

***IRVINE RANCH WATER DISTRICT  
OPERATING BUDGET  
FISCAL YEARS 2025-26 and 2026-27***



**Irvine Ranch  
Water District**

***“ADOPTED”***

***March 24, 2025***

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## BUDGET

### *Key Assumptions* *Fiscal Years 2025-26 and 2026-27*

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 2025-26 and 2026-27.

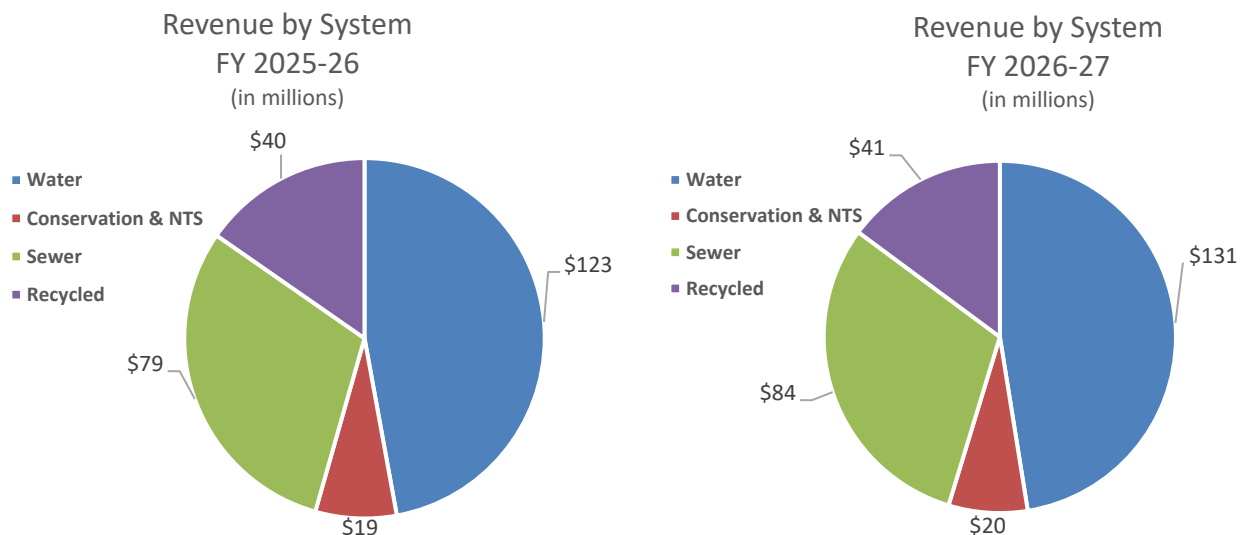
#### **I. OPERATING REVENUES**

##### *Growth Estimates:*

Residential development growth includes both apartments and single-family homes for FY 2025-26 and 2026-27. 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 2025-26 and 2026-27. As a result, the growth factor is estimated at 2.0% for FY 2025-26 and 2026-27.

Development projections for the commercial/industrial sector identify 8 acres of development occurring in FY 2025-26 and 2026-27. Revenue assumptions used to estimate sewer revenue are consistent with the assumptions included for potable water.

##### *FY 2025-26 and 2026-27 Estimate for Operating Revenue, by System (in millions):*





# BUDGET

## Key Assumptions Fiscal Years 2025-26 and 2026-27

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

### II. OPERATING EXPENSES

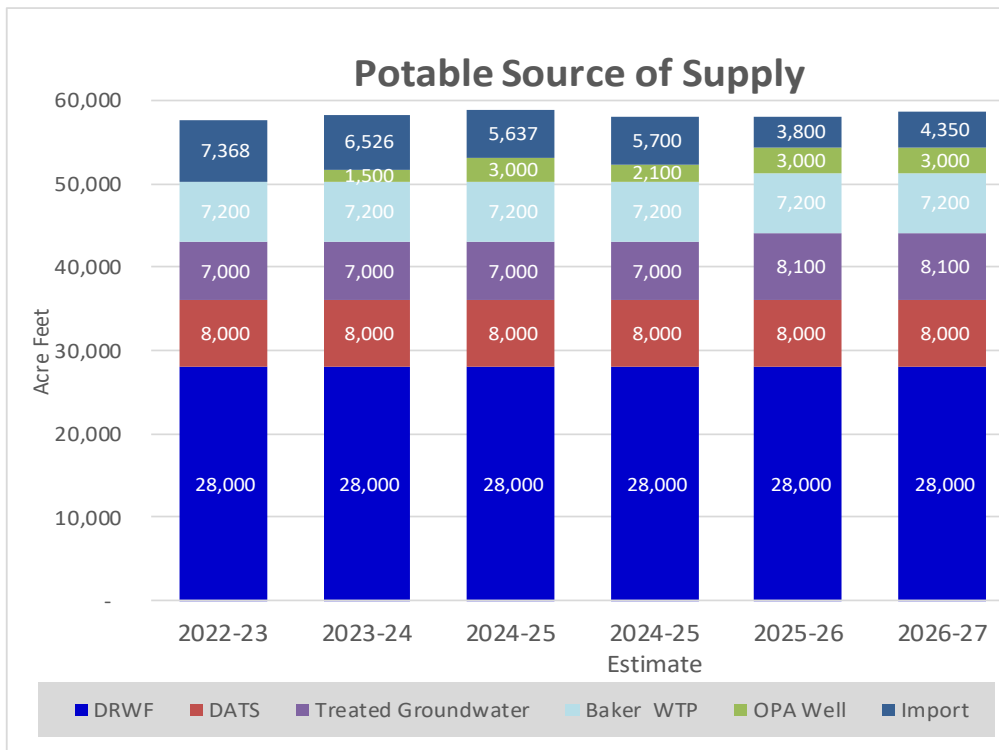
Notable expected changes in operating expenses are addressed below by system and function:

#### A. Water

The District remains committed to promoting water conservation among its customers. To support this effort, it will continue implementing a budgeted allocation system. Customers have responded positively to these conservation initiatives.

The FY 2025-26 and 2026-27 budget anticipates no significant change in use from FY 2024-25. The assumption is normal rainfall. The District is budgeting treated potable sales for FY 2025-26 and 2026-27 of 53,404 acre feet (AF) and 53,936 AF, respectively, compared to a budget of 54,551 AF and a forecast of 53,481 AF in FY 2024-25. With exempt wells at full production and the addition of the Orange Park Acres Well #1, the demand for imported supply will be reduced.

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



## BUDGET

### *Key Assumptions* *Fiscal Years 2025-26 and 2026-27*

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)	Budget		
	FY 2024-25	FY 2025-26	FY 2026-27
<b>Orange County Water District (OCWD) Replenishment Assessment (RA)</b>			
<b>Groundwater</b>	\$665	\$711	\$747
<b>Metropolitan Water District (MWD)/MWDOC</b>			
<b>Imported Potable</b>	\$1,308	\$1,548	\$1,703
<b>Imported Nonpotable</b>	\$972	\$1,079	\$1,197
<b>Native Water</b>	\$368	\$379	\$390

- RA will increase by 3.5% to \$711 from an actual cost of \$688 in FY 2024-25 and 5.0% in FY 2026-27 to \$747. The District's basin production percentage (BPP) is 85% for both fiscal years. The District expects to maximize production.
- Electricity costs have been well below budget and there is a concern that billing received is understated. Based on this, the electricity budget was reduced in FY 2025-26. Electricity rates are expected to increase by 8% in both fiscal years.
- MWD is expected to increase its treated and untreated rates on January 1, 2026, and again on January 1, 2027.
- Native water costs will increase annually by 3% based on the Irvine Lake Yield agreement.
- Staff assume no substantial change to the costs associated with the IRWD Reservoir Management Systems.

#### B. Sewer and Biosolids

Costs associated with operating the MWRP Biosolids and Energy Recovery Facility are included in FY 2025-26 and 2026-27. The FY 2025-26 and 2026-27 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.



## BUDGET

### *Key Assumptions* *Fiscal Years 2025-26 and 2026-27*

- There are sixteen new positions budgeted in FY 2025-26 and seven in FY 2026-27.
- One position was eliminated in FY 2025-26.
- In July of each year, COLA, merit and promotional factor are applied to salaries - Assumed at 4.00% for both years.
- Assumes a 7.5% vacancy factor.

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

<b>Regular Salaries and Wages</b> (thousands)	
FY 2024-25	\$52,058
FY 2025-26	\$53,518
FY 2026-27	\$57,704

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 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 has also funded 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.

<b>Additional Contributions Provided by the District</b>			
	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>
Required PERS Normal Cost	8.8%	8.7%	8.7%
PERS in Excess of ARC/UAL*	19.3%	16.9%	16.9%
Replacement		.8%	.8%
Combined Total	28.1%	26.4%	26.4%
District Direct 401A Match	1.0%	1.0%	1.0%
401A Matching Contribution of 3%	2.8%	2.5%	2.5%
*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;



## BUDGET

### *Key Assumptions* *Fiscal Years 2025-26 and 2026-27*

- Customers who receive the \$2.00 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-operating revenues and expenses exclude non-cash items, fair value changes, and Pension Benefit Trust.

##### **A. Revenues**

Primary assumptions for FY 2025-26 and 2026-27 for each of the revenue categories are as follows:

- Property taxes – 4.0% and 4.0% growth, respectively, in projected assessed values.
- Investment income – 3.75% and 3.37% average interest rate and an average cash balance of \$328.2 million and \$300.0 million, respectively.
- Connection fees – Based on current projections received from major developers.
- Real estate income – 3.0% and 3.0% growth on commercial and residential income, respectively.
- Other income – includes lease revenue and other miscellaneous revenue.

##### **B. Expenses**

Primary assumptions for FY 2025-26 and 2026-27 are as follows:

- Interest expense – 3.7% average fixed debt rate for each fiscal year. 2.75% and 2.38% average variable debt rate, respectively; and
- Real estate expense – 3.0% and 3.0% growth, respectively, excluding depreciation as real estate is based on fair market value.

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**Irvine Ranch Water District**  
**Consolidated Operating Budget Variances**  
**Proposed Budget for FY 2025-26**

(in thousands)

	<b>Actual</b>		<b>Forecast</b>	<b>Budget</b>		<b>Budget Variances</b>	
				<b>Approved</b>	<b>Proposed</b>	<b>Increase (Decrease)</b>	
	<b>(6 months)</b>						
<b>Expense Name</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2024-25 vs FY 2025-26</b>	<b>% Variance</b>
<b>Salaries &amp; Benefits</b>							
Regular Labor	\$ 45,666	\$ 23,710	\$ 48,558	\$ 52,058	\$ 53,518	\$ 1,460	2.8%
Overtime Labor	3,742	2,048	3,998	3,698	4,537	839	22.7%
Contract Labor	1,233	633	1,528	1,528	920	(608)	(39.8%)
Employee Benefits	25,037	13,328	31,549	28,549	31,688	3,139	11.0%
<b>Salaries &amp; Benefits Total</b>	<b>\$ 75,678</b>	<b>\$ 39,719</b>	<b>\$ 85,633</b>	<b>\$ 85,833</b>	<b>\$ 90,662</b>	<b>\$ 4,829</b>	<b>5.6%</b>
<b>Water &amp; Utilities</b>							
Water	49,116	31,466	59,452	56,452	56,296	(156)	(0.3%)
Electricity	23,345	10,903	23,323	30,823	26,237	(4,586)	(14.9%)
Fuel	1,260	419	1,488	1,488	1,261	(227)	(15.3%)
Telecommunication	1,000	447	943	943	947	5	0.5%
Other Utilities	408	92	335	335	442	107	31.8%
<b>Water &amp; Utilities Total</b>	<b>\$ 75,129</b>	<b>\$ 43,327</b>	<b>\$ 85,540</b>	<b>\$ 90,040</b>	<b>\$ 85,183</b>	<b>\$ (4,857)</b>	<b>(5.4%)</b>
<b>Materials &amp; Supplies</b>							
Chemicals	8,394	4,630	8,579	8,579	10,430	1,851	21.6%
Operating Supplies	4,223	2,170	2,682	3,282	3,360	78	2.4%
Printing	389	142	424	424	391	(33)	(7.7%)
Postage	523	251	531	531	511	(19)	(3.7%)
Permits, Licenses and Fees	2,289	1,973	3,301	2,301	2,751	450	19.5%
Office Supplies	81	41	109	109	99	(11)	(9.8%)
Duplicating Equipment	48	58	128	128	128	(0)	(0.3%)
Equipment Rental	97	34	92	92	65	(27)	(29.7%)
<b>Materials &amp; Supplies Total</b>	<b>\$ 16,045</b>	<b>\$ 9,297</b>	<b>\$ 15,847</b>	<b>\$ 15,447</b>	<b>\$ 17,734</b>	<b>\$ 2,288</b>	<b>14.8%</b>
<b>Professional Services</b>							
Rep & Maint OCSAN & Others	8,906	4,485	7,900	5,400	6,162	761	14.1%
Rep & Maint IRWD	15,425	7,575	16,937	16,937	18,159	1,222	7.2%
Insurance	2,955	990	2,698	3,698	5,251	1,554	42.0%
Legal Fees	2,400	520	1,660	2,660	2,774	114	4.3%
Engineering Fees	919	551	1,090	1,090	1,264	174	15.9%
Accounting Fees	96	64	127	127	105	(22)	(17.3%)
Data Processing	4,480	2,423	4,476	4,476	5,629	1,153	25.8%
Personnel Training	1,424	641	1,881	1,881	2,175	294	15.6%
Personnel Physicals	28	16	49	49	48	(1)	(2.9%)
Other Professional Fees	6,010	2,966	7,185	7,185	7,262	77	1.1%
Directors' Fees	155	83	200	200	219	19	9.5%
<b>Professional Services Total</b>	<b>\$ 42,796</b>	<b>\$ 20,315</b>	<b>\$ 44,203</b>	<b>\$ 43,703</b>	<b>\$ 49,046</b>	<b>\$ 5,343</b>	<b>12.2%</b>
<b>Other</b>							
Election Expense	60	85	170	170	175	5	2.9%
Safety	86	36	98	98	135	37	37.6%
Alarm and Patrol Services	921	627	1,139	1,139	1,108	(32)	(2.8%)
Biosolids Disposals	1,053	801	1,091	1,091	1,336	245	22.5%
Contract Meter Reading	1,512	813	1,660	1,660	1,765	105	6.3%
Over-Allocation	767	331	1,044	1,044	1,543	498	47.7%
All Other	575	244	564	564	654	90	15.9%
<b>Other Total</b>	<b>\$ 4,974</b>	<b>\$ 2,938</b>	<b>\$ 5,767</b>	<b>\$ 5,767</b>	<b>\$ 6,716</b>	<b>\$ 948</b>	<b>16.4%</b>
<b>Total</b>	<b>\$ 214,622</b>	<b>\$ 115,596</b>	<b>\$ 236,989</b>	<b>\$ 240,789</b>	<b>\$ 249,342</b>	<b>\$ 8,552</b>	<b>3.6%</b>
Less: Reimbursements from Partners	(8,380)	(3,634)	(6,729)	(6,324)	(6,890)	(566)	9.0%
<b>Grand Total</b>	<b>\$ 206,242</b>	<b>\$ 111,962</b>	<b>\$ 230,260</b>	<b>\$ 234,465</b>	<b>\$ 242,451</b>	<b>\$ 7,986</b>	<b>3.4%</b>

**Irvine Ranch Water District**  
**Consolidated Operating Budget Variances**  
**Proposed Budget for FY 2026-27**

(in thousands)

	Forecast	Budget		Budget Variances	
		Proposed	Proposed	Increase (Decrease)	
Expense Name	FY 2024-25	FY 2025-26	FY 2026-27	FY 2025-26 vs FY 2026-27	% Variance
<b>Salaries &amp; Benefits</b>					
Regular Labor	\$ 48,558	\$ 53,518	\$ 57,704	\$ 4,187	7.8%
Overtime Labor	3,998	4,537	4,658	121	2.7%
Contract Labor	1,528	920	819	(101)	(11.0%)
Employee Benefits	31,549	31,688	34,317	2,630	8.3%
<b>Salaries &amp; Benefits Total</b>	<b>\$ 85,633</b>	<b>\$ 90,662</b>	<b>\$ 97,499</b>	<b>\$ 6,836</b>	<b>7.5%</b>
<b>Water &amp; Utilities</b>					
Water	59,452	56,296	59,773	3,477	6.2%
Electricity	23,323	26,237	27,522	1,284	4.9%
Fuel	1,488	1,261	1,322	61	4.9%
Telecommunication	943	947	959	12	1.3%
Other Utilities	335	442	450	8	1.7%
<b>Water &amp; Utilities Total</b>	<b>\$ 85,540</b>	<b>\$ 85,183</b>	<b>\$ 90,026</b>	<b>\$ 4,842</b>	<b>5.7%</b>
<b>Materials &amp; Supplies</b>					
Chemicals	8,579	10,430	10,788	357	3.4%
Operating Supplies	2,682	3,360	3,532	172	5.1%
Printing	424	391	435	45	11.4%
Postage	531	511	547	35	6.9%
Permits, Licenses and Fees	3,301	2,751	2,877	126	4.6%
Office Supplies	109	99	103	4	4.3%
Duplicating Equipment	128	128	128	0	0.1%
Equipment Rental	92	65	67	2	3.6%
<b>Materials &amp; Supplies Total</b>	<b>\$ 15,847</b>	<b>\$ 17,734</b>	<b>\$ 18,476</b>	<b>\$ 742</b>	<b>4.2%</b>
<b>Professional Services</b>					
Rep & Maint OCSAN & Others	7,900	6,162	6,216	55	0.9%
Rep & Maint IRWD	16,937	18,159	18,798	639	3.5%
Insurance	2,698	5,251	6,224	973	18.5%
Legal Fees	1,660	2,774	2,904	130	4.7%
Engineering Fees	1,090	1,264	1,285	21	1.7%
Accounting Fees	127	105	110	5	4.8%
Data Processing	4,476	5,629	5,376	(253)	(4.5%)
Personnel Training	1,881	2,175	2,306	131	6.0%
Personnel Physicals	49	48	48	-	0.0%
Other Professional Fees	7,185	7,262	7,907	646	8.9%
Directors' Fees	200	219	230	11	4.9%
<b>Professional Services Total</b>	<b>\$ 44,203</b>	<b>\$ 49,046</b>	<b>\$ 51,403</b>	<b>\$ 2,357</b>	<b>4.8%</b>
<b>Other</b>					
Election Expense	170	175	175	-	0.0%
Safety	98	135	141	6	4.6%
Alarm and Patrol Services	1,139	1,108	1,126	19	1.7%
Biosolids Disposals	1,091	1,336	1,376	40	3.0%
Contract Meter Reading	1,660	1,765	1,769	4	0.2%
Over-Allocation	1,044	1,543	1,509	(34)	(2.2%)
All Other	564	654	680	26	3.9%
<b>Other Total</b>	<b>\$ 5,767</b>	<b>\$ 6,716</b>	<b>\$ 6,776</b>	<b>\$ 61</b>	<b>0.9%</b>
<b>Total</b>	<b>\$ 236,989</b>	<b>\$ 249,342</b>	<b>\$ 264,180</b>	<b>\$ 14,838</b>	<b>6.0%</b>
Less: Reimbursements from Partners	(6,324)	(6,890)	(7,184)	(294)	4.3%
<b>Grand Total</b>	<b>\$ 230,665</b>	<b>\$ 242,451</b>	<b>\$ 256,995</b>	<b>\$ 14,544</b>	<b>6.0%</b>



## OPERATING NET INCOME BY SYSTEM

FY 2025-26

(in thousands)

### Revenue:

	Water	Recycled	Sewer	Conserve & NTS	Consolidated
Commodity	\$ 66,684	\$ 28,332	\$ -	\$ 18,689	\$ 113,705
Fixed Service Charges and Other	55,825	10,961	78,943	-	145,729
Rate Stabilization	-	-	-	-	-
Total Revenue	\$ 122,509	\$ 39,293	\$ 78,943	\$ 18,689	\$ 259,434
Contribution to Enhancement and Replacement Funds	(10,703)	(1,435)	(26,885)	-	(39,023)
Net Revenues	\$ 111,806	\$ 37,858	\$ 52,058	\$ 18,689	\$ 220,411

### Expenses:

Salaries and Benefits	\$ 23,346	\$ 10,109	\$ 20,309	\$ 5,853	\$ 59,617
Water	47,609	8,614	-	-	56,223
Electricity	12,144	6,335	3,899	346	22,724
Repairs and Maintenance	5,119	1,531	5,703	4,439	16,792
OCSAN - O&M	-	-	4,590	-	4,590
All Other Operating Expenses	23,588	11,269	17,557	8,051	60,465
Total Expenses	\$ 111,806	\$ 37,858	\$ 52,058	\$ 18,689	\$ 220,411

### Net Operating Position

\$ -	\$ -	\$ -	\$ -	\$ -
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## OPERATING NET INCOME BY SYSTEM

FY 2026-27

(in thousands)

	Water	Recycled	Sewer	Conserve & NTS	Consolidated
<b>Revenue:</b>					
Commodity	\$ 71,514	\$ 29,178	\$ -	\$ 19,492	\$ 120,184
Fixed Service Charges and Other	59,310	11,819	84,312	-	155,441
Rate Stabilization	-	-	-	-	-
Total Revenue	\$ 130,824	\$ 40,997	\$ 84,312	\$ 19,492	\$ 275,625
Contribution to Enhancement and Replacement Funds	(11,399)	(1,526)	(28,926)	-	(41,851)
Net Revenues	\$ 119,425	\$ 39,471	\$ 55,386	\$ 19,492	\$ 233,774
<b>Expenses:</b>					
Salaries and Benefits	\$ 25,142	\$ 10,819	\$ 22,197	\$ 6,238	\$ 64,396
Water	51,269	8,436	-	-	59,705
Electricity	12,995	6,543	3,923	347	23,808
Repairs and Maintenance	5,403	1,618	5,807	4,550	17,378
OCSAN - O&M	-	-	4,596	-	4,596
All Other Operating Expenses	24,616	12,055	18,863	8,357	63,891
Total Expenses	\$ 119,425	\$ 39,471	\$ 55,386	\$ 19,492	\$ 233,774
<b>Net Operating Position</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# NON-OPERATING

*FY 2025-26*  
*Net Income*<sup>(1)</sup>

(in thousands)	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>Change</u>
<b>Non-operating Revenue:</b>			
Property Taxes	\$ 81,700	\$ 88,400	\$ 6,700
Investment Income	8,500	12,100	3,600
Connection Fees	11,000	11,000	-
Real Estate Income	20,300	21,500	1,200
Other Income	7,000	7,400	400
Total Revenue	<u>\$ 128,500</u>	<u>\$ 140,400</u>	<u>\$ 11,900</u>
<b>Non-operating Expenses:</b>			
Interest Expense	\$ 27,500	\$ 21,600	\$ (5,900)
Real Estate Expense	8,100	8,500	400
Other Expenses	1,500	2,000	500
Total Expense	<u>\$ 37,100</u>	<u>\$ 32,100</u>	<u>\$ (5,000)</u>
<b>Net Income</b>	<u><u>\$ 91,400</u></u>	<u><u>\$ 108,300</u></u>	<u><u>\$ 16,900</u></u>

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



# NON-OPERATING

*FY 2026-27*  
*Net Income<sup>(1)</sup>*

<i>(in thousands)</i>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>Change</b>
<b>Non-operating Revenue:</b>			
Property Taxes	\$ 88,400	\$ 91,900	\$ 3,500
Investment Income	12,100	10,000	(2,100)
Connection Fees	11,000	11,000	-
Real Estate Income	21,500	22,100	600
Other Income	7,400	7,400	-
<b>Total Revenue</b>	<b>\$ 140,400</b>	<b>\$ 142,400</b>	<b>\$ 2,000</b>
<b>Non-operating Expenses:</b>			
Interest Expense	\$ 21,600	\$ 20,000	\$ (1,600)
Real Estate Expense	8,500	8,700	200
Other Expenses	2,000	2,000	-
<b>Total Expense</b>	<b>\$ 32,100</b>	<b>\$ 30,700</b>	<b>\$ (1,400)</b>
<b>Net Income</b>	<b>\$ 108,300</b>	<b>\$ 111,700</b>	<b>\$ 3,400</b>

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



## CURRENT AND PROPOSED RESIDENTIAL RATES

	FY 2025-26		FY 2026-27	
Current Residential Rates:	Water <sup>1</sup>	Sewer <sup>2</sup>	Water <sup>1</sup>	Sewer <sup>2</sup>
<b>Low Volume</b>	\$1.99		\$2.07	
<b>Commodity Rate</b>	\$2.65		\$2.72	
Operations	\$9.91	\$13.32	\$11.71	\$15.86
Replacements	\$2.59	\$11.56	\$2.49	\$12.12
Enhancements	\$0.70	\$0.82	\$0.70	\$0.82
Total Service Charge	\$13.20	\$25.70	\$14.90	\$28.80
Commodity (12ccfs)	\$28.50		\$29.39	
Current Monthly	\$67.40		\$73.09	
<b>Proposed Residential Rate Adjustment:</b>				
<b>Low Volume</b>	\$2.07		\$2.18	
<b>Base Commodity Rate</b>	\$2.72		\$2.92	
<b>Operations</b>	\$11.71	\$15.86	\$12.23	\$16.05
<b>Replacements</b>	\$2.49	\$12.12	\$2.67	\$12.98
<b>Enhancements</b>	\$0.70	\$0.82	\$0.70	\$0.82
<b>Total Service Charge</b>	\$14.90	\$28.80	\$15.60	\$29.85
<b>Commodity</b>	\$29.39		\$31.34	
<b>Proposed Monthly</b>	\$73.09		\$76.79	
Current Monthly	\$67.40		\$73.09	
Difference	\$5.69		\$3.70	
<b>Change %</b>	<b>8.4%</b>		<b>5.1%</b>	

<sup>1</sup> Water - District Average usage assumes 12 ccf's per month.

<sup>2</sup> Sewer - District average usage assumes 0-5 ccf for lowest 3 months.



# POTABLE REVENUE

*FY 2025-26*

<i>(in thousands)</i>	<b>FY 2024-25</b>	<b>Change</b>	<b>FY 2025-26</b>
<b>Water</b>			
Service	\$ 33,500	\$ 4,377	\$ 37,877
Enhancement	2,235	45	2,280
Replacement	8,015	409	8,424
Pumping Surcharge	1,696	488	2,184
Commodity	65,520	1,164	66,684
All Other	5,379	(319)	5,060
Rate Stabilization Fund	165	(165)	-
	<u>\$ 116,510</u>	<u>\$ 5,999</u>	<u>\$ 122,509</u>

<b>AF Sales</b>	54,654		53,538
-----------------	--------	--	--------

## User Type

Residential	\$ 74,845	\$ 4,097	\$ 78,942
Commercial	16,187	1,546	17,733
Industrial	7,851	461	8,312
Public Authority	3,355	228	3,583
Landscape Irrigation	8,209	842	9,051
Agriculture Irrigation	146	27	173
Construction/Temp.	1,533	211	1,744
Fire Protection	4,219	(1,248)	2,971
Rate Stabilization Fund	165	(165)	-
	<u>\$ 116,510</u>	<u>\$ 5,999</u>	<u>\$ 122,509</u>





# POTABLE REVENUE

*FY 2026-27*

<i>(in thousands)</i>	<u>FY 2025-26</u>	<u>Change</u>	<u>FY 2026-27</u>
<b>Water</b>			
Service	\$ 37,877	\$ 2,147	\$ 40,024
Enhancement	2,280	23	2,303
Replacement	8,424	673	9,097
Pumping Surcharge	2,184	265	2,449
Commodity	66,684	4,830	71,514
All Other	5,060	377	5,437
Rate Stabilization Fund	-	-	-
	<u>\$ 122,509</u>	<u>\$ 8,315</u>	<u>\$ 130,824</u>
<b>AF Sales</b>	53,404		53,936
<b>User Type</b>			
Residential	\$ 78,942	\$ 5,956	\$ 84,898
Commercial	17,733	922	18,655
Industrial	8,312	518	8,830
Public Authority	3,583	252	3,835
Landscape Irrigation	9,051	121	9,172
Agriculture Irrigation	173	10	183
Construction/Temp.	1,744	132	1,876
Fire Protection	2,971	404	3,375
Rate Stabilization Fund	-	-	-
	<u>\$ 122,509</u>	<u>\$ 8,315</u>	<u>\$ 130,824</u>



# RECYCLE REVENUE

*FY 2025-26*

*(in thousands)*

	<u>FY 2024-25</u>	<u>Change</u>	<u>FY 2025-26</u>
<b>Recycled</b>			
Service	\$ 7,181	\$ 1,045	\$ 8,226
Enhancement	330	6	336
Replacement	1,045	53	1,098
Pumping Surcharge	896	205	1,101
Commodity	30,803	(2,471)	28,332
All Other	1,541	(1,341)	200
	<u>\$ 41,796</u>	<u>\$ (2,503)</u>	<u>\$ 39,293</u>
<b>AF</b>	33,587		32,721

## User Type

Commercial	609	\$ 76	685
Industrial	23	2	25
Public Authority	690	(281)	409
Landscape	36,067	(230)	35,837
Recycled Loans		-	
Agriculture	3,258	(2,100)	1,158
Construction/Temp.	450	(37)	413
All Other	699	67	766
	<u>\$ 41,796</u>	<u>\$ (2,503)</u>	<u>\$ 39,293</u>



# RECYCLE REVENUE

*FY 2026-27*

*(in thousands)*

	<u>FY 2025-26</u>	<u>Change</u>	<u>FY 2026-27</u>
<b>Recycled</b>			
Service	\$ 8,226	\$ 1,035	\$ 9,261
Enhancement	336	4	340
Replacement	1,098	87	1,185
Pumping Surcharge	1,101	31	1,132
Commodity	28,332	846	29,178
All Other	200	(299)	(99)
	<u>\$ 39,293</u>	<u>\$ 1,704</u>	<u>\$ 40,997</u>
<b>AF</b>	32,721		32,945

## User Type

Commercial	685	\$ 40	725
Industrial	25	7	32
Public Authority	409	8	417
Landscape	35,837	912	36,749
Agriculture	1,158	683	1,841
Construction/Temp.	413	20	433
All Other	766	34	800
	<u>\$ 39,293</u>	<u>\$ 1,704</u>	<u>\$ 40,997</u>



# SEWER REVENUE

*FY 2025-26*

*(in thousands)*

	<b>FY 2024-25</b>	<b>Change</b>	<b>FY 2025-26</b>
<b>Sewer</b>			
Service	\$ 47,257	\$ 4,199	\$ 51,456
Enhancement	1,534	31	1,565
Replacement	24,141	1,179	25,320
All Other	546	56	602
Rate Stabilization	332	(332)	-
	<u>\$ 73,810</u>	<u>\$ 5,133</u>	<u>\$ 78,943</u>

## User Type

Residential	\$ 55,212	\$ 3,728	\$ 58,940
Commercial	11,064	1,022	12,086
Industrial	3,584	\$ 398	3,982
Public Authority	3,618	317	3,935
Rate Stabilization	332	(332)	-
	<u>\$ 73,810</u>	<u>\$ 5,133</u>	<u>\$ 78,943</u>



# SEWER REVENUE

*FY 2026-27*

*(in thousands)*

## Sewer

	<u>FY 2025-26</u>	<u>Change</u>	<u>FY 2026-27</u>
Service	\$ 51,456	\$ 3,566	\$ 55,022
Enhancement	1,565	15	1,580
Replacement	25,320	2,025	27,345
All Other	602	(237)	365
Rate Stabilization	-	-	-
	<u>\$ 78,943</u>	<u>\$ 5,369</u>	<u>\$ 84,312</u>

## User Type

Residential	\$ 58,940	\$ 3,163	\$ 62,103
Commercial	12,086	1,346	13,432
Industrial	3,982	\$ 448	4,430
Public Authority	3,935	412	4,347
Rate Stabilization	-	-	-
	<u>\$ 78,943</u>	<u>\$ 5,369</u>	<u>\$ 84,312</u>



# OVER-ALLOCATION REVENUE

*FY 2025-26*

*(in thousands)*

	<b>FY 2024-25</b>	<b>Change</b>	<b>FY 2025-26</b>
<b>Tier</b>			
Universal Conservation	\$ 1,729	\$ 62	\$ 1,791
Inefficient	2,743	110	2,853
Wasteful	13,836	209	14,045
	<u>\$ 18,308</u>	<u>\$ 381</u>	<u>\$ 18,689</u>

## Source or System

Residential	\$ 11,255	\$ 47	\$ 11,302
Commercial	2,580	200	2,780
Industrial	776	24	800
Public Authority	293	(4)	289
Landscape	3,379	114	3,493
Construction / Temp.	25	-	25
	<u>\$ 18,308</u>	<u>\$ 381</u>	<u>\$ 18,689</u>



# OVER-ALLOCATION REVENUE

*FY 2026-27*

*(in thousands)*

## Tier

	<b>FY 2025-26</b>	<b>Change</b>	<b>FY 2026-27</b>
Universal Conservation	\$ 1,791	\$ 90	\$ 1,881
Inefficient	2,853	111	2,964
Wasteful	14,045	602	14,647
	<b>\$ 18,689</b>	<b>\$ 803</b>	<b>\$ 19,492</b>

## Source or System

Residential	\$ 11,302	\$ 431	\$ 11,733
Commercial	2,780	126	2,906
Industrial	800	74	874
Public Authority	289	41	330
Landscape	3,493	130	3,623
Construction / Temp.	25	1	26
	<b>\$ 18,689</b>	<b>\$ 803</b>	<b>\$ 19,492</b>



# COST OF WATER

## BUDGETED COST OF WATER

	FY 2024-25			FY 2025-26			Change	
(in thousands)	Acre Feet	Total	Cost / AF	Acre Feet	Total	Cost / AF	Acre Feet	Total
<b><u>TREATED</u></b>								
Purchased from MWDOC	5,637	\$9,030	\$1,602	3,800	\$ 7,098	\$1,868	(1,837)	\$ (1,932)
Dyer Road Well Field	28,000	25,064	895	28,000	26,092	932	-	1,028
OPA	3,000	3,177	1,059	3,000	3,192	1,064	-	15
Deep Aquifer Treatment System	8,000	8,598	1,075	8,000	10,014	1,252	-	1,416
Lost to Production	(160)			(320)			(160)	
Wells 21 & 22 Desalter	2,000	3,284	1,642	2,400	4,328	1,803	400	1,044
Lost to Production	(300)			(360)			(60)	
Baker WTP	7,200	9,471	1,315	7,200	10,778	1,497	-	1,307
Lost to Production	(144)			(288)			(144)	
Principal Aquifer Plant (PTP)	5,000	6,045	1,209	5,700	6,907	1,212	700	862
Lost to Production	(750)			(855)			(105)	
Total Shrinkage	(2,932)			(2,873)			59	
Total Treated Sales	54,551	\$ 64,669		53,404	\$ 68,409		(1,147)	\$ 3,739
Total Sources	57,268			58,100			832	
<b><u>UNTREATED</u></b>								
Purchased from MWDOC	2,353	\$ 2,370	\$1,007	2,433	\$ 2,568	\$1,055	80	\$ 197
Native Water	3,000	1,103	368	3,000	1,137	379	-	34
Santiago Aqueduct Commission	173	160	925	60	57	955	(113)	(103)
Transfer to RW System	(5,414)	(5,831)	1,077	(5,359)	(5,772)	1,077	55	59
Total Shrinkage	(9)			0			8	
Total Untreated Sales	103	\$ (2,197)		134	\$ (2,010)		30	\$ 187
Total Sources	112			134			22	
<b><u>RECYCLED</u></b>								
El Toro Groundwater Remediation	4,600	\$ 4,575	\$995	3,992	\$ 4,072	\$1,020	(608)	\$ (504)
Lost to Production	(1,060)			(962)			98	
MWRP / LAW RP Production	25,640	11,323	442	25,640	11,894	464	-	571
Transfer from Untreated System	5,414	5,831	1,077	5,359	5,772	1,077	(55)	(59)
Total Shrinkage	(1,007)			(1,308)			(301)	
Total Recycled System	33,587	\$ 21,729		32,721	\$ 21,738		(866)	\$ 8
Total Sources	35,654			34,991			(663)	
Total Cost of Water for Billed Usage	88,241	\$ 84,201		86,259	\$ 88,136		(1,983)	\$ 3,935





# COST OF WATER

## BUDGETED COST OF WATER

	FY 2025-26			FY 2026-27			Change	
(in thousands)	Acre Feet	Total	Cost / AF	Acre Feet	Total	Cost / AF	Acre Feet	Total
<b><u>TREATED</u></b>								
Purchased from MWDOC	3,800	\$ 7,098	\$1,868	4,350	\$ 8,760	\$2,014	550	\$ 1,662
Dyer Road Well Field	28,000	26,092	932	28,000	27,211	972	-	1,118
OPA	3,000	3,192	1,064	3,000	3,231	1,077	-	39
Deep Aquifer Treatment System	8,000	10,014	1,252	8,000	10,036	1,255	-	23
Lost to Production	(320)			(320)			-	-
Wells 21 & 22 Desalter	2,400	4,328	1,803	2,400	4,534	1,889	-	206
Lost to Production	(360)			(360)			-	-
Baker WTP	7,200	10,778	1,497	7,200	10,797	1,500	-	19
Lost to Production	(288)			(288)			-	-
Principal Aquifer Plant (PTP)	5,700	6,907	1,212	5,700	7,226	1,268	-	319
Lost to Production	(855)			(855)			-	-
Total Shrinkage	(2,873)			(2,891)			(18)	-
Total Treated	53,404	\$ 68,409		53,936	\$ 71,795		532	\$ 3,386
Total Sources	58,100			58,650			550	
<b><u>UNTREATED</u></b>								
Purchased from MWDOC	2,433	\$ 2,568	\$1,055	2,521	3,108	\$1,233	88	\$ 540
Native Water	3,000	1,137	379	2,000	780	390	(1,000)	(357)
Santiago Aqueduct Commission	60	57	955	180	178	991	120	121
Transfer to RW System	(5,359)	(5,772)	1,077	(4,556)	(5,121)	1,124	803	651
Total Shrinkage	0			(12)			(13)	-
Total Untreated	134	\$ (2,010)		133	\$ (1,055)		(2)	\$ 955
Total Sources	134			145			11	
<b><u>RECYCLED</u></b>								
El Toro Groundwater Remediation	3,992	4,072	1,020	4,600	4,875	\$1,060	608	804
Lost to Production	(962)			(1,060)			(98)	
MWRP / LAWRP Production	25,640	11,894	464	25,640	12,271	479	-	378
Transfer from Untreated System	5,359	5,772	1,077	4,556	5,121	1,124	(803)	(651)
Total Shrinkage	(1,308)			(791)			517	
Total Recycled Sales	32,721	\$ 21,738		32,945	\$ 22,268		224	\$ 530
Total Sources	34,991			34,796			(195)	
Total Cost of Water for Billed Usage	86,259	\$ 88,136		87,014	\$ 93,008		754	\$ 4,871

Note: This page is intentionally left blank.

### 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 Strategic Advocacy, Community Relations, and Deputy General Counsel divisions. 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 Community Relations staff represent IRWD's policies and provide technical expertise to the legislative and regulatory development 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 December 17, 2024, staff reviewed the 2025 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.

# **GENERAL MANAGER'S OFFICE**

## **OPERATING BUDGET SUMMARY**

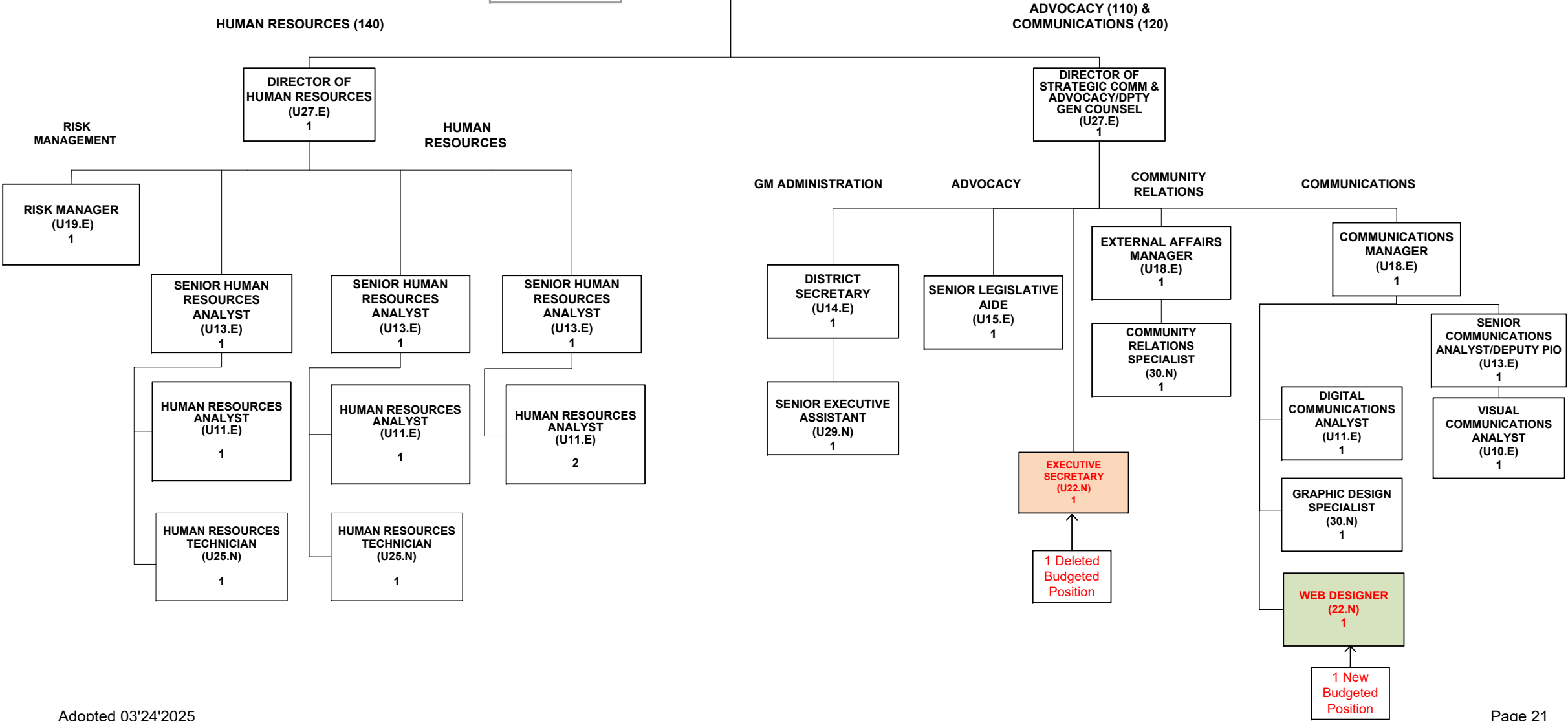
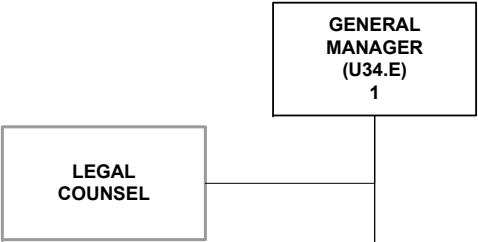
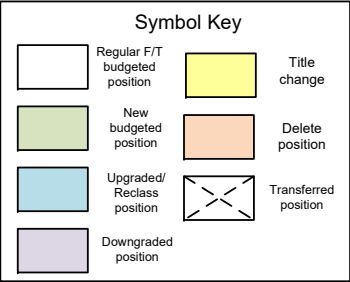
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### **Major Goals**

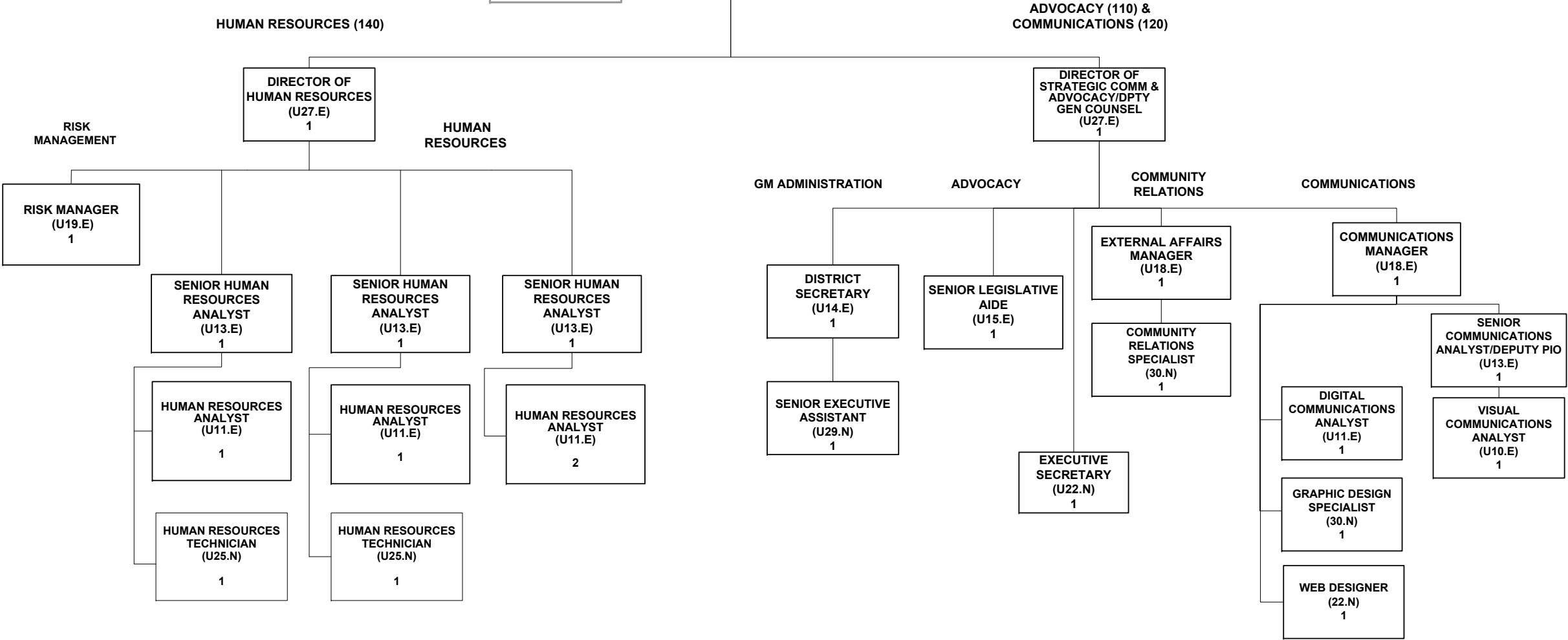
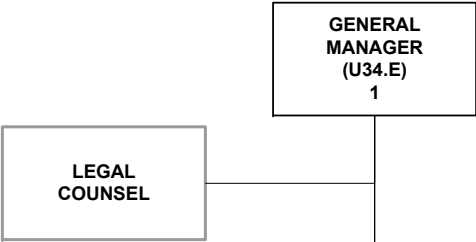
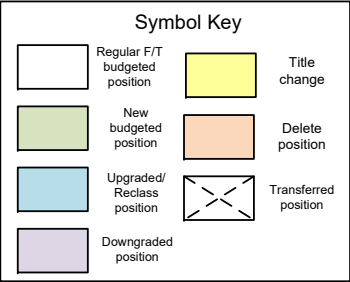
The District's Major Goals for calendar year 2025 are summarized as follows:

- Optimize and protect IRWD's local groundwater utilization.
- Optimize use of Irvine Lake as a water resource facility for IRWD and its current and future partners.
- Develop water recycling facilities and applications for optimal benefit.
- Maximize resource recovery from fully functional biosolids and other resource recovery facilities.
- Develop and implement maintenance and replacement programs and other systems that enhance safety, sustained operations at the District's facilities.
- Improve energy service reliability, manage demands, control greenhouse gas emissions, and control costs.
- Implement opportunities that enhance safety, security, and emergency preparedness throughout the District.
- Maximize water use efficiency in the community.
- Maximize watershed protection.
- Evaluate and invest in projects and programs that will enhance future long-term water supply reliability and resiliency to climate change.
- Develop water banking supplies for IRWD by working with current and future partners.
- Develop and implement the Kern Fan Groundwater Storage Project through the Groundwater Banking Joint Powers Authority.
- Ensure financial and rate stability.
- Identify, assess, and implement new technologies, systems, and facilities to improve operating efficiency.
- Recruit, develop, and retain a highly skilled, motivated, and educated work force.
- Collaborate with other agencies and entities through leadership and innovation.
- Enhance customer communications and community outreach.
- Guide and lead local, state, and federal policies and legislation.
- Influence new policies and regulations put forth by local, state, and federal agencies.

IRVINE RANCH WATER DISTRICT  
ADMINISTRATION  
FISCAL YEAR 2025-26



IRVINE RANCH WATER DISTRICT  
ADMINISTRATION  
FISCAL YEAR 2026-27



**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2025-26**  
**Administration: 110 - General Managers Office**

Expense Group		FY 2024-25			
Expense Name	FY 2023-24 Actual	Actual thru 12/31/24	FY 2024-25 Budget	FY 2025-26 Budget	Increase & (Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	1,094,919.96	577,424.63	1,327,800.00	1,289,070.07	(38,729.93)
Overtime Labor	1,487.10	1,069.02	8,400.00	2,400.00	(6,000.00)
Contract Labor	-	1,130.00	-	-	-
Employee Benefits	266,269.70	122,633.72	755,410.00	431,481.82	(323,928.18)
<b>Salaries &amp; Benefits Total</b>	<b>1,362,676.76</b>	<b>702,257.37</b>	<b>2,091,610.00</b>	<b>1,722,951.89</b>	<b>(368,658.11)</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	-	3,815.03	-	-	-
Printing	513.57	-	10,000.00	9,999.96	(0.04)
Postage	137.78	456.98	400.00	999.96	599.96
Permits, Licenses and Fees	55,309.83	36,073.46	65,000.00	72,500.01	7,500.01
Office Supplies	3,864.73	981.12	5,000.00	5,499.96	499.96
<b>Materials &amp; Supplies Total</b>	<b>59,825.91</b>	<b>41,326.59</b>	<b>80,400.00</b>	<b>88,999.89</b>	<b>8,599.89</b>
<b>Professional Services</b>					
Rep & Maint IRWD	-	-	1,800.00	-	(1,800.00)
Legal Fees	2,004,585.21	498,357.44	2,660,000.00	2,764,999.92	104,999.92
Personnel Training	543,703.93	293,763.28	591,500.00	611,499.99	19,999.99
Other Professional Fees	905,526.39	414,495.83	1,149,860.00	1,097,500.11	(52,359.89)
Directors' Fees	155,409.00	83,412.00	200,000.00	219,000.00	19,000.00
<b>Professional Services Total</b>	<b>3,609,224.53</b>	<b>1,290,028.55</b>	<b>4,603,160.00</b>	<b>4,693,000.02</b>	<b>89,840.02</b>
<b>Other Expense</b>					
Election Expense	60,000.00	85,000.02	170,000.00	174,999.96	4,999.96
Mileage Reimbursement	319.16	395.32	-	1,250.04	1,250.04
<b>Other Expense Total</b>	<b>60,319.16</b>	<b>85,395.34</b>	<b>170,000.00</b>	<b>176,250.00</b>	<b>6,250.00</b>
<b>Grand Total</b>	<b>5,092,046.36</b>	<b>2,119,007.85</b>	<b>6,945,170.00</b>	<b>6,681,201.80</b>	<b>(263,968.20)</b>

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2026-27**  
**Administration: 110 - General Managers Office**

Expense Group	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	1,094,919.96	577,424.63	1,289,070.07	1,363,569.72	74,499.65
Overtime Labor	1,487.10	1,069.02	2,400.00	2,499.96	99.96
Contract Labor	-	1,130.00	-	-	-
Employee Benefits	266,269.70	122,633.72	431,481.82	454,726.32	23,244.50
<b>Salaries &amp; Benefits Total</b>	<b>1,362,676.76</b>	<b>702,257.37</b>	<b>1,722,951.89</b>	<b>1,820,796.00</b>	<b>97,844.11</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	-	3,815.03	-	-	-
Printing	513.57	-	9,999.96	9,999.96	-
Postage	137.78	456.98	999.96	1,250.04	250.08
Permits, Licenses and Fees	55,309.83	36,073.46	72,500.01	80,550.00	8,049.99
Office Supplies	3,864.73	981.12	5,499.96	6,000.00	500.04
<b>Materials &amp; Supplies Total</b>	<b>59,825.91</b>	<b>41,326.59</b>	<b>88,999.89</b>	<b>97,800.00</b>	<b>8,800.11</b>
<b>Professional Services</b>					
Rep & Maint IRWD	-	-	-	-	-
Legal Fees	2,004,585.21	498,357.44	2,764,999.92	2,895,000.12	130,000.20
Personnel Training	543,703.93	293,763.28	611,499.99	638,999.97	27,499.98
Other Professional Fees	905,526.39	414,495.83	1,097,500.11	1,160,139.96	62,639.85
Directors' Fees	155,409.00	83,412.00	219,000.00	229,800.00	10,800.00
<b>Professional Services Total</b>	<b>3,609,224.53</b>	<b>1,290,028.55</b>	<b>4,693,000.02</b>	<b>4,923,940.05</b>	<b>230,940.03</b>
<b>Other Expense</b>					
Election Expense	60,000.00	85,000.02	174,999.96	174,999.96	-
Mileage Reimbursement	319.16	395.32	1,250.04	1,500.00	249.96
<b>Other Expense Total</b>	<b>60,319.16</b>	<b>85,395.34</b>	<b>176,250.00</b>	<b>176,499.96</b>	<b>249.96</b>
<b>Grand Total</b>	<b>5,092,046.36</b>	<b>2,119,007.85</b>	<b>6,681,201.80</b>	<b>7,019,036.01</b>	<b>337,834.21</b>





# **COMMUNICATIONS**

## **OPERATING BUDGET SUMMARY**

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### **Program Description**

The Strategic Communications and Advocacy Department, which is within the General Manager's Office, is responsible for the District's 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 maintaining 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; and
- 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;
- Implement the Yardtopia™ Initiative, a multi-year initiative to teach and inspire customers to transform their backyards into useful, water-efficient living space;
- Develop and promote videos to educate customers;
- Promote water efficiency events;
- 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.



# **COMMUNICATIONS**

## **OPERATING BUDGET SUMMARY**

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### **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;
- Complete a full redesign and update of IRWD.com to better serve customer needs;
- Reach a diverse audience of customers by expanding use of video and multiple languages;
- 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;
- Enhance public trust by promoting customer service and answering customer questions;
- Enhance communications with customers regarding construction and maintenance projects;
- Provide enhanced customer outreach initiatives based on customer feedback programs.

### **INTERNAL COMMUNICATIONS**

- Improve employee communication by developing videos and maximizing the District's intranet and other tools.

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2025-26**  
**Administration: 120 - Communications**

Expense Group	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	669,343.85	321,280.43	830,600.00	836,921.74	6,321.74
Overtime Labor	19,084.64	13,963.50	-	25,000.08	25,000.08
Contract Labor	-	283.19	-	-	-
Employee Benefits	132,372.40	65,054.17	487,790.00	279,510.21	(208,279.79)
<b>Salaries &amp; Benefits Total</b>	<b>820,800.89</b>	<b>400,581.29</b>	<b>1,318,390.00</b>	<b>1,141,432.03</b>	<b>(176,957.97)</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	13.25	20.88	400.00	-	(400.00)
Printing	79,753.54	15,477.17	65,000.00	73,400.04	8,400.04
Postage	-	-	200.00	200.04	0.04
Office Supplies	4,169.17	1,743.12	5,000.00	5,000.04	0.04
Equipment Rental	-	-	4,000.00	3,999.96	(0.04)
<b>Materials &amp; Supplies Total</b>	<b>83,935.96</b>	<b>17,241.17</b>	<b>74,600.00</b>	<b>82,600.08</b>	<b>8,000.08</b>
<b>Professional Services</b>					
Rep & Maint IRWD	3,968.40	378.61	4,400.00	-	(4,400.00)
Personnel Training	6,400.34	1,817.71	17,100.00	21,450.00	4,350.00
Other Professional Fees	1,539,990.89	409,935.86	1,727,100.00	1,686,750.12	(40,349.88)
<b>Professional Services Total</b>	<b>1,550,359.63</b>	<b>412,132.18</b>	<b>1,748,600.00</b>	<b>1,708,200.12</b>	<b>(40,399.88)</b>
<b>Other Expense</b>					
Mileage Reimbursement	695.66	762.44	-	1,500.00	1,500.00
<b>Other Expense Total</b>	<b>695.66</b>	<b>762.44</b>	<b>-</b>	<b>1,500.00</b>	<b>1,500.00</b>
<b>Grand Total</b>	<b>2,455,792.14</b>	<b>830,717.08</b>	<b>3,141,590.00</b>	<b>2,933,732.23</b>	<b>(207,857.77)</b>

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2026-27**  
**Administration: 120 - Communications**

<b>Expense Group</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>Increase &amp;</b>
<b>Expense Name</b>	<b>Actual</b>	<b>Actual thru 12/31/24</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
<b>Salaries &amp; Benefits</b>					
Regular Labor	669,343.85	321,280.43	836,921.74	912,229.08	75,307.34
Overtime Labor	19,084.64	13,963.50	25,000.08	25,000.08	-
Contract Labor	-	283.19	-	-	-
Employee Benefits	132,372.40	65,054.17	279,510.21	303,308.16	23,797.95
<b>Salaries &amp; Benefits Total</b>	<b>820,800.89</b>	<b>400,581.29</b>	<b>1,141,432.03</b>	<b>1,240,537.32</b>	<b>99,105.29</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	13.25	20.88	-	-	-
Printing	79,753.54	15,477.17	73,400.04	73,899.96	499.92
Postage	-	-	200.04	200.04	-
Office Supplies	4,169.17	1,743.12	5,000.04	5,000.04	-
Equipment Rental	-	-	3,999.96	3,999.96	-
<b>Materials &amp; Supplies Total</b>	<b>83,935.96</b>	<b>17,241.17</b>	<b>82,600.08</b>	<b>83,100.00</b>	<b>499.92</b>
<b>Professional Services</b>					
Rep & Maint IRWD	3,968.40	378.61	-	-	-
Personnel Training	6,400.34	1,817.71	21,450.00	22,365.96	915.96
Other Professional Fees	1,539,990.89	409,935.86	1,686,750.12	1,691,000.03	4,249.91
<b>Professional Services Total</b>	<b>1,550,359.63</b>	<b>412,132.18</b>	<b>1,708,200.12</b>	<b>1,713,365.99</b>	<b>5,165.87</b>
<b>Other Expense</b>					
Mileage Reimbursement	695.66	762.44	1,500.00	1,750.08	250.08
<b>Other Expense Total</b>	<b>695.66</b>	<b>762.44</b>	<b>1,500.00</b>	<b>1,750.08</b>	<b>250.08</b>
<b>Grand Total</b>	<b>2,455,792.14</b>	<b>830,717.08</b>	<b>2,933,732.23</b>	<b>3,038,753.39</b>	<b>105,021.16</b>



# **HUMAN RESOURCES**

## **OPERATING BUDGET SUMMARY**

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### **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 2025-26**  
**Administration: 140 - Human Resources**

Expense Group	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	1,161,598.37	632,288.46	1,096,900.00	1,526,383.79	429,483.79
Overtime Labor	1,191.14	-	15,000.00	-	(15,000.00)
Contract Labor	52,606.67	-	85,000.00	84,999.96	(0.04)
Employee Benefits	25,189,124.21	14,804,108.96	6,129,844.00	14,116,158.20	7,986,314.20
<b>Salaries &amp; Benefits Total</b>	<b>26,404,520.39</b>	<b>15,436,397.42</b>	<b>7,326,744.00</b>	<b>15,727,541.95</b>	<b>8,400,797.95</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	809.85	-	-	-	-
Postage	859.74	462.30	800.00	999.96	199.96
Office Supplies	2,283.90	1,784.67	6,000.00	8,000.04	2,000.04
<b>Materials &amp; Supplies Total</b>	<b>3,953.49</b>	<b>2,246.97</b>	<b>6,800.00</b>	<b>9,000.00</b>	<b>2,200.00</b>
<b>Professional Services</b>					
Rep & Maint IRWD	-	-	-	5,000.04	5,000.04
Insurance	153,357.71	51,181.32	-	5,251,000.08	5,251,000.08
Legal Fees	394,966.75	13,165.00	-	-	-
Personnel Training	417,515.46	153,691.44	533,000.00	614,009.88	81,009.88
Personnel Physicals	20,343.37	15,508.80	40,000.00	39,999.96	(0.04)
Other Professional Fees	433,333.97	370,564.28	517,500.00	807,000.00	289,500.00
<b>Professional Services Total</b>	<b>1,419,517.26</b>	<b>604,110.84</b>	<b>1,090,500.00</b>	<b>6,717,009.96</b>	<b>5,626,509.96</b>
<b>Other Expense</b>					
Mileage Reimbursement	690.07	32.68	-	-	-
Other Expense	191,026.00	57,924.78	220,000.00	240,000.00	20,000.00
<b>Other Expense Total</b>	<b>191,716.07</b>	<b>57,957.46</b>	<b>220,000.00</b>	<b>240,000.00</b>	<b>20,000.00</b>
<b>Grand Total</b>	<b>28,019,707.21</b>	<b>16,100,712.69</b>	<b>8,644,044.00</b>	<b>22,693,551.91</b>	<b>14,049,507.91</b>

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2026-27**  
**Administration: 140 - Human Resources**

Expense Group	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	1,161,598.37	632,288.46	1,526,383.79	1,614,598.56	88,214.77
Overtime Labor	1,191.14	-	-	-	-
Contract Labor	52,606.67	-	84,999.96	84,999.96	-
Employee Benefits	25,189,124.21	14,804,108.96	14,116,158.20	15,433,913.04	1,317,754.84
<b>Salaries &amp; Benefits Total</b>	<b>26,404,520.39</b>	<b>15,436,397.42</b>	<b>15,727,541.95</b>	<b>17,133,511.56</b>	<b>1,405,969.61</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	809.85	-	-	-	-
Postage	859.74	462.30	999.96	1,200.00	200.04
Office Supplies	2,283.90	1,784.67	8,000.04	9,999.96	1,999.92
<b>Materials &amp; Supplies Total</b>	<b>3,953.49</b>	<b>2,246.97</b>	<b>9,000.00</b>	<b>11,199.96</b>	<b>2,199.96</b>
<b>Professional Services</b>					
Rep & Maint IRWD	-	-	5,000.04	5,000.04	-
Insurance	153,357.71	51,181.32	5,251,000.08	6,224,300.16	973,300.08
Legal Fees	394,966.75	13,165.00	-	-	-
Personnel Training	417,515.46	153,691.44	614,009.88	691,010.04	77,000.16
Personnel Physicals	20,343.37	15,508.80	39,999.96	39,999.96	-
Other Professional Fees	433,333.97	370,564.28	807,000.00	1,190,000.04	383,000.04
<b>Professional Services Total</b>	<b>1,419,517.26</b>	<b>604,110.84</b>	<b>6,717,009.96</b>	<b>8,150,310.24</b>	<b>1,433,300.28</b>
<b>Other Expense</b>					
Mileage Reimbursement	690.07	32.68	-	-	-
Other Expense	191,026.00	57,924.78	240,000.00	260,000.04	20,000.04
<b>Other Expense Total</b>	<b>191,716.07</b>	<b>57,957.46</b>	<b>240,000.00</b>	<b>260,000.04</b>	<b>20,000.04</b>
<b>Grand Total</b>	<b>28,019,707.21</b>	<b>16,100,712.69</b>	<b>22,693,551.91</b>	<b>25,555,021.80</b>	<b>2,861,469.89</b>

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# **FINANCE AND ADMINISTRATION**

## **OPERATING BUDGET SUMMARY**

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### **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 AND ADMINISTRATION**

## **OPERATING BUDGET SUMMARY**

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### **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 remarketing, 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.



Irvine Ranch  
Water District

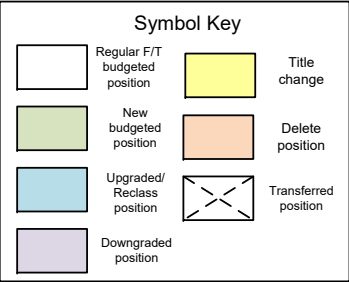
## ***FINANCE AND ADMINISTRATION***

### ***OPERATING BUDGET SUMMARY***

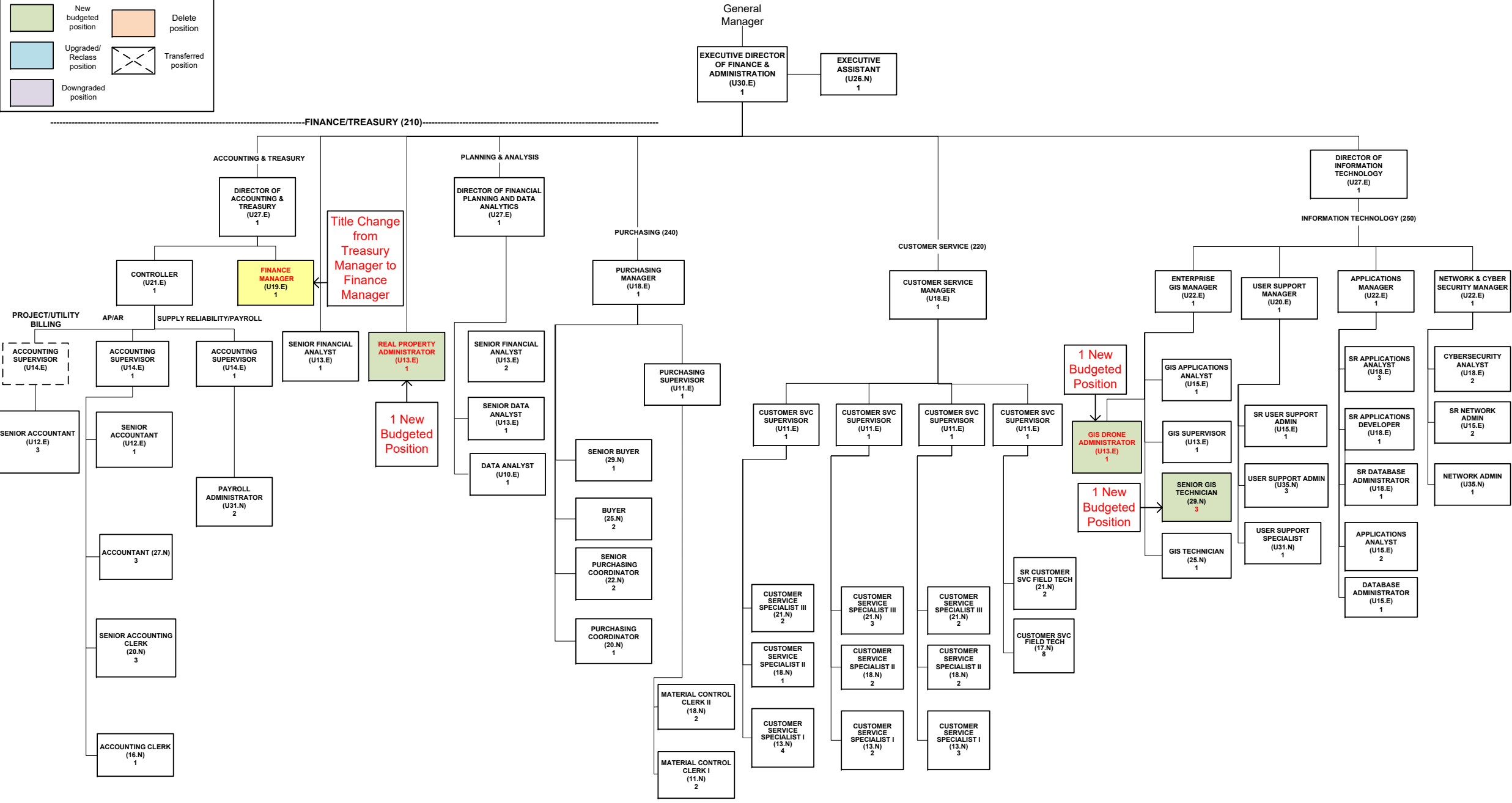
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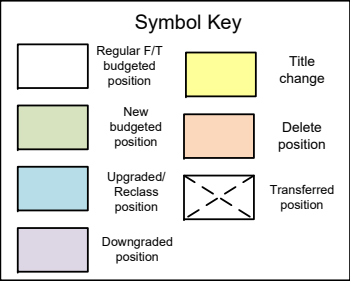
#### **PURCHASING**

- 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 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;
- Provide ongoing customer support for procurement and inventory systems; and,
- Evaluate and expand participation in cooperative purchasing agreements as appropriate.

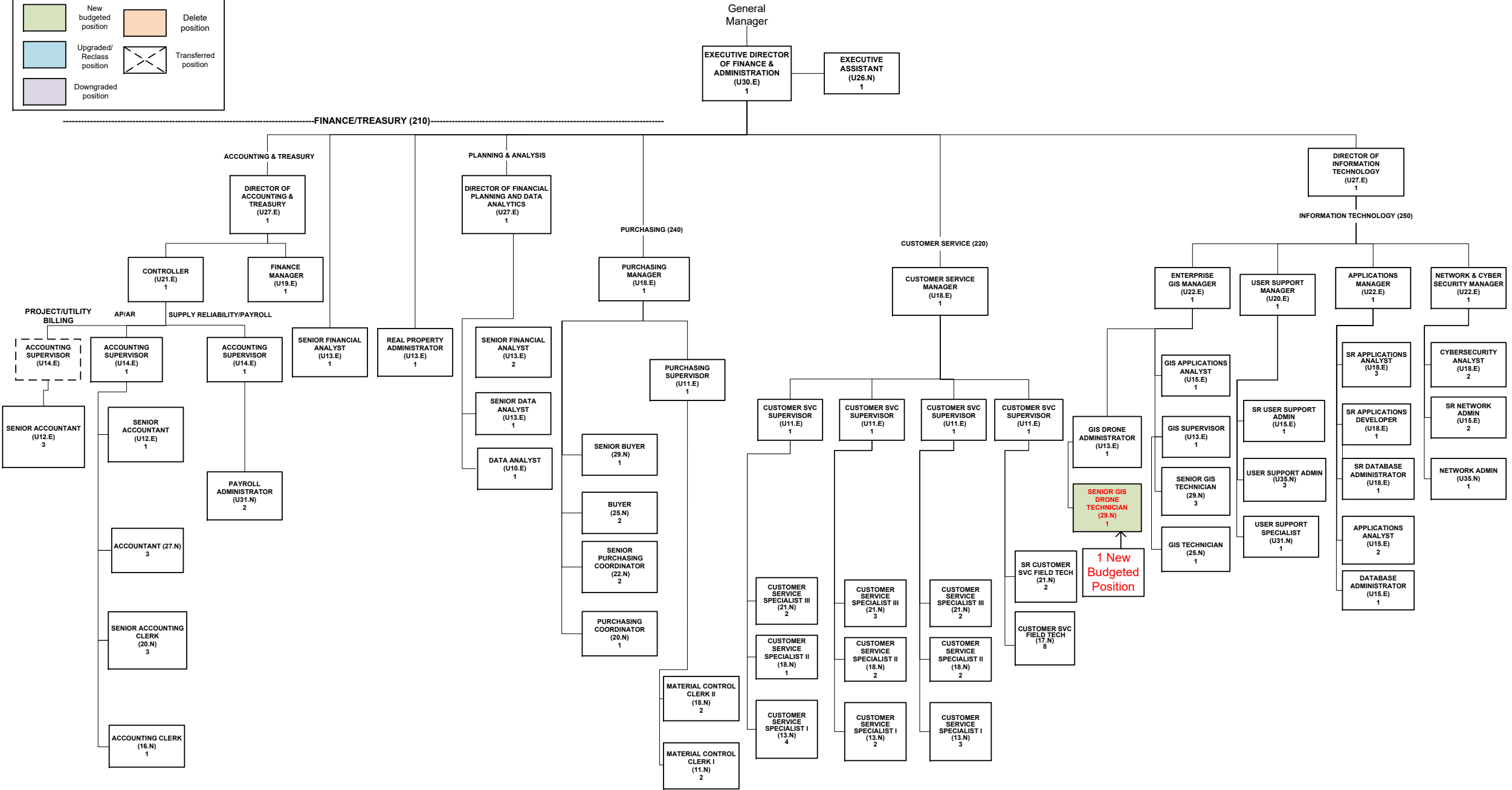


IRVINE RANCH WATER DISTRICT  
FINANCE AND ADMINISTRATION  
FISCAL YEAR 2025-26





**IRVINE RANCH WATER DISTRICT  
FINANCE AND ADMINISTRATION  
FISCAL YEAR 2026-27**



**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2025-26**  
**Finance and Administration: 210 - Finance and Treasury**

Expense Group	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	2,569,247.99	1,248,737.91	3,133,700.00	3,571,324.67	437,624.67
Overtime Labor	17,889.43	10,751.58	4,000.00	3,999.96	(0.04)
Contract Labor	320,498.45	246,068.92	27,500.00	157,500.00	130,000.00
Employee Benefits	376,681.26	190,188.31	1,855,540.00	1,196,083.26	(659,456.74)
<b>Salaries &amp; Benefits Total</b>	<b>3,284,317.13</b>	<b>1,695,746.72</b>	<b>5,020,740.00</b>	<b>4,928,907.89</b>	<b>(91,832.11)</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	12,916.35	2,586.24	42,200.00	1,500.00	(40,700.00)
Printing	44,048.94	-	48,000.00	3,999.96	(44,000.04)
Postage	33,397.53	3,133.49	31,800.00	7,200.00	(24,600.00)
Permits, Licenses and Fees	1,257.00	-	2,000.00	2,000.04	0.04
Office Supplies	2,211.23	393.22	3,000.00	2,499.96	(500.04)
<b>Materials &amp; Supplies Total</b>	<b>93,831.05</b>	<b>6,112.95</b>	<b>127,000.00</b>	<b>17,199.96</b>	<b>(109,800.04)</b>
<b>Professional Services</b>					
Insurance	2,801,212.09	938,976.17	3,697,500.00	-	(3,697,500.00)
Legal Fees	-	8,541.50	-	8,499.96	8,499.96
Accounting Fees	95,591.04	63,550.04	127,000.00	105,000.00	(22,000.00)
Data Processing	69,233.00	5,778.00	82,400.00	12,000.00	(70,400.00)
Personnel Training	54,463.52	4,772.95	56,980.00	51,499.92	(5,480.08)
Other Professional Fees	97,220.98	120,852.44	200,600.00	255,200.04	54,600.04
<b>Professional Services Total</b>	<b>3,117,720.63</b>	<b>1,142,471.10</b>	<b>4,164,480.00</b>	<b>432,199.92</b>	<b>(3,732,280.08)</b>
<b>Other Expense</b>					
Safety	356.00	-	-	-	-
Alarm and Patrol Services	917,391.87	505,305.62	-	-	-
Collection Fees	-	-	10,000.00	9,999.96	(0.04)
Mileage Reimbursement	82.11	99.23	-	-	-
<b>Other Expense Total</b>	<b>917,829.98</b>	<b>505,404.85</b>	<b>10,000.00</b>	<b>9,999.96</b>	<b>(0.04)</b>
<b>Grand Total</b>	<b>7,413,698.79</b>	<b>3,349,735.62</b>	<b>9,322,220.00</b>	<b>5,388,307.73</b>	<b>(3,933,912.27)</b>

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2026-27**  
**Finance and Administration: 210 - Finance and Treasury**

Expense Group	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	2,569,247.99	1,248,737.91	3,571,324.67	3,777,723.36	206,398.69
Overtime Labor	17,889.43	10,751.58	3,999.96	3,999.96	-
Contract Labor	320,498.45	246,068.92	157,500.00	47,499.96	(110,000.04)
Employee Benefits	376,681.26	190,188.31	1,196,083.26	1,260,568.44	64,485.18
<b>Salaries &amp; Benefits Total</b>	<b>3,284,317.13</b>	<b>1,695,746.72</b>	<b>4,928,907.89</b>	<b>5,089,791.72</b>	<b>160,883.83</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	12,916.35	2,586.24	1,500.00	1,599.96	99.96
Printing	44,048.94	-	3,999.96	48,000.00	44,000.04
Postage	33,397.53	3,133.49	7,200.00	32,000.04	24,800.04
Permits, Licenses and Fees	1,257.00	-	2,000.04	2,000.04	-
Office Supplies	2,211.23	393.22	2,499.96	2,499.96	-
<b>Materials &amp; Supplies Total</b>	<b>93,831.05</b>	<b>6,112.95</b>	<b>17,199.96</b>	<b>86,100.00</b>	<b>68,900.04</b>
<b>Professional Services</b>					
Insurance	2,801,212.09	938,976.17	-	-	-
Legal Fees	-	8,541.50	8,499.96	8,499.96	-
Accounting Fees	95,591.04	63,550.04	105,000.00	110,000.04	5,000.04
Data Processing	69,233.00	5,778.00	12,000.00	12,000.00	-
Personnel Training	54,463.52	4,772.95	51,499.92	51,999.96	500.04
Other Professional Fees	97,220.98	120,852.44	255,200.04	228,699.84	(26,500.20)
<b>Professional Services Total</b>	<b>3,117,720.63</b>	<b>1,142,471.10</b>	<b>432,199.92</b>	<b>411,199.80</b>	<b>(21,000.12)</b>
<b>Other Expense</b>					
Safety	356.00	-	-	-	-
Alarm and Patrol Services	917,391.87	505,305.62	-	-	-
Collection Fees	-	-	9,999.96	9,999.96	-
Mileage Reimbursement	82.11	99.23	-	-	-
<b>Other Expense Total</b>	<b>917,829.98</b>	<b>505,404.85</b>	<b>9,999.96</b>	<b>9,999.96</b>	<b>-</b>
<b>Grand Total</b>	<b>7,413,698.79</b>	<b>3,349,735.62</b>	<b>5,388,307.73</b>	<b>5,597,091.48</b>	<b>208,783.75</b>

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2025-26**  
**Finance and Administration: 240 - Purchasing**

Expense Group	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	957,006.42	489,566.43	1,159,200.00	1,158,935.05	(264.95)
Overtime Labor	82,378.69	36,769.14	67,000.00	51,999.96	(15,000.04)
Contract Labor	-	16,511.25	-	-	-
Employee Benefits	133,862.44	58,710.72	671,330.00	396,858.05	(274,471.95)
<b>Salaries &amp; Benefits Total</b>	<b>1,173,247.55</b>	<b>601,557.54</b>	<b>1,897,530.00</b>	<b>1,607,793.06</b>	<b>(289,736.94)</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	902,437.18	108,611.67	250,000.00	249,996.00	(4.00)
Printing	6,786.80	2,817.25	13,000.00	12,996.00	(4.00)
Postage	3,827.12	2,860.40	10,000.00	9,996.00	(4.00)
Office Supplies	6,110.06	4,197.63	12,000.00	12,000.00	-
Duplicating Equipment	44,861.54	56,864.06	125,000.00	125,004.00	4.00
Equipment Rental	26,201.20	7,771.80	30,000.00	30,000.00	-
<b>Materials &amp; Supplies Total</b>	<b>990,223.90</b>	<b>183,122.81</b>	<b>440,000.00</b>	<b>439,992.00</b>	<b>(8.00)</b>
<b>Professional Services</b>					
Rep & Maint IRWD	33.29	-	-	-	-
Personnel Training	8,167.65	34.40	15,500.00	15,498.00	(2.00)
Other Professional Fees	2.78	-	2,000.00	2,004.00	4.00
<b>Professional Services Total</b>	<b>8,203.72</b>	<b>34.40</b>	<b>17,500.00</b>	<b>17,502.00</b>	<b>2.00</b>
<b>Other Expense</b>					
Mileage Reimbursement	1,483.94	957.03	-	-	-
<b>Other Expense Total</b>	<b>1,483.94</b>	<b>957.03</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>	<b>2,173,159.11</b>	<b>785,671.78</b>	<b>2,355,030.00</b>	<b>2,065,287.06</b>	<b>(289,742.94)</b>



**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2026-27**  
**Finance and Administration: 240 - Purchasing**

Expense Group	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	957,006.42	489,566.43	1,158,935.05	1,225,913.76	66,978.71
Overtime Labor	82,378.69	36,769.14	51,999.96	54,000.00	2,000.04
Contract Labor	-	16,511.25	-	-	-
Employee Benefits	133,862.44	58,710.72	396,858.05	418,749.96	21,891.91
<b>Salaries &amp; Benefits Total</b>	<b>1,173,247.55</b>	<b>601,557.54</b>	<b>1,607,793.06</b>	<b>1,698,663.72</b>	<b>90,870.66</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	902,437.18	108,611.67	249,996.00	249,996.00	-
Printing	6,786.80	2,817.25	12,996.00	12,996.00	-
Postage	3,827.12	2,860.40	9,996.00	9,996.00	-
Office Supplies	6,110.06	4,197.63	12,000.00	12,000.00	-
Duplicating Equipment	44,861.54	56,864.06	125,004.00	125,004.00	-
Equipment Rental	26,201.20	7,771.80	30,000.00	30,000.00	-
<b>Materials &amp; Supplies Total</b>	<b>990,223.90</b>	<b>183,122.81</b>	<b>439,992.00</b>	<b>439,992.00</b>	-
<b>Professional Services</b>					
Rep & Maint IRWD	33.29	-	-	-	-
Personnel Training	8,167.65	34.40	15,498.00	15,498.00	-
Other Professional Fees	2.78	-	2,004.00	2,004.00	-
<b>Professional Services Total</b>	<b>8,203.72</b>	<b>34.40</b>	<b>17,502.00</b>	<b>17,502.00</b>	-
<b>Other Expense</b>					
Mileage Reimbursement	1,483.94	957.03	-	-	-
<b>Other Expense Total</b>	<b>1,483.94</b>	<b>957.03</b>	<b>-</b>	<b>-</b>	-
<b>Grand Total</b>	<b>2,173,159.11</b>	<b>785,671.78</b>	<b>2,065,287.06</b>	<b>2,156,157.72</b>	<b>90,870.66</b>

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## ***CUSTOMER SERVICE***

### ***OPERATING BUDGET SUMMARY***

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#### **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**

- 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.

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2025-26**  
**Finance and Administration: 220 - Customer Service**

Expense Group		FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	Increase &
Expense Name		Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>						
Regular Labor		2,408,221.32	1,296,914.38	2,903,200.00	3,270,918.80	367,718.80
Overtime Labor		118,294.01	81,664.41	66,000.00	65,000.04	(999.96)
Contract Labor		51,960.25	40,448.53	102,000.00	-	(102,000.00)
Employee Benefits		196,248.39	105,424.47	1,659,270.00	1,121,692.03	(537,577.97)
<b>Salaries &amp; Benefits Total</b>		<b>2,774,723.97</b>	<b>1,524,451.79</b>	<b>4,730,470.00</b>	<b>4,457,610.87</b>	<b>(272,859.13)</b>
<b>Materials &amp; Supplies</b>						
Operating Supplies		16,214.44	3,202.01	-	8,000.04	8,000.04
Printing		247,475.03	119,459.21	272,000.00	282,999.96	10,999.96
Postage		471,732.60	236,718.73	478,000.00	471,999.96	(6,000.04)
Office Supplies		7,866.60	6,025.58	8,500.00	6,999.96	(1,500.04)
Equipment Rental		11,491.19	4,594.17	13,600.00	8,600.04	(4,999.96)
<b>Materials &amp; Supplies Total</b>		<b>754,779.86</b>	<b>369,999.70</b>	<b>772,100.00</b>	<b>778,599.96</b>	<b>6,499.96</b>
<b>Professional Services</b>						
Rep & Maint IRWD		11,825.11	5,774.30	-	-	-
Personnel Training		12,945.45	2,447.26	12,500.00	13,500.00	1,000.00
Other Professional Fees		752,671.86	442,821.27	794,000.00	122,799.96	(671,200.04)
<b>Professional Services Total</b>		<b>777,442.42</b>	<b>451,042.83</b>	<b>806,500.00</b>	<b>136,299.96</b>	<b>(670,200.04)</b>
<b>Other Expense</b>						
Safety		461.26	-	-	-	-
Contract Meter Reading		1,511,551.78	813,441.47	1,660,000.00	1,764,999.96	104,999.96
Conservation		-	-	0.08	-	(0.08)
Collection Fees		1,925.00	875.00	2,300.00	2,100.00	(200.00)
Mileage Reimbursement		1,713.06	2,344.05	-	-	-
<b>Other Expense Total</b>		<b>1,515,651.10</b>	<b>816,660.52</b>	<b>1,662,300.08</b>	<b>1,767,099.96</b>	<b>104,799.88</b>
<b>Grand Total</b>		<b>5,822,597.35</b>	<b>3,162,154.84</b>	<b>7,971,370.08</b>	<b>7,139,610.75</b>	<b>(831,759.33)</b>

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2026-27**  
**Finance and Administration: 220 - Customer Service**

Expense Group	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	2,408,221.32	1,296,914.38	3,270,918.80	3,459,956.16	189,037.36
Overtime Labor	118,294.01	81,664.41	65,000.04	65,000.04	-
Contract Labor	51,960.25	40,448.53	-	-	-
Employee Benefits	196,248.39	105,424.47	1,121,692.03	1,183,700.88	62,008.85
<b>Salaries &amp; Benefits Total</b>	<b>2,774,723.97</b>	<b>1,524,451.79</b>	<b>4,457,610.87</b>	<b>4,708,657.08</b>	<b>251,046.21</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	16,214.44	3,202.01	8,000.04	5,000.04	(3,000.00)
Printing	247,475.03	119,459.21	282,999.96	282,999.96	-
Postage	471,732.60	236,718.73	471,999.96	480,000.00	8,000.04
Office Supplies	7,866.60	6,025.58	6,999.96	7,200.00	200.04
Equipment Rental	11,491.19	4,594.17	8,600.04	8,600.04	-
<b>Materials &amp; Supplies Total</b>	<b>754,779.86</b>	<b>369,999.70</b>	<b>778,599.96</b>	<b>783,800.04</b>	<b>5,200.08</b>
<b>Professional Services</b>					
Rep & Maint IRWD	11,825.11	5,774.30	-	-	-
Personnel Training	12,945.45	2,447.26	13,500.00	15,000.00	1,500.00
Other Professional Fees	752,671.86	442,821.27	122,799.96	122,900.04	100.08
<b>Professional Services Total</b>	<b>777,442.42</b>	<b>451,042.83</b>	<b>136,299.96</b>	<b>137,900.04</b>	<b>1,600.08</b>
<b>Other Expense</b>					
Safety	461.26	-	-	-	-
Contract Meter Reading	1,511,551.78	813,441.47	1,764,999.96	1,769,000.04	4,000.08
Conservation	-	-	-	-	-
Collection Fees	1,925.00	875.00	2,100.00	2,100.00	-
Mileage Reimbursement	1,713.06	2,344.05	-	-	-
<b>Other Expense Total</b>	<b>1,515,651.10</b>	<b>816,660.52</b>	<b>1,767,099.96</b>	<b>1,771,100.04</b>	<b>4,000.08</b>
<b>Grand Total</b>	<b>5,822,597.35</b>	<b>3,162,154.84</b>	<b>7,139,610.75</b>	<b>7,401,457.20</b>	<b>261,846.45</b>

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# INFORMATION TECHNOLOGY

## OPERATING BUDGET SUMMARY

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### **Program Description**

The mission of the Information Technology 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 Technology Department provides implementation, management and support for the District's information systems, cybersecurity program, and voice and data communications systems.

### **Major Goals**

- 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 IT 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;
- Conduct annual cybersecurity tabletop exercise to test and improve cyber incident response;
- Evaluate and select modern Enterprise Resource Planning (ERP) and Customer Information System (CIS) software systems that better support IRWD's current and future needs;
- Redesign and upgrade the core network for improved performance, resilience, and security;
- Expand Geographic Information System (GIS) use and benefits across the District;
- 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 2025-26**  
**Finance and Administration: 250 - Information Technology**

Expense Group	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	2,249,151.45	1,226,704.33	2,757,500.00	3,445,201.24	687,701.24
Overtime Labor	16,241.28	10,082.43	20,000.00	20,000.04	0.04
Contract Labor	130,673.00	50,685.00	44,000.00	147,999.96	103,999.96
Employee Benefits	341,335.50	180,039.30	1,562,830.00	1,152,495.94	(410,334.06)
<b>Salaries &amp; Benefits Total</b>	<b>2,737,401.23</b>	<b>1,467,511.06</b>	<b>4,384,330.00</b>	<b>4,765,697.18</b>	<b>381,367.18</b>
<b>Purchased Water &amp; Utilities</b>					
Telecommunication	821,581.23	373,042.89	832,000.00	853,560.00	21,560.00
<b>Purchased Water &amp; Utilities Total</b>	<b>821,581.23</b>	<b>373,042.89</b>	<b>832,000.00</b>	<b>853,560.00</b>	<b>21,560.00</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	3,129.82	62.06	5,000.00	-	(5,000.00)
Postage	46.23	-	-	-	-
Office Supplies	38.14	-	1,000.00	500.04	(499.96)
<b>Materials &amp; Supplies Total</b>	<b>3,214.19</b>	<b>62.06</b>	<b>6,000.00</b>	<b>500.04</b>	<b>(5,499.96)</b>
<b>Professional Services</b>					
Rep & Maint IRWD	300,838.87	106,206.74	410,000.00	54,921.00	(355,079.00)
Data Processing	4,405,263.51	2,416,261.40	4,394,000.00	5,617,154.04	1,223,154.04
Personnel Training	30,504.79	8,294.84	70,000.00	82,635.96	12,635.96
Other Professional Fees	318,289.93	9,742.50	275,000.00	667,400.04	392,400.04
<b>Professional Services Total</b>	<b>5,054,897.10</b>	<b>2,540,505.48</b>	<b>5,149,000.00</b>	<b>6,422,111.04</b>	<b>1,273,111.04</b>
<b>Other Expense</b>					
Computer Backup Storage	5,665.16	-	-	-	-
Mileage Reimbursement	7.37	-	-	-	-
<b>Other Expense Total</b>	<b>5,672.53</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>	<b>8,622,766.28</b>	<b>4,381,121.49</b>	<b>10,371,330.00</b>	<b>12,041,868.26</b>	<b>1,670,538.26</b>



**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2026-27**  
**Finance and Administration: 250 - Information Technology**

Expense Group	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	2,249,151.45	1,226,704.33	3,445,201.24	3,727,100.48	281,899.24
Overtime Labor	16,241.28	10,082.43	20,000.04	20,000.04	-
Contract Labor	130,673.00	50,685.00	147,999.96	147,999.96	-
Employee Benefits	341,335.50	180,039.30	1,152,495.94	1,241,422.12	88,926.18
<b>Salaries &amp; Benefits Total</b>	<b>2,737,401.23</b>	<b>1,467,511.06</b>	<b>4,765,697.18</b>	<b>5,136,522.60</b>	<b>370,825.42</b>
<b>Purchased Water &amp; Utilities</b>					
Telecommunication	821,581.23	373,042.89	853,560.00	860,959.92	7,399.92
<b>Purchased Water &amp; Utilities Total</b>	<b>821,581.23</b>	<b>373,042.89</b>	<b>853,560.00</b>	<b>860,959.92</b>	<b>7,399.92</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	3,129.82	62.06	-	-	-
Postage	46.23	-	-	-	-
Office Supplies	38.14	-	500.04	500.04	-
<b>Materials &amp; Supplies Total</b>	<b>3,214.19</b>	<b>62.06</b>	<b>500.04</b>	<b>500.04</b>	<b>-</b>
<b>Professional Services</b>					
Rep & Maint IRWD	300,838.87	106,206.74	54,921.00	55,776.00	855.00
Data Processing	4,405,263.51	2,416,261.40	5,617,154.04	5,363,655.00	(253,499.04)
Personnel Training	30,504.79	8,294.84	82,635.96	82,947.96	312.00
Other Professional Fees	318,289.93	9,742.50	667,400.04	659,004.96	(8,395.08)
<b>Professional Services Total</b>	<b>5,054,897.10</b>	<b>2,540,505.48</b>	<b>6,422,111.04</b>	<b>6,161,383.92</b>	<b>(260,727.12)</b>
<b>Other Expense</b>					
Computer Backup Storage	5,665.16	-	-	-	-
Mileage Reimbursement	7.37	-	-	-	-
<b>Other Expense Total</b>	<b>5,672.53</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>	<b>8,622,766.28</b>	<b>4,381,121.49</b>	<b>12,041,868.26</b>	<b>12,159,366.48</b>	<b>117,498.22</b>

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# **ENGINEERING**

## **OPERATING BUDGET SUMMARY**

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### **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. 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.

**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.



# **ENGINEERING**

## **OPERATING BUDGET SUMMARY**

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;
- San Joaquin Recycled Water Reservoir Filtration construction;
- MWRP Solids Handling Improvements design;
- Coastal Zone 2 and Coastal Zone 4 Pump Stations Rehabilitation construction; and
- Sewer Siphons Phase II Improvements 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; and
- Provide Interagency technical support.

#### **DEVELOPMENT SERVICES**

- Heritage Fields Infrastructure design and construction;
- Orchard Hills Infrastructure 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;
- MWRP Tertiary Treatment Facility Rehabilitation construction;
- Operations Center Warehouse Expansion construction;
- Dyer Road Wellfield Facilities Rehabilitation design and construction;
- Lake Forest Woods Sewer Improvements construction; and
- Pipeline replacement projects design and construction.



Irvine Ranch  
Water District

# **ENGINEERING**

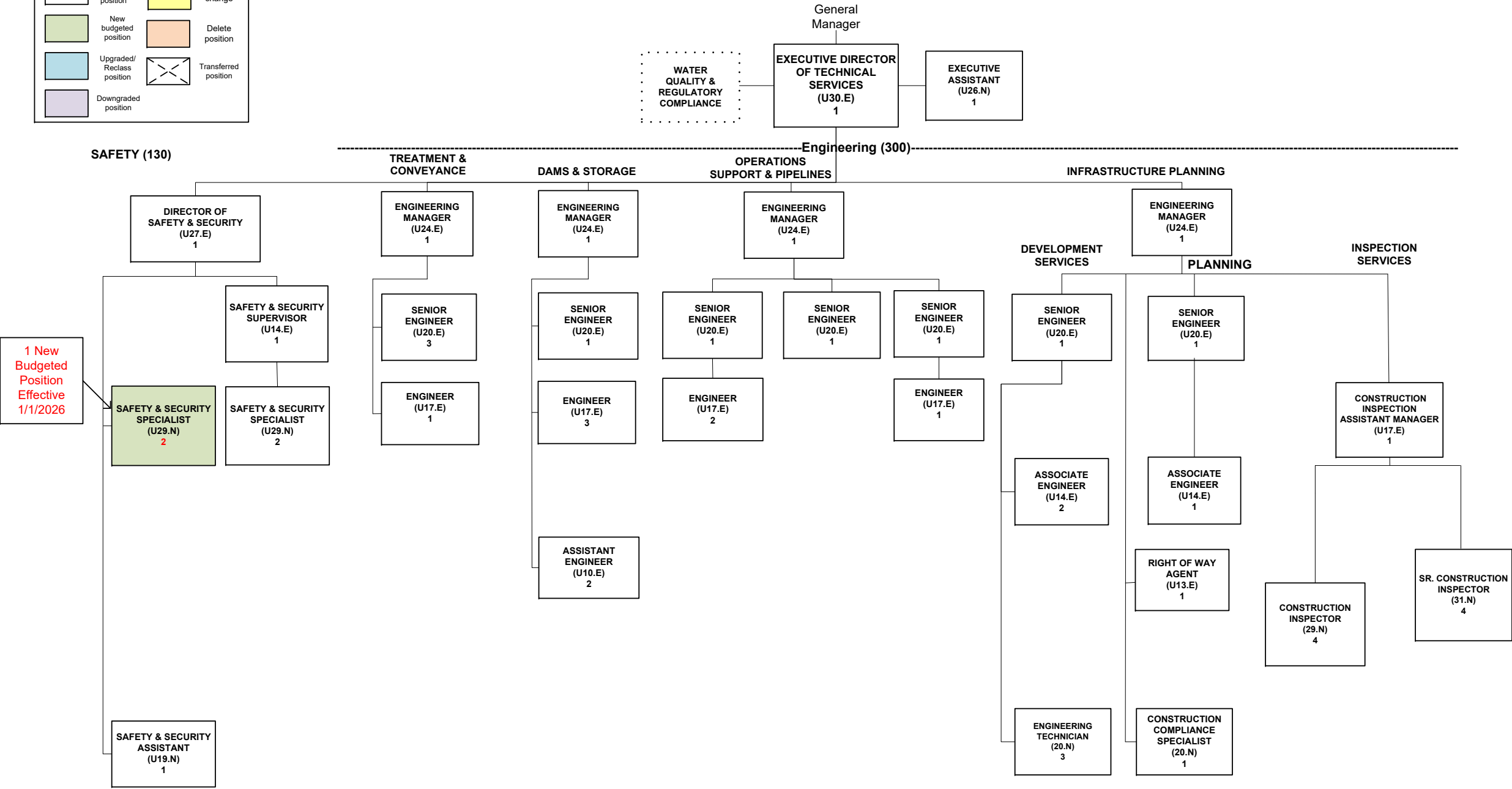
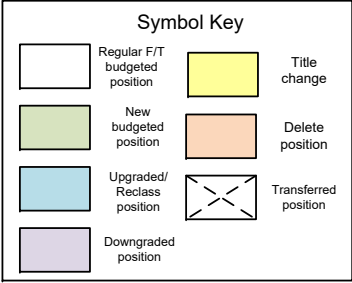
## **OPERATING BUDGET SUMMARY**

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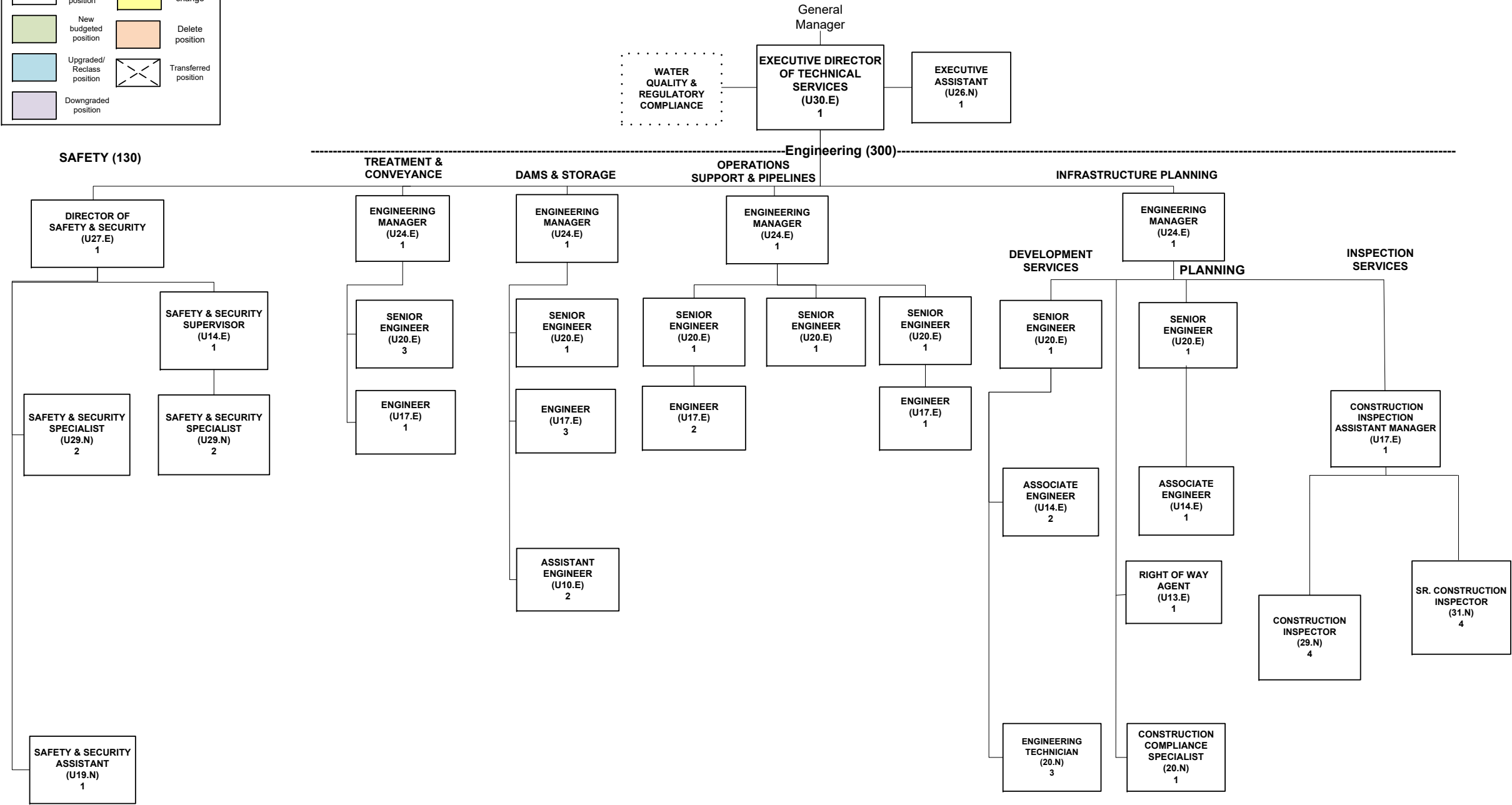
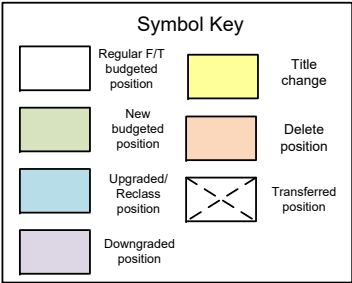
### DAMS AND STORAGE

- Syphon Reservoir Improvements design and construction;
- Santiago Creek Dam Improvements design;
- Fleming Zone 8 Reservoir and Zone 8 to 9 Pump Station construction;
- Emergency Fuel Storage construction;
- Rattlesnake Dam Rehabilitation evaluation;
- Sand Canyon Dam Spillway Condition Assessment;
- Dam Instrumentation & Data Acquisition Upgrades design and construction; and
- Harding Canyon Dam Rehabilitation evaluation.

IRVINE RANCH WATER DISTRICT  
TECHNICAL SERVICES  
FISCAL YEAR 2025-26



IRVINE RANCH WATER DISTRICT  
TECHNICAL SERVICES  
FISCAL YEAR 2026-27



**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2025-26**  
**Technical Services: 300 - Engineering**

Expense Group	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	5,158,597.57	2,516,056.42	6,011,300.00	6,325,033.08	313,733.08
Overtime Labor	153,294.50	57,140.39	140,000.00	129,999.96	(10,000.04)
Contract Labor	157,027.56	128,400.39	253,000.00	195,000.12	(57,999.88)
Employee Benefits	875,077.96	411,654.14	3,533,660.00	2,129,545.53	(1,404,114.47)
<b>Salaries &amp; Benefits Total</b>	<b>6,343,997.59</b>	<b>3,113,251.34</b>	<b>9,937,960.00</b>	<b>8,779,578.69</b>	<b>(1,158,381.31)</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	7,896.84	6,556.08	5,800.00	10,000.08	4,200.08
Printing	10,875.10	4,255.25	6,200.00	7,500.00	1,300.00
Postage	1,278.42	829.98	2,000.00	1,500.00	(500.00)
Permits, Licenses and Fees	-	-	2,000.00	2,000.04	0.04
Office Supplies	7,409.16	7,890.76	4,000.00	15,000.00	11,000.00
<b>Materials &amp; Supplies Total</b>	<b>27,459.52</b>	<b>19,532.07</b>	<b>20,000.00</b>	<b>36,000.12</b>	<b>16,000.12</b>
<b>Professional Services</b>					
Rep & Maint IRWD	-	256.34	-	-	-
Engineering Fees	234,577.46	77,341.79	399,000.00	344,500.08	(54,499.92)
Personnel Training	15,305.06	7,304.07	24,400.00	23,899.91	(500.09)
Other Professional Fees	6,715.92	983.84	7,000.00	7,000.08	0.08
<b>Professional Services Total</b>	<b>256,598.44</b>	<b>85,886.04</b>	<b>430,400.00</b>	<b>375,400.07</b>	<b>(54,999.93)</b>
<b>Other Expense</b>					
Mileage Reimbursement	389.18	225.73	-	-	-
<b>Other Expense Total</b>	<b>389.18</b>	<b>225.73</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>	<b>6,628,444.73</b>	<b>3,218,895.18</b>	<b>10,388,360.00</b>	<b>9,190,978.88</b>	<b>(1,197,381.12)</b>



**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2026-27**  
**Technical Services: 300 - Engineering**

Expense Group	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	5,158,597.57	2,516,056.42	6,325,033.08	6,693,071.50	368,038.42
Overtime Labor	153,294.50	57,140.39	129,999.96	129,999.96	-
Contract Labor	157,027.56	128,400.39	195,000.12	195,000.12	-
Employee Benefits	875,077.96	411,654.14	2,129,545.53	2,245,820.93	116,275.40
<b>Salaries &amp; Benefits Total</b>	<b>6,343,997.59</b>	<b>3,113,251.34</b>	<b>8,779,578.69</b>	<b>9,263,892.51</b>	<b>484,313.82</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	7,896.84	6,556.08	10,000.08	10,000.08	-
Printing	10,875.10	4,255.25	7,500.00	7,500.00	-
Postage	1,278.42	829.98	1,500.00	1,500.00	-
Permits, Licenses and Fees	-	-	2,000.04	2,000.04	-
Office Supplies	7,409.16	7,890.76	15,000.00	15,000.00	-
<b>Materials &amp; Supplies Total</b>	<b>27,459.52</b>	<b>19,532.07</b>	<b>36,000.12</b>	<b>36,000.12</b>	<b>-</b>
<b>Professional Services</b>					
Rep & Maint IRWD	-	256.34	-	-	-
Engineering Fees	234,577.46	77,341.79	344,500.08	346,500.12	2,000.04
Personnel Training	15,305.06	7,304.07	23,899.91	26,899.92	3,000.01
Other Professional Fees	6,715.92	983.84	7,000.08	7,000.08	-
<b>Professional Services Total</b>	<b>256,598.44</b>	<b>85,886.04</b>	<b>375,400.07</b>	<b>380,400.12</b>	<b>5,000.05</b>
<b>Other Expense</b>					
Mileage Reimbursement	389.18	225.73	-	-	-
<b>Other Expense Total</b>	<b>389.18</b>	<b>225.73</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>	<b>6,628,444.73</b>	<b>3,218,895.18</b>	<b>9,190,978.88</b>	<b>9,680,292.75</b>	<b>489,313.87</b>

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# **SAFETY**

## **OPERATING BUDGET SUMMARY**

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### **Program Description**

The Safety and Security Department is responsible for implementation and administration and coordination of employee safety, security, and emergency preparedness throughout the District. The department administers training, development of written programs and plans, coordinates emergency preparedness efforts, and provides for physical security of district facilities.

### **Major Goals**

- Enhance physical security measures at critical District sites;
- Continue to enhance and provide safety training and learning opportunities for all levels of staff;
- Continue efforts to implement a best-in-class safety program;
- Strengthen the District's ability to respond to emergency situations in a coordinated fashion through continued training and exercises.

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2025-26**  
**Technical Services: 130 - Safety**

Expense Group		FY 2024-25			
Expense Name	FY 2023-24 Actual	Actual thru 12/31/24	FY 2024-25 Budget	FY 2025-26 Budget	Increase & (Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	511,925.68	290,749.81	488,100.00	823,399.94	335,299.94
Overtime Labor	2,285.65	2,500.95	4,000.00	3,999.96	(0.04)
Employee Benefits	61,703.91	37,815.78	271,690.00	278,678.27	6,988.27
<b>Salaries &amp; Benefits Total</b>	<b>575,915.24</b>	<b>331,066.54</b>	<b>763,790.00</b>	<b>1,106,078.17</b>	<b>342,288.17</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	113,084.08	34,278.05	162,800.00	127,999.92	(34,800.08)
Printing	-	-	8,400.00	-	(8,400.00)
Postage	16.15	56.94	400.00	-	(400.00)
Permits, Licenses and Fees	41,748.60	43,032.02	45,500.00	50,000.04	4,500.04
Office Supplies	29,470.56	11,357.08	38,000.00	22,000.08	(15,999.92)
<b>Materials &amp; Supplies Total</b>	<b>184,319.39</b>	<b>88,724.09</b>	<b>255,100.00</b>	<b>200,000.04</b>	<b>(55,099.96)</b>
<b>Professional Services</b>					
Engineering Fees	12,669.25	435.00	40,000.00	25,000.08	(14,999.92)
Data Processing	5,498.00	-	-	-	-
Personnel Training	157,554.27	55,855.82	207,550.00	161,499.96	(46,050.04)
Personnel Physicals	7,197.00	-	8,900.00	7,500.00	(1,400.00)
Other Professional Fees	196,868.39	468,006.28	289,600.00	545,999.88	256,399.88
<b>Professional Services Total</b>	<b>379,786.91</b>	<b>524,297.10</b>	<b>546,050.00</b>	<b>739,999.92</b>	<b>193,949.92</b>
<b>Other Expense</b>					
Safety	41,753.44	19,696.58	24,600.00	46,599.96	21,999.96
Alarm and Patrol Services	3,144.00	122,037.42	1,139,400.00	1,107,500.04	(31,899.96)
<b>Other Expense Total</b>	<b>44,897.44</b>	<b>141,734.00</b>	<b>1,164,000.00</b>	<b>1,154,100.00</b>	<b>(9,900.00)</b>
<b>Grand Total</b>	<b>1,184,918.98</b>	<b>1,085,821.73</b>	<b>2,728,940.00</b>	<b>3,200,178.13</b>	<b>471,238.13</b>

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2026-27**  
**Technical Services: 130 - Safety**

Expense Group	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	511,925.68	290,749.81	823,399.94	930,247.68	106,847.74
Overtime Labor	2,285.65	2,500.95	3,999.96	3,999.96	-
Employee Benefits	61,703.91	37,815.78	278,678.27	313,129.56	34,451.29
<b>Salaries &amp; Benefits Total</b>	<b>575,915.24</b>	<b>331,066.54</b>	<b>1,106,078.17</b>	<b>1,247,377.20</b>	<b>141,299.03</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	113,084.08	34,278.05	127,999.92	123,499.80	(4,500.12)
Printing	-	-	-	-	-
Postage	16.15	56.94	-	-	-
Permits, Licenses and Fees	41,748.60	43,032.02	50,000.04	50,000.04	-
Office Supplies	29,470.56	11,357.08	22,000.08	22,000.08	-
<b>Materials &amp; Supplies Total</b>	<b>184,319.39</b>	<b>88,724.09</b>	<b>200,000.04</b>	<b>195,499.92</b>	<b>(4,500.12)</b>
<b>Professional Services</b>					
Engineering Fees	12,669.25	435.00	25,000.08	25,000.08	-
Data Processing	5,498.00	-	-	-	-
Personnel Training	157,554.27	55,855.82	161,499.96	162,000.00	500.04
Personnel Physicals	7,197.00	-	7,500.00	7,500.00	-
Other Professional Fees	196,868.39	468,006.28	545,999.88	361,500.00	(184,499.88)
<b>Professional Services Total</b>	<b>379,786.91</b>	<b>524,297.10</b>	<b>739,999.92</b>	<b>556,000.08</b>	<b>(183,999.84)</b>
<b>Other Expense</b>					
Safety	41,753.44	19,696.58	46,599.96	46,599.96	-
Alarm and Patrol Services	3,144.00	122,037.42	1,107,500.04	1,126,200.00	18,699.96
<b>Other Expense Total</b>	<b>44,897.44</b>	<b>141,734.00</b>	<b>1,154,100.00</b>	<b>1,172,799.96</b>	<b>18,699.96</b>
<b>Grand Total</b>	<b>1,184,918.98</b>	<b>1,085,821.73</b>	<b>3,200,178.13</b>	<b>3,171,677.16</b>	<b>(28,500.97)</b>

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# **WATER QUALITY**

## **OPERATING BUDGET SUMMARY**

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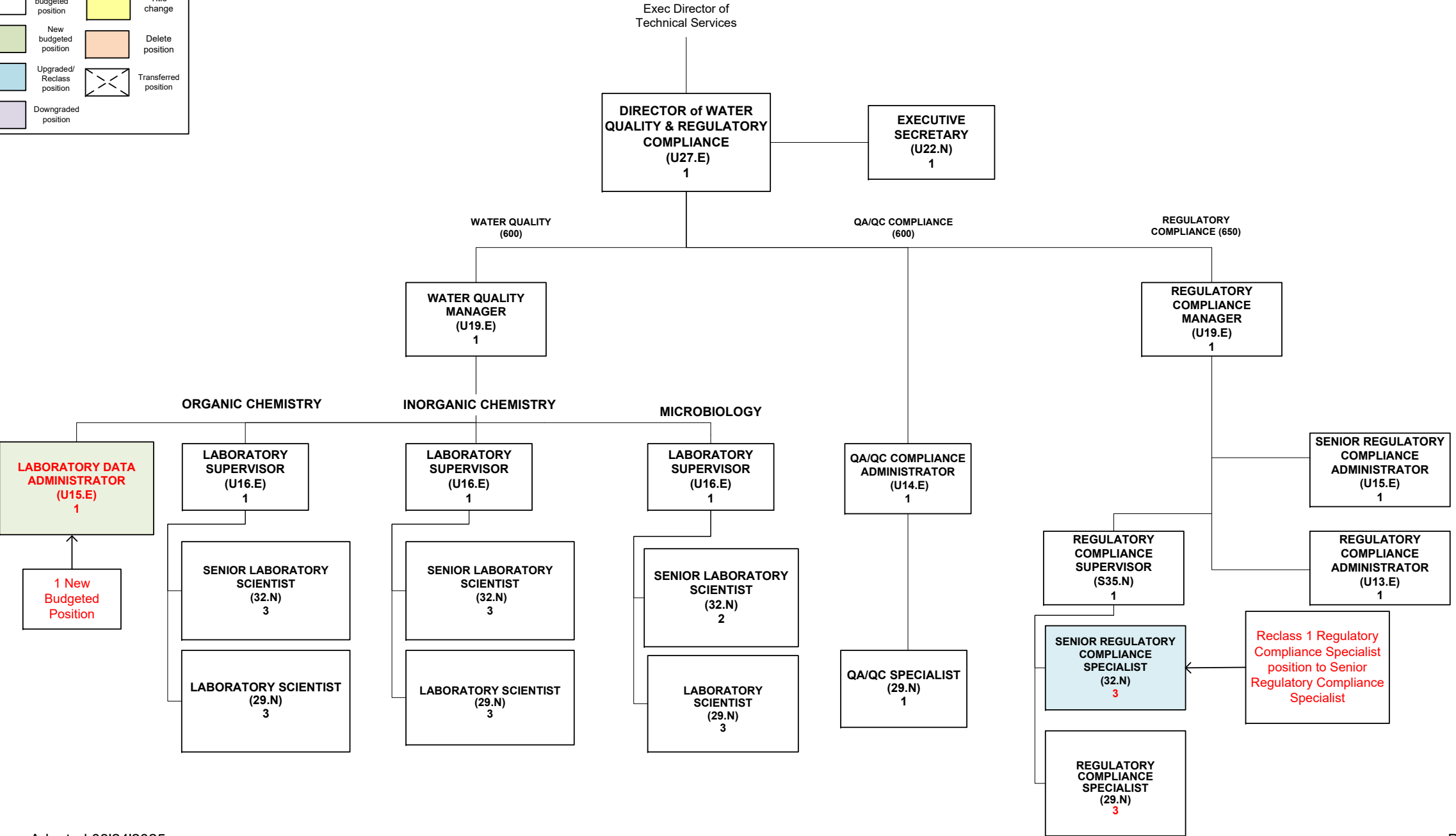
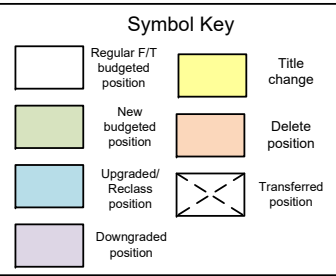
### **Program Description**

The Water Quality Department is a high throughput laboratory that provides the District with analytical testing capabilities and reporting services to support the operations and maintenance of the domestic and recycled water distribution, sewage collection systems, treatment facilities, and biosolids and energy recovery facilities. The Laboratory is accredited through the State of California's Environmental Laboratory Accreditation Program (ELAP) with a total of thirteen (13) fields of accreditation that include approximately 300 target analytes in various environmental sample matrices. The Laboratory is equipped with state-of-the-art, advanced instrumentation capable of quantitating and reporting target analytes in the low parts per trillion (ppt) range. The Department performs an estimated 250,000 analyses on approximately 45,000 samples annually. The Laboratory's key objectives are to produce high quality, defensible analytical data for regulatory monitoring and reporting, process control, research projects, and capital projects. Staff also manage the laboratory quality management system, Technical Management System (TIMS), laboratory safety, asset management, and preventative maintenance programs.

### **Major Goals**

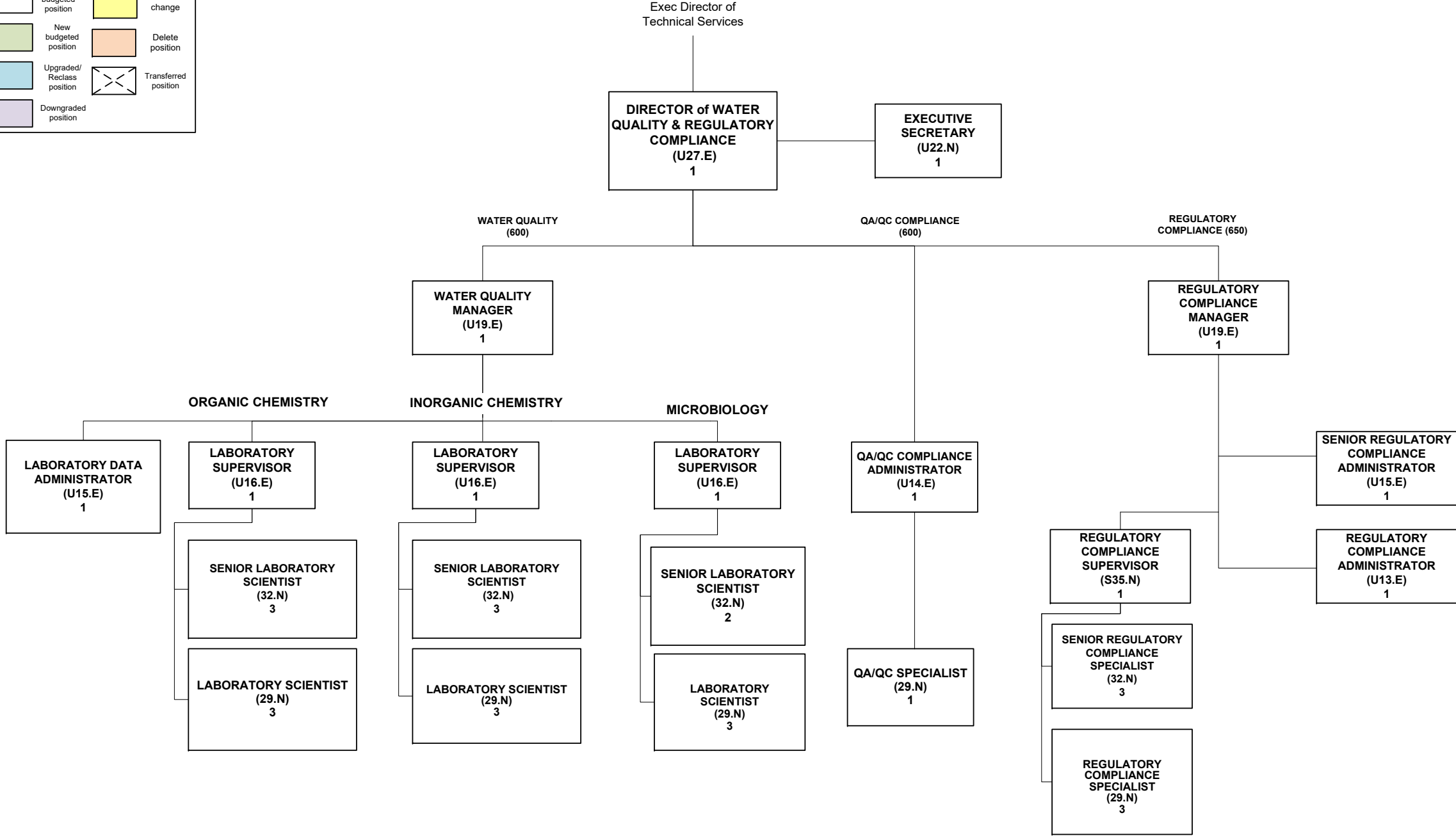
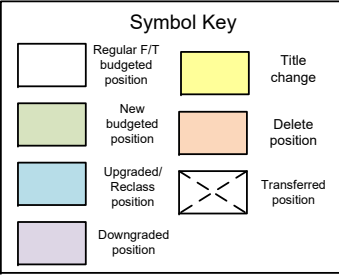
- Perform accredited laboratory analyses to provide data to document the District's compliance status with all applicable federal, state and local environmental laws and regulations and for process control purposes;
- Complete analyses within specified hold times and meet quality control and quality assurance 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;
- Maintain the Laboratory's Quality Management System to comply with national accreditation standards and requirements;
- Implement automation in laboratory processes, data reporting, quality control measures, and reporting programs;
- Manage and administer the District's Technical Information Management System (TIMS) which includes Titan (technical data management), iMobile (field monitoring), and Results Point (data access portal for District staff);
- Participate in associations addressing laboratory issues;
- Oversee the Laboratory Safety Program to ensure 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 2025-26





IRVINE RANCH WATER DISTRICT  
WATER QUALITY & REGULATORY COMPLIANCE  
FISCAL YEAR 2026-27



**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2025-26**  
**Water Quality and Regulatory Compliance: 600 - Water Quality**

Expense Group	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	2,488,298.58	1,269,369.24	2,802,600.00	3,144,006.84	341,406.84
Overtime Labor	58,996.81	41,884.27	68,300.00	85,300.08	17,000.08
Contract Labor	107,987.74	67,757.82	144,800.00	58,800.00	(86,000.00)
Employee Benefits	285,950.05	136,703.65	1,621,800.00	1,057,829.64	(563,970.36)
<b>Salaries &amp; Benefits Total</b>	<b>2,941,233.18</b>	<b>1,515,714.98</b>	<b>4,637,500.00</b>	<b>4,345,936.56</b>	<b>(291,563.44)</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	616,538.12	275,883.39	681,560.00	717,400.20	35,840.20
Postage	11,040.83	6,247.18	5,000.00	15,000.00	10,000.00
Permits, Licenses and Fees	14,653.63	17,485.00	28,500.00	30,300.12	1,800.12
Office Supplies	6,526.36	3,636.69	8,000.00	9,000.00	1,000.00
Equipment Rental	560.48	2,500.00	-	6,000.00	6,000.00
<b>Materials &amp; Supplies Total</b>	<b>649,319.42</b>	<b>305,752.26</b>	<b>723,060.00</b>	<b>777,700.32</b>	<b>54,640.32</b>
<b>Professional Services</b>					
Rep & Maint IRWD	497,046.59	259,245.33	428,600.00	496,300.20	67,700.20
Engineering Fees	202,725.71	118,729.87	260,000.00	211,999.80	(48,000.20)
Personnel Training	14,798.15	6,291.96	41,200.00	30,999.96	(10,200.04)
Other Professional Fees	14,337.59	4,115.41	33,800.00	32,000.04	(1,799.96)
<b>Professional Services Total</b>	<b>728,908.04</b>	<b>388,382.57</b>	<b>763,600.00</b>	<b>771,300.00</b>	<b>7,700.00</b>
<b>Other Expense</b>					
Safety	9,879.17	1,392.53	2,400.00	3,600.00	1,200.00
Mileage Reimbursement	454.10	817.23	-	2,000.04	2,000.04
<b>Other Expense Total</b>	<b>10,333.27</b>	<b>2,209.76</b>	<b>2,400.00</b>	<b>5,600.04</b>	<b>3,200.04</b>
<b>Grand Total</b>	<b>4,329,793.91</b>	<b>2,212,059.57</b>	<b>6,126,560.00</b>	<b>5,900,536.92</b>	<b>(226,023.08)</b>

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2026-27**  
**Water Quality and Regulatory Compliance: 600 - Water Quality**

Expense Group	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	2,488,298.58	1,269,369.24	3,144,006.84	3,375,843.96	231,837.12
Overtime Labor	58,996.81	41,884.27	85,300.08	91,399.92	6,099.84
Contract Labor	107,987.74	67,757.82	58,800.00	62,400.00	3,600.00
Employee Benefits	285,950.05	136,703.65	1,057,829.64	1,131,518.64	73,689.00
<b>Salaries &amp; Benefits Total</b>	<b>2,941,233.18</b>	<b>1,515,714.98</b>	<b>4,345,936.56</b>	<b>4,661,162.52</b>	<b>315,225.96</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	616,538.12	275,883.39	717,400.20	743,999.64	26,599.44
Postage	11,040.83	6,247.18	15,000.00	18,000.00	3,000.00
Permits, Licenses and Fees	14,653.63	17,485.00	30,300.12	33,300.00	2,999.88
Office Supplies	6,526.36	3,636.69	9,000.00	9,999.96	999.96
Equipment Rental	560.48	2,500.00	6,000.00	8,000.04	2,000.04
<b>Materials &amp; Supplies Total</b>	<b>649,319.42</b>	<b>305,752.26</b>	<b>777,700.32</b>	<b>813,299.64</b>	<b>35,599.32</b>
<b>Professional Services</b>					
Rep & Maint IRWD	497,046.59	259,245.33	496,300.20	521,200.20	24,900.00
Engineering Fees	202,725.71	118,729.87	211,999.80	235,000.20	23,000.40
Personnel Training	14,798.15	6,291.96	30,999.96	33,999.84	2,999.88
Other Professional Fees	14,337.59	4,115.41	32,000.04	32,000.04	-
<b>Professional Services Total</b>	<b>728,908.04</b>	<b>388,382.57</b>	<b>771,300.00</b>	<b>822,200.28</b>	<b>50,900.28</b>
<b>Other Expense</b>					
Safety	9,879.17	1,392.53	3,600.00	4,500.00	900.00
Mileage Reimbursement	454.10	817.23	2,000.04	2,000.04	-
<b>Other Expense Total</b>	<b>10,333.27</b>	<b>2,209.76</b>	<b>5,600.04</b>	<b>6,500.04</b>	<b>900.00</b>
<b>Grand Total</b>	<b>4,329,793.91</b>	<b>2,212,059.57</b>	<b>5,900,536.92</b>	<b>6,303,162.48</b>	<b>402,625.56</b>

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# **REGULATORY COMPLIANCE**

## **OPERATING BUDGET SUMMARY**

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### **Program Description**

Regulatory Compliance Department provides monitoring 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 for regulatory monitoring and reporting, process control, research projects and capital projects.

Staff also manage 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 participate in association meetings to stay current with developing rules and policies.

### **Major Goals**

- Perform all monitoring 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;
- Implement automation in compliance and process monitoring, 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.

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2025-26**  
**Water Quality and Regulatory Compliance: 650 - Regulatory Compliance**

Expense Group	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	869,828.13	538,548.36	1,150,800.00	1,236,173.04	85,373.04
Overtime Labor	91,100.73	47,447.73	135,700.00	144,100.08	8,400.08
Contract Labor	26,838.62	16,545.00	105,300.00	25,469.91	(79,830.09)
Employee Benefits	79,725.94	40,305.69	657,340.00	416,431.66	(240,908.34)
<b>Salaries &amp; Benefits Total</b>	<b>1,067,493.42</b>	<b>642,846.78</b>	<b>2,049,140.00</b>	<b>1,822,174.69</b>	<b>(226,965.31)</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	103,686.29	59,043.25	92,134.00	117,986.94	25,852.94
Postage	337.70	42.12	600.00	1,650.00	1,050.00
Permits, Licenses and Fees	804,960.17	873,463.74	874,950.00	947,074.92	72,124.92
Office Supplies	1,737.11	616.20	800.00	1,500.00	700.00
<b>Materials &amp; Supplies Total</b>	<b>910,721.27</b>	<b>933,165.31</b>	<b>968,484.00</b>	<b>1,068,211.86</b>	<b>99,727.86</b>
<b>Professional Services</b>					
Rep & Maint OC San & Others	25,754.91	5,643.85	9,000.00	23,999.94	14,999.94
Rep & Maint IRWD	346,143.81	129,565.17	271,894.00	444,800.01	172,906.01
Engineering Fees	95,308.92	149,910.39	259,000.00	286,050.03	27,050.03
Personnel Training	6,394.76	3,805.32	20,400.00	24,999.84	4,599.84
Other Professional Fees	1,610.51	529.00	5,964.00	7,679.97	1,715.97
<b>Professional Services Total</b>	<b>475,212.91</b>	<b>289,453.73</b>	<b>566,258.00</b>	<b>787,529.79</b>	<b>221,271.79</b>
<b>Other Expense</b>					
Safety	31.26	3,442.36	1,060.00	2,000.04	940.04
Mileage Reimbursement	64.32	-	-	-	-
<b>Other Expense Total</b>	<b>95.58</b>	<b>3,442.36</b>	<b>1,060.00</b>	<b>2,000.04</b>	<b>940.04</b>
<b>Grand Total</b>	<b>2,453,523.18</b>	<b>1,868,908.18</b>	<b>3,584,942.00</b>	<b>3,679,916.38</b>	<b>94,974.38</b>

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2026-27**  
**Water Quality and Regulatory Compliance: 650 - Regulatory Compliance**

Expense Group	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	869,828.13	538,548.36	1,236,173.04	1,307,615.64	71,442.60
Overtime Labor	91,100.73	47,447.73	144,100.08	144,100.07	(0.01)
Contract Labor	26,838.62	16,545.00	25,469.91	33,959.88	8,489.97
Employee Benefits	79,725.94	40,305.69	416,431.66	439,033.92	22,602.26
<b>Salaries &amp; Benefits Total</b>	<b>1,067,493.42</b>	<b>642,846.78</b>	<b>1,822,174.69</b>	<b>1,924,709.51</b>	<b>102,534.82</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	103,686.29	59,043.25	117,986.94	118,648.20	661.26
Postage	337.70	42.12	1,650.00	800.04	(849.96)
Permits, Licenses and Fees	804,960.17	873,463.74	947,074.92	1,002,349.83	55,274.91
Office Supplies	1,737.11	616.20	1,500.00	1,500.00	-
<b>Materials &amp; Supplies Total</b>	<b>910,721.27</b>	<b>933,165.31</b>	<b>1,068,211.86</b>	<b>1,123,298.07</b>	<b>55,086.21</b>
<b>Professional Services</b>					
Rep & Maint OC San & Others	25,754.91	5,643.85	23,999.94	25,000.02	1,000.08
Rep & Maint IRWD	346,143.81	129,565.17	444,800.01	454,799.85	9,999.84
Engineering Fees	95,308.92	149,910.39	286,050.03	270,247.02	(15,803.01)
Personnel Training	6,394.76	3,805.32	24,999.84	26,379.96	1,380.12
Other Professional Fees	1,610.51	529.00	7,679.97	6,918.12	(761.85)
<b>Professional Services Total</b>	<b>475,212.91</b>	<b>289,453.73</b>	<b>787,529.79</b>	<b>783,344.97</b>	<b>(4,184.82)</b>
<b>Other Expense</b>					
Safety	31.26	3,442.36	2,000.04	2,000.04	-
Mileage Reimbursement	64.32	-	-	-	-
<b>Other Expense Total</b>	<b>95.58</b>	<b>3,442.36</b>	<b>2,000.04</b>	<b>2,000.04</b>	<b>-</b>
<b>Grand Total</b>	<b>2,453,523.18</b>	<b>1,868,908.18</b>	<b>3,679,916.38</b>	<b>3,833,352.59</b>	<b>153,436.21</b>

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# **OPERATIONS ADMINISTRATION**

## **OPERATING BUDGET SUMMARY**

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





### **Program Description**

The mission of Operations Administration department is to maintain and repair the District's assets to ensure optimal life expectancy, reliability, efficiency and safety goals while providing the highest level of customer satisfaction. These facilities and systems include the District's domestic water and recycled water distribution systems, Natural Treatment System (NTS), and fleet and facility assets.

### **Major Goals**

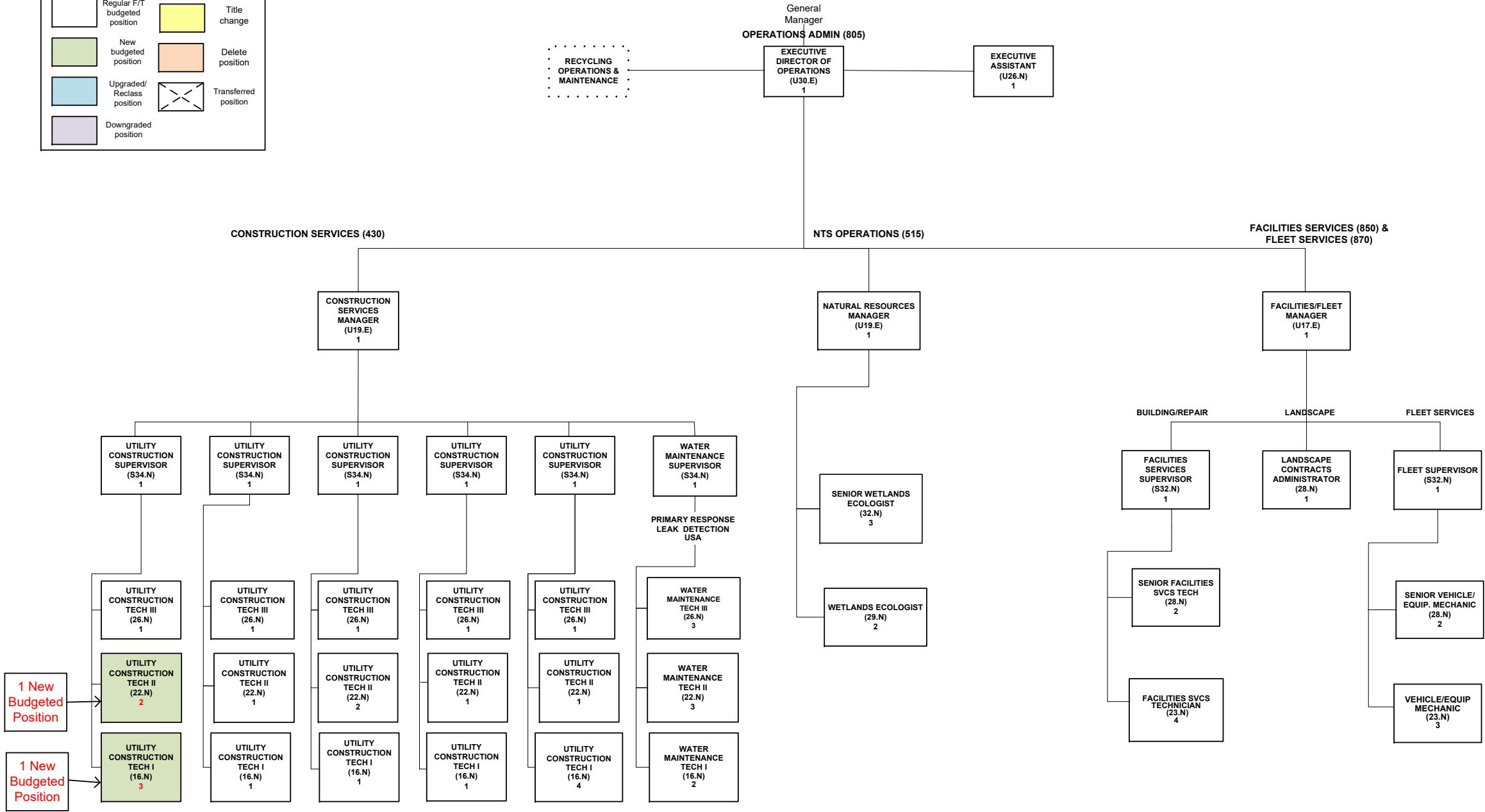
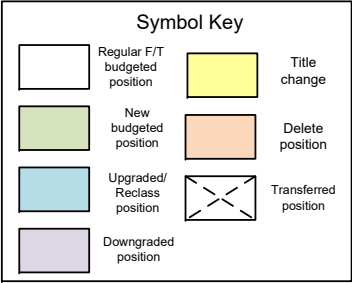
- Complete all safety trainings;
- Achieve zero lost time accidents;
- Maintain 100% compliance with all regulatory permits;
- Meet the Department's adopted Recycled Water Operations budgets;
- Maintain and develop staff competency through a combination of internal and external training;
- Fully utilize Maximo tools and perform all planned and requested tasks through work orders;
- Complete NTS Water Quality Dashboard and scorecard;
- Update and streamline the District's Integrated Pest Management Plan;
- Maintain all District buildings and facilities to ensure that expected life cycles are reached and building systems function as designed;
- Respond to Underground Service Alert (USA) tickets and identify water pipelines and sewer infrastructure to prevent damage from construction activities and;
- Maintain a high level of customer satisfaction by responding promptly to all customer service requests and repair water leaks with minimal impact to customers.

### Symbol Key

	Regular F/T budgeted position		Title change
	New budgeted position		Delete position
	Upgraded/Reclass position		Transferred position
	Downgraded position		



IRVINE RANCH WATER DISTRICT  
OPERATIONS ADMINISTRATION  
FISCAL YEAR 2026-27



**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2025-26**  
**Operations Administration: 805 - Operations Administration**

Expense Group		FY 2024-25			
Expense Name	FY 2023-24 Actual	Actual thru 12/31/24	FY 2024-25 Budget	FY 2025-26 Budget	Increase & (Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	1,027,143.47	546,192.10	1,097,400.00	1,260,210.86	162,810.86
Employee Benefits	198,938.80	112,107.68	611,080.00	423,451.69	(187,628.31)
<b>Salaries &amp; Benefits Total</b>	<b>1,226,082.27</b>	<b>658,299.78</b>	<b>1,708,480.00</b>	<b>1,683,662.55</b>	<b>(24,817.45)</b>
<b>Purchased Water &amp; Utilities</b>					
Telecommunication	1,108.86	455.34	1,348.00	1,999.92	651.92
<b>Purchased Water &amp; Utilities Total</b>	<b>1,108.86</b>	<b>455.34</b>	<b>1,348.00</b>	<b>1,999.92</b>	<b>651.92</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	5,728.83	27.93	8,800.00	4,599.96	(4,200.04)
Printing	-	-	1,000.00	-	(1,000.00)
Postage	73.37	-	300.00	99.96	(200.04)
Office Supplies	5,904.67	1,772.90	16,200.00	8,000.04	(8,199.96)
<b>Materials &amp; Supplies Total</b>	<b>11,706.87</b>	<b>1,800.83</b>	<b>26,300.00</b>	<b>12,699.96</b>	<b>(13,600.04)</b>
<b>Professional Services</b>					
Rep & Maint IRWD	491.23	273.61	-	600.00	600.00
Data Processing	-	982.47	-	-	-
Personnel Training	22,994.26	18,879.94	42,200.00	41,499.96	(700.04)
Other Professional Fees	8,609.13	305.74	15,752.00	8,099.88	(7,652.12)
<b>Professional Services Total</b>	<b>32,094.62</b>	<b>20,441.76</b>	<b>57,952.00</b>	<b>50,199.84</b>	<b>(7,752.16)</b>
<b>Other Expense</b>					
Mileage Reimbursement	-	231.82	-	500.04	500.04
<b>Other Expense Total</b>	<b>-</b>	<b>231.82</b>	<b>-</b>	<b>500.04</b>	<b>500.04</b>
<b>Grand Total</b>	<b>1,270,992.62</b>	<b>681,229.53</b>	<b>1,794,080.00</b>	<b>1,749,062.31</b>	<b>(45,017.69)</b>

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2026-27**  
**Operations Administration: 805 - Operations Administration**

Expense Group	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	1,027,143.47	546,192.10	1,260,210.86	1,334,850.96	74,640.10
Employee Benefits	198,938.80	112,107.68	423,451.69	446,951.58	23,499.89
<b>Salaries &amp; Benefits Total</b>	<b>1,226,082.27</b>	<b>658,299.78</b>	<b>1,683,662.55</b>	<b>1,781,802.54</b>	<b>98,139.99</b>
<b>Purchased Water &amp; Utilities</b>					
Telecommunication	1,108.86	455.34	1,999.92	1,999.92	-
<b>Purchased Water &amp; Utilities Total</b>	<b>1,108.86</b>	<b>455.34</b>	<b>1,999.92</b>	<b>1,999.92</b>	<b>-</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	5,728.83	27.93	4,599.96	5,100.00	500.04
Printing	-	-	-	-	-
Postage	73.37	-	99.96	99.96	-
Office Supplies	5,904.67	1,772.90	8,000.04	8,499.96	499.92
<b>Materials &amp; Supplies Total</b>	<b>11,706.87</b>	<b>1,800.83</b>	<b>12,699.96</b>	<b>13,699.92</b>	<b>999.96</b>
<b>Professional Services</b>					
Rep & Maint IRWD	491.23	273.61	600.00	750.00	150.00
Data Processing	-	982.47	-	-	-
Personnel Training	22,994.26	18,879.94	41,499.96	42,800.04	1,300.08
Other Professional Fees	8,609.13	305.74	8,099.88	11,199.96	3,100.08
<b>Professional Services Total</b>	<b>32,094.62</b>	<b>20,441.76</b>	<b>50,199.84</b>	<b>54,750.00</b>	<b>4,550.16</b>
<b>Other Expense</b>					
Mileage Reimbursement	-	231.82	500.04	500.04	-
<b>Other Expense Total</b>	<b>-</b>	<b>231.82</b>	<b>500.04</b>	<b>500.04</b>	<b>-</b>
<b>Grand Total</b>	<b>1,270,992.62</b>	<b>681,229.53</b>	<b>1,749,062.31</b>	<b>1,852,752.42</b>	<b>103,690.11</b>

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2025-26**  
**Operations Administration: 430 - Construction Services**

Expense Group	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Purchased Water &amp; Utilities</b>					
Telecommunication	332.27	-	-	-	-
<b>Purchased Water &amp; Utilities Total</b>	<b>332.27</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Salaries &amp; Benefits</b>					
Regular Labor	1,920,187.55	1,168,426.79	2,182,700.00	2,615,491.46	432,791.46
Overtime Labor	662,226.48	360,872.15	615,600.00	854,600.04	239,000.04
Contract Labor	14,244.87	-	66,000.00	67,980.00	1,980.00
Employee Benefits	261,988.95	176,979.90	1,272,190.00	892,424.64	(379,765.36)
<b>Salaries &amp; Benefits Total</b>	<b>2,858,647.85</b>	<b>1,706,278.84</b>	<b>4,136,490.00</b>	<b>4,430,496.14</b>	<b>294,006.14</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	244,095.44	149,448.48	219,700.00	282,142.08	62,442.08
Permits, Licenses and Fees	202,602.85	82,279.97	103,400.00	258,639.96	155,239.96
Equipment Rental	1,752.00	-	12,000.00	11,988.00	(12.00)
<b>Materials &amp; Supplies Total</b>	<b>448,450.29</b>	<b>231,728.45</b>	<b>335,100.00</b>	<b>552,770.04</b>	<b>217,670.04</b>
<b>Professional Services</b>					
Rep & Maint IRWD	1,251,621.21	420,202.83	692,000.00	891,952.08	199,952.08
Personnel Training	20,967.27	22,506.70	30,000.00	61,000.08	31,000.08
Other Professional Fees	13,529.79	5,169.92	10,900.00	13,082.04	2,182.04
<b>Professional Services Total</b>	<b>1,286,118.27</b>	<b>447,879.45</b>	<b>732,900.00</b>	<b>966,034.20</b>	<b>233,134.20</b>
<b>Other Expense</b>					
Safety	319.76	235.07	-	-	-
Mileage Reimbursement	6,162.59	4,942.22	-	9,999.96	9,999.96
<b>Other Expense Total</b>	<b>6,482.35</b>	<b>5,177.29</b>	<b>-</b>	<b>9,999.96</b>	<b>9,999.96</b>
<b>Grand Total</b>	<b>4,600,031.03</b>	<b>2,391,064.03</b>	<b>5,204,490.00</b>	<b>5,959,300.34</b>	<b>754,810.34</b>

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2026-27**  
**Operations Administration: 430 - Construction Services**

Expense Group	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	1,920,187.55	1,168,426.79	2,615,491.46	2,970,436.34	354,944.88
Overtime Labor	662,226.48	360,872.15	854,600.04	905,000.16	50,400.12
Contract Labor	14,244.87	-	67,980.00	70,020.00	2,040.00
Employee Benefits	261,988.95	176,979.90	892,424.64	1,007,624.26	115,199.62
<b>Salaries &amp; Benefits Total</b>	<b>2,858,647.85</b>	<b>1,706,278.84</b>	<b>4,430,496.14</b>	<b>4,953,080.76</b>	<b>522,584.62</b>
<b>Purchased Water &amp; Utilities</b>					
Telecommunication	332.27	-	-	-	-
<b>Purchased Water &amp; Utilities Total</b>	<b>332.27</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	244,095.44	149,448.48	282,142.08	337,511.04	55,368.96
Permits, Licenses and Fees	202,602.85	82,279.97	258,639.96	283,990.08	25,350.12
Equipment Rental	1,752.00	-	11,988.00	11,988.00	-
<b>Materials &amp; Supplies Total</b>	<b>448,450.29</b>	<b>231,728.45</b>	<b>552,770.04</b>	<b>633,489.12</b>	<b>80,719.08</b>
<b>Professional Services</b>					
Rep & Maint IRWD	1,251,621.21	420,202.83	891,952.08	1,053,252.96	161,300.88
Personnel Training	20,967.27	22,506.70	61,000.08	66,500.04	5,499.96
Other Professional Fees	13,529.79	5,169.92	13,082.04	15,698.04	2,616.00
<b>Professional Services Total</b>	<b>1,286,118.27</b>	<b>447,879.45</b>	<b>966,034.20</b>	<b>1,135,451.04</b>	<b>169,416.84</b>
<b>Other Expense</b>					
Safety	319.76	235.07	-	-	-
Mileage Reimbursement	6,162.59	4,942.22	9,999.96	10,299.96	300.00
<b>Other Expense Total</b>	<b>6,482.35</b>	<b>5,177.29</b>	<b>9,999.96</b>	<b>10,299.96</b>	<b>300.00</b>
<b>Grand Total</b>	<b>4,600,031.03</b>	<b>2,391,064.03</b>	<b>5,959,300.34</b>	<b>6,732,320.88</b>	<b>773,020.54</b>

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2025-26**  
**Operations Administration: 515 - NTS Operations**

Expense Group	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	524,696.07	289,705.66	670,500.00	755,913.76	85,413.76
Overtime Labor	1,928.53	2,159.21	3,152.00	3,500.04	348.04
Contract Labor	30,021.78	9,627.75	62,400.00	-	(62,400.00)
Employee Benefits	74,588.43	37,900.41	382,540.00	250,895.20	(131,644.80)
<b>Salaries &amp; Benefits Total</b>	<b>631,234.81</b>	<b>339,393.03</b>	<b>1,118,592.00</b>	<b>1,010,309.00</b>	<b>(108,283.00)</b>
<b>Purchased Water &amp; Utilities</b>					
Electricity	216,514.02	58,295.26	314,355.00	282,160.98	(32,194.02)
Telecommunication	102,791.72	38,985.01	16,000.00	15,000.00	(1,000.00)
<b>Purchased Water &amp; Utilities Total</b>	<b>319,305.74</b>	<b>97,280.27</b>	<b>330,355.00</b>	<b>297,160.98</b>	<b>(33,194.02)</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	6,021.70	3,363.71	22,000.00	20,700.00	(1,300.00)
Postage	473.76	-	500.00	800.04	300.04
Permits, Licenses and Fees	1,330.00	1,330.00	5,600.00	2,499.96	(3,100.04)
Equipment Rental	12,763.77	7,739.91	14,000.00	-	(14,000.00)
<b>Materials &amp; Supplies Total</b>	<b>20,589.23</b>	<b>12,433.62</b>	<b>42,100.00</b>	<b>24,000.00</b>	<b>(18,100.00)</b>
<b>Professional Services</b>					
Rep & Maint OC San & Others	22,316.86	14,065.71	44,000.00	39,999.96	(4,000.04)
Rep & Maint IRWD	2,647,402.82	1,208,226.93	2,829,120.00	3,239,499.96	410,379.96
Personnel Training	1,944.35	360.00	19,052.00	13,499.88	(5,552.12)
Other Professional Fees	249,047.42	107,899.42	220,000.00	300,000.00	80,000.00
<b>Professional Services Total</b>	<b>2,920,711.45</b>	<b>1,330,552.06</b>	<b>3,112,172.00</b>	<b>3,592,999.80</b>	<b>480,827.80</b>
<b>Grand Total</b>	<b>3,891,841.23</b>	<b>1,779,658.98</b>	<b>4,603,219.00</b>	<b>4,924,469.78</b>	<b>321,250.78</b>



**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2026-27**  
**Operations Administration: 515 - NTS Operations**

Expense Group	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	524,696.07	289,705.66	755,913.76	799,600.44	43,686.68
Overtime Labor	1,928.53	2,159.21	3,500.04	4,000.08	500.04
Contract Labor	30,021.78	9,627.75	-	-	-
Employee Benefits	74,588.43	37,900.41	250,895.20	264,320.64	13,425.44
<b>Salaries &amp; Benefits Total</b>	<b>631,234.81</b>	<b>339,393.03</b>	<b>1,010,309.00</b>	<b>1,067,921.16</b>	<b>57,612.16</b>
<b>Purchased Water &amp; Utilities</b>					
Electricity	216,514.02	58,295.26	282,160.98	282,160.98	-
Telecommunication	102,791.72	38,985.01	15,000.00	15,000.00	-
<b>Purchased Water &amp; Utilities Total</b>	<b>319,305.74</b>	<b>97,280.27</b>	<b>297,160.98</b>	<b>297,160.98</b>	<b>-</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	6,021.70	3,363.71	20,700.00	23,750.04	3,050.04
Postage	473.76	-	800.04	800.04	-
Permits, Licenses and Fees	1,330.00	1,330.00	2,499.96	2,499.96	-
Equipment Rental	12,763.77	7,739.91	-	-	-
<b>Materials &amp; Supplies Total</b>	<b>20,589.23</b>	<b>12,433.62</b>	<b>24,000.00</b>	<b>27,050.04</b>	<b>3,050.04</b>
<b>Professional Services</b>					
Rep & Maint OC San & Others	22,316.86	14,065.71	39,999.96	45,000.00	5,000.04
Rep & Maint IRWD	2,647,402.82	1,208,226.93	3,239,499.96	3,435,499.92	195,999.96
Personnel Training	1,944.35	360.00	13,499.88	13,499.88	-
Other Professional Fees	249,047.42	107,899.42	300,000.00	324,999.96	24,999.96
<b>Professional Services Total</b>	<b>2,920,711.45</b>	<b>1,330,552.06</b>	<b>3,592,999.80</b>	<b>3,818,999.76</b>	<b>225,999.96</b>
<b>Grand Total</b>	<b>3,891,841.23</b>	<b>1,779,658.98</b>	<b>4,924,469.78</b>	<b>5,211,131.94</b>	<b>286,662.16</b>

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2025-26**  
**Operations Administration: 850 - Facilities Services**

Expense Group		FY 2024-25			
Expense Name	FY 2023-24 Actual	Actual thru 12/31/24	FY 2024-25 Budget	FY 2025-26 Budget	Increase & (Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	821,846.69	437,309.06	945,700.00	1,041,676.75	95,976.75
Overtime Labor	51,476.24	46,642.30	50,000.00	49,999.92	(0.08)
Employee Benefits	150,745.71	83,019.04	538,040.00	353,787.31	(184,252.69)
<b>Salaries &amp; Benefits Total</b>	<b>1,024,068.64</b>	<b>566,970.40</b>	<b>1,533,740.00</b>	<b>1,445,463.98</b>	<b>(88,276.02)</b>
<b>Purchased Water &amp; Utilities</b>					
Electricity	499,123.15	210,267.07	626,944.00	703,396.95	76,452.95
Fuel	58,345.20	20,404.89	78,660.00	58,248.00	(20,412.00)
Other Utilities	108,009.69	67,467.37	110,000.00	120,099.96	10,099.96
<b>Purchased Water &amp; Utilities Total</b>	<b>665,478.04</b>	<b>298,139.33</b>	<b>815,604.00</b>	<b>881,744.91</b>	<b>66,140.91</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	57,053.95	27,490.53	57,408.00	57,450.00	42.00
Equipment Rental	538.60	-	-	-	-
<b>Materials &amp; Supplies Total</b>	<b>57,592.55</b>	<b>27,490.53</b>	<b>57,408.00</b>	<b>57,450.00</b>	<b>42.00</b>
<b>Professional Services</b>					
Rep & Maint IRWD	2,427,165.93	1,309,720.79	2,745,408.00	3,059,749.68	314,341.68
Personnel Training	200.20	801.88	208.00	4,209.96	4,001.96
Other Professional Fees	44.30	47.68	-	4,800.00	4,800.00
<b>Professional Services Total</b>	<b>2,427,410.43</b>	<b>1,310,570.35</b>	<b>2,745,616.00</b>	<b>3,068,759.64</b>	<b>323,143.64</b>
<b>Other Expense</b>					
Safety	-	176.80	-	-	-
Conservation	-	0.01	-	-	-
Mileage Reimbursement	-	61.64	-	-	-
<b>Other Expense Total</b>	<b>-</b>	<b>238.45</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>	<b>4,174,549.66</b>	<b>2,203,409.06</b>	<b>5,152,368.00</b>	<b>5,453,418.53</b>	<b>301,050.53</b>

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2026-27**  
**Operations Administration: 850 - Facilities Services**

Expense Group	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	821,846.69	437,309.06	1,041,676.75	1,102,942.16	61,265.41
Overtime Labor	51,476.24	46,642.30	49,999.92	49,999.92	-
Employee Benefits	150,745.71	83,019.04	353,787.31	373,464.48	19,677.17
<b>Salaries &amp; Benefits Total</b>	<b>1,024,068.64</b>	<b>566,970.40</b>	<b>1,445,463.98</b>	<b>1,526,406.56</b>	<b>80,942.58</b>
<b>Purchased Water &amp; Utilities</b>					
Electricity	499,123.15	210,267.07	703,396.95	703,396.95	-
Fuel	58,345.20	20,404.89	58,248.00	61,161.00	2,913.00
Other Utilities	108,009.69	67,467.37	120,099.96	125,499.96	5,400.00
<b>Purchased Water &amp; Utilities Total</b>	<b>665,478.04</b>	<b>298,139.33</b>	<b>881,744.91</b>	<b>890,057.91</b>	<b>8,313.00</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	57,053.95	27,490.53	57,450.00	61,900.20	4,450.20
Equipment Rental	538.60	-	-	-	-
<b>Materials &amp; Supplies Total</b>	<b>57,592.55</b>	<b>27,490.53</b>	<b>57,450.00</b>	<b>61,900.20</b>	<b>4,450.20</b>
<b>Professional Services</b>					
Rep & Maint IRWD	2,427,165.93	1,309,720.79	3,059,749.68	3,146,432.64	86,682.96
Personnel Training	200.20	801.88	4,209.96	4,209.96	-
Other Professional Fees	44.30	47.68	4,800.00	4,800.00	-
<b>Professional Services Total</b>	<b>2,427,410.43</b>	<b>1,310,570.35</b>	<b>3,068,759.64</b>	<b>3,155,442.60</b>	<b>86,682.96</b>
<b>Other Expense</b>					
Safety	-	176.80	-	-	-
Conservation	-	0.01	-	-	-
Mileage Reimbursement	-	61.64	-	-	-
<b>Other Expense Total</b>	<b>-</b>	<b>238.45</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>	<b>4,174,549.66</b>	<b>2,203,409.06</b>	<b>5,453,418.53</b>	<b>5,633,807.27</b>	<b>180,388.74</b>

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2025-26**  
**Operations Administration: 870 - Fleet Services**

Expense Group	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	629,936.27	285,693.88	590,300.00	645,874.25	55,574.25
Overtime Labor	2,117.37	304.43	8,320.00	8,000.04	(319.96)
Employee Benefits	109,352.81	51,872.58	337,840.00	219,791.08	(118,048.92)
<b>Salaries &amp; Benefits Total</b>	<b>741,406.45</b>	<b>337,870.89</b>	<b>936,460.00</b>	<b>873,665.37</b>	<b>(62,794.63)</b>
<b>Purchased Water &amp; Utilities</b>					
Fuel	727,465.53	270,711.25	832,000.00	800,000.04	(31,999.96)
Other Utilities	220,854.17	1,911.71	145,600.00	245,000.04	99,400.04
<b>Purchased Water &amp; Utilities Total</b>	<b>948,319.70</b>	<b>272,622.96</b>	<b>977,600.00</b>	<b>1,045,000.08</b>	<b>67,400.08</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	6,231.82	935.03	9,578.00	17,849.88	8,271.88
Permits, Licenses and Fees	2,931.07	1,499.00	13,900.00	13,499.88	(400.12)
Equipment Rental	2,236.51	-	8,320.00	4,000.08	(4,319.92)
<b>Materials &amp; Supplies Total</b>	<b>11,399.40</b>	<b>2,434.03</b>	<b>31,798.00</b>	<b>35,349.84</b>	<b>3,551.84</b>
<b>Professional Services</b>					
Rep & Maint IRWD	612,547.16	337,947.94	728,000.00	765,000.00	37,000.00
Personnel Training	8,219.01	8,168.44	1,768.00	14,000.04	12,232.04
Other Professional Fees	913.94	162.85	-	10,300.08	10,300.08
<b>Professional Services Total</b>	<b>621,680.11</b>	<b>346,279.23</b>	<b>729,768.00</b>	<b>789,300.12</b>	<b>59,532.12</b>
<b>Other Expense</b>					
Election Expense	29.26	-	-	-	-
Safety	43.17	-	-	-	-
Mileage Reimbursement	193,128.48	88,940.43	184,000.00	219,000.00	35,000.00
<b>Other Expense Total</b>	<b>193,200.91</b>	<b>88,940.43</b>	<b>184,000.00</b>	<b>219,000.00</b>	<b>35,000.00</b>
<b>Grand Total</b>	<b>2,516,006.57</b>	<b>1,048,147.54</b>	<b>2,859,626.00</b>	<b>2,962,315.41</b>	<b>102,689.41</b>

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2026-27**  
**Operations Administration: 870 - Fleet Services**

Expense Group	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	629,936.27	285,693.88	645,874.25	689,985.73	44,111.48
Overtime Labor	2,117.37	304.43	8,000.04	8,360.04	360.00
Employee Benefits	109,352.81	51,872.58	219,791.08	234,027.57	14,236.49
<b>Salaries &amp; Benefits Total</b>	<b>741,406.45</b>	<b>337,870.89</b>	<b>873,665.37</b>	<b>932,373.34</b>	<b>58,707.97</b>
<b>Purchased Water &amp; Utilities</b>					
Fuel	727,465.53	270,711.25	800,000.04	836,000.04	36,000.00
Other Utilities	220,854.17	1,911.71	245,000.04	245,000.04	-
<b>Purchased Water &amp; Utilities Total</b>	<b>948,319.70</b>	<b>272,622.96</b>	<b>1,045,000.08</b>	<b>1,081,000.08</b>	<b>36,000.00</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	6,231.82	935.03	17,849.88	17,921.88	72.00
Permits, Licenses and Fees	2,931.07	1,499.00	13,499.88	13,499.88	-
Equipment Rental	2,236.51	-	4,000.08	4,300.08	300.00
<b>Materials &amp; Supplies Total</b>	<b>11,399.40</b>	<b>2,434.03</b>	<b>35,349.84</b>	<b>35,721.84</b>	<b>372.00</b>
<b>Professional Services</b>					
Rep & Maint IRWD	612,547.16	337,947.94	765,000.00	800,424.96	35,424.96
Personnel Training	8,219.01	8,168.44	14,000.04	14,000.04	-
Other Professional Fees	913.94	162.85	10,300.08	10,300.08	-
<b>Professional Services Total</b>	<b>621,680.11</b>	<b>346,279.23</b>	<b>789,300.12</b>	<b>824,725.08</b>	<b>35,424.96</b>
<b>Other Expense</b>					
Election Expense	29.26	-	-	-	-
Safety	43.17	-	-	-	-
Mileage Reimbursement	193,128.48	88,940.43	219,000.00	219,000.00	-
<b>Other Expense Total</b>	<b>193,200.91</b>	<b>88,940.43</b>	<b>219,000.00</b>	<b>219,000.00</b>	<b>-</b>
<b>Grand Total</b>	<b>2,516,006.57</b>	<b>1,048,147.54</b>	<b>2,962,315.41</b>	<b>3,092,820.34</b>	<b>130,504.93</b>

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# **WATER & RECYCLING OPERATIONS**

## **OPERATING BUDGET SUMMARY**

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### **Program Description**

The mission of the Water and Recycling Operations department is to operate and maintain the District's potable water, recycled water, and untreated water systems in a safe, regulatory compliant, efficient, cost-effective, and environmentally safe manner that provides a high level of customer satisfaction. These facilities and systems include the Dyer Road Wellfield, Deep Aquifer Treatment System, Wells 21/22 Treatment Plant, Irvine Desalter Project (Potable Treatment Plant, Principal Aquifer Plant, Shallow Groundwater Unit), Howiler Water Treatment, Plant, Baker Water Treatment Plant, Michelson Water Recycling Plant (MWRP), Los Alisos Water Recycling Plant (LAWRP), potable and recycled distribution systems, and administrative management of the Automated Process Control System.

### **Major Goals**

- Complete all safety required and planned training;
- Achieve zero lost time accidents;
- Maintain 100% compliance with all regulatory permits;
- Meet the Department's adopted Operations budget;
- Maintain three or more Water Operators at the T-5 and 5 at the D-5 certification level;
- Develop and maintain staff competency through a combination of internal and external training;
- Modify as needed and track adopted Key Performance Indicators (KPI) to optimize operational efficiency and cost effectiveness;
- Coordinate seasonal demands to optimize production of recycled water and balance with system storage capacity;
- Evaluate, optimize, and monitor chemical usage using Key Performance Indicators (KPIs) for water treatment and water recycling facilities, and distribution systems;
- Evaluate options to improve, maximize, and sustain 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
- Operate and maintain all treatment and distribution systems to optimize energy consumption;
- 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;



# **WATER & RECYCLING OPERATIONS**

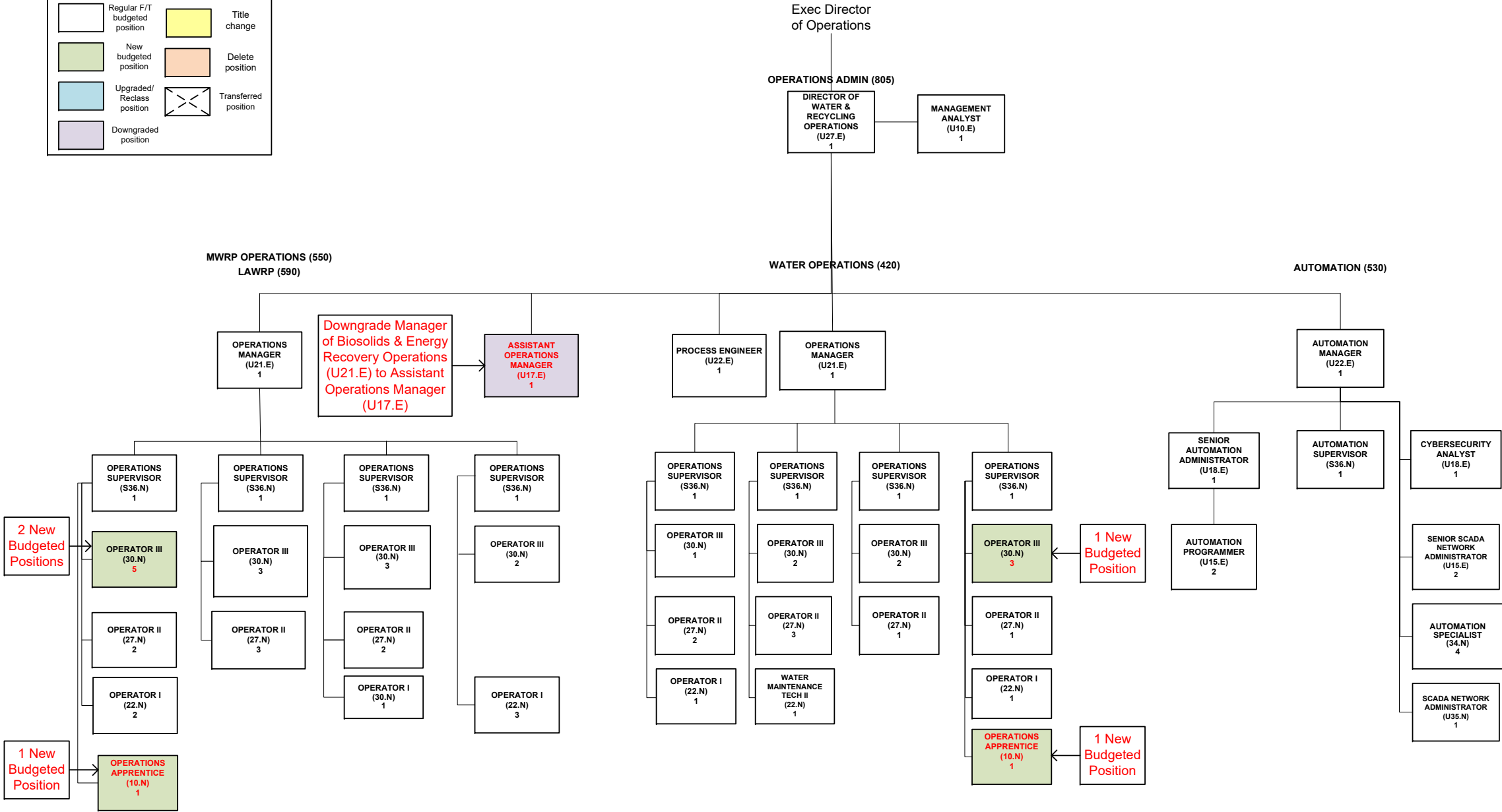
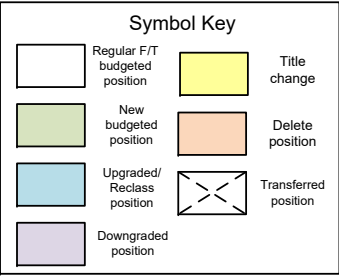
## **OPERATING BUDGET SUMMARY**

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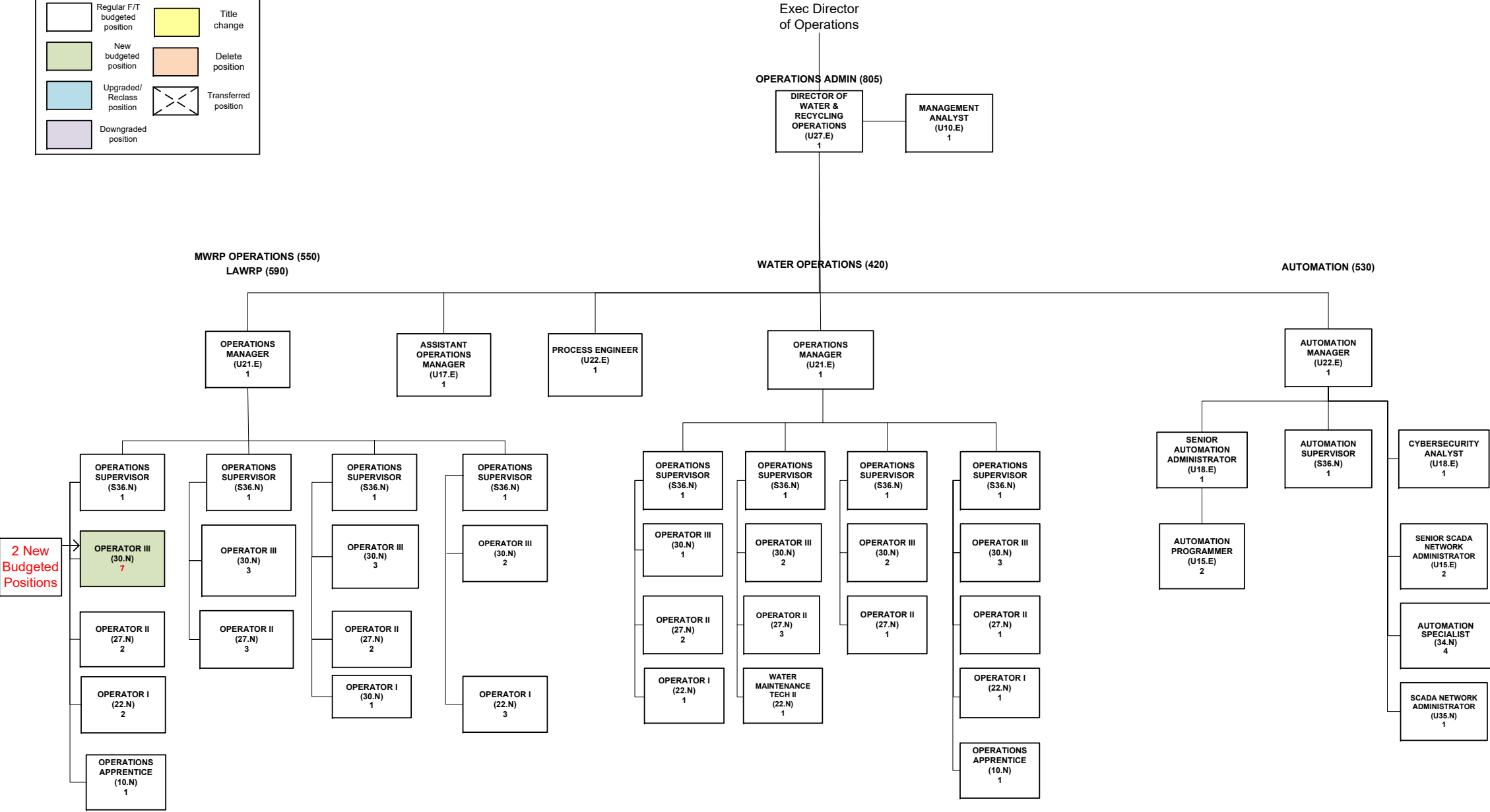
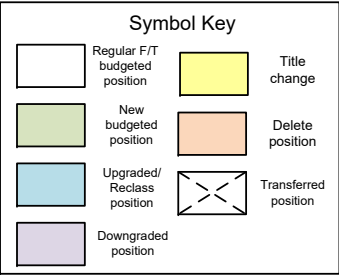
- Optimize the recycled water long-term storage supply to reduce imported water usage and to prevent diversion from the Michelson Water Reclamation Plant;
- Maintain the Dyer Road Well Field and Deep Aquifer Treatment System domestic water flows in accordance with the Ground Water Pumping Plan staying within the current Basin Pumping Percentage (BPP) of 85%;
- 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;



IRVINE RANCH WATER DISTRICT  
WATER & RECYCLING OPERATIONS  
FISCAL YEAR 2025-26



IRVINE RANCH WATER DISTRICT  
WATER & RECYCLING OPERATIONS  
FISCAL YEAR 2026-27



**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2025-26**  
**Water and Recycling Operations: 420 - Water Operations**

Expense Group	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	1,938,999.39	1,057,234.63	2,267,900.00	2,673,662.53	405,762.53
Overtime Labor	679,163.62	360,462.97	804,893.00	860,757.00	55,864.00
Contract Labor	-	-	20,700.00	-	(20,700.00)
Employee Benefits	315,686.01	175,394.12	1,316,710.00	906,444.86	(410,265.14)
<b>Salaries &amp; Benefits Total</b>	<b>2,933,849.02</b>	<b>1,593,091.72</b>	<b>4,410,203.00</b>	<b>4,440,864.39</b>	<b>30,661.39</b>
<b>Purchased Water &amp; Utilities</b>					
Water	49,115,728.75	31,465,728.80	56,451,632.00	56,296,072.96	(155,559.04)
Electricity	16,785,823.02	8,659,087.05	21,475,814.00	17,483,625.95	(3,992,188.05)
Fuel	92,990.04	40,290.51	47,800.00	85,294.68	37,494.68
Telecommunication	62,952.25	29,191.26	60,765.00	64,520.16	3,755.16
Other Utilities	78,851.14	22,386.58	79,700.00	76,773.00	(2,927.00)
<b>Purchased Water &amp; Utilities Total</b>	<b>66,136,345.20</b>	<b>40,216,684.20</b>	<b>78,115,711.00</b>	<b>74,006,286.75</b>	<b>(4,109,424.25)</b>
<b>Materials &amp; Supplies</b>					
Chemicals	4,426,633.48	2,453,730.15	3,459,065.00	5,455,704.84	1,996,639.84
Operating Supplies	162,012.72	88,471.43	144,900.00	142,800.00	(2,100.00)
Permits, Licenses and Fees	368,703.38	108,591.71	260,704.00	474,107.40	213,403.40
Office Supplies	683.91	133.97	400.00	276.00	(124.00)
Duplicating Equipment	2,868.30	1,278.00	3,000.00	2,632.68	(367.32)
Equipment Rental	41,273.81	11,161.13	10,000.00	-	(10,000.00)
<b>Materials &amp; Supplies Total</b>	<b>5,002,175.60</b>	<b>2,663,366.39</b>	<b>3,878,069.00</b>	<b>6,075,520.92</b>	<b>2,197,451.92</b>
<b>Professional Services</b>					
Rep & Maint OC San & Others	776,746.63	704,926.11	1,119,164.00	1,486,147.80	366,983.80
Rep & Maint IRWD	1,045,394.88	451,165.68	1,814,696.00	957,508.08	(857,187.92)
Engineering Fees	373,311.74	204,735.13	132,000.00	396,004.32	264,004.32
Personnel Training	2,259.30	2,263.33	22,000.00	7,999.92	(14,000.08)
Other Professional Fees	2,199.50	12,146.45	156,500.00	6,999.96	(149,500.04)
<b>Professional Services Total</b>	<b>2,199,912.05</b>	<b>1,375,236.70</b>	<b>3,244,360.00</b>	<b>2,854,660.08</b>	<b>(389,699.92)</b>
<b>Other Expense</b>					
Safety	-	-	3,000.00	1,500.00	(1,500.00)
<b>Other Expense Total</b>	<b>-</b>	<b>-</b>	<b>3,000.00</b>	<b>1,500.00</b>	<b>(1,500.00)</b>
<b>Grand Total</b>	<b>76,272,281.87</b>	<b>45,848,379.01</b>	<b>89,651,343.00</b>	<b>87,378,832.14</b>	<b>(2,272,510.86)</b>

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2026-27**  
**Water and Recycling Operations: 420 - Water Operations**

Expense Group	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	1,938,999.39	1,057,234.63	2,673,662.53	2,843,676.78	170,014.25
Overtime Labor	679,163.62	360,462.97	860,757.00	912,403.56	51,646.56
Contract Labor	-	-	-	-	-
Employee Benefits	315,686.01	175,394.12	906,444.86	960,965.27	54,520.41
<b>Salaries &amp; Benefits Total</b>	<b>2,933,849.02</b>	<b>1,593,091.72</b>	<b>4,440,864.39</b>	<b>4,717,045.61</b>	<b>276,181.22</b>
<b>Purchased Water &amp; Utilities</b>					
Water	49,115,728.75	31,465,728.80	56,296,072.96	59,773,302.04	3,477,229.08
Electricity	16,785,823.02	8,659,087.05	17,483,625.95	18,706,051.02	1,222,425.07
Fuel	92,990.04	40,290.51	85,294.68	91,809.36	6,514.68
Telecommunication	62,952.25	29,191.26	64,520.16	66,925.92	2,405.76
Other Utilities	78,851.14	22,386.58	76,773.00	79,076.04	2,303.04
<b>Purchased Water &amp; Utilities Total</b>	<b>66,136,345.20</b>	<b>40,216,684.20</b>	<b>74,006,286.75</b>	<b>78,717,164.38</b>	<b>4,710,877.63</b>
<b>Materials &amp; Supplies</b>					
Chemicals	4,426,633.48	2,453,730.15	5,455,704.84	5,627,255.76	171,550.92
Operating Supplies	162,012.72	88,471.43	142,800.00	147,940.68	5,140.68
Permits, Licenses and Fees	368,703.38	108,591.71	474,107.40	491,800.56	17,693.16
Office Supplies	683.91	133.97	276.00	284.28	8.28
Duplicating Equipment	2,868.30	1,278.00	2,632.68	2,711.64	78.96
Equipment Rental	41,273.81	11,161.13	-	-	-
<b>Materials &amp; Supplies Total</b>	<b>5,002,175.60</b>	<b>2,663,366.39</b>	<b>6,075,520.92</b>	<b>6,269,992.92</b>	<b>194,472.00</b>
<b>Professional Services</b>					
Rep & Maint OC San & Others	776,746.63	704,926.11	1,486,147.80	1,531,312.20	45,164.40
Rep & Maint IRWD	1,045,394.88	451,165.68	957,508.08	985,557.84	28,049.76
Engineering Fees	373,311.74	204,735.13	396,004.32	407,884.44	11,880.12
Personnel Training	2,259.30	2,263.33	7,999.92	7,999.92	-
Other Professional Fees	2,199.50	12,146.45	6,999.96	6,999.96	-
<b>Professional Services Total</b>	<b>2,199,912.05</b>	<b>1,375,236.70</b>	<b>2,854,660.08</b>	<b>2,939,754.36</b>	<b>85,094.28</b>
<b>Other Expense</b>					
Safety	-	-	1,500.00	2,499.96	999.96
<b>Other Expense Total</b>	<b>-</b>	<b>-</b>	<b>1,500.00</b>	<b>2,499.96</b>	<b>999.96</b>
<b>Grand Total</b>	<b>76,272,281.87</b>	<b>45,848,379.01</b>	<b>87,378,832.14</b>	<b>92,646,457.23</b>	<b>5,267,625.09</b>

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2025-26**  
**Water and Recycling Operations: 530 - Automation**

Expense Group	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	1,340,217.76	759,420.94	1,609,400.00	1,803,896.03	194,496.03
Overtime Labor	114,162.34	67,393.83	128,212.00	132,000.12	3,788.12
Contract Labor	24,240.25	14,049.00	44,716.00	35,000.00	(9,716.00)
Employee Benefits	241,723.31	140,354.56	900,890.00	607,693.66	(293,196.34)
<b>Salaries &amp; Benefits Total</b>	<b>1,720,343.66</b>	<b>981,218.33</b>	<b>2,683,218.00</b>	<b>2,578,589.81</b>	<b>(104,628.19)</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	53,711.61	15,658.15	88,792.00	56,000.16	(32,791.84)
Permits, Licenses and Fees	13,089.03	-	17,884.00	18,420.00	536.00
<b>Materials &amp; Supplies Total</b>	<b>66,800.64</b>	<b>15,658.15</b>	<b>106,676.00</b>	<b>74,420.16</b>	<b>(32,255.84)</b>
<b>Professional Services</b>					
Rep & Maint IRWD	95,005.00	51,503.57	101,200.00	105,000.00	3,800.00
Personnel Training	3,438.48	15,134.97	12,940.00	16,999.92	4,059.92
Other Professional Fees	61,202.97	509.00	129,372.00	265,999.80	136,627.80
<b>Professional Services Total</b>	<b>159,646.45</b>	<b>67,147.54</b>	<b>243,512.00</b>	<b>387,999.72</b>	<b>144,487.72</b>
<b>Other Expense</b>					
Safety	-	-	2,260.00	2,300.04	40.04
<b>Other Expense Total</b>	<b>-</b>	<b>-</b>	<b>2,260.00</b>	<b>2,300.04</b>	<b>40.04</b>
<b>Grand Total</b>	<b>1,946,790.75</b>	<b>1,064,024.02</b>	<b>3,035,666.00</b>	<b>3,043,309.73</b>	<b>7,643.73</b>

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2026-27**  
**Water and Recycling Operations: 530 - Automation**

Expense Group	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	1,340,217.76	759,420.94	1,803,896.03	1,908,149.04	104,253.01
Overtime Labor	114,162.34	67,393.83	132,000.12	135,960.12	3,960.00
Contract Labor	24,240.25	14,049.00	35,000.00	36,049.92	1,049.92
Employee Benefits	241,723.31	140,354.56	607,693.66	640,649.52	32,955.86
<b>Salaries &amp; Benefits Total</b>	<b>1,720,343.66</b>	<b>981,218.33</b>	<b>2,578,589.81</b>	<b>2,720,808.60</b>	<b>142,218.79</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	53,711.61	15,658.15	56,000.16	51,500.04	(4,500.12)
Permits, Licenses and Fees	13,089.03	-	18,420.00	18,972.60	552.60
<b>Materials &amp; Supplies Total</b>	<b>66,800.64</b>	<b>15,658.15</b>	<b>74,420.16</b>	<b>70,472.64</b>	<b>(3,947.52)</b>
<b>Professional Services</b>					
Rep & Maint IRWD	95,005.00	51,503.57	105,000.00	108,150.00	3,150.00
Personnel Training	3,438.48	15,134.97	16,999.92	17,510.04	510.12
Other Professional Fees	61,202.97	509.00	265,999.80	271,029.96	5,030.16
<b>Professional Services Total</b>	<b>159,646.45</b>	<b>67,147.54</b>	<b>387,999.72</b>	<b>396,690.00</b>	<b>8,690.28</b>
<b>Other Expense</b>					
Safety	-	-	2,300.04	2,369.88	69.84
<b>Other Expense Total</b>	<b>-</b>	<b>-</b>	<b>2,300.04</b>	<b>2,369.88</b>	<b>69.84</b>
<b>Grand Total</b>	<b>1,946,790.75</b>	<b>1,064,024.02</b>	<b>3,043,309.73</b>	<b>3,190,341.12</b>	<b>147,031.39</b>

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2025-26**  
**Water and Recycling Operations: 550 - MWRP Operations**

Expense Group	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	2,099,569.53	1,089,332.72	2,629,900.00	3,168,623.09	538,723.09
Overtime Labor	565,190.96	369,218.25	494,540.00	796,878.60	302,338.60
Contract Labor	269,236.45	-	286,376.00	-	(286,376.00)
Employee Benefits	299,263.16	173,189.66	1,481,550.00	1,076,212.80	(405,337.20)
<b>Salaries &amp; Benefits Total</b>	<b>3,233,260.10</b>	<b>1,631,740.63</b>	<b>4,892,366.00</b>	<b>5,041,714.49</b>	<b>149,348.49</b>
<b>Purchased Water &amp; Utilities</b>					
Electricity	4,326,796.78	1,100,645.76	6,456,576.00	5,798,363.04	(658,212.96)
Fuel	381,064.01	87,753.36	527,896.00	315,966.12	(211,929.88)
<b>Purchased Water &amp; Utilities Total</b>	<b>4,707,860.79</b>	<b>1,188,399.12</b>	<b>6,984,472.00</b>	<b>6,114,329.16</b>	<b>(870,142.84)</b>
<b>Materials &amp; Supplies</b>					
Chemicals	3,256,182.05	1,668,272.79	3,949,884.00	3,681,292.80	(268,591.20)
Operating Supplies	106,033.12	48,145.24	121,040.00	114,000.00	(7,040.00)
<b>Materials &amp; Supplies Total</b>	<b>3,362,215.17</b>	<b>1,716,418.03</b>	<b>4,070,924.00</b>	<b>3,795,292.80</b>	<b>(275,631.20)</b>
<b>Professional Services</b>					
Rep & Maint OC San & Others	7,886,353.44	3,659,065.38	4,120,000.00	4,500,000.00	380,000.00
Rep & Maint IRWD	8,508.13	2,725.29	511,000.00	512,000.04	1,000.04
Personnel Training	1,845.10	1,012.90	21,576.00	30,700.08	9,124.08
Other Professional Fees	195,356.49	17,935.58	180,132.00	182,049.96	1,917.96
<b>Professional Services Total</b>	<b>8,092,063.16</b>	<b>3,680,739.15</b>	<b>4,832,708.00</b>	<b>5,224,750.08</b>	<b>392,042.08</b>
<b>Other Expense</b>					
Safety	18,928.08	4,769.23	31,052.00	35,000.04	3,948.04
Biosolids Disposals	1,016,528.91	784,751.67	1,055,700.00	1,299,999.96	244,299.96
Mileage Reimbursement	2,810.80	5,257.65	-	-	-
Other Expense	164,109.44	78,065.77	148,060.00	165,000.12	16,940.12
<b>Other Expense Total</b>	<b>1,202,377.23</b>	<b>872,844.32</b>	<b>1,234,812.00</b>	<b>1,500,000.12</b>	<b>265,188.12</b>
<b>Grand Total</b>	<b>20,597,776.45</b>	<b>9,090,141.25</b>	<b>22,015,282.00</b>	<b>21,676,086.65</b>	<b>(339,195.35)</b>

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2026-27**  
**Water and Recycling Operations: 550 - MWRP Operations**

Expense Group	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	2,099,569.53	1,089,332.72	3,168,623.09	3,608,745.65	440,122.56
Overtime Labor	565,190.96	369,218.25	796,878.60	828,145.80	31,267.20
Contract Labor	269,236.45	-	-	-	-
Employee Benefits	299,263.16	173,189.66	1,076,212.80	1,218,551.59	142,338.79
<b>Salaries &amp; Benefits Total</b>	<b>3,233,260.10</b>	<b>1,631,740.63</b>	<b>5,041,714.49</b>	<b>5,655,443.04</b>	<b>613,728.55</b>
<b>Purchased Water &amp; Utilities</b>					
Electricity	4,326,796.78	1,100,645.76	5,798,363.04	5,856,349.05	57,986.01
Fuel	381,064.01	87,753.36	315,966.12	331,764.48	15,798.36
<b>Purchased Water &amp; Utilities Total</b>	<b>4,707,860.79</b>	<b>1,188,399.12</b>	<b>6,114,329.16</b>	<b>6,188,113.53</b>	<b>73,784.37</b>
<b>Materials &amp; Supplies</b>					
Chemicals	3,256,182.05	1,668,272.79	3,681,292.80	3,794,873.64	113,580.84
Operating Supplies	106,033.12	48,145.24	114,000.00	116,520.00	2,520.00
<b>Materials &amp; Supplies Total</b>	<b>3,362,215.17</b>	<b>1,716,418.03</b>	<b>3,795,292.80</b>	<b>3,911,393.64</b>	<b>116,100.84</b>
<b>Professional Services</b>					
Rep & Maint OC San & Others	7,886,353.44	3,659,065.38	4,500,000.00	4,500,000.00	-
Rep & Maint IRWD	8,508.13	2,725.29	512,000.04	512,360.04	360.00
Personnel Training	1,845.10	1,012.90	30,700.08	31,471.08	771.00
Other Professional Fees	195,356.49	17,935.58	182,049.96	182,111.04	61.08
<b>Professional Services Total</b>	<b>8,092,063.16</b>	<b>3,680,739.15</b>	<b>5,224,750.08</b>	<b>5,225,942.16</b>	<b>1,192.08</b>
<b>Other Expense</b>					
Safety	18,928.08	4,769.23	35,000.04	36,050.04	1,050.00
Biosolids Disposals	1,016,528.91	784,751.67	1,299,999.96	1,338,999.96	39,000.00
Mileage Reimbursement	2,810.80	5,257.65	-	-	-
Other Expense	164,109.44	78,065.77	165,000.12	169,950.00	4,949.88
<b>Other Expense Total</b>	<b>1,202,377.23</b>	<b>872,844.32</b>	<b>1,500,000.12</b>	<b>1,545,000.00</b>	<b>44,999.88</b>
<b>Grand Total</b>	<b>20,597,776.45</b>	<b>9,090,141.25</b>	<b>21,676,086.65</b>	<b>22,525,892.37</b>	<b>849,805.72</b>



**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2025-26**  
**Water and Recycling Operations: 590 - LAWRP Operations**

Expense Group	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	253,994.78	138,563.34	309,500.00	341,908.85	32,408.85
Overtime Labor	95,999.42	40,606.43	114,316.00	129,368.52	15,052.52
Employee Benefits	74,613.37	46,079.83	183,450.00	117,189.34	(66,260.66)
<b>Salaries &amp; Benefits Total</b>	<b>424,607.57</b>	<b>225,249.60</b>	<b>607,266.00</b>	<b>588,466.71</b>	<b>(18,799.29)</b>
<b>Purchased Water &amp; Utilities</b>					
Electricity	1,268,394.04	785,349.95	1,595,805.00	1,676,025.09	80,220.09
Fuel	618.09	260.63	1,196.00	1,172.52	(23.48)
<b>Purchased Water &amp; Utilities Total</b>	<b>1,269,012.13</b>	<b>785,610.58</b>	<b>1,597,001.00</b>	<b>1,677,197.61</b>	<b>80,196.61</b>
<b>Materials &amp; Supplies</b>					
Chemicals	291,312.11	312,530.13	636,888.00	743,500.08	106,612.08
Operating Supplies	2,872.89	3,517.77	9,900.00	9,900.00	-
<b>Materials &amp; Supplies Total</b>	<b>294,185.00</b>	<b>316,047.90</b>	<b>646,788.00</b>	<b>753,400.08</b>	<b>106,612.08</b>
<b>Professional Services</b>					
Rep & Maint OC San & Others	195,008.27	101,486.20	108,144.00	111,388.32	3,244.32
Rep & Maint IRWD	5,918.41	11,046.62	36,248.00	36,248.04	0.04
Personnel Training	400.40	484.92	556.00	999.96	443.96
<b>Professional Services Total</b>	<b>201,327.08</b>	<b>113,017.74</b>	<b>144,948.00</b>	<b>148,636.32</b>	<b>3,688.32</b>
<b>Other Expense</b>					
Safety	-	-	2,196.00	4,999.92	2,803.92
Biosolids Disposals	36,604.29	16,178.56	35,108.00	36,161.04	1,053.04
Mileage Reimbursement	-	53.60	-	-	-
<b>Other Expense Total</b>	<b>36,604.29</b>	<b>16,232.16</b>	<b>37,304.00</b>	<b>41,160.96</b>	<b>3,856.96</b>
<b>Grand Total</b>	<b>2,225,736.07</b>	<b>1,456,157.98</b>	<b>3,033,307.00</b>	<b>3,208,861.68</b>	<b>175,554.68</b>

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2026-27**  
**Water and Recycling Operations: 590 - LAWRP Operations**

Expense Group	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	253,994.78	138,563.34	341,908.85	364,458.57	22,549.72
Overtime Labor	95,999.42	40,606.43	129,368.52	56,109.48	(73,259.04)
Employee Benefits	74,613.37	46,079.83	117,189.34	124,556.85	7,367.51
<b>Salaries &amp; Benefits Total</b>	<b>424,607.57</b>	<b>225,249.60</b>	<b>588,466.71</b>	<b>545,124.90</b>	<b>(43,341.81)</b>
<b>Purchased Water &amp; Utilities</b>					
Electricity	1,268,394.04	785,349.95	1,676,025.09	1,676,025.09	-
Fuel	618.09	260.63	1,172.52	1,231.20	58.68
<b>Purchased Water &amp; Utilities Total</b>	<b>1,269,012.13</b>	<b>785,610.58</b>	<b>1,677,197.61</b>	<b>1,677,256.29</b>	<b>58.68</b>
<b>Materials &amp; Supplies</b>					
Chemicals	291,312.11	312,530.13	743,500.08	765,805.08	22,305.00
Operating Supplies	2,872.89	3,517.77	9,900.00	10,201.08	301.08
<b>Materials &amp; Supplies Total</b>	<b>294,185.00</b>	<b>316,047.90</b>	<b>753,400.08</b>	<b>776,006.16</b>	<b>22,606.08</b>
<b>Professional Services</b>					
Rep & Maint OC San & Others	195,008.27	101,486.20	111,388.32	114,730.08	3,341.76
Rep & Maint IRWD	5,918.41	11,046.62	36,248.04	37,335.48	1,087.44
Personnel Training	400.40	484.92	999.96	999.96	-
<b>Professional Services Total</b>	<b>201,327.08</b>	<b>113,017.74</b>	<b>148,636.32</b>	<b>153,065.52</b>	<b>4,429.20</b>
<b>Other Expense</b>					
Safety	-	-	4,999.92	5,149.92	150.00
Biosolids Disposals	36,604.29	16,178.56	36,161.04	37,245.84	1,084.80
Mileage Reimbursement	-	53.60	-	-	-
<b>Other Expense Total</b>	<b>36,604.29</b>	<b>16,232.16</b>	<b>41,160.96</b>	<b>42,395.76</b>	<b>1,234.80</b>
<b>Grand Total</b>	<b>2,225,736.07</b>	<b>1,456,157.98</b>	<b>3,208,861.68</b>	<b>3,193,848.63</b>	<b>(15,013.05)</b>



# **MAINTENANCE OPERATIONS**

## **OPERATING BUDGET SUMMARY**

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### **Program Description**

The mission of Maintenance Operations department is to maintain and repair the District's assets to ensure optimal life expectancy, reliability, efficiency and safety goals while providing the highest level of customer satisfaction, including electrical, mechanical, and instrumentation assets by utilizing a comprehensive enterprise asset management system to ensure safe, reliable, and cost effective operation. Additional responsibilities include the operation and maintenance of the District's sewer collection system. This is done in a regulatory compliant, efficient, and environmentally safe manner that provides the highest level of customer satisfaction.

### **Major Goals**

- Complete all safety trainings;
- Achieve zero lost time accidents;
- Maintain 100% compliance with all regulatory permits;
- Meet the Department's adopted Maintenance and General Plant budgets;
- Maintain and develop staff competency through a combination of internal and external training;
- Identify and track operational Key Performance Indicators (KPIs) to optimize efficiency and cost effectiveness;
- Leverage ESRI GIS applications to support Collections in routing, tracking, and reporting maintenance activities;
- Expand and optimize predictive maintenance processes;
- Perform all required maintenance on schedule to provide a safe, reliable, and cost-effective fleet operation;
- Develop an annual schedule/plan for complex maintenance of District assets;
- Prioritize the Preventative Maintenance Program and reduce corrective/emergency maintenance tasks;
- Update District's Sewer System Management Plan (SSMP) as required per the Sanitary Sewer Systems State Waste Discharge Requirements (SSS WDR) and;
- Conduct a criticality analysis coupled with asset condition assessments of all sewage collection and treatment facilities to efficiently prioritize maintenance and replacement activities.
- Perform a condition assessment for rehabilitation and reinvestment projects;
- Continue to enhance coordination and collaboration with Engineering;
- Evaluate, optimize, and monitor chemical usage using Key Performance Indicators (KPIs) for sewer collection and recycling facilities' systems;

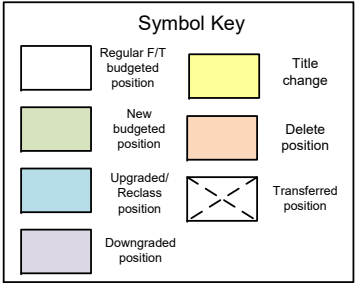


Irvine Ranch  
Water District

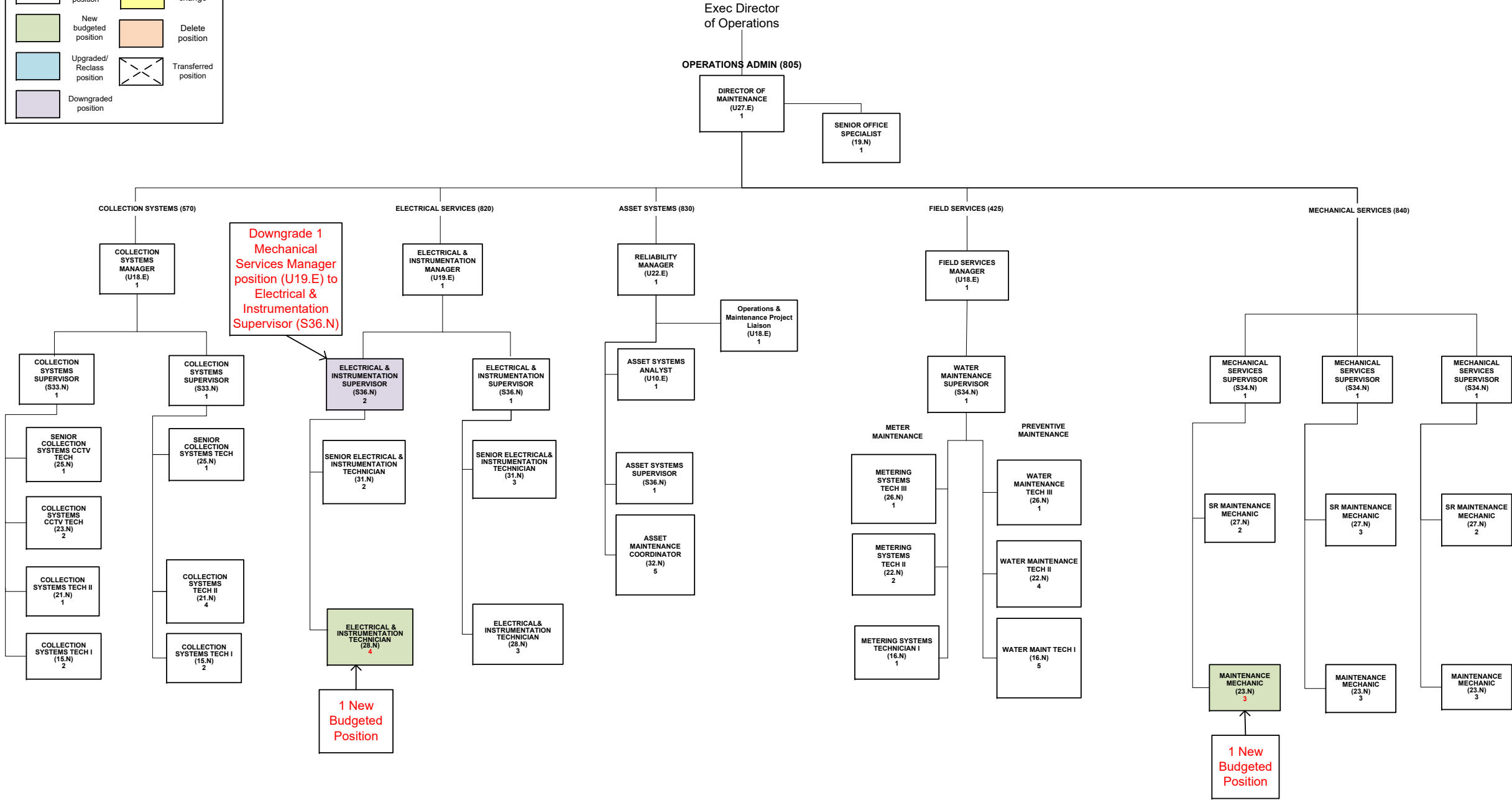
# ***MAINTENANCE OPERATIONS***

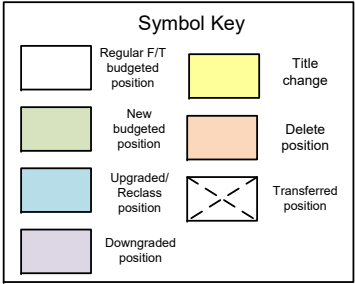
## ***OPERATING BUDGET SUMMARY***

- 
- Provide excellent customer service to our internal and external customers by incorporating asset management tools and software into our daily tasks.
  - Increase utilization of predictive maintenance (PdM) methods;
  - Continue arc flash studies across District facilities; 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.

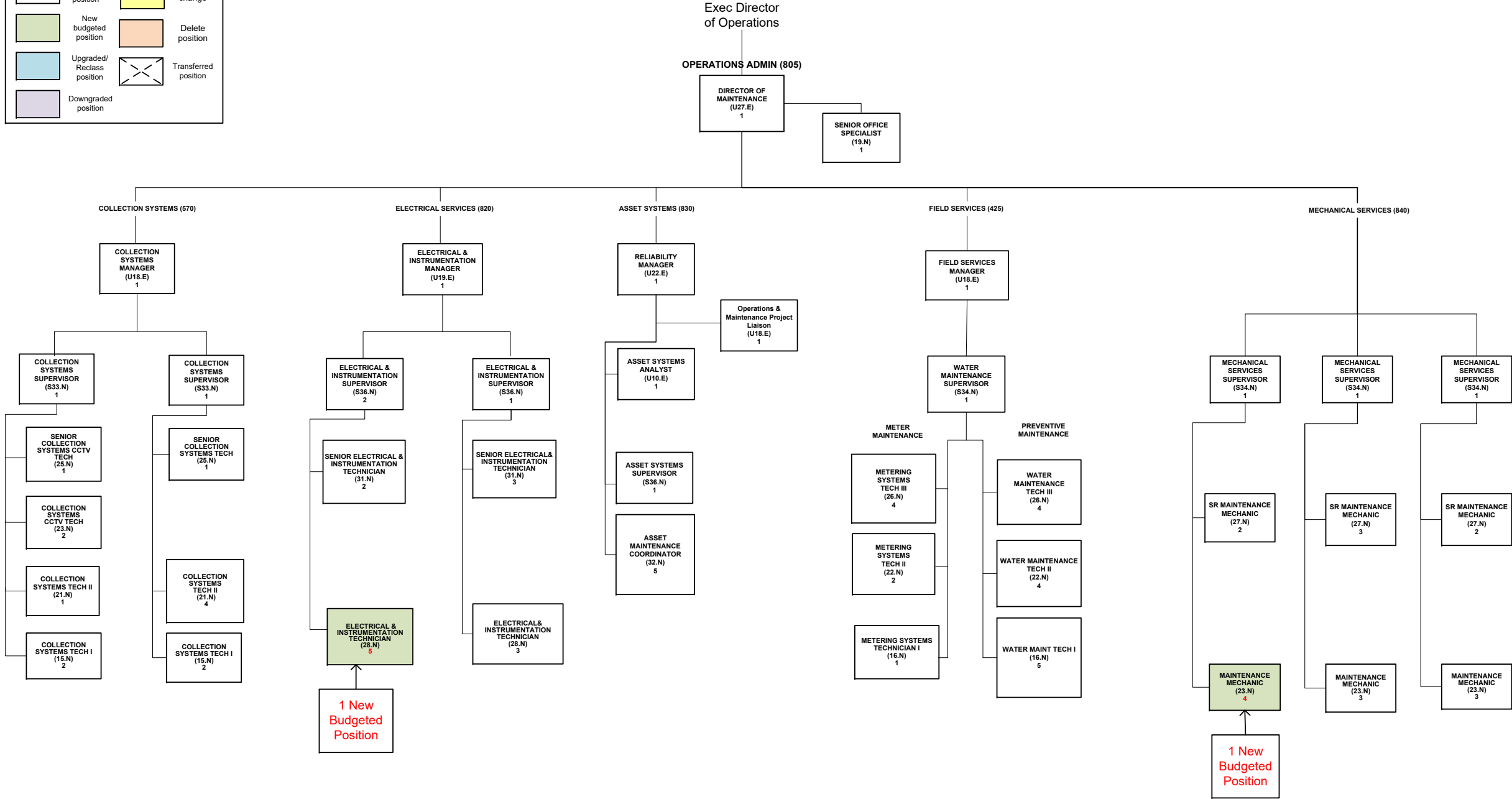


**IRVINE RANCH WATER DISTRICT  
MAINTENANCE OPERATIONS  
FISCAL YEAR 2025-26**





IRVINE RANCH WATER DISTRICT  
MAINTENANCE OPERATIONS  
FISCAL YEAR 2026-27



**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2025-26**  
**Maintenance Operations: 425 - Field Services**

Expense Group	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	1,634,265.15	730,884.96	2,358,900.00	2,435,697.56	76,797.56
Overtime Labor	335,602.10	124,695.04	374,528.00	241,569.84	(132,958.16)
Contract Labor	1,537.60	-	165,496.00	-	(165,496.00)
Employee Benefits	266,261.44	60,990.53	1,359,860.00	831,343.36	(528,516.64)
<b>Salaries &amp; Benefits Total</b>	<b>2,237,666.29</b>	<b>916,570.53</b>	<b>4,258,784.00</b>	<b>3,508,610.76</b>	<b>(750,173.24)</b>
<b>Materials &amp; Supplies</b>					
Chemicals	-	-	1,100.00	-	(1,100.00)
Operating Supplies	293,325.06	178,155.47	176,152.00	379,850.04	203,698.04
Permits, Licenses and Fees	71,850.78	38,346.46	77,548.00	-	(77,548.00)
<b>Materials &amp; Supplies Total</b>	<b>365,175.84</b>	<b>216,501.93</b>	<b>254,800.00</b>	<b>379,850.04</b>	<b>125,050.04</b>
<b>Professional Services</b>					
Rep & Maint IRWD	699,744.83	541,644.21	453,436.00	789,572.88	336,136.88
Personnel Training	7,972.35	1,771.48	16,120.00	27,500.04	11,380.04
Other Professional Fees	3,113.15	2,687.02	7,708.00	9,200.04	1,492.04
<b>Professional Services Total</b>	<b>710,830.33</b>	<b>546,102.71</b>	<b>477,264.00</b>	<b>826,272.96</b>	<b>349,008.96</b>
<b>Other Expense</b>					
Safety	48.00	-	-	-	-
Mileage Reimbursement	1,295.67	323.86	-	2,000.04	2,000.04
<b>Other Expense Total</b>	<b>1,343.67</b>	<b>323.86</b>	<b>-</b>	<b>2,000.04</b>	<b>2,000.04</b>
<b>Grand Total</b>	<b>3,315,016.13</b>	<b>1,679,499.03</b>	<b>4,990,848.00</b>	<b>4,716,733.80</b>	<b>(274,114.20)</b>

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2026-27**  
**Maintenance Operations: 425 - Field Services**

Expense Group	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	1,634,265.15	730,884.96	2,435,697.56	2,582,528.70	146,831.14
Overtime Labor	335,602.10	124,695.04	241,569.84	252,170.76	10,600.92
Contract Labor	1,537.60	-	-	-	-
Employee Benefits	266,261.44	60,990.53	831,343.36	879,054.65	47,711.29
<b>Salaries &amp; Benefits Total</b>	<b>2,237,666.29</b>	<b>916,570.53</b>	<b>3,508,610.76</b>	<b>3,713,754.11</b>	<b>205,143.35</b>
<b>Materials &amp; Supplies</b>					
Chemicals	-	-	-	-	-
Operating Supplies	293,325.06	178,155.47	379,850.04	453,500.04	73,650.00
Permits, Licenses and Fees	71,850.78	38,346.46	-	-	-
<b>Materials &amp; Supplies Total</b>	<b>365,175.84</b>	<b>216,501.93</b>	<b>379,850.04</b>	<b>453,500.04</b>	<b>73,650.00</b>
<b>Professional Services</b>					
Rep & Maint IRWD	699,744.83	541,644.21	789,572.88	911,762.88	122,190.00
Personnel Training	7,972.35	1,771.48	27,500.04	32,499.96	4,999.92
Other Professional Fees	3,113.15	2,687.02	9,200.04	9,200.04	-
<b>Professional Services Total</b>	<b>710,830.33</b>	<b>546,102.71</b>	<b>826,272.96</b>	<b>953,462.88</b>	<b>127,189.92</b>
<b>Other Expense</b>					
Safety	48.00	-	-	-	-
Mileage Reimbursement	1,295.67	323.86	2,000.04	2,000.04	-
<b>Other Expense Total</b>	<b>1,343.67</b>	<b>323.86</b>	<b>2,000.04</b>	<b>2,000.04</b>	<b>-</b>
<b>Grand Total</b>	<b>3,315,016.13</b>	<b>1,679,499.03</b>	<b>4,716,733.80</b>	<b>5,122,717.07</b>	<b>405,983.27</b>



**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2025-26**  
**Maintenance Operations: 570 - Collections Systems**

Expense Group	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	951,986.68	484,101.65	1,375,800.00	1,518,146.03	142,346.03
Overtime Labor	237,671.99	169,759.09	161,828.00	445,079.88	283,251.88
Contract Labor	-	-	65,828.00	75,000.00	9,172.00
Employee Benefits	114,887.08	59,214.45	783,880.00	513,459.55	(270,420.45)
<b>Salaries &amp; Benefits Total</b>	<b>1,304,545.75</b>	<b>713,075.19</b>	<b>2,387,336.00</b>	<b>2,551,685.46</b>	<b>164,349.46</b>
<b>Purchased Water &amp; Utilities</b>					
Electricity	237,406.10	99,804.88	322,285.00	281,720.01	(40,564.99)
Telecommunication	11,253.18	4,806.41	32,476.00	12,399.96	(20,076.04)
<b>Purchased Water &amp; Utilities Total</b>	<b>248,659.28</b>	<b>104,611.29</b>	<b>354,761.00</b>	<b>294,119.97</b>	<b>(60,641.03)</b>
<b>Materials &amp; Supplies</b>					
Chemicals	420,063.02	195,043.77	532,508.00	549,999.96	17,491.96
Operating Supplies	270,091.80	353,420.73	85,356.00	128,100.00	42,744.00
<b>Materials &amp; Supplies Total</b>	<b>690,154.82</b>	<b>548,464.50</b>	<b>617,864.00</b>	<b>678,099.96</b>	<b>60,235.96</b>
<b>Professional Services</b>					
Rep & Maint IRWD	492,116.45	434,896.08	763,593.00	845,200.08	81,607.08
Personnel Training	25,172.94	10,826.12	21,012.00	56,000.04	34,988.04
Other Professional Fees	67,098.91	25,760.91	111,515.00	106,049.88	(5,465.12)
<b>Professional Services Total</b>	<b>584,388.30</b>	<b>471,483.11</b>	<b>896,120.00</b>	<b>1,007,250.00</b>	<b>111,130.00</b>
<b>Other Expense</b>					
Safety	478.60	-	13,164.00	15,000.00	1,836.00
<b>Other Expense Total</b>	<b>478.60</b>	<b>-</b>	<b>13,164.00</b>	<b>15,000.00</b>	<b>1,836.00</b>
<b>Grand Total</b>	<b>2,828,226.75</b>	<b>1,837,634.09</b>	<b>4,269,245.00</b>	<b>4,546,155.39</b>	<b>276,910.39</b>

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2026-27**  
**Maintenance Operations: 570 - Collections Systems**

Expense Group	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	951,986.68	484,101.65	1,518,146.03	1,620,236.26	102,090.23
Overtime Labor	237,671.99	169,759.09	445,079.88	472,255.08	27,175.20
Contract Labor	-	-	75,000.00	75,000.00	-
Employee Benefits	114,887.08	59,214.45	513,459.55	546,102.06	32,642.51
<b>Salaries &amp; Benefits Total</b>	<b>1,304,545.75</b>	<b>713,075.19</b>	<b>2,551,685.46</b>	<b>2,713,593.40</b>	<b>161,907.94</b>
<b>Purchased Water &amp; Utilities</b>					
Electricity	237,406.10	99,804.88	281,720.01	281,720.01	-
Telecommunication	11,253.18	4,806.41	12,399.96	14,450.04	2,050.08
<b>Purchased Water &amp; Utilities Total</b>	<b>248,659.28</b>	<b>104,611.29</b>	<b>294,119.97</b>	<b>296,170.05</b>	<b>2,050.08</b>
<b>Materials &amp; Supplies</b>					
Chemicals	420,063.02	195,043.77	549,999.96	600,000.00	50,000.04
Operating Supplies	270,091.80	353,420.73	128,100.00	139,399.92	11,299.92
<b>Materials &amp; Supplies Total</b>	<b>690,154.82</b>	<b>548,464.50</b>	<b>678,099.96</b>	<b>739,399.92</b>	<b>61,299.96</b>
<b>Professional Services</b>					
Rep & Maint IRWD	492,116.45	434,896.08	845,200.08	906,199.92	60,999.84
Personnel Training	25,172.94	10,826.12	56,000.04	57,999.96	1,999.92
Other Professional Fees	67,098.91	25,760.91	106,049.88	111,099.96	5,050.08
<b>Professional Services Total</b>	<b>584,388.30</b>	<b>471,483.11</b>	<b>1,007,250.00</b>	<b>1,075,299.84</b>	<b>68,049.84</b>
<b>Other Expense</b>					
Safety	478.60	-	15,000.00	18,000.00	3,000.00
<b>Other Expense Total</b>	<b>478.60</b>	<b>-</b>	<b>15,000.00</b>	<b>18,000.00</b>	<b>3,000.00</b>
<b>Grand Total</b>	<b>2,828,226.75</b>	<b>1,837,634.09</b>	<b>4,546,155.39</b>	<b>4,842,463.21</b>	<b>296,307.82</b>

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2025-26**  
**Maintenance Operations: 820 - Electrical Services**

Expense Group	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	1,344,132.09	727,479.83	1,669,300.00	1,914,641.11	245,341.11
Overtime Labor	174,596.21	102,787.10	168,180.00	225,199.92	57,019.92
Employee Benefits	227,978.80	117,611.57	945,970.00	647,604.37	(298,365.63)
<b>Salaries &amp; Benefits Total</b>	<b>1,746,707.10</b>	<b>947,878.50</b>	<b>2,783,450.00</b>	<b>2,787,445.40</b>	<b>3,995.40</b>
<b>Purchased Water &amp; Utilities</b>					
Fuel	-	(167.78)	-	-	-
Telecommunication	144.76	-	-	-	-
<b>Purchased Water &amp; Utilities Total</b>	<b>144.76</b>	<b>(167.78)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	447,711.48	271,894.62	589,120.00	538,099.92	(51,020.08)
Office Supplies	261.13	-	220.00	-	(220.00)
<b>Materials &amp; Supplies Total</b>	<b>447,972.61</b>	<b>271,894.62</b>	<b>589,340.00</b>	<b>538,099.92</b>	<b>(51,240.08)</b>
<b>Professional Services</b>					
Rep & Maint IRWD	1,381,399.23	572,806.31	1,815,800.00	1,474,999.80	(340,800.20)
Personnel Training	14,097.61	478.00	22,400.00	35,000.04	12,600.04
Other Professional Fees	1,854.40	696.58	3,100.00	3,500.04	400.04
<b>Professional Services Total</b>	<b>1,397,351.24</b>	<b>573,980.89</b>	<b>1,841,300.00</b>	<b>1,513,499.88</b>	<b>(327,800.12)</b>
<b>Other Expense</b>					
Safety	8,774.65	3,215.51	18,400.00	18,000.12	(399.88)
<b>Other Expense Total</b>	<b>8,774.65</b>	<b>3,215.51</b>	<b>18,400.00</b>	<b>18,000.12</b>	<b>(399.88)</b>
<b>Grand Total</b>	<b>3,600,950.36</b>	<b>1,796,801.74</b>	<b>5,232,490.00</b>	<b>4,857,045.32</b>	<b>(375,444.68)</b>

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2026-27**  
**Maintenance Operations: 820 - Electrical Services**

Expense Group	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	1,344,132.09	727,479.83	1,914,641.11	2,200,086.60	285,445.49
Overtime Labor	174,596.21	102,787.10	225,199.92	227,955.96	2,756.04
Employee Benefits	227,978.80	117,611.57	647,604.37	739,634.76	92,030.39
<b>Salaries &amp; Benefits Total</b>	<b>1,746,707.10</b>	<b>947,878.50</b>	<b>2,787,445.40</b>	<b>3,167,677.32</b>	<b>380,231.92</b>
<b>Purchased Water &amp; Utilities</b>					
Fuel	-	(167.78)	-	-	-
Telecommunication	144.76	-	-	-	-
<b>Purchased Water &amp; Utilities Total</b>	<b>144.76</b>	<b>(167.78)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	447,711.48	271,894.62	538,099.92	538,099.92	-
Office Supplies	261.13	-	-	-	-
<b>Materials &amp; Supplies Total</b>	<b>447,972.61</b>	<b>271,894.62</b>	<b>538,099.92</b>	<b>538,099.92</b>	<b>-</b>
<b>Professional Services</b>					
Rep & Maint IRWD	1,381,399.23	572,806.31	1,474,999.80	1,474,999.81	0.01
Personnel Training	14,097.61	478.00	35,000.04	35,000.04	-
Other Professional Fees	1,854.40	696.58	3,500.04	3,500.04	-
<b>Professional Services Total</b>	<b>1,397,351.24</b>	<b>573,980.89</b>	<b>1,513,499.88</b>	<b>1,513,499.89</b>	<b>0.01</b>
<b>Other Expense</b>					
Safety	8,774.65	3,215.51	18,000.12	18,000.12	-
<b>Other Expense Total</b>	<b>8,774.65</b>	<b>3,215.51</b>	<b>18,000.12</b>	<b>18,000.12</b>	<b>-</b>
<b>Grand Total</b>	<b>3,600,950.36</b>	<b>1,796,801.74</b>	<b>4,857,045.32</b>	<b>5,237,277.25</b>	<b>380,231.93</b>

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2025-26**  
**Maintenance Operations: 830 - Asset Systems**

Expense Group	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	453,480.52	464,378.87	729,100.00	1,058,130.71	329,030.71
Overtime Labor	-	1,290.38	-	-	-
Employee Benefits	40,890.34	56,673.86	408,070.00	357,513.26	(50,556.74)
<b>Salaries &amp; Benefits Total</b>	<b>494,370.86</b>	<b>522,343.11</b>	<b>1,137,170.00</b>	<b>1,415,643.97</b>	<b>278,473.97</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	244.80	102.17	3,000.00	2,999.88	(0.12)
<b>Materials &amp; Supplies Total</b>	<b>244.80</b>	<b>102.17</b>	<b>3,000.00</b>	<b>2,999.88</b>	<b>(0.12)</b>
<b>Professional Services</b>					
Personnel Training	7,610.49	3,260.46	34,400.00	150,999.96	116,599.96
Other Professional Fees	326,398.03	117,148.83	420,400.00	350,999.88	(69,400.12)
<b>Professional Services Total</b>	<b>334,008.52</b>	<b>120,409.29</b>	<b>454,800.00</b>	<b>501,999.84</b>	<b>47,199.84</b>
<b>Grand Total</b>	<b>828,624.18</b>	<b>642,854.57</b>	<b>1,594,970.00</b>	<b>1,920,643.69</b>	<b>325,673.69</b>

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2026-27**  
**Maintenance Operations: 830 - Asset Systems**

Expense Group	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	453,480.52	464,378.87	1,058,130.71	1,119,283.44	61,152.73
Overtime Labor	-	1,290.38	-	-	-
Employee Benefits	40,890.34	56,673.86	357,513.26	376,946.40	19,433.14
<b>Salaries &amp; Benefits Total</b>	<b>494,370.86</b>	<b>522,343.11</b>	<b>1,415,643.97</b>	<b>1,496,229.84</b>	<b>80,585.87</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	244.80	102.17	2,999.88	2,999.88	-
<b>Materials &amp; Supplies Total</b>	<b>244.80</b>	<b>102.17</b>	<b>2,999.88</b>	<b>2,999.88</b>	<b>-</b>
<b>Professional Services</b>					
Personnel Training	7,610.49	3,260.46	150,999.96	150,999.96	-
Other Professional Fees	326,398.03	117,148.83	350,999.88	625,999.80	274,999.92
<b>Professional Services Total</b>	<b>334,008.52</b>	<b>120,409.29</b>	<b>501,999.84</b>	<b>776,999.76</b>	<b>274,999.92</b>
<b>Grand Total</b>	<b>828,624.18</b>	<b>642,854.57</b>	<b>1,920,643.69</b>	<b>2,276,229.48</b>	<b>355,585.79</b>

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2025-26**  
**Maintenance Operations: 840 - Mechanical Services**

Expense Group	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	1,636,162.41	693,632.12	2,068,200.00	2,108,322.99	40,122.99
Overtime Labor	228,213.15	85,789.47	229,360.00	238,499.76	9,139.76
Contract Labor	6,650.00	29,855.00	-	-	-
Employee Benefits	140,473.30	56,373.99	1,185,670.00	719,248.02	(466,421.98)
<b>Salaries &amp; Benefits Total</b>	<b>2,011,498.86</b>	<b>865,650.58</b>	<b>3,483,230.00</b>	<b>3,066,070.77</b>	<b>(417,159.23)</b>
<b>Purchased Water &amp; Utilities</b>					
Telecommunication	177.77	53.82	-	-	-
<b>Purchased Water &amp; Utilities Total</b>	<b>177.77</b>	<b>53.82</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	779,971.74	520,655.19	500,600.00	358,722.12	(141,877.88)
Permits, Licenses and Fees	2,457.00	-	-	-	-
Office Supplies	777.18	-	-	999.96	999.96
<b>Materials &amp; Supplies Total</b>	<b>783,205.92</b>	<b>520,655.19</b>	<b>500,600.00</b>	<b>359,722.08</b>	<b>(140,877.92)</b>
<b>Professional Services</b>					
Rep & Maint IRWD	2,514,602.65	1,295,768.56	2,344,300.00	3,391,096.20	1,046,796.20
Personnel Training	4,287.32	2,820.22	23,800.00	33,500.04	9,700.04
Other Professional Fees	1,112.64	583.69	-	1,500.00	1,500.00
<b>Professional Services Total</b>	<b>2,520,002.61</b>	<b>1,299,172.47</b>	<b>2,368,100.00</b>	<b>3,426,096.24</b>	<b>1,057,996.24</b>
<b>Other Expense</b>					
Safety	4,586.98	2,977.57	-	6,000.00	6,000.00
Mileage Reimbursement	1,414.90	945.66	-	-	-
<b>Other Expense Total</b>	<b>6,001.88</b>	<b>3,923.23</b>	<b>-</b>	<b>6,000.00</b>	<b>6,000.00</b>
<b>Grand Total</b>	<b>5,320,887.04</b>	<b>2,689,455.29</b>	<b>6,351,930.00</b>	<b>6,857,889.09</b>	<b>505,959.09</b>

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2026-27**  
**Maintenance Operations: 840 - Mechanical Services**

Expense Group	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	1,636,162.41	693,632.12	2,108,322.99	2,378,209.35	269,886.36
Overtime Labor	228,213.15	85,789.47	238,499.76	245,654.76	7,155.00
Contract Labor	6,650.00	29,855.00	-	-	-
Employee Benefits	140,473.30	56,373.99	719,248.02	806,809.06	87,561.04
<b>Salaries &amp; Benefits Total</b>	<b>2,011,498.86</b>	<b>865,650.58</b>	<b>3,066,070.77</b>	<b>3,430,673.17</b>	<b>364,602.40</b>
<b>Purchased Water &amp; Utilities</b>					
Telecommunication	177.77	53.82	-	-	-
<b>Purchased Water &amp; Utilities Total</b>	<b>177.77</b>	<b>53.82</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	779,971.74	520,655.19	358,722.12	358,722.12	-
Permits, Licenses and Fees	2,457.00	-	-	-	-
Office Supplies	777.18	-	999.96	999.96	-
<b>Materials &amp; Supplies Total</b>	<b>783,205.92</b>	<b>520,655.19</b>	<b>359,722.08</b>	<b>359,722.08</b>	<b>-</b>
<b>Professional Services</b>					
Rep & Maint IRWD	2,514,602.65	1,295,768.56	3,391,096.20	3,391,096.20	-
Personnel Training	4,287.32	2,820.22	33,500.04	33,500.04	-
Other Professional Fees	1,112.64	583.69	1,500.00	1,500.00	-
<b>Professional Services Total</b>	<b>2,520,002.61</b>	<b>1,299,172.47</b>	<b>3,426,096.24</b>	<b>3,426,096.24</b>	<b>-</b>
<b>Other Expense</b>					
Safety	4,586.98	2,977.57	6,000.00	6,000.00	-
Mileage Reimbursement	1,414.90	945.66	-	-	-
<b>Other Expense Total</b>	<b>6,001.88</b>	<b>3,923.23</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>-</b>
<b>Grand Total</b>	<b>5,320,887.04</b>	<b>2,689,455.29</b>	<b>6,857,889.09</b>	<b>7,222,491.49</b>	<b>364,602.40</b>



# **RECYCLED WATER AND CROSS-CONNECTION CONTROL**

## **OPERATING BUDGET SUMMARY**

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### **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. 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 Recycled Water and Cross Connection Control group plays 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 ensure 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 with State and local requirements. This is done by having a recycled water use site visual



# **RECYCLED WATER AND CROSS-CONNECTION CONTROL**

## **OPERATING BUDGET SUMMARY**

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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.

Cross-Connection Control: On July 1, 2024, the State Water Resources Control Board’s (SWRCB) Cross Connection Control Policy Handbook (CCCPH) became effective, taking the place of Title 17. The CCCPH requires that water agencies protect the public water system from contamination. This is done by developing and implementing a cross-connection control program in compliance with an approved written Cross Connection Control Plan. IRWD’s program currently 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. The new CCCPH has added a list of business types they consider to be high hazard, increasing the need for reassessment of existing connections for installation of protection. Once a backflow prevention device is installed, annual testing is required to make sure it functions properly. These tests are performed by a certified backflow device technician that has been licensed to test by a State accredited agency and 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 have previously been prioritized based on the types of activities conducted at customer sites. The new CCCPH will require assessment of all service connections by an approved methodology and with a deadline for completion that is still to be determined.

To ensure protection of the public water system, the CCCPH is also requiring a cross-connection control specialist be available for contact within one hour.

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 to have a cross-connection program in compliance with an approved plan meeting the standards of the Cross Connection Control Policy Handbook.



# **RECYCLED WATER AND CROSS-CONNECTION CONTROL**

## **OPERATING BUDGET SUMMARY**

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### **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 as 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;
- Conduct annual visual inspections, train site supervisors and perform four-year testing of dual plumbed buildings;
- Develop and submit for approval a Cross Connection Control Plan;
- Begin implementation of the Cross Connection Control Plan requirements;
- Test IRWD owned backflow prevention devices and repair as necessary;



Irvine Ranch  
Water District

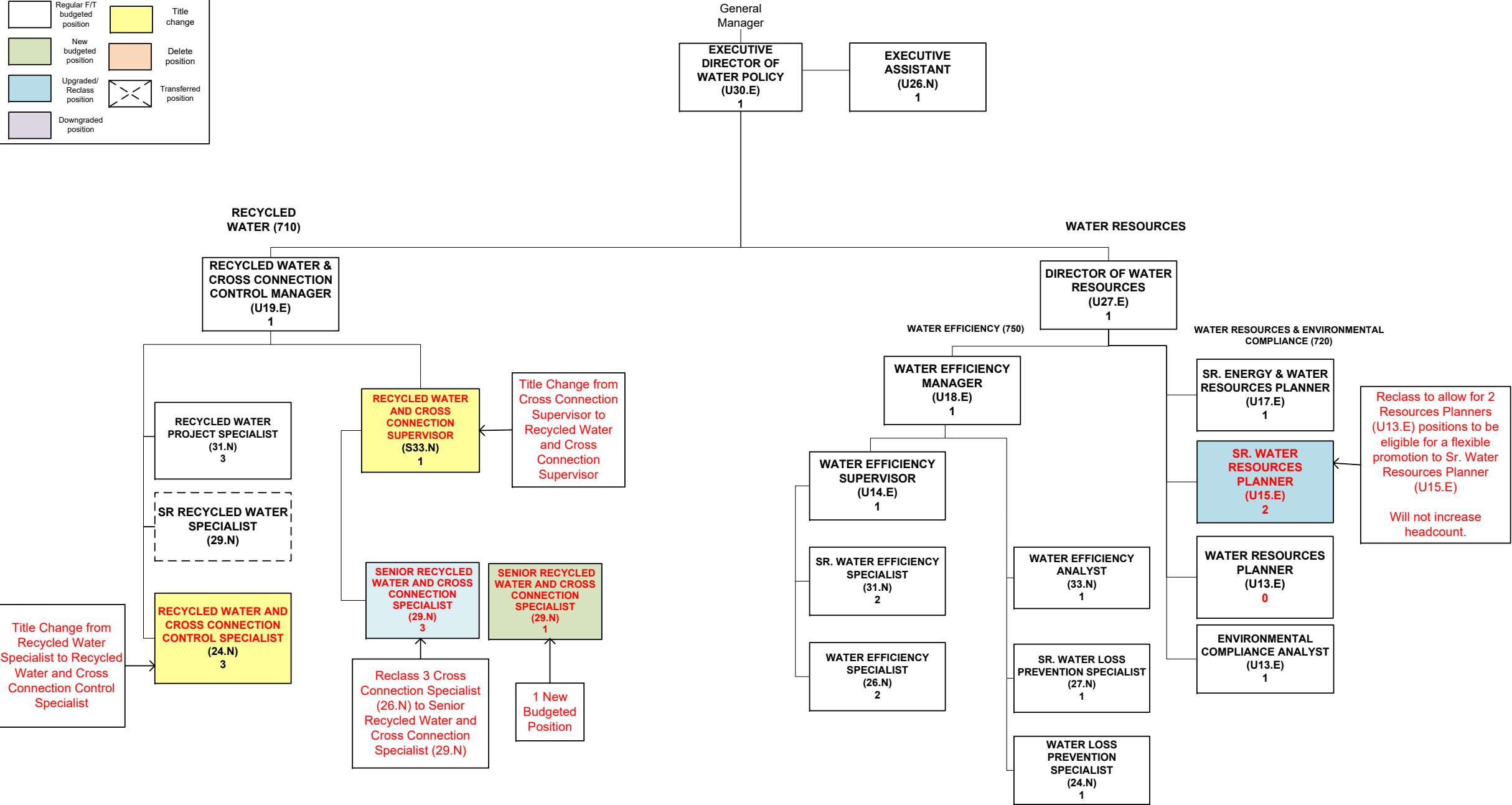
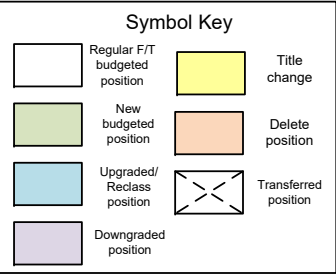
# ***RECYCLED WATER AND CROSS-CONNECTION CONTROL***

## ***OPERATING BUDGET SUMMARY***

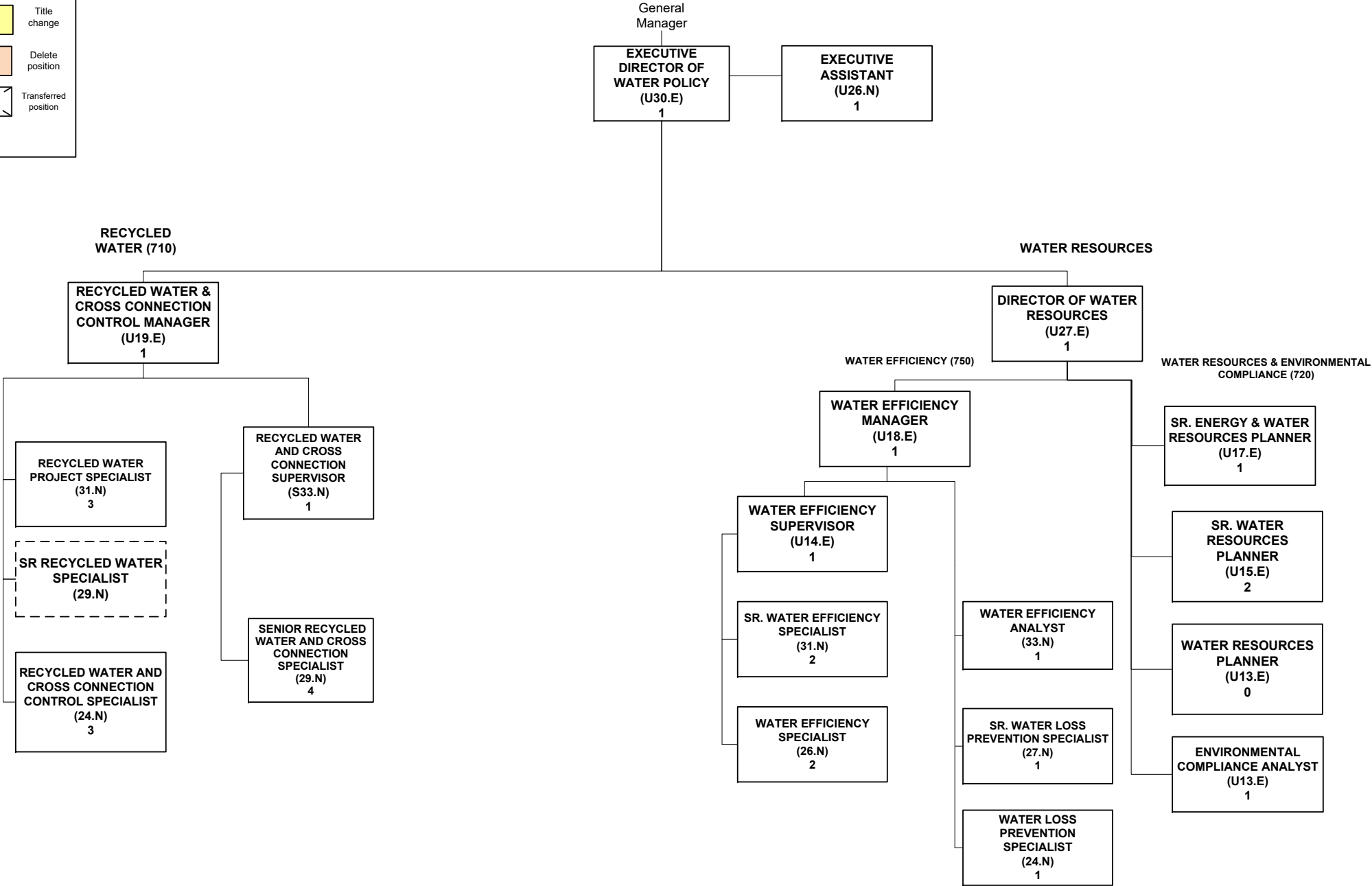
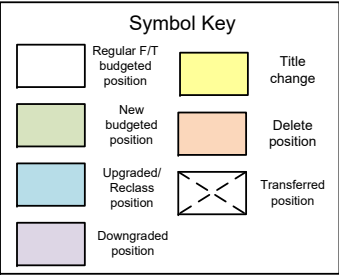
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- Continue to work with the 23 water agencies in Orange County on implementation strategies for compliance with the Cross Connection Control Policy Handbook; and
- Begin a program to set temporary construction hydrant meters with backflows devices and conduct testing of those devices.

IRVINE RANCH WATER DISTRICT  
WATER RESOURCES AND POLICY  
FISCAL YEAR 2025-26



IRVINE RANCH WATER DISTRICT  
WATER RESOURCES AND POLICY  
FISCAL YEAR 2026-27



**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2025-26**  
**Water Resources and Policy: 710 - Recycled Water Development**

Expense Group	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	1,291,359.57	667,158.05	1,539,700.00	1,696,030.55	156,330.55
Overtime Labor	5,321.80	3,678.02	7,000.00	-	(7,000.00)
Contract Labor	10,400.00	-	20,000.00	51,999.96	31,999.96
Employee Benefits	282,428.06	143,540.00	915,830.00	571,970.78	(343,859.22)
<b>Salaries &amp; Benefits Total</b>	<b>1,589,509.43</b>	<b>814,376.07</b>	<b>2,482,530.00</b>	<b>2,320,001.29</b>	<b>(162,528.71)</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	7,429.87	13,891.44	3,200.00	11,000.04	7,800.04
Postage	263.62	123.47	600.00	699.96	99.96
Permits, Licenses and Fees	(8,059.10)	-	40,000.00	41,600.04	1,600.04
Office Supplies	1,970.59	292.80	1,200.00	1,299.96	99.96
<b>Materials &amp; Supplies Total</b>	<b>1,604.98</b>	<b>14,307.71</b>	<b>45,000.00</b>	<b>54,600.00</b>	<b>9,600.00</b>
<b>Professional Services</b>					
Rep & Maint IRWD	17,092.90	6,838.47	6,800.00	9,499.98	2,699.98
Personnel Training	13,684.38	5,473.31	7,200.00	9,600.00	2,400.00
Other Professional Fees	382,685.44	241,755.54	510,200.00	560,299.92	50,099.92
<b>Professional Services Total</b>	<b>413,462.72</b>	<b>254,067.32</b>	<b>524,200.00</b>	<b>579,399.90</b>	<b>55,199.90</b>
<b>Other Expense</b>					
Conservation	-	(27.04)	-	-	-
Mileage Reimbursement	71.42	629.02	-	999.96	999.96
<b>Other Expense Total</b>	<b>71.42</b>	<b>601.98</b>	<b>-</b>	<b>999.96</b>	<b>999.96</b>
<b>Grand Total</b>	<b>2,004,648.55</b>	<b>1,083,353.08</b>	<b>3,051,730.00</b>	<b>2,955,001.15</b>	<b>(96,728.85)</b>

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2026-27**  
**Water Resources and Policy: 710 - Recycled Water Development**

Expense Group	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	1,291,359.57	667,158.05	1,696,030.55	1,834,334.68	138,304.13
Overtime Labor	5,321.80	3,678.02	-	-	-
Contract Labor	10,400.00	-	51,999.96	25,999.98	(25,999.98)
Employee Benefits	282,428.06	143,540.00	571,970.78	616,158.38	44,187.60
<b>Salaries &amp; Benefits Total</b>	<b>1,589,509.43</b>	<b>814,376.07</b>	<b>2,320,001.29</b>	<b>2,476,493.04</b>	<b>156,491.75</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	7,429.87	13,891.44	11,000.04	11,000.04	-
Postage	263.62	123.47	699.96	699.96	-
Permits, Licenses and Fees	(8,059.10)	-	41,600.04	41,600.04	-
Office Supplies	1,970.59	292.80	1,299.96	1,299.96	-
<b>Materials &amp; Supplies Total</b>	<b>1,604.98</b>	<b>14,307.71</b>	<b>54,600.00</b>	<b>54,600.00</b>	<b>-</b>
<b>Professional Services</b>					
Rep & Maint IRWD	17,092.90	6,838.47	9,499.98	5,499.96	(4,000.02)
Personnel Training	13,684.38	5,473.31	9,600.00	9,600.00	-
Other Professional Fees	382,685.44	241,755.54	560,299.92	560,299.92	-
<b>Professional Services Total</b>	<b>413,462.72</b>	<b>254,067.32</b>	<b>579,399.90</b>	<b>575,399.88</b>	<b>(4,000.02)</b>
<b>Other Expense</b>					
Conservation	-	(27.04)	-	-	-
Mileage Reimbursement	71.42	629.02	999.96	999.96	-
<b>Other Expense Total</b>	<b>71.42</b>	<b>601.98</b>	<b>999.96</b>	<b>999.96</b>	<b>-</b>
<b>Grand Total</b>	<b>2,004,648.55</b>	<b>1,083,353.08</b>	<b>2,955,001.15</b>	<b>3,107,492.88</b>	<b>152,491.73</b>



# **WATER RESOURCES AND ENVIRONMENTAL COMPLIANCE**

## **OPERATING BUDGET SUMMARY**

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### **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 Water Supply Reliability Studies, salt management plan, Sustainable Groundwater Management Act (SGMA) compliance as well as climate adaptation planning, 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 RESOURCES AND ENVIRONMENTAL COMPLIANCE**

## **OPERATING BUDGET SUMMARY**

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water and wastewater systems operations, facility replacements and the construction of new facilities.

### **Major Goals**

#### **WATER RESOURCES**

- Update IRWD's Water Supply Reliability Study;
- 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 Delta Conveyance Project;
- Evaluate the long-term costs and benefits, engineering design and agreements as a potential participant in the implementation of the Sites Reservoir 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 Clara Valley Water District 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 Groundwater Sustainability Agencies in Kern County;
- Evaluate options to optimize the benefit of IRWD's State Water Project (SWP) supply allocated through the Dudley Ridge Water District;
- 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; and
- Pursue grant funding for the Santiago Creek Dam Reservoir Improvement Project and other IRWD Capital Projects.



# **WATER RESOURCES AND ENVIRONMENTAL COMPLIANCE**

## **OPERATING BUDGET SUMMARY**

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### **ENVIRONMENTAL COMPLIANCE**

- Complete the work and studies associated with the mitigation and permitting for the Santiago Creek Dam Spillway Improvement Project;
- Work with the Groundwater Banking Joint Powers Authority in the preparation of environmental compliance documents as well as any necessary addendums to existing documents for the Kern Fan Project;
- Finalize the necessary grant deed amendment, long-term management plans and permitting work associated with the 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**

- Manage the District's participation in SCE's Charge Ready program;
- Manage the preparation of the District's Climate Adaption and Energy Management Plan;
- Monitor the impact of varying water supplies on maintaining the District's salt balance;
- Seek grant and incentive opportunities for District energy projects;
- Monitor, evaluate, and potentially adjust participation in SCE's Direct Access Program;
- Lead the Energy Management Committee's evaluation of and reporting on key District energy projects (e.g., energy dashboards, energy optimization, on-site renewable energy generation, energy storage, electricity supply); and
- Evaluate and maximize participation in Southern California Edison's beneficial energy efficiency and demand response participation.

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2025-26**  
**Water Resources and Policy: 720 - Water Resources and Environmental Compliance**

Expense Group	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	846,194.68	385,244.68	856,400.00	795,621.64	(60,778.36)
Contract Labor	1,020.00	-	18,000.00	-	(18,000.00)
Employee Benefits	68,910.13	26,656.07	507,340.00	265,452.59	(241,887.41)
<b>Salaries &amp; Benefits Total</b>	<b>916,124.81</b>	<b>411,900.75</b>	<b>1,381,740.00</b>	<b>1,061,074.23</b>	<b>(320,665.77)</b>
<b>Purchased Water &amp; Utilities</b>					
Electricity	10,732.00	5,991.50	31,250.00	12,000.00	(19,250.00)
<b>Purchased Water &amp; Utilities Total</b>	<b>10,732.00</b>	<b>5,991.50</b>	<b>31,250.00</b>	<b>12,000.00</b>	<b>(19,250.00)</b>
<b>Materials &amp; Supplies</b>					
Permits, Licenses and Fees	716,496.48	770,417.73	764,200.00	838,393.92	74,193.92
Office Supplies	-	106.34	-	-	-
<b>Materials &amp; Supplies Total</b>	<b>716,496.48</b>	<b>770,524.07</b>	<b>764,200.00</b>	<b>838,393.92</b>	<b>74,193.92</b>
<b>Professional Services</b>					
Rep & Maint IRWD	1,040,742.64	420,739.55	946,700.00	1,079,965.92	133,265.92
Personnel Training	4,005.76	899.00	4,500.00	3,999.96	(500.04)
Other Professional Fees	145,292.24	41,710.29	228,600.00	12,500.04	(216,099.96)
<b>Professional Services Total</b>	<b>1,190,040.64</b>	<b>463,348.84</b>	<b>1,179,800.00</b>	<b>1,096,465.92</b>	<b>(83,334.08)</b>
<b>Other Expense</b>					
Mileage Reimbursement	81.22	-	-	-	-
<b>Other Expense Total</b>	<b>81.22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>	<b>2,833,475.15</b>	<b>1,651,765.16</b>	<b>3,356,990.00</b>	<b>3,007,934.07</b>	<b>(349,055.93)</b>

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2026-27**  
**Water Resources and Policy: 720 - Water Resources and Environmental Compliance**

Expense Group	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	846,194.68	385,244.68	795,621.64	841,603.32	45,981.68
Contract Labor	1,020.00	-	-	20,000.04	20,000.04
Employee Benefits	68,910.13	26,656.07	265,452.59	279,720.60	14,268.01
<b>Salaries &amp; Benefits Total</b>	<b>916,124.81</b>	<b>411,900.75</b>	<b>1,061,074.23</b>	<b>1,141,323.96</b>	<b>80,249.73</b>
<b>Purchased Water &amp; Utilities</b>					
Electricity	10,732.00	5,991.50	12,000.00	15,999.96	3,999.96
<b>Purchased Water &amp; Utilities Total</b>	<b>10,732.00</b>	<b>5,991.50</b>	<b>12,000.00</b>	<b>15,999.96</b>	<b>3,999.96</b>
<b>Materials &amp; Supplies</b>					
Permits, Licenses and Fees	716,496.48	770,417.73	838,393.92	854,559.96	16,166.04
Office Supplies	-	106.34	-	-	-
<b>Materials &amp; Supplies Total</b>	<b>716,496.48</b>	<b>770,524.07</b>	<b>838,393.92</b>	<b>854,559.96</b>	<b>16,166.04</b>
<b>Professional Services</b>					
Rep & Maint IRWD	1,040,742.64	420,739.55	1,079,965.92	992,152.92	(87,813.00)
Personnel Training	4,005.76	899.00	3,999.96	3,999.96	-
Other Professional Fees	145,292.24	41,710.29	12,500.04	12,500.04	-
<b>Professional Services Total</b>	<b>1,190,040.64</b>	<b>463,348.84</b>	<b>1,096,465.92</b>	<b>1,008,652.92</b>	<b>(87,813.00)</b>
<b>Other Expense</b>					
Mileage Reimbursement	81.22	-	-	-	-
<b>Other Expense Total</b>	<b>81.22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>	<b>2,833,475.15</b>	<b>1,651,765.16</b>	<b>3,007,934.07</b>	<b>3,020,536.80</b>	<b>12,602.73</b>

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# **WATER EFFICIENCY**

## **OPERATING BUDGET SUMMARY**

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### **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 regulations, tactical incentives and participation in innovative pilot programs and research that maintain IRWD's leadership position are incorporated into the two-year fiscal 2026 and 2027 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**

- Update the Water Efficiency Implementation Plan to include new programs and projects that will be offered during Fiscal Years 2025-26 and 2026-27;
- 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 regulation 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; and  
Develop a plan for the implementation of Advanced Meter Infrastructure projects in IRWD's service area.

**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2025-26**  
**Water Resources and Policy: 750 - Water Efficiency**

Expense Group	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	934,110.22	378,777.57	1,090,400.00	1,056,401.35	(33,998.65)
Overtime Labor	26,003.02	9,222.04	10,000.00	20,000.04	10,000.04
Contract Labor	28,283.77	12,130.00	17,000.00	20,000.04	3,000.04
Employee Benefits	109,019.10	56,002.87	616,450.00	356,562.04	(259,887.96)
<b>Salaries &amp; Benefits Total</b>	<b>1,097,416.11</b>	<b>456,132.48</b>	<b>1,733,850.00</b>	<b>1,452,963.47</b>	<b>(280,886.53)</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	3,551.42	312.65	3,000.00	3,000.00	-
Office Supplies	137.33	46.42	-	-	-
<b>Materials &amp; Supplies Total</b>	<b>3,688.75</b>	<b>359.07</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>-</b>
<b>Professional Services</b>					
Rep & Maint IRWD	25,202.11	8,364.64	32,000.00	-	(32,000.00)
Personnel Training	16,687.75	8,132.68	10,900.00	15,999.96	5,099.96
Other Professional Fees	285,309.18	149,323.86	188,200.00	194,999.88	6,799.88
<b>Professional Services Total</b>	<b>327,199.04</b>	<b>165,821.18</b>	<b>231,100.00</b>	<b>210,999.84</b>	<b>(20,100.16)</b>
<b>Other Expense</b>					
Conservation	767,412.33	331,225.26	1,044,400.00	1,542,500.04	498,100.04
Mileage Reimbursement	1,643.31	94.73	-	-	-
<b>Other Expense Total</b>	<b>769,055.64</b>	<b>331,319.99</b>	<b>1,044,400.00</b>	<b>1,542,500.04</b>	<b>498,100.04</b>
<b>Grand Total</b>	<b>2,197,359.54</b>	<b>953,632.72</b>	<b>3,012,350.00</b>	<b>3,209,463.35</b>	<b>197,113.35</b>



**Irvine Ranch Water District**  
**Consolidated Operating Expense Budget for FY 2026-27**  
**Water Resources and Policy: 750 - Water Efficiency**

Expense Group	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Increase &
Expense Name	Actual	Actual thru 12/31/24	Budget	Budget	(Decrease)
<b>Salaries &amp; Benefits</b>					
Regular Labor	934,110.22	378,777.57	1,056,401.35	1,117,454.28	61,052.93
Overtime Labor	26,003.02	9,222.04	20,000.04	20,000.04	-
Contract Labor	28,283.77	12,130.00	20,000.04	20,000.04	-
Employee Benefits	109,019.10	56,002.87	356,562.04	375,955.92	19,393.88
<b>Salaries &amp; Benefits Total</b>	<b>1,097,416.11</b>	<b>456,132.48</b>	<b>1,452,963.47</b>	<b>1,533,410.28</b>	<b>80,446.81</b>
<b>Materials &amp; Supplies</b>					
Operating Supplies	3,551.42	312.65	3,000.00	3,000.00	-
Office Supplies	137.33	46.42	-	-	-
<b>Materials &amp; Supplies Total</b>	<b>3,688.75</b>	<b>359.07</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>-</b>
<b>Professional Services</b>					
Rep & Maint IRWD	25,202.11	8,364.64	-	-	-
Personnel Training	16,687.75	8,132.68	15,999.96	15,999.96	-
Other Professional Fees	285,309.18	149,323.86	194,999.88	294,999.84	99,999.96
<b>Professional Services Total</b>	<b>327,199.04</b>	<b>165,821.18</b>	<b>210,999.84</b>	<b>310,999.80</b>	<b>99,999.96</b>
<b>Other Expense</b>					
Conservation	767,412.33	331,225.26	1,542,500.04	1,508,500.08	(33,999.96)
Mileage Reimbursement	1,643.31	94.73	-	-	-
<b>Other Expense Total</b>	<b>769,055.64</b>	<b>331,319.99</b>	<b>1,542,500.04</b>	<b>1,508,500.08</b>	<b>(33,999.96)</b>
<b>Grand Total</b>	<b>2,197,359.54</b>	<b>953,632.72</b>	<b>3,209,463.35</b>	<b>3,355,910.16</b>	<b>146,446.81</b>

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# GENERAL PLANT

## *SUMMARY* *FY 2025-26*

*(in thousands)*

	Fiscal Year 2024-25	Fiscal Year 2025-26	Increase (Decrease)
Information Systems	\$ 683	\$ 843	\$ 160
Transportation Equipment	401	800	399
Laboratory Equipment	180	179	(1)
Work Equipment	1,143	1,420	277
Sub-Total	2,407	3,242	835
Less: Vehicle Salvage Value	(104)	(357)	(253)
<b>Total General Plant *</b>	<b>\$ 2,303</b>	<b>\$ 2,886</b>	<b>\$ 583</b>

### Fiscal Year 2025-26

Funded by User Charges	\$ 2,116	73.34%
Funded by Capital Funds	769	26.66%
Funded by Overallocation Rev	-	0.00%
<b>Total Fiscal Year 2025-26</b>	<b>\$ 2,885</b>	<b>100.00%</b>

### 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%
<b>Total Fiscal Year 2024-25</b>	<b>\$ 2,303</b>	<b>100.00%</b>

\* 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 2026-27*

*(in thousands)*

	Fiscal Year 2025-26	Fiscal Year 2026-27	Increase (Decrease)
Information Systems	\$ 843	\$ 559	\$ (284)
Transportation Equipment	800	706	(94)
Laboratory Equipment	179	612	433
Work Equipment	1,420	1,405	(15)
Sub-Total	3,242	3,282	40
Less: Vehicle Salvage Value	(357)	(302)	55
<b>Total General Plant *</b>	<b>\$ 2,886</b>	<b>\$ 2,980</b>	<b>\$ 95</b>

### Fiscal Year 2026-27

Funded by User Charges	\$ 2,523	84.64%
Funded by Capital Funds	458	15.36%
Funded by Overallocation Rev	-	0.00%
<b>Total Fiscal Year 2026-27</b>	<b>\$ 2,981</b>	<b>100.00%</b>

### Fiscal Year 2025-26

Funded by User Charges	\$ 2,116	73.34%
Funded by Capital Funds	769	26.66%
Funded by Overallocation Rev	-	0.00%
<b>Total Fiscal Year 2025-26</b>	<b>\$ 2,885</b>	<b>100.00%</b>

\* 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 2025-26**

Description	Safety	Finance and Administrative Services	Engineering	Field Service	Water Quality and Regulatory Compliance	Water Resources and Policy	Maintenance	Total
Information Systems and Technology	\$ -	\$ 843	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 843
Laboratory Equipment	-	-	-	-	179	-	-	179
Work Class Equipment	-	-	-	-	-	110	1,310	1,420
Transportation	-	-	-	-	-	-	800	800
Subtotal	\$ -	\$ 843	\$ -	\$ -	\$ 179	\$ 110	\$ 2,110	\$ 3,242
Less Vehicle Salvage Value	-	-	-	-	-	-	(357)	(357)
<b>Total Fiscal Year FY 2025-26</b>	<b>\$ -</b>	<b>\$ 843</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 179</b>	<b>\$ 110</b>	<b>\$ 1,753</b>	<b>\$ 2,885</b>
Total Fiscal Year 2024-25	50	719	-	30	180	-	1,978	2,957
Increase/(Decrease)	<u>(50)</u>	<u>124</u>	<u>-</u>	<u>(30)</u>	<u>(1)</u>	<u>110</u>	<u>(225)</u>	<u>(72)</u>



(in thousands)

## GENERAL PLANT

### ANALYSIS BY DEPARTMENT

*FY 2026-27*

Description	Safety	Finance and Administrative Services	Engineering	Field Service	Water Quality and Regulatory Compliance	Water Resources and Policy	Maintenance	Total
Information Systems and Technology	\$ -	\$ 559	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 559
Laboratory Equipment	-	-	-	-	612	-	-	612
Work Class Equipment	-	-	-	-	-	50	1,355	1,405
Transportation	-	-	-	-	-	-	706	706
Subtotal	\$ -	\$ 559	\$ -	\$ -	\$ 612	\$ 50	\$ 2,061	\$ 3,282
Less Vehicle Salvage Value	-	-	-	-	-	-	(302)	(302)
<b>Total Fiscal Year FY 2026-27</b>	<b>\$ -</b>	<b>\$ 559</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 612</b>	<b>\$ 50</b>	<b>\$ 1,759</b>	<b>\$ 2,980</b>
Total Fiscal Year FY 2025-26	-	843	-	-	179	110	1,753	2,885
Increase/(Decrease)	\$ -	\$ (284)	\$ -	\$ -	\$ 433	\$ (60)	\$ 6	\$ 95



# GENERAL PLANT

## GENERAL PLANT BUDGET DETAIL FY 2025-26

TASK	Item Description	Quantity	Price	FY 2025-26
<b>Department:</b> INFORMATION TECHNOLOGY				
250 8031.250	Board Room and Conference Room Technology Refresh	5	\$ 30,000	\$ 150,000
250 8031.250	Firewall	1	120,000	120,000
250 8031.250	Virtual Private Network hardware	1	120,000	120,000
250 8033.250	SCADA Network Equipment	7	3,571	25,000
250 8033.250	SCADA Servers	1	35,000	35,000
250 8041.250	GIS Drones	1	20,000	20,000
250 8041.250	GPS devices for GIS	10	1,500	15,000
250 8041.250	Laptops for Electrical and Mechanical Shops	20	2,000	40,000
250 8041.250	PC/Laptop/Peripherals	140	2,000	280,000
250 8041.250	SCADA iPads	10	1,850	18,500
250 8041.250	SCADA Misc. Computer Peripherals	1	14,000	14,000
250 8041.250	SCADA ThinClients	10	500	5,000
Sub-Total				\$ 842,500
<b>Department:</b> WATER QUALITY & REGULATORY COMPLIANCE				
600 8031.600	Ammonia Multimeter	1	\$ 10,000	\$ 10,000
600 8031.600	Analytical Balance	1	15,000	15,000
600 8031.600	Centrifuge	1	15,000	15,000
600 8031.600	Spectrophotometer	1	10,000	10,000
600 8036.600	Microbiological Incubator	1	5,000	5,000
600 8036.600	SVOC Extraction System	1	52,000	52,000
650 8031.650	Refrigerated Autosampler	3	18,000	54,000
650 8031.650	Sonde	1	18,000	18,000
Sub-Total				\$ 179,000
<b>Department:</b> WATER RESOURCES AND POLICY				
710 8037.710	Backflows and adapters	80	\$ 1,375	\$ 110,000
Sub-Total				\$ 110,000
<b>Department:</b> FLEET SERVICES				
870 8037.870	Crew Truck for Construction	2	\$ 285,000	\$ 570,000
870 8037.870	Large Dump Truck	2	370,000	740,000
870 8055.870	e-Transit Cargo Van	3	80,000	240,000
870 8055.870	Medium Duty Pickup Truck	7	80,000	560,000
Sub-Total				\$ 2,110,000
Total General Plant				<u>\$ 3,241,500</u>



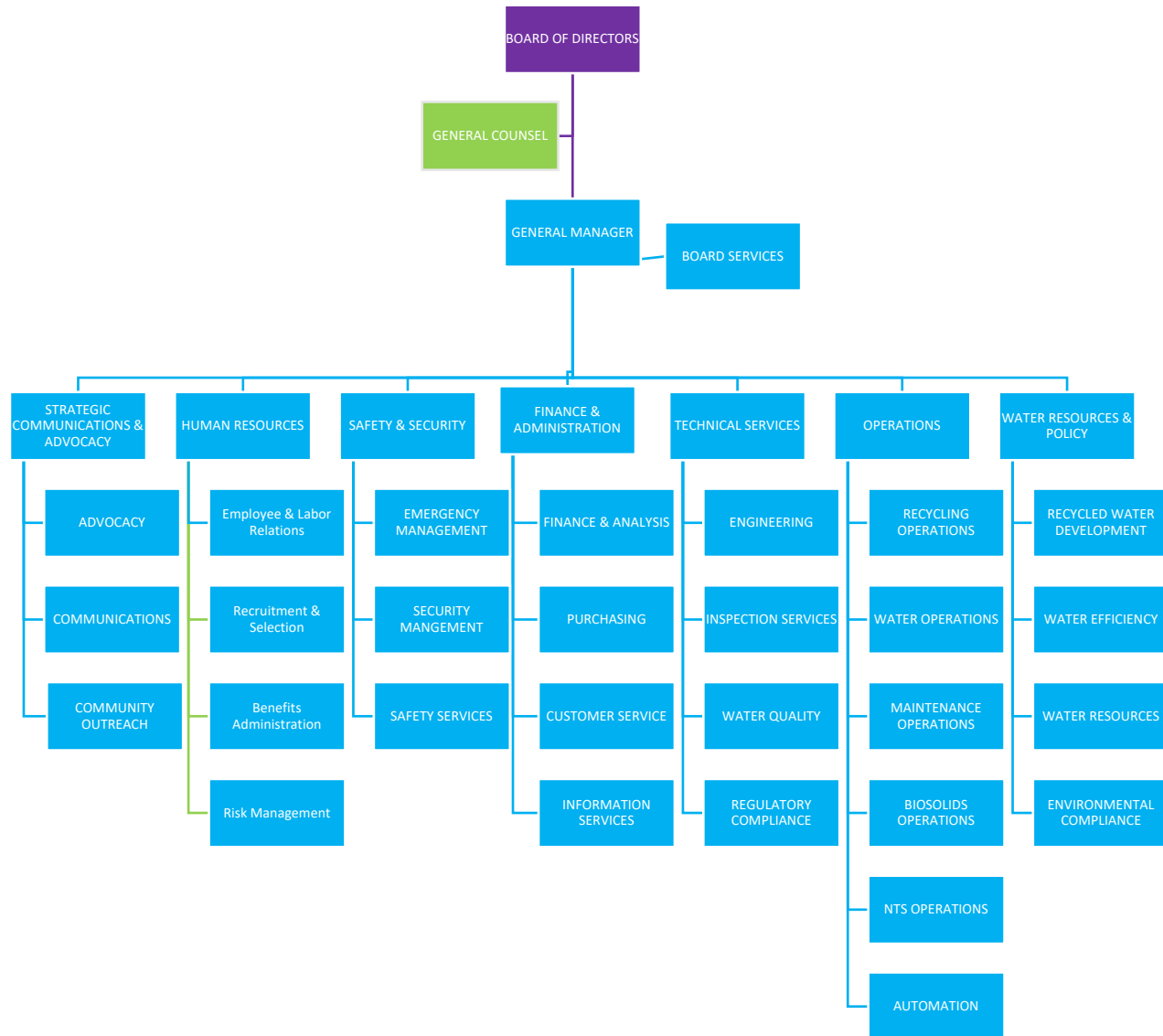
# GENERAL PLANT

## GENERAL PLANT BUDGET DETAIL FY 2026-27

TASK	Item Description	Quantity	Price	FY 2026-27
<b>Department:</b> INFORMATION TECHNOLOGY				
250 8031.250	Board Room and Conference Room Technology Refresh	5	\$ 30,000	\$ 150,000
250 8033.250	SCADA Servers	2	40,000	80,000
250 8041.250	GIS Drones	1	20,000	20,000
250 8041.250	PC/Laptop/Peripherals	140	2,000	280,000
250 8041.250	SCADA Industrial PC	3	3,333	10,000
250 8041.250	SCADA Laptops	2	2,500	5,000
250 8041.250	SCADA Misc. Computer Peripherals	1	14,000	14,000
Sub-Total				<u>\$ 559,000</u>
<b>Department:</b> WATER QUALITY & REGULATORY COMPLIANCE				
600 8031.600	Spectrophotometer	3	\$ 10,000	\$ 30,000
600 8031.600	Turbidimeter	1	6,000	6,000
600 8036.600	Chemistry / Cyanide Analyzer	1	60,000	60,000
600 8036.600	Ion Chromatograph - Triple Quad Mass Spectrometer System	1	440,000	440,000
650 8031.650	Refrigerated Autosampler	3	19,000	57,000
650 8031.650	Sonde	1	19,000	19,000
Sub-Total				<u>\$ 612,000</u>
<b>Department:</b> WATER RESOURCES AND POLICY				
710 8037.710	Backflows and adapters	40	\$ 1,250	\$ 50,000
Sub-Total				<u>\$ 50,000</u>
<b>Department:</b> FLEET SERVICES				
870 8037.870	80 GPM Sewer Jetter	1	\$ 580,000	\$ 580,000
870 8037.870	CCTV Box Truck	1	145,000	145,000
870 8037.870	Hydro Excavator	1	775,000	775,000
870 8037.870	Mini Excavator	1	91,000	91,000
870 8055.870	e-Transit Cargo Van	2	80,000	160,000
870 8055.870	Medium Duty Pickup Truck	4	77,500	310,000
Sub-Total				<u>\$ 2,061,000</u>
Total General Plant				<u><u>\$ 3,282,000</u></u>



IRVINE RANCH WATER DISTRICT  
ORGANIZATIONAL CHART  
(By Function)





# POSITIONS BY COST CENTER

## FOUR YEAR PERSONNEL COMPARISON

Department	Budget		Proposed	
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Administration				
Number of Positions *	24.0	25.0	25.0	25.0
% change from prior year	(14.3) %	4.2 %	0.0 %	0.0 %
Finance and Administration				
Number of Positions *	93.0	98.0	105.0	106.0
% change from prior year	2.2 %	5.4 %	7.1 %	1.0 %
Technical Services				
Number of Positions *	50.0	51.0	48.0	48.0
% change from prior year	11.1 %	2.0 %	(5.9) %	0.0 %
Operations Administration				
Number of Positions *	71.0	71.0	75.0	77.0
% change from prior year	(2.7) %	0.0 %	5.6 %	2.7 %
Water and Recycling Operations				
Number of Positions *	62.0	66.0	69.0	71.0
% change from prior year	(1.6) %	6.5 %	4.5 %	2.9 %
Water Quality and Regulatory Compliance				
Number of Positions	35.0	35.0	36.0	36.0
% change from prior year	2.9 %	0.0 %	2.9 %	0.0 %
Water Resources and Policy				
Number of Positions *	28.0	27.0	28.0	28.0
% change from prior year	0.0 %	(3.6) %	3.7 %	0.0 %
Maintenance Operations				
Number of Positions *	62.0	63.0	65.0	67.0
% change from prior year	3.3 %	1.6 %	3.2 %	3.1 %
Total Number of Positions	425.0	436.0	451.0	458.0
Number of Changed Positions	3.0	11.0	15.0	7.0
% Change From Prior Year	0.7 %	2.6 %	3.4 %	1.6 %



# SALARIES AND WAGES

## SUMMARY OF SALARIES AND WAGES

*FY 2025-26*

(in thousands)

	Total	Administration	Finance and Administration	Technical Services	Operations Administration	Water and Recycling Operations	Water Quality and Regulatory Compliance	Water Resources and Policy	Maintenance Operations
Current Authorized:									
Gross Pay	\$ 50,072	\$ 3,472	\$ 10,668	\$ 6,842	\$ 5,944	\$ 7,232	\$ 4,084	\$ 3,313	\$ 8,517
Annual Increase	1,946	201	401	250	221	280	153	124	316
Sub-Total Regular Salaries & Wages	\$ 52,020	\$ 3,673	\$ 11,070	\$ 7,092	\$ 6,165	\$ 7,513	\$ 4,237	\$ 3,437	\$ 8,833
New Positions:									
Gross Pay	1,498	(21)	377	56	154	476	143	111	202
Total Regular Salaries & Wages	\$ 53,518	\$ 3,652	\$ 11,447	\$ 7,148	\$ 6,319	\$ 7,989	\$ 4,380	\$ 3,548	\$ 9,035
Insurance and Benefits	13,732	937	2,937	1,834	1,621	2,050	1,124	910	2,318
Employment Tax & PERS Contributions	17,512	1,195	3,746	2,339	2,068	2,614	1,433	1,161	2,956
Total Regular Salaries & Wages, health Insurance and employment taxes	\$ 84,762	\$ 5,784	\$ 18,130	\$ 11,321	\$ 10,008	\$ 12,653	\$ 6,937	\$ 5,619	\$ 14,309
Employee Count:	451	25	105	48	75	69	36	28	65



# SALARIES AND WAGES

## SUMMARY OF SALARIES AND WAGES

*FY 2026-27*

(in thousands)

	Total	Administration	Finance and Administration	Technical Services	Operations Administration	Water and Recycling Operations	Water Quality and Regulatory Compliance	Water Resources and Policy	Maintenance Operations
Current Authorized:									
Gross Pay	\$ 54,907	\$ 3,688	\$ 11,653	\$ 7,356	\$ 6,489	\$ 8,191	\$ 4,519	\$ 3,660	\$ 9,352
Annual Increase	2,086	202	427	267	241	305	164	133	347
Sub-Total Regular Salaries & Wages	\$ 56,994	\$ 3,890	\$ 12,080	\$ 7,623	\$ 6,730	\$ 8,496	\$ 4,683	\$ 3,793	\$ 9,699
New Positions:									
Gross Pay	710	-	111	-	168	229	-	-	202
Total Regular Salaries & Wages	\$ 57,704	\$ 3,890	\$ 12,191	\$ 7,623	\$ 6,898	\$ 8,725	\$ 4,683	\$ 3,793	\$ 9,901
Insurance and Benefits	15,014	1,012	3,172	1,983	1,795	2,270	1,218	987	2,576
Employment Tax & PERS Contributions	18,782	1,266	3,968	2,481	2,245	2,840	1,524	1,235	3,223
Total Regular Salaries & Wages, health Insurance and employment taxes	\$ 91,500	\$ 6,168	\$ 19,331	\$ 12,087	\$ 10,938	\$ 13,835	\$ 7,425	\$ 6,015	\$ 15,700
Employee Count:	458	25	106	48	77	71	36	28	67



## BENEFITS AND EMPLOYMENT TAX

### *HEALTH INSURANCE AND EMPLOYER CONTRIBUTIONS FY 2025-26*

	FY 2024-25	FY 2025-26	Change
<b>Insurance and Benefits</b>			
Health Ins Actives	\$ 7,760	\$ 10,000	\$ 2,240
Dental Premiums	672	686	14
Wrkrs Comp Premiums	835	1,162	327
Wrkrs Comp Paid Claims	500	500	-
Life Ins Actives	297	357	60
LT Disability Premiums	148	140	(8)
Medical Premiums - Retirees	546	563	17
Vision Benefit Premiums	116	126	10
RHCAP Payments - OPEB	530	425	(105)
Life Ins Retirees	43	19	(24)
Other	234	198	(36)
	<u>\$ 11,681</u>	<u>\$ 14,176</u>	<u>\$ 2,495</u>
<b>Employment Tax and PERS</b>			
PERS Employer Portion	\$ 4,850	\$ 5,034	\$ 184
PERS In Excess Of ARC	9,632	10,009	377
401A Employer Match Portion	1,179	1,189	10
401A Employer Direct Portion	420	432	12
Medicare Tax	727	798	71
St Unemployment Tax	60	50	(10)
	<u>\$ 16,868</u>	<u>\$ 17,512</u>	<u>\$ 644</u>
<b>Total Insurance, Benefits, and Taxes</b>	<u>\$ 28,549</u>	<u>\$ 31,688</u>	<u>\$ 3,139</u>



# BENEFITS AND EMPLOYMENT TAX

## *HEALTH INSURANCE AND EMPLOYER CONTRIBUTIONS FY 2026-27*

	FY 2025-26	FY 2026-27	Change
<b>Insurance and Benefits</b>			
Health Ins Actives	\$ 10,000	\$ 11,000	\$ 1,000
Dental Premiums	686	686	-
Wrkrs Comp Premiums	1,162	1,400	238
Wrkrs Comp Paid Claims	500	500	-
Life Ins Actives	357	375	18
LT Disability Premiums	140	140	-
Medical Premiums - Retirees	563	580	17
Vision Benefit Premiums	126	126	-
RHCAP Payments - OPEB	425	502	77
Life Ins Retirees	19	19	-
Other	198	207	9
	<u>\$ 14,176</u>	<u>\$ 15,535</u>	<u>\$ 1,359</u>
<b>Employment Tax and PERS</b>			
PERS Employer Portion	\$ 5,034	\$ 5,427	\$ 393
PERS In Excess Of ARC	10,009	10,791	782
401A Employer Match Portion	1,189	1,212	23
401A Employer Direct Portion	432	441	9
Medicare Tax	798	861	63
St Unemployment Tax	50	50	-
	<u>\$ 17,512</u>	<u>\$ 18,782</u>	<u>\$ 1,270</u>
<b>Total Insurance, Benefits, and Taxes</b>	<u>\$ 31,688</u>	<u>\$ 34,317</u>	<u>\$ 2,629</u>

**FY 2025/26 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 Executive Assistant	U29.N	Eliminate (1 position)			-\$111,609
210	Treasury Manager	U19.E	Retitle (1 Position)	Finance Manager	U19.E	\$0
550	Manager of Biosolids	U21.E	Reclass (1 position)	Assistant Operations Manager	U17.E	-\$23,288
650	Regulatory Compliance Specialist	29.N	Reclass (1 position)	Senior Regulatory Compliance Specialist	32.N	\$10,209
710	Cross Connection Control Specialist	26.N	Reclass (3 positions)	Senior Recycled Water & Cross Connection Specialist	29.N	\$27,819
710	Recycled Water Specialist	24.N	Retitle (3 positions)	Recycled Water & Cross Connection Specialist	24.N	\$0
710	Cross Connection Supervisor	S33.N	Retitle (1 Position)	Recycled Water & Cross Connection Supervisor	S33.N	\$0
710	Water Resources Planner	U13.E	Reclass (2 positions)	Senior Water Resources	U15.E	\$19,940
820	Mechanical Services Manager	U19.E	Reclass (1 position)	Electrical & Instrumentation Supervisor	S36.N	-\$26,972
Subtotal						<u>-\$103,901</u>

Proposed New Positions				
Dept	Job Title	Sal Grade	Salary Costs	Number of Positions
120	Web Designer	22.N	\$90,735	1
130	Safety & Security Specialist	U29.N	\$55,805	1
210	Real Property Administrator	U13.E	\$132,784	1
250	Senior GIS Technician	29.N	\$111,405	1
250	GIS Drone Administrator	U13.E	\$132,784	1
420	Operator III	30.N	\$114,705	1
420	Operations Apprentice	10.N	\$65,850	1
430	Utility Construction Technician I	16.N	\$153,978	2
550	Operator III	30.N	\$229,410	2
550	Operations Apprentice	10.N	\$65,850	1
600	Laboratory Data Administrator	U15.E	\$142,754	1
710	Senior Recycled Water & Cross Connection Specialist	29.N	\$111,405	1
820	Electrical & Instrumentation Technician	28.N	\$108,234	1
840	Maintenance Mechanic	23.N	\$93,426	1
Subtotal			<u>\$1,609,124</u>	<u>16</u>
Total			<u>\$1,505,223</u>	



# LABOR

## ***PROPOSED LABOR CHANGES FY 2025/26***

### **Proposed Personnel Budget Changes Reflected in the FY 2025/26 Operating Budget**

#### **New Positions**

##### ***Communications (120):***

Web Designer (Salary Grade 22.N) – 1 position

This position is being requested to meet the needs of the department.

##### ***Safety & Security (130):***

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

This position is being requested to meet the needs of the department.

##### ***Finance (210):***

Real Property Administrator (Salary Grade U13.E) – 1 position

This position is being requested to meet the needs of the department.

##### ***Information Technology (250):***

Senior GIS Technician (Salary Grade 29.N) – 1 position

This new position is required to assist with the growing complexity of GIS.

##### ***Information Technology (250):***

GIS Drone Administrator (Salary Grade U13.E) – 1 position

This new position is required to assist with the growing complexity of GIS.

##### ***Water Operations (420):***

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

This position is being requested to meet the needs of the department.

##### ***Water Operations (420):***

Operations Apprentice (Salary Grade 10.N) – 1 position

This position is being requested to prepare for the new Apprenticeship Program in Fall 2025.

##### ***Construction Services (430):***

Utility Construction Technician I (Salary Grade 16.N) – 2 positions

This position is being requested to meet the needs of the department.





# LABOR

## ***PROPOSED LABOR CHANGES FY 2025/26***

### ***MWRP Operations (550):***

Operator III (Salary Grade 30.N) – 2 position

This position is being requested to meet the needs of the department.

### ***MWRP Operations (550):***

Operations Apprentice (Salary Grade 10.N) – 1 position

This position is being requested to prepare for the new Apprenticeship Program in Fall 2025.

### ***Water Quality (600):***

Laboratory Data Administrator (Salary Grade U15.E) – 1 position

This new position is required to assist with the growing complexity of Water Quality and Regulatory Compliance.

### ***Recycled Water (710):***

Senior Recycled Water & Cross Connection Specialist (Salary Grade 29.N) – 1 position

This position is being requested to meet the needs of new state regulations.

### ***Electrical Services (820):***

Electrical & Instrumentation Technician (Salary Grade 28.N) – 1 position

This position is being requested to meet the needs of the department.

### ***Mechanical Services (840):***

Maintenance Mechanic (Salary Grade 23.N) – 1 position

This position is being requested to meet the needs of the department.

**FY 2026/27 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
						\$0
Subtotal						<u>\$0</u>

Proposed New Positions				
Dept	Job Title	Sal Grade	Salary Costs	Number of Positions
250	Senior GIS Drone Technician	29.N	\$111,405	1
430	Utility Construction Technician I	16.N	\$76,989	1
430	Utility Construction Technician II	22.N	\$90,735	1
550	Operator III	30.N	\$229,410	2
820	Electrical & Instrumentation Technician	28.N	\$108,234	1
840	Maintenance Mechanic	23.N	\$93,426	1
Subtotal			<u>\$598,794</u>	<u>7</u>
Total			<u>\$598,794</u>	



# LABOR

## ***PROPOSED LABOR CHANGES FY 2026/27***

### **Proposed Personnel Budget Changes Reflected in the FY 2026/27 Operating Budget**

#### **New Positions**

##### ***Information Technology (250):***

Senior GIS Drone Technician (Salary Grade 29.N) – 1 position

This position is being requested to meet the needs of the department.

##### ***Construction Services (430):***

Utility Construction Technician I (Salary Grade 16.N) – 1 position

This position is being requested to meet the needs of the department.

##### ***Construction Services (430):***

Utility Construction Technician II (Salary Grade 22.N) – 1 position

This position is being requested to meet the needs of the department.

##### ***MWRP Operations (550):***

Operator III (Salary Grade 30.N) – 2 position

This position is being requested to meet the needs of the department.

##### ***Electrical Services (820):***

Electrical & Instrumentation Technician (Salary Grade 28.N) – 1 position

This position is being requested to meet the needs of the department.

##### ***Mechanical Services (840):***

Maintenance Mechanic (Salary Grade 23.N) – 1 position

This position is being requested to meet the needs of the department.

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