

***IRVINE RANCH WATER DISTRICT
OPERATING BUDGET
FISCAL YEARS 2023-24 and 2024-25***



Irvine Ranch
WATER DISTRICT

“ADOPTED”

April 24, 2023



BUDGET

Key Assumptions *Fiscal Years 2023-24 and 2024-25*

The goal of the District's budgeting process remains to fund the resources required to provide services to the District's customers as cost-efficiently as possible. The District aggressively pursues reductions in expenses to offset uncontrollable expenses such as pass-through rate increases from outside agencies on which the District depends for the purchase of water, electricity and the treatment of sewage. The District is in the process of developing rates based on the proposed Operating Budgets. Proposed rate increases will be necessary to provide cost of service equity.

This document is a summary of the major assumptions driving the development of the operating and non-operating budgets for FY 2023-24 and 2024-25.

I. OPERATING REVENUES

Growth Estimates:

Residential development growth includes both apartments and single family homes for FY 2023-24 and 2024-25. The unit estimate is based on current projections received from major developers throughout the service area and have been adjusted to recognize changes from economic shifts. Estimates identify approximately 2,200 mixed units coming online in each year for FY 2023-24 and 2024-25. As a result, the growth factor is estimated at 2.0% for FY 2023-24 and 2024-25.

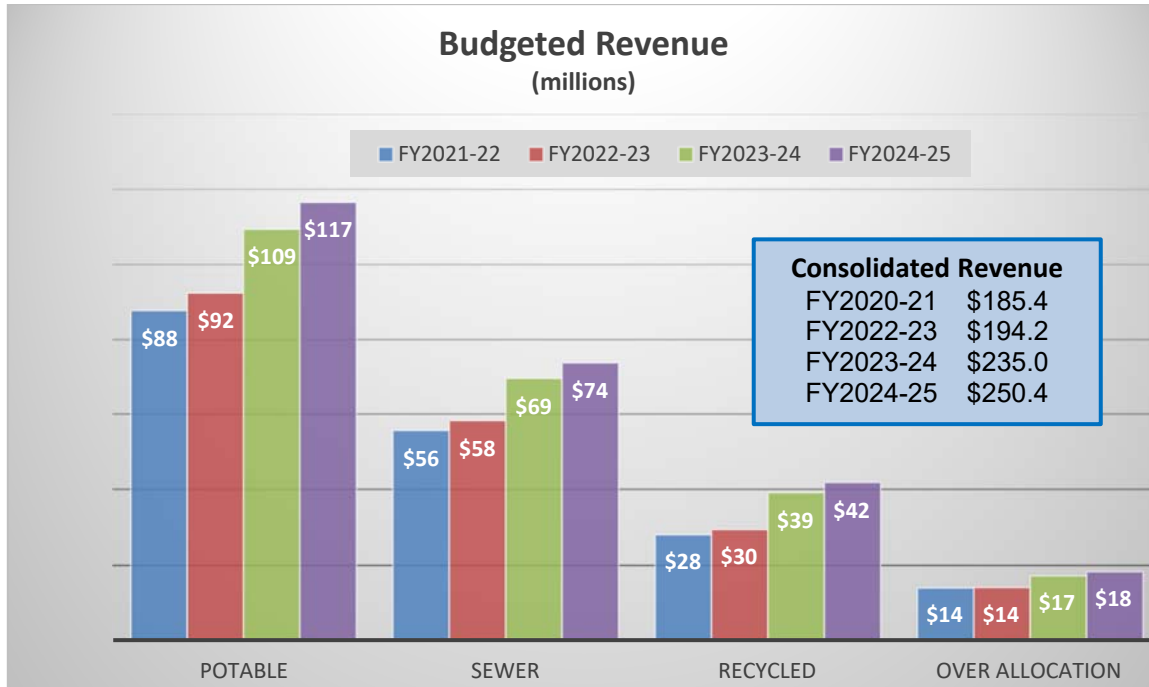
Development projections for the commercial/industrial sector identify 11 acres of development occurring in FY 2023-24 and 2024-25. Revenue assumptions used to estimate sewer revenue are consistent with the assumptions included for potable water.



BUDGET

Key Assumptions Fiscal Years 2023-24 and 2024-25

FY 2023-24 and 2024-25 Estimate for Operating Revenue Sources, by System (in millions):



Total Residential, Landscape, Commercial, and Industrial revenue constitute over 85% of the total operating revenues for both water and sewer.

II. OPERATING EXPENSES

Notable expected changes in operating expenses are addressed below by system and function:

A. Water

The District continues to make efforts in encouraging its customers to conserve. The District will continue to encourage conservation through use of a budgeted allocation. Customers continue to respond well to this messaging.

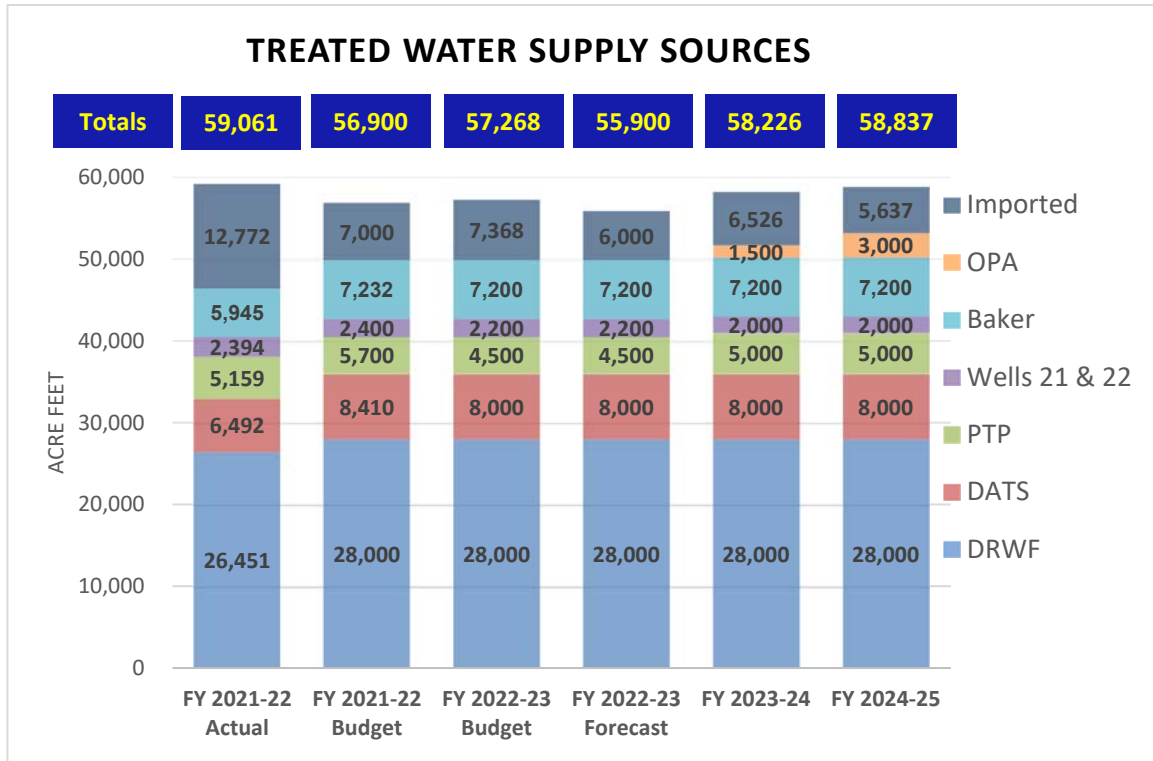
The FY 2023-24 and 2024-25 budget anticipates no significant change in use from FY 2020-21. The assumption is normal rainfall. The District is budgeting treated potable sales for FY 2023-24 and 2024-25 of 53,481 acre feet (AF) and 54,551 AF, respectively, compared to a budget of 53,294 AF and a forecast of 51,200 AF in FY 2022-23. The additional potable demand will be met with increased groundwater from the addition of the Orange Park Acres Well #1 (1,500 AF) and imported supply.



BUDGET

Key Assumptions Fiscal Years 2023-24 and 2024-25

The water sources, before process loss and shrinkage, used to meet potable sales are:



The cost for source of supply is one of the District's largest uncontrollable expenses. Groundwater provides over 48,000 acre feet and the District generates nearly 26,000 acre feet of recycled water with the remaining demand coming from imported supply or native water (rainfall and related runoff), as available. The table below identifies the various budgeted sources and associated costs.

Source Cost per Acre Foot (AF)	FY 2022-23	FY 2023-24	FY 2024-25
Orange County Water District (OCWD) Replenishment Assessment (RA)			
Groundwater	\$540	\$624	\$665
Metropolitan Water District (MWD)/MWDOC			
Imported Potable	\$1,166	\$1,257	\$1,308
Imported Nonpotable	\$817	\$906	\$972
Native Water	\$345	\$355	\$366



BUDGET

Key Assumptions Fiscal Years 2023-24 and 2024-25

- RA will increase by 16.0% over budget (\$540) in FY 2023-24 and 6.6% in FY 2024-25. The District’s basin production percentage (BPP) allowance will increase from 70% to 85% for both fiscal years. The addition of the Orange Park Acres Well will increase groundwater production. With the increased production, the District is not expected to exceed 85%.
- Electricity rates have increased significantly over the prior year budgets. The FY 2023-24 rates were developed using 6 month actual rates which were 38.5% higher than the FY 2022-23 budget. Rate increases of 7.3% and 9.1% were applied for FY 2023-24 and FY 2024-25, respectively.
- MWD is expected to increase its treated and untreated rates on January 1, 2022 and again on January 1, 2023.
- Native water cost will increase annually by 3% based on the Irvine Lake Yield agreement.
- Staff assumes no substantial change to the costs associated with the IRWD Reservoir Management Systems.

B. Sewer and Biosolids

The MWRP Biosolids and Energy Recovery Facility was operational in July 2021. Costs associated with operating the facility are included in FY 2023-24 and 2024-25. The FY 2023-24 and 2024-25 budget assumes no solids handling expense for OC SAN.

C. Salaries and Benefits

Each year, staff prepares a labor budget based upon the total positions in the organization chart, expected merit and cost of living increases, and promotional allowances.

- Salary assumes an increase for merit and projected promotions.
- There are seven new positions budgeted in FY 2023-24 and five in FY 2024-25.
- Five positions were eliminated in FY 2023-24.
- In July of each year, a COLA and promotional factor are applied to salaries - Assumed at 6.0% and 3.5%, respectively.
- Assumes a 6% vacancy factor.
- Paid time off (vacation and sick) is included in benefits.

The following table reflects salaries and wages included in each budget.

Regular Salaries and Wages (thousands)	
FY 2022-23	\$36,327*
FY 2023-24	\$44,490
FY 2024-25	\$47,653

* Excludes \$1.4 million of holiday pay which was reclassified from benefits to labor in FY 2023-24.



BUDGET

Key Assumptions Fiscal Years 2023-24 and 2024-25

The following table identifies the current and proposed contribution of the District toward employee benefits. The PERS contribution is based on the Board approved policy based on the 2020 draft Cost of Service Study. The required contribution is designated by PERS. The total contribution is reduced by a proportionate share of a three year average of Pension Trust Fund investment earnings. The proportionate share is based on the PERS's unfunded pension ratio. The PERS Contribution will be used to repay the Replacement Fund borrowing which funded the Pension Benefits Trust and will be repaid over a period of twenty years. The District anticipates funding a Section 115 Trust for Other Post Employment Benefits (OPEB) with an additional \$10 million borrowing from the replacement fund. Repayment of the loan will begin in FY 2025-26 when the unfunded accrued pension liability is expected to decrease.

Additional Contributions Provided by the District			
	FY 2022-23	FY 2023-24	FY 2024-25
Required PERS Normal Cost	9.0%	8.9%	8.8%
PERS in Excess of ARC/UAL*	22.8%	19.2%	19.3%
Combined Total	31.8%	28.1%	28.1%
District Direct 401A Match	3.0%	3.0%	3.0%
401A Matching Contribution of 3%	2.8%	2.8%	2.8%
*ARC = Annual Required Contributions			
*UAL = Unfunded Actuarial Accrued Liability			

III. USE OF OVER-ALLOCATION REVENUE

Over-allocation revenue is generated by customers in the inefficient and wasteful tiers. This revenue offsets the following expenses:

- The cost associated with additional imported water purchases;
- Customers who receive the \$2 low volume capacity rebate on the fixed service charge;
- Budgeted conservation expenses including operational expenses (customer service, fleet management, etc.);
- Urban runoff (NTS) and San Joaquin Marsh maintenance expenses;
- Capital projects that support conservation or maintain NTS facilities; and
- Water banking expenses.

IV. NON-OPERATING REVENUES AND EXPENSES

The District's non-operating revenues are related to income generated from sources other than user rates, which include property taxes, investment income, connection fees, and real estate. A portion of the non-operating revenues pay the debt service for debt issued by the District. Property taxes and connection fees help pay for new infrastructure. Some of the non-operating revenues contribute to the replacement fund, which is used to pay for the inevitable replacement of existing infrastructure. The District sets the replacement fund monies aside in advance to avoid significant potential future rate impacts. The non-



BUDGET

Key Assumptions *Fiscal Years 2023-24 and 2024-25*

operating revenues and expenses exclude non-cash items, fair value changes, and Pension Benefit Trust.

A. Revenues

Primary assumptions for FY 2023-24 and 2024-25 for each of the revenue categories are as follows:

- Property taxes – 4.0% and 4.0% growth, respectively, in projected assessed values.
- Investment income – 3.6% and 3.9% average interest rate and an average cash balance of \$314.1 million and \$222.2 million, respectively.
- Connection fees – Based on current projections received from major developers.
- Real estate income – 8.0% and 3.0% growth on commercial and residential income, respectively. FY 2023-24 includes a full year of income from the Sand Canyon Professional Center building.
- Other income – includes lease revenue and other miscellaneous revenue.

B. Expenses

Primary assumptions for FY 2023-24 and 2024-25 are as follows:

- Interest expense – 3.7% average fixed debt rate for each fiscal year. 3.1% and 3.4% average variable debt rate, respectively; and
- Real estate expense – 4.5% and 3.0% growth, respectively, excluding depreciation as real estate is based on fair market value.

Irvine Ranch Water District
Consolidated Operating Budget Variances
Proposed Budget for FY 2023-24

(in thousands)

Expense Name	Actual		Forecast	Budget		Budget Variances	
	(6 months)			Approved	Proposed	Increase (Decrease)	
	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2023-24	FY 2022-23 vs FY 2023-24	% Variance
Salaries & Benefits							
Regular Labor	\$ 35,759	\$ 18,478	\$ 38,000	\$ 36,327	\$ 44,490	\$ 8,163	22.5%
Overtime Labor	2,903	1,630	3,200	2,500	3,572	1,071	42.9%
Contract Labor	959	625	1,380	1,380	1,572	192	13.9%
Employee Benefits	29,095	15,353	31,981	31,981	30,753	(1,228)	(3.8%)
Salaries & Benefits Total	\$ 68,715	\$ 36,087	\$ 74,561	\$ 72,188	\$ 80,388	\$ 8,199	11.4%
Water & Utilities							
Water	54,203	25,634	45,491	45,491	52,983	7,492	16.5%
Electricity	22,377	13,004	26,000	20,393	28,386	7,993	39.2%
Fuel	1,059	594	1,141	1,141	1,445	304	26.6%
Telecommunication	840	373	860	860	929	69	8.0%
Other Utilities	232	136	227	227	330	102	45.1%
Water & Utilities Total	\$ 78,711	\$ 39,741	\$ 73,719	\$ 68,113	\$ 84,073	\$ 15,960	23.4%
Materials & Supplies							
Chemicals	4,468	3,035	6,000	4,520	8,208	3,688	81.6%
Operating Supplies	3,233	1,433	2,778	2,778	3,110	331	11.9%
Printing	388	144	347	347	370	23	6.7%
Postage	425	234	496	496	491	(5)	(1.0%)
Permits, Licenses and Fees	1,968	1,303	2,027	2,027	2,200	173	8.5%
Office Supplies	75	37	96	96	103	7	7.5%
Duplicating Equipment	110	57	153	153	128	(25)	(16.3%)
Equipment Rental	81	28	76	76	92	16	21.1%
Materials & Supplies Total	\$ 10,749	\$ 6,272	\$ 11,973	\$ 10,493	\$ 14,701	\$ 4,208	40.1%
Professional Services							
Rep & Maint OCSAN & Others	6,013	2,722	5,417	5,417	5,361	(56)	(1.0%)
Rep & Maint IRWD	14,145	6,682	13,668	13,668	15,606	1,938	14.2%
Insurance	2,239	1,193	2,768	2,768	3,252	483	17.5%
Legal Fees	1,877	892	3,247	3,247	3,163	(84)	(2.6%)
Engineering Fees	630	645	1,094	1,094	1,051	(44)	(4.0%)
Accounting Fees	100	37	100	100	106	6	6.0%
Data Processing	4,072	2,607	4,079	4,079	4,331	252	6.2%
Personnel Training	1,188	704	1,551	1,551	1,804	253	16.3%
Personnel Physicals	176	7	27	27	44	17	62.6%
Other Professional Fees	4,352	2,074	4,700	5,385	7,061	1,676	31.1%
Directors' Fees	171	83	202	202	190	(12)	(5.9%)
Professional Services Total	\$ 34,964	\$ 17,646	\$ 36,853	\$ 37,539	\$ 41,968	\$ 4,429	11.8%
Other							
Election Expense	160	83	165	165	60	(105)	(63.6%)
Safety	110	43	120	120	112	(8)	(6.6%)
Alarm and Patrol Services	817	416	860	860	1,039	179	20.8%
Biosolids Disposals	1,494	769	1,200	356	1,054	698	196.4%
Contract Meter Reading	1,495	797	1,575	1,575	1,630	55	3.5%
Over-Allocation	513	(73)	695	695	1,040	345	49.7%
All Other	962	249	502	502	559	57	11.3%
Other Total	\$ 5,553	\$ 2,284	\$ 5,117	\$ 4,273	\$ 5,495	\$ 1,221	28.6%
Total	\$ 198,693	\$ 102,031	\$ 202,225	\$ 192,606	\$ 226,624	\$ 34,017	17.7%
Less: Reimbursements from Partners	(4,237)	(2,909)	(4,859)	(4,859)	(5,956)	(1,097)	22.6%
Grand Total	\$ 194,456	\$ 99,121	\$ 197,365	\$ 187,747	\$ 220,668	\$ 32,921	17.5%

Irvine Ranch Water District
Consolidated Operating Budget Variances
Proposed Budget for FY 2024-25

(in thousands)

	Forecast		Budget		Budget Variances	
			Proposed	Proposed	Increase (Decrease)	
Expense Name	FY 2022-23	FY 2023-24	FY 2024-25	FY 2023-24 vs FY 2024-25	% Variance	
Salaries & Benefits						
Regular Labor	\$ 38,000	\$ 44,490	\$ 47,653	\$ 3,163	7.1%	
Overtime Labor	3,200	3,572	3,698	126	3.5%	
Contract Labor	1,380	1,572	1,528	(44)	(2.8%)	
Employee Benefits	31,981	30,753	32,954	2,201	7.2%	
Salaries & Benefits Total	\$ 74,561	\$ 80,388	\$ 85,833	\$ 5,445	6.8%	
Water & Utilities						
Water	45,491	52,983	56,452	3,469	6.5%	
Electricity	26,000	28,386	30,823	2,437	8.6%	
Fuel	1,141	1,445	1,488	43	3.0%	
Telecommunication	860	929	943	14	1.5%	
Other Utilities	227	330	335	6	1.7%	
Water & Utilities Total	\$ 73,719	\$ 84,073	\$ 90,040	\$ 5,967	7.1%	
Materials & Supplies						
Chemicals	6,000	8,208	8,579	372	4.5%	
Operating Supplies	2,778	3,110	3,282	173	5.6%	
Printing	347	370	424	53	14.4%	
Postage	496	491	531	40	8.1%	
Permits, Licenses and Fees	2,027	2,200	2,301	102	4.6%	
Office Supplies	96	103	109	7	6.3%	
Duplicating Equipment	153	128	128	-	0.0%	
Equipment Rental	76	92	100	8	8.6%	
Materials & Supplies Total	\$ 11,973	\$ 14,701	\$ 15,455	\$ 753	5.1%	
Professional Services						
Rep & Maint OCSAN & Others	5,417	5,361	5,392	31	0.6%	
Rep & Maint IRWD	13,668	15,606	16,937	1,331	8.5%	
Insurance	2,768	3,252	3,698	446	13.7%	
Legal Fees	3,247	3,163	2,660	(503)	(15.9%)	
Engineering Fees	1,094	1,051	1,090	40	3.8%	
Accounting Fees	100	106	127	21	19.8%	
Data Processing	4,079	4,331	4,476	145	3.4%	
Personnel Training	1,551	1,804	1,881	77	4.3%	
Personnel Physicals	27	44	49	5	11.4%	
Other Professional Fees	4,700	7,061	7,185	124	1.8%	
Directors' Fees	202	190	200	10	5.3%	
Professional Services Total	\$ 36,853	\$ 41,968	\$ 43,695	\$ 1,727	4.1%	
Other						
Election Expense	165	60	170	110	183.3%	
Safety	120	112	98	(14)	(12.8%)	
Alarm and Patrol Services	860	1,039	1,139	100	9.7%	
Biosolids Disposals	1,200	1,054	1,091	37	3.5%	
Contract Meter Reading	1,575	1,630	1,660	30	1.8%	
Over-Allocation	695	1,040	1,044	5	0.4%	
All Other	502	559	564	5	0.9%	
Other Total	\$ 5,117	\$ 5,495	\$ 5,767	\$ 273	5.0%	
Total	\$ 202,225	\$ 226,624	\$ 240,789	\$ 14,166	6.3%	
Less: Reimbursements from Partners	(4,859)	(5,956)	(6,324)	(368)	6.2%	
Grand Total	\$ 197,365	\$ 220,668	\$ 234,465	\$ 13,797	6.3%	



OPERATING NET INCOME BY SYSTEM

FY 2023-24

(in thousands)

	Water	Recycled	Sewer	Conserve & NTS	Consolidated
Revenue:					
Commodity	\$ 60,063	\$ 29,302	\$ -	\$ 17,175	\$ 106,540
Fixed Service Charges and Other	45,409	9,765	66,081	-	121,255
Rate Stabilization	3,894	-	3,288	-	7,182
Total Revenue	\$ 109,366	\$ 39,067	\$ 69,369	\$ 17,175	\$ 234,977
Contribution to Enhancement and Replacement Funds	(9,456)	(1,271)	(23,283)	-	(34,010)
Net Revenues	\$ 99,910	\$ 37,796	\$ 46,086	\$ 17,175	\$ 200,967
Expenses:					
Salaries and Benefits	\$ 19,920	\$ 9,046	\$ 17,909	\$ 5,921	\$ 52,796
Water	45,072	7,911	-	-	52,983
Repairs and Maintenance	5,372	1,359	4,857	3,239	14,827
OCSAN - O&M	-	-	4,207	-	4,207
Electricity	15,307	8,616	3,409	449	27,781
All Other Operating Expenses	14,239	10,864	15,704	7,566	48,373
Total Expenses	\$ 99,910	\$ 37,796	\$ 46,086	\$ 17,175	\$ 200,967
Net Operating Position	\$ -	\$ -	\$ -	\$ -	\$ -



OPERATING NET INCOME BY SYSTEM

FY 2024-25

<i>(in thousands)</i>	Water	Recycled	Sewer	Conserve & NTS	Consolidated
Revenue:					
Commodity	\$ 65,520	\$ 30,803	\$ -	\$ 18,308	\$ 114,631
Fixed Service Charges and Other	50,825	10,993	73,478	-	135,296
Rate Stabilization	165	-	332	-	497
Total Revenue	\$ 116,510	\$ 41,796	\$ 73,810	\$ 18,308	\$ 250,424
Contribution to Enhancement and Replacement Funds	(10,250)	(1,375)	(25,675)	-	(37,300)
Net Revenues	\$ 106,260	\$ 40,421	\$ 48,135	\$ 18,308	\$ 213,124
Expenses:					
Salaries and Benefits	\$ 21,323	\$ 9,748	\$ 19,344	\$ 6,217	\$ 56,632
Water	47,562	8,890	-	-	56,452
Repairs and Maintenance	5,889	1,427	4,821	3,976	16,113
OCSAN - O&M	-	-	4,212	-	4,212
Electricity	16,761	9,318	3,627	474	30,180
All Other Operating Expenses	14,725	11,038	16,131	7,641	49,535
Total Expenses	\$ 106,260	\$ 40,421	\$ 48,135	\$ 18,308	\$ 213,124
Net Operating Position	\$ -	\$ -	\$ -	\$ -	\$ -



NON-OPERATING

FY 2023-24

Net Income ⁽¹⁾

<i>(in thousands)</i>	Forecast FY 2022-23	Approved FY 2022-23	Proposed FY 2023-24	Change
Non-operating Revenue:				
Property Taxes	\$ 75,600	\$ 73,000	\$ 78,600	\$ 5,600
Investment Income	7,900	2,080	11,200	9,120
Connection Fees	13,000	13,000	12,000	(1,000)
Real Estate Income	18,270	18,180	19,700	1,520
Other Income	7,000	7,000	7,000	-
Total Revenue	\$ 121,770	\$ 113,260	\$ 128,500	\$ 15,240
Non-operating Expenses:				
Interest Expense	\$ 21,280	\$ 21,280	\$ 27,900	\$ 6,620
Real Estate Expense	7,404	6,340	7,800	1,460
Other Expenses	1,500	1,500	1,500	-
Total Expense	\$ 30,184	\$ 29,120	\$ 37,200	\$ 8,080
Net Income	\$ 91,586	\$ 84,140	\$ 91,300	\$ 7,160

1) Excludes non-cash items, fair value changes, and pension benefit trust.



NON-OPERATING

FY 2024-25

Net Income⁽¹⁾

(in thousands)	Proposed FY 2023-24	Proposed FY 2024-25	Change
Non-operating Revenue:			
Property Taxes	\$ 78,600	\$ 81,700	\$ 3,100
Investment Income	11,200	8,500	(2,700)
Connection Fees	12,000	11,000	(1,000)
Real Estate Income	19,700	20,300	600
Other Income	7,000	7,000	-
Total Revenue	\$ 128,500	\$ 128,500	\$ -
Non-operating Expenses:			
Interest Expense	\$ 27,900	\$ 27,500	\$ (400)
Real Estate Expense	7,800	8,100	300
Other Expenses	1,500	1,500	-
Total Expense	\$ 37,200	\$ 37,100	\$ (100)
Net Income	\$ 91,300	\$ 91,400	\$ 100

1) Excludes non-cash items, fair value changes, and pension benefit trust.



CURRENT AND PROPOSED RESIDENTIAL RATES

	FY 2023-24		FY 2024-25	
Current Residential Rates:	Water ¹	Sewer ²	Water ¹	Sewer ²
Low Volume	\$1.53		\$1.75	
Commodity Rate	\$2.42		\$2.52	
Operations	\$7.97	\$10.02	\$8.82	\$11.66
Replacements	\$2.08	\$9.61	\$2.33	\$10.62
Enhancements	\$0.70	\$0.82	\$0.70	\$0.82
Total Service Charge	\$10.75	\$20.45	\$11.85	\$23.10
Commodity (12ccf's)	\$24.59		\$26.39	
Current Monthly	\$55.79		\$61.34	
Proposed Residential Rate Adjustment:				
Low Volume	\$1.75		\$1.99	
Base Commodity Rate	\$2.52		\$2.65	
Operations	\$8.82	\$11.66	\$9.91	\$13.32
Replacements	\$2.33	\$10.62	\$2.59	\$11.56
Enhancements	\$0.70	\$0.82	\$0.70	\$0.82
Total Service Charge	\$11.85	\$23.10	\$13.20	\$25.70
Commodity	\$26.39		\$28.50	
Proposed Monthly	\$61.34		\$67.40	
Current Monthly	\$55.79		\$61.34	
Difference	\$5.55		\$6.06	
Change %	9.9%		9.9%	

¹ Water - District Average usage assumes 12 ccf's per month.

² Sewer - District average usage assumes 0-5 ccf for lowest 3 months.



POTABLE REVENUE

FY 2023-24

<i>(in thousands)</i>	FY 2022-23	Change	FY 2023-24
Water			
Service	\$ 25,843	\$ 3,577	\$ 29,420
Enhancement	2,235	-	2,235
Replacement	7,181	40	7,221
Pumping Surcharge	1,074	457	1,531
Commodity	54,795	5,268	60,063
All Other	5,250	(248)	5,002
Rate Stabilization Fund	-	3,894	3,894
	\$ 96,378	\$ 12,988	\$ 109,366
AF Sales			
	53,511		53,582
User Type			
Residential	\$ 59,222	\$ 8,208	\$ 67,430
Commercial	14,918	(89)	14,829
Industrial	6,852	460	7,312
Public Authority	2,733	372	3,105
Landscape Irrigation	6,811	598	7,409
Agriculture Irrigation	276	(139)	137
Construction/Temp.	1,344	41	1,385
Fire Protection	4,222	(357)	3,865
Rate Stabilization Fund	-	3,894	3,894
	\$ 96,378	\$ 12,988	\$ 109,366



POTABLE REVENUE

FY 2024-25

<i>(in thousands)</i>	<u>FY 2023-24</u>	<u>Change</u>	<u>FY 2024-25</u>
Water			
Service	\$ 29,420	\$ 4,080	\$ 33,500
Enhancement	2,235	-	2,235
Replacement	7,221	794	8,015
Pumping Surcharge	1,531	165	1,696
Commodity	60,063	5,457	65,520
All Other	5,002	377	5,379
Rate Stabilization Fund	3,894	(3,729)	165
	<u>\$ 109,366</u>	<u>\$ 7,144</u>	<u>\$ 116,510</u>
AF Sales	53,582		54,654
User Type			
Residential	\$ 67,430	\$ 7,415	\$ 74,845
Commercial	14,829	1,358	16,187
Industrial	7,312	539	7,851
Public Authority	3,105	250	3,355
Landscape Irrigation	7,409	800	8,209
Agriculture Irrigation	137	9	146
Construction/Temp.	1,385	148	1,533
Fire Protection	3,865	354	4,219
Rate Stabilization Fund	3,894	(3,729)	165
	<u>\$ 109,366</u>	<u>\$ 7,144</u>	<u>\$ 116,510</u>



RECYCLE REVENUE

FY 2023-24

(in thousands)

	FY 2022-23	Change	FY 2023-24
Recycled			
Service	\$ 5,910	\$ 435	\$ 6,345
Enhancement	330	-	330
Replacement	915	26	941
Pumping Surcharge	126	682	808
Commodity	23,146	6,156	29,302
All Other	651	690	1,341
	\$ 31,078	\$ 7,989	\$ 39,067
AF	30,445		32,943

User Type

Commercial	487	\$ 79	566
Industrial	28	(7)	21
Public Authority	568	108	676
Landscape	27,475	6,233	33,708
Recycled Loans		-	
Agriculture	2,274	747	3,021
Construction/Temp.	246	169	415
All Other	-	660	660
	\$ 31,078	\$ 7,989	\$ 39,067



RECYCLE REVENUE

FY 2024-25

(in thousands)

	FY 2023-24	Change	FY 2024-25
Recycled			
Service	\$ 6,345	\$ 836	\$ 7,181
Enhancement	330	-	330
Replacement	941	104	1,045
Pumping Surcharge	808	88	896
Commodity	29,302	1,501	30,803
All Other	1,341	200	1,541
	\$ 39,067	\$ 2,729	\$ 41,796
AF	32,943		33,587

User Type

Commercial	566	\$ 43	609
Industrial	21	2	23
Public Authority	676	14	690
Landscape	33,708	2,359	36,067
Agriculture	3,021	237	3,258
Construction/Temp.	415	35	450
All Other	660	39	699
	\$ 39,067	\$ 2,729	\$ 41,796



SEWER REVENUE

FY 2023-24

(in thousands)

	FY 2022-23	Change	FY 2023-24
Sewer			
Service	\$ 35,914	\$ 6,169	\$ 42,083
Enhancement	1,534	-	1,534
Replacement	19,593	2,156	21,749
All Other	426	289	715
Rate Stabilization	-	3,288	3,288
	\$ 57,467	\$ 11,902	\$ 69,369

User Type

Residential	\$ 44,090	\$ 5,589	\$ 49,679
Commercial	8,915	1,008	9,923
Industrial	2,856	\$ 357	3,213
Public Authority	1,606	1,660	3,266
Rate Stabilization	-	3,288	3,288
	\$ 57,467	\$ 11,902	\$ 69,369



SEWER REVENUE

FY 2024-25

(in thousands)

	FY 2023-24	Change	FY 2024-25
Sewer			
Service	\$ 42,083	\$ 5,174	\$ 47,257
Enhancement	1,534	-	1,534
Replacement	21,749	2,392	24,141
All Other	715	(169)	546
Rate Stabilization	3,288	(2,956)	332
	\$ 69,369	\$ 4,441	\$ 73,810

User Type

Residential	\$ 49,679	\$ 5,533	\$ 55,212
Commercial	9,923	1,141	11,064
Industrial	3,213	\$ 371	3,584
Public Authority	3,266	352	3,618
Rate Stabilization	3,288	(2,956)	332
	\$ 69,369	\$ 4,441	\$ 73,810



OVER-ALLOCATION REVENUE

FY 2023-24

<i>(in thousands)</i>	FY 2022-23	Change	FY 2023-24
Tier			
Universal Conservation	\$ 1,629	\$ 66	\$ 1,695
Inefficient	2,512	55	2,567
Wasteful	11,912	1,001	12,913
	<u>\$ 16,053</u>	<u>\$ 1,122</u>	<u>\$ 17,175</u>
 Source or System			
Residential	\$ 9,912	\$ 704	\$ 10,616
Commercial	2,103	298	2,401
Industrial	590	140	730
Public Authority	235	41	276
Landscape	3,189	(62)	3,127
Construction / Temp.	24	1	25
	<u>\$ 16,053</u>	<u>\$ 1,122</u>	<u>\$ 17,175</u>



OVER-ALLOCATION REVENUE

FY 2024-25

<i>(in thousands)</i>	FY 2023-24	Change	FY 2024-25
Tier			
Universal Conservation	\$ 1,695	\$ 34	\$ 1,729
Inefficient	2,567	176	2,743
Wasteful	12,913	923	13,836
	<u>\$ 17,175</u>	<u>\$ 1,133</u>	<u>\$ 18,308</u>
 Source or System			
Residential	\$ 10,616	\$ 639	\$ 11,255
Commercial	2,401	179	2,580
Industrial	730	46	776
Public Authority	276	17	293
Landscape	3,127	252	3,379
Construction / Temp.	25	-	25
	<u>\$ 17,175</u>	<u>\$ 1,133</u>	<u>\$ 18,308</u>



COST OF WATER

BUDGETED COST OF WATER

<i>(in thousands)</i>	FY 2022-23			FY 2023-24			Change	
	Acre Feet	Total	Cost / AF	Acre Feet	Total	Cost / AF	Acre Feet	Total
<u>TREATED</u>								
Purchased from MWDOC	7,368	\$10,327	\$1,402	6,526	\$ 10,385	\$1,591	(842)	\$ 57
Dyer Road Well Field	28,000	19,852	709	28,000	23,809	850	-	3,956
OPA	10	54		1,500	1,549	1,033	1,490	1,496
Deep Aquifer Treatment System	8,000	6,464	808	8,000	8,000	1,000	0	1,536
Lost to Production	(160)			(160)			(0)	
Wells 21 & 22 Desalter	2,200	2,687	1,221	2,000	2,994	1,497	(200)	307
Lost to Production	(330)			(300)			30	
Baker WTP	7,200	8,038	1,116	7,200	8,307	1,154	-	269
Lost to Production	(144)			(144)			-	
Principal Aquifer Plant (PTP)	4,500	4,575	1,017	5,000	5,799	1,160	500	1,224
Lost to Production	(675)			(750)			(75)	
Total Shrinkage	(2,675)			(3,391)			(716)	
Total Treated Sales	53,294	\$ 51,998		53,481	\$ 60,843		187	\$ 8,844
Total Sources	57,268			58,226			958	
<u>UNTREATED</u>								
Purchased from MWDOC	2,250	\$ 2,063	\$917	2,529	\$ 2,518	\$995	279	\$ 455
Native Water	2,000	690	345	3,000	1,071	357	1,000	381
Santiago Aqueduct Commission	175	147	840	172	151	877	(3)	4
Transfer to RW System	(4,189)	(3,192)	762	(5,590)	(5,540)	991	(1,401)	(2,348)
Total Shrinkage	(19)			(10)			8	
Total Untreated Sales	217	\$ (293)		101	\$ (1,801)		(117)	\$ (1,508)
Total Sources	236			111			(125)	
<u>RECYLED</u>								
El Toro Groundwater Remediation	4,600	\$ 3,661	\$796	3,800	\$ 3,751	\$987	(800)	\$ 90
Lost to Production	(625)			(770)			(145)	
MWRP / LAW RP Production	22,890	8,314	363	25,640	10,707	418	2,750	2,393
Transfer from Untreated System	4,189	3,192	762	5,590	5,540	991	1,401	2,348
Total Shrinkage	(609)			(1,317)			(708)	
Total Recycled System	30,445	\$ 15,167		32,943	\$ 19,998		2,498	\$ 4,831
Total Sources	31,679			35,030			3,351	
Total Cost of Water for Billed Usage	83,956	\$ 66,872		86,525	\$ 79,040		2,568	\$ 12,168



COST OF WATER

BUDGETED COST OF WATER

<i>(in thousands)</i>	FY 2023-24			FY 2024-25			Change	
	Acre Feet	Total	Cost / AF	Acre Feet	Total	Cost / AF	Acre Feet	Total
<u>TREATED</u>								
Purchased from MWDOC	6,526	\$ 10,385	\$1,591	5,637	\$ 9,030	\$1,602	(889)	\$ (1,354)
Dyer Road Well Field	28,000	23,809	850	28,000	25,064	895	-	1,256
OPA	1,500	1,549	1,033	3,000	3,177	1,059	1,500	1,628
Deep Aquifer Treatment System	8,000	8,000	1,000	8,000	8,598	1,075	-	598
Lost to Production	(160)			(160)			-	-
Wells 21 & 22 Desalter	2,000	2,994	1,497	2,000	3,284	1,642	-	290
Lost to Production	(300)			(300)			-	-
Baker WTP	7,200	8,307	1,154	7,200	9,471	1,315	-	1,164
Lost to Production	(144)			(144)			-	-
Principal Aquifer Plant (PTP)	5,000	5,799	1,160	5,000	6,045	1,209	-	246
Lost to Production	(750)			(750)			-	-
Total Shrinkage	(3,391)			(2,932)			459	-
Total Treated	53,481	\$ 60,843		54,551	\$ 64,669		1,070	\$ 3,827
Total Sources	58,226			58,837			611	
<u>UNTREATED</u>								
Purchased from MWDOC	2,529	\$ 2,518	\$995	2,353	2,370	\$1,007	(176)	\$ (147)
Native Water	3,000	1,071	357	3,000	1,103	368	-	32
Santiago Aqueduct Commission	172	151	877	173	160	925	1	9
Transfer to RW System	(5,590)	(5,540)	991	(5,414)	(5,831)	1,077	176	(291)
Total Shrinkage	(10)			(9)			0	-
Total Untreated	101	\$ (1,801)		103	\$ (2,197)		1	\$ (397)
Total Sources	111			112			1	
<u>RECYLED</u>								
El Toro Groundwater Remediation	3,800	3,751	987	4,600	4,575	\$995	800	824
Lost to Production	(770)			(1,060)			(290)	
MWRP / LAW RP Production	25,640	10,707	418	25,640	11,323	442	-	616
Transfer from Untreated System	5,590	5,540	991	5,414	5,831	1,077	(176)	291
Total Shrinkage	(1,317)			(1,007)			310	
Total Recycled Sales	32,943	\$ 19,998		33,587	\$ 21,729		644	\$ 1,731
Total Sources	35,030			35,654			624	
Total Cost of Water for Billed Usage	86,525	\$ 79,040		88,241	\$ 84,201		1,715	\$ 5,161



GENERAL MANAGER'S OFFICE

OPERATING BUDGET SUMMARY

Program Description

The General Manager's Office implements the policies established and direction provided by the Board of Directors and, in so doing, provides overall direction to staff to complete that effort. The office also includes the Strategic Communications, Advocacy and Deputy General Counsel's Department. These divisions develop and advocate for policies at the federal, state and local levels that promote a reliable high quality and cost-effective water supply for Irvine Ranch Water District (IRWD) customers and demonstrate the efficient use of resources. The Advocacy and Communications staff represent IRWD's policies and provides technical expertise to the legislative process, particularly on issues of water recycling, water use efficiency, water rates, water supply reliability and governance, among others, and engage with community leaders, key stakeholders and groups on behalf of the District.

The General Manager's Office also:

- Provides direct services to and communications with the Board of Directors;
- Produces and distributes Board and Board Committee meeting packets;
- Schedules all Board and Board Committee, and annual/special independent corporation meetings;
- Produces the minutes of all Board meetings;
- Maintains all Board resolutions;
- Schedules other meetings and functions on behalf of the Board members and makes travel arrangements, as needed;
- Maintains records of all inter-agency agreements, deeds and easements;
- Maintains records for the various independent corporations;
- Shapes, guides and engages on local, state and federal policies, legislation and regulations;
- Manages and coordinates the legal resources utilized by the District;
- Responds to, or directs response to, all media inquiries; and,
- Responds to, or directs response to, all public information requests and subpoenas.

The General Manager's Office works with the Board of Directors and staff to establish the District's strategic vision for all departments. On January 31, 2023, staff reviewed the 2023 Goals and Target Activities with the Board. The Goals described below reflect the *Strategic Objectives*, as well as the *Mission, Vision and Values* of Irvine Ranch Water District as adopted by the Board. The District's Major Goals for calendar year 2023 are summarized as follows:



GENERAL MANAGER'S OFFICE

OPERATING BUDGET SUMMARY

Major Goals

1. Optimize and protect IRWD's local groundwater utilization.
2. Optimize use of Irvine Lake as a water resource facility for IRWD and its current and future partners.
3. Develop water recycling facilities and applications for optimal benefit.
4. Maximize resource recovery from fully functional biosolids and other resource recovery facilities.
5. Develop and implement maintenance and replacement programs and other systems that enhance safety, sustained operations at the District's facilities.
6. Improve energy service reliability, manage demands, control greenhouse gas emissions, and control costs.
7. Implement opportunities that enhance safety, security, and emergency preparedness throughout the District.
8. Maximize water use efficiency in the community.
9. Maximize watershed protection.
10. Evaluate and invest in projects and programs that will enhance future long-term water supply reliability and resiliency to climate change.
11. Develop water banking supplies for IRWD by working with current and future partners.
12. Develop and implement the Kern Fan Groundwater Storage Project through the Groundwater Banking Joint Powers Authority.
13. Ensure financial and rate stability.
14. Identify, assess, and implement new technologies, systems, and facilities to improve operating efficiency.
15. Recruit, develop, and retain a highly skilled, motivated, and educated work force.

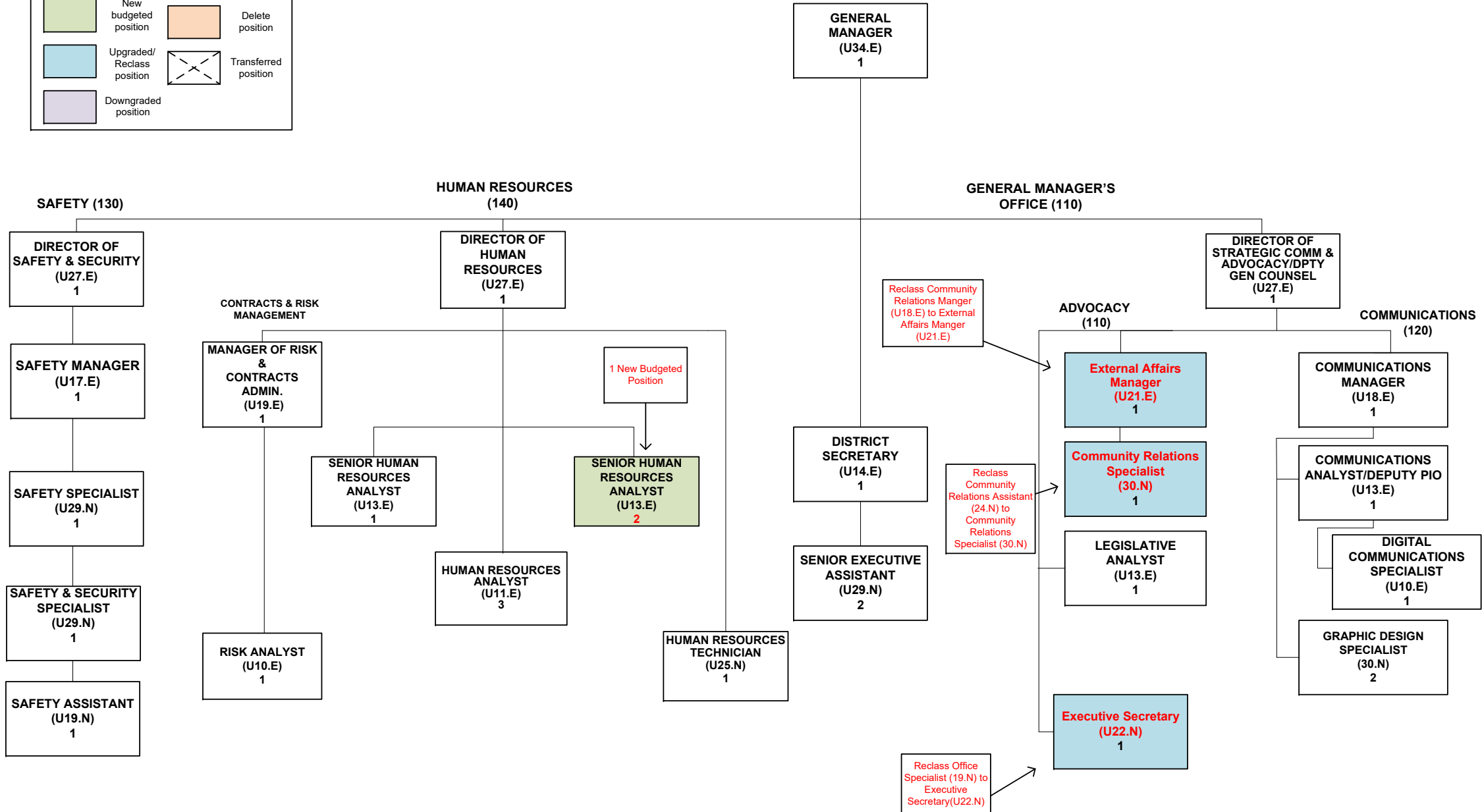
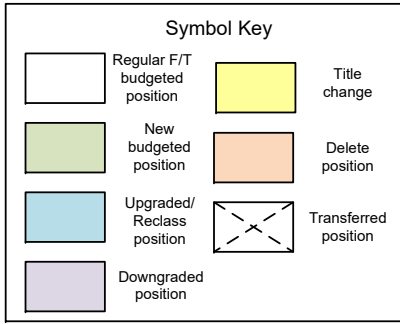


GENERAL MANAGER'S OFFICE

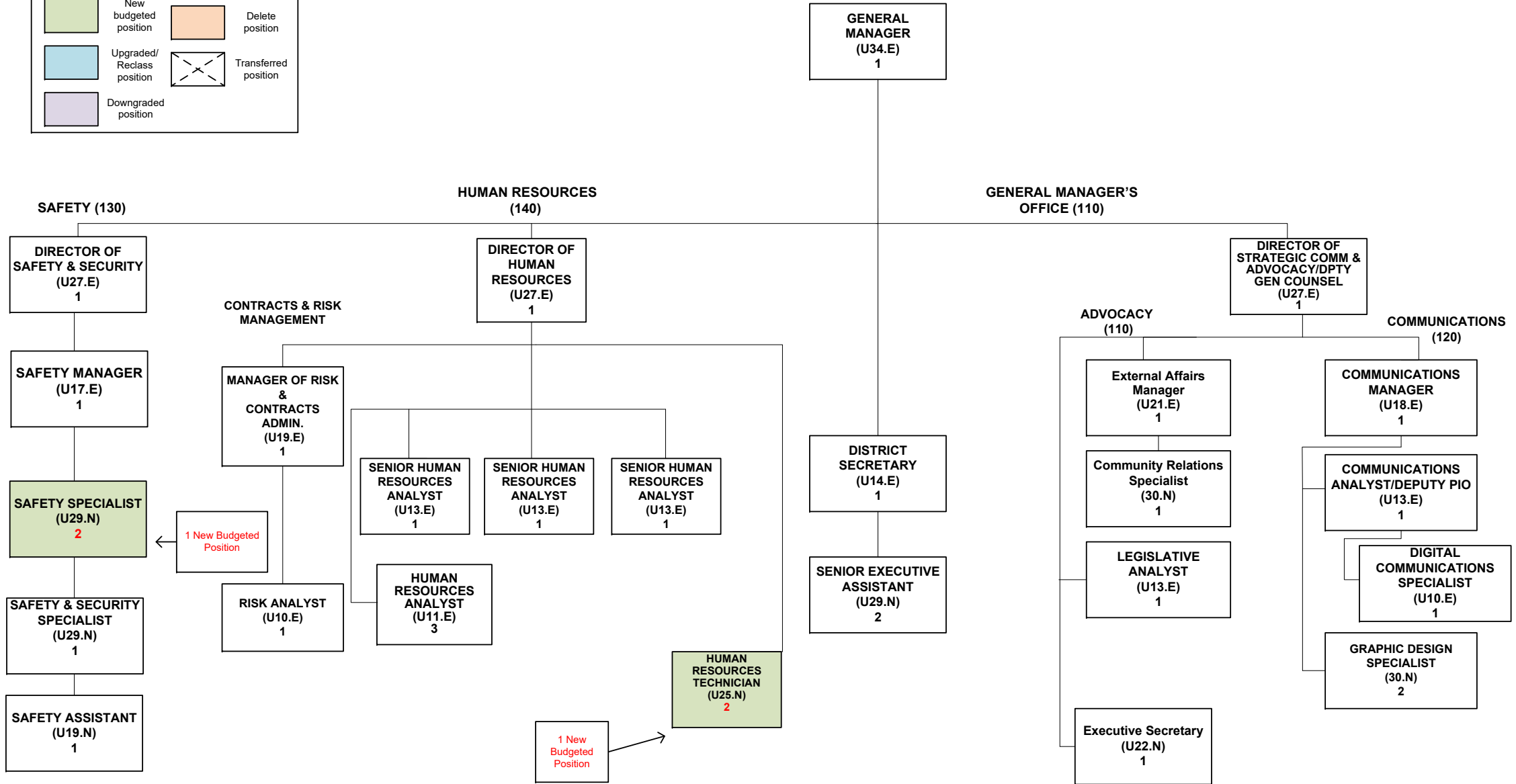
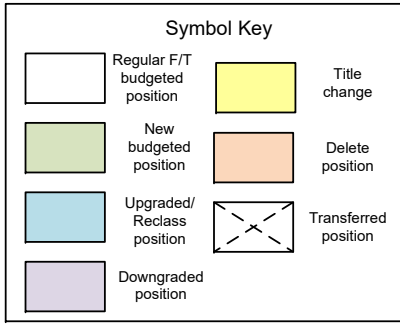
OPERATING BUDGET SUMMARY

16. Collaborate with other agencies and entities through leadership and innovation.
17. Enhance customer communications and community outreach.
18. Guide and lead local, state, and federal policies and legislation.
19. Influence new policies and regulations put forth by local, state, and federal agencies.

**IRVINE RANCH WATER DISTRICT
ADMINISTRATION
FISCAL YEAR 2023-24**



**IRVINE RANCH WATER DISTRICT
ADMINISTRATION
FISCAL YEAR 2024-25**



Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2023-24

Administration		FY 2021-22	FY 2022-23	FY2022-23	FY 2023-24	
Dept No	Expense Name	Actual	Actual thru 12/31/22	Budget	Proposed Budget	Incr/(Decr)
<u>General Managers Office</u>						
110	Regular Labor	1,112,761	565,614	903,600	1,254,800	351,200
110	Overtime Labor	0	0	8,400	8,400	0
110	Employee Benefits	275,060	176,969	660,800	670,390	9,590
110	Operating Supplies	112	0	0	0	0
110	Printing	1,032	207	15,000	10,000	(5,000)
110	Postage	0	0	252	400	148
110	Permits, Licenses and Fees	44,878	29,560	72,000	60,000	(12,000)
110	Office Supplies	2,762	1,186	4,400	5,000	600
110	Rep & Maint IRWD	1,897	0	0	1,800	1,800
110	Legal Fees	1,654,596	772,079	3,147,250	3,163,000	15,750
110	Personnel Training	407,624	284,390	497,100	563,900	66,800
110	Other Professional Fees	752,677	403,924	1,013,400	1,097,860	84,460
110	Directors' Fees	170,835	82,845	202,000	190,000	(12,000)
110	Election Expense	160,000	82,500	165,000	60,000	(105,000)
Total General Managers Office		4,584,234	2,399,275	6,689,202	7,085,550	396,348

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2024-25

Administration		FY 2021-22 Actual	FY 2022-23 Actual thru 12/31/23	FY 2023-24 Proposed Budget	FY 2024-25 Proposed Budget	Incr/(Decr)
<u>Dept No</u>	<u>Expense Name</u>					
<u>General Managers Office</u>						
110	Regular Labor	1,112,761	565,614	1,254,800	1,327,800	73,000
110	Overtime Labor	0	0	8,400	8,400	0
110	Employee Benefits	275,060	176,969	670,390	755,410	85,020
110	Operating Supplies	112	0	0	0	0
110	Printing	1,032	207	10,000	10,000	0
110	Postage	0	0	400	400	0
110	Permits, Licenses and Fees	44,878	29,560	60,000	65,000	5,000
110	Office Supplies	2,762	1,186	5,000	5,000	0
110	Rep & Maint IRWD	1,897	0	1,800	1,800	0
110	Legal Fees	1,654,596	772,079	3,163,000	2,660,000	(503,000)
110	Personnel Training	407,624	284,390	563,900	591,500	27,600
110	Other Professional Fees	752,677	403,924	1,097,860	1,149,860	52,000
110	Directors' Fees	170,835	82,845	190,000	200,000	10,000
110	Election Expense	160,000	82,500	60,000	170,000	110,000
Total General Managers Office		4,584,234	2,399,275	7,085,550	6,945,170	(140,380)



COMMUNICATIONS

OPERATING BUDGET SUMMARY

Program Description

The Strategic Communications and Advocacy Department, which is within the General Manager's Office, is responsible for the Districts communications, advocacy, community relations and legal services. The Communications division of that department is responsible for communicating accurate and timely information about Irvine Ranch Water District services, projects, activities and programs, and for promoting the District's water use efficiency initiatives. Communications uses multiple platforms, including websites, print, social media, video, personal contact, education programs, publications, and tours.

The IRWD communication program serves the District and its customers by:

- Creating and maintain credibility and public trust;
- Increasing customer awareness of the services IRWD provides;
- Promoting the District's value, activities and events of significance;
- Conveying accurate, timely information to the public on sensitive and controversial issues;
- Promoting transparency and easy-to-access information.

Major Goals

WATER EFFICIENCY OUTREACH

- Develop and implement an overarching message to educate customers about water efficiency;
- Reach customers about the beauty of water-efficient landscape and IRWD rebates;
- Enhance water efficiency webinars to make content engaging and useful on multiple platforms;
- Promote water efficiency events to reach more customers, and those who haven't participated;
- Educate the public about the value of recycled water and storage reservoirs;
- Provide students in the IRWD service area with learning opportunities regarding water supply, water reliability, tap water, and water use efficiency programs. Promote water education programs to schools in the IRWD service area;
- Conduct outreach to customers who regularly exceed their monthly water budget; and
- Teach customers how to save water and money by understanding their water bill.

CUSTOMER OUTREACH

- Conduct tours and programs to educate customers;
- Through transparency and education, assure customers of the quality of IRWD water;
- Develop educational displays for District facilities;



COMMUNICATIONS

OPERATING BUDGET SUMMARY

- Continue to create, update and refine multi-pronged social media outreach channels to inform IRWD customers, the media, business partners, IRWD employees and other government entities;
- Refine and execute tap water quality programs and infrastructure outreach programs;
- Enhance public trust by promoting customer service and answering customer questions;
- Enhance communications with customers regarding construction and maintenance projects;
- Enhance public trust and employee safety by helping customers access IRWD customer service remotely; and
- Provide enhanced customer outreach initiatives based on customer feedback programs.

INTERNAL COMMUNICATIONS

- Improve employee communication by expanding the usefulness of the intranet and other tools to communicate with staff.

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2023-24

Administration		FY 2021-22	FY 2022-23	FY2022-23	FY 2023-24	
Dept No	Expense Name	Actual	Actual thru 12/31/22	Budget	Proposed Budget	Incr/(Decr)
Communications						
120	Regular Labor	599,055	360,827	704,500	722,102	17,602
120	Overtime Labor	11,593	11,650	0	0	0
120	Employee Benefits	106,144	75,127	512,400	458,230	(54,170)
120	Contract Labor	264	0	0	0	0
120	Operating Supplies	0	451	400	400	0
120	Printing	61,342	17,222	65,000	65,000	0
120	Postage	0	26	200	200	0
120	Office Supplies	2,429	2,334	6,000	5,000	(1,000)
120	Equipment Rental	0	0	0	3,800	3,800
120	Rep & Maint IRWD	3,329	916	0	4,100	4,100
120	Personnel Training	5,230	350	15,052	17,100	2,048
120	Other Professional Fees	926,032	518,976	1,442,600	1,691,600	249,000
120	Mileage Reimbursement	82	521	0	0	0
Total Communications		1,715,501	988,401	2,746,152	2,967,532	221,380

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2024-25

Administration

<u>Dept No</u>	<u>Expense Name</u>	FY 2021-22 Actual	FY 2022-23 Actual thru 12/31/23	FY 2023-24 Proposed Budget	FY 2024-25 Proposed Budget	Incr/(Decr)
Communications						
120	Regular Labor	599,055	360,827	722,102	830,600	108,498
120	Overtime Labor	11,593	11,650	0	0	0
120	Employee Benefits	106,144	75,127	458,230	487,790	29,560
120	Contract Labor	264	0	0	0	0
120	Operating Supplies	0	451	400	400	0
120	Printing	61,342	17,222	65,000	65,000	0
120	Postage	0	26	200	200	0
120	Office Supplies	2,429	2,334	5,000	5,000	0
120	Equipment Rental	0	0	3,800	4,000	200
120	Rep & Maint IRWD	3,329	916	4,100	4,400	300
120	Personnel Training	5,230	350	17,100	17,100	0
120	Other Professional Fees	926,032	518,976	1,691,600	1,727,100	35,500
120	Mileage Reimbursement	82	521	0	0	0
Total Communications		1,715,501	988,401	2,967,532	3,141,590	174,058



SAFETY

OPERATING BUDGET SUMMARY

Program Description

The mission of the Safety & Security Department is to administer the Safety, Security, and Emergency Preparedness Programs that supports the District's efforts to provide a safe and secure work environment for employees. The Safety & Security Department administers training, develops, maintains, and updates Health & Safety Programs (HSPs), supports incident investigations by capturing pertinent data for analysis, coordinates emergency preparedness activities such as training and exercises, submits regulatory reports, and provides safety expertise and advice.

Major Goals

- Meet the Department's adopted Safety & Security budget;
- Continue to enhance and provide safety training and learning opportunities for all levels of staff;
- Implement customized supervisor leadership training to enhance individual and team safety performance;
- Continue to encourage near miss, good catch, and safety suggestion reporting to promote employee involvement and contribution toward a safe work environment;
- Develop a safety rewards system to recognize those that go above and beyond the call to safety by consistently demonstrating the Safety Value;
- Continue to review and update existing Safe Work Practices (SWPs) and reformat to Health & Safety Programs (HSPs) with input from stakeholders;
- Re-establish the General Safety Committee for members to participate, share information, and promote safety within their respective sections and departments;
- Conduct emergency preparedness training and exercises in line with the Multi-Year Training & Exercise Plan (MYTEP).
- Review and update emergency preparedness procedures, including the Emergency Operations Plan (EOP) and Hazard Specific Response Plans (HSRPs) based on the results of training, exercises, and events where improvements are necessary;
- Implement a mass notification system to communicate with employees and customers of an emergency and test the system periodically; and
- Continue to ensure the security of District facilities by reviewing facility access controls, determining appropriate level of video surveillance, or other methods to maintain the integrity of District operations.

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2023-24

Administration		FY 2021-22	FY 2022-23	FY2022-23	FY 2023-24	
Dept No	Expense Name	Actual	Actual thru 12/31/22	Budget	Proposed Budget	Incr/(Decr)
Safety						
130	Regular Labor	194,306	225,671	253,700	370,800	117,100
130	Overtime Labor	1,331	471	6,120	4,000	(2,120)
130	Employee Benefits	18,898	22,059	177,200	204,460	27,260
130	Contract Labor	0	0	60,000	0	(60,000)
130	Operating Supplies	50,032	32,419	113,450	149,800	36,350
130	Printing	0	0	4,000	8,400	4,400
130	Postage	91	0	500	400	(100)
130	Permits, Licenses and Fees	12,759	2,419	35,500	45,500	10,000
130	Office Supplies	27,385	12,075	31,000	38,000	7,000
130	Engineering Fees	0	0	0	40,000	40,000
130	Data Processing	0	0	0	0	0
130	Personnel Training	259,787	182,067	203,500	207,550	4,050
130	Personnel Physicals	149,140	(165)	12,000	8,900	(3,100)
130	Other Professional Fees	479,709	146,790	200,000	289,600	89,600
130	Safety	30,254	39,139	31,000	40,600	9,600
130	Alarm and Patrol Services	31,056	5,310	60,000	1,039,000	979,000
Total Safety		1,254,747	668,255	1,187,970	2,447,010	1,259,040

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2024-25

Administration

<u>Dept No</u>	<u>Expense Name</u>	FY 2021-22 Actual	FY 2022-23 Actual thru 12/31/23	FY 2023-24 Proposed Budget	FY 2024-25 Proposed Budget	Incr/(Decr)
Safety						
130	Regular Labor	194,306	225,671	370,800	488,100	117,300
130	Overtime Labor	1,331	471	4,000	4,000	0
130	Employee Benefits	18,898	22,059	204,460	271,690	67,230
130	Contract Labor	0	0	0	0	0
130	Operating Supplies	50,032	32,419	149,800	162,800	13,000
130	Printing	0	0	8,400	8,400	0
130	Postage	91	0	400	400	0
130	Permits, Licenses and Fees	12,759	2,419	45,500	45,500	0
130	Office Supplies	27,385	12,075	38,000	38,000	0
130	Engineering Fees	0	0	40,000	40,000	0
130	Data Processing	0	0	0	0	0
130	Personnel Training	259,787	182,067	207,550	207,550	0
130	Personnel Physicals	149,140	(165)	8,900	8,900	0
130	Other Professional Fees	479,709	146,790	289,600	289,600	0
130	Safety	30,254	39,139	40,600	24,600	(16,000)
130	Alarm and Patrol Services	31,056	5,310	1,039,000	1,139,400	100,400
Total Safety		1,254,747	668,255	2,447,010	2,728,940	281,930



HUMAN RESOURCES

OPERATING BUDGET SUMMARY

Program Description

The Human Resources function provides comprehensive organizational development and personnel management services to maximize the potential of the District's human resources and overall employee efficiency, effectiveness, and satisfaction. The Human Resources Department is responsible for attracting and recruiting a highly qualified workforce and working with management to attract, develop and sustain a motivated, productive organization.

Human Resources ensures the delivery of a competitive compensation and benefits package, continuous improvement through employee training, and an ongoing employee reward and recognition program tied to achieving stated goals and objectives. The Department also manages employee leaves and the accommodation process; provides guidance to staff; oversees the DMV pull notice and drug and alcohol testing programs, equal employment opportunity program reporting; and ensures compliance with State and Federal employment mandates. The Department is responsible for employee and labor relations, which includes contract negotiations, interpretation, and implementation of the Memoranda of Understanding (MOUs), policies, procedures, and guidelines. Human Resources also acquires and maintains insurance for the District and oversees contract administration, risk management claims, and the workers' compensation program.

Major Goals

HUMAN RESOURCES

- Partner with management to assess the training and development needs of IRWD employees;
- Engage with other Orange County public agencies, and pursue other workforce development efforts to ensure a continued supply of highly skilled labor; and
- Evaluate District Policies and Procedures.

CONTRACT ADMINISTRATION/RISK MANAGEMENT/INSURANCE

- Ensure the District has adequate insurance to safeguard assets appropriately;
- Manage the personal injury, workers' compensation, and property claims and coordinate legal matters in a timely manner; and
- Assist with contract administration ensuring adequate insurance coverage language is incorporated into contracts to protect the District's interests.

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2023-24

Administration		FY 2021-22	FY 2022-23	FY2022-23	FY 2023-24	
Dept No	Expense Name	Actual	Actual thru 12/31/22	Budget	Proposed Budget	Incr/(Decr)
Human Resources						
140	Regular Labor	635,606	(314,193)	592,600	956,800	364,200
140	Overtime Labor	38,764	2,698	20,000	15,000	(5,000)
140	Employee Benefits	23,936,742	12,073,794	6,084,192	5,836,700	(247,492)
140	Contract Labor	46,063	34,500	39,000	80,000	41,000
140	Postage	1,064	264	800	800	0
140	Office Supplies	4,127	1,958	2,500	6,000	3,500
140	Rep & Maint IRWD	650	0	0	0	0
140	Insurance	0	0	0	0	0
140	Legal Fees	222,832	119,873	100,000	0	(100,000)
140	Personnel Training	359,213	124,276	462,100	508,000	45,900
140	Personnel Physicals	27,251	7,252	15,000	35,000	20,000
140	Other Professional Fees	327,041	212,871	176,500	512,000	335,500
140	Commuter Program	98,206	83,808	220,000	220,000	0
Total Human Resources		25,697,559	12,347,101	7,712,692	8,170,300	457,608
Total Administration		33,252,041	16,403,032	18,336,016	20,670,392	2,334,376

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2024-25

Administration		FY 2021-22 Actual	FY 2022-23 Actual thru 12/31/23	FY 2023-24 Proposed Budget	FY 2024-25 Proposed Budget	Incr/(Decr)
<u>Dept No</u>	<u>Expense Name</u>					
<u>Human Resources</u>						
140	Regular Labor	635,606	(314,193)	956,800	1,096,900	140,100
140	Overtime Labor	38,764	2,698	15,000	15,000	0
140	Employee Benefits	23,936,742	12,073,794	5,836,700	6,129,844	293,144
140	Contract Labor	46,063	34,500	80,000	85,000	5,000
140	Postage	1,064	264	800	800	0
140	Office Supplies	4,127	1,958	6,000	6,000	0
140	Rep & Maint IRWD	650	0	0	0	0
140	Insurance	0	0	0	0	0
140	Legal Fees	222,832	119,873	0	0	0
140	Personnel Training	359,213	124,276	508,000	533,000	25,000
140	Personnel Physicals	27,251	7,252	35,000	40,000	5,000
140	Other Professional Fees	327,041	212,871	512,000	517,500	5,500
140	Commuter Program	98,206	83,808	220,000	220,000	0
Total Human Resources		25,697,559	12,347,101	8,170,300	8,644,044	473,744
Total Administration		33,252,041	16,403,032	20,670,392	21,459,744	789,352



FINANCE, TREASURY AND PROCUREMENT

OPERATING BUDGET SUMMARY

Program Description

The Finance Department is responsible for ensuring the financial and rate stability of the District. This includes developing rates and fees that support the long-term sustainability of the District. Finance maintains the official accounting records of the Irvine Ranch Water District and provides financial management of the District's income and real estate investments, new and existing debt issues, and deferred compensation and Pension/Post Employment (OPEB) Benefit Trust plans. The department provides a wide range of accounting and financial services including payroll, accounts payable, accounts receivable, project accounting, financial analysis, financial reporting, coordination of the District's biennial operating budget and preparation of the Annual Comprehensive Financial Report (ACFR).

The mission of the Finance Department is to safeguard assets and provide financial and accounting services in a timely, reliable, and cost-effective manner that meet the requirements of the District's internal and external customers.

Major Goals

ACCOUNTING AND BUDGETING

- Prepare and submit accurate financial reports and relevant tax returns to federal, state, county and district agencies within established legal deadlines and requirements;
- Prepare and submit accurate and timely financial reports to the Finance and Personnel Committee and the District's Board of Directors;
- Coordinate the District's annual financial statement audit;
- Prepare the annual ACFR;
- Prepare the Operating Budgets for Board of Director approval including setting adequate rates to ensure long-term financial strength and stability;
- Ensure user rates are proportional with costs of service and support the current rate structure;
- Lead customer noticing effort for Proposition 218 compliance (operating budget, rates and charges);
- Ensure all payments and payroll checks are accurate and timely;
- Transition vendors to electronic payments as appropriate; and,
- Identify and implement enhanced financial reporting and business intelligence capabilities.

LONG-TERM FINANCIAL PLANNING

- Continue to refine and update the cash flow strategic model to ensure sufficient funding for future capital needs;
- Provide analytical support and analysis to Finance, other departments and outside constituents as requested; and,
- Provide financial modeling for acquisition, financing, construction of major projects and other projects as requested.



FINANCE, TREASURY AND PROCUREMENT

OPERATING BUDGET SUMMARY

INVESTMENTS AND CASH MANAGEMENT

- Invest District funds in a prudent and professional manner that will provide maximum security of principal, sufficient liquidity to meet working capital requirements and an optimal rate of return;
- Prepare accurate investment reports and the annual investment policy for the Board of Directors and other interested parties within established time frames; and,
- Maintain and enhance short and long-term cash flow models and cash management practices.

REAL ESTATE

- Monitor and report on the performance of all real estate investment assets;
- Manage leasing and related property management activities for all District commercial and residential real estate investments;
- Evaluate development and disposition opportunities of other District properties;
- Assist with acquisition and agricultural leasing activities related to water supply reliability properties; and,
- Resolve outstanding deed, access and other contractual restrictions related to real property.

DEBT ISSUANCE AND ADMINISTRATION

- Issue long-term debt to fund capital projects as needed, and evaluate and recommend alternative opportunities for current District debt issues when appropriate;
- Manage District letters of credit supporting variable rate debt; evaluate new credit support opportunities when appropriate;
- Prepare and submit required continuing disclosure materials for District debt issues to appropriate parties;
- Manage variable rate debt portfolio including periodic remarketings, monitoring remarketing agents of District debt and making adjustments as appropriate; and,
- Execute, manage and report on interest rate swap positions and transactions as appropriate.

PENSION/DEFERRED COMPENSATION

- Maintain and invest Pension Benefits and OPEB Trust assets and report portfolio performance and recommendations to the Retirement Board;
- Evaluate and monitor Trust Advisor performance; recommend changes in advisory services as appropriate; review additional opportunities to optimize Pension and OPEB Benefits Trust performance; and,
- Oversee investment performance, reporting and employee education activities related to the District's deferred compensation plans.

PURCHASING

- Purchase materials, supplies and services in a timely manner with appropriate consideration given to quality and best pricing;
- Process all material/service requests timely and efficiently;
- Optimize Maximo system; maintain appropriate warehouse inventory and review/adjust slow



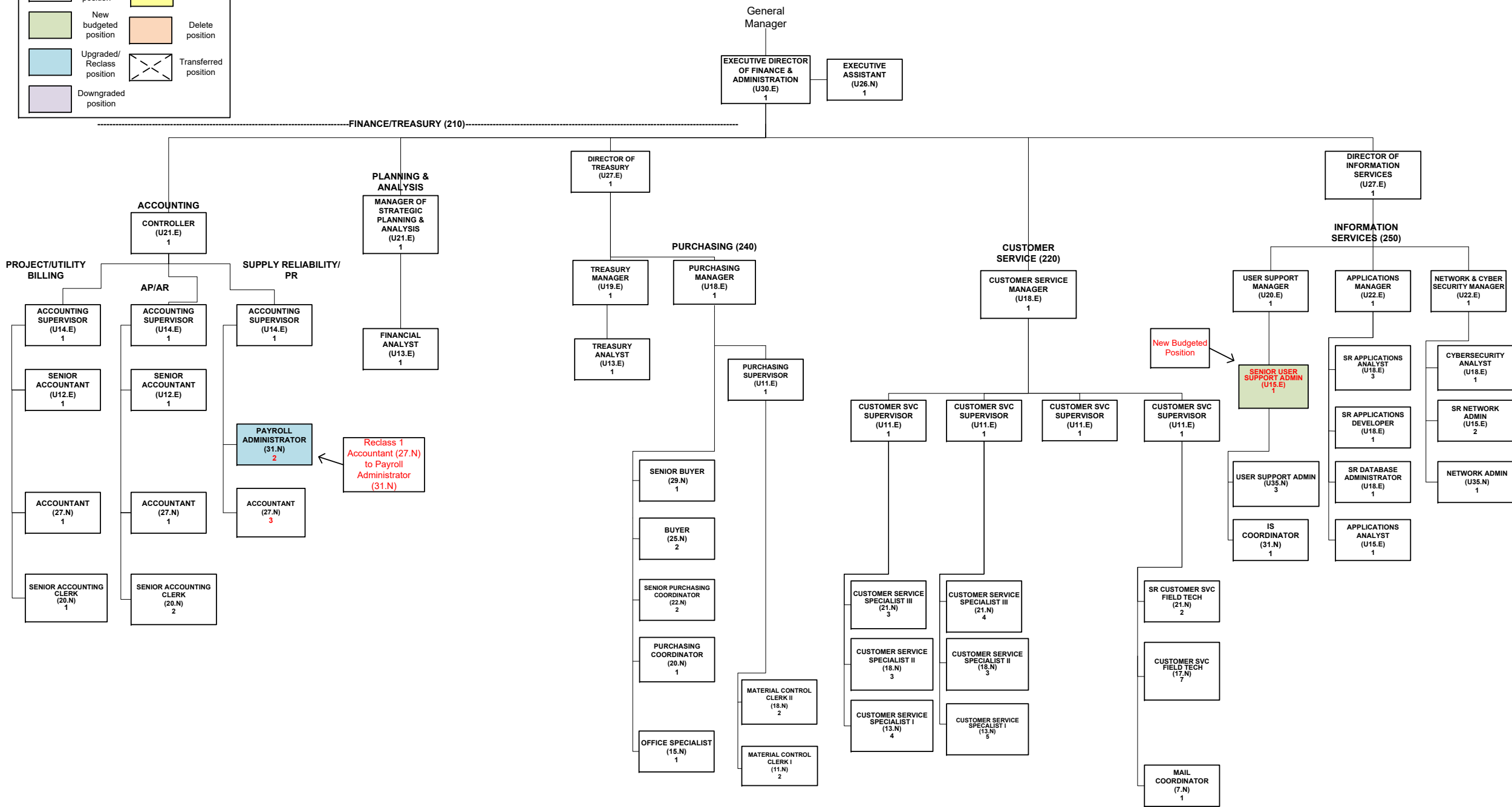
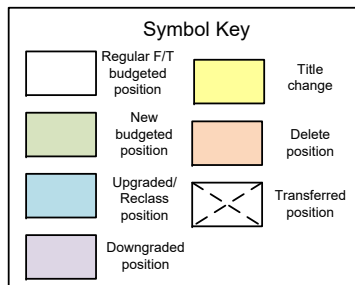
FINANCE, TREASURY AND PROCUREMENT

OPERATING BUDGET SUMMARY

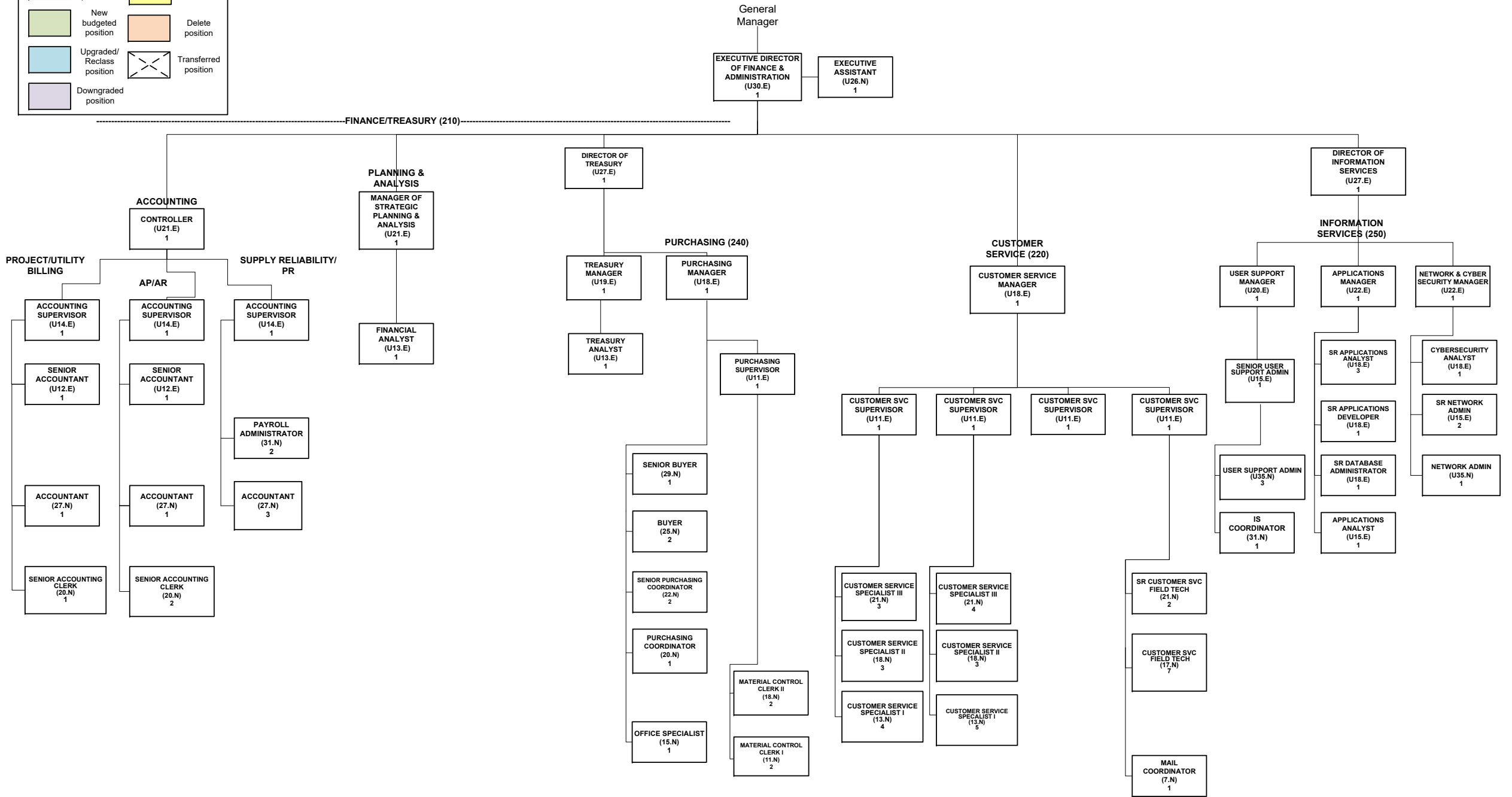
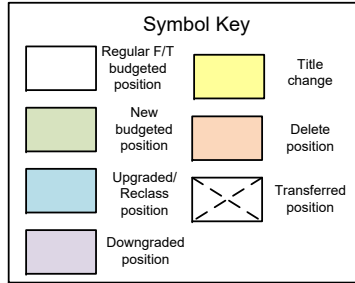
moving inventory;

- Streamline business procurement processes and documentation while ensuring appropriate controls on all warehouses;
- Assist with facilitating the design and construction of warehouse expansion space;
- Lead the District record retention efforts;
- Provide ongoing customer support for procurement and inventory systems; and,
- Evaluate and expand participation in cooperative purchasing agreements as appropriate.

**IRVINE RANCH WATER DISTRICT
FINANCE AND ADMINISTRATION
FISCAL YEAR 2023-24**



**IRVINE RANCH WATER DISTRICT
FINANCE AND ADMINISTRATION
FISCAL YEAR 2024-25**



Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2023-24

Fin & Admin Svcs		FY 2021-22	FY 2022-23	FY2022-23	FY 2023-24	
Dept No	Expense Name	Actual	Actual thru 12/31/22	Budget	Proposed Budget	Incr/(Decr)
Finance and Treasury						
210	Regular Labor	2,559,785	1,332,811	2,558,400	2,972,400	414,000
210	Overtime Labor	13,906	1,293	5,000	4,000	(1,000)
210	Employee Benefits	498,899	311,974	1,894,700	1,750,270	(144,430)
210	Contract Labor	0	10,372	52,500	27,500	(25,000)
210	Operating Supplies	42,727	27,679	27,000	42,200	15,200
210	Printing	38,058	0	25,160	4,000	(21,160)
210	Postage	29,048	3,411	67,670	7,200	(60,470)
210	Permits, Licenses and Fees	1,236	1,000	4,300	2,000	(2,300)
210	Office Supplies	2,903	1,025	7,720	3,000	(4,720)
210	Rep & Maint IRWD	0	20	0	0	0
210	Insurance	2,239,034	1,193,245	2,768,324	3,251,500	483,176
210	Accounting Fees	100,281	36,855	100,000	106,000	6,000
210	Data Processing	46,473	40,815	96,620	80,000	(16,620)
210	Personnel Training	23,067	8,136	50,050	55,750	5,700
210	Other Professional Fees	161,921	14,430	281,388	196,750	(84,638)
210	Collection Fees	0	0	11,000	10,000	(1,000)
210	Alarm and Patrol Services	786,197	410,909	800,000	0	(800,000)
210	Other	600,000	0	0	0	0
Total Finance and Treasury		7,143,535	3,393,976	8,749,832	8,512,570	(237,262)

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2024-25

Fin & Admin Svcs		FY 2021-22 Actual	FY 2022-23 Actual thru 12/31/23	FY 2023-24 Proposed Budget	FY 2024-25 Proposed Budget	Incr/(Decr)
<u>Dept No</u>	<u>Expense Name</u>					
Finance and Treasury						
210	Regular Labor	2,559,785	1,332,811	2,972,400	3,133,700	161,300
210	Overtime Labor	13,906	1,293	4,000	4,000	0
210	Employee Benefits	498,899	311,974	1,750,270	1,855,540	105,270
210	Contract Labor	0	10,372	27,500	27,500	0
210	Operating Supplies	42,727	27,679	42,200	42,200	0
210	Printing	38,058	0	4,000	48,000	44,000
210	Postage	29,048	3,411	7,200	31,800	24,600
210	Permits, Licenses and Fees	1,236	1,000	2,000	2,000	0
210	Office Supplies	2,903	1,025	3,000	3,000	0
210	Rep & Maint IRWD	0	20	0	0	0
210	Insurance	2,239,034	1,193,245	3,251,500	3,697,500	446,000
210	Accounting Fees	100,281	36,855	106,000	127,000	21,000
210	Data Processing	46,473	40,815	80,000	82,400	2,400
210	Personnel Training	23,067	8,136	55,750	56,980	1,230
210	Other Professional Fees	161,921	14,430	196,750	200,600	3,850
210	Collection Fees	0	0	10,000	10,000	0
210	Alarm and Patrol Services	786,197	410,909	0	0	0
210	Other	600,000	0	0	0	0
Total Finance and Treasury		7,143,535	3,393,976	8,512,570	9,322,220	809,650

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2023-24

Fin & Admin Svcs		FY 2021-22	FY 2022-23	FY2022-23	FY 2023-24	
Dept No	Expense Name	Actual	Actual thru 12/31/22	Budget	Proposed Budget	Incr/(Decr)
<u>Purchasing</u>						
240	Regular Labor	959,066	497,483	928,000	1,089,100	161,100
240	Overtime Labor	53,765	27,437	55,000	65,000	10,000
240	Employee Benefits	119,341	76,558	668,500	625,140	(43,360)
240	Operating Supplies	330,104	102,212	227,400	235,000	7,600
240	Printing	2,943	4,769	11,000	12,000	1,000
240	Postage	4,913	2,882	9,000	9,000	0
240	Office Supplies	10,229	5,161	10,000	10,000	0
240	Duplicating Equipment	107,879	55,621	150,000	125,000	(25,000)
240	Equipment Rental	18,990	9,784	17,000	25,000	8,000
240	Personnel Training	1,517	15,264	16,000	15,500	(500)
240	Other Professional Fees	2,714	0	2,000	2,000	0
Total Purchasing		1,611,462	797,172	2,093,900	2,212,740	118,840

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2024-25

Fin & Admin Srvcs

<u>Dept No</u>	<u>Expense Name</u>	FY 2021-22 Actual	FY 2022-23 Actual thru 12/31/23	FY 2023-24 Proposed Budget	FY 2024-25 Proposed Budget	Incr/(Decr)
Purchasing						
240	Regular Labor	959,066	497,483	1,089,100	1,159,200	70,100
240	Overtime Labor	53,765	27,437	65,000	67,000	2,000
240	Employee Benefits	119,341	76,558	625,140	671,330	46,190
240	Operating Supplies	330,104	102,212	235,000	250,000	15,000
240	Printing	2,943	4,769	12,000	13,000	1,000
240	Postage	4,913	2,882	9,000	10,000	1,000
240	Office Supplies	10,229	5,161	10,000	12,000	2,000
240	Duplicating Equipment	107,879	55,621	125,000	125,000	0
240	Equipment Rental	18,990	9,784	25,000	30,000	5,000
240	Personnel Training	1,517	15,264	15,500	15,500	0
240	Other Professional Fees	2,714	0	2,000	2,000	0
Total Purchasing		1,611,462	797,172	2,212,740	2,355,030	142,290



CUSTOMER SERVICE

OPERATING BUDGET SUMMARY

Program Description

The mission of the Customer Service Department is to provide exceptional customer satisfaction by providing reliable, courteous and efficient service. The Customer Service Department provides utility billing, account support, meter readings and mail distribution services.

Major Goals

CUSTOMER SERVICE

- Deliver exceptional customer service both internally and externally;
- Coordinate and process all meter reads to ensure accurate billing;
- Provide customers with an accurate bill that is easy to read;
- Review and resolve billing inquiries and adjustments in a timely manner including education of customers on water budgets;
- Receive and process all orders for new service and discontinuation of service;
- Enhance customer communication and payment options through an improved customer web access portal;
- Process new meter applications;
- Process payments for temporary construction meters, fire flow tests, and customer water bills;
- Process variance requests for additional water budgets;
- Respond to field problems (leaks, no water complaints, high/low pressure, water quality, sewer problems, line breaks, etc.) with a sense of urgency;
- Manage delinquent customer accounts and perform shut-offs as required;
- Distribute customer satisfaction surveys and maintain 90% customer satisfaction;
- Remain compliant with all State, Local and Federal laws pertaining to utility billing;
- Ensure that customers have an accurate understanding of the IRWD rate structure;
- Maintain accurate customer data to ensure timely billing and notification;
- Support all District staff through accurate and efficient mail processing and delivery; and,
- Provide Receptionist support to all incoming callers and visitors to the Sand Canyon Offices.

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2023-24

Fin & Admin Svcs		FY 2021-22	FY 2022-23	FY2022-23	FY 2023-24	
Dept No	Expense Name	Actual	Actual thru 12/31/22	Budget	Proposed Budget	Incr/(Decr)
<u>Customer Service</u>						
220	Regular Labor	2,269,473	1,179,660	2,250,300	2,736,100	485,800
220	Overtime Labor	39,759	40,403	60,000	64,000	4,000
220	Employee Benefits	197,220	100,647	1,607,500	1,551,350	(56,150)
220	Contract Labor	26,285	4,043	194,000	102,000	(92,000)
220	Operating Supplies	7,943	6,678	0	0	0
220	Printing	269,293	110,897	220,000	264,000	44,000
220	Postage	381,973	222,403	412,000	464,000	52,000
220	Office Supplies	5,349	4,498	7,700	8,200	500
220	Equipment Rental	13,336	4,070	12,800	13,200	400
220	Rep & Maint IRWD	411	324	0	0	0
220	Personnel Training	0	29	12,500	12,500	0
220	Other Professional Fees	622,530	327,854	337,800	801,500	463,700
220	Collection Fees	0	0	2,000	2,200	200
220	Contract Meter Reading	1,495,160	797,111	1,575,000	1,630,000	55,000
Total Customer Service		5,328,732	2,798,616	6,691,600	7,649,050	957,450

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2024-25

Fin & Admin Srvcs

<u>Dept No</u>	<u>Expense Name</u>	FY 2021-22 Actual	FY 2022-23 Actual thru 12/31/23	FY 2023-24 Proposed Budget	FY 2024-25 Proposed Budget	Incr/(Decr)
<u>Customer Service</u>						
220	Regular Labor	2,269,473	1,179,660	2,736,100	2,903,200	167,100
220	Overtime Labor	39,759	40,403	64,000	66,000	2,000
220	Employee Benefits	197,220	100,647	1,551,350	1,659,270	107,920
220	Contract Labor	26,285	4,043	102,000	102,000	0
220	Operating Supplies	7,943	6,678	0	0	0
220	Printing	269,293	110,897	264,000	272,000	8,000
220	Postage	381,973	222,403	464,000	478,000	14,000
220	Office Supplies	5,349	4,498	8,200	8,500	300
220	Equipment Rental	13,336	4,070	13,200	13,600	400
220	Rep & Maint IRWD	411	324	0	0	0
220	Personnel Training	0	29	12,500	12,500	0
220	Other Professional Fees	622,530	327,854	801,500	794,000	(7,500)
220	Collection Fees	0	0	2,200	2,300	100
220	Contract Meter Reading	1,495,160	797,111	1,630,000	1,660,000	30,000
Total Customer Service		5,328,732	2,798,616	7,649,050	7,971,370	322,320



INFORMATION SERVICES

OPERATING BUDGET SUMMARY

Program Description

The mission of the Information Services Department is to research, develop, integrate and operate reliable, secure, innovative and cost-effective information systems that enable the District to achieve its current and future business requirements and provide a high level of customer satisfaction. The Information Services Department provides implementation, management and support for the District's information systems, cybersecurity program, and voice and data communications systems.

Major Goals

INFORMATION SERVICES

- Implement, manage and maintain IRWD's IT Strategic Plan;
- Facilitate IT Governance for IT activities across the District;
- Provide values-driven, professional and timely IT services to all District staff;
- Ensure District IT assets, including network, applications and data, are maintained to current cybersecurity standards;
- Provide software products and related user support and training for District staff that enable greater productivity;
- Provide Information Services staff with technical training and development opportunities to improve skills and services;
- Provide a reliable and secure network of servers, personal computers, mobile devices, printers and software applications that improve District efficiencies;
- Provide reliable and secure voice, data and wireless communications services;
- Provide technologies for external customers, including bill presentment and payment;
- Pursue and implement appropriate transitions to cloud, innovative and forward-looking technologies;
- Complete scheduled hardware and software upgrades to District servers, personal computers, mobile devices, printers, network equipment and software applications;
- Migrate Micro Focus Open Enterprise Server to Microsoft Active Directory, Windows Server, SharePoint and OneDrive;
- Conduct annual cybersecurity tabletop exercise to test and improve cyber incident response;
- Upgrade and expand the Wi-Fi wireless network system to improve connectivity;
- Implement EZMaxPlanner application to enhance productivity with the Maximo software;
- Monitor industry trends and collaborate with external partners for best practices and opportunities for improved system related technologies.

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2023-24

Fin & Admin Svcs		FY 2021-22	FY 2022-23	FY2022-23	FY 2023-24	
Dept No	Expense Name	Actual	Actual thru 12/31/22	Budget	Proposed Budget	Incr/(Decr)
Information Services						
250	Regular Labor	2,252,861	1,170,350	1,935,000	2,617,800	682,800
250	Overtime Labor	18,164	8,036	15,000	20,000	5,000
250	Employee Benefits	282,389	193,889	1,386,600	1,476,030	89,430
250	Contract Labor	1,687	13,994	245,000	42,400	(202,600)
250	Telecommunication	756,438	296,741	755,000	824,000	69,000
250	Operating Supplies	212	4,664	0	5,000	5,000
250	Office Supplies	148	6	1,000	1,000	0
250	Rep & Maint IRWD	344,203	159,278	266,700	398,000	131,300
250	Data Processing	4,017,763	2,565,614	3,982,400	4,251,000	268,600
250	Personnel Training	23,749	4,548	67,500	70,000	2,500
250	Other Professional Fees	106,705	629	240,000	225,000	(15,000)
250	Computer Backup Storage	7,443	677	0	0	0
Total Information Services		7,811,762	4,418,424	8,894,200	9,930,230	1,036,030
Total Fin & Admin Svcs		21,895,491	11,408,188	26,429,532	28,304,590	1,875,058

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2024-25

Fin & Admin Svcs		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	
Dept No	Expense Name	Actual	Actual thru 12/31/23	Proposed Budget	Proposed Budget	Incr/(Decr)
Information Services						
250	Regular Labor	2,252,861	1,170,350	2,617,800	2,757,500	139,700
250	Overtime Labor	18,164	8,036	20,000	20,000	0
250	Employee Benefits	282,389	193,889	1,476,030	1,562,830	86,800
250	Contract Labor	1,687	13,994	42,400	44,000	1,600
250	Telecommunication	756,438	296,741	824,000	832,000	8,000
250	Operating Supplies	212	4,664	5,000	5,000	0
250	Office Supplies	148	6	1,000	1,000	0
250	Rep & Maint IRWD	344,203	159,278	398,000	410,000	12,000
250	Data Processing	4,017,763	2,565,614	4,251,000	4,394,000	143,000
250	Personnel Training	23,749	4,548	70,000	70,000	0
250	Other Professional Fees	106,705	629	225,000	275,000	50,000
250	Computer Backup Storage	7,443	677	0	0	0
Total Information Services		7,811,762	4,418,424	9,930,230	10,371,330	441,100
Total Fin & Admin Svcs		21,895,491	11,408,188	28,304,590	30,019,950	1,715,360



ENGINEERING

OPERATING BUDGET SUMMARY

Program Description

The Engineering Department provides planning, design and construction coordination to develop, and maintain, the water, sewage and recycled water facilities necessary to provide the highest level of service to the customers of the District. The Engineering Department also provides technical support to other District departments.

Treatment and Conveyance: The Treatment and Conveyance group designs and manages construction of major water, sewage and recycled water treatment and transmission facilities necessary to provide the quality and reliability of service to existing and future customers of the District. The group is responsible for the expansion and improvement of water and sewage treatment facilities and the design and construction of wells, pipelines, pump stations, and sewage lift stations.

Infrastructure Planning: The Infrastructure Planning group of the Department is responsible for all master planning, Capital Improvement Program asset management, and the biennial Capital Budget and Long-Term Capital Programs. The Planning group also oversees water, sewage and recycled water demand projections, water supply planning, and preliminary facility planning studies for developing new, and refurbishing existing, facilities. GIS services are provided to other District departments including the development and support of GIS based applications and facility and atlas maps, maintenance of the District's digital record drawings system, and spatial analysis. The group is also responsible for managing the District's real property and rights of way.

Development Services: The Development Services group facilitates the land development process within the District by designing the water, sewage and recycled water facilities necessary to support land development. The construction of these facilities is coordinated to ensure that the facilities are available to meet development schedule requirements. Temporary and interim facilities, when necessary, are also coordinated through this group. The group also reviews developer submittals for quality and conformance with District requirements and assesses and collects appropriate fees.

Inspection Services: The Inspection Services group provides construction inspection services to other groups of the Engineering Department to ensure the highest level of constructed quality. These services include constructability review, pre-construction administration, progress payment processing, field inspection, change order evaluation and processing, and final acceptance coordination. The group is also responsible for coordinating specialized construction support services including surveying and geotechnical testing and inspection.



ENGINEERING

OPERATING BUDGET SUMMARY

Operations Support and Pipelines: The Operations Support and Pipelines group is responsible for providing engineering support to other District departments. The group generally focuses on the rehabilitation of existing District facilities and provides design and construction management of small to medium size water, sewage and recycled water facilities. This group also includes the process control team that conducts research, develops projects and provides process control and technical support to enhance the performance of the District's domestic and recycled water supply, treatment, distribution, and storage facilities. The process control team also provides similar support to the District's sewage collection/treatment, recycled water and urban runoff treatment systems and supports District-wide regulatory compliance objectives.

Dams and Storage: The Dams and Storage group is responsible for overseeing the District's dam safety program and ensuring compliance with the state's dam safety requirements. The group also manages the design and construction of dam improvements and storage facilities. The storage facilities mainly consist of the recycled water and domestic water tanks located throughout the District.

Major Goals

TREATMENT AND CONVEYANCE

- MWRP Phase 3 Expansion design;
- Wells 51 and 52 Wellhead Equipping and Offsite Pipelines design;
- Syphon Reservoir Improvements design and construction;
- San Joaquin Recycled Water Reservoir Filtration construction;
- Zone A to Rattlesnake Reservoir Pump Station construction;
- Lake Forest Zone B-C Recycled Water Pump Station construction;
- Sewer Siphons Phase II Improvements design and construction;
- Well OPA-1 PFAS Treatment construction; and
- Well ET-1 and SGU PFAS Treatment construction.

INFRASTRUCTURE PLANNING

- Implement Capital Improvement Program Asset Management processes and procedures for linear assets;
- Complete detailed condition assessments and prioritize the next five years of repair and replacement projects for pump stations, steel tanks, wells, and lift stations;
- Integrate the Replacement Planning Model with the Financial and Engineering programs;
- Provide Interagency technical support;
- Groundwater Workplan Update; and
- Complete the GIS Master Plan, implement Enterprise Licensing, and initiate GIS infrastructure upgrades.



ENGINEERING

OPERATING BUDGET SUMMARY

DEVELOPMENT SERVICES

- Heritage Fields Infrastructure design and construction;
- Orchard Hills Infrastructure design and construction;
- Orange Heights Infrastructure design and construction; and
- Tustin Legacy Infrastructure design and construction.

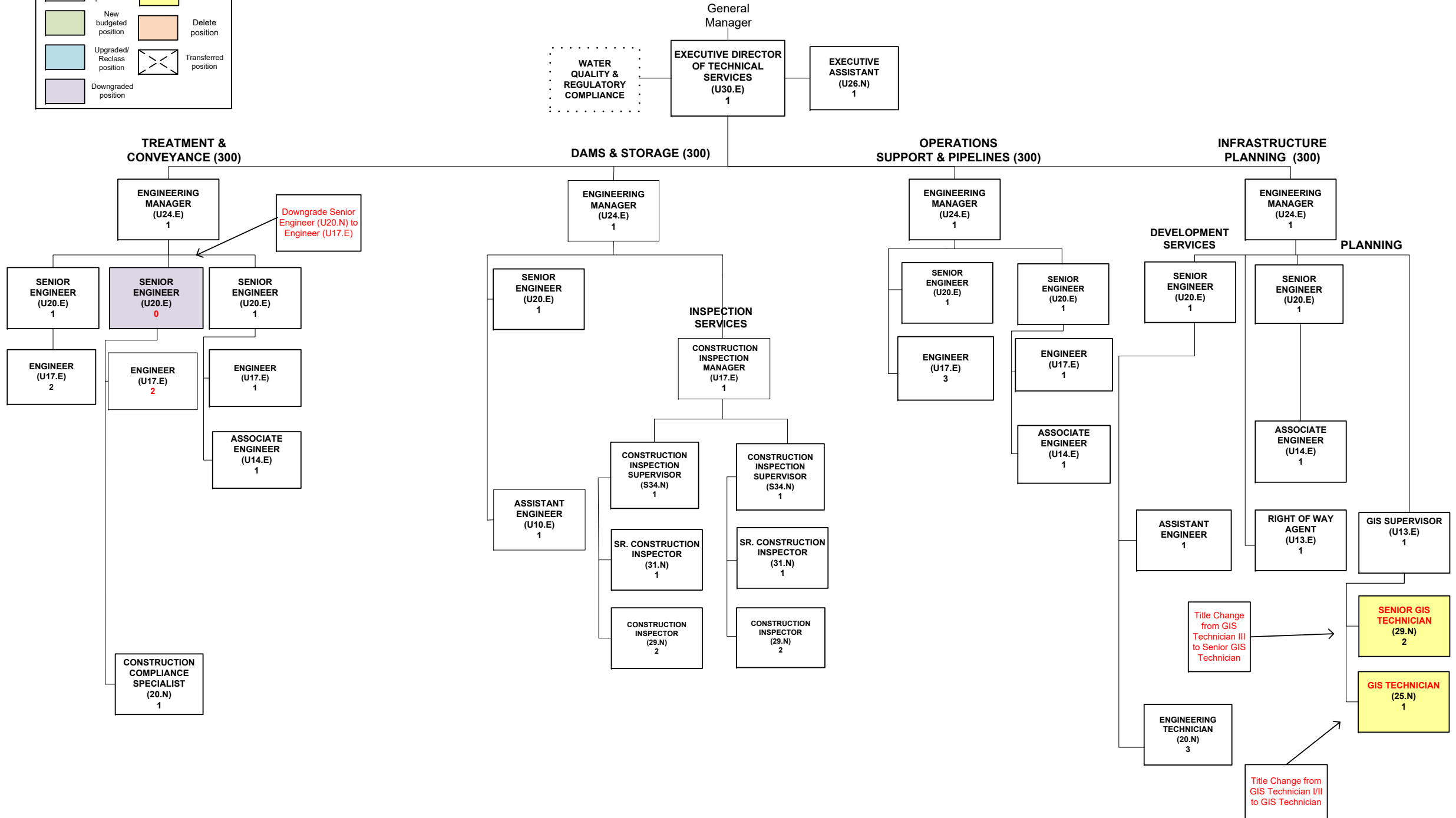
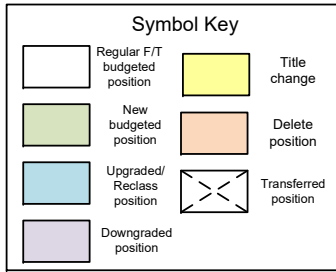
OPERATIONS SUPPORT AND PIPELINES

- Santiago Canyon Area Pump Stations Improvements construction;
- Operations Center CNG, Diesel and Gasoline Fueling Facility construction;
- Turtle Rock Reservoir Management System design and construction;
- MWRP Tertiary Treatment Facility Rehabilitation construction;
- Operations Center Warehouse Expansion design and construction;
- Well Rehabilitation design and construction;
- Woodbridge Recycled Water Distribution Pipeline Replacement construction;
- Lake Forest Woods Sewer Improvements design and construction;
- Coastal Zone 2 and Coastal Zone 4 Pump Stations Rehabilitation design and construction;
- Serrano Creek Raw Water Pipeline Replacement design and construction;
- 36-inch Sanitary Sewer Relocation at State Route 133 and San Diego Creek design; and
- Evaluate process control and water quality monitoring data to assess, correct or recommend performance improvement of membrane treatment facilities.

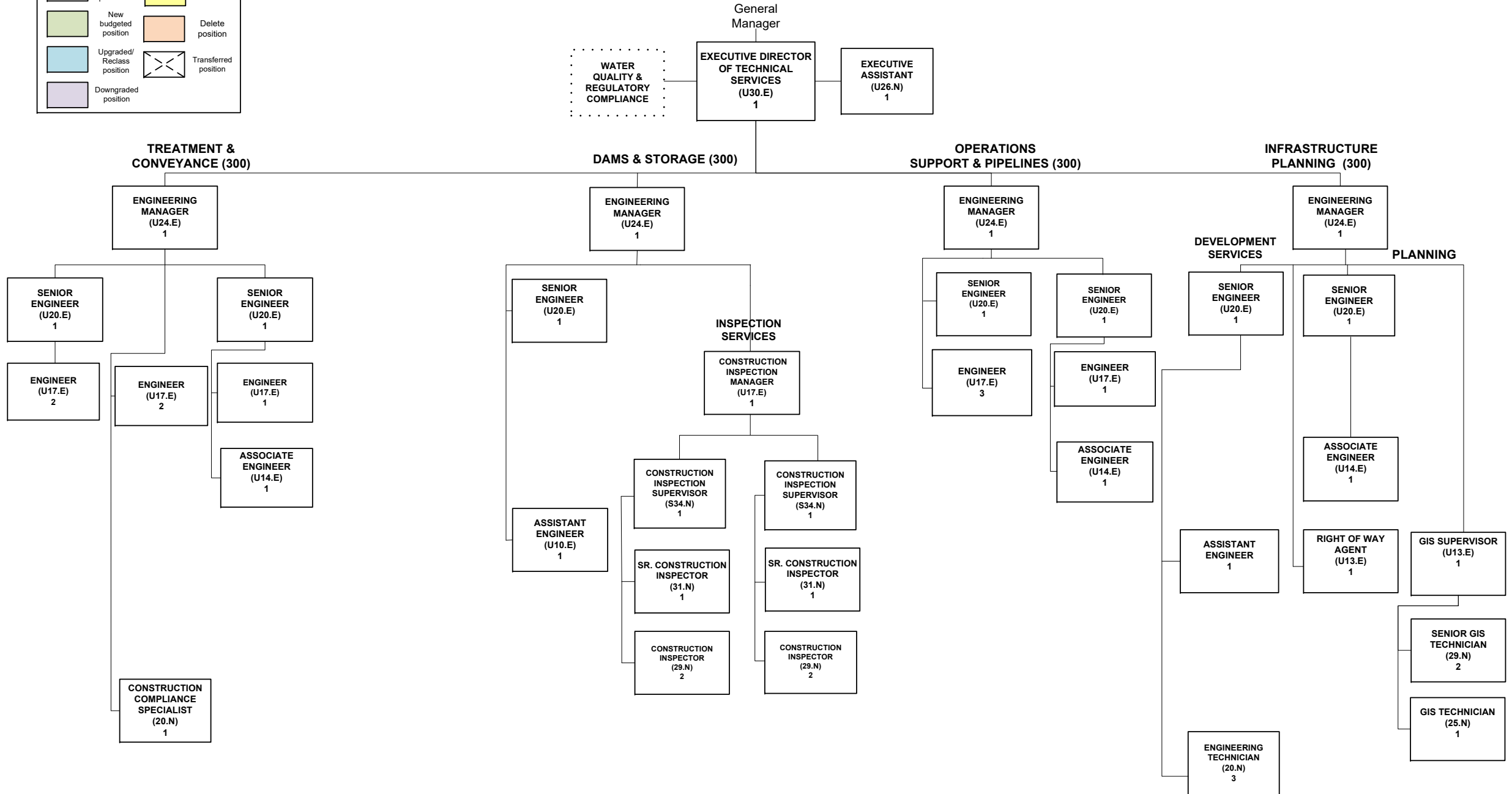
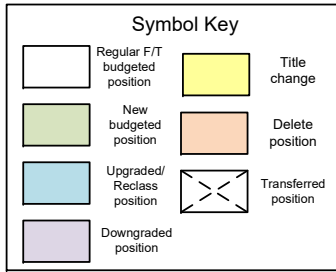
DAMS AND STORAGE

- Santiago Creek Dam Outlet Tower and Spillway Replacement design;
- Fleming Zone 8 Reservoir and Zone 8 to 9 Pump Station construction;
- Emergency Fuel Storage design and construction;
- Rattlesnake Dam Rehabilitation evaluation;
- Sand Canyon Dam Spillway Condition Assessment;
- Dam Instrumentation & Data Acquisition Upgrades;
- Harding Canyon Dam Condition Assessment;
- InSAR Satellite Monitoring and Dam Surveillance Monitoring; and
- Periodic Dam Safety Review.

**IRVINE RANCH WATER DISTRICT
ENGINEERING
FISCAL YEAR 2023-24**



**IRVINE RANCH WATER DISTRICT
ENGINEERING
FISCAL YEAR 2024-25**



Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2023-24

Engineering		FY 2021-22	FY 2022-23	FY2022-23	FY 2023-24	
Dept No	Expense Name	Actual	Actual thru 12/31/22	Budget	Proposed Budget	Incr/(Decr)
Engineering						
300	Regular Labor	4,729,102	2,575,441	4,664,000	5,689,400	1,025,400
300	Overtime Labor	168,563	72,677	120,000	150,000	30,000
300	Employee Benefits	886,122	521,847	3,410,300	3,321,950	(88,350)
300	Contract Labor	175,761	132,797	170,000	253,000	83,000
300	Operating Supplies	1,573	5,163	5,800	7,800	2,000
300	Printing	11,145	10,519	6,000	6,200	200
300	Postage	1,836	1,288	2,000	2,000	0
300	Permits, Licenses and Fees	279	188	2,000	2,000	0
300	Office Supplies	3,551	1,676	9,500	4,000	(5,500)
300	Rep & Maint IRWD	0	1,651	0	0	0
300	Engineering Fees	32,969	204,603	82,000	374,000	292,000
300	Personnel Training	7,187	9,753	28,600	24,400	(4,200)
300	Other Professional Fees	2,734	472	10,000	7,000	(3,000)
300	Mileage Reimbursement	68	0	0	0	0
Total Engineering		6,020,890	3,538,075	8,510,200	9,841,750	1,331,550
Total Engineering		6,020,890	3,538,075	8,510,200	9,841,750	1,331,550

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2024-25

Engineering		FY 2021-22 Actual	FY 2022-23 Actual thru 12/31/23	FY 2023-24 Proposed Budget	FY 2024-25 Proposed Budget	Incr/(Decr)
<u>Dept No</u>	<u>Expense Name</u>					
<u>Engineering</u>						
300	Regular Labor	4,729,102	2,575,441	5,689,400	6,011,300	321,900
300	Overtime Labor	168,563	72,677	150,000	140,000	(10,000)
300	Employee Benefits	886,122	521,847	3,321,950	3,533,660	211,710
300	Contract Labor	175,761	132,797	253,000	253,000	0
300	Operating Supplies	1,573	5,163	7,800	5,800	(2,000)
300	Printing	11,145	10,519	6,200	6,200	0
300	Postage	1,836	1,288	2,000	2,000	0
300	Permits, Licenses and Fees	279	188	2,000	2,000	0
300	Office Supplies	3,551	1,676	4,000	4,000	0
300	Rep & Maint IRWD	0	1,651	0	0	0
300	Engineering Fees	32,969	204,603	374,000	399,000	25,000
300	Personnel Training	7,187	9,753	24,400	24,400	0
300	Other Professional Fees	2,734	472	7,000	7,000	0
300	Mileage Reimbursement	68	0	0	0	0
Total Engineering		6,020,890	3,538,075	9,841,750	10,388,360	546,610
Total Engineering		6,020,890	3,538,075	9,841,750	10,388,360	546,610



WATER QUALITY and REGULATORY COMPLIANCE

OPERATING BUDGET SUMMARY

Program Description

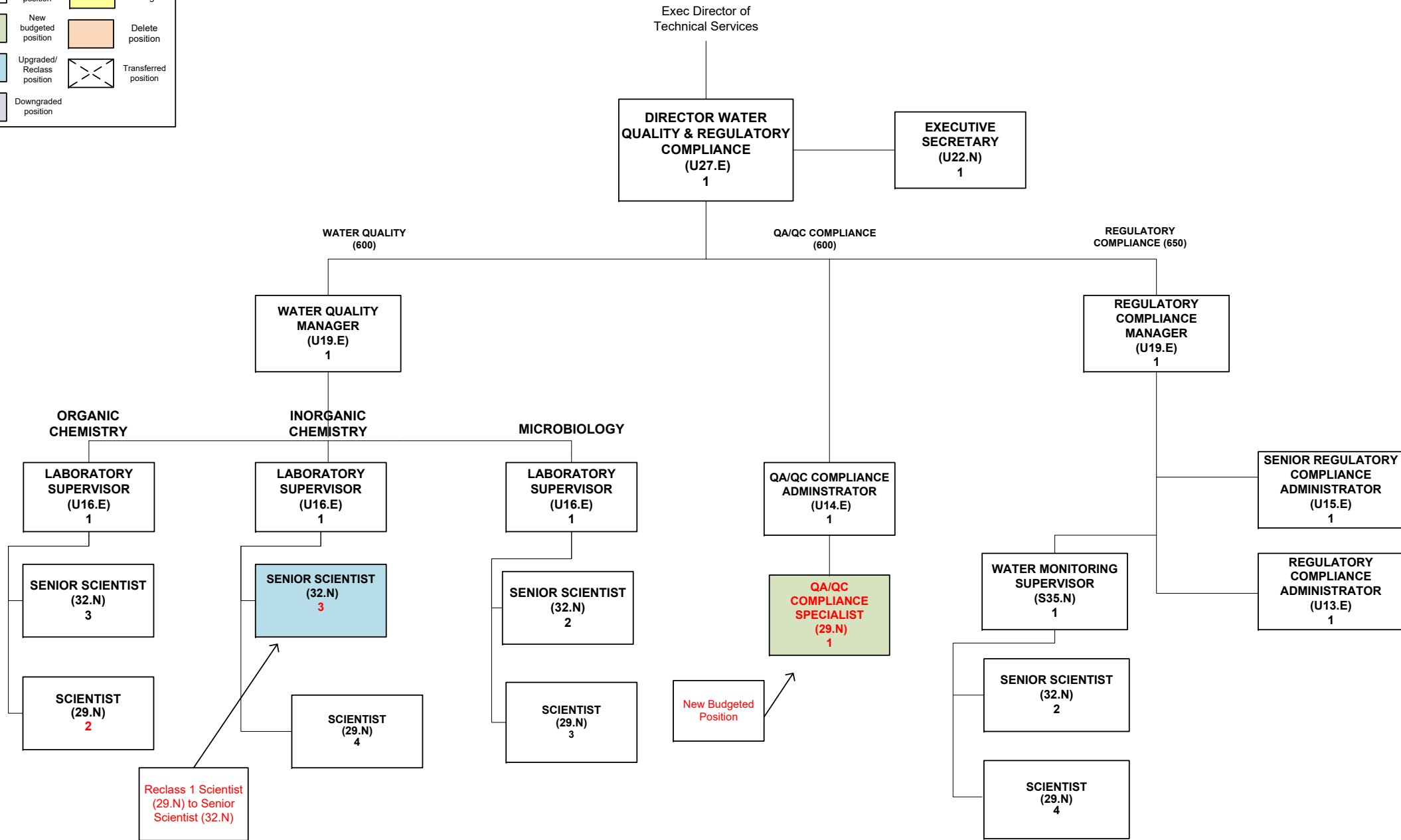
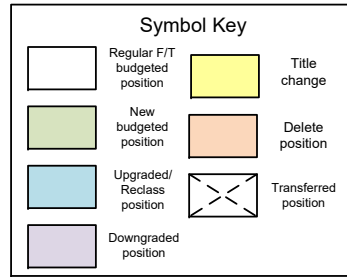
The Water Quality and Regulatory Compliance Department provides laboratory and compliance related support to the operations and maintenance of the domestic and recycled water distribution, sewage collection systems, treatment facilities, and biosolids and energy recovery facilities. The department provides internal and external customers with field and facility monitoring, reproducible data of known and documented quality for regulatory monitoring and reporting, process control, research projects and capital projects utilizing state-of-the-art equipment and certified, analytical methods.

Staff also manages the laboratory safety, asset management and preventative maintenance programs, environmental permitting, reporting and compliance covering water, sewage, biosolids, air, hazardous waste, underground and aboveground storage tanks, universal waste, pretreatment program, and Fats, Oils, and Grease (FOG) program. Staff actively participates in association meetings to stay current with developing rules and policies.

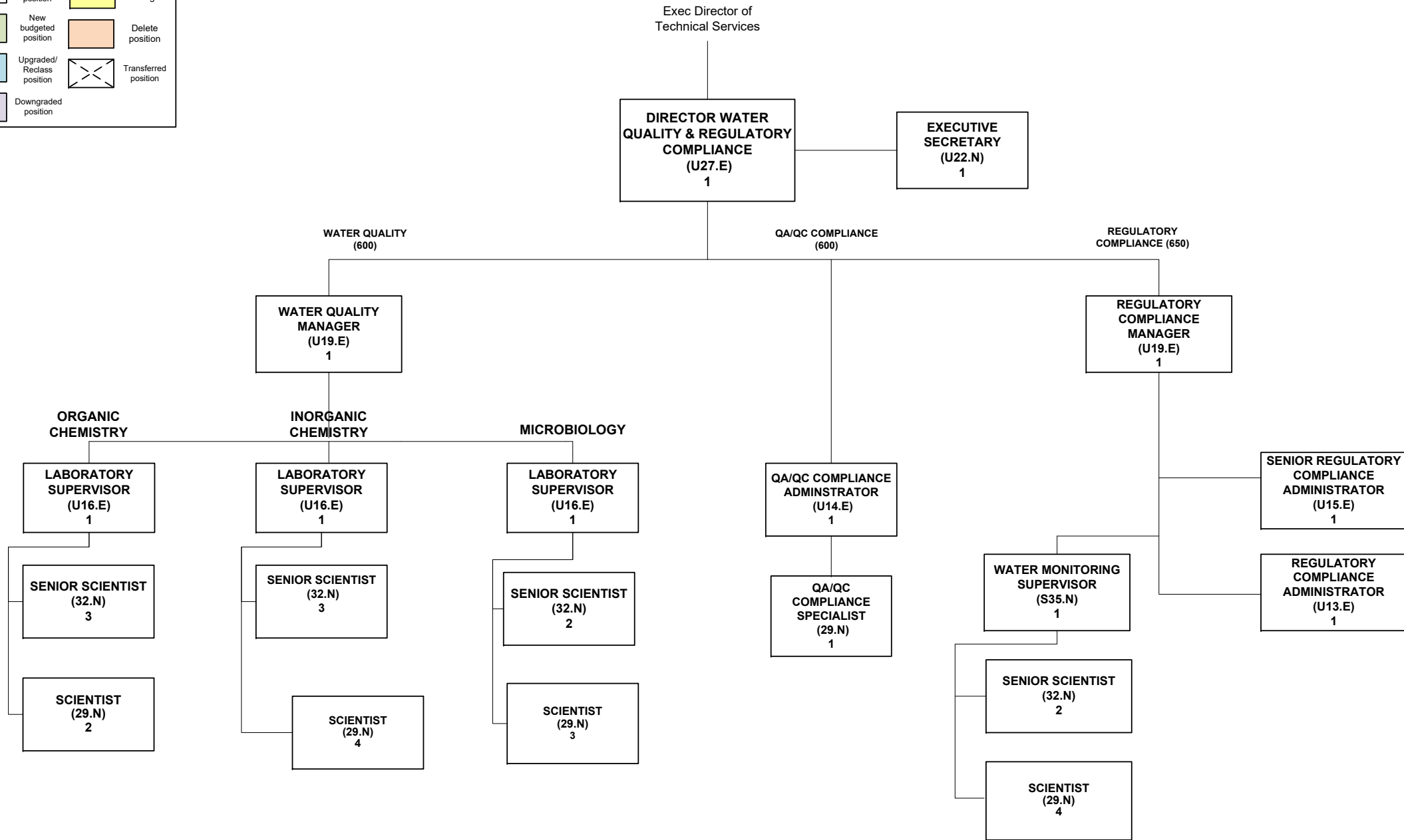
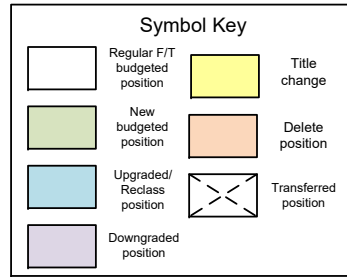
Major Goals

- Perform all monitoring and laboratory analyses to provide data to document the District's compliance status with all applicable federal, state and local environmental laws and regulations and for process control purposes;
- Complete analyses within specified hold times and meet quality control specifications;
- Research and implement new testing methods where justified, specifically when timing, compliance, cost or efficiencies support bringing a method in-house;
- Maintain Environmental Laboratory Accreditation Program (ELAP) certification;
- Implement automation in compliance and process monitoring, laboratory processes, data reporting, quality control measures, staff training, and reporting programs;
- Provide compliance training, oversight, and assistance to other departments;
- Apply for and maintain all necessary permits to comply with environmental regulations;
- Work with Information Services to create an online knowledge base of all environmental compliance requirements and tools to request assistance from the department;
- Write and submit compliance reports in an accurate and timely manner;
- Respond to and negotiate with regulators to resolve compliance matters;
- Coordinate with other agencies and conduct appropriate inspections, monitoring and enforcement regarding industrial discharges under the pretreatment program; and,
- Participate in associations addressing laboratory and regulatory compliance issues.
- Oversee a safe work environment within the water quality laboratory;
- Ensure lab assets are tracked and properly maintained for audit purposes.

**IRVINE RANCH WATER DISTRICT
WATER QUALITY & REGULATORY COMPLIANCE
FISCAL YEAR 2023-24**



**IRVINE RANCH WATER DISTRICT
WATER QUALITY & REGULATORY COMPLIANCE
FISCAL YEAR 2024-25**



Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2023-24

Wtr Quality & Compliance		FY 2021-22	FY 2022-23	FY2022-23	FY 2023-24	
Dept No	Expense Name	Actual	Actual thru 12/31/22	Budget	Proposed Budget	Incr/(Decr)
Water Quality						
600	Regular Labor	2,092,355	1,005,424	2,153,200	2,637,600	484,400
600	Overtime Labor	37,784	24,048	36,545	63,000	26,455
600	Employee Benefits	267,983	161,454	1,570,500	1,514,220	(56,280)
600	Contract Labor	133,014	172,701	130,012	144,800	14,788
600	Operating Supplies	481,357	304,877	515,200	623,600	108,400
600	Postage	4,413	3,210	0	5,000	5,000
600	Permits, Licenses and Fees	9,500	11,150	13,500	20,325	6,825
600	Office Supplies	4,840	2,834	0	8,000	8,000
600	Equipment Rental	1,250	1,800	0	0	0
600	Rep & Maint IRWD	238,577	215,141	271,120	353,750	82,630
600	Engineering Fees	230,393	109,107	418,200	250,000	(168,200)
600	Personnel Training	5,584	8,565	41,000	41,200	200
600	Other Professional Fees	2,390	601	32,181	18,700	(13,481)
600	Safety	4,885	3,181	11,000	2,400	(8,600)
Total Water Quality		3,514,326	2,024,094	5,192,458	5,682,595	490,137

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2024-25

Wtr Quality & Compliance

<u>Dept No</u>	<u>Expense Name</u>	FY 2021-22 Actual	FY 2022-23 Actual thru 12/31/23	FY 2023-24 Proposed Budget	FY 2024-25 Proposed Budget	Incr/(Decr)
Water Quality						
600	Regular Labor	2,092,355	1,005,424	2,637,600	2,802,600	165,000
600	Overtime Labor	37,784	24,048	63,000	68,300	5,300
600	Employee Benefits	267,983	161,454	1,514,220	1,621,800	107,580
600	Contract Labor	133,014	172,701	144,800	144,800	0
600	Operating Supplies	481,357	304,877	623,600	681,560	57,960
600	Postage	4,413	3,210	5,000	5,000	0
600	Permits, Licenses and Fees	9,500	11,150	20,325	28,500	8,175
600	Office Supplies	4,840	2,834	8,000	8,000	0
600	Equipment Rental	1,250	1,800	0	0	0
600	Rep & Maint IRWD	238,577	215,141	353,750	428,600	74,850
600	Engineering Fees	230,393	109,107	250,000	260,000	10,000
600	Personnel Training	5,584	8,565	41,200	41,200	0
600	Other Professional Fees	2,390	601	18,700	33,800	15,100
600	Safety	4,885	3,181	2,400	2,400	0
Total Water Quality		3,514,326	2,024,094	5,682,595	6,126,560	443,965

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2023-24

Wtr Quality & Compliance		FY 2021-22	FY 2022-23	FY2022-23	FY 2023-24	
Dept No	Expense Name	Actual	Actual thru 12/31/22	Budget	Proposed Budget	Incr/(Decr)
<u>Regulatory Compliance</u>						
650	Regular Labor	898,271	435,622	900,000	1,075,100	175,100
650	Overtime Labor	76,357	44,477	102,450	130,700	28,250
650	Employee Benefits	122,679	73,915	649,200	609,020	(40,180)
650	Contract Labor	136,644	52,176	108,400	105,000	(3,400)
650	Operating Supplies	79,429	44,766	93,697	91,209	(2,488)
650	Postage	895	295	800	600	(200)
650	Permits, Licenses and Fees	695,297	396,961	750,100	799,850	49,750
650	Office Supplies	541	247	500	800	300
650	Rep & Maint Other Agencies	17,942	4,236	25,000	13,000	(12,000)
650	Rep & Maint IRWD	232,079	103,368	311,000	251,745	(59,255)
650	Engineering Fees	164,319	234,617	402,000	254,500	(147,500)
650	Personnel Training	13,978	4,879	23,400	20,400	(3,000)
650	Other Professional Fees	1,332	616	13,400	5,944	(7,456)
650	Safety	169	0	1,000	1,060	60
Total Regulatory Compliance		2,439,931	1,396,173	3,380,947	3,358,928	(22,019)
Total Wtr Quality & Compliance		5,954,257	3,420,267	8,573,405	9,041,523	468,118

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2024-25

Wtr Quality & Compliance		FY 2021-22 Actual	FY 2022-23 Actual thru 12/31/23	FY 2023-24 Proposed Budget	FY 2024-25 Proposed Budget	Incr/(Decr)
<u>Dept No</u>	<u>Expense Name</u>					
<u>Regulatory Compliance</u>						
650	Regular Labor	898,271	435,622	1,075,100	1,150,800	75,700
650	Overtime Labor	76,357	44,477	130,700	135,700	5,000
650	Employee Benefits	122,679	73,915	609,020	657,340	48,320
650	Contract Labor	136,644	52,176	105,000	105,300	300
650	Operating Supplies	79,429	44,766	91,209	92,134	925
650	Postage	895	295	600	600	0
650	Permits, Licenses and Fees	695,297	396,961	799,850	874,950	75,100
650	Office Supplies	541	247	800	800	0
650	Rep & Maint Other Agencies	17,942	4,236	13,000	9,000	(4,000)
650	Rep & Maint IRWD	232,079	103,368	251,745	271,894	20,149
650	Engineering Fees	164,319	234,617	254,500	259,000	4,500
650	Personnel Training	13,978	4,879	20,400	20,400	0
650	Other Professional Fees	1,332	616	5,944	5,964	20
650	Safety	169	0	1,060	1,060	0
Total Regulatory Compliance		2,439,931	1,396,173	3,358,928	3,584,942	226,014
Total Wtr Quality & Compliance		5,954,257	3,420,267	9,041,523	9,711,502	669,979



WATER OPERATIONS

OPERATING BUDGET SUMMARY

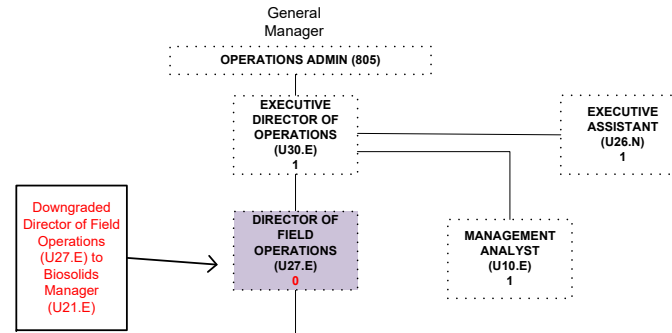
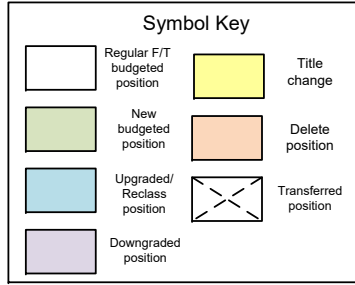
Program Description

The mission of the Water Operations Department is to operate and maintain the District's potable water, recycled water and untreated water systems in an efficient, cost effective and environmentally safe manner that provides a high level of customer satisfaction. These systems include the Dyer Road Wellfield, Deep Aquifer Treatment System, Wells 21/22 Treatment Plant, Irvine Desalter Project (Potable Treatment Plant, Principal Aquifer Plant and Shallow Groundwater Unit) and Baker Water Treatment Plant.

Major Goals

- Maintain 100% compliance with all regulatory permits;
- Meet the Department's adopted Water Operations budget;
- Maintain 3 or more Water Operators at the T-5 and 5 at the D-5 certification level;
- Coordinate with the Finance, Engineering and Planning Departments on water supply and water banking opportunities to optimize cost effective operations;
- Achieve zero lost time accidents;
- Modify as needed and track adopted Key Performance Indicators (KPI) to optimize operational efficiency and cost effectiveness;
- Develop and maintain staff competency through a combination of internal and external training;
- Operate and maintain all treatment and distribution systems to minimize energy consumption;
- Optimize the recycled water long-term storage supply to reduce imported water usage and to prevent diversion from the Michelson Water Reclamation Plant;
- Maintain the Dyer Road Well Field and Deep Aquifer Treatment System domestic water flows in accordance with the Ground Water Pumping Plan staying within the current Basin Pumping Percentage (BPP) of 70%;
- Operate the Irvine Desalter Project (Potable Treatment Plant, Principal Aquifer Plant and Shallow Groundwater Unit) in accordance with the joint agency agreement and submit required reports;
- Ensure efficient operation of all District pumping, dam operation, and reservoir facilities;
- Maintain a high level of customer satisfaction by responding promptly to all customer service requests and repair water leaks with minimal impact to customers; and,
- Respond to Underground Service Alert (USA) tickets and identify water pipelines and sewer infrastructure to prevent damage from construction activities;
- Provide excellent customer service to our internal and external customers by incorporating asset management tools and software into our daily tasks.

**IRVINE RANCH WATER DISTRICT
WATER OPERATIONS
FISCAL YEAR 2023-24**

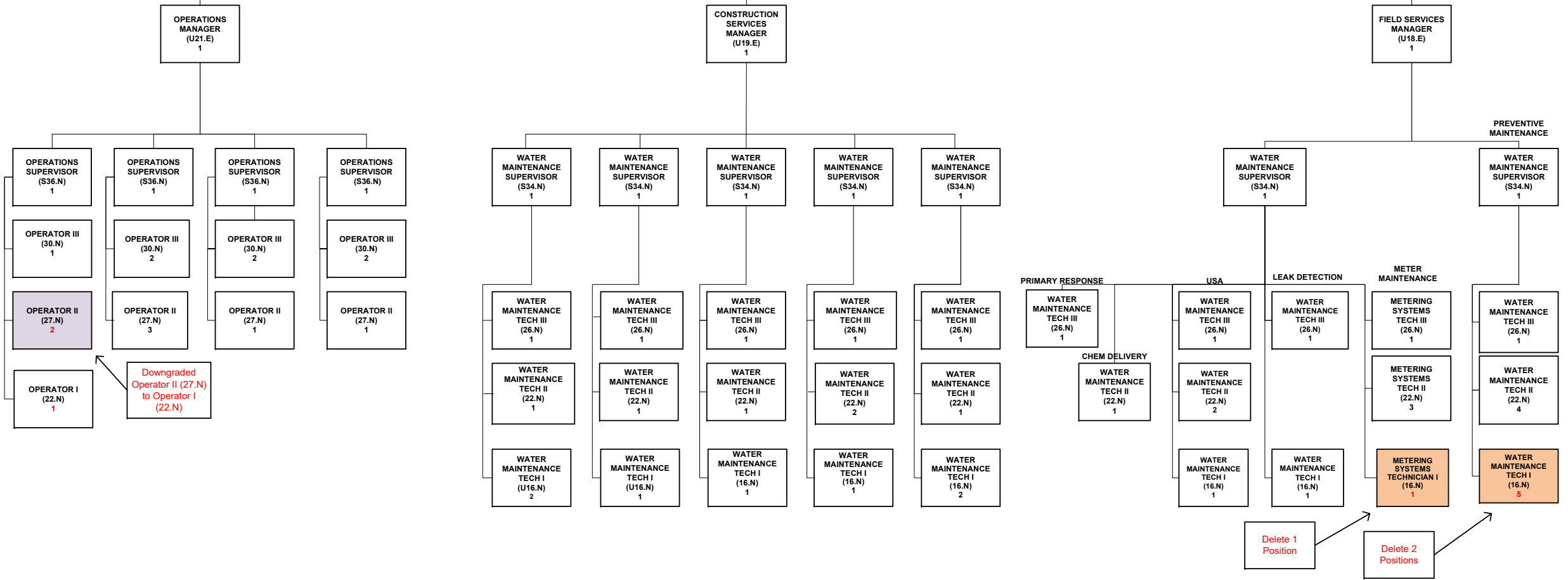


WATER OPERATIONS

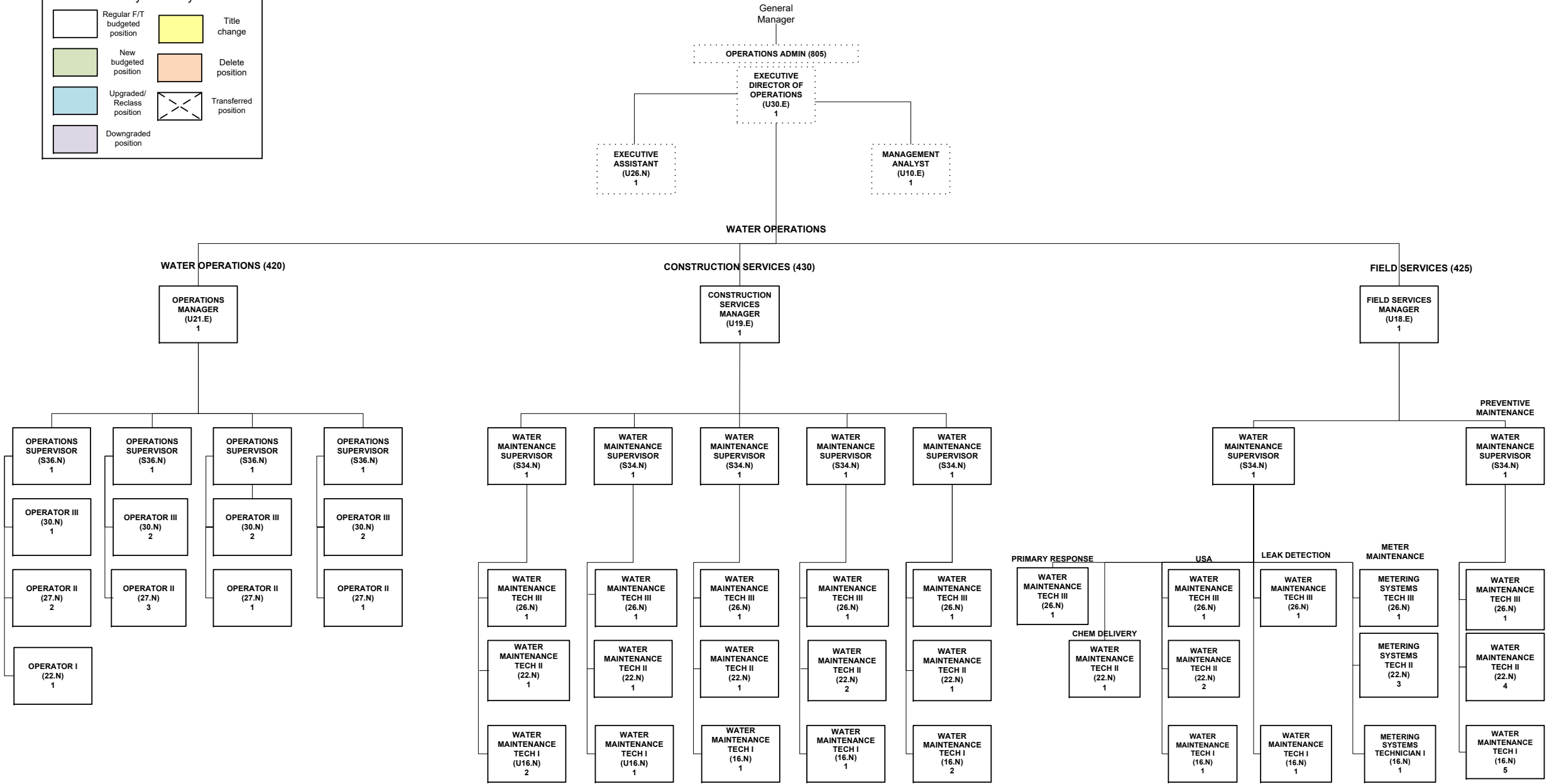
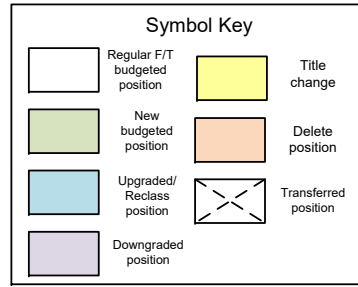
WATER OPERATIONS (420)

CONSTRUCTION SERVICES (430)

FIELD SERVICES (425)



**IRVINE RANCH WATER DISTRICT
WATER OPERATIONS
FISCAL YEAR 2024-25**



Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2023-24

Water Ops		FY 2021-22	FY 2022-23	FY2022-23	FY 2023-24	
Dept No	Expense Name	Actual	Actual thru 12/31/22	Budget	Proposed Budget	Incr/(Decr)
Water Operations						
420	Water	51,597,525	25,633,586	45,490,612	52,982,712	7,492,100
420	Regular Labor	1,848,322	970,473	1,790,000	2,135,800	345,800
420	Overtime Labor	606,337	347,526	638,684	777,708	139,024
420	Employee Benefits	267,595	178,257	1,295,000	1,232,350	(62,650)
420	Contract Labor	0	900	0	20,000	20,000
420	Electricity	15,081,545	9,036,158	13,428,898	19,599,474	6,170,576
420	Fuel	88,758	53,423	76,000	66,000	(10,000)
420	Telecommunication	60,295	30,571	60,900	58,712	(2,188)
420	Other Utilities	63,740	53,511	65,300	79,700	14,400
420	Chemicals	2,139,342	1,521,886	1,993,495	3,259,000	1,265,505
420	Operating Supplies	94,430	66,802	103,300	142,800	39,500
420	Postage	0	0	50	0	(50)
420	Permits, Licenses and Fees	307,209	104,266	227,950	251,848	23,898
420	Office Supplies	0	3	400	400	0
420	Duplicating Equipment	2,602	1,260	3,000	3,000	0
420	Equipment Rental	38,228	6,841	18,000	18,000	0
420	Rep & Maint Other Agencies	1,086,798	509,308	930,000	1,084,000	154,000
420	Rep & Maint IRWD	808,706	579,775	1,613,990	1,737,620	123,630
420	Engineering Fees	177,341	97,124	171,895	132,000	(39,895)
420	Personnel Training	270	162	6,500	22,000	15,500
420	Other Professional Fees	8,600	15	155,200	156,500	1,300
420	Safety	0	0	3,000	3,000	0
420	Commuter Program	0	0	200	0	(200)
Total Water Operations		74,277,644	39,191,845	68,072,374	83,762,624	15,690,250

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2024-25

Water Ops		FY 2021-22 Actual	FY 2022-23 Actual thru 12/31/23	FY 2023-24 Proposed Budget	FY 2024-25 Proposed Budget	Incr/(Decr)
<u>Dept No</u>	<u>Expense Name</u>					
<u>Water Operations</u>						
420	Water	51,597,525	25,633,586	52,982,712	56,451,632	3,468,920
420	Regular Labor	1,848,322	970,473	2,135,800	2,267,900	132,100
420	Overtime Labor	606,337	347,526	777,708	804,893	27,185
420	Employee Benefits	267,595	178,257	1,232,350	1,316,710	84,360
420	Contract Labor	0	900	20,000	20,700	700
420	Electricity	15,081,545	9,036,158	19,599,474	21,475,814	1,876,340
420	Fuel	88,758	53,423	66,000	47,800	(18,200)
420	Telecommunication	60,295	30,571	58,712	60,765	2,053
420	Other Utilities	63,740	53,511	79,700	79,700	0
420	Chemicals	2,139,342	1,521,886	3,259,000	3,459,065	200,065
420	Operating Supplies	94,430	66,802	142,800	144,900	2,100
420	Postage	0	0	0	0	0
420	Permits, Licenses and Fees	307,209	104,266	251,848	260,704	8,856
420	Office Supplies	0	3	400	400	0
420	Duplicating Equipment	2,602	1,260	3,000	3,000	0
420	Equipment Rental	38,228	6,841	18,000	18,000	0
420	Rep & Maint Other Agencies	1,086,798	509,308	1,084,000	1,111,164	27,164
420	Rep & Maint IRWD	808,706	579,775	1,737,620	1,814,696	77,076
420	Engineering Fees	177,341	97,124	132,000	132,000	0
420	Personnel Training	270	162	22,000	22,000	0
420	Other Professional Fees	8,600	15	156,500	156,500	0
420	Safety	0	0	3,000	3,000	0
420	Commuter Program	0	0	0	0	0
Total Water Operations		74,277,644	39,191,845	83,762,624	89,651,343	5,888,719

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2023-24

Water Ops		FY 2021-22	FY 2022-23	FY2022-23	FY 2023-24	
Dept No	Expense Name	Actual	Actual thru 12/31/22	Budget	Proposed Budget	Incr/(Decr)
<u>Field Services</u>						
425	Regular Labor	1,724,877	852,043	1,849,600	2,229,500	379,900
425	Overtime Labor	306,429	164,152	270,545	352,040	81,495
425	Employee Benefits	202,689	147,719	1,346,600	1,276,400	(70,200)
425	Contract Labor	67,995	7,258	36,000	159,904	123,904
425	Chemicals	0	0	900	1,000	100
425	Operating Supplies	155,148	90,574	101,500	167,204	65,704
425	Permits, Licenses and Fees	63,541	34,739	60,000	73,500	13,500
425	Rep & Maint IRWD	228,797	119,287	403,640	422,436	18,796
425	Personnel Training	3,182	485	680	15,500	14,820
425	Other Professional Fees	235	1,109	0	7,500	7,500
425	Safety	0	22	0	0	0
Total Field Services		2,752,892	1,417,390	4,069,465	4,704,984	635,519

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2024-25

Water Ops		FY 2021-22 Actual	FY 2022-23 Actual thru 12/31/23	FY 2023-24 Proposed Budget	FY 2024-25 Proposed Budget	Incr/(Decr)
<u>Dept No</u>	<u>Expense Name</u>					
Field Services						
425	Regular Labor	1,724,877	852,043	2,229,500	2,358,900	129,400
425	Overtime Labor	306,429	164,152	352,040	374,528	22,488
425	Employee Benefits	202,689	147,719	1,276,400	1,359,860	83,460
425	Contract Labor	67,995	7,258	159,904	165,496	5,592
425	Chemicals	0	0	1,000	1,100	100
425	Operating Supplies	155,148	90,574	167,204	176,152	8,948
425	Permits, Licenses and Fees	63,541	34,739	73,500	77,548	4,048
425	Rep & Maint IRWD	228,797	119,287	422,436	453,436	31,000
425	Personnel Training	3,182	485	15,500	16,120	620
425	Other Professional Fees	235	1,109	7,500	7,708	208
425	Safety	0	22	0	0	0
Total Field Services		2,752,892	1,417,390	4,704,984	4,990,848	285,864

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2023-24

Water Ops		FY 2021-22	FY 2022-23	FY2022-23	FY 2023-24	
Dept No	Expense Name	Actual	Actual thru 12/31/22	Budget	Proposed Budget	Incr/(Decr)
<u>Construction Services</u>						
430	Regular Labor	1,678,742	988,686	1,842,500	2,062,100	219,600
430	Overtime Labor	401,222	230,602	321,000	590,000	269,000
430	Employee Benefits	218,724	146,729	1,340,700	1,192,660	(148,040)
430	Contract Labor	23,566	13,064	40,000	65,000	25,000
430	Telecommunication	97	0	0	0	0
430	Operating Supplies	138,819	125,556	172,920	208,500	35,580
430	Permits, Licenses and Fees	90,164	34,907	113,380	97,400	(15,980)
430	Equipment Rental	0	0	12,000	12,000	0
430	Rep & Maint IRWD	823,135	381,663	548,020	661,280	113,260
430	Personnel Training	4,211	7,093	0	30,000	30,000
430	Other Professional Fees	1,031	2,550	0	9,500	9,500
Total Construction Services		3,379,712	1,930,850	4,390,520	4,928,440	537,920
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Total Water Ops		80,410,248	42,540,085	76,532,359	93,396,048	16,863,689

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2024-25

Water Ops		FY 2021-22 Actual	FY 2022-23 Actual thru 12/31/23	FY 2023-24 Proposed Budget	FY 2024-25 Proposed Budget	Incr/(Decr)
<u>Dept No</u>	<u>Expense Name</u>					
<u>Construction Services</u>						
430	Regular Labor	1,678,742	988,686	2,062,100	2,182,700	120,600
430	Overtime Labor	401,222	230,602	590,000	615,600	25,600
430	Employee Benefits	218,724	146,729	1,192,660	1,272,190	79,530
430	Contract Labor	23,566	13,064	65,000	66,000	1,000
430	Telecommunication	97	0	0	0	0
430	Operating Supplies	138,819	125,556	208,500	219,700	11,200
430	Permits, Licenses and Fees	90,164	34,907	97,400	103,400	6,000
430	Equipment Rental	0	0	12,000	12,000	0
430	Rep & Maint IRWD	823,135	381,663	661,280	692,000	30,720
430	Personnel Training	4,211	7,093	30,000	30,000	0
430	Other Professional Fees	1,031	2,550	9,500	10,900	1,400
Total Construction Services		3,379,712	1,930,850	4,928,440	5,204,490	276,050
Total Water Ops		80,410,248	42,540,085	93,396,048	99,846,681	6,450,633

RECYCLING OPERATIONS

OPERATING BUDGET SUMMARY

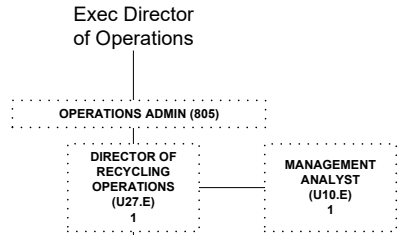
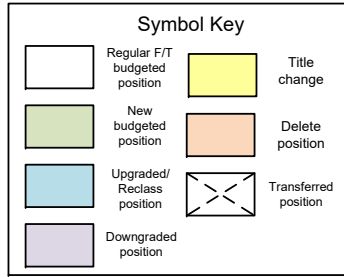
Program Description

The mission of the Recycling Operations Department is to operate the District's resource recovery and collection systems in a regulatory compliant, efficient, and environmentally safe manner that provides the highest level of customer satisfaction. This includes the Michelson Water Recycling Plant (MWRP), Los Alisos Water Recycling Plant (LAWRP), Natural Treatment System (NTS), sewer collection system and administrative management of the Automated Process Control System.

Major Goals

- Meet the Department's adopted Recycled Water Operations budgets;
- Achieve zero lost time accidents;
- Maintain 100% compliance with all regulatory permits;
- Maintain and develop staff competency through a combination of internal and external training;
- Fully utilize Maximo tools and perform all planned and requested tasks through work orders;
- Provide technical support to the asset criticality assessment for the sewer collection system, water recycling facilities, Natural Treatment Systems, and Supervisory Control and Data Acquisition (SCADA) equipment;
- Coordinate with Water Operations to optimize production of recycled water and balance with system storage capacity;
- Evaluate, optimize, and monitor chemical usage using key performance indicators (KPIs) for sewer collection and recycling facilities' systems;
- Implement developed plan to introduce FOG to the IRWD Biosolids facility;
- Maximize beneficial reuse of biogas through energy production and heat recovery systems;
- Maintain agreements with multiple outlets for Biosolids Class A Pellets and Class B cake;
- Complete the pilot study of bioreactor systems to enhance nutrient removal at IRWD NTS basins to bolster existing nutrient offset programs;
- Implement station improvements at El Modena NTS site;
- Schedule, plan, and complete required SCADA software system updates for major IRWD sites (Baker, MWRP Biosolids, and Water OPS);
- Apply advanced cybersecurity standards and technologies to the IRWD Industrial Control System (ICS)/SCADA infrastructure;
- Improve SCADA communication reliability by adding redundant communication paths to critical pump stations, lift stations, reservoirs and treatment plants;
- Update District's Sewer System Management Plan (SSMP) as required per the Sanitary Sewer Systems State Waste Discharge Requirements (SSS WDR);
- Conduct a criticality analysis coupled with asset condition assessments, of all sewage collection and treatment facilities to efficiently prioritize maintenance and replacement activities.

**IRVINE RANCH WATER DISTRICT
RECYCLING OPERATIONS
FISCAL YEAR 2024-25**



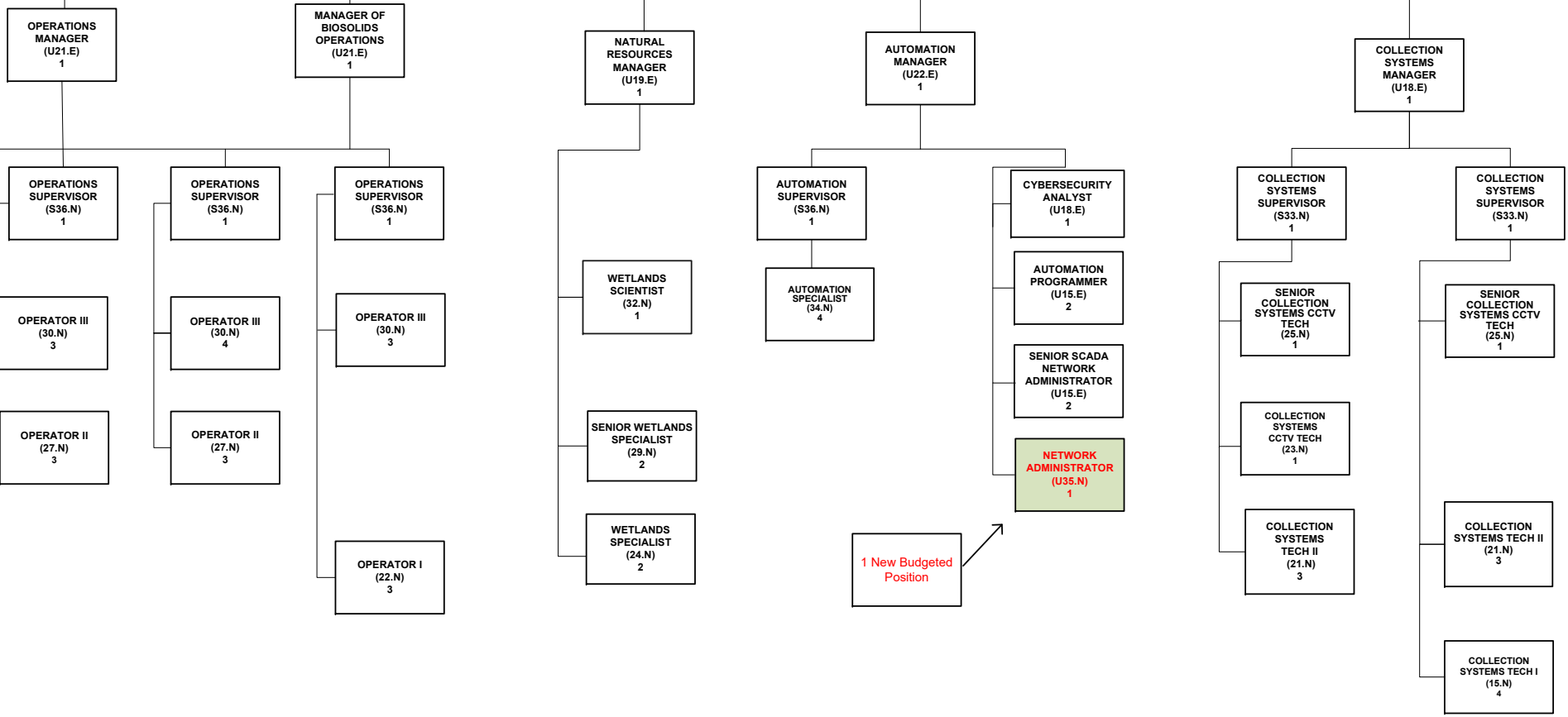
RECYCLING OPERATIONS

MWRP OPERATIONS (550)

NTS OPERATIONS (515)

AUTOMATION (530)

COLLECTION SYSTEMS (570)



1 New Budgeted Position

1 New Budgeted Position

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2023-24

Sewer & Recycling Ops		FY 2021-22	FY 2022-23	FY2022-23	FY 2023-24	
Dept No	Expense Name	Actual	Actual thru 12/31/22	Budget	Proposed Budget	Incr/(Decr)
<u>NTS Operations</u>						
515	Regular Labor	569,247	267,062	532,500	630,900	98,400
515	Overtime Labor	2,129	693	2,800	3,000	200
515	Employee Benefits	83,918	44,339	380,800	356,650	(24,150)
515	Contract Labor	59,310	1,156	60,000	62,400	2,400
515	Electricity	289,015	112,955	171,300	295,447	124,147
515	Telecommunication	11,045	40,178	10,200	14,000	3,800
515	Operating Supplies	5,891	2,234	14,544	18,600	4,056
515	Postage	372	348	400	400	0
515	Permits, Licenses and Fees	2,286	2,640	4,944	5,000	56
515	Equipment Rental	9,104	5,970	8,200	12,000	3,800
515	Rep & Maint Other Agencies	28,751	13,346	33,000	40,000	7,000
515	Rep & Maint IRWD	2,250,271	857,485	2,512,300	2,578,400	66,100
515	Engineering Fees	25,015	0	20,000	0	(20,000)
515	Personnel Training	2,939	1,098	15,200	18,300	3,100
515	Other Professional Fees	257,713	116,667	216,000	300,000	84,000
Total NTS Operations		3,597,004	1,466,171	3,982,188	4,335,097	352,909

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2024-25

Sewer & Recycling Ops

<u>Dept No</u>	<u>Expense Name</u>	FY 2021-22 Actual	FY 2022-23 Actual thru 12/31/23	FY 2023-24 Proposed Budget	FY 2024-25 Proposed Budget	Incr/(Decr)
NTS Operations						
515	Regular Labor	569,247	267,062	630,900	670,500	39,600
515	Overtime Labor	2,129	693	3,000	3,152	152
515	Employee Benefits	83,918	44,339	356,650	382,540	25,890
515	Contract Labor	59,310	1,156	62,400	62,400	0
515	Electricity	289,015	112,955	295,447	314,355	18,908
515	Telecommunication	11,045	40,178	14,000	16,000	2,000
515	Operating Supplies	5,891	2,234	18,600	22,000	3,400
515	Postage	372	348	400	500	100
515	Permits, Licenses and Fees	2,286	2,640	5,000	5,600	600
515	Equipment Rental	9,104	5,970	12,000	14,000	2,000
515	Rep & Maint Other Agencies	28,751	13,346	40,000	44,000	4,000
515	Rep & Maint IRWD	2,250,271	857,485	2,578,400	2,829,120	250,720
515	Engineering Fees	25,015	0	0	0	0
515	Personnel Training	2,939	1,098	18,300	19,052	752
515	Other Professional Fees	257,713	116,667	300,000	220,000	(80,000)
Total NTS Operations		3,597,004	1,466,171	4,335,097	4,603,219	268,122

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2023-24

Sewer & Recycling Ops		FY 2021-22	FY 2022-23	FY2022-23	FY 2023-24	
Dept No	Expense Name	Actual	Actual thru 12/31/22	Budget	Proposed Budget	Incr/(Decr)
Automation						
530	Regular Labor	1,088,039	610,696	946,500	1,416,200	469,700
530	Overtime Labor	102,274	56,224	106,524	123,876	17,352
530	Employee Benefits	155,862	126,446	664,600	787,420	122,820
530	Contract Labor	0	0	0	43,200	43,200
530	Operating Supplies	99,264	34,984	83,712	85,792	2,080
530	Permits, Licenses and Fees	0	0	0	17,280	17,280
530	Rep & Maint IRWD	126,082	48,894	93,940	97,768	3,828
530	Personnel Training	599	0	0	12,500	12,500
530	Other Professional Fees	37,590	13,052	123,600	125,000	1,400
530	Safety	0	27	2,060	2,180	120
Total Automation		1,609,709	890,323	2,020,936	2,711,216	690,280

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2024-25

Sewer & Recycling Ops

<u>Dept No</u>	<u>Expense Name</u>	FY 2021-22 Actual	FY 2022-23 Actual thru 12/31/23	FY 2023-24 Proposed Budget	FY 2024-25 Proposed Budget	Incr/(Decr)
<u>Automation</u>						
530	Regular Labor	1,088,039	610,696	1,416,200	1,609,400	193,200
530	Overtime Labor	102,274	56,224	123,876	128,212	4,336
530	Employee Benefits	155,862	126,446	787,420	900,890	113,470
530	Contract Labor	0	0	43,200	44,716	1,516
530	Operating Supplies	99,264	34,984	85,792	88,792	3,000
530	Permits, Licenses and Fees	0	0	17,280	17,884	604
530	Rep & Maint IRWD	126,082	48,894	97,768	101,200	3,432
530	Personnel Training	599	0	12,500	12,940	440
530	Other Professional Fees	37,590	13,052	125,000	129,372	4,372
530	Safety	0	27	2,180	2,260	80
Total Automation		1,609,709	890,323	2,711,216	3,035,666	324,450

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2023-24

Sewer & Recycling Ops		FY 2021-22	FY 2022-23	FY2022-23	FY 2023-24	
Dept No	Expense Name	Actual	Actual thru 12/31/22	Budget	Proposed Budget	Incr/(Decr)
<u>MWRP Operations</u>						
550	Regular Labor	1,674,248	926,584	1,755,600	2,394,400	638,800
550	Overtime Labor	429,537	257,459	204,992	477,792	272,800
550	Employee Benefits	218,529	137,941	1,253,700	1,340,550	86,850
550	Contract Labor	0	0	165,200	276,692	111,492
550	Electricity	5,213,670	2,719,231	5,196,299	6,068,217	871,918
550	Fuel	195,523	82,758	340,328	502,760	162,432
550	Chemicals	1,649,467	1,021,932	1,697,336	3,817,876	2,120,540
550	Operating Supplies	69,437	56,599	57,200	122,240	65,040
550	Rep & Maint Other Agencies	4,655,461	2,145,422	4,120,000	4,120,000	0
550	Rep & Maint IRWD	19,564	759	511,000	511,000	0
550	Personnel Training	470	300	2,800	20,848	18,048
550	Other Professional Fees	41,870	11,709	140,000	160,128	20,128
550	Safety	37,281	605	35,000	30,000	(5,000)
550	Biosolids Disposals	1,465,146	754,313	323,600	1,020,000	696,400
550	Other	94,625	67,405	111,200	143,052	31,852
Total MWRP Operations		15,764,827	8,183,019	15,914,255	21,005,555	5,091,300

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2024-25

Sewer & Recycling Ops

<u>Dept No</u>	<u>Expense Name</u>	FY 2021-22 Actual	FY 2022-23 Actual thru 12/31/23	FY 2023-24 Proposed Budget	FY 2024-25 Proposed Budget	Incr/(Decr)
MWRP Operations						
550	Regular Labor	1,674,248	926,584	2,394,400	2,629,900	235,500
550	Overtime Labor	429,537	257,459	477,792	494,540	16,748
550	Employee Benefits	218,529	137,941	1,340,550	1,481,550	141,000
550	Contract Labor	0	0	276,692	286,376	9,684
550	Electricity	5,213,670	2,719,231	6,068,217	6,456,576	388,359
550	Fuel	195,523	82,758	502,760	527,896	25,136
550	Chemicals	1,649,467	1,021,932	3,817,876	3,949,884	132,008
550	Operating Supplies	69,437	56,599	122,240	121,040	(1,200)
550	Rep & Maint Other Agencies	4,655,461	2,145,422	4,120,000	4,120,000	0
550	Rep & Maint IRWD	19,564	759	511,000	511,000	0
550	Personnel Training	470	300	20,848	21,576	728
550	Other Professional Fees	41,870	11,709	160,128	180,132	20,004
550	Safety	37,281	605	30,000	31,052	1,052
550	Biosolids Disposals	1,465,146	754,313	1,020,000	1,055,700	35,700
550	Other	94,625	67,405	143,052	148,060	5,008
Total MWRP Operations		15,764,827	8,183,019	21,005,555	22,015,282	1,009,727

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2023-24

Sewer & Recycling Ops		FY 2021-22	FY 2022-23	FY2022-23	FY 2023-24	
Dept No	Expense Name	Actual	Actual thru 12/31/22	Budget	Proposed Budget	Incr/(Decr)
<u>Collections Systems</u>						
570	Regular Labor	901,662	505,904	1,225,100	1,300,600	75,500
570	Overtime Labor	142,055	73,754	146,412	156,196	9,784
570	Employee Benefits	117,922	66,729	895,500	735,410	(160,090)
570	Contract Labor	63,362	22,073	60,000	63,600	3,600
570	Electricity	170,246	117,333	201,000	302,900	101,900
570	Telecommunication	10,622	5,150	29,600	31,376	1,776
570	Chemicals	312,021	186,739	490,000	514,500	24,500
570	Operating Supplies	69,833	33,725	77,800	82,468	4,668
570	Rep & Maint IRWD	388,125	133,791	673,000	737,770	64,770
570	Personnel Training	2,548	1,001	5,000	20,300	15,300
570	Other Professional Fees	11,942	10,387	100,700	107,742	7,042
570	Safety	0	0	12,000	12,720	720
Total Collections Systems		2,190,338	1,156,585	3,916,112	4,065,582	149,470

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2024-25

Sewer & Recycling Ops

<u>Dept No</u>	<u>Expense Name</u>	FY 2021-22 Actual	FY 2022-23 Actual thru 12/31/23	FY 2023-24 Proposed Budget	FY 2024-25 Proposed Budget	Incr/(Decr)
Collections Systems						
570	Regular Labor	901,662	505,904	1,300,600	1,375,800	75,200
570	Overtime Labor	142,055	73,754	156,196	161,828	5,632
570	Employee Benefits	117,922	66,729	735,410	783,880	48,470
570	Contract Labor	63,362	22,073	63,600	65,828	2,228
570	Electricity	170,246	117,333	302,900	322,285	19,385
570	Telecommunication	10,622	5,150	31,376	32,476	1,100
570	Chemicals	312,021	186,739	514,500	532,508	18,008
570	Operating Supplies	69,833	33,725	82,468	85,356	2,888
570	Rep & Maint IRWD	388,125	133,791	737,770	763,593	25,823
570	Personnel Training	2,548	1,001	20,300	21,012	712
570	Other Professional Fees	11,942	10,387	107,742	111,515	3,773
570	Safety	0	0	12,720	13,164	444
Total Collections Systems		2,190,338	1,156,585	4,065,582	4,269,245	203,663

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2023-24

Sewer & Recycling Ops		FY 2021-22	FY 2022-23	FY2022-23	FY 2023-24	
Dept No	Expense Name	Actual	Actual thru 12/31/22	Budget	Proposed Budget	Incr/(Decr)
LAWRP Operations						
590	Regular Labor	340,593	146,464	463,400	290,500	(172,900)
590	Overtime Labor	105,509	34,486	53,200	110,452	57,252
590	Employee Benefits	58,811	37,880	342,400	170,560	(171,840)
590	Electricity	1,115,721	736,458	766,500	1,499,818	733,318
590	Fuel	660	195	800	1,136	336
590	Chemicals	366,840	304,126	338,400	615,352	276,952
590	Operating Supplies	4,335	1,948	10,500	9,900	(600)
590	Rep & Maint Other Agencies	224,450	49,288	302,200	104,492	(197,708)
590	Rep & Maint IRWD	6,124	10,380	33,748	35,292	1,544
590	Personnel Training	531	200	556	556	0
590	Safety	21	0	2,000	2,120	120
590	Biosolids Disposals	29,194	15,032	32,000	33,920	1,920
Total LAWRP Operations		2,252,790	1,336,458	2,345,704	2,874,098	528,394
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Total Sewer & Recycling Ops		25,414,669	13,032,556	28,179,195	34,991,548	6,812,353

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2024-25

Sewer & Recycling Ops

<u>Dept No</u>	<u>Expense Name</u>	FY 2021-22 Actual	FY 2022-23 Actual thru 12/31/23	FY 2023-24 Proposed Budget	FY 2024-25 Proposed Budget	Incr/(Decr)
LAWRP Operations						
590	Regular Labor	340,593	146,464	290,500	309,500	19,000
590	Overtime Labor	105,509	34,486	110,452	114,316	3,864
590	Employee Benefits	58,811	37,880	170,560	183,450	12,890
590	Electricity	1,115,721	736,458	1,499,818	1,595,805	95,987
590	Fuel	660	195	1,136	1,196	60
590	Chemicals	366,840	304,126	615,352	636,888	21,536
590	Operating Supplies	4,335	1,948	9,900	9,900	0
590	Rep & Maint Other Agencies	224,450	49,288	104,492	108,144	3,652
590	Rep & Maint IRWD	6,124	10,380	35,292	36,248	956
590	Personnel Training	531	200	556	556	0
590	Safety	21	0	2,120	2,196	76
590	Biosolids Disposals	29,194	15,032	33,920	35,108	1,188
Total LAWRP Operations		2,252,790	1,336,458	2,874,098	3,033,307	159,209
Total Sewer & Recycling Ops		25,414,669	13,032,556	34,991,548	36,956,719	1,965,171



MAINTENANCE OPERATIONS

OPERATING BUDGET SUMMARY

Program Description

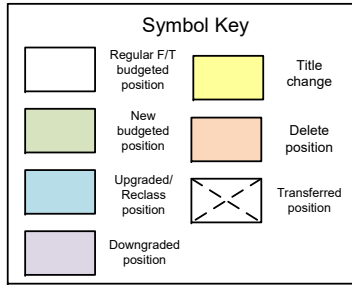
The mission of Maintenance Operations is to manage the District's assets to ensure optimal life expectancy, reliability, efficiency and safety goals while providing the highest level of customer satisfaction. Maintenance Operations coordinates the maintenance and repair of the District's electrical, mechanical, instrumentation, fleet and facility assets by utilizing a comprehensive enterprise asset management system to ensure safe, reliable, and cost effective operation.

Major Goals

- Meet the Department's adopted Maintenance and General Plant budgets;
- Achieve zero lost time accidents;
- Maintain 100% compliance with all regulatory requirements;
- Identify and track operational Key Performance Indicators (KPIs) to optimize efficiency and cost effectiveness;
- Maintain and develop staff competency through a combination of internal and external training;
- Expand and optimize predictive maintenance processes;
- Maintain all District buildings and facilities to ensure that expected life cycles are reached and building systems function as designed;
- Perform all required maintenance on schedule to provide a safe, reliable, and cost-effective fleet operation;
- Develop annual schedule/plan for complex maintenance of District assets;
- Optimize and expand the Preventative Maintenance Program;
- Perform condition assessment for rehabilitation and reinvestment projects;
- Initiate arc flash studies across District facilities;
- Develop and implement interdepartmental charters for operations and;
- Establish maintenance strategies for water pipelines and sewers and incorporate facility criticality into existing maintenance plans for treatment plants, wells and pump/lift stations.

**IRVINE RANCH WATER DISTRICT
OPERATIONS ADMINISTRATION & MAINTENANCE**

**OPERATIONS
FISCAL YEAR 2023-24**



Exec Director of Operations

OPERATIONS ADMIN (805)

DIRECTOR OF MAINTENANCE (U27.E)
1

SENIOR OFFICE SPECIALIST (19.N)
1

MAINTENANCE OPERATIONS

FACILITIES SERVICES (850) & FLEET SERVICES (870)

ELECTRICAL SERVICES (820)

ASSET SYSTEMS (830)

MECHANICAL SERVICES (840)

FACILITIES/FLEET MANAGER (U17.E)
1

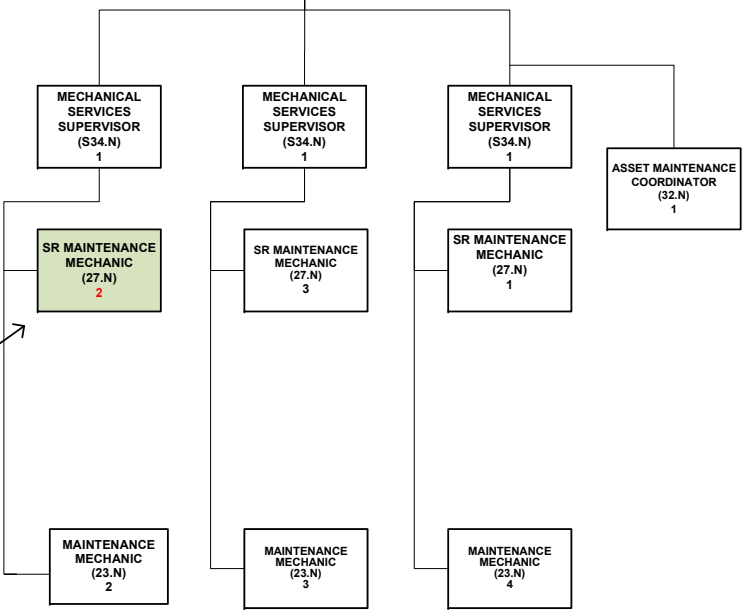
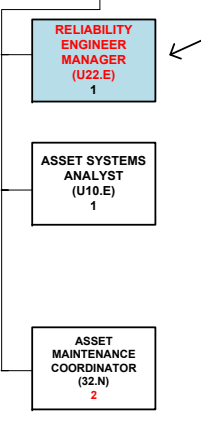
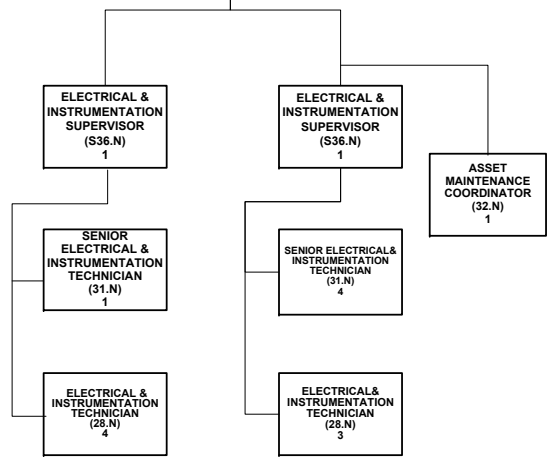
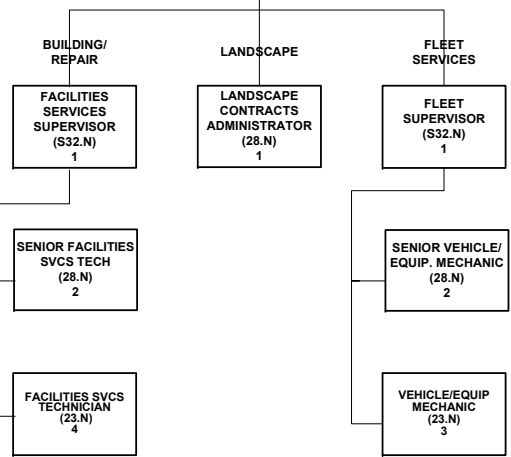
ELECTRICAL & INSTRUMENTATION MANAGER (U19.E)
1

RELIABILITY ENGINEER MANAGER (U22.E)
1

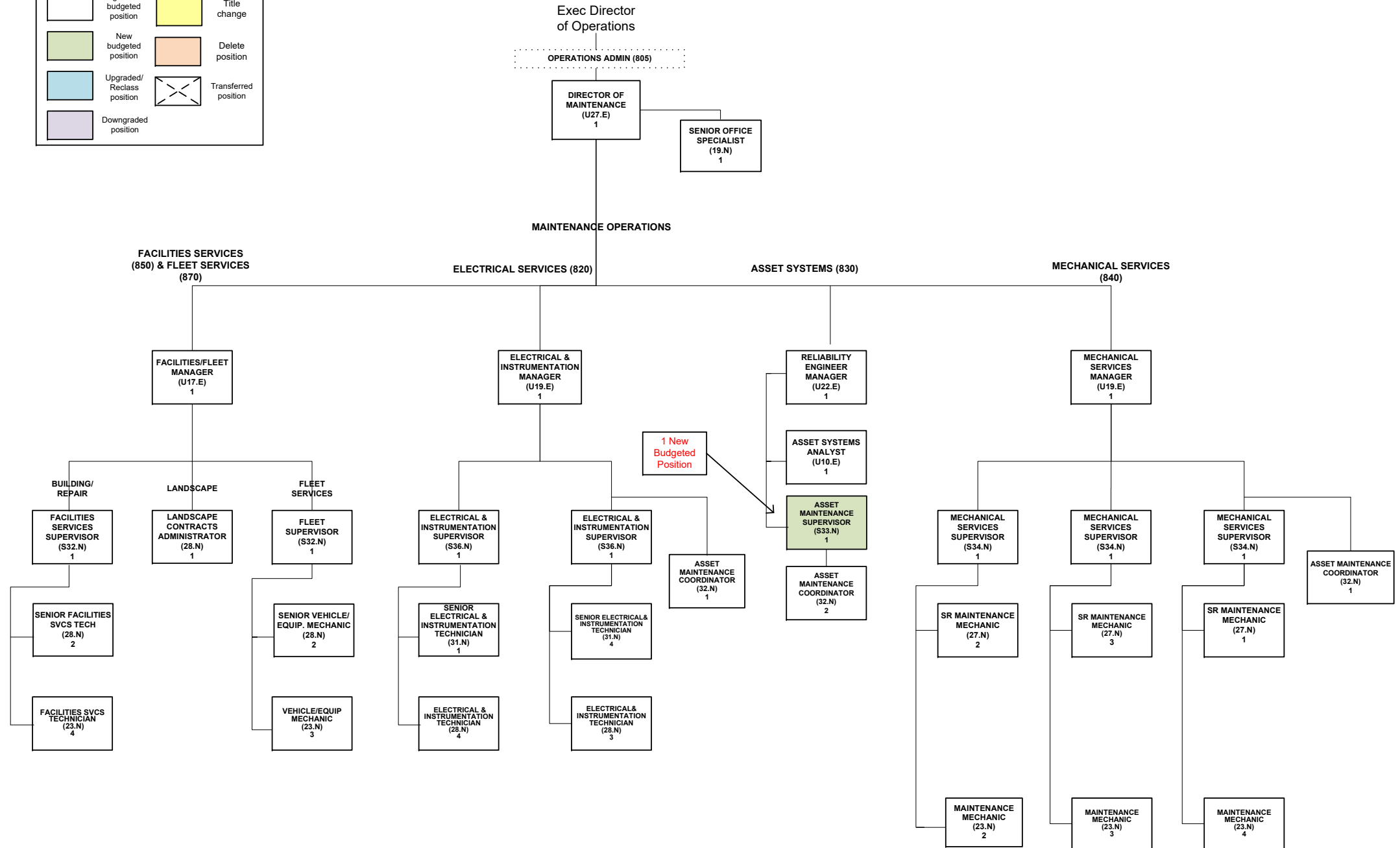
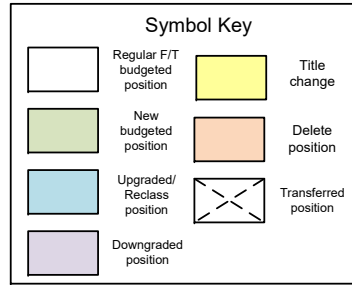
MECHANICAL SERVICES MANAGER (U19.E)
1

Reclass Reliability Engineer to Reliability Engineer Manager (U22.E)

1 New Budgeted Position



**IRVINE RANCH WATER DISTRICT
OPERATIONS ADMINISTRATION & MAINTENANCE
OPERATIONS
FISCAL YEAR 2024-25**



Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2023-24

Maint. Ops		FY 2021-22	FY 2022-23	FY2022-23	FY 2023-24	
Dept No	Expense Name	Actual	Actual thru 12/31/22	Budget	Proposed Budget	Incr/(Decr)
<u>Operations Administration</u>						
805	Regular Labor	991,486	491,752	1,023,100	1,047,000	23,900
805	Overtime Labor	0	312	0	0	0
805	Employee Benefits	160,761	103,901	729,400	579,260	(150,140)
805	Telecommunication	1,615	717	4,700	1,000	(3,700)
805	Operating Supplies	3,713	6,719	6,750	6,400	(350)
805	Printing	3,825	0	1,000	800	(200)
805	Postage	120	0	1,000	200	(800)
805	Office Supplies	9,339	3,622	12,000	12,000	0
805	Rep & Maint IRWD	1,242	620	0	0	0
805	Personnel Training	22,167	20,017	51,000	31,500	(19,500)
805	Other Professional Fees	10,748	9,475	27,800	12,000	(15,800)
Total Operations Administration		1,205,017	637,133	1,856,750	1,690,160	(166,590)

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2024-25

Maint. Ops

<u>Dept No</u>	<u>Expense Name</u>	FY 2021-22 Actual	FY 2022-23 Actual thru 12/31/23	FY 2023-24 Proposed Budget	FY 2024-25 Proposed Budget	Incr/(Decr)
<u>Operations Administration</u>						
805	Regular Labor	991,486	491,752	1,047,000	1,097,400	50,400
805	Overtime Labor	0	312	0	0	0
805	Employee Benefits	160,761	103,901	579,260	611,080	31,820
805	Telecommunication	1,615	717	1,000	1,348	348
805	Operating Supplies	3,713	6,719	6,400	8,800	2,400
805	Printing	3,825	0	800	1,000	200
805	Postage	120	0	200	300	100
805	Office Supplies	9,339	3,622	12,000	16,200	4,200
805	Rep & Maint IRWD	1,242	620	0	0	0
805	Personnel Training	22,167	20,017	31,500	42,200	10,700
805	Other Professional Fees	10,748	9,475	12,000	15,752	3,752
Total Operations Administration		1,205,017	637,133	1,690,160	1,794,080	103,920

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2023-24

Maint. Ops		FY 2021-22	FY 2022-23	FY2022-23	FY 2023-24	
Dept No	Expense Name	Actual	Actual thru 12/31/22	Budget	Proposed Budget	Incr/(Decr)
Electrical Services						
820	Regular Labor	1,136,392	568,100	1,306,100	1,576,600	270,500
820	Overtime Labor	131,003	81,056	166,900	162,680	(4,220)
820	Employee Benefits	174,758	110,881	939,100	887,990	(51,110)
820	Operating Supplies	486,345	230,053	543,500	557,660	14,160
820	Office Supplies	83	0	0	220	220
820	Rep & Maint IRWD	1,574,060	460,137	1,356,374	1,723,580	367,206
820	Personnel Training	23,085	9,400	0	21,200	21,200
820	Other Professional Fees	298	15	0	3,100	3,100
820	Safety	37,833	0	18,400	18,400	0
Total Electrical Services		3,563,856	1,459,642	4,330,374	4,951,430	621,056

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2024-25

Maint. Ops		FY 2021-22 Actual	FY 2022-23 Actual thru 12/31/23	FY 2023-24 Proposed Budget	FY 2024-25 Proposed Budget	Incr/(Decr)
<u>Dept No</u>	<u>Expense Name</u>					
<u>Electrical Services</u>						
820	Regular Labor	1,136,392	568,100	1,576,600	1,669,300	92,700
820	Overtime Labor	131,003	81,056	162,680	168,180	5,500
820	Employee Benefits	174,758	110,881	887,990	945,970	57,980
820	Operating Supplies	486,345	230,053	557,660	589,120	31,460
820	Office Supplies	83	0	220	220	0
820	Rep & Maint IRWD	1,574,060	460,137	1,723,580	1,815,800	92,220
820	Personnel Training	23,085	9,400	21,200	22,400	1,200
820	Other Professional Fees	298	15	3,100	3,100	0
820	Safety	37,833	0	18,400	18,400	0
Total Electrical Services		3,563,856	1,459,642	4,951,430	5,232,490	281,060

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2023-24

Maint. Ops		FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	
Dept No	Expense Name	Actual	Actual thru 12/31/22	Budget	Proposed Budget	Incr/(Decr)
Asset Systems						
830	Regular Labor	304,940	162,308	460,700	581,200	120,500
830	Overtime Labor	148	157	0	0	0
830	Employee Benefits	36,173	15,988	332,300	323,820	(8,480)
830	Operating Supplies	74	17	1,650	2,400	750
830	Personnel Training	0	5,817	12,600	26,900	14,300
830	Other Professional Fees	31,870	83,294	200,000	360,400	160,400
Total Asset Systems		373,205	267,581	1,007,250	1,294,720	287,470

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2024-25

Maint. Ops

<u>Dept No</u>	<u>Expense Name</u>	FY 2021-22 Actual	FY 2022-23 Actual thru 12/31/23	FY 2023-24 Proposed Budget	FY 2024-25 Proposed Budget	Incr/(Decr)
<u>Asset Systems</u>						
830	Regular Labor	304,940	162,308	581,200	729,100	147,900
830	Overtime Labor	148	157	0	0	0
830	Employee Benefits	36,173	15,988	323,820	408,070	84,250
830	Operating Supplies	74	17	2,400	3,000	600
830	Personnel Training	0	5,817	26,900	34,400	7,500
830	Other Professional Fees	31,870	83,294	360,400	420,400	60,000
Total Asset Systems		373,205	267,581	1,294,720	1,594,970	300,250

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2023-24

Maint. Ops		FY 2021-22	FY 2022-23	FY2022-23	FY 2023-24	
Dept No	Expense Name	Actual	Actual thru 12/31/22	Budget	Proposed Budget	Incr/(Decr)
Mechanical Services						
840	Regular Labor	1,489,397	817,330	1,368,100	1,952,400	584,300
840	Overtime Labor	145,842	123,323	128,500	219,000	90,500
840	Employee Benefits	135,440	87,093	982,800	1,113,560	130,760
840	Operating Supplies	1,067,648	232,372	553,000	480,000	(73,000)
840	Rep & Maint IRWD	2,122,225	1,186,436	1,486,000	2,249,000	763,000
840	Personnel Training	1,032	501	0	23,000	23,000
840	Other Professional Fees	153	117	0	0	0
840	Safety	28	0	5,000	0	(5,000)
Total Mechanical Services		4,961,766	2,447,172	4,523,400	6,036,960	1,513,560

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2024-25

Maint. Ops		FY 2021-22 Actual	FY 2022-23 Actual thru 12/31/23	FY 2023-24 Proposed Budget	FY 2024-25 Proposed Budget	Incr/(Decr)
Dept No	Expense Name					
Mechanical Services						
840	Regular Labor	1,489,397	817,330	1,952,400	2,068,200	115,800
840	Overtime Labor	145,842	123,323	219,000	229,360	10,360
840	Employee Benefits	135,440	87,093	1,113,560	1,185,670	72,110
840	Operating Supplies	1,067,648	232,372	480,000	500,600	20,600
840	Rep & Maint IRWD	2,122,225	1,186,436	2,249,000	2,344,300	95,300
840	Personnel Training	1,032	501	23,000	23,800	800
840	Other Professional Fees	153	117	0	0	0
840	Safety	28	0	0	0	0
Total Mechanical Services		4,961,766	2,447,172	6,036,960	6,351,930	314,970

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2023-24

Maint. Ops		FY 2021-22	FY 2022-23	FY2022-23	FY 2023-24	
<u>Dept No</u>	<u>Expense Name</u>	Actual	Actual thru 12/31/22	Budget	Proposed Budget	Incr/(Decr)
Facilities Services						
850	Regular Labor	724,192	400,285	738,700	892,400	153,700
850	Overtime Labor	45,352	18,266	0	50,000	50,000
850	Employee Benefits	98,479	67,991	528,600	504,370	(24,230)
850	Electricity	490,516	275,855	472,569	589,233	116,664
850	Fuel	59,245	25,087	20,000	74,916	54,916
850	Other Utilities	93,607	55,839	82,000	110,000	28,000
850	Operating Supplies	30,733	18,565	55,200	55,200	0
850	Office Supplies	0	102	0	0	0
850	Rep & Maint Other Agencies	0	0	7,200	0	(7,200)
850	Rep & Maint IRWD	2,308,466	1,004,953	2,126,804	2,626,600	499,796
850	Personnel Training	200	278	200	200	0
Total Facilities Services		3,850,790	1,867,221	4,031,273	4,902,919	871,646

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2024-25

Maint. Ops		FY 2021-22 Actual	FY 2022-23 Actual thru 12/31/23	FY 2023-24 Proposed Budget	FY 2024-25 Proposed Budget	Incr/(Decr)
<u>Dept No</u>	<u>Expense Name</u>					
Facilities Services						
850	Regular Labor	724,192	400,285	892,400	945,700	53,300
850	Overtime Labor	45,352	18,266	50,000	50,000	0
850	Employee Benefits	98,479	67,991	504,370	538,040	33,670
850	Electricity	490,516	275,855	589,233	626,944	37,711
850	Fuel	59,245	25,087	74,916	78,660	3,744
850	Other Utilities	93,607	55,839	110,000	110,000	0
850	Operating Supplies	30,733	18,565	55,200	57,408	2,208
850	Office Supplies	0	102	0	0	0
850	Rep & Maint Other Agencies	0	0	0	0	0
850	Rep & Maint IRWD	2,308,466	1,004,953	2,626,600	2,745,408	118,808
850	Personnel Training	200	278	200	208	8
Total Facilities Services		3,850,790	1,867,221	4,902,919	5,152,368	249,449

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2023-24

Maint. Ops		FY 2021-22	FY 2022-23	FY2022-23	FY 2023-24	
Dept No	Expense Name	Actual	Actual thru 12/31/22	Budget	Proposed Budget	Incr/(Decr)
Fleet Services						
870	Regular Labor	505,323	275,080	464,800	557,700	92,900
870	Overtime Labor	9,989	1,053	8,000	8,000	0
870	Employee Benefits	72,393	47,708	328,900	316,760	(12,140)
870	Fuel	714,777	432,860	704,000	800,000	96,000
870	Other Utilities	74,337	26,791	80,000	140,000	60,000
870	Operating Supplies	3,884	0	7,700	9,450	1,750
870	Permits, Licenses and Fees	3,502	1,704	13,500	13,500	0
870	Equipment Rental	0	0	8,000	8,000	0
870	Rep & Maint IRWD	652,298	265,368	700,000	700,000	0
870	Personnel Training	1,209	554	1,700	1,700	0
870	Other Professional Fees	58	132	0	0	0
870	Mileage Reimbursement	168,906	96,525	158,000	184,000	26,000
Total Fleet Services		2,206,676	1,147,774	2,474,600	2,739,110	264,510
Total Maint. Ops		16,161,310	7,826,524	18,223,647	21,615,299	3,391,652

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2024-25

Maint. Ops		FY 2021-22 Actual	FY 2022-23 Actual thru 12/31/23	FY 2023-24 Proposed Budget	FY 2024-25 Proposed Budget	Incr/(Decr)
Dept No	Expense Name					
Fleet Services						
870	Regular Labor	505,323	275,080	557,700	590,300	32,600
870	Overtime Labor	9,989	1,053	8,000	8,320	320
870	Employee Benefits	72,393	47,708	316,760	337,840	21,080
870	Fuel	714,777	432,860	800,000	832,000	32,000
870	Other Utilities	74,337	26,791	140,000	145,600	5,600
870	Operating Supplies	3,884	0	9,450	9,578	128
870	Permits, Licenses and Fees	3,502	1,704	13,500	13,900	400
870	Equipment Rental	0	0	8,000	8,320	320
870	Rep & Maint IRWD	652,298	265,368	700,000	728,000	28,000
870	Personnel Training	1,209	554	1,700	1,768	68
870	Other Professional Fees	58	132	0	0	0
870	Mileage Reimbursement	168,906	96,525	184,000	184,000	0
Total Fleet Services		2,206,676	1,147,774	2,739,110	2,859,626	120,516
Total Maint. Ops		16,161,310	7,826,524	21,615,299	22,985,464	1,370,165



RECYCLED WATER USE and CROSS-CONNECTION CONTROL

OPERATING BUDGET SUMMARY

Program Descriptions

The Water Resources and Policy Department is responsible for developing and implementing water resource supply and demand management programs to enhance the reliability of water supplies for District customers. This is, in part, accomplished by expanding the use of recycled water in compliance with State and local requirements. To ensure the protection of the public water supply, including at recycled water use sites, the On-Site and Cross-Connection Control groups play important roles by implementing programs to protect public health.

Recycled Water Customer Development: IRWD is recognized as a national leader in recycled water based on the many years of experience IRWD has with recycled water, the large number of meters served, and groundbreaking projects IRWD has completed in partnership with its customers. IRWD currently serves more than 6,400 recycled water meters including:

- More than 145 commercial dual-plumbed buildings where recycled water is used for flushing toilets and urinals,
- More than 30 cooling towers,
- Approximately 700 single-family lots where recycled water is used for irrigating both the front and back yards, and
- Thousands of irrigation sites including golf courses, parks, school grounds, HOA common areas, agricultural sites, and more.

IRWD continues to work to add new recycled water customers by connecting sites which are the result of new construction and by converting existing potable or untreated water customers to recycled water. This is done by reviewing the plans for the use of recycled water to insure compliance with State and local requirements. Staff checks to make sure the uses for recycled water are allowed, that the water systems are properly identified, pipe material and separation standards are met, signage is in place, and more.

IRWD is also recognized for its support of recycled water through organizations such as the WaterReuse Association, a national recycled water advocacy group. IRWD, in concert with WaterReuse California, is active in state-wide policy, legislation, regulation, and support for other agencies which face challenges as their programs are initiated or are being expanded. On a regional level, IRWD had a lead role in working with other water recycling agencies and the regulatory agencies in Orange County to establish standards for on-going inspection and testing of recycled water use sites.

Recycled Water Use Site Inspection and Testing: Ensuring the safe and proper use of recycled water is important not only to our customers but the community as well. This is accomplished by implementing a recycled water use site inspection and testing program. Once the recycled water use sites are activated, IRWD has the responsibility to monitor those sites for on-going compliance



RECYCLED WATER USE and CROSS-CONNECTION CONTROL

OPERATING BUDGET SUMMARY

with State and local requirements. This is done by having a recycled water use site visual inspection and cross-connection testing program where each site is periodically inspected for proper system identification, hours of operation, avoiding runoff, and to confirm that there are no cross connections. During the inspection, staff reviews the “Do’s and Don’ts” with the Site Supervisors to clarify their roles and responsibilities as they are responsible for the day-to-day operation of the sites.

The State Water Resources Control Board (SWRCB) is currently revising regulations which may lead to more stringent standards regarding the frequency by which recycled water use sites are inspected and tested. This work is currently accomplished by both staff and contractors. Once the revised regulations are approved by the SWRCB, IRWD will determine the optimal use of resources to meet the new requirements.

Cross-Connection Control: Title 17 of the California Code of Regulations requires that water agencies protect the public water system from contamination. This is done by implementing a cross-connection control program. IRWD’s program includes periodically surveying properties to determine what hazards, if any, exist and what type of backflow prevention device is required to protect the public system. Once a backflow prevention device is installed, annual testing is required to make sure it functions properly. These tests are performed by Orange County Health Care Agency certified backflow device technicians hired by the property owners. IRWD sends letters to property owners with testable backflow prevention devices notifying them that their devices are to be tested. IRWD provides the list of certified technicians to property owners. Once a device is tested, the technician is required to submit documentation to IRWD. There are currently more than 20,000 testable devices in IRWD’s service area.

To confirm on-going compliance at customer sites, IRWD staff conducts periodic field inspections to monitor for hazardous conditions and to determine if field conditions have changed that would warrant a change to the backflow requirements. These periodic field inspections are prioritized based on the types of activities conducted at customer sites.

IRWD itself has more than 150 backflow prevention devices at its properties that also require testing annually. These devices are tested by IRWD staff. If maintenance or repairs on IRWD’s devices is required, that work is performed by IRWD staff.

The State of California requires water agencies have a cross-connection program in compliance with Title 17 of the California Code of Regulations. The State Water Resources Control Board (SWRCB) will be replacing Title 17 with a Policy Handbook which is currently being drafted by SWRCB staff. Staff will work with SWRCB staff during the public input process. Once the document has been adopted, staff will review IRWD’s cross-connection program and revise as necessary.



RECYCLED WATER USE and CROSS-CONNECTION CONTROL

OPERATING BUDGET SUMMARY

Major Goals

RECYCLED WATER CUSTOMER DEVELOPMENT

- Expand the use of recycled water consistent with Title 22 of the California Code of Regulations;
- Work with Orange County Parks to pursue the conversion of the Irvine Regional Park irrigation system to recycled water. This would conserve approximately 240 acre-feet per year of imported water;
- Work with the Roman Catholic Diocese of Orange to pursue the conversion of the Holy Sepulcher Cemetery irrigation system to recycled water. This would conserve approximately 100 acre-feet per year of potable water;
- Pursue a new *Local Resources Program* funding agreement with MWD which provides a “per-acre foot” financial incentive to increase the use of recycled water;
- Assist WaterReuse California with its legislative agenda which includes allowing discharge of recycled water from impoundments during storm events;
- Remain active in the Orange County Chapter of WaterReuse California; and,
- Seek opportunities to dual-plumb commercial buildings, hotels, condominiums, and apartment properties.

RECYCLED WATER USE SITE INSPECTION & TESTING

- Conduct periodic visual inspections, cross-connection tests, and Site Supervisor training at more than 2,300 recycled water use sites;
- Inform property owners of the things that need to be done to bring each site into compliance with State and local requirements;
- Keep records of the site inspection, site testing and Site Supervisor training, and
- Work with other recycled water agencies in Orange County to develop reasonable standards for on-going inspection and testing of recycled water use sites which can be incorporated into water agencies written Cross-Connection Control Plans which will be required by the SWRCB’s Cross-Connection Control Policy Handbook.

CROSS-CONNECTION CONTROL

- Send notifications to customers requesting they have their backflow prevention device(s) tested and if necessary, repaired. There are more than 20,000 testable backflow prevention devices in IRWD’s service area;
- Conduct periodic inspections of customer sites to ensure the proper backflow prevention device(s) are in place;
- Compile a list of high-, medium-, and low-hazard sites in IRWD’s service area that will be the basis for future inspections based on level of risk;
- Test IRWD owned backflow prevention devices and repair as necessary; and,
- Work with other domestic water agencies in Orange County to develop reasonable standards

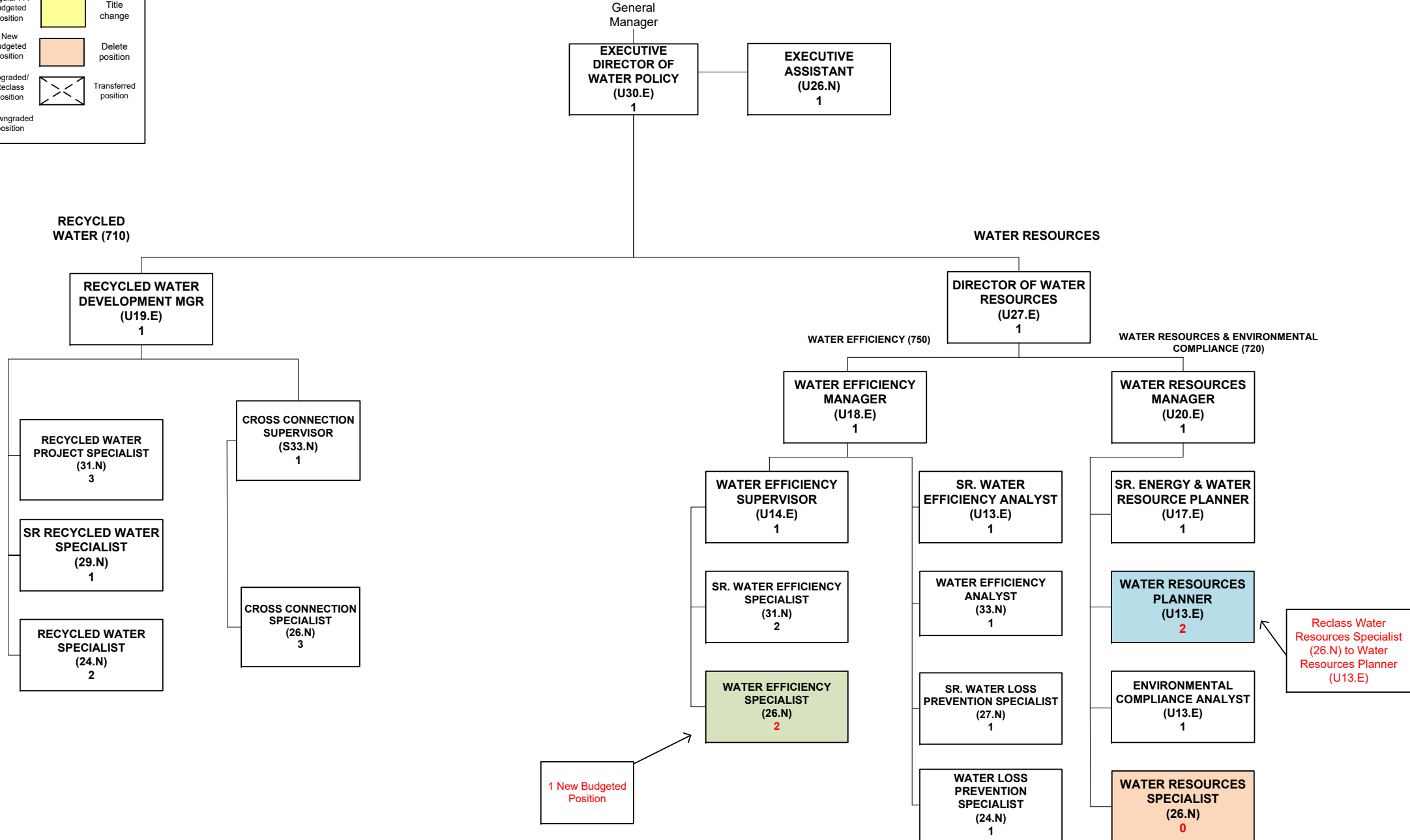
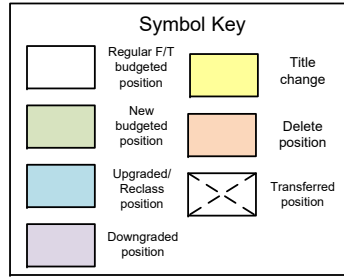


RECYCLED WATER USE and CROSS-CONNECTION CONTROL

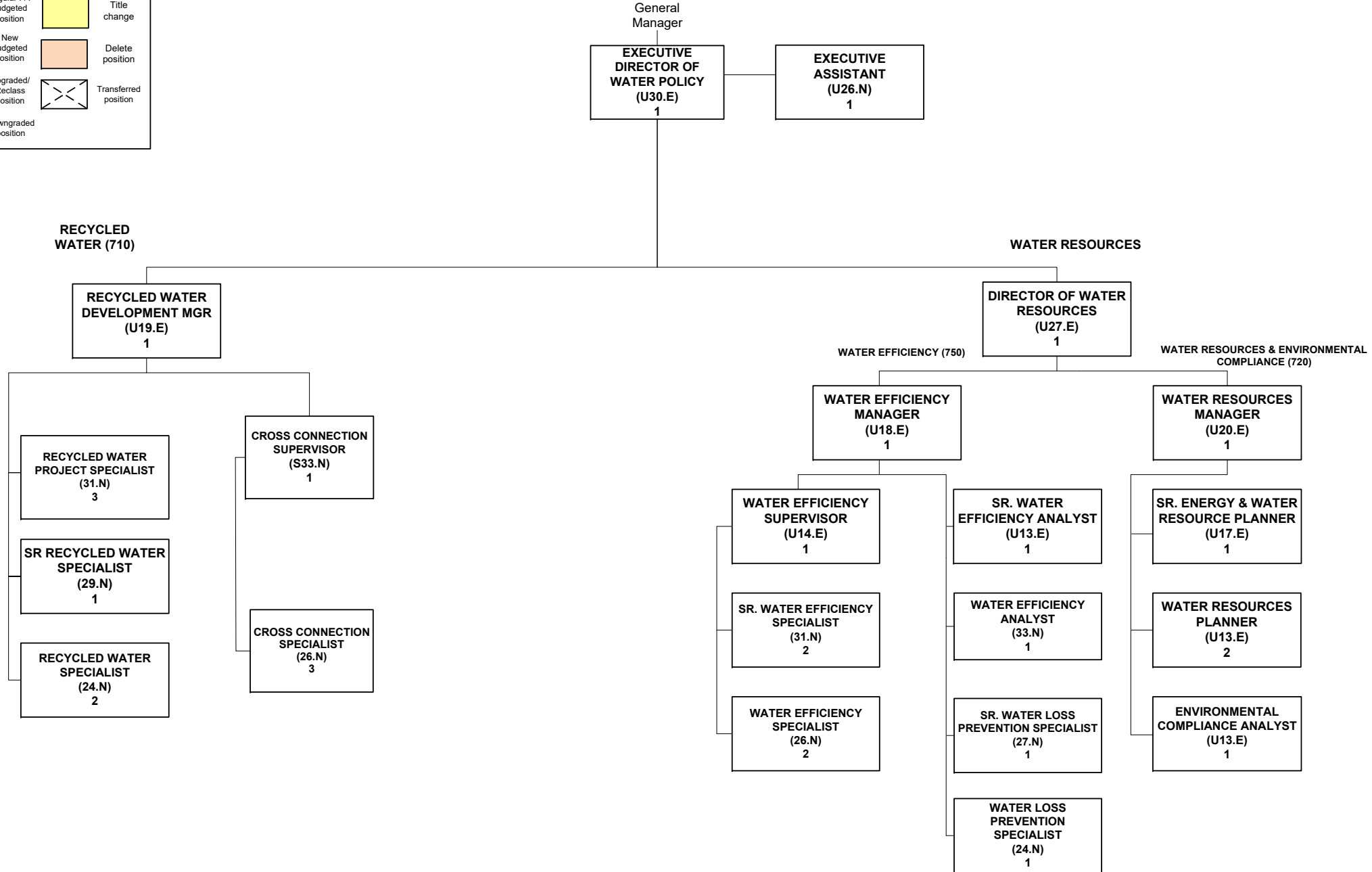
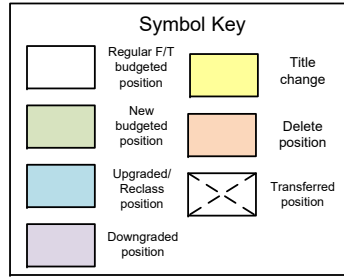
OPERATING BUDGET SUMMARY

for on-going hazard assessments of potable water use sites which can be incorporated into water agencies written Cross-Connection Control Plans which will be required by the SWRCB's Cross-Connection Control Policy Handbook, which will replace Title 17 of the California Code of Regulations.

**IRVINE RANCH WATER DISTRICT
WATER RESOURCES AND POLICY
FISCAL YEAR 2023-24**



**IRVINE RANCH WATER DISTRICT
WATER RESOURCES AND POLICY
FISCAL YEAR 2024-25**



Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2023-24

Wtr Policy		FY 2021-22	FY 2022-23	FY2022-23	FY 2023-24	
Dept No	Expense Name	Actual	Actual thru 12/31/22	Budget	Proposed Budget	Incr/(Decr)
<u>Water Resources and Policy</u>						
710	Regular Labor	1,206,619	702,054	1,235,300	1,455,300	220,000
710	Overtime Labor	3,361	5,166	4,400	7,000	2,600
710	Employee Benefits	239,074	148,589	913,300	860,880	(52,420)
710	Contract Labor	30,334	17,073	0	20,000	20,000
710	Operating Supplies	7,622	2,741	3,200	3,200	0
710	Postage	675	129	1,200	600	(600)
710	Permits, Licenses and Fees	41,647	(20,000)	40,000	40,000	0
710	Office Supplies	1,421	502	2,800	1,200	(1,600)
710	Rep & Maint IRWD	10,003	3,144	11,400	6,800	(4,600)
710	Personnel Training	7,242	3,674	15,000	7,200	(7,800)
710	Other Professional Fees	384,515	132,953	383,800	510,200	126,400
Total Water Resources and Policy		1,932,514	996,025	2,610,400	2,912,380	301,980

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2024-25

Wtr Policy		FY 2021-22 Actual	FY 2022-23 Actual thru 12/31/23	FY 2023-24 Proposed Budget	FY 2024-25 Proposed Budget	Incr/(Decr)
<u>Dept No</u>	<u>Expense Name</u>					
<u>Water Resources and Policy</u>						
710	Regular Labor	1,206,619	702,054	1,455,300	1,539,700	84,400
710	Overtime Labor	3,361	5,166	7,000	7,000	0
710	Employee Benefits	239,074	148,589	860,880	915,830	54,950
710	Contract Labor	30,334	17,073	20,000	20,000	0
710	Operating Supplies	7,622	2,741	3,200	3,200	0
710	Postage	675	129	600	600	0
710	Permits, Licenses and Fees	41,647	(20,000)	40,000	40,000	0
710	Office Supplies	1,421	502	1,200	1,200	0
710	Rep & Maint IRWD	10,003	3,144	6,800	6,800	0
710	Personnel Training	7,242	3,674	7,200	7,200	0
710	Other Professional Fees	384,515	132,953	510,200	510,200	0
Total Water Resources and Policy		1,932,514	996,025	2,912,380	3,051,730	139,350



WATER RESOURCES AND ENVIRONMENTAL COMPLIANCE

OPERATING BUDGET SUMMARY

Program Description

The Water Resources and Policy Department is responsible for developing and implementing water resource supply and demand management programs to enhance the reliability of water supplies for District customers. The department is also responsible for managing the District's water banking programs, environmental compliance activities, and energy efficiency and renewable energy programs.

Water Resources and Environmental Compliance: The Water Resources and Environmental Compliance group is responsible for the planning and development of water supply programs and banking projects primarily outside of the local Orange County area. These programs and projects are increasing the diversity and reliability of the District's water supplies by securing water supplies from sources outside of Orange County during wet periods and storing them for future use in groundwater banking projects in Kern County. Water Resources and Environmental Compliance is also responsible for exploring and developing potential local water supply reliability opportunities. The District's efforts in the development of these programs and projects are needed in response to stressors on water supply reliability such as environmental pressures in the Delta, climate change, risks of major earthquakes, expanding statewide population, climate change, and expanding regulatory requirements.

In addition, the Water Resources and Environmental Compliance group is responsible for the negotiation and development of agreements with other agencies, banking partners and entities throughout the State of California for water transfer and exchanges that facilitate the recharge, storage and recovery of water at the water banking projects. It is responsible for the negotiation and the development of agreements that facilitate the delivery of water recovered from the water banking projects to IRWD's service area through facilities owned by the California Department of Water Resources, Kern County Water Agency and Metropolitan Water District of Southern California (MWD). It is also responsible for the management of water supplies allocated to District-owned lands within the Dudley Ridge Water District and for the management of IRWD-owned lands located in the Palo Verde Irrigation District (PVID) including the participation of these lands in the existing PVID/MWD fallowing program and any new water conservation related programs that PVID and MWD implement in the future.

Other responsibilities of Water Resources and Environmental Compliance include managing the District's environmental compliance programs, and overseeing the District's salt management plan, Sustainable Groundwater Management Act (SGMA) compliance as well as energy efficiency, greenhouse gas reporting, verification, and renewable energy planning activities. The environmental compliance programs focus on fulfilling the District's compliance requirements for the operation of potable and recycled water and wastewater systems operations, facility replacements and the construction of new facilities.



WATER RESOURCES AND ENVIRONMENTAL COMPLIANCE

OPERATING BUDGET SUMMARY

Major Goals

WATER RESOURCES

- Update the IRWD's Water Supply Evaluation;
- Bank supplemental water for IRWD while developing extraction and additional recharge and storage capacity as needed for IRWD and its water banking partners;
- Manage the completion of planning and conceptual design work as well as the development of the agreements needed for the implementation of the Kern Fan Groundwater Storage Project (Kern Fan Project);
- Work with the Groundwater Banking Joint Powers Authority in the design, construction and operation of the Kern Fan Project;
- Negotiate agreements for the delivery of MWD system water to IRWD's Kern County Banking Projects;
- Evaluate the long-term costs and benefits of the District's potential participation in the Sites Reservoir Project and the Delta Conveyance Project;
- Work to implement a pilot program through which other water agencies can participate in IRWD's water banking program;
- Implement long-term unbalanced exchange agreements with Central Coast Water Authority, Santa Clarita Valley Water Agency, Mojave Water Agency and others for IRWD's water banking program;
- Conduct research into increasing recharge rates at IRWD's water banking projects;
- Monitor IRWD's SGMA compliance for its Strand Ranch and Stockdale West properties consistent with plans prepared and implemented by the Kern Groundwater Authority Groundwater Sustainability Agency;
- Evaluate options to optimize the benefit of IRWD's State Water Project (SWP) supply allocated through the Dudley Ridge Water District;
- Continue to update the business plan for IRWD's water banking projects and programs;
- Exercise IRWD's existing long-term exchange program to facilitate use of Kern River water to IRWD service area;
- Participate in water conservation programs implemented by MWD and Palo Verde Irrigation District, such as land fallowing, which can make water available for other uses and improve IRWD's water supply reliability;
- Pursue grant funding for the Syphon Reservoir Improvement Project and other IRWD Capital Projects; and
- Prepare and submit grant funding applications for eligible IRWD capital projects including Reclamation's WaterSMART funding.



WATER RESOURCES AND ENVIRONMENTAL COMPLIANCE

OPERATING BUDGET SUMMARY

ENVIRONMENTAL COMPLIANCE

- Complete the work and studies associated with the preparation of an EIR and permitting for the Santiago Creek Dam Spillway and Outlet Tower Improvement Project;
- Work with the Groundwater Banking Joint Powers Authority and the California Department of Water Resources in the preparation and approval of supplemental environmental compliance documents as well as any necessary addendums to existing documents for the Kern Fan Project;
- Finalize a mitigation agreement and complete permitting work associated with the Syphon Reservoir Improvement Project;
- Obtain federal environmental compliance approval for Syphon Reservoir Improvement Project; and,
- Fulfill the District's environmental compliance requirements for capital projects, replacements and operations including the development and approval of Mitigated Negative Declarations, Environmental Impact Reports and Notices of Exemptions.

ENERGY AND OTHER PLANNING

- Update the District's Energy and Greenhouse Gas Master Plan as phase 1 of the development of the District's Climate Action Plan;
- Monitor the impact of varying water supplies on maintaining the District's salt balance;
- Seek grant opportunities for District energy projects;
- Monitor and evaluate IRWD's participation in SCE's Direct Access Program;
- Maximize participation in Phase 2 of the SCE Water-Energy Pilot Program by jointly working with SCE on evaluating and implementing beneficial energy projects.

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2023-24

Wtr Policy		FY 2021-22	FY 2022-23	FY2022-23	FY 2023-24	
Dept No	Expense Name	Actual	Actual thru 12/31/22	Budget	Proposed Budget	Incr/(Decr)
<u>Water Resources and Environmental Compliance</u>						
720	Water	2,605,624	0	0	0	0
720	Regular Labor	592,394	369,897	690,000	815,900	125,900
720	Overtime Labor	1,404	197	400	0	(400)
720	Employee Benefits	60,018	33,418	517,300	479,110	(38,190)
720	Contract Labor	0	7,596	0	18,000	18,000
720	Electricity	16,471	5,550	156,700	31,250	(125,450)
720	Operating Supplies	36	123	0	0	0
720	Postage	0	0	100	0	(100)
720	Permits, Licenses and Fees	695,967	703,910	689,800	771,375	81,575
720	Office Supplies	190	0	100	0	(100)
720	Rep & Maint IRWD	1,979,157	1,137,486	720,000	476,800	(243,200)
720	Personnel Training	3,477	2,800	3,000	4,500	1,500
720	Other Professional Fees	162,799	61,362	159,200	226,400	67,200
Total Water Resources and Environmental Compliance		6,117,536	2,322,339	2,936,600	2,823,335	(113,265)

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2024-25

Wtr Policy		FY 2021-22 Actual	FY 2022-23 Actual thru 12/31/23	FY 2023-24 Proposed Budget	FY 2024-25 Proposed Budget	Incr/(Decr)
Dept No	Expense Name					
Water Resources and Environmental Compliance						
720	Water	2,605,624	0	0	0	0
720	Regular Labor	592,394	369,897	815,900	856,400	40,500
720	Overtime Labor	1,404	197	0	0	0
720	Employee Benefits	60,018	33,418	479,110	507,340	28,230
720	Contract Labor	0	7,596	18,000	18,000	0
720	Electricity	16,471	5,550	31,250	31,250	0
720	Operating Supplies	36	123	0	0	0
720	Postage	0	0	0	0	0
720	Permits, Licenses and Fees	695,967	703,910	771,375	764,200	(7,175)
720	Office Supplies	190	0	0	0	0
720	Rep & Maint IRWD	1,979,157	1,137,486	476,800	946,700	469,900
720	Personnel Training	3,477	2,800	4,500	4,500	0
720	Other Professional Fees	162,799	61,362	226,400	228,600	2,200
Total Water Resources and Environmental Compliance		6,117,536	2,322,339	2,823,335	3,356,990	533,655



WATER EFFICIENCY

OPERATING BUDGET SUMMARY

Program Description

The Water Resources and Policy Department is responsible for developing and implementing water resource supply and demand management programs to enhance the reliability of water supplies for District customers. The department is also responsible for managing the District's Water Efficiency Programs.

Water Efficiency: Demand management programs directly offset the need for developing additional water supplies and are a critical element in meeting the District's water resources and reliability objectives. IRWD has provided industry leadership through the development of innovative and aggressive demand management programs focusing on water use efficiency and sewage resource recycling. Water efficiency programs focused on outdoor water efficiency, compliance with new state requirements, tactical incentives and participation in innovative pilot programs and research that maintain IRWD's leadership position are incorporated into the two-year fiscal 2024-25 budget. IRWD will continue to be engaged in the development and implementation of local, regional, state-wide and national water efficiency and demand management policies.

Major Goals

WATER EFFICIENCY

- Update the Water Efficiency Implementation Plan to include new programs and projects that will be offered during Fiscal Years 2023-24 and 2024-25.
- Develop partnerships with private and public entities to leverage the effectiveness and reach of water efficiency programs;
- Research and implement, as appropriate, new technologies and innovative programs to assist customers with improving their water use efficiency with a special emphasis on outdoor efficiency programs;
- Continue to partner with commercial, industrial and institutional customers to implement cost-effective water use efficiency programs;
- Continue to support and expand enhanced customer engagement and reporting as a tool to motivate additional water use efficiency;
- Continue to support and expand educational programs for the professional landscape industry;
- Implement the use of enhanced GIS data to improve customer allocation-setting, outreach and programs targeted toward outdoor water use;
- Actively participate in statewide policy discussions addressing the water-energy nexus;
- Actively engage in discussions with the State Water Resources Control Board, the California Department of Water Resources and other stakeholders on implementation of the State's Conservation as a California Way of Life legislation for efficient water use that balances local conditions, supplies, use of recycled water, prior conservation, growth and other equity adjustments;
- Establish the appropriate metrics and quantify water efficiency targets;
- Develop a feasibility study and business plan for the implementation of Advanced Meter Infrastructure projects in IRWD's service area; and,
- Develop a Water Loss Data Management Plan.

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2023-24

Wtr Policy		FY 2021-22	FY 2022-23	FY2022-23	FY 2023-24	
Dept No	Expense Name	Actual	Actual thru 12/31/22	Budget	Proposed Budget	Incr/(Decr)
<u>Water Efficiency</u>						
750	Regular Labor	679,559	388,907	791,600	1,029,600	238,000
750	Overtime Labor	10,577	2,511	19,500	10,000	(9,500)
750	Employee Benefits	81,901	63,471	568,000	577,690	9,690
750	Contract Labor	194,836	135,786	20,000	89,000	69,000
750	Operating Supplies	2,760	1,376	3,000	3,000	0
750	Rep & Maint IRWD	25,650	11,503	28,652	32,000	3,348
750	Personnel Training	8,042	8,114	20,000	11,500	(8,500)
750	Other Professional Fees	16,945	4,149	129,500	234,200	104,700
750	Mileage Reimbursement	0	416	0	0	0
750	Over Alloc	513,475	(72,543)	694,750	1,039,900	345,150
Total Water Efficiency		1,533,746	543,688	2,275,002	3,026,890	751,888
Total Wtr Policy		9,583,796	3,862,053	7,822,002	8,762,605	940,603

Irvine Ranch Water District
Consolidated Operating Expense Budget for FY 2024-25

Wtr Policy		FY 2021-22 Actual	FY 2022-23 Actual thru 12/31/23	FY 2023-24 Proposed Budget	FY 2024-25 Proposed Budget	Incr/(Decr)
<u>Dept No</u>	<u>Expense Name</u>					
<u>Water Efficiency</u>						
750	Regular Labor	679,559	388,907	1,029,600	1,090,400	60,800
750	Overtime Labor	10,577	2,511	10,000	10,000	0
750	Employee Benefits	81,901	63,471	577,690	616,450	38,760
750	Contract Labor	194,836	135,786	89,000	17,000	(72,000)
750	Operating Supplies	2,760	1,376	3,000	3,000	0
750	Rep & Maint IRWD	25,650	11,503	32,000	32,000	0
750	Personnel Training	8,042	8,114	11,500	10,900	(600)
750	Other Professional Fees	16,945	4,149	234,200	188,200	(46,000)
750	Mileage Reimbursement	0	416	0	0	0
750	Over Alloc	513,475	(72,543)	1,039,900	1,044,400	4,500
Total Water Efficiency		1,533,746	543,688	3,026,890	3,012,350	(14,540)
Total Wtr Policy		9,583,796	3,862,053	8,762,605	9,421,070	658,465



GENERAL PLANT

SUMMARY *FY 2023-24*

<i>(in thousands)</i>	Fiscal Year 2022-23	Fiscal Year 2023-24	Increase (Decrease)
Information Systems	\$ 407	\$ 769	\$ 362
Transportation Equipment	388	421	33
Laboratory Equipment	237	180	(57)
Work Equipment	650	1,702	1,052
Sub-Total	1,682	3,072	1,390
Less: Vehicle Salvage Value	(77)	(115)	(38)
Total General Plant *	\$ 1,605	\$ 2,957	\$ 1,352

Fiscal Year 2023-24

Funded by User Charges	\$ 2,681	90.67%
Funded by Capital Funds	276	9.33%
Funded by Overallocation Rev	-	0.00%
Total Fiscal Year 2023-24	\$ 2,957	100.00%

Fiscal Year 2022-23

Funded by User Charges	\$ 1,588	98.94%
Funded by Capital Funds	17	1.06%
Funded by Overallocation Rev	-	0.00%
Total Fiscal Year 2022-23	\$ 1,605	100.00%

* General Plant is part of the Capital Budget, and the asset listing detail is included in the Capital Budget book. The detail above identifies the funding source for the capital assets.



GENERAL PLANT

SUMMARY *FY 2024-25*

<i>(in thousands)</i>	Fiscal Year 2023-24	Fiscal Year 2024-25	Increase (Decrease)
Information Systems	\$ 769	\$ 683	\$ (86)
Transportation Equipment	421	401	(20)
Laboratory Equipment	180	180	-
Work Equipment	1,702	1,143	(559)
Sub-Total	3,072	2,407	(665)
Less: Vehicle Salvage Value	(115)	(104)	11
Total General Plant *	\$ 2,957	\$ 2,303	\$ (654)

Fiscal Year 2024-25

Funded by User Charges	\$ 2,156	93.62%
Funded by Capital Funds	147	6.38%
Funded by Overallocation Rev	-	0.00%
Total Fiscal Year 2024-25	\$ 2,303	100.00%

Fiscal Year 2023-24

Funded by User Charges	\$ 2,681	90.67%
Funded by Capital Funds	276	9.33%
Funded by Overallocation Rev	-	0.00%
Total Fiscal Year 2023-24	\$ 2,957	100.00%

* General Plant is part of the Capital Budget, and the asset listing detail is included in the Capital Budget book. The detail above identifies the funding source for the capital assets.



(in thousands)

GENERAL PLANT

ANALYSIS BY DEPARTMENT

FY 2023-24

Description	Safety	Finance and Administrative Services	Engineering	Field Service	Water Quality and Regulatory Compliance	Water Policy	Maintenance	Total
Information Systems and Technology	\$ 50	\$ 719	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 769
Laboratory Equipment	-	-	-	-	180	-	-	180
Work Class Equipment	-	-	-	30	-	-	1,672	1,702
Transportation	-	-	-	-	-	-	421	421
Subtotal	\$ 50	\$ 719	\$ -	\$ 30	\$ 180	\$ -	\$ 2,093	\$ 3,072
Less Vehicle Salvage Value	-	-	-	-	-	-	(115)	(115)
Total Fiscal Year FY 2023-24	\$ 50	\$ 719	\$ -	\$ 30	\$ 180	\$ -	\$ 1,978	\$ 2,957
Total Fiscal Year 2022-23	-	407	-	-	237	-	961	1,605
Increase/(Decrease)	\$ 50	\$ 312	\$ -	\$ 30	\$ (57)	\$ -	\$ 1,017	\$ 1,352



(in thousands)

GENERAL PLANT

ANALYSIS BY DEPARTMENT

FY 2024-25

Description	Safety	Finance and Administrative Services	Engineering	Field Service	Water Quality and Regulatory Compliance	Water Policy	Maintenance	Total
Information Systems and Technology	\$ 40	\$ 643	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 683
Laboratory Equipment	-	-	-	-	180	-	-	180
Work Class Equipment	-	-	-	31	-	-	1,112	1,143
Transportation	-	-	-	-	-	-	401	401
Subtotal	\$ 40	\$ 643	\$ -	\$ 31	\$ 180	\$ -	\$ 1,513	\$ 2,407
Less Vehicle Salvage Value	-	-	-	-	-	-	(104)	(104)
Total Fiscal Year FY 2024-25	\$ 40	\$ 643	\$ -	\$ 31	\$ 180	\$ -	\$ 1,409	\$ 2,303
Total Fiscal Year FY 2023-24	50	719	-	30	180	-	1,978	2,957
Increase/(Decrease)	\$ (10)	\$ (76)	\$ -	\$ 1	\$ -	\$ -	\$ (569)	\$ (654)



GENERAL PLANT

GENERAL PLANT BUDGET DETAIL FY 2023-24

TASK	Item Description	Quantity	Price	FY 2023-24
Department: SAFETY				
130 8032.130.1	EOC Components	1	\$ 50,000	\$ 50,000
Sub-Total				\$ 50,000
Department: INFORMATION SERVICES				
250 8031.250.3	Board Room and Conference Room Technology Refresh	1	\$ 150,000	\$ 150,000
250 8041.250.4	PC/Laptop/Peripherals Replacement	1	220,000	220,000
250 8031.250.5	Network Storage	1	50,000	50,000
250 8031.250.6	Cybersecurity Tools	1	50,000	50,000
250 8031.250.7	CCTV Video Storage Archiver (Safety)	1	33,000	33,000
250 8031.250.8	Microsoft Surface 2-in-1 (OPS, Dept 430)	5	3,000	15,000
250 8041.250.9	SCADA Laptops (OPS, Dept 530)	4	2,300	9,200
250 8041.250.10	SCADA ThinClients (OPS, Dept 530)	26	600	15,600
250 8033.250.11	SCADA Servers (OPS, Dept 530)	3	32,667	98,000
250 8041.250.12	SCADA iPads (OPS, Dept 530)	24	1,438	34,500
250 8041.250.13	SCADA Misc. Computer Peripherals (OPS, Dept 530)	1	5,000	5,000
250 8041.250.14	SCADA Monitors (OPS, Dept 530)	1	25,000	25,000
250 8030.250.15	Monitors (OPS, Dept 805)	6	300	1,800
250 8030.250.16	Laptops (OPS, Dept 805)	6	2,000	12,000
Sub-Total				\$ 719,100
Department: FIELD SERVICES				
425 8031.425.50	Battery operated valve exercising equipment	4	\$ 7,500	\$ 30,000
Sub-Total				\$ 30,000
Department: WATER QUALITY & REGULATORY COMPLIANCE				
600 8036.600.17	Existing Laboratory Equipment Replacement	1	\$ 180,000	\$ 180,000
Sub-Total				\$ 180,000
Department: FLEET SERVICES				
870 8055.870.19	Light Duty Pickup Truck	1	\$ 45,000	\$ 45,000
870 8055.870.21	Light Duty Pickup Truck	1	45,000	45,000
870 8055.870.22	Medium Duty Pickup Truck	1	48,000	48,000
870 8055.870.27	Medium Duty Pickup Truck 4X4	1	50,000	50,000
870 8055.870.28	Medium Duty Pickup Truck w/ 9' Utility Bed	1	72,000	72,000
870 8055.870.31	Medium Duty Pickup Truck	1	48,000	48,000
870 8055.870.32	Medium Duty Pickup Truck	1	48,000	48,000
870 8038.870.33	Large Dump 10Yd	1	300,000	300,000
870 8038.870.35	Large Wheel Loader	1	295,000	295,000
870 8038.870.36	12 Inch Bypass Pump	1	112,000	112,000
870 8037.870.37	Combo Sewer Truck	1	800,000	800,000



GENERAL PLANT

GENERAL PLANT BUDGET DETAIL FY 2023-24

TASK		Item Description	Quantity	Price	FY 2023-24
870	8037.870.40	Backhoe Trailer	1	45,000	45,000
870	8037.870.41	Backhoe Trailer	1	45,000	45,000
870	8055.870.42	Transit Van	1	65,000	65,000
870	8031.870.44	Pipeline inspection Camera	1	25,000	25,000
870	8031.870.45	Machinery Alignment Laser	1	25,000	25,000
870	8030.870.47	Asset Tag Machine for QR Code Labels	1	25,000	25,000
Sub-Total					<u>\$ 2,093,000</u>
Total General Plant					<u><u>\$ 3,072,100</u></u>

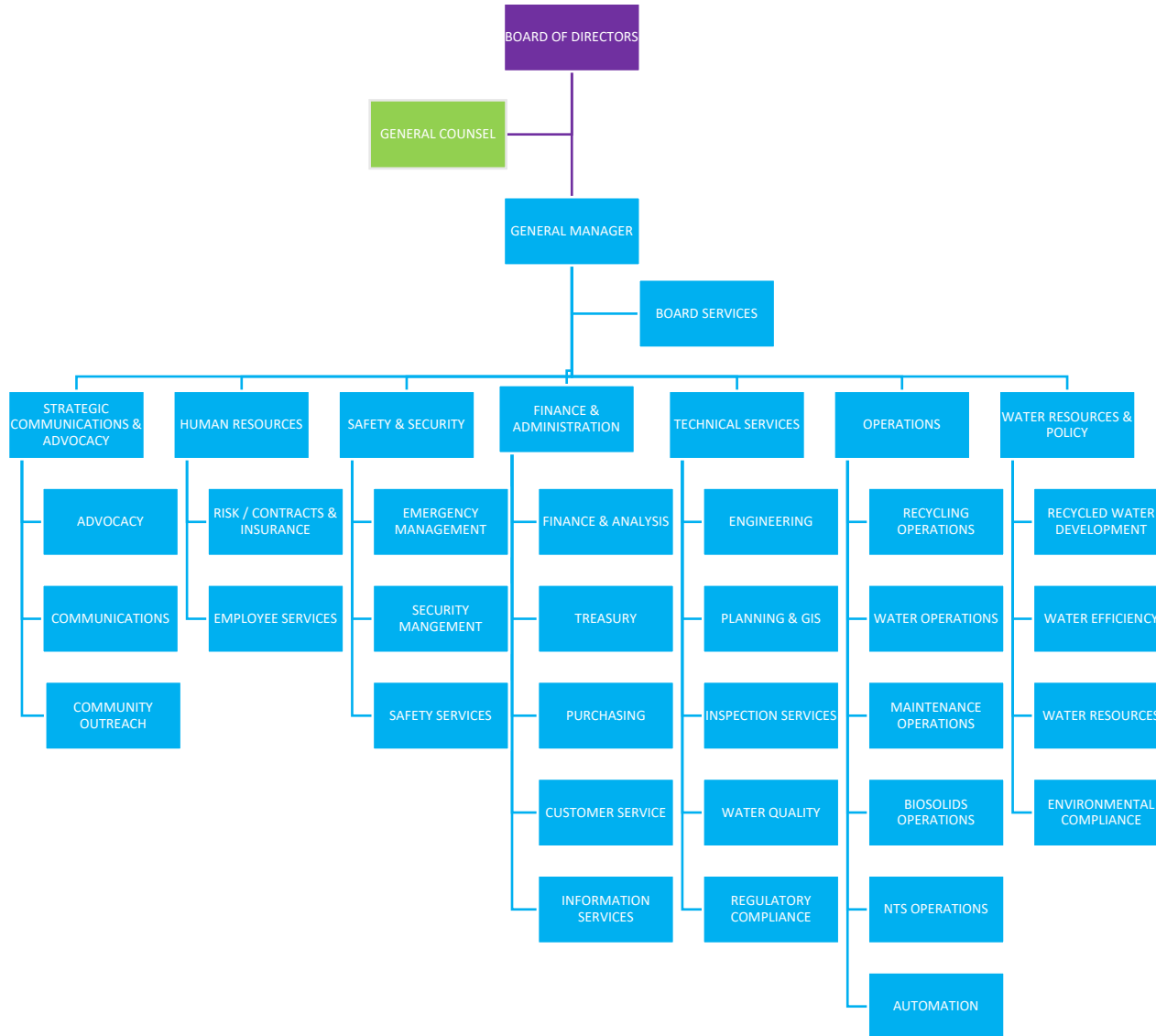


GENERAL PLANT

GENERAL PLANT BUDGET DETAIL FY 2024-25

TASK	Item Description	Quantity	Price	FY 2024-25
Department: SAFETY				
130 8033.130.2	CCTV camera upgrades and relocation of some existing	1	\$ 40,000	\$ 40,000
Sub-Total				\$ 40,000
Department: INFORMATION SERVICES				
250 8031.250.3	Board Room and Conference Room Technology Refresh	1	\$ 150,000	\$ 150,000
250 8041.250.4	PC/Laptop/Peripherals Replacement	1	230,000	230,000
250 8031.250.5	Network Storage	1	50,000	50,000
250 8031.250.6	Cybersecurity Tools	1	50,000	50,000
250 8041.250.9	SCADA Laptops (OPS, Dept 530)	12	2,300	27,600
250 8041.250.10	SCADA ThinClients (OPS, Dept 530)	17	600	10,200
250 8033.250.11	SCADA Servers (OPS, Dept 530)	3	40,000	120,000
250 8041.250.13	SCADA Misc. Computer Peripherals (OPS, Dept 530)	1	5,000	5,000
Sub-Total				\$ 642,800
Department: FIELD SERVICES				
425 8031.425.50	Battery operated valve exercising equipment	4	\$ 7,762	\$ 31,048
Sub-Total				\$ 31,048
Department: WATER QUALITY & REGULATORY COMPLIANCE				
600 8036.600.17	Existing Laboratory Equipment Replacement	1	\$ 180,000	\$ 180,000
Sub-Total				\$ 180,000
Department: FLEET SERVICES				
870 8055.870.18	Light Duty Pickup Truck	1	\$ 47,500	\$ 47,500
870 8055.870.20	Light Duty Pickup Truck	1	47,500	47,500
870 8055.870.23	Medium Duty Pickup Truck	1	50,500	50,500
870 8056.870.24	Small Dump 4X4	1	78,750	78,750
870 8056.870.25	Small Dump 4X4	1	78,750	78,750
870 8055.870.26	Medium Duty Pickup Truck	1	50,400	50,400
870 8038.870.29	Heavy Duty Pickup Truck w/ Utility Bed and Crane	1	99,750	99,750
870 8055.870.30	Light Duty Pickup Truck	1	47,500	47,500
870 8038.870.34	Large Dump 10Yd	1	315,000	315,000
870 8037.870.38	Backhoe Trailer	1	45,000	45,000
870 8037.870.39	Backhoe Trailer	1	45,000	45,000
870 8037.870.43	CNC equipped lathe for Mechanical Machine Shop	1	100,000	100,000
870 8037.870.46	Yale Electric Forklift	1	57,500	57,500
870 8037.870.48	Crew Trucks for Construction Services	1	225,000	225,000
870 8037.870.49	Crew Trucks for Construction Services	1	225,000	225,000
Sub-Total				\$ 1,513,150
Total General Plant				<u>\$ 2,406,998</u>

IRVINE RANCH WATER DISTRICT
 ORGANIZATIONAL CHART
 (By Function)





POSITIONS BY COST CENTER

FOUR YEAR PERSONNEL COMPARISON

Department	Budget		Proposed	
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Administration				
Number of Positions *	29.0	28.0	29.0	31.0
% change from prior year	16.0 %	(3.4) %	3.6 %	6.9 %
Finance and Administrative Services				
Number of Positions *	89.0	91.0	92.0	92.0
% change from prior year	(1.1) %	2.2 %	1.1 %	0.0 %
Engineering				
Number of Positions *	45.0	45.0	45.0	45.0
% change from prior year	2.3 %	0.0 %	0.0 %	0.0 %
Water Operations				
Number of Positions *	73.0	73.0	70.0	70.0
% change from prior year	0.0 %	0.0 %	(4.1) %	0.0 %
Recycling Operations				
Number of Positions *	62.0	63.0	62.0	64.0
% change from prior year	1.6 %	1.6 %	(1.6) %	3.2 %
Water Quality and Regulatory Compliance				
Number of Positions	33.0	34.0	35.0	35.0
% change from prior year	6.5 %	3.0 %	2.9 %	0.0 %
Water Policy				
Number of Positions *	28.0	28.0	29.0	29.0
% change from prior year	0.0 %	0.0 %	3.6 %	0.0 %
Maintenance and Operations Administration				
Number of Positions *	60.0	60.0	62.0	63.0
% change from prior year	(1.6) %	0.0 %	3.3 %	1.6 %
Total Number of Positions	419.0	422.0	424.0	429.0
Number of Changed Positions	6.0	3.0	2.0	5.0
% Change From Prior Year	1.5 %	0.7 %	0.5 %	1.2 %

* Prior years restated to reflect organizational changes and positions added during the year post budget cycle.



SALARIES AND WAGES

SUMMARY OF SALARIES AND WAGES

FY 2023-24

(in thousands)

	Total	Administration	Finance and Administrative Services	Engineering	Water Operations	Recycling Operations	Water Quality and Regulatory Compliance	Water Policy	Maintenance and Operations Administration
Current Authorized:									
Gross Pay	\$ 40,338	\$ 2,936	\$ 8,567	\$ 5,245	\$ 6,890	\$ 5,362	\$ 3,329	\$ 2,964	\$ 5,045
Annual Increase	3,429	257	727	445	584	455	282	251	428
Sub-Total Regular Salaries & Wages	\$ 43,767	\$ 3,193	\$ 9,294	\$ 5,690	\$ 7,474	\$ 5,817	\$ 3,611	\$ 3,215	\$ 5,473
New Positions:									
Gross Pay	723	112	120	-	-	216	101	86	88
Total Regular Salaries & Wages	\$ 44,490	\$ 3,305	\$ 9,414	\$ 5,690	\$ 7,474	\$ 6,033	\$ 3,712	\$ 3,301	\$ 5,561
Insurance and Benefits	14,914	1,108	3,156	1,907	2,505	2,022	1,244	1,107	1,864
Employment Tax & PERS Contributions	15,840	1,177	3,352	2,026	2,661	2,148	1,322	1,175	1,980
Total Regular Salaries & Wages, health Insurance and employment taxes	\$ 75,244	\$ 5,590	\$ 15,922	\$ 9,623	\$ 12,640	\$ 10,203	\$ 6,278	\$ 5,583	\$ 9,405
Employee Count:	424	29	92	45	70	62	35	29	62



SALARIES AND WAGES

SUMMARY OF SALARIES AND WAGES

FY 2024-25

(in thousands)

	Total	Administration	Finance and Administrative Services	Engineering	Water Operations	Recycling Operations	Water Quality and Regulatory Compliance	Water Policy	Maintenance and Operations Administration
Current Authorized:									
Gross Pay	\$ 44,490	\$ 3,305	\$ 9,414	\$ 5,690	\$ 7,474	\$ 6,033	\$ 3,712	\$ 3,301	\$ 5,561
Annual Increase	2,651	256	540	322	433	347	242	185	326
Sub-Total Regular Salaries & Wages	\$ 47,140	\$ 3,561	\$ 9,954	\$ 6,012	\$ 7,906	\$ 6,380	\$ 3,954	\$ 3,486	\$ 5,887
New Positions:									
Gross Pay	513	183	-	-	-	215	-	-	115
Total Regular Salaries & Wages	\$ 47,653	\$ 3,744	\$ 9,954	\$ 6,012	\$ 7,906	\$ 6,595	\$ 3,954	\$ 3,486	\$ 6,002
Insurance and Benefits	16,086	1,264	3,360	2,029	2,669	2,226	1,335	1,177	2,026
Employment Tax & PERS Contributions	16,868	1,325	3,523	2,128	2,799	2,334	1,400	1,234	2,125
Total Regular Salaries & Wages, health Insurance and employment taxes	\$ 80,607	\$ 6,333	\$ 16,837	\$ 10,169	\$ 13,374	\$ 11,155	\$ 6,689	\$ 5,897	\$ 10,153
Employee Count:	429	31	92	45	70	64	35	29	63



BENEFITS AND EMPLOYMENT TAX

HEALTH INSURANCE AND EMPLOYER CONTRIBUTIONS FY 2023-24

	FY 2022-23	FY 2023-24	Change
Insurance and Benefits			
Health Ins Actives	\$ 7,450	\$ 7,050	\$ (400)
Paid Time Off	5,559	4,024	(1,535)
Dental Premiums	524	672	148
Wrkrs Comp Premiums	825	830	5
Wrkrs Comp Paid Claims	772	500	(272)
Life Ins Actives	180	297	117
LT Disability Premiums	174	148	(26)
Medical Premiums - Retirees	425	531	106
Vision Benefit Premiums	98	116	18
RHCAP Payments - OPEB	351	505	154
Life Ins Retirees	13	33	20
Other	187	208	21
	<u>\$ 16,558</u>	<u>\$ 14,914</u>	<u>\$ (1,644)</u>
Employment Tax and PERS			
PERS Employer Portion *	\$ 13,302	\$ 13,583	\$ 281
401A Employer Match Portion	1,052	1,116	64
401A Employer Direct Portion	421	400	(21)
Medicare Tax	598	686	88
St Unemployment Tax	50	55	5
	<u>\$ 15,423</u>	<u>\$ 15,840</u>	<u>\$ 417</u>
Total Insurance, Benefits, and Taxes	<u>\$ 31,981</u>	<u>\$ 30,754</u>	<u>\$ (1,227)</u>

* Prior year restated to include PERS in Excess of ARC, which is now included in PERS Employer Portion



BENEFITS AND EMPLOYMENT TAX

HEALTH INSURANCE AND EMPLOYER CONTRIBUTIONS FY 2024-25

	FY 2023-24	FY 2024-25	Change
Insurance and Benefits			
Health Ins Actives	\$ 7,050	\$ 7,760	\$ 710
Paid Time Off	4,024	4,405	381
Dental Premiums	672	672	-
Wrkrs Comp Premiums	830	835	5
Wrkrs Comp Paid Claims	500	500	-
Life Ins Actives	297	297	-
LT Disability Premiums	148	148	-
Medical Premiums - Retirees	531	546	15
Vision Benefit Premiums	116	116	-
RHCAP Payments - OPEB	505	530	25
Life Ins Retirees	33	43	10
Other	208	234	26
	<u>\$ 14,914</u>	<u>\$ 16,086</u>	<u>\$ 1,172</u>
Employment Tax and PERS			
PERS Employer Portion	\$ 13,583	\$ 14,482	\$ 899
401A Employer Match Portion	1,116	1,179	63
401A Employer Direct Portion	400	420	20
Medicare Tax	686	727	41
St Unemployment Tax	55	60	5
	<u>\$ 15,840</u>	<u>\$ 16,868</u>	<u>\$ 1,028</u>
Total Insurance, Benefits, and Taxes	<u>\$ 30,754</u>	<u>\$ 32,954</u>	<u>\$ 2,200</u>

FY 2023/24 Budget
Summary of Proposed Budgeted Personnel Changes

Proposed Changes to Existing Budgeted Positions						
Dept	Job Title	Current Sal Grade	Proposed Action	Proposed Job Title	Proposed Sal Grade	Salary Costs
110	Senior Office Specialist	19.N	Reclass 1 Position	Executive Secretary	U22.N	\$6,678
110	Community Relations Assistant	24.N	Reclass 1 Position	Community Relations Specialist	30.N	\$15,660
110	Community Relations Manager	U18.E	Reclass 1 Position	External Affairs Manager	U21.E	\$14,520
210	Accountant	27.N	Reclass 1 Position	Payroll Administrator	31.N	\$11,124
300	Senior Engineer	U20.E	Downgrade 1 Position	Engineer	U17.E	-\$14,292
300	GIS III	29.N	Title Change Only	Senior GIS Technician	29.N	\$0
300	GIS II	25.0N	Title Change Only	GIS Technician	25.N	\$0
420	Operator II	27.N	Downgrade 1 Position	Operator I	22.N	-\$12,096
425	Metering Systems Technician I	16.N	Eliminate 1 Position			-\$66,132
425	Water Maintenance Technician I	16.N	Eliminate 2 Position			-\$132,264
550	Process Specialist	32.N	Eliminate 1 Position			-\$103,698
570	Collection Systems CCTV Technician	23.N	Reclass 1 Position	Asset Maintenance Coordinator	32.N	\$23,916
570	Collection Systems Technician II	21.N	Eliminate 1 Position			-\$75,312
600	Scientist	29.N	Reclass 1 Position	Senior Scientist	32.N	\$8,694
720	Water Resources Specialist	26.N	Reclass 1 Position	Water Resources Planner	U13.E	\$27,126
805	Director of Field Operations	U27.E	Downgrade 1 Position	Biosolids Manager	U21.E	-\$39,780
830	Reliability Engineer	U20.E	Reclass 1 Position	Reliability Engineer Manager	U22.E	\$10,200
Subtotal						<u>-\$325,656</u>

Proposed New Positions				
Dept	Job Title	Sal Grade	Salary Costs	Number of Positions
140	Senior Human Resources Analyst	U13.E	\$114,228	1
250	Senior User Support Administrator	U15.E	\$122,496	1
530	Senior SCADA Network Administrator	U15.E	\$122,496	1
550	Operator III	30.N	\$97,830	1
600	QA/QC Specialist	29.N	\$95,004	1
750	Water Efficiency Specialist	26.N	\$87,102	1
830	Senior Maintenance Mechanic	27.N	\$89,646	1
Subtotal			<u>\$728,802</u>	<u>7</u>
Total			<u>\$403,146</u>	



LABOR

PROPOSED LABOR CHANGES

FY 2023/24

Proposed Personnel Budget Changes Reflected in the FY 2023/24 Operating Budget

Title and Salary Grade Changes for Existing Positions/Job Titles

General Manager (110):

Senior Office Specialist (Salary Grade 19.N) to Executive Secretary (Salary Grade U22.N)

This position reclassification is being requested to more properly reflect the specific duties and responsibilities of the position.

Advocacy (110)

Community Relations Assistant (Salary Grade 24.N) to Community Relations Specialist (Salary Grade 30.N)

This position reclassification is being requested to more properly reflect the specific duties and responsibilities of the position.

Community Relations Manager (Salary Grade U18.E) to External Affairs Manager (Salary Grade U21.E)

This position reclassification is being requested to meet the needs of the department, specifically to increase involvement in the District's legislative and regulatory efforts.

Finance & Treasury (210):

Accountant (Salary Grade 27.N) to Payroll Administrator (Salary Grade 31.N)

This position reclassification is being requested to reflect the primary duties of the position.

Engineering (300):

Senior Engineer (Salary Grade U20.E) to Engineer (Salary Grade U17.E)

This position reclassification is being requested to reflect the level of engineer currently needed in the department.

Water Operations (420):

Operator II (Salary Grade 27.N) to Operator I (Salary Grade 22.N)

This position reclassification is being requested to reflect the level of operator currently needed in the department.



LABOR

PROPOSED LABOR CHANGES *FY 2023/24*

Collection Systems (570)

Collection Systems CCTV Technician (Salary Grade 23.N) to Asset Maintenance Coordinator (Salary Grade 32.N)

This position reclassification is being requested due to a shift in the needs of the District with the increased demands of the asset management effort.

Water Quality (600)

Scientist (Salary Grade 29.N) to Senior Scientist (Salary Grade 32.N)

This position reclassification is being requested to as this position will be performing work at a level appropriate for a Senior Scientist.

Water Resources (720)

Water Resources Specialist (Salary Grade 26.N) to Water Resources Planner (Salary Grade U13.E)

This position reclassification is being requested to more properly reflect the specific duties and responsibilities of the position.

Operations Administration (805)

Director of Field Services (Salary Grade U27.E) to Biosolids Manager (Salary Grade U21.E)

This position reclassification is being requested as the District's biosolids operations require a dedicated manager to accomplish the goals of this operation.

Asset Systems (830)

Reliability Engineer (Salary Grade U20.E) to Reliability Engineer Manager (Salary Grade U22.E)

This position reclassification is being requested to more reflect the specific duties and responsibilities of the position.

Title Changes Only

Engineering (300):

GIS Technician III (Salary Grade 29.N) to Senior GIS Technician (Salary Grade 29.N)
Title change only.

GIS Technician II (Salary Grade 25.N) to GIS Technician (Salary Grade 25.N)
Title change only.



LABOR

PROPOSED LABOR CHANGES *FY 2023/24*

Eliminated Positions

Field Services (425):

Metering Systems Technician I (Salary Grade 16.N) – 1 position

Water Maintenance Technician I (Salary Grade 16.N) – 2 positions

MWRP Operations (550):

Process Specialist (Salary Grade 32.N) – 1 position

Collection Systems (570):

Collection Systems Technician II (Salary Grade 15.N) – 1 position

New Positions

Human Resources (140):

Senior Human Resources Analyst (Salary Grade U13.E) – 1 position

This position is being requested to meet the increased need for human resource services at the District due to workforce expansion and an increase in services provided.

Information Services (250):

Senior User Support Administrator (Salary Grade U15.E) – 1 position

This position is being requested to meet increased need for Information Systems user support due to an increase in workforce and in the number of devices utilized at the District.

Automation (530):

Senior SCADA Network Administrator (Salary Grade U15.E) – 1 position

This new position is required to assist with the growing size and complexity of SCADA.

MWRP Operations (550):

Operator III (Salary Grade 30.N) – 1 position

This position is required to assist with the increased workload at Biosolids.



Irvine Ranch
WATER DISTRICT

LABOR

PROPOSED LABOR CHANGES

FY 2023/24

Water Quality (600):

QA/QC Specialist (Salary Grade 29.N) – 1 position

This position is being requested to meet the District's need to continue to maintain the increasingly complex systems and equipment within its Water Quality Laboratory.

Water Efficiency (750):

Water Efficiency Specialist (Salary Grade 26.N) – 1 position

This position is required due to the increased workload and to reduce temporary labor.

Mechanical Services (840):

Senior Maintenance Mechanic (Salary Grade 27.N) – 1 position

This position is being requested to meet District's increase mechanical maintenance needs, particularly in its biosolids operations.

**FY 2024/25 Budget
Summary of Proposed Budgeted Personnel Changes**

Proposed Changes to Existing Budgeted Positions						
Dept	Job Title	Current Sal Grade	Proposed Action	Proposed Job Title	Proposed Sal Grade	Salary Costs
						\$0
						\$0
Subtotal						<u>\$0</u>

Proposed New Positions				
Dept	Job Title	Sal Grade	Salary Costs	Number of Positions
130	Safety Specialist	U29.N	\$95,190	1
140	Human Resources Technician	U25.N	\$84,708	1
530	Network Administrator	U35.N	\$113,304	1
550	Operator III	30.N	\$97,830	1
830	Asset Systems Supervisor	S33.N	\$106,944	1
Subtotal			<u>\$497,976</u>	<u>5</u>
Total			<u>\$497,976</u>	



LABOR

PROPOSED LABOR CHANGES ***FY 2024/25***

Proposed Personnel Budget Changes Reflected in the FY 2024/25 Operating Budget

New Positions

Safety & Security (130):

Safety Specialist (Salary Grade U29.N) – 1 position

This position is being requested to support the implementation of the District's expanding safety program.

Human Resources (140):

Human Resources Technician (Salary Grade U25.N) – 1 position

This position is being requested to meet the increased need for human resource services at the District due to workforce expansion and an increase in services provided.

Automation (530):

Network Administrator (Salary Grade U35.N) – 1 position

This new position is required to assist with the growing size and complexity of SCADA.

MWRP Operations (550):

Operator III (Salary Grade 30.N) – 1 position

This position is being requested to meet the increasing workload associated with the District's water recycling and solids handling facilities.

Asset Systems (830):

Asset Systems Supervisor (Salary Grade S33.N) – 1 position

This position is being requested to meet the requirements of the District's expanded Asset Management Systems.

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