



JANUARY 25TH, 2025

IRISH BEACH IMPROVEMENT CLUB
MEETING PACKET





Irish Beach Improvement Club

A Not-For-Profit Community Service Organization

P.O. Box 237

Manchester, CA 95459

P. (707) 353-0453

**NOTICE OF A REGULAR MEETING OF THE
IRISH BEACH IMPROVEMENT CLUB BOARD OF DIRECTORS
MEETING PLACE: REDWOOD COAST FIRE DISTRICT
19601 S.HWY 1, MANCHESTER
SATURDAY, JANUARY 25TH, 2025 @ 10AM**

- I. Call to Order / Roll Call / Announcements
- II. Approval of the Last Regular Meeting Minutes 10.26.24
- III. Communications
 - a. Correspondence from IBWD regarding use of Firehouse
 - b. Correspondence from member regarding tent town
 - c. Correspondence from members regarding exterior lights
 - d. Correspondence from members regarding key audit
 - e. Correspondence regarding "Business" use of "Private" memberships
- IV. Approval of New IBIC Member Applications
- V. Treasurer's Report – Q4 (End of Year) Director Regan
- VI. Annual Budget 2025-2026 Director Regan, Administrator Forbes
- VII. Setting of Annual Membership Dues
 - a. Bi-annual Business Membership Dues scheduled increase
- VIII. Membership Renewal Form Review
 - a. Updated information
 - i. Key card numbers – second time's the charm
 - ii. Additional information, re: status of any existing CC&R violations
- IX. Parks Report – Director Robards
- X. STR Committee Report – Beth Christensen
- XI. Old Business
 - a. "Voice of Irish Beach" is LIVE on FB
 - b. Social Committee Nominations
- XII. Open Floor – Participants may invoke topics or questions not covered in meeting.
Discussion will be limited to 3 minutes per each.
- XIII. Adjournment

** 2025 Meeting Dates (10:00 AM unless otherwise noted)
April 19th, May 3rd, July 19th, and October 18th.*



Irish Beach Improvement Club

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MINUTES OF A REGULAR MEETING OF THE
IRISH BEACH IMPROVEMENT CLUB BOARD OF DIRECTORS
MEETING PLACE: REDWOOD COAST FIRE DISTRICT
19601 S.HWY 1, MANCHESTER
ZOOM ONLINE CONFERENCE
SATURDAY, OCTOBER 26 TH, 2024 @ 10 AM

Call to Order/Roll Call/Announcements

The meeting was called to order at 10:04 a.m. Roll calls and announcements were made. **Board of Directors in attendance:** President McGehee, Secretary Robards, Treasurer Regan, Director Erwin, and Director Thorne. **Zoom:** Jess Raphael and Margaret Ballou. **Staff:** Club Administrator Forbes. **IBIC members in attendance:** Karen Vaughn, Ken Turnquist, Paul Rowson, Karen Vaughn, and Laura Erwin. **Zoom attendees:** Sue Ottoboni, Heather Hackett, Ken Weston, Beth Christensen, and Mike Colety.

I. Communications

There were no communications of note.

II. Approval of Minutes April 20, 2024 [Amended], July 20, 2024, August 17, 2024

The April 20th, July 20th, and August 17th, 2024 BOD Meeting Minutes were presented for approval. President McGehee proposed some corrections to the July and August draft. President McGehee moved to approve the meeting minutes and corrections. Motion seconded by Secretary Robards. **All in favor.**

III. Board of Directors Opening Status – Confirmation of New Director

President McGehee presented the new IBIC Director, Emily Thorne. She will serve the remainder of the term that former Director Blake vacated. President McGehee moved to approve the appointment of Director Thorne for the vacant Board of Director position. Motion seconded by Secretary Robards. **Motion carried.**

IV. ADC Update – Appointment of New Committee Member(s) (Vice President Raphael)

Vice-President Raphael presented the new ADC Committee member, Peter Thorne. Vice-President Raphael moved to approve the appointment of Peter Thorne for the vacant ADC Committee position. Motion seconded by President McGehee. **Motion carried.**

V. Treasurer's Report Q3 (Treasurer Regan)

Treasurer Regan summarized IBIC RCU accounts at the end of the 3rd quarter (Q3).

RCU Checking = \$21,860.42
RCU MM = \$12,552.42
RCU Saving = \$148.33
RCU Certificate of Deposit (CD) = \$81,001.54

Club Administrator Forbes added that IBIC exceeded its budget expectations in terms of revenue by 4%, which translates into an additional \$3,781 beyond the approved budget. This was mostly due to the increase in new membership applications. The budget projects two new applicants per year, and IBIC has received six new applicants year-to-date. She noted that IBIC has 201 members by the end of the third quarter.

Club Administrator Forbes indicated that IBIC had spent 74% of the approved budget expenditure and also provided a summary of all budget overrun accounts to date. She pointed out that one of those accounts was not accounted for in the 2024 budget as it was a 2021 penalty from the Charitable of Trust (Nonprofit status) due to the tax preparer fiasco from 2021. An email was sent to the former tax preparer regarding the penalty, and no response has been received.

Club Administrator Forbes also mentioned that IBIC's Certificate of Deposit is reaching maturity on November 3rd. She recommended the Board to let the CD roll another year as it is the best financial action to take as there are no capital improvements in the near future. IBIC financials for the third quarter were satisfactory.

President McGehee moved to approve the Treasurer's Report Q3 and the rolling of the CD for another year. Motion seconded by Treasurer Regan. **Motion carried.**

VI. Budget Committee – 5-Year Plan Preview (Treasurer Regan)

Treasurer Regan presented a 5-year Plan preview. The preview provided a list of alternatives for the membership to decide on and provide feedback. Director Thorne suggested sending a survey via SurveyMonkey to members, asking if they would like to volunteer in their area of expertise. Finance Committee member Karen Vaughn volunteered to help prepare an email to encourage members to volunteer.

The email/survey will include a list of services needed and a response area in which members can indicate the talents they will share.

VII. Proposal to move port-o-let from Gazebo Park to Beach Parking Lot ("Brown Act") (Director Erwin)

President McGehee mentioned that there was not a proper motion to transfer the port-o-let unit to the beach parking lot. Director Erwin stated that during the summer months, the unit at the beach is at capacity due to the influx of beachgoers. He suggested servicing the units every other month during the winter months and reinstating the monthly servicing starting in May as the high season is over.

President McGehee moved to approve the transfer of the port-o-let unit from the Gazebo Park to the beach and to adjust the frequency of servicing as proposed by Director Erwin. **Motion carried.**

VIII. Introduction to New STR Relations Committee (Beth Christensen, Chair)

President McGehee introduced the new chair of the STR Relations Committee, Beth Christensen, to the membership. Beth thanked the Board for the opportunity to serve the community of Irish Beach. She mentioned that the STR Committee currently has eight members. Beth encouraged members to join the STR Relations Committee. She requested the list of current business members for follow-ups, resource, and committee purposes.

President McGehee moved to approve the STR Chair Beth Christensen's request for the list of business members. **All in favor.**

IX. Results of STR Town Hall(?)

The STR Relations Committee Chair, Beth Christensen, noted that she was not able to access the Town Hall recording due to software issues. She recalls the Town Hall was a great space for business and private members to discuss the positive and negative impact of STRs in the community.

X. Revisions to Procedures and Policies

1. Proposal to include IBIC Initiation Fees with ADC applications for non-member parcels

President McGehee proposed to add "a join IBIC" under the NHC application of the ADC. Director Thorne pointed out that IBIC membership is voluntary, and this may cause legalities as IBIC is not a HOA organization. She suggested adding the language optional to the application instead. President McGehee moved to approve the language to join IBIC in the NHC application of the ADC. **All in favor.**

XI. Old Business

1. Annual Picnic – Recap (Administrator Forbes)

Club Administrator Forbes pointed out that the Annual Picnic was a total success. Total members in attendance were 91. Some adjustments need to be made in the future in terms of event timing and food waste. She added that this was the most attended IBIC event since 2018.

XII. Open Floor – Participants may invoke topics or questions not covered in the meeting. Discussion will be limited to 3 minutes per each.

Member Rowson suggested pursuing the collection of the Charitable Trust penalty tax spent due to the tax preparer misfiling of IBIC's 2021 taxes to small claims court. Vice-President Raphael suggested sending the tax preparer a demand letter first.

Secretary Robards gave the Board a brief summary of the state of the parks. He pointed out that a couple of sections of the park that were uneven were filled with dirt from the Baldonado construction site. Seeds have been planted to continue lawn expansion on both sections filled. He thanked Jesse and volunteers RJ Dial and Ryan Moores for their help and donated tractor time.

Member Laura Erwin asked why the membership was not informed, as they would have liked to help move the dirt to save IBIC money from paid employees.

Member Rowson asked Secretary Robards if the Board approved the decision to move the dirt to the park. President McGehee stated that each Committee Chair has a budget to use at their discretion. The Annual Budget gives allowances to each Committee Chair to perform maintenance and improvement projects, and there is no need for Board approval as long as they stay within their budget.

Member Weston thanked the Finance Committee for their great job creating the 5-Year Plan Preview.

XIII. Adjournment: President McGehee moved to adjourn the meeting at 11:54 am.

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Irish Beach Improvement Club
10/1/24 - 12/31/24
Treasurer's Report Q4



Account Balances

	Beginning Balance	End of Q1	End of Q2	End of Q3	End of Q4
RWCU Checking Account	17,842	\$53,419	\$26,519	\$21,860	5,899
RWCU Money Market Account*	12,455	\$12,489	\$12,521	\$12,553	12,584
Operating Reserves	9,182	7,686	5,934	590	158
Capital Improvement Reserves	3,273	\$4,803	\$6,588	\$11,963	12,426
RWCU Savings (Capital Improvement Reserves)	148	\$148	\$148	\$148	148
RWCU Certificate of Deposit	78,088	\$79,044	\$80,012	\$81,002	81,896
Total Cash	108,534	145,101	119,200	115,563	100,528

Fund Allocations (See Notes 1, 2 & 3 below)

	Beginning Balance	End of Q1	End of 2nd Qtr	End of 3rd Qtr	End of 4th Qtr
Operations (Checking + Cash+ Operating Reserves + CD)	\$105,113	\$140,149	\$112,464	\$103,452	\$87,953
Capital Improvement (Capital Improvement Reserves + Saving	\$3,421	\$4,951	\$6,736	\$12,111	12,574
Total Cash	\$108,534	\$145,101	\$119,200	\$115,563	\$100,528

Fund Allocations Notes:

1. Interest for the Money Market Account and CD is split between Operating Reserves and Capital Improvement. (50/50)
2. All Initiation Fees are added to Capital Improvements fund.
3. All Project Costs are subtracted from Capital Improvement funds (Capital Improvement funds adjusted for first 3 quarter's project expenses with 3rd quarter report).

Bank Account Reconciliation

	End of Q1	End of Q2	End of Q3	End of Q4
RWCU Checking Account				
RWCU Statement Balance	\$53,419.01	\$26,518.98	\$21,860.42	\$5,898.90
Less Outstanding Checks				
Add Deposits in Transit				
IBIC Register Balance	\$53,419.01	\$26,518.98	\$21,860.42	\$5,898.90
RWCU Money Market Account				
RWCU Statement Balance	\$12,489.23	\$12,521.26	\$12,552.69	\$12,584.20
Less Outstanding Checks				
Add Deposits in Transit				
IBIC Register Balance	\$12,489.23	\$12,521.26	\$12,552.69	\$12,584.20
RWCU Savings Account				
RWCU Statement Balance	\$148.22	\$148.28	\$148.33	\$148.37
Less Outstanding Checks				
Add Deposits in Transit				
IBIC Register Balance	\$148.22	\$148.28	\$148.33	\$148.37
RWCU Certificate of Deposit				
RWCU Statement Balance	\$79,044.12	\$80,011.51	\$81,001.54	\$81,896.20
IBIC Register Balance				\$81,896.20
IBIC Register Balance				\$81,896.20

Significant Transactions & Transfers

(> \$5,000 or 5% of Total Assets)

5/3/24	Denali Asphalt	\$15,550
5/10/24	Denali Asphalt	\$17,550
5/14/24	Denali Asphalt	\$8,500

Irish Beach Improvement Club
10/1/24 - 12/31/24
Treasurer's Report Q4

	2024 Budget		Q1	Q2	Q3	Q4	YTD	To Go	Notes
Summary									
Total Income	\$100,845		\$61,147	\$31,814	\$11,666	\$1,132	\$105,759	(\$4,914)	
	Budget	Total Budget							
Total Expenses	\$132,181	\$137,714	\$24,581	\$57,714	\$15,303	\$16,168	\$113,766	\$23,949	See Note 2
Income									
	2024 Budget		Q1	Q2	Q3	Q4	2024 YTD	To Go	Notes
Membership Income									
Private Memberships (est 161)	\$60,040		\$37,706	\$18,713	\$3,509	\$86	\$60,015	\$25	\$380 Dues
Business Memberships (est 42)	\$25,800		\$16,200	\$8,900	\$220	\$0	\$25,320	\$480	\$600 Dues
Initiation Fees (est 2)	\$2,070		\$1,035	\$1,035	\$4,865	\$0	\$6,935	(\$4,865)	\$1,035
Transfer Fees (est 5)	\$3,750		\$1,000	\$250	\$0	\$0	\$1,250	\$2,500	\$750
Total Membership Income	\$91,660		\$55,941	\$28,898	\$8,594	\$86	\$93,519	(\$1,859)	
Architectual Design Committee									
Permit Fees	\$800		\$400	\$100	\$100	\$100	\$700	\$100	
Total Permit Fees	\$800		\$400	\$100	\$100	\$100	\$700	\$100	
Miscellaneous Income									
Gate Pass Fees	\$500		\$110	\$202	\$245	\$20	\$577	(\$77)	
Logo Store (Sales)	\$2,800		\$105	\$13	\$1,324	\$0	\$1,442	\$1,358	
Interest	\$4,885		\$990	\$999	\$1,022	\$926	\$3,937	\$948	
Other			\$0	\$0	\$0		\$0	\$0	
Total Miscellaneous Income	\$8,185		\$1,205	\$1,214	\$2,591	\$946	\$5,956	\$2,229	
Contributions (Beyond Dues-Unbudgeted)									
General Contributions			\$1,496	\$837	\$331	\$0	\$2,663		See Notes 1, 2, 3, & 4
Beach Parking Lot Restoration Contributions			\$1,110	\$615	\$50	\$0	\$1,775		
Highway 1 (Mowing) Contributions			\$0	\$0	\$0	\$0	\$0		See Note 5
Pavilion (Pizza Oven) Contributions			\$0	\$0	\$0	\$0	\$0		
Pomo Lake Restoration Contributions			\$260	\$100	\$0	\$0	\$360		
Beach Road Contributions			\$735	\$0	\$0	\$0	\$735		
Social Committee Contributions			\$0	\$50	\$0	\$0	\$50		
Gertrude's Garden	\$200		\$0	\$0	\$0	\$0	\$0		
Total Contributions Income	\$200		\$3,601	\$1,602	\$381	\$0	\$5,583		
TOTAL INCOME	\$100,845		\$61,147	\$31,814	\$11,666	\$1,132	\$105,759	(\$4,914)	

Notes:

- Contributions are not budgeted income, however they are reported under Miscellaneous Income.
- Contributions are added to the expenses budget approved by the BOD in January. This results in a Total Budget available to spend.
- Expenses "To Go" shows the remaining balance for the Total Budget category that includes contributions. General contributions beyond dues are included in Contingency Expenses.
- Contributions to normal IBIC budget responsibilities are not carried over year-to-year. Multi-year projects and associated contributions are tracked in Project Reporting.
- Contributions for activities outside IBIC's responsibilities (e.g., Highway 1 maintenance) are accumulated year-over-year. Accumulated unspent contributions carried over from the previous year for non-IBIC responsibilities are shown in the "Approved Budget" Column of Expenses for the current year. Likewise if there are accumulated expenses from previous year(s) greater than funded by contributions they are shown in the "Approved Budget" column of Expenses as a negative for the current year (Expenditures for non-IBIC responsibilities are restricted to funds contributed for that purpose and normally cannot be drawn from IBIC dues or other IBIC income).

Irish Beach Improvement Club
10/1/24 - 12/31/24
Treasurer's Report Q4

2024 Budget

Expenses	See Notes 2 & 4			Q1	Q2	Q3	Q4	YTD	To Go (See Note 3)	Notes
	Approved Budget	Contributions	Total Budget							
General Operations Expenses										
Waste Services	\$2,500		\$2,500	\$275	\$583	\$584	\$390	\$1,832	\$668	
IBWD Water	\$1,250		\$1,250	\$2	\$2	\$488	\$54	\$546	\$704	
PG&E	\$225		\$225	\$54	\$2	\$50	\$26	\$132	\$93	Beach Road disconnected
Septic Service	\$2,500		\$2,500	\$560	\$640	\$640	\$480	\$2,320	\$180	
Telephone	\$850		\$850	\$137	\$476	\$78	\$74	\$765	\$85	
Total General Operations Expenses	\$7,325	\$0	\$7,325	\$1,028	\$1,703	\$1,841	\$1,023	\$5,595	\$1,730	
Office/Admin Expenses										
PO Box & Postage	\$300		\$300	\$247	\$8	\$22	\$9	\$286	\$14	
Office Supplies	\$1,000		\$1,000	\$246	\$1,203	\$0	\$72	\$1,521	(\$521)	
Web Site, Cloud Storage, & Email	\$200		\$200	\$149	\$9	\$9	\$9	\$176	\$24	Website Domain Paid for two years
Community Center Rentals	\$70		\$70	\$70	\$0	\$0	\$0	\$70	\$0	
Total Office/Admin Expenses	\$1,570	\$0	\$1,570	\$712	1,220	\$31	\$90	\$2,053	(\$483)	
Labor										
Administrative Assistant & Bookkeeper	\$32,760		\$32,760	\$7,818	\$6,639	\$6,366	\$6,385	\$27,208	\$5,552	Includes 5% Sick Leave
Caretaker	\$13,614		\$13,614	\$3,137	\$3,077	\$4,037	\$3,913	\$14,165	(\$551)	
Total Labor Expenses	\$46,374	\$0	\$46,374	\$10,955	\$9,717	\$10,403	\$10,298	\$41,373	\$5,001	
Professional Services										
Accounting & Payroll Processing	\$550		\$550	\$444	\$24	\$24	\$24	\$516	\$34	
Legal	\$0		\$0	\$0	\$0	\$0		\$0	\$0	
RCU Banking Fees	\$0		\$0	\$0	\$3	\$0	\$0	\$3	(\$3)	
Total Professional Services Expenses	\$550	\$0	\$550	\$444	\$27	\$24	\$24	\$519	\$31	
Taxes & Government Filing Fees and Licenses										
Property Taxes	\$875		\$875	\$0	\$0	\$0		\$0	\$875	
Charitable Trust Tax	\$75		\$75	\$500	\$0	\$0	\$50	\$550	(\$475)	Penalty 2021
Federal Taxes	\$0		\$0	\$4,945	(\$5,014)	\$0	\$10	(\$59)	\$59	Penalty 2021 & 2022
Corporate Filing Fee	\$0		\$0	\$0	\$0	\$25	\$0	\$25	(\$25)	
Payroll Tax	\$6,492		\$6,492	\$1,015	\$954	\$887	\$1,162	\$4,018	\$2,474	
SWRCB Water License Annual Fee	\$300		\$300	\$0	\$0	\$0	\$350	\$350	(\$50)	
Sales Tax	\$225		\$225	\$85	\$0	\$0	\$0	\$85	\$140	2023
Total Taxes & Government Fee Expenses	\$7,967	\$0	\$7,967	\$6,546	(\$4,061)	\$912	\$1,572	\$4,969	\$2,998	
Insurance										
General Liability & Property	\$2,880		\$2,880	\$0	\$0	\$0	\$2,631	\$2,631	\$249	2023/24 Renewal
Workers Comp	\$1,550		\$1,550	\$1,521	\$0	(\$144)	\$0	\$1,377	\$173	Dividend Refund
Officers & Directors	\$1,500		\$1,500	\$0	\$1,312	\$0	\$0	\$1,312	\$188	
Total Insurance Expenses	\$5,930	\$0	\$5,930	\$1,521	\$1,312	(\$144)	\$2,631	\$5,320	\$610	

Irish Beach Improvement Club
10/1/24 - 12/31/24
Treasurer's Report Q4

2024 Budget

<u>Expenses</u>	See Notes 2 & 4			Q1	Q2	Q3	Q4	YTD	To Go (See Note 3)	Notes
	Approved Budget	Contributions	Total Budget							
Social										
Logo Store	\$2,500		\$2,500	\$1,909	(\$2)	\$430	\$0	\$2,337	\$163	Logo store expenses will be allowed to increase beyond budget to replenish supplies if Logo Store sales exhaust inventory.
Social Committee	\$2,280		\$2,280	\$64	\$909	\$1,481	\$0	\$2,454	(\$174)	
Recognition & Awards	\$300		\$300	\$0	\$39	\$0	\$0	\$39	\$261	
Total Social Expenses	\$5,080	\$0	\$5,080	\$1,973	\$946	\$1,911	\$0	\$4,830	\$250	
Maintenance Expenses										
Beach Road, Parking Lot & Gate	\$4,500		\$4,500	\$1,185	\$2,740	\$0	\$77	\$4,002	\$498	
Pomo Lake & Gazebo Parks	\$3,000		\$3,000	\$217	\$325	\$324	\$453	\$1,319	\$1,681	
Highway 1 (mowing)	\$2,885		\$2,885	\$0	\$0	\$0	\$0	\$0	\$2,885	
Total Maintenance Expenses	\$10,385	\$0	\$10,385	\$1,402	\$3,066	\$324	\$530	\$5,322	\$5,063	
Capital Improvement Project Expenses										See Note 4 & See Project Cost Reporting
Pomo Lake Restoration	\$15,000	\$360	\$15,360	\$0	\$0	\$0	\$0	\$0	\$15,360	On Hold
Beach Road Restoration Project	\$32,000	\$735	\$32,735	\$0	\$43,786	\$0	\$0	\$43,786	(\$11,051)	
Beach Parking Lot Restoration Phase 2	\$0	\$1,775	\$1,775	\$0	\$0	\$0	\$0	\$0	\$1,775	
Total Project Expenses	\$47,000	\$2,870	\$49,870	\$0	\$43,786	\$0	\$0	\$43,786	\$6,084	
Contingency		\$2,663	\$2,663	\$0	\$0	\$0		\$0	\$2,663	
TOTALS	\$132,181	\$5,533	\$137,714	\$24,581	\$57,714	\$15,303	\$16,168	\$113,766	\$23,949	

Irish Beach Improvement Club
10/1/24 - 12/31/24
Treasurer's Report Q4

Project Cost Reporting

	2016	2017	2018	2019	2020	2021	2022	2023	2024	Total	Notes		
Pomo Lake Shed Project	<i>Project Complete</i>												
Expenses (Capital Improvement)	\$6,219	\$3,291	\$3,443							\$12,953			
Contributions													
	<u>To Date - Net Project Cost --></u>										\$12,953		
Pomo Lake Foot Bridge Project	<i>Project Complete</i>												
Expenses (Capital Improvement)		\$1,034	1,632							\$2,666			
Contributions		\$565	\$2,100							\$2,665			
	<u>To Date - Net Project Cost --></u>										\$1		
Pavillion (Pizza Oven) Project	<i>Project Complete</i>												
Expenses (Capital Improvement)			\$11,930	\$389						\$12,319			
Contributions		\$1,300	\$3,210	\$415						\$4,925			
	<u>To Date - Net Project Cost --></u>										\$7,394		
Pomo Lake Park Sprinkler Project	<i>Project Complete</i>												
Expenses (Capital Improvement)				\$5,038						\$5,038			
Contributions				\$0						\$0			
	<u>To Date - Net Project Cost --></u>										\$5,038		
Duck House	<i>Project Complete</i>												
Expenses (Capital Improvement)	<i>Duck House was built and installed as an Eagle Scout Project.</i>												
Contributions	<i>All expenses covered by Donations to the Scouts.</i>												
	<u>To Date - Net Project Cost --></u>										\$0		
Pomo Lake Restoration	<i>Project On hold until after Beach Parking Lot Restoration Completed.</i>												
Expenses (Capital Improvement)			\$1,500	\$0		\$0	\$0	\$0	\$0	\$1,500			
Contributions			\$490	\$45		\$100	\$235	\$450	\$360	\$870			
	<u>To Date - Net Project Cost --></u>										\$630		
Beach Parking Lot Restoration Phase 2													
Expenses (Capital Improvement)			\$24,911	\$17,419	\$34,833	\$7,226	\$1,543	\$0	\$0	\$85,931			
Contributions			\$3,570	\$10,325	5,690	\$2,962	\$3,570	\$721	\$1,775	\$28,613			
	<u>To Date - Net Project Cost --></u>										\$57,318		
	<u>To Date - Net Project Cost --></u>												
Beach Road Restoration Project													
Contributions								\$117,852	\$43,786	\$161,638			
	<u>To Date - Net Project Cost --></u>										\$2,285	\$735	\$3,020
	<u>To Date - Net Project Cost --></u>										\$158,618		
Total Yearly Project Expenses		2017	2018	2019	2020	2021	2022	2023	2024				
Total Yearly Project Donations		\$4,325	\$43,416	\$22,846	\$34,833	\$7,226	\$1,543	\$117,852	\$43,786				
Net Yearly Project Cost		\$1,865	\$9,370	\$10,785	\$5,690	\$3,062	\$3,805	\$3,456	\$2,870				
		\$2,460	\$34,046	\$12,061	\$29,143	\$4,164	-\$2,263	\$114,396	\$40,916				



Irish Beach Improvement Club Budget 2025

	2025 Budget	Notes
Summary		
Total Income	\$105,250	
	<u>Approve Budget</u>	<u>Total Budget</u>
Total Expenses	\$96,013	\$96,013 See Note 2
Income		
2025 Budget		
Notes		
Membership Income		
Private Memberships (est 163)	\$61,940	\$380 Dues
Business Memberships (est 45)	\$29,700	\$660 Dues (New Increase - 10%)
Initiation Fees (est 2)	\$2,260	\$1,130 (New Increase)
Transfer Fees (est 5)	\$3,750	\$750
Total Membership Income	\$97,650	
Architectural Design Committee		
Permit Fees	\$500	
Total Permit Fees	\$500	
Miscellaneous Income		
Gate Pass Fees	\$500	
Logo Store (Sales)	\$2,800	
Interest	\$3,600	MM Interest 0.99% plus Certificate of Deposit 4.073%
Total Miscellaneous Income	\$6,900	
Contributions (Beyond Dues-Unbudgeted)		
General Contributions		See Notes 1, 2, 3, & 4
Beach Parking Lot Restoration Contributions		
Highway 1 (Mowing) Contributions		See Note 5
Pavilion (Pizza Oven) Contributions		
Pomo Lake Restoration Contributions		
Beach Road Contributions		
Social Committee Contributions		
Gertrude's Garden	\$200	
Total Contributions Income		
TOTAL INCOME	\$105,250	

Notes:

1. Contributions are not budgeted income, however they are reported under Miscellaneous Income
2. Contributions are added to the expenses budget approved by the BOD in January. This results in a Total Budget available to spend.
3. Expenses "To Go" shows the remaining balance for the Total Budget category that includes contributions. General contributions beyond dues are included in Contingency Expenses.
4. Contributions to normal IBIC budget responsibilities are not carried over year-to-year. Multi-year projects and associated contributions are tracked in Project Reporting.
5. Contributions for activities outside IBIC's responsibilities (e.g., Highway 1 maintenance) are accumulated year-over-year. Accumulated unspent contributions carried over from the previous year for non-IBIC responsibilities are shown in the "Approved Budget" Column of Expenses for the current year. Likewise if there are accumulated expenses from previous year(s) greater than funded by contributions they are shown in the "Approved Budget" column of Expenses as a negative for the current year (Expenditures for non-IBIC responsibilities are restricted to funds contributed for that purpose and normally cannot be drawn from IBIC dues or other IBIC income).



Irish Beach Improvement Club Budget 2025

<u>Expenses</u>	See Notes 2 & 4			Notes
	Approved Budget	Contributions	Total Budget	
General Operations Expenses				
Waste Services	\$2,500		\$2,500	\$194.82 per month
IBWD Water	\$800		\$800	
PG&E	\$225		\$225	Beach Road disconnected
Septic Service	\$2,160		\$2,160	Service reduced to nine per year Savings of \$720
Telephone	\$300		\$300	Savings of \$550 per year after switching to Google Fi
Total General Operations Expenses	\$5,985	\$0	\$5,985	
Office/Admin Expenses				
PO Box & Postage	\$300		\$300	
Office Supplies	\$1,000		\$1,000	
Web Site, Cloud Storage, & Email	\$700		\$700	Website paid every two years
Community Center Rental	\$70		\$70	Annual Meeting Venue
Total Office/Admin Expenses	\$2,070	\$0	\$2,070	
Labor				
Administrative Assistant & Bookkeeper	\$30,000		\$30,000	Labor expenses include 5% of Sick leave
Caretaker	\$14,112		\$14,112	
Total Labor Expenses	\$44,112	\$0	\$44,112	
Professional Services				
Accounting & Payroll Processing	\$500		\$500	
Legal	\$0		\$0	
Total Professional Services Expenses	\$500	\$0	\$500	
Taxes & Government Filing Fees and Licenses				
Property Taxes	\$0		\$0	County exempts from taxation properties with assessed value of \$5k or less. Savings of \$850 per year
Charitable Trust Tax	\$75		\$75	
Federal & State Taxes	\$75		\$75	Filing Fee
Corporate Filing Fee	\$0		\$0	
Payroll Tax	\$6,176		\$6,176	
SWRCB Water License Annual Fee	\$350		\$350	
Sales Tax	\$225		\$225	
Total Taxes & Government Fee Expenses	\$6,901	\$0	\$6,901	
Insurance				
General Liability & Property	\$2,880		\$2,880	
Workers Comp	\$1,600		\$1,600	
Officers and Directors	\$1,500		\$1,500	
Total Insurance Expenses	\$5,980	\$0	\$5,980	



Irish Beach Improvement Club Budget 2025

<u>Expenses</u>	See Notes 2 & 4			Notes
	Approved Budget	Contributions	Total Budget	
Social				
Logo Store	\$2,500		\$2,500	Logo store expenses will be allowed to increase beyond budget to replenish supplies if Logo Store sales exhaust inventory.
Social Committee	\$2,280		\$2,280	
Recognition & Awards	\$300		\$300	
Total Social Expenses	<u>\$5,080</u>	<u>\$0</u>	<u>\$5,080</u>	
Maintenance Expenses				
Beach Road, Parking Lot & Gate	\$4,500		\$4,500	
Pomo Lake & Gazebo Parks	\$3,000		\$3,000	
Highway 1 (mowing)	\$2,885		\$2,885	See Note 5
Total Maintenance Expenses	<u>\$10,385</u>	<u>\$0</u>	<u>\$10,385</u>	
Capital Improvement Project Expenses				See Note 4
Pomo Lake Restoration	\$15,000	\$0	\$15,000	Trail System Project
Beach Road Project	\$0	\$0	\$0	
Total Project Expenses	<u>\$15,000</u>	<u>\$0</u>	<u>\$15,000</u>	
Contingency		<u>\$0</u>	<u>\$0</u>	
TOTALS	<u>\$96,013</u>	<u>\$0</u>	<u>\$96,013</u>	