
- Phase 2 Trial Judgement
 - Damages for Inverse Condemnation by building T5 Well, exceeding the scope of the easement
- Phase 3 Trial Judgement
 - Breach 2002 agreement by not building Mallo Pass project
 - 2002 Prop 218:
 - 1) Mallo Pass Assessment to be refunded to property owners because no present Mallo Pass Permit/Project
 - 2) System-Wide Assessment to end in 2017 and to be refunded to property owners
 - 3) Capital Replacement Assessment Funding Ceiling lowered and over assessments refund to property owners.

Including the 2002 Prop 218 items, Trial Court Judgment was for approx. \$2,380,000 or \$11,400 per customer.

1.9M for inverse condemnation and \$480K for Prop 218 assessment refunds

Please refer to the IBWD website for additional information regarding *Moore v. Irish Beach Water District Litigation*.

Moore v. Irish Beach Water District Litigation

Relevant 2021 Appeals Court Opinion

- **Liability for Inverse Condemnation by building T5 Well**
 - District exceeded scope of the existing easement when it built the T5 Well in 2008.
 - District did not take any water rights or water-related facilities from the Moores when it built the T5 Well.
- **Damages for Inverse Condemnation by building T5 Well**
 - Damages and attorney's fees awarded to Moores by the trial court, which included water rights, were reversed by the Court of Appeals.
- **Breach 2002 agreement by not building Mallo Pass project**
 - Trial court judgment against the District (including damages) reversed and directed that judgment be entered in favor of District.
- **2002 Prop 218:**
 - NOT Appealed: Mallo Pass Assessment account balance to be refunded because no present Mallo Pass Permit/Project
 - NOT Appealed: System-Wide Assessment to end in 2017 and account balance to be refunded
 - Trial court judgment as to Capital Replacement Assessment was reversed and directed that judgment be entered in favor of the District

Please refer to the IBWD website for additional information regarding Moores vs. Irish Beach Water District litigation.

Moore v. Irish Beach Water District Litigation

Financial implications

- Appeals Court remanded case back to Superior Court for proceedings consistent with Appeals Court opinion.
- Inverse Condemnation Judgement
 - IBWD agreed to a settlement payment of \$25,000 in return for well easement.
 - In the final judgement, Moores awarded \$16,667.13 for various legal fees and costs
 - Moores awarded an additional \$65,598 in legal fees and costs related to the Inverse Condemnation/T5 well case
- Reimbursement of balances of Systemwide and Mallo Pass 2002 Prop 218 funds to lot owners (detailed in subsequent slides)

Impact to Mallo Pass and Systemwide 2002 Prop 218 Funds

- In the Phase 3 portion of the litigation, an analysis of expenditures in each of the 218 accounts was presented to the court
- The trial court deemed certain expenditures to be improper or unsupported and added those expenditures with interest back to the respective account balances
 - While the expenditures were needed to complete the projects, they were not specifically called-out line items in the engineering report supporting the assessments
 - Examples of expenditures found to be inappropriate by the trial court are the unanticipated cost of replacing Tank 1 foundation and the purchase of special excavator as it was found that underground power lines were co-located with waterlines
- Court Judgment, the Mallo Pass and Systemwide funds were assigned a corrected balance as of Feb. 29 , 2016 to be refunded
 - Mallo Pass assessment fund \$432,792
 - Systemwide assessment fund \$170,829

Refund Calculations

- Calculations have been reviewed by outside forensic accounting firm, Sugarman & Co.
- Sugarman accountants have verified and agree with the analysis and refund calculations.

Mallo Pass Account

Description	Amount	IBWD Balance	Corrected Balance	Comments
IBWD Balance as of 30 SEP 2015		260,908	260,908	Last date of accounting in report presented during litigation
Income retained by IBWD	13,066	260,908	273,974	Per report presented during litigation
Inappropriate withdrawals	119,001	260,908	392,975	Per report presented during litigation
2016 Assessment estimated in Report	39,817	300,725	432,792	Matches 2017 Judgment
POST-JUDGEMENT				
correction for actual 2016 assess	(117)	300,608	432,675	
Reimbursed Mallo Pass for Disallowed Legal Expenses from Operating Cash	110,000	410,608	432,675	Reimbursement has no effect of corrected; accounted for in inappropriate withdrawals
Actual Earned Interest to Date	35,033	445,641	467,708	
Interest Owed per Judgment	68,435	445,641	536,143	Net Account deficit of \$90,502
Interest* due on post-judgement deficit	21,090	445,641	557,824	
Interest* Due for disallowed legal expenses	860	445,641	558,684	From date of Judgement to date of reimbursement
Owed to Mallo Pass Account	113,043			

*Calculated based on 1 year treasury note compounded every 28 days

Systemwide Account

Description	Amount	IBWD Account Balance	Corrected Balance	Comments
Account Balance as of 30 SEP 2015		4,633	4,633	Last day of accounting presented during litigation
Income retained by IB	7,773		12,406	Per Report presented during litigation
Inappropriate Withdrawals	118,930		131,336	Per Report presented during litigation
Est. 2016 Assessment in Court Report	39,494		170,830	Matches 2017 Judgment
POST-JUDGEMENT				
Correction for Actual Assessment (2016)	(1,173)	42,954	169,657	
Reimburse Sys Wide for Excavator from Operating Cash (2015)	25,845	69,001	169,657	Reimbursement has no effect of corrected; already accounted in Inappropriate Withdrawals
Earned Interest (2015-2017)	202	68,631	169,860	
Actual Final Assessment (2017)	38,535	107,536	208,395	
Spent for Raw Waterline (2016-2017)	(21,055)	86,481	187,3339	
Payback loan from >40 for Tank 1 (2017)	(60,293)	26,188	127,046	2 payments of 10,293 and 50,000
Transfer from Systemwide to Operating Cash Tank 2 improvements (2017)	(26,188)	0	127,046	Expense not applicable to Systemwide
Interest* 3/2016 to 11/2017 on Judgement amount above actual balance	1715		128,761	
2017-2024 interest* on balance	25,269		154,030	
Total Owed Systemwide Account	154,030			

*calculated based on 1 year treasury note compounded every 28 days

Judgment Summary

Item	Amount (\$)	Current Assets (\$)	Amount Needed (\$)
Inverse Condemnation Settlement	25,000	0	25,000
Legal Fees	65,598	0	65,598
Other Legal Fees	16,667	0	16,667
Total Inverse Condemnation	107,265	0	107,265
Mallo Pass Account	558,684	445,641	113,043
Systemwide Account	154,030	0	154,030
TOTAL 2002 Prop 218	712,714	445,641	267,073

Apportionment of Prop 218 Reimbursements

- Some parcels did not pay all Prop 218 assessments between 2002 and 2017
 - 405 Parcels paid all assessments. Each parcel paid:
 - 14 assessment years for Mallo Pass
 - 15 assessment years for Systemwide
 - 44 Parcels in Unit 9 did not pay assessments for Systemwide until 2007, per 2002 settlement agreement, but paid all assessments for Mallo Pass. Each parcel paid:
 - 14 assessment years for Mallo Pass
 - 11 assessment years for Systemwide
 - 10 Parcels in Cluster Homes stopped payment for all assessments in 2012. Each parcel paid:
 - 9 assessment years for each of Mallo Pass and Systemwide

Apportionment of 218 Reimbursements

- The amounts to be reimbursed to each category of parcel are calculated from percentages of Mallo Pass and Systemwide assessments paid by category of parcel
 - Parcel list generated from assessment rolls 2003 onward. There were no changes in parcels assessed during this period
 - Subsequently merged parcels will be treated as individual parcels
- This is further subdivided between undeveloped parcels and IBWD customer parcels as district is responsible for inverse condemnation settlement costs
- Undeveloped parcels are to receive a total of \$384,705 that will be paid from currently available funds

	Total Amount to be Reimbursed	Portion to parcels that paid all assessments	Portion to Unit 9 parcels	Portion to Cluster home parcels
Mallo Pass Account	558,684	496,822 (88.93%)	53,976 (9.66%)	7,886 (1.41%)
Systemwide Account	154,030	140,733 (91.37%)	11,212 (7.28%)	2,085 (1.35%)
Total to be Reimbursed	712,714	637,555	65,188	9,971
Number of parcels		405	44	10
Amount to be reimbursed per parcel		1,574	1,482	997
Unconnected parcels		200	40	10
Connected parcels		205	4	-
Total owed to Unconnected parcels	384,075	314,842	59,262	9,971
Total owed to Connected Parcels	328,639	322,713	5,926	

Settlements Summary

Customer

- Per court judgement, to pay customers their portion of the Prop 218 reimbursement and collect funds for Inverse condemnation settlement, each customer would pay district 1-time fee of \$1,795 or 1,597 (Unit 9):

At a later date, receive a payment of \$1,574 for customer parcels that paid all assessments

At a later date, receive a payment of \$1,482 for customer in Unit 9

	Customers that paid all assessment	Unit 9 Customers
Total amount needed from customers to pay off litigation settlement	107,265	107,265
Total amount needed from customers to pay off Mallo Pass	113,043	113,043
Total amount needed from customers to pay off Systemwide	151,858	2,173
Each customer would pay for litigation settlement	513	513
Each customer would pay for Mallo Pass	541	541
Each customer would pay for Systemwide	741	543
Total Owed by each customer	1,795	1,597
Each customer would receive	1,574	1,482
Net	(221)	(115)

Settlements Summary

Customer Option

- If customers apply their portion of the judgement payment from Mallo Pass and Systemwide, the District will pay customer’s portion of \$25,000 settlement (cost savings due to simplification of administrative activities). Each would be responsible for a single payment of \$101 (\$4 credit for Unit 9 Customers).

	Customers that paid all assesement	Unit 9 Customers
Total amount needed from customers to pay off litigation settlement (reduced for \$25,000 inverse condemnation settlement)	82,265	82,265
Total amount needed from customers to pay off Mallo Pass	113,043	113,043
Total amount needed from customers to pay off Systemwide	151,858	2,173
Each customer would pay for litigation settlement	394	394
Each customer would pay for Mallo Pass	541	541
Each customer would pay for Systemwide	741	543
Total Owed by each customer	1675	1482
Customer selects to apply Prop 218 reimbursement to settlement	(1,574)	(1,482)
Net per Customer	(101)	4

Fee Implementation

- Pursuant to the final judgment in *Moore v. Irish Beach Water District*, Mendocino County Superior Court, Case No. SCUK CVG 09-54665, the district is required to implement a one-time fee to cover judgement and settlement costs. The fee is based on:
 - The total cost of settlement obligations.
 - The number of affected parcels.
 - Structured to minimize the financial burden on property owners while ensuring compliance with court mandates.
- This one-time fee is not a recurring charge and will be collected solely to fulfill the settlement requirements.

Prop 218 Process

- This one-time fee is subject to California proposition 218, majority protest process.
- **Notice of Proposed Fee and Public Hearing**
 - District will mail to each connected parcel a Notice of Proposed Fee and Public Hearing
- **Submission of protests**
 - Any owner of identified parcels upon which the fee is proposed may submit a written protest against the proposed fee by May 2, 2025
- **Tabulation of the protests.**
 - At the conclusion of the public hearing, the District shall tabulate all valid written protests received. If a majority of the property owners of the identified parcels submit written protests, the District shall not impose the proposed fee
- **Public Hearing**
 - The public hearing shall be conducted on May 10, 2025, at 10:00 AM, located at Rex Dunning Firehouse, 15401 Forest View Road, Manchester, CA 95459
 - During the hearing, any interested person may present oral or written testimony regarding the proposed fee
 - The Board of Directors shall consider all protests and other comments before making a final decision

Proposed Fee Summary

- Implement a one-time fee per connected parcel of
 - \$1795.00 per connected parcel in units 1 thru 8
 - \$1597.00 per connected parcel in Unit 9.
- Connected parcel in units 1 thru 8 will, at a later date, receive a Prop 218 related judgement refund of
 - \$1574.00 per connected parcel in units 1 thru 8
 - \$1482.00 per connected parcel in Unit 9.
- Connected parcels will be given an option to apply their portion of the Prop 218 related judgement refund to the one-time fee. If selected,
 - connected parcels in Units 1-8 will be charged a one-time fee of \$101.00
 - connected parcels in Unit 9 will receive one-time credit of \$4.00
 - This is a reduction of \$120 owed versus paying the full amount and receiving the refund at a later date.
- Unconnected parcels will receive refunds totaling \$384,705 that will be paid from currently available funds
 - \$1574.00 per unconnected parcel in units 1 thru 8
 - \$1482.00 per unconnected parcel in Unit 9.
 - \$997 per unconnected parcel for select cluster home parcels

BACKUP: Apportionment of 218 Reimbursements

- The total number of assessments paid by each category of parcel was divided by the total number of assessments across all categories to attribute the fraction of total amount collected to each category of parcel
 - Assessments for Mallo Pass were terminated in 2016
 - Assessments for Systemwide were terminated in 2017

	Number of Parcels (APN)	% of reimbursement to each group by the following percentages	Fraction of Total	Unit 9 parcels Systemwide	Unit 9 parcels Mallo Pass	Clusterhome Parcels	Number of Parcels that Paid Assessments
Parcels that paid all assessments.	405	88.24%	628,865.71				
Unit 9 parcels that did not pay assessments until 2007 per 2002 settlement agreement	44	9.59%	68,321.21				
Moore's Parcels near Clusterhomes	10	2.18%	15,527.55				
Total Parcels	459						
Fiscal Year Collected	Assesment #	Parcels that paid all assessments Systemwide	Parcels that paid all assessments Mallo Pass	Unit 9 parcels Systemwide	Unit 9 parcels Mallo Pass	Clusterhome Parcels	Number of Parcels that Paid Assessments
2002-03	1	405	405		44	10	459
2003-04	2	405	405		44	10	459
2004-05	3	405	405		44	10	459
2005-06	4	405	405		44	10	459
2006-07	5	405	405		44	10	459
2007-08	6	405	405		44	10	459
2008-09	7	405	405		44	10	459
2009-10	8	405	405		44	10	459
2010-11	9	405	405		44	10	459
2011-12	10	405	405		44	10	449
2012-13	11	405	405		44	10	449
2013-14	12	405	405		44	10	449
2014-15	13	405	405		44	10	449
2015-16	14	405	405		44	10	449
2016-17	15	405	405		44	10	405
		# of Assesemnts Collected	# of Assessments Collected	# Assessments Collected		# Assessments Collected	Total # of Assessments Collected
	For Systemwide	6075		484		90	6649
	For Mallo Pass		5670		616	90	6376
				Unit 9 parcels Systemwide	Unit 9 parcels Mallo Pass	Clusterhome parcels.	
	For Mallo Pass		88.93%	0.00%	9.66%	1.41%	100.00%
	For Systemwide	91.37%	7.28%	0.00%	0.00%	1.35%	100.00%

RESOLUTION NO. 2025-04

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE IRISH BEACH WATER DISTRICT ESTABLISHING PROCEDURES FOR THE SUBMISSION AND TABULATION OF PROTESTS IN CONNECTION WITH THE ONE-TIME FEE FOR THE 2002 ASSESSMENT REFUND AND LITIGATION SETTLEMENT PURSUANT TO ARTICLE XIID OF THE CALIFORNIA CONSTITUTION

WHEREAS, Proposition 218 was adopted on November 6, 1996, adding Articles XIIC and XIID to the California Constitution; and

WHEREAS, Article XIID of the California Constitution requires that, prior to imposing or increasing any property-related fee or charge, an agency must provide written notice to the record owner of each identified parcel upon which the fee or charge is proposed, conduct a public hearing, and consider all protests against the proposed fee or charge; and

WHEREAS, the Irish Beach Water District (District) Board of Directors (Board) seeks to establish clear procedures for the submission and tabulation of protests in connection with the proposed one-time property-related fee for the 2002 Assessment Refund and Litigation Settlement, as mandated by the judgment in *Moore v. Irish Beach Water District*, Mendocino County Superior Court, Case No. SCUJ CVG 09-54665, dated February 8, 2024; and

WHEREAS, the Board believes it to be in the best interest of the District to record its decisions regarding the implementation of the provisions of Proposition 218 relating to the fee and to provide the community with a guide to those decisions and how they were reached; and

WHEREAS, the District desires to ensure that these procedures comply with the requirements set forth in Article XIID of the California Constitution and other applicable laws.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Irish Beach Water District as follows:

Section 1. **Notice of Proposed Fee and Public Hearing:**

The District shall mail a notice of the proposed one-time fee to the record owner of each identified parcel upon which the fee is proposed. This notice shall include:

- The amount of the fee proposed for each parcel.
- The basis upon which the amount of the proposed fee was calculated.
- The reason for the proposed fee.
- The date, time, and location of the public hearing on the proposed fee.

The notice shall be mailed at least 45 days prior to May 2, 2025.

Section 2. **Submission of Protests:**

- Any record owner of a parcel upon which the fee is proposed may submit a written protest against the proposed fee.
- Protests must be in writing, identify the parcel for which the protest is submitted, and be signed by the record owner.
- Protests may be mailed or delivered in person to the District's office, provided they are received by **May 2, 2025**.

Section 3. **Tabulation of Protests:**

- At the conclusion of the public hearing, the District shall tabulate all valid written protests received.

- An impartial person designated by the District, who does not have a vested interest in the outcome of the proposed fee, shall oversee the tabulation.
- If a majority of the property owners of the identified parcels submit written protests, the District shall not impose the proposed fee.

Section 4. **Public Hearing Procedures:**

- The public hearing shall be conducted on **May 10, 2025, at 10:00 AM, located at Rex Dunning Firehouse, 15401 Forest View Road, Manchester, CA 95459.**
- During the hearing, any interested person may present oral or written testimony regarding the proposed fee.
- The Board of Directors shall consider all protests and other comments before making a final decision.

Section 5. **Record Keeping:**

- All written protests and a record of the tabulation shall be maintained by the District for a minimum of **two years** following the date of the public hearing.

The foregoing Resolution No. 2025-04 was considered and adopted by the Directors of the Irish Beach Water District at their meeting held March 8, 2025, by the following vote:

AYES ____

NOES ____

ABSENT ____

ABSTAIN ____

ATTEST:

Board President, Irish Beach Water District

Board Secretary



Notice of Public Hearing
2002 Assessment Refund and Litigation Settlement Fee
Moores v. Irish Beach Water District Mendocino County Superior Court, Case No. SCUk CVG 09-54665

PUBLIC HEARING

Notice is hereby given that the Board of Directors (Board) of the Irish Beach Water District (District) will hold a public hearing on a proposed one-time 2002 Assessment Refund and Litigation Settlement Fee for properties within the District. The public hearing will be held:

Date: May 10, 2025

Time: 10:00 AM

Location: Rex Dunning Firehouse, 15401 Forest View Road, Manchester, CA 95459

At this public hearing, the Board will consider the proposed fee and hear comments from all interested persons. The public is encouraged to attend.

The public hearing will be held in accordance with Article XIID of the California Constitution (Proposition 218) and in compliance with the procedures adopted by the Board's resolution on March 08, 2025.

You may find more information about the proposed fee, the procedures, and other related documents on the District's website: <https://www.ibwd.org>. If you wish to object to this fee on the grounds that you allege it does not comply with the California Constitution please submit a written objection to Irish Beach Water District by May 2, 2025. The objection must specify the grounds on which you are alleging noncompliance with the California Constitution and include an address where we can respond to your concern(s) in writing. If you fail to submit a timely objection in writing your right to challenge the fee will be barred.

Purpose of the Proposed Fee

Pursuant to the judgment in *Moores v. Irish Beach Water District*, Mendocino County Superior Court, Case No. SCUk CVG 09-54665, dated February 8, 2024, the District is required to implement the 2002 Assessment Refund and Litigation Settlement. To satisfy this requirement, a one-time fee of \$1795.00 will be assessed per connected parcel in Units 1 through 8 and \$1597.00 per connected parcel in Unit 9. Connected parcels in Units 1 through 8 will, at a later date, receive a refund for their portion of the Prop 218 related judgement of \$1574.00 per connected parcel in Units 1 through 8 and \$1482.00 per connected parcel in Unit 9. This represents a net amount owed of \$221.00 per connected parcel in Units 1 through 8, and \$115.00 per connected parcel in Unit 9.

Owners of connected parcels will also be provided with an option to apply their portion of the Prop 218 related judgement reimbursement to the one-time fee. If selected, connected parcels in Units 1-8 will be assessed a one-time fee of \$101.00 and connected parcels in Unit 9 will receive one-time credit of \$4.00. Selecting this payment option represents a net payment reduction of \$120.00 for the simplification of administrative actions versus the full payment amount followed by full refund.

The fee is based on:

- The total cost of settlement obligations.
- The number of affected parcels.
- A structure designed to minimize the financial burden on property owners while ensuring compliance with court mandates.

This one-time fee is not a recurring charge and will be collected solely to fulfill the settlement requirements.

Proposition 218 Protest Process

Property owners may submit written protests against the proposed fee. A valid written protest must:

- Be in writing and include the property owner's name, parcel number, and signature.
- Clearly state opposition to the proposed one-time fee.
- ***Be received by the District before the close of the public hearing on May 10, 2025.***

How to Submit a Written Protest

By Mail:

Irish Beach Water District
P.O. Box 67
Manchester, CA 95459

Drop-Off Location:

A locked mailbox is available near the entrance of the firehouse:
Rex Dunning Firehouse
15401 Forest View Road
Manchester, CA 95459

Public Hearing Process

At the public hearing, the Board will consider all written protests. If a majority of property owners submit valid written protests, the proposed fee will not be adopted. If fewer than a majority protest, the Board may vote to approve the fee.

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**NEW BUSINESS: A. DISCUSSION AND OR ACTION: CONSIDER RESOLUTION 2025-5 – DOCUMENTING THE DECISION TO MODIFY RESOLUTION 2002-02 - PERTAINING TO DELINQUENT ACCOUNTS.**  
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Resolution Number 2025-05

**Resolution of the Board of the Irish Beach Water District Board of Directors
 Documenting the Decision to Modify Resolution 2002-02 - Pertaining to Delinquent Accounts**

WHEREAS, on March 9, 2002, the Irish Beach Water District Board of Directors adopted Resolution 2002-02 establishing a standard procedure for processing of delinquent accounts; and

WHEREAS, pursuant to Government Code section 66013, the Irish Beach Water District (the "District") is authorized to impose fees for water connections, and to impose capacity charges for public facilities in existence at the time the charge is imposed or for new facilities to be acquired or constructed in the future that are of proportional benefit to the person or property being charged; and

WHEREAS, said connection fees and capacity charges are not "taxes" as defined in Section 1, paragraph(e) of Article XIII C of the California Constitution (commonly referred to as "Proposition 26") because said fees are imposed for a specific service provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable cost to the District of providing the service; and/or the fee is imposed for a specific government service provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable cost to the District of providing the service; and

WHEREAS, California Environmental Quality Act (CEQA) Guidelines section 15273 state that CEQA does not apply to the establishment, modification, structuring, restructuring, or approval of rates, tolls, fares, or other charges by public agencies which the public agency finds are for the purpose of: 1. Meeting operating expenses; 2. Purchasing or leasing supplies, equipment, or materials; 3. Meeting financial reserve needs and requirements; 4. Obtaining funds for capital projects, necessary to maintain service within existing service; and

WHEREAS, the District's current disconnection fee is less than the estimated reasonable cost of materials and labor necessary to complete disconnections and reconnections to the water system, and the security deposit does not reflect an accurate estimate of average charges for two billing periods.

NOW, THEREFORE, IT IS RESOLVED that from the time of adoption of this resolution, reconnection fees will be as follows:

	3/4"	1"
Labor (Workers, Admin., Manager, Benefits)	\$236	\$236
Indirect Costs	\$34	\$34
Total Reconnection Fee	\$270	\$270

AND BE IT FURTHER RESOLVED that from the time of adoption of this resolution, security deposits will be as follows:

	Per Billing Period	Total for Two Billing Periods
Average Customer Water Usage	\$61	\$122
Water Service	\$217	\$434
Total Security Deposit		\$556

AND BE IT FURTHER RESOLVED that the last bullet in Resolution 2002-02 be amended to reflect current reasonable costs of reconnection and monthly billing for security deposit as follows:

Prior to reconnection of any customer disconnected for delinquent charges, all past due charges (see above) must be paid, a \$417 delinquent account reconnection fee must be paid, and a \$514 (approximately 2 billing periods) security deposit must be paid. Security deposits shall be held by the District for a five-year period. If after five years a customer pays all billings on time and the account is not allowed to become delinquent, the security deposit shall be applied as a credit against future bills.

AND BE IT FURTHER RESOLVED that the Board of Directors shall review the reconnection fee annually in conjunction with the budget formulation process and revise the fee if necessary;

AND BE IT FURTHER RESOLVED that if any section, subsection, clause, phrases, or portion of this resolution is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this resolution.

This resolution becomes effective 45 days after notification by posting on kiosks and the District website, IBWD.org, of the adoption of this resolution. Pursuant to Government Code section 53759, the District shall mail notice of such reconnection fee increase to all landowners in the District that a 120-day statute of limitations period applies to legal challenges to any connection fee increases related to water service.

The foregoing Resolution No. 2025-05 was considered and adopted as amended by the Directors of the Irish Beach Water District at their meeting held March 8, 2025, by the following vote:

Ayes:

Noes:

Abstain:

Absent:

ATTEST:

Board President, Irish Beach Water District

Board Secretary

Attachment A: Resolution 2002-2 Establishing a Standard Operating Procedure for Processing Delinquent Accounts

Resolution # 2002-02
Resolution of the Board of the Irish Beach Water District Establishing a
Standard Procedure for Processing of Delinquent Accounts

WHEREAS, the Irish Beach Water District from time-to-time experiences delinquent water service accounts that are not paid by customers connected to the water system by the due date for such billings; and

WHEREAS, the Irish Beach Water District from time-to-time experiences difficulty collecting payment from customers of the water district, and

WHEREAS, the Irish Beach Water District resolves that all delinquent accounts will be consistently and fairly processed.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District, after a duly noticed public meeting held on this date, hereby adopts the following procedure for the processing of Delinquent Accounts. This resolution supersedes Resolution 91-2 and provides direction for implementation of Resolutions 98-2 and 98-3.

- Accounts not paid within 30 days of billing will be considered delinquent and be assessed a penalty of 10% of water, standby, facility, assessment and other charges which are delinquent (Water Code 35470.5).
- ~~Accounts not paid within 60 days of billing will be assessed a 1 & 1/2% per month interest charge on any unpaid delinquent balances (Water Code 35470.5).~~ Rescinded by Resolution 2007-4 on May 12, 2007.
- Customers with accounts not paid within 90 days of billing will be given a 30-day notice of disconnection. Such notices shall indicate that water service for accounts over 120 days old will be turned off and unpaid balances are subject to being turned over to the County for collection on the County Tax rolls (see Resolution 98-2). Such notices shall be provided by registered mail.
- Water service will be turned off to customers with accounts not paid within 120 days of initial billing and that have been provided a 30-day disconnection notice. All applicable charges shall continue to be assessed and billed to disconnected accounts.
- Houses that have had water service disconnected because of account delinquency will be reported to the County Health and Safety Officer for appropriate action.
- Customers who tamper with IBWD turned off water connections (as indicated by meter readings) will be charged a \$75 tampering fine and the IBWD will secure or remove the water meter to prevent further tampering.
- Accounts not paid within 120 days of initial billing and that have been provided a 30-day disconnection notice are subject to being turned over to the County for collection as part of the County Tax roll in accordance with the contract with the County (see Resolution 98-3).
- In a situation where an owner's account is delinquent, but the home is rented, and the tenant has maintained current water bills and is not delinquent, late penalties and interest charges shall be applied against the owner's overdue balances only. In such cases water service will not be disconnected, however such overdue accounts are subject to being turned over to the County for collection as part of the County Tax roll.
- In those situations where a tenant is responsible for payment of water bills, the Irish Beach Water District holds an owner ultimately responsible for payment of water bills. In cases where a tenant has become delinquent, all notices

of late penalties, interest charges and disconnection, as outlined above, shall also be provided to the owner of the property.

- Prior to reconnection of any customer disconnected for delinquent charges, all past due charges (see above) must be paid, a ~~\$100~~ \$417 delinquent account reconnection fee must be paid, and a ~~\$200~~ \$514 (approximately 2 billing periods) security deposit must be paid. Security deposits shall be held by the District for a five-year period. If after five years a customer pays all billings on time and the account is not allowed to become delinquent, the security deposit shall be applied as a credit against future bills. **Amended by Resolution 2025-05 on March 8, 2025.**

The foregoing Resolution No. 200202 was considered and adopted by the Directors of the Irish Beach Water District at their regular meeting held March 9, 2002 by the following vote:

Ayes: Poling, Burmania, Frame, Whitaker, Wolfe

Noes: None

Abstain: None

Absent: None

March 9, 2002

Ronald E. Frame
Ron Frame, Chairman

Stephen Whitaker
Secretary to the Board

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**COMMUNICATIONS AND CORRESPONDENCE**  
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January 24, 2025 communication from Ken Terry

February 12, 2025 communication from Bill Moores


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**CONSENT CALENDAR**

- A. TREASURER REPORT, CHECKS ISSUED.
- B. OPERATIONS REPORT.
- C. SPECIAL ASSISTANT TO THE BOARD REPORT – AUGUST 26, 2025 ELECTION: TWO IBWD BOARD OF DIRECTORS POSITIONS.
- D. APPROVAL OF MINUTES: JANUARY 11, 2025 REGULAR MEETING.

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A. TREASURER REPORT, CHECKS ISSUED

The Treasurer's report is unavailable due to an issue that developed when QuickBooks Online was linked to District financial accounts (duplicate postings). The report will be available for the next Board meeting.

Irish Beach Water District Checks/Payments

January 2025

Date	Transaction Type	Num	Name	Memo/Description	Account #	Account	Debit	Credit
01/02/2025	Bill Payment (Check)	12947	California Rural Water Association	Annual Membership 2025/26	105.10	105.10 Cash in Bank - RCU		662.00
					2000	2000 Accounts Payable	662.00	
							\$ 662.00	\$ 662.00
01/02/2025	Bill Payment (Check)	12948	SCI Consulting Group	Engineering Assessment/ Prop 218	105.10	105.10 Cash in Bank - RCU		26,246.75
					2000	2000 Accounts Payable	26,246.75	
							\$ 26,246.75	\$ 26,246.75
01/02/2025	Bill Payment (Check)	12950	Matthew L. Emrick	Legal Counsel	105.10	105.10 Cash in Bank - RCU		3,003.00
					2000	2000 Accounts Payable	3,003.00	
							\$ 3,003.00	\$ 3,003.00
01/02/2025	Check	ACH	CPA	Check #9504	105.10	105.10 Cash in Bank - RCU		68.02
				Check #9504	563.30	General:Contractural Services:Accounting Consultant	68.02	
							\$ 68.02	\$ 68.02
01/06/2025	Bill Payment (Check)	12951	Casie Smith	Consulting Services	105.10	105.10 Cash in Bank - RCU		630.00
					2000	2000 Accounts Payable	630.00	
							\$ 630.00	\$ 630.00
01/06/2025	Check	13323	Charles L. Acker	Dec 24 payroll paid Jan 6, 2025 Jm.	105.10	105.10 Cash in Bank - RCU		66.14

Dec 24 payroll	561.00	General:Salaries	72.56
Dec 24 payroll	501.11	For Operations	0.00
Dec 24 payroll	573.10	Operating Expenses:Vehicle Operation	0.00
Dec 24 payroll	210.10	WH Payable	0.00
Dec 24 payroll	210.10	WH Payable	0.00
Dec 24 payroll	210.20	Payable	4.50
Oct 24 payroll	210.30	Payable	1.05
Oct 24 payroll	210.50	Payable	0.00
Oct 24 payroll	210.40	Payable	0.87
			<hr/>
			\$ 72.56 \$ 72.56

01/06/2025 Check 13324 Robert J. Dial Dec 24 payroll paid 01/06/25 processed by Schwindt CPA. Posted by JM 105.10 105.10 Cash in Bank - RCU 547.73

Dec 24 payroll	501.11	501.110 Operating Expenses:Labor: Labor For Operations	585.48
Dec 24 payroll	573.10	Operating Expenses:Vehicle Operation	14.07
Dec 24 payroll	210.10	WH Payable	0.00
Dec 24 payroll	210.20	Payable	36.30
Dec 24 payroll	210.30	Payable	8.49
Dec 24 payroll	210.40	Payable	7.03
Dec 24 payroll	210.50	Payable	0.00
			<hr/>
			\$ 599.55 \$ 599.55

01/06/2025 Check 13325 Khadine Forbes Dec24 payroll paid 01/6/25 processed by Schwindt CPA posted JM 105.10 105.10 Cash in Bank - RCU 772.65

Dec 24 payroll	561.00	General:Salaries	832.97
Dec 24 payroll	573.10	Operating Expenses:Vehicle Operation	13.40
Dec 24 payroll	565.20	General:Employee Retirement &	0.00
Dec 24 payroll	210.10	WH Payable	0.00
Dec 24 payroll	210.20	Payable	51.64

Dec 24 payroll	210.30	Payable	12.08
Dec 24 payroll	210.40	Payable	10.00
Dec 24 payroll	210.50	Payable	0.00
Dec 24 payroll	501.70	501.700 Operating Expenses:Customer Accounts	
		\$ 846.37 \$	846.37

Dec 24 payroll paid 1/6/25 jm Processed by Schwindt CPA	105.10	105.10 Cash in Bank - RCU	416.37
Dec 24 payroll	561.00	General:Salaries	456.79
Dec 24 payroll	565.20	General:Employee Retirement &	0.00
Dec 24 payroll	210.20	Payable	28.32
Dec 24 payroll	210.30	Payable	6.62
Dec 24 payroll	210.40	Payable	5.48
		\$ 456.79 \$	456.79

Dec 24 payroll paid 1/06/2025 processed by schwindt CPA Posted jm	105.10	105.10 Cash in Bank - RCU	749.50
Dec 24 payroll	501.11	For Operations	806.10
Dec 24 payroll	565.20	General:Employee Retirement &	0.00
Dec 24 payroll	573.10	Operating Expenses:Vehicle Operation	14.74
Dec 24 payroll	210.10	WH Payable	0.00
Dec 24 payroll	210.20	Payable	49.98
Dec 24 payroll	210.30	Payable	11.69
Dec 24 payroll	210.50	Payable	0.00
Dec 24 payroll	210.40	Payable	9.67
		\$ 820.84 \$	820.84

Dec 24 payroll paid 1/06/2025 prepared by Schwindt CPA posted by jm	105.10	105.10 Cash in Bank - RCU	195.93
Dec 24 payroll	561.00	General:Salaries	214.96

01/06/2025	Check	13326	Annette Fromwiller		
01/06/2025	Check	13327	Malm, Eric		
01/06/2025	Check	13328	Judy A. Murray		

01/08/2025	Bill Payment (Check)	12953	Rio's Water Service	Yearly Back Flow Prevention	105.10 2000	105.10 Cash in Bank - RCU 2000 Accounts Payable	280.00	280.00
							\$ 280.00 \$ 280.00	
01/09/2025	Bill Payment (Check)	ACH	USA Bluebook	Ozone Colorimeter	105.10 2000	105.10 Cash in Bank - RCU 2000 Accounts Payable	744.34	744.34
							\$ 744.34 \$ 744.34	
01/09/2025	Check	ACH	Thompson's PortaSeptic Service	Invoice# 21503 Septic Servicing - Billpay	105.10 562.11	105.10 Cash in Bank - RCU Supplies & Other Expense:Port-A-	80.00	80.00
							\$ 80.00 \$ 80.00	
01/10/2025	Check	ACH	S&B Market	December Statement Shovel LHRP Wood Ace CA Sales Tax	105.10 542.20 542.20	105.10 Cash in Bank - RCU Expenses:Transmission & Distribution Expenses:Transmission & Distribution	28.04 25.99 2.05	28.04
							\$ 28.04 \$ 28.04	
01/13/2025	Bill Payment (Check)	ACH	Brelje & Race	Lab. Analysis	105.10 2000	105.10 Cash in Bank - RCU 2000 Accounts Payable	112.00	112.00
							\$ 112.00 \$ 112.00	
01/14/2025	Bill Payment (Check)	ACH	Capital One, F.S.B	Credit Card Payment	105.10 2000	105.10 Cash in Bank - RCU 2000 Accounts Payable	58.24	58.24
							\$ 58.24 \$ 58.24	
01/15/2025	Check	EFTPS	Fed P/R taxes - November '24 PR Paid in December 2024		105.10	105.10 Cash in Bank - RCU	1,045.25	1,045.25

01/23/2025	Bill Payment (Check)	12954	Redwood Coast Fire Protection District	105.10 2000	105.10 Cash in Bank - RCU 2000 Accounts Payable	44,326.32 44,326.32	44,326.32
						\$ 44,326.32 \$	44,326.32
01/27/2025	Bill Payment (Check)	12955	Heather Hackett	105.10 2000	105.10 Cash in Bank - RCU 2000 Accounts Payable	523.58 523.58	523.58
						\$ 523.58 \$	523.58
01/27/2025	Check	ACH	Brelje & Race	105.10 531.30 531.30 531.30	105.10 Cash in Bank - RCU Treatment (old):Labor & Mat operating equip:Analytical Testing Treatment (old):Labor & Mat operating equip:Analytical Testing Treatment (old):Labor & Mat operating equip:Analytical Testing	93.00 49.00 40.00 4.00	93.00
			Inv#160627 / RCU ACH#9514 Quantitative Bacteriological Examination (1) Bacteriological Examination, Presence/Absence (1) Handling & Disposal of Sample Waste (2)			\$ 93.00 \$	93.00
01/27/2025	Check	ACH	CPA	105.10 563.30 563.30 563.30	105.10 Cash in Bank - RCU General:Contractual General:Contractual Services:Accounting Consultant General:Contractual Services:Accounting Consultant	68.02 15.00 47.50 5.52	68.02
			ACH Check #9504 12/4/24 - Payroll Tax Payments 12/6/24 - Payroll / 8 Employees Processed 12/6/24 - Postage (8 Payroll Checks)			\$ 68.02 \$	68.02
01/27/2025	Bill Payment (Check)	ACH	Mendocino Community Network	105.10 2000	105.10 Cash in Bank - RCU 2000 Accounts Payable	40.00 40.00	40.00
						\$ 40.00 \$	40.00

Bill Payment

01/29/2025	(Check)	ACH	USA Bluebook	105.10	105.10	Cash in Bank - RCU	143.11
				2000	2000	Accounts Payable	143.11
							<u>143.11</u>
							<u>\$ 143.11</u>
							<u>\$ 83,141.99</u>
							<u>\$ 83,141.99</u>

02/06/2025	Bill Payment (Check)	12958	Creative Technologies Inc El Dorado Software	105.10 2000	105.10 Cash in Bank - RCU 2000 Accounts Payable	2,510.00	2,510.00
02/06/2025	Check	13331	January 2025 Payroll paid February 6, 2025	105.10	105.10 Cash in Bank - RCU	56.68	
			January 2025 - Payroll	501.11	501.110 Operating Expenses:Labor:Labor For Operations	62.19	
			January 2025 - Payroll	573.10	573.100 Other Operating Expenses:Other Operating Expenses:Vehicle Operation OPS	0.00	
			January 2025 - Payroll	210.10	210.10 PAYROLL LIABILITIES:Federal WH Payable	0.00	
			January 2025 - Payroll	210.10	210.10 PAYROLL LIABILITIES:Federal WH Payable	0.00	
			January 2025 - Payroll	565.11	565.110 Administrative & General:Employee Retirement & Benefits:Payroll Taxes:FICA	3.86	
			January 2025 - Payroll	565.12	565.120 Administrative & General:Employee Retirement & Benefits:Payroll Taxes:Medicare	0.90	
			January 2025 - Payroll	210.50	210.50 PAYROLL LIABILITIES:State WH Payable	0.00	
			January 2025 - Payroll	565.16	565.160 Administrative & General:Employee Retirement & Benefits:Payroll Taxes:CA Disability Insurance	0.75	
							\$ 62.19 \$ 62.19
02/06/2025	Check	13332	January 2025 Payroll paid February 6th, 2025.	105.10	105.10 Cash in Bank - RCU	429.93	
			January 2025 Payroll	501.11	501.110 Operating Expenses:Labor:Labor For Operations	185.64	
			January 2025 Payroll	565.30	565.300 Administrative & General:Employee Retirement & Benefits:Sick Leave	279.89	
			January 2025 Payroll	573.10	573.100 Other Operating Expenses:Other Operating Expenses:Vehicle Operation OPS	5.60	
			January 2025 Payroll	210.10	210.10 PAYROLL LIABILITIES:Federal WH Payable	0.00	
			January 2025 Payroll	565.11	565.110 Administrative & General:Employee Retirement & Benefits:Payroll Taxes:FICA	28.86	

					565.120 Administrative & General:Employee Retirement & Benefits:Payroll Taxes:Medicare	565.12			6.75
					565.160 Administrative & General:Employee Retirement & Benefits:Payroll Taxes:CA Disability Insurance	565.16			5.59
					210.50 PAYROLL LIABILITIES:State WH Payable	210.50		0.00	<u>471.13</u>
								<u>\$</u>	<u>471.13</u>
								<u>\$</u>	<u>471.13</u>
02/06/2025	Check	13333			January 2025 Payroll paid				
					February 6th, 2025.	105.10			1,224.60
					January 2025 Payroll	561.00		1,236.02	
					January 2025 Payroll	565.40		107.48	
					January 2025 Payroll	565.20		0.00	
					January 2025 Payroll	210.10		0.00	
					January 2025 Payroll	565.11		83.30	
					January 2025 Payroll	565.12		19.48	
					January 2025 Payroll	565.16		16.12	
					January 2025 Payroll	210.50		0.00	
					January 2025 Payroll	501.70			
								<u>\$</u>	<u>1,343.50</u>
								<u>\$</u>	<u>1,343.50</u>
02/06/2025	Check	13334			January 2025 Payroll paid				
					February 6th, 2025.	105.10			293.90
					January 2025 Payroll	561.00		322.44	
					January 2025 Payroll	565.20		0.00	
					January 2025 Payroll	565.11		19.99	
					January 2025 Payroll	565.12		4.68	

				565.160 Administrative & General:Employee Retirement & Benefits:Payroll Taxes:CA Disability Insurance	565.16				3.87
									<u>\$ 322.44 \$ 322.44</u>
02/06/2025	Check	13335	Malm, Eric	January 2025 Payroll paid February 6th, 2025.	105.10	105.10	Cash in Bank - RCU		930.42
				January 2025 Payroll	501.11	501.11	Operating Expenses:Labor For Operations	846.41	
				January 2025 Payroll	573.10	573.10	Other Operating Expenses:Other Operating Expenses:Vehicle Operation OPS	26.60	
				January 2025 Payroll	565.40	565.40	Administrative & General:Employee Retirement & Benefits:Holiday Pay	107.48	
				January 2025 Payroll	573.10	573.10	Other Operating Expenses:Other Operating Expenses:Vehicle Operation OPS	50.00	
				January 2025 Payroll	210.10	210.10	PAYROLL LIABILITIES:Federal WH Payable	11.22	
				January 2025 Payroll	565.11	565.11	Administrative & General:Employee Retirement & Benefits:Payroll Taxes:FICA	62.24	
				January 2025 Payroll	565.12	565.12	Administrative & General:Employee Retirement & Benefits:Payroll Taxes:Medicare	14.56	
				January 2025 Payroll	565.16	565.16	Retirement & Benefits:Payroll Taxes:CA Disability Insurance	12.05	
								<u>\$ 1,030.49 \$ 1,030.49</u>	
02/06/2025	Check	13336	Judy A. Murray	January 2025 Payroll paid February 6th, 2025.	105.10	105.10	Cash in Bank - RCU		195.93
				January 2025 Payroll	561.00	561.00	Administrative & General:Salaries	214.96	
				January 2025 Payroll	565.11	565.11	Administrative & General:Employee Retirement & Benefits:Payroll Taxes:FICA	13.33	
				January 2025 Payroll	565.12	565.12	Administrative & General:Employee Retirement & Benefits:Payroll Taxes:Medicare	3.12	
				January 2025 Payroll	565.16	565.16	Administrative & General:Employee Retirement & Benefits:Payroll Taxes:CA Disability Insurance	2.58	
								<u>\$ 214.96 \$ 214.96</u>	

02/06/2025	Check	13337	Brant V. O'Dell	January 2025 Payroll paid February 6th, 2025.	105.10	105.10 Cash in Bank - RCU		2,841.32
				January 2025 Payroll	501.11	501.110 Operating Expenses:Labor:Labor For Operations	2,879.40	
				January 2025 Payroll	573.10	573.100 Other Operating Expenses:Other Operating Expenses:Vehicle Operation OPS	85.40	
				January 2025 Payroll	565.40	565.400 Administrative & General:Employee Retirement & Benefits:Holiday Pay	143.04	
				January 2025 Payroll	573.10	573.100 Other Operating Expenses:Other Operating Expenses:Vehicle Operation OPS	50.00	
				January 2025 Payroll	565.11	565.110 Administrative & General:Employee Retirement & Benefits:Payroll Taxes:FICA	190.49	
				January 2025 Payroll	565.12	565.120 Administrative & General:Employee Retirement & Benefits:Payroll Taxes:Medicare	44.55	
				January 2025 Payroll	565.16	565.160 Administrative & General:Employee Retirement & Benefits:Payroll Taxes:CA Disability Insurance	36.87	
				January 2025 Payroll	210.50	210.50 PAYROLL LIABILITIES:State WH Payable	44.61	
							\$ 3,157.84	\$ 3,157.84
02/06/2025	Check	13338	Eric Schneider	January 2025 Payroll paid February 6th, 2025.	105.10	105.10 Cash in Bank - RCU		482.34
				January 2025 Payroll	501.11	501.110 Operating Expenses:Labor:Labor For Operations	423.15	
				January 2025 Payroll	565.40	565.400 Administrative & General:Employee Retirement & Benefits:Holiday Pay	96.72	
				January 2025 Payroll	573.10	573.100 Other Operating Expenses:Other Operating Expenses:Vehicle Operation OPS	50.00	
				January 2025 Payroll	210.10	210.10 PAYROLL LIABILITIES:Federal WH Payable	29.18	
				January 2025 Payroll	565.11	565.110 Administrative & General:Employee Retirement & Benefits:Payroll Taxes:FICA	35.33	
				January 2025 Payroll	565.12	565.120 Administrative & General:Employee Retirement & Benefits:Payroll Taxes:Medicare	8.26	
				January 2025 Payroll	565.16	565.160 Administrative & General:Employee Retirement & Benefits:Payroll Taxes:CA Disability Insurance	6.84	
				January 2025 Payroll	210.50	210.50 PAYROLL LIABILITIES:State WH Payable	7.92	

			<u>\$ 569.87</u>	<u>\$ 569.87</u>
02/13/2025	Bill Payment (Check)	Capital One, F.S.B ACH	105.10 2000	1,032.51 1,032.51
		Credit Card Payment	105.10 2000	1,032.51 1,032.51
		105.10 Cash in Bank - RCU		1,032.51
		2000 Accounts Payable		1,032.51
				<u>\$ 1,032.51</u>
				<u>\$ 1,032.51</u>
02/17/2025	Check	Irish Beach Water District	105.10	2,242.00
		Second Deposit (New Account)	105.10	2,242.00
		105.10 Cash in Bank - RCU		2,242.00
		Second Deposit (New Account)	125.41	2,242.00
		125.410 2024 Upgrade and Sustainability (Umpqua)		2,242.00
				<u>\$ 2,242.00</u>
				<u>\$ 2,242.00</u>
02/18/2025	Check	Employment Development Department	105.10	123.73
		December PR' Paid in January 2025	105.10	123.73
		105.10 Cash in Bank - RCU		123.73
		EFT for November Hours - December Taxes	565.14	70.11
		565.140 Administrative & General:Employee Retirement & Benefits:Payroll Taxes:UI Contributions		70.11
		EFT for November Hours - December Taxes	565.13	4.12
		565.130 Administrative & General:Employee Retirement & Benefits:Payroll Taxes:Training Tax		4.12
		EFT for November Hours - December Taxes	210.40	49.50
		210.40 PAYROLL LIABILITIES:CA SDI Payable		49.50
				<u>\$ 123.73</u>
				<u>\$ 123.73</u>
02/18/2025	Check	S&B Market	105.10	227.97
		January Statement	105.10	227.97
		105.10 Cash in Bank - RCU		227.97
		Shovel	501.41	28.04
		501.410 Operating Expenses:Maintenance and Repair:Equip and Supplies for Maint and Repair		28.04
		Office Paint & Supplies	542.20	34.05
		542.200 Operating Expenses:Transmission & Distribution (old):Lab & Mat for Maintenance:Equip & Supplies Maint & Repair		34.05
		Water Sampling Supplies	501.22	13.76
		501.220 Operating Expenses:Water Treatment:Outsourced Activities		13.76
		Office Door Misc Hardware	562.01	62.51
		562.010 Administrative & General:Office Supplies & Other Expense:Office Maint & Supplies		62.51
		Misc. Electrical	501.40	28.66
		501.400 Operating Expenses:Maintenance and Repair		28.66

02/28/2025	Check	ACH	Redwood Credit Union	1/25/25 - W2 Processing 1/25/05 - Postage, Forms Envelopes, & Final Processing of W-2 Forms 1/31/25 - Quarterly Tax Returns	563.30 563.30 563.30	563.30 563.30 563.30	563.30 Administrative & General:Contractural Services:Accounting Consultant 563.30 Administrative & General:Contractural Services:Accounting Consultant 563.30 Administrative & General:Contractural Services:Accounting Consultant	25.00 50.00 25.00	<u>\$ 130.00</u> \$ <u>130.00</u>
					105.10	105.10	105.10 Cash in Bank - RCU	30.00	<u>\$ 30.00</u> \$ <u>30.00</u>
				Monthly Remote Deposit Capture	596.00	596.00	596.000 Investment Charges / Bank Fees	30.00	<u>\$ 20,708.80</u> \$ <u>20,708.80</u>

B. OPERATIONS REPORT

IBWD Operations Report 01/01/2025-02/28/2025 Brant O'Dell

Sampling/Regulatory

- January bacteria Samples, large sample lot
- February bacteria Samples + quarterly T2 (may need to be monthly?)
- Annual Water Rights Report submitted in January
- Large set of chemical samples due for upper diversion/combined, confirming with regulator
- Briefing on water rights with Matt Emerick

Maintenance/Repair

- T2 treatment, purchased ozone monitor kit
- Purchased drill set for district
- Road maintenance- Alta Mesa culverts, loop road water bars monitored/cleared during rains
- troubleshooting W5 cl feed

Staffing/Budget

- Operator trainee began work 1/13/25
- course enrollment pending

Projects

- Office painting completed, new door and locksets
- Tank 3 painting, quote from Dunn Right, on schedule for March weather permitting

Customer

- Leak reported Irish Beach Drive multiple occasions; false alarm, ground water seepage post rains
- 3 significant leaks identified from December meter readings, customers notified

More

- Backflow prevention need to install 4 properties identified
- Met with contractor and board president to discuss Alta Mesa culverts
- Plant off for 2 weeks in February d/t high turbidity. Wells 5 and 9 fed system without issue

C. SPECIAL ASSISTANT TO THE BOARD REPORT – AUGUST 26, 2025 ELECTION: TWO IBWD BOARD OF DIRECTORS POSITIONS.

Irish Beach Water District

Post Office Box 67

15401 Forest View Road Manchester, California 95459

JUDY MURRAY, STAFF

jmurray@mcn.org

March 8, 2025

The Irish Beach Water District recently received correspondence from the Mendocino County Registrar of Voters Office advising of the Special District Election scheduled in August 2025. Two Directors up for re-election are Susan Israel and Mel Kimsey both for a term of four years.

Forms for these two Board members to request re-election will be provided to these candidates before the filing period of May 5, 2025 to May 30, 2025.

Other Irish Beach Residents interested in election to a vacancy on the Irish Beach Water District board of Directors may obtain forms from the office listed below. Applicants must be a property owner in Irish Beach Water District and be a registered voter anywhere in California. There is no higher honor than serving your water district as a director for the Irish Beach Water District.

Registrar Voters/County Clerk
501 Low Gap Rd, Rm
Ukiah, Ca 95482
707-234-6827

D. APPROVAL OF THE MINUTES: FOR JANUARY 11, 2025 REGULAR MEETING.

**IRISH BEACH WATER DISTRICT BOARD OF DIRECTORS
REGULAR MEETING MINUTES
REX DUNNING FIREHOUSE, 15401 FOREST VIEW ROAD, MANCHESTER, CA 95459
Saturday, January 11, 2025 at 10:00 A.M. (ZOOM AND IN-PERSON)**

CALL TO ORDER AND ROLL CALL: President Israel called the regular meeting of the Irish Beach Water District Board Meeting to order at 10:01am. Roll call of Directors in attendance: President Israel, Director Ottoboni, and Director Hackett attended in person; Director Kimsey attended via Zoom; and Director Hohos was absent. Staff attending via Zoom included: Water System Manager O'Dell, Special Assistant to the Board Murray, and District Counsel Emrick.

PUBLIC INPUT: None

OLD BUSINESS:

- A. **DISCUSSION AND OR ACTION:** BUDGET & FINANCE COMMITTEE UPDATE REVIEW OF FISCAL YEAR 2024/2025 LINE- ITEM BUDGETED V. ACTUALS.

Action: Director Ottoboni reported that income is slightly greater than budgeted, and expenses are a bit higher than anticipated at this point in the year. He highlighted two large expenses: line 563.120, which includes the cost of forensic accounting needed to close out the 2009 litigation, and line 563.400 that includes payment for engineering services in the current fiscal year but budgeted in fiscal year 2023-2024. He explained that the Treasurers report included in the consent calendar indicates that the District's financial position is good and anticipates that expenses will come into alignment with budget projections as the year progresses. The Board accepted the report detailing income and expenses in relation to the FY 2024-2025 budget and thanked Director Ottoboni for his efforts.

- B. **DISCUSSION AND OR ACTION:** ORGANIZATIONAL STRUCTURE COMMITTEE REPORT – UPDATE ON RECRUITMENT FOR OPERATOR TRAINEE AND CONTRACTING FOR ADMINISTRATIVE SERVICES; CONSIDER REVISIONS TO POLICY 2300 – COMPENSATION AND WORK SCHEDULE, AND NEW POLICY 2500 DISTRICT LEAVE POLICY.

Action: Director Hackett reported that the District received seven applications for the Operator Trainee position, and selected Eric Schneider as the newest member of the District's staff. Water System Manager O'Dell explained that Eric will start in the Trainee position effective 1/14/25, and the Board welcomed Eric to the District staff. Director Hackett also reported that effective November 25, 2024, the District executed a contract for discrete administrative services to fill the gap created by the vacancy in the General Manager position. She noted that the consultant, Casie Smith, brings experience with Special District administration and grant writing to the District.

Director Hackett provided an overview of the update to policy 2300 – District Compensation and Work Schedule. She explained that after adopting policy 2300 in October, the Organizational Structure Committee determined that several sections needed to be updated to reflect more realistic hourly schedules for the operations and administrative staff, as well as providing an "on-call readiness" stipend for staff who are required to maintain tools and a vehicle to respond to District emergencies. Director Ottoboni suggested that Attachment A reflect the fiscal year for which the pay range chart was adopted, and Director Hackett made a motion to approve the update to IBWD Policy 2300 – District Compensation and Work Schedule as amended to reflect an effective date for Attachment A. President Israel seconded the motion and called for a vote: Director Hackett – Aye, Director Ottoboni – Aye, Director Kimsey – Aye, President Israel - Aye. The motion passed with a quorum.

Director Hackett provided an overview of another new chapter in the District's personnel policies: 2500 – Employee Leave. She explained that the proposed policy will allow the District to plan for employment related

expenses and ensure that staff have a clear understanding of what they can expect from the District. Director Hackett noted that if approved, policy 2500 will supersede Resolution 86-9, which covers vacation time, and provide consistency and clarity regarding a variety of leave types that currently lack District policy. Director Ottoboni noted that the District will need to develop procedures for tracking leave accrual and use and agreed to work with the Organizational Structure Committee to develop a spreadsheet. Director Hackett made a motion to approve IBWD Policy 2500 – Employee Leave. President Israel seconded the motion and called for a vote: Director Hackett – Aye, Director Ottoboni – Aye, Director Kimsey – Aye, President Israel - Aye. The motion passed with a quorum.

Finally, Director Hackett explained that Resolution 2025-1 is a housekeeping action to rescind Resolution 1986-9, which is superseded by Policy 2500. She made a motion to approve Resolution 2025-1 Documenting the Decision to Rescind Resolution 1986-9 Pertaining to Employee Leave. President Israel seconded the motion and called for a vote: Director Hackett – Aye, Director Ottoboni – Aye, Director Kimsey – Aye, President Israel - Aye. The motion passed with a quorum.

NEW BUSINESS:

A. DISCUSSION AND OR ACTION: CONSIDER PRELIMINARY RECOMMENDATIONS FOR UPDATES TO DISTRICT BILLING SYSTEMS AND PROCESSES.

Action: Director Hackett explained that the District’s consultant, Casie Smith, could not attend the meeting, so she provided an overview of Ms. Smith’s report, which reviews the District’s current billing system, RVS, and provides recommendations for potential change based on functionality, cost, and compatibility with existing systems. Director Hackett reported that Ms. Smith met with District staff to gather requirements and identify pressure points related to use RVS software, then based on recommendations from other Special Districts, she contacted four billing system providers to assess functionality and cost. Ms. Smith summarized her findings and recommended that the District convert to new billing software provided by El Dorado Utility Billing. The Board discussed the recommendation and concluded that conversion to new billing software would address the District’s pressure points and provide far greater functionality at a modest increase in cost. Director Hackett recommended that the District pursue use of El Dorado’s statement printing and mailing service, as well as considering a shift in the billing cycle to even numbered months to align with the District’s fiscal year. Director Hackett made a motion to adopt Option 1 for billing software, and to direct Consultant Smith to develop an implementation plan for review at a future meeting. President Israel seconded the motion and called for a vote: Director Hackett – Aye, Director Ottoboni – Aye, Director Kimsey – Aye, President Israel - Aye. The motion passed with a quorum.

B. DISCUSSION AND OR ACTION: 2025 ELECTION OF OFFICERS TO THE BOARD OF DIRECTORS.

Action: President Israel explained that she believes that the Board has been highly effective over the course of the last year, and nominated the same slate of officers for 2025:

President:	Suzy Israel
Vice President:	Danielle Hohos
Secretary:	Heather Hackett
Treasurer:	Tom Ottoboni
Director at Large:	Mil Kimsey

President Israel made a motion to approve the slate of Officers for 2025. Director Hackett seconded the motion and President Israel called for a vote: Director Hackett – Aye, Director Ottoboni – Aye, Director Kimsey – Aye, President Israel - Aye. The motion passed with a quorum.:

C. DISCUSSION AND OR ACTION: CONSIDER RESOLUTION 2025-2 – DISTRICT FACILITY USE AGREEMENT, AND MODIFICATIONS TO DISTRICT FIREHOUSE.

Action: Director Hackett explained that last summer the Irish Beach Improvement Club (IBIC) scheduled a series of meetings in the firehouse without contact to confirm availability / permission. She indicated that the two organizations have a long history of working together to serve the community, and should share space when

appropriate; however, the Board has a responsibility to protect the District from potential liability issues. The Board reviewed the draft agreement, and Director Ottoboni noted that if IBIC has difficulty addressing the need for liability insurance, the District could obtain an insurance rider to cover IBIC use. Director Hackett made a motion to adopt Resolution 2025-2 Documenting Approval of Procedures for Use of District Meeting Space. President Israel seconded the motion and called for a vote: Director Hackett – Aye, Director Ottoboni – Aye, Director Kimsey – Aye, President Israel - Aye. The motion passed with a quorum.

Director Hackett also noted that due to the vacancy in the General Manager position, she was requesting Treasurer Ottoboni’s approval for purchase of new “smart locks” for the firehouse and District office at a cost of approximately \$500. Director Ottoboni approved the purchase.

COMMUNICATIONS AND CORRESPONDENCE. None

CONSENT CALENDAR:

- A. TREASURERS REPORT, CHECKS ISSUED.
- B. WATER STORAGE FACILITIES/CONVEYANCE LOSS REPORT.
- C. SMALL COMMUNITY DROUGHT RELIEF GRANT ADMINISTRATION & OVERSIGHT REPORT.
- D. REPORT FROM THE BUDGET & FINANCE COMMITTEE – UPDATE ON THE DISTRICT’S FINANCIAL AUDIT FOR FISCAL YEAR ENDING 9/30/23.
- E. RESOLUTION 2025-3 UPDATING SIGNATURES FOR REDWOOD CREDIT UNION BANK ACCOUNTS.
- F. APPROVAL OF MINUTES: NOVEMBER 9, 2024 REGULAR MEETING.

Action: President Israel made a motion to accept the Treasurer’s report, Operations report, Grant Committee report, Budget & Finance Committee report, Resolution 2025-3, and meeting minutes included in the consent calendar. Vice Director Ottoboni seconded the motion. President Israel called for a vote: Director Hackett – Aye, Director Ottoboni – Aye, Vice President Hohos - Aye. The motion passed with a quorum.

ADJOURNMENT: President Israel made a motion, with a second from Director Hackett to adjourn the regular meeting at 10:51am. President Israel called for a vote. The motion passed with a quorum and the meeting then convened into executive closed session.

EXECUTIVE (CLOSED) SESSION.

- A. **CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION: SUBDIVISION (A) OF CALIFORNIA GOVERNMENT CODE §54956.9: WILLIAM H. MOORES ET AL. V. IRISH BEACH WATER DISTRICT, MENDOCINO SUPERIOR COURT NO. 23CV00273.**

Action: The executive (closed) session was adjourned at 11:45am. President Israel reported that the Board directed the Prop. 218 Committee to contract for engineering services to address issues related to refunding portions of the 2002 District-wide Capital Improvement Assessment.

Respectfully submitted:

Susan Israel
President
Date: January 13, 2025

Attest as Presented:

Heather Hackett
Secretary of the Board
Date: January 13, 2025

Adjournment of Public Session:

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**EXECUTIVE (CLOSED) SESSION**

- A. **CONFERENCE WITH LEGAL COUNSEL** – EXISTING LITIGATION: SUBDIVISION (A) OF CALIFORNIA GOVERNMENT CODE §54956.9: WILLIAM H. MOORES ET AL. V. IRISH BEACH WATER DISTRICT, MENDOCINO SUPERIOR COURT NO. 23CV00273
- B. **PUBLIC EMPLOYMENT** (Govt. Code § 54957): OPERATOR – LEVEL 2 (WATER SYSTEM MANAGER)

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