



# Two-Year Operating and Capital Budget

JULY 1, 2019 TO JUNE 30, 2021

AMENDED JUNE 18, 2020



# Vision Statement

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Our vision is to:

*“Maintain our community’s high quality of life through provision of valued water and sewer services”*

# Mission Statement

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Our mission is to:

*“Provide our customers with reliable, high quality water and sewer services featuring home town service, fiscal discipline and direct accountability”*



# Values

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EOCWD will embody the following core values in the setting and implementation of its policies and practices:

- Integrity and ethical behavior – EOCWD will consistently adhere to high moral and ethical principles
- Community – EOCWD will cooperatively work together and with stakeholders to further the mission and goals of the organization

## Board of Directors

**Doug Davert**, President

**Richard Bell**, Vice President

**John Dulebohn**, Director

**George Murdoch**, Director

**John Sears**, Director

## General Manager

**Lisa Ohlund**

## General Counsel/District Secretary

**Jeff Hoskinson, Esq. Atkinson Andelson**

East Orange County Water District is a public agency proudly serving portions of the cities of Tustin and Orange, and the unincorporated communities of Orange Park Acres, North Tustin, Cowan Heights, Lemon Heights and Panorama Heights.

Operating and Capital Budget  
July 1, 2019 to June 30, 2021

COVER PHOTO



*Looking out over the foothills of East Orange from Vista Panorama*



**Board of Directors**  
Doug Davert, President  
Richard Bell, Vice President  
John Dulebohn, Director  
George Murdoch, Director  
John Sears, Director

**General Manager**  
Lisa Ohlund

June 20, 2020

Board of Directors  
East Orange County Water District

Board of Directors,

I am pleased to present the General Manager's recommended Amended Two-Year Budget for fiscal years 2019/2020 and 2020/2021. This is the second presentation of an amended two-year budget document that funds the 59<sup>th</sup> year of Wholesale Zone operations, the 35<sup>th</sup> year of Retail Zone operations and the 5<sup>th</sup> year of sewer collection system operations (Improvement District 1).

As background, the District has three responsibilities:

1. Provide Wholesale Water Service to five retail agencies (the City of Tustin, City of Orange, Golden State Water Company, Irvine Ranch Water District and the retail customers of EOCWD);
2. Provide Retail Water Service to approximately 1,200 customers (3,700 residents) of the unincorporated Panorama Heights area of the County; and
3. Provide Retail Sewer Service to approximately 19,000 customers of the East Orange, Cowan Heights, Lemon Heights, Panorama Heights, North Tustin areas and portions of the City of Tustin.

As public stewards, this budget reflects the District's continuing commitment to manage the District in accordance with the EOCWD Strategic Plan: the Board of Director's comprehensive policy statement that was last updated and adopted on June 20, 2019.

This budget was prepared with a recognition that many of our customers face a challenging economic situation, as the state and nation finds itself incurring trillions of dollars of debt due to the impacts from the prolonged Coronavirus Pandemic quarantine. As this is written, the County of Orange and most parts of the state are emerging from quarantine, and while business is returning, there are many empty storefronts and an unemployment rate of 16% in April.

Staff is recommending a budget that includes a consolidated 5% decrease over the entire agency, with at least a 3% decrease in each operating budget. Additionally, this budget freezes all rates that are under EOCWD's control and absorbs the impacts of those that are not under our control. It defers a planned rate increase in our retail water operation, and for the first time in over 25 years, the District will use debt to fund some multi-generational capital assets. This is a planned and appropriate use of debt, not fueled by the Pandemic, but we will benefit from historic low interest rates.

The Four Goals of the Strategic Plan are:

1. EOCWD will provide reliable water and sewer services, that consider the environment, to meet the needs of the community.
2. EOCWD will provide responsive local government, value and outreach to the communities we serve.
3. EOCWD will manage our financial assets to provide and maintain reliable water service.
4. EOCWD will maintain workforce expertise to ensure service quality and continuity.

### **Current Issues and Challenges**

With the memory of the drought of 2014-2016 is still omnipresent; EOCWD customers reduced their demands by 36% during that period and demands remain approximately 25-27% below the high levels of 2013. Recently, the winters of 2017 and 2019 were characterized by abundant (over 120% and 200%, respectively, of normal) precipitation in Northern California; the winter of early 2020 produced rainfall that was just below average. At the same time, long-term conservation requirements that include limits on indoor and outdoor water use potentially commencing in 2022 (AB 1668) and limits on overall District water demands (SB 606) that were signed into law in June 2018 and have been moving through the regulatory process and implementation requirements are developed. The regulations will start to be implemented in 2023.

And while the drought and the actions of the legislature have reinforced the need for continued water use efficiency, it is perhaps the unanticipated regulatory actions of early 2019 that have the potential to affect the District's Retail Zone Customers in more profound and long-lasting ways.

In April 2019 the District was notified by the Department of Water Resources that our groundwater wells must be sampled for PFAS (Per- and Poly- Fluorinated Alkyl Substances) compounds. These chemicals, which occur in aircraft fire fighting foams, Scotchgard- and Teflon-coated products, and other products that have been produced for over 40 years have accumulated in groundwater concentrations that the State has deemed as potentially

hazardous above certain levels. As this Budget is being approved, the District is awaiting the results of testing that will confirm the presence of the chemicals in our wells. Out of an abundance of caution, the District wells have been shut off pending more information on the health effects of these substances in their varying concentrations.

Groundwater provides the least expensive source of water for the Retail Zone; shutting off the wells means that the District will purchase imported water at a cost that is approximately double the cost of groundwater. In the past year, the Orange County Water District has worked with its groundwater customers – including EOCWD – to develop both treatment and financing mechanisms to resolve the PFAS issue. This budget anticipates that for FY2020/21, two-thirds of the Retail Zone demand will be provided by imported water, however a treatment system should be online by Spring of 2021. The District will fund the increased cost of imported water as well as the increased cost of PFAS treated water initially, by using reserves without the assistance of the rate increase that was planned for February 2021; it is doubtful that the District can sustain this expense for one more year without seeking further rate increases in the future.

A secure water supply has been a District priority, and while imported water was available this year, the supplier of that water, Metropolitan Water District of Southern California has been severely curtailed in the amount of water that will be provided through its contracts with the state. In recognition of this fact, as well as the upcoming regulatory requirements, the District continues to implement water conservation outreach and activities among its Wholesale and Retail water customers, and has begun examining the feasibility of obtaining access to local stormwater that could augment the raw water supply for the proposed reconstruction of the water treatment plant that the District had historically owned at operated at the Peters Canyon Reservoir site. The treatment plant reconstruction and stormwater project (Foothill Regional Environmentally Sustainable H2O – FRESH Project) is predicated on the financial feasibility of treating and distributing water at a competitive cost; development of local stormwater supply would enhance the service area, and county-wide reliability, and potentially, the project's financial feasibility if grants funds were obtained.

In addition to pursuing alternative local water supply development, the District has also been proactive in the maintenance of potable water and wastewater capital facilities in order to protect capital investments made by the District's rate payers. The District's five-year capital spending plan includes critical preventative maintenance programs, such as rehabilitation of turnouts and replacement of large valves in Wholesale Zone; construction of a new Vista Panorama Reservoir and the construction of a new well.

Capital projects completed this year include installation of a permanent standby generator and backup pump at the Sidehill Booster Station and recoating of the Barrett Reservoir in the Retail Zone; the commencement of the multi-million dollar Browning Avenue sewer replacement project in ID1 (Sewer Zone) through the retention of a design/build team, Quanta Services. These programs will increase and/or extend the useful lives of the existing infrastructure and are shown as multi-year projects in this budget. Additionally, the multi-year Wholesale Zone

Water Quality Study was completed, with implementation of solutions to mitigate both low-demand water quality challenges in our system, and those posed by low-demand in MET's system as well. The cathodic protection program recommendations were completed for the Wholesale Zone also this year – a vital program for extending the life of this valuable regional asset.

As noted previously, purchased wholesale water costs are the most significant factor affecting the District's Wholesale and Retail budgets. Since 2014, imported water will have increased 24% (from \$890/AF to \$1,104/AF) by January 1, 2021. While some of the District's service area has robust income levels, the pace with which water rate increases has occurred over the past 10 years has stressed customer tolerance as they struggle to understand why they are paying more for water but using less. The District's robust communications program through social media highlights the investments in aging water infrastructure to ensure reliability and safe water, but much of the increase comes due to increases in the cost of raw water itself due to a scarcity of supply; add to that declining revenue and increasing prices, and the recipe for higher prices is complete.

Because the Emergency Drought Regulations imposed by the SWRCB in 2015/16 had a such a significant effect on the Retail Zone's revenues due to lost water sales, the District prepared a water rate study and completed the Proposition 218 rate increase process on September 15, 2016 with the adoption of a five-year rate plan. The rate plan is designed to provide financial stability by increasing the proportion of district costs funded by fixed fees, providing for pass-through of wholesale water and energy cost increases, and by establishing "drought rates" that can be instituted in the event of another reductions in water sales caused by a natural or regulatory drought.

Under the rate plan the first of five-over-five-years rate increase was implemented in October 2016. In February 2018, revenues were slightly above projections made during the rate study, so the second water rate increase was decreased by 5% when it was implemented; however the February 2019 rate increase was fully implemented as was the February 2020 increase. As noted previously, a planned February 2021 increase will be deferred. This action is not taken lightly, as the funds that would have been yielded through the increase are needed, and may yet lead to an incrementally larger increase in the future. This district has a history of close ties to its community, and deferred a similar rate increase in 2008, during the last financial crisis. Funds have been budgeted to examine future revenue needs through a rate study that will occur in Spring 2021.

## **PRIORITIES FOR FISCAL YEAR 2020-2021**

### Water Supply Priorities

The District's long term operational program and Capital Improvement Plan target

opportunities to improve water supply reliability and sustainability.

The budget provides resources to accomplish the following goals and objectives:

- Ensure the delivery of safe, reliable and environmentally sustainable water and sewer service.
- Comply with State Water Resources Control Board regulations, including AB 1668 and SB 606 reporting data and begin implementation of remote meter reading operations that will assist customers in determining their indoor and outdoor water use on a daily, monthly and bi-monthly basis.
- Continue evaluating the potential to increase long-term water supply reliability through the FRESH Project.
- Continue District conservation programs with a focus on water use efficiency education and conservation.
- Comply with the requirements of the Clean Water Act, California Water Code, the Urban Water Management Planning Act and any other legislation or regulation that is implemented.
- Continue to invest in the rehabilitation and replacement of district facilities as they near the end of their useful life in a manner that is environmentally sustainable and that mitigates financial impacts to our customers.

#### Potable Water and Wastewater Distribution and Collection Facility Priorities

The District's facility priorities are comprised of the expansion, replacement, and betterment of existing facilities to serve current and future customers with reliable water and wastewater services.

The budget provides resources to address critical potable water and wastewater facilities:

- Continue efforts to expand preventative maintenance programs for the District's transmission and distribution facilities. These efforts include projects such as the valve replacement program, hydrant maintenance program, cathodic protection program, manhole rehabilitation, backwater replacement program and sewer pipeline and manhole lining programs.
- Identify grant funding for the FRESH Project's environmental, institutional and legal elements.
- Implement the recommendations of the Wholesale Zone Water Quality Study
- Complete the environmental analysis and begin the design and construction of a new groundwater well for the Retail Zone
- Complete design and obtain bids for construction of a new Vista Panorama Reservoir in the Retail Zone to replace the 1926 non-seismically-rated reservoir.

- Complete the Improvement District 1 Master Plan updates into the effects that Accessory Dwelling Units will have on the District’s sewer capacity – these units will have a significant effect on our service area as it was never planned to have this density.
- Complete the environmental work and commence the Design Build project for the Capacity, Reliability, Augmentation Project #1.
- Continue proactive rehabilitation of sewer pipelines through CCTV analysis and subsequent repair using the most appropriate method.
- Continue to invest in new rolling stock for ID1 to enable staff to have reliable equipment for day-to-day operations and emergency response.
- Continue to invest in technology such as Sedaru and Smart Covers to extend the effectiveness of our small staff and absorb increasing regulatory impacts.
- Determine the optimal operational layout for 185 and 210 N. McPherson to encompass District operations and storage/security needs for the future. This project has been delayed for at least one year due to COVID financial impacts.
- Replace an undersized 4” sewer line at Holiday Lane
- Implement the Energy Management Plan; this program will be deferred for COVID-19 financial reasons.
- Complete the Hazard Mitigation Plan and America’s Water Infrastructure Act of 2018 (AWIA) Assessment and ensure that District facilities are well protected and investigate opportunities for funding assistance with those facilities requiring updating, reinforcement, rehabilitation.

### Core Business Plans

Core Business Plans include the operation and maintenance of water and wastewater infrastructure and facilities in a cost-effective manner to protect the District’s investments, reflecting its dedication to providing high-quality customer service.

The budget provides resources to achieve the following goals:

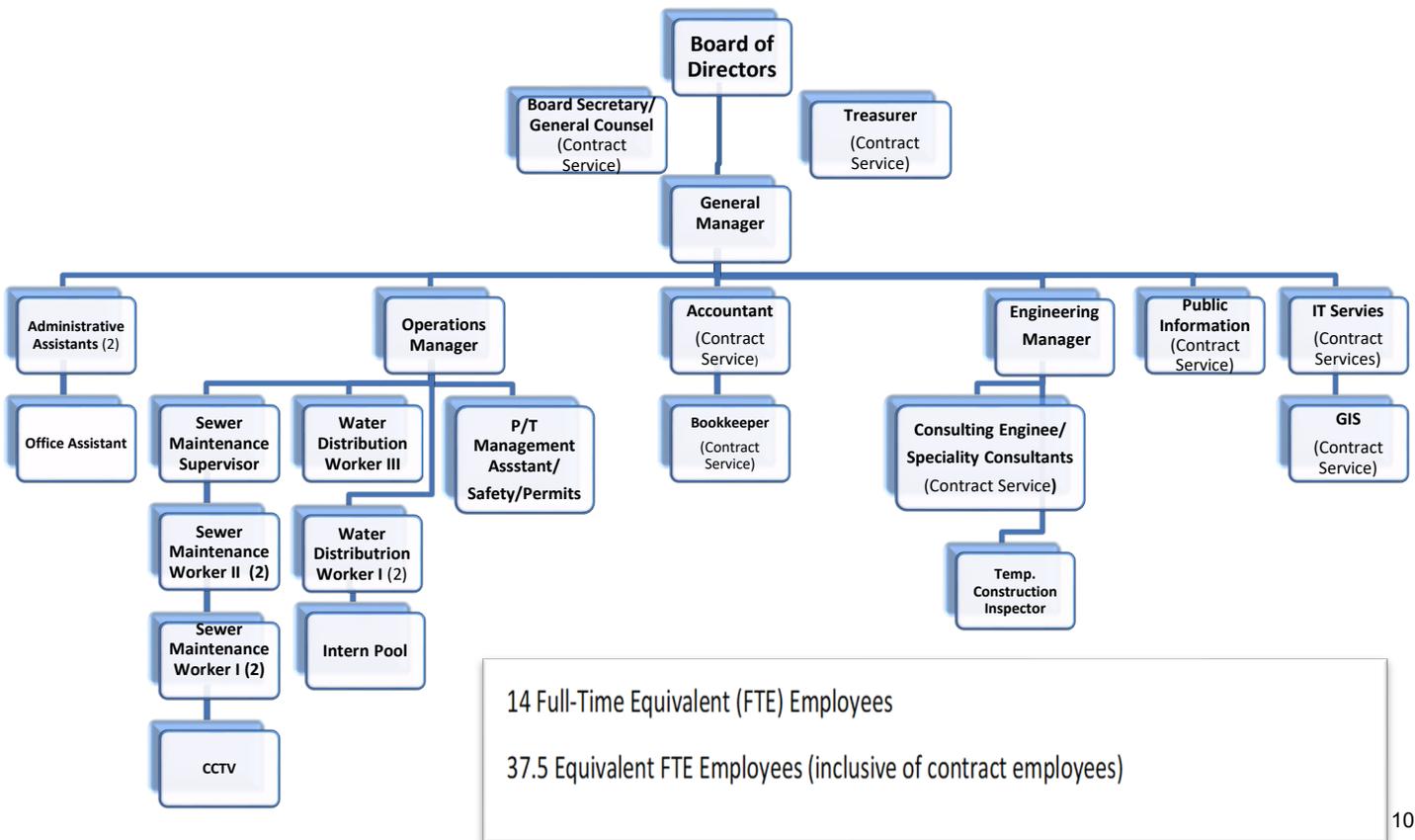
- Continue implementation of the District’s Strategic Plan
- Maintain the District’s financial position to support its Pay-As-You-Go Capital Projects Program.
- Add targeted debt as a tool to provide equity to funding new and expanded facilities by spreading costs over generations.

- Continue implementation of cost-saving programs identified by staff.
- Continue public outreach efforts including providing PFAS water quality-related information and information regarding compliance with long-term water conservation requirements.
- Continue to maximize the use of technology and contract services to improve work efficiency and mitigate cost increases where effective and appropriate.
- Pursue local, state, federal and private grant funding to reduce capital expenditures collected from fees and charges.
- Continue to evaluate valve conditions, prioritize valves requiring replacement, and replace high-priority valves.
- Continue to implement Homeland Security IT and SCADA audit recommendations to improve the District's network and SCADA system security.
- Continue an emphasis on safety and job training with employees throughout the year to ensure safety and technical competence.

### RECOMMENDED STAFFING

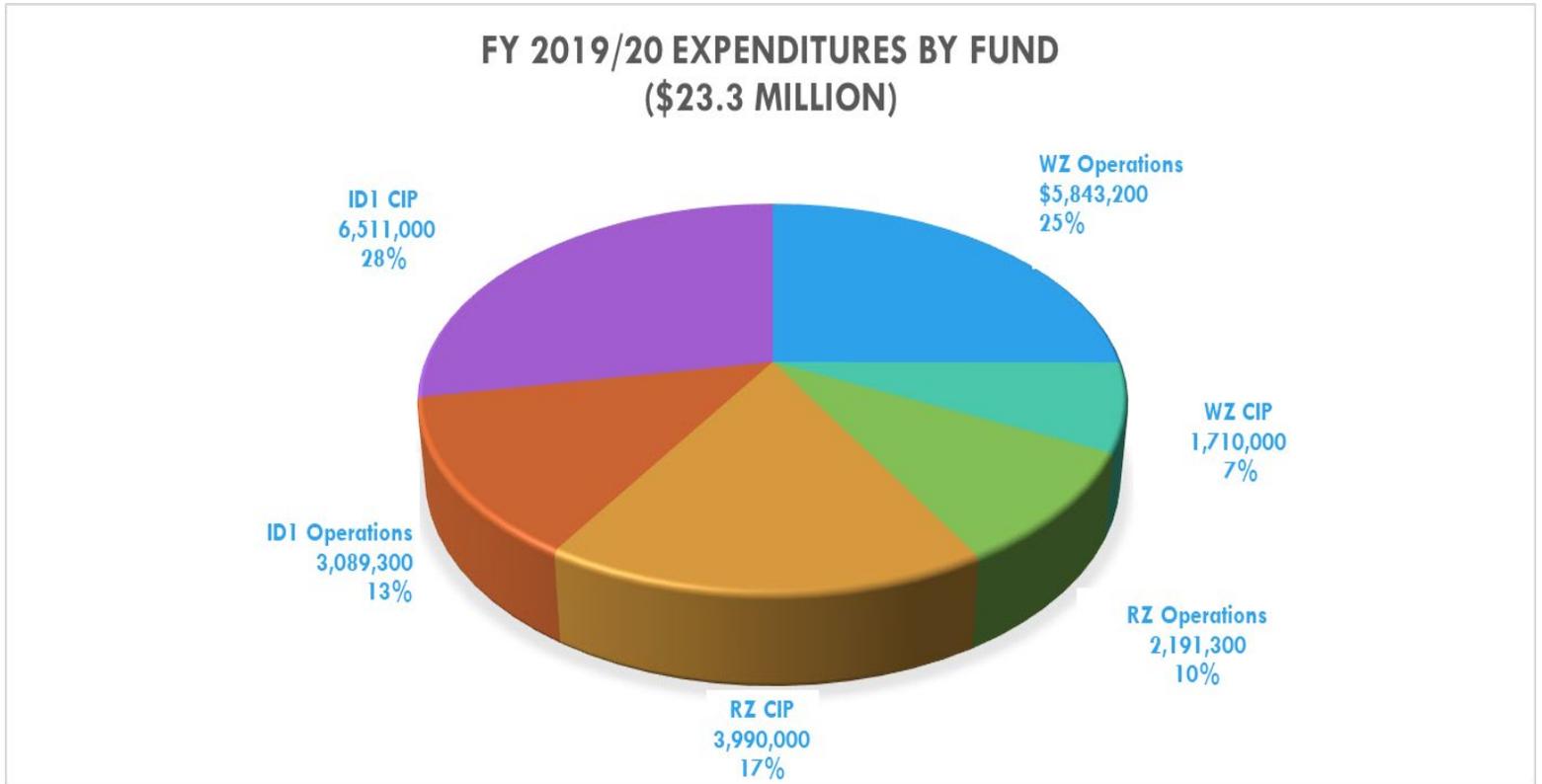
The proposed Budget maintains the current staffing at 12 FTEs. The proposed organizational structure is shown below.

**FY 2019-21 Organizational Chart**



## THE RECOMMENDED BUDGET

The District's Long-Range Financial Plan provides the framework for establishing the rates and charges to support the budget.



\* Total may not add up to 100% due to rounding

### Summary of Major Expenditures

The District's expenditures are derived from three operations: Wholesale Water, Retail Water and Wastewater. For the fiscal year 2019/2020 budget, total expenditures were projected to be \$23.3 million, consisting of \$11.1 million in operating expenditures and \$12.2 million in capital expenditures.

**Wholesale Zone Operating (100%):** The Wholesale Zone (WZ) comprises the largest share of the District's operating and maintenance expenses (\$5.8 million in FY 20/21) due to the large amount of water purchased. The District buys 100% of its treated water supply from the Municipal Water District of Orange County (MWDOC)/MET to meet potable water demand for our five wholesale customers (Cities of Tustin and Orange, Golden State Water District, Irvine Ranch Water District and EOCWD's Retail Zone). Due to the uncertainty surrounding the PFAS issue, we anticipate that our

wholesale customers may be able to construct treatment facilities and reduce the amount of imported water they purchase; the FY 20/21 budget reflects that decrease. Further, all expenditure budget have been frozen with no or very small increases to salaries and most benefit costs. The overall budgetary decrease is approximately 35%.

On January 1, 2021, the /AF cost of treated imported water will increase from \$1,078/ acre foot (AF) to \$1,104 per AF (3%). EOCWD's fixed charges, such as the Metropolitan Water District's Readiness to Serve Charge is decreasing slightly by \$12,000 annually, however the Capacity Charge is increasing by \$30,000 annually. EOCWD's own Readiness to Serve and Reserve Fund Charges remain the same. This District paid down a substantial portion of the District's unfunded PERS liability in 20219/20. Additional details may be found under the WZ Operating Budget.

**Retail Zone Operating (-3%):** The fiscal year 2019/20 budget of \$2.2 million is 3% less than the prior year, and includes continuing to absorb the cost of imported water. The budget anticipates PFAS treatment coming on-line in Spring 2021, however the differential between treated groundwater and important water will no longer be 100%, but more in the range of 50% less than imported water. Like the Wholesale Zone budget, all accounts are frozen at 2019/20 budget levels and small increases are estimated to salary and benefits. Further details may be found under the Retail Zone Operating Budget.

**Sewer (ID1) Operating (-3%):** Fiscal Year 2020/21 budget recommendations total \$3.1 million, a decrease of \$100,000. Cost increases are projected for some regulatory, software as a service, and insect treatment costs. Details may be found under the Sewer Operating Budget.

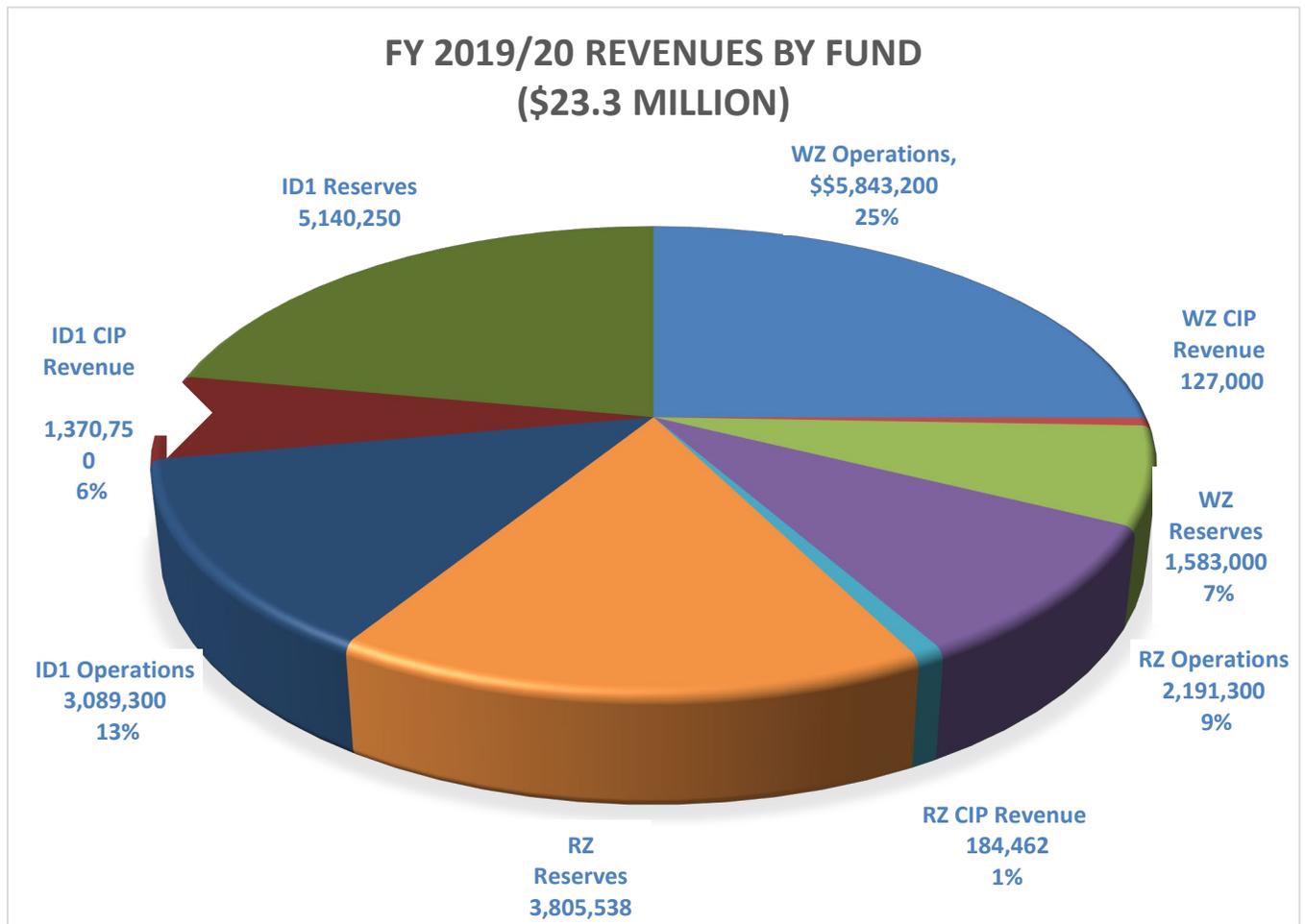
**WZ Capital (-48%)** The FY 19/20 Wholesale Zone capital improvement budget of \$1.7 million focuses primarily on reconstructing the Walnut Turnout, preliminary work on the Newport Reservoir in preparation for recoating, and the purchase of a standby pump to ensure uninterrupted service at the OC-70 pump station. Modest funding continues for the FRESH Project: the budget includes \$150,000 to assist with finding grants and other funding sources for the environmental and legal costs associated with water rights and institutional arrangements anticipated for the project. This budget also funds continuation of the valve replacement program as well as improvements to several turnouts. Funding of the SCADA system improvements has been deferred pending COVID-19.

**Retail Zone Capital (+44%)** The increase in the RZ CIP reflects significant investments in the system, including CEQA work and construction of a new well and construction of a new Vista Panorama Reservoir, SCADA work will be deferred in the RZ until 2021/22

**Sewer (ID1) Capital (+67%):** The large increase in the sewer capital budget for FY 2020/21 primarily reflects the commencement of the estimated \$10 million CRA Project #1 (\$4.5 million for 20/21), an increase in the budget for Cured-In-Place-Pipe which extends the useful life of sewer lines, the replacement of the Holiday Lane sewer line (\$150,000) and enhanced inspection of sewer manholes (\$200,000).

### Summary of Major Revenues

The District’s major funding sources are rates and charges (potable water and wastewater), property tax revenues, capacity fees, and investment income.



\* Total may not add up to 100% due to rounding

**Wholesale Zone Operating (-35%):** The Wholesale Zone operating revenues reflects the decreased water sales discussed under the expenditures section.

The Wholesale Zone doesn’t add any additional charge to the commodity cost of the water sold to our retail customer agencies, it simply recovers the direct cost. The Wholesale Zone water is generally provided by gravity alone, there are no additional

energy costs that would normally also be recovered under the commodity rate. Because of this, water commodity sales are basically equal to water commodity costs: the revenue matches the expense.

The District's fixed costs are paid through three primary sources: Fixed fees that match the fixed fees charged by regional water agencies, property tax revenue and a Readiness-to-Serve Charge that is paid by each retail customer agency in proportion to the number of meters they maintain within the EOCWD service area. The District also assesses a Reserve Fund Charge to fund reserves needed to maintain the system.

**Retail Zone Operating (-3%):** Retail Zone revenues are projected to decrease by approximately \$70,000 – these decreases are due to the effects of COVID-19 and the effects of SB998, which limits the District's ability to shut-off water for non-payment.

The majority of the District's retail water customer base is municipal and industrial (M&I) use. Domestic water use accounts for approximately 95% of the District's potable water deliveries, 2% for commercial/irrigation, and 3% for institutional. Potable water sales and services charges are the primary source of revenue for the Retail Zone. At 95% build-out, the District projects future water sales volume to remain relatively unchanged in the next 10 years; this projection is tempered however, by the relatively large homes and large lots that lend themselves to multi-generational/multi-family housing. If this occurs, there could be a slight increase in water demand, however, it could also be offset by decreased outdoor irrigation as densification occurs. The District is expected to be at 100% build-out by 2050. Water sales are sensitive to external factors such as drought restrictions, variation in weather conditions, and economic conditions.

The District's Board of Directors adopted a financial plan and rates and charges resolution in September 2016 that included pass-through of local and regional water cost increases and annual inflation for a five-year period commencing October 16, 2016 through June, 2021. These rates anticipate a 15% decrease in water consumption from 2013 demand and fully fund both operations and maintenance costs, as well as an annually budgeted transfer of funds to capital reserves. Additionally, the Board adopted commodity drought rates that vary based upon the level of drought declared; these rates are intended to be revenue neutral during periods of reduced water sales and are to only be implemented during drought period. This funding strategy has worked well over the past four years, however as noted previously, the final rate increase will be deferred and a new rate study undertaken next Spring.

**Sewer (ID1) Operating (-3%):** Fiscal Year 2020/21 ID1 operating revenues are projected to total \$3.1 million, a decrease of \$100,000 or 3% over the prior year. This decrease is expected due to COVID-19 affects on commercial property, which comprises 25-30% of the sewer zone revenues.

The District currently collects and treats sewage from approximately 19,000 sewer connections. The District's wastewater service fees are collected on each property owner's property tax bill on an annual basis. Sewer bills are due and payable at the same time when a property owner's tax bill is due to the Orange County Assessor's office, in April and December of each year. Sewer fees were reduced from \$216 per residential connection in FY 15/16 to \$108 per residential connection in FY 16/17, and will remain at that level through FY 20/21. The District has completed a Master Plan and Condition Assessment that provides a 25-year CIP; the preparation of a financial plan and rate study, similar to that which was completed for the water enterprise in 2016 is scheduled to be completed in 20/21.

The primary revenue sources for the ID1 operating budget consists of sewer service charges (\$2.8 million) and property taxes (\$0.3 million).

**WZ Capital (-48%):** The primary source of revenues for the WZ Capital Improvement Program are capital reserves (\$1.6 million), supplemented by the EOCWD Capital Reserve charges (~\$377,000) that are assessed annually to all Wholesale Zone retail customer agencies in proportion to the number of retail water meters they maintain within the EOCWD service area. At this time, the WZ CIP is funded on a PAYGO (pay-as-you-go) basis.

**Retail Zone Capital (+44%):** The primary source of Retail Zone CIP revenues are reserves (\$3.8 million) supplemented by the Capital Facilities Fee (\$325,000) collected from retail customers on their bimonthly bill. Note that the Retail Zone CIP will be funding some of their capital assets through debt issuance. The Well Project is a recipient of a 50% grant for the well costs (\$1.5 million in anticipated cost repayment).

**Sewer (ID1) Capital (+47%):** The primary source of FY 19/20 CIP revenues are transfers from the operating funds (\$800,000) augmented by \$5.1 million of capital from a debt issuance.

## CONCLUSION

This budget reflects the Board of Directors' priorities, recognition of the economic pressures facing our customers and the adopted 2019 Strategic Plan. The goal of this budget document is to provide the District with a road map for good financial practices, prioritizing major capital improvement programs and ultimately, fulfilling the District's mission statement. This document also demonstrates the District's ability to use its capital resources for completing ambitious capital projects for current and future customers as well as the District's commitment to meet its financial obligations.

## ACKNOWLEDGEMENTS

The frugal and prudent leadership and fiscal oversight of the District Board of Directors provides stability and the opportunity to concentrate on achieving the goals in our Strategic Plan. I would also like to extend my appreciation to all of the District's employees for their dedication to providing an exceptional level of customer service. Our goals and objectives cannot be met without

their outstanding contributions. Most importantly, on behalf of our Board of Directors and all of the District's employees, thank you to our valued customers, whom we are honored and privileged to serve.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Lisa Ohlund". The signature is fluid and cursive, with a large initial "L" and "O".

Lisa Ohlund  
General Manager

## **ABOUT THE DISTRICT**

The East Orange County Water District is a special district governed by an elected five-member Board of Directors. The District was incorporated in 1961 under the provisions of the County Water District section (30000 et. seq.) of the California Water Code as amended. The District provides wholesale and retail potable water and wastewater collection services within a 10 square mile area of East Orange/North Tustin.

## **ABOUT THE BUDGET**

This Two-Year Budget is a living document built upon the foundation of several other documents, including the 2019 Strategic Plan and the 2016 Financial Plan. During the ensuing fiscal years, the budget may be amended from time to time by the Board to reflect new or changing information and/or priorities.



**PROPOSED WHOLESALE ZONE OPERATING BUDGET  
FY 2020/21**

	FY 2020/21 PROPOSAL	% INC/(DECR)	FY 2019/20 BUDGET	% INC/(DECR)	FY 2018/19 REVISED BUDGET	FY 2017-18 REVISED BUDGET	FY 2016-17 BUDGET
<b>OPERATING REVENUES:</b>							
4001-10 Water sales	3,900,000	-79.5%	7,000,000	166.7%	2,625,000	4,505,000	3,950,000
4150-10 Meter Charge	1,000	0.0%	1,000	0.0%	1,000	1,000	1,000
4202-10 Late charge	100	0.0%	100	0.0%	100	100	100
4110-10 New Connection Fees					1,000	1,000	1,000
4101-10 MWDOC Fee	259,000	-0.1%	259,200	-3.2%	267,750	255,000	228,121
4102-10 MET Readiness to Serve Charge	82,000	-15.9%	95,000	-32.1%	140,000	175,000	207,704
4104-10 MWDOC Choice-WS	5,500	-0.2%	5,513	5.0%	5,250	5,000	25,605
4103-10 MET Capacity Charge	120,000	25.0%	90,000	-18.2%	110,000	150,000	139,980
4111-10 EOCWD Reserve Fund Charge	315,000	0.0%	315,000	0.0%	315,000	315,000	312,495
4112-10 EOCWD Readiness to Serve Charge	175,000	0.0%	175,000	0.0%	175,000	175,000	177,080
4603-10 Interest earned-LAIF	20,000	0.0%	20,000	122.2%	9,000	7,000	4,250
4604-10 Interest earned - Raymond James	20,000	-25.0%	25,000	8.7%	23,000	22,000	17,000
4701-10 Taxes-secured	750,000	0.0%	750,000	7.1%	700,000	630,000	600,000
4702-10 Taxes-unsecured	22,000	0.0%	22,000	2.3%	21,500	20,910	15,300
4703-10 Taxes-supplemental roll	11,000	0.0%	11,000	1.9%	10,800	10,455	5,100
4704-10 Taxes-prior years	3,000	-66.7%	5,000	0.0%	5,000	7,000	7,000
4706-10 Taxes - homeowner subvention	3,500	0.0%	3,500	-1.4%	3,550	3,500	3,300
4707-10 Taxes-public utility	9,000	0.0%	9,000	0.0%	9,000	8,700	8,400
4708-10 Taxes- Tustin RDA Taxes	40,000	0.0%	40,000	-	0	40,000	40,800
4709-10 Taxes-miscellaneous	1,000	0.0%	1,000	-	-	-	-
<i>Subtotal Property Taxes</i>	<i>839,500</i>	<i>-0.2%</i>	<i>841,500</i>	<i>12.2%</i>	<i>749,850</i>	<i>720,565</i>	<i>701,150</i>
4601-10 Rent income-Cell Tower	58,000	2.3%	56,650	3.0%	55,000	55,000	56,100
4602-10 Rent income-Crown Castle (Mountain Union)	47,500	2.4%	46,350	3.0%	45,000	50,000	52,020
4680-10 Transfer from Reserves	-		104,000				
4690-10 Miscellaneous income	600	0.0%	600	0.0%	600	600	600
<b>TOTAL WHOLESALE OPERATING FUND RECEIPTS</b>	<b>5,843,200</b>		<b>9,033,913</b>		<b>4,522,550</b>	<b>6,437,265</b>	<b>5,873,355</b>
<b>% Increase over prior year request</b>	<b>-35.3%</b>		<b>99.8%</b>		<b>-29.7%</b>	<b>9.6%</b>	

	FY 2020/21 PROPOSAL	% INC/(DECR)	FY 2019/20 PROPOSAL	% INC/(DECR)	FY 2018/19 REVISED BUDGET	FY 2017-18 REVISED BUDGET	FY 2016-17 BUDGET
<b>EXPENDITURES-OPERATIONS &amp; MAINTENANCE</b>							
<b>Purchases:</b>							
5001-10 Water purchases-EOCF#2 OC43	780,000	-79.5%	1,400,000	180.7%	498,750	840,000	711,000
5002-10 Water purchases-EOCF#2 OC48	1,170,000	-79.5%	2,100,000	1233.3%	157,500	290,000	869,000
5003-10 Water purchases-OC70	1,950,000	-79.5%	3,500,000	77.8%	1,968,750	3,375,000	2,370,000
5004-10 MET-MWDOC Choice Budget	5,500	-0.2%	5,513	5.0%	5,250	5,000	25,605
5005-10 MET Readiness to serve charge	82,000	-15.9%	95,000	-32.1%	140,000	175,000	207,714
5006-10 MET Capacity charge	120,000	25.0%	90,000	-18.2%	110,000	150,000	139,980
5007-10 MWDOC Fee	259,000	-0.1%	259,200	-3.2%	267,750	255,000	228,121
<b>Operations:</b>							
5140-10 Utility- SCADA RTU	2,700	0.0%	2,700	0.0%	2,700	2,650	2,650
5170-10 Regulatory Permits	15,000	26.7%	11,000	22.2%	9,000	7,150	7,150
5120-10 Water quality testing	28,000	0.0%	28,000	7.7%	26,000	26,000	26,000
5122-10 SCADA R/M	9,900	0.0%	9,900	-0.1%	9,905	10,000	9,382
5161-10 Operations Software	17,000	0.0%	17,000	13.3%	15,000	18,000	15,000
5155-10 Equipment rental	28,000	0.0%	28,000	33.3%	21,000	25,000	20,000
<b>Maintenance:</b>							
5124-10 Production meter purchases and installations	15,000	0.0%	15,000	0.0%	15,000	15,000	15,300
5112-10 PRV-repair and maintenance	6,000	0.0%	6,000	11.1%	5,400	5,100	5,100
5101-10 Mains-repair and maintenance	26,000	0.0%	26,000	0.0%	26,000	25,500	25,500
5110-10 Service Connections-repair and maintenance	1,550	0.0%	1,550	0.0%	1,550	1,550	1,550
5102-10 Reservoirs-repair and maintenance	27,500	0.0%	27,500	1000.0%	2,500	15,000	2,500
5160-10 Small tools	4,000	0.0%	4,000	5.3%	3,800	3,600	3,675
5144-10 Gasoline, oil & diesel fuel	8,000	0.0%	8,000	33.3%	6,000	5,500	5,521
5103-10 Vaults-repair and maintenance	12,000	0.0%	12,000	12.1%	10,700	10,200	10,200
5131-10 Cathodic Protection	35,000	0.0%	35,000	32.1%	26,500	25,300	25,300
5128-10 EOCF # 2 maintenance and operations	95,000	34.2%	62,500	19.0%	52,500	50,000	45,000
5129-10 Meter Testing	9,000	0.0%	9,000	12.5%	8,000	3,100	3,060
5130-10 SAC line maintenance and operations	26,000	0.0%	26,000	0.0%	26,000	25,000	25,000
5150-10 Equipment maintenance	3,800	0.0%	3,800	0.0%	3,800	3,600	3,643
5151-10 Vehicle maintenance	3,050	0.0%	3,050	0.0%	3,050	2,900	2,900
5152-10 Maintenance-buildings and grounds	8,000	0.0%	8,000	100.0%	4,000	5,000	3,800

<b>WHOLESALE ZONE OPERATING BUDGET</b>	<b>FY 2020/21</b>	<b>%</b>	<b>FY 2019/20</b>	<b>%</b>	<b>FY 2018/19</b>	<b>FY 2017-18</b>	<b>FY 2016-17</b>
<b>EXPENDITURES-ADMINISTRATIVE &amp; GENERAL</b>	<b>PROPOSAL</b>	<b>INC/(DECR)</b>	<b>PROPOSAL</b>	<b>INC/(DECR)</b>	<b>REVISED BUDGET</b>	<b>REVISED BUDGET</b>	<b>BUDGET</b>
<b>Administrative:</b>							
5401-10 Wages	400,000	0.0%	400,000	3.6%	386,013	232,001	200,000
5402-10 FICA and Medicare	30,000	0.0%	30,000	71.4%	17,500	18,612	17,000
5427-10 PERS Unfunded	50,000	-400.0%	250,000	3136.2%	7,725	6,000	5,500
5421-10 PERS Classic(ER-Contribution)	37,000	8.1%	34,000	65.9%	20,500	23,296	13,000
5422-10 PERS Classic (ER-Paid Member)	4,750	5.3%	4,500	-10.0%	5,000	13,000	6,500
5424-10 PERS PEPRA (ER)	9,700	5.2%	9,200	15.0%	8,000	4,000	4,500
5426-10 PERS PEPRA (Employee Contribution)	(5,500)	0.0%	(5,500)	66.7%	(3,300)	(3,000)	(2,500)
5423-10 PERS Classic (Employee Contribution)	(3,100)	0.0%	(3,100)	-29.5%	(4,400)	(4,000)	(3,000)
5404-10 SUI and ETT	1,500	0.0%	1,500	36.4%	1,100	1,000	1,000
5410-10 Health Insurance	69,300	4.8%	66,000	25.0%	52,790	50,000	50,000
5411-10 Dental insurance	6,400	4.7%	6,100	44.4%	4,225	4,000	4,000
5412-10 Vision insurance	1,350	3.7%	1,300	75.7%	740	700	700
5413-10 Life/Disability Insurance	1,600	6.3%	1,500	368.8%	320	290	300
5414-10 Worker's compensation insurance	17,000	23.5%	13,000	116.7%	6,000	6,000	5,000
5415-10 Educational Reimbursement	5,000	0.0%	5,000	0.0%	5,000	5,000	5,000
5181-10 Uniforms	2,800	0.0%	2,800	16.7%	2,400	2,500	2,277
5207-10 District website	3,000	0.0%	3,000	0.0%	3,000	3,000	2,295
5204-10 McPherson fax	300	0.0%	300	-52.4%	630	600	600
5205-10 McPherson internet	3,200	6.3%	3,000	50.0%	2,000	2,500	2,500
5206-10 McPherson office phones	3,200	6.3%	3,000	0.0%	3,000	4,000	2,346
5208-10 Answering service	200	0.0%	200	-7.0%	215	200	200
5210-10 Control system communications	7,000	0.0%	7,000	0.0%	7,000	7,000	7,080
5209-10 Cellphones	3,100	3.2%	3,000	50.0%	2,000	2,000	2,040
5269-10 Underground Service Alert	600	0.0%	600	-4.0%	625	600	400
5220-10 Training / Schools	2,000	-300.0%	8,000	14.3%	7,000	7,000	7,150
5221-10 Conservation expense	15,000	-3.3%	15,500	0.0%	15,500	15,500	15,300
5222-10 Conference and Meeting Expenses	5,000	-120.0%	11,000	10.0%	10,000	10,000	10,000
5223-10 Mileage	700	0.0%	700	0.0%	700	700	715
5230-10 ACWA	5,500	9.1%	5,000	25.0%	4,000	4,500	3,800
5231-10 Orange County Water Works Association	100	-100.0%	200	300.0%	50	50	100
5232-10 American Water Works Association	200	-25.0%	250	0.0%	250	250	500
5233-10 Foothill Communities Association	20	-150.0%	50	0.0%	50	50	50
5234-10 California Special District Association	4,500	0.0%	4,500	12.5%	4,000	4,000	3,570
5235-10 ISDOC / Urban Water Institute	500	-100.0%	1,000	0.0%	1,000	1,000	1,200
5236-10 Southern California Water Committee	0	-100.0%	500	0.0%	500	500	-
5237-10 ACC-OC	0	-100.0%	2,000	0.0%	2,000	2,000	-
<b>General:</b>							
5299-10 Miscellaneous expense	500	0.0%	500	0.0%	500	500	510
5433-10 Director's fees-J. Dulebohn	2,500	0.0%	2,500	0.0%	2,500	2,500	2,500
5434-10 Director's fees-R. Bell	2,500	0.0%	2,500	0.0%	2,500	2,500	2,500
5435-10 Director's fees-D. Davert	-	-	-	-	0	-	-
5436-10 Director's fees-G. Murdoch	2,500	0.0%	2,500	0.0%	2,500	2,500	2,500
5437-10 Director's fees-J. Sears	2,500	0.0%	2,500	0.0%	2,500	2,500	2,500
5224-10 Meeting Expenses	2,300	0.0%	2,300	0.0%	2,300	2,300	2,000
5240-10 Postage	1,000	0.0%	1,000	-50.0%	2,000	2,000	2,050
5241-10 Office supplies / furnishings / small equipment	10,000	0.0%	10,000	0.0%	10,000	10,000	10,000
5250-10 Public Information & Legal Notices	40,000	-12.5%	45,000	28.6%	35,000	35,000	5,100
5251-10 Records Management	4,000	0.0%	4,000	0.0%	4,000	3,000	2,500
5270-10 Bank Charges	2,000	0.0%	2,000	0.0%	2,000	2,000	2,000
5260-10 Outside services	60,000	-8.3%	65,000	54.8%	42,000	45,000	15,000
5261-10 Audit	8,000	0.0%	8,000	0.0%	8,000	11,900	8,400
5262-10 Tax collection fees	25,000	0.0%	25,000	400.0%	5,000	7,000	7,100
5263-10 Treasurer	7,000	0.0%	7,000	0.0%	7,000	7,150	7,140
5264-10 Accounting	30,000	15.0%	25,500	0.0%	25,500	25,500	25,500
5265-10 Legal	45,000	0.0%	45,000	0.0%	45,000	45,000	45,000
5266-10 Computer consulting	15,000	-60.0%	24,000	60.0%	15,000	15,000	10,100
5267-10 Engineering	40,000	-12.5%	45,000	0.0%	45,000	45,000	40,000
5268-10 LAFCO	7,000	-10.0%	7,700	10.0%	7,000	8,000	8,000
5280-10 Insurance-auto and general liability	15,000	0.0%	15,000	15.4%	13,000	12,500	12,500
5281-10 Insurance-property	4,000	0.0%	4,000	8.1%	3,700	3,750	3,750
5282-10 Insurance-fidelity bond	300	0.0%	300	0.0%	300	300	300
5252-10 Office equipment maintenance	2,000	0.0%	2,000	0.0%	2,000	2,000	800
5203-10 Dumpster	500	0.0%	500	0.0%	500	500	500
5201-10 Electric and water-office	3,500	0.0%	3,500	0.0%	3,500	3,500	4,000
5291-10 Safety	2,800	0.0%	2,800	0.0%	2,800	2,885	1,500
5292-10 Election expense	40,000	40000.0%	0	-100.0%	40,000	40,000	40,000
5921-10 Transfer to Reserves	39,380	49220.0%	0	-191287.0%	180,712	285,865	350,300
5960-10 Transfer to(from) Capital Projects	0	0%	0	-100.0%	11,200	15,116	45,072
<b>TOTAL WHOLESALE OPERATING FUND EXPENDITURES</b>	<b>5,843,200</b>		<b>9,033,913</b>		<b>4,522,550</b>	<b>6,437,265</b>	<b>5,873,355</b>

# WHOLESALE ZONE MULTI-YEAR CAPITAL BUDGET FYs 2020-2025

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**PROJECTED AVAILABLE RESOURCES:**

	<u>2020/2021</u>	<u>2021/2022</u>	<u>2022/2023</u>	<u>2023/2024</u>	<u>2024/2025</u>	<u>5 Year Total</u>
Projected beginning cash and cash equivalents	\$8,933,180	\$4,350,180	(\$1,985,440)	\$45,579,560	\$29,399,560	
Projected connection fees	10,000	10,000	10,000	10,000	10,000	50,000
Projected interest earnings	17,000	20,000	20,000	15,000	5,000	77,000
Proceeds from Financing			30,000,000	20,000,000		50,000,000
Proceeds from Grants	100,000		23,000,000	20,000,000		43,100,000
Transfers from Operating Expenses	-	40,000	80,000	80,000	80,000	280,000
Income from Water Sales - Debt Payment				1,200,000	4,000,000	5,200,000
<b>Transfers to Capital Reserves</b>	-	\$39,380	\$300,000	\$300,000	\$300,000	939,380
<b>Subtotal Annual Revenue</b>	<b>127,000</b>	<b>109,380</b>	<b>53,410,000</b>	<b>41,605,000</b>	<b>4,395,000</b>	<b>99,646,380</b>
<b>Working Cash Reserve (365 days)</b>	<b>(3,000,000)</b>	<b>(3,000,000)</b>	<b>(3,000,000)</b>	<b>(3,000,000)</b>	<b>(3,000,000)</b>	
<b>Total Cash plus Annual Revenue</b>	<b>6,060,180</b>	<b>1,459,560</b>	<b>48,424,560</b>	<b>84,184,560</b>	<b>30,794,560</b>	
<b>DEBT SERVICE</b> Debt Issuance Cost				(\$1,000,000)		(1,000,000)
Debt Service-Reserve/Principal & Interest				(\$1,500,000)	(\$2,700,000)	(4,200,000)
<b>Total Cash/Annual Revenue less Debt Expense</b>	<b>6,060,180</b>	<b>1,459,560</b>	<b>48,424,560</b>	<b>81,684,560</b>	<b>28,094,560</b>	<b>94,446,380</b>

**CAPITAL PROJECTS AND REPLACEMENTS**

	<u>2020/2021</u>	<u>2021/2022</u>	<u>2022/2023</u>	<u>2023/2024</u>	<u>2024/2025</u>	<u>5 Year Total</u>
71000E1 Master Plan/Condition Assessment - Engineering		300,000	300,000			600,000
71000C1 Master Plan/Condition Assessment - Construction		500,000	500,000			1,000,000
71001E1 UWMP Update-Engineering (WS portion)	40,000					40,000
71002E1 185 N. McPherson Site Planning/Engineering		50,000	50,000	50,000		150,000
71002C1 185 N. McPherson Site Improvements - Construction		100,000	300,000	200,000		600,000
71002L1 185 N. McPherson Site Improvements - Labor		10,000	10,000	10,000		30,000
7200302 Water Loss Control Program	20,000					20,000
71004C1 Security Gate at 6 MG Site-Const (WZ Portion)	20,000					20,000
71004L1 Security Gate at 6 MG Site-Labor (WZ Portion)	2,000					2,000
71005C1 Security System at Peters Canyon Reservoir-Construction	20,000					20,000
71005L1 Security System at Peters Canyon Reservoir-Labor	2,000					2,000
7101001 New Truck for field operations (Shared)	25,000					25,000
71011E1 Flow Metering - Engineering		5,000				5,000
71011C1 Flow Metering - Construction		30,000				30,000
71011L1 Flow Metering -Labor		5,000				5,000

# WHOLESALE ZONE MULTI-YEAR CAPITAL BUDGET FYs 2020-2025

<b>CAPITAL PROJECTS AND REPLACEMENTS</b>		<b>2020/2021</b>	<b>2021/2022</b>	<b>2022/2023</b>	<b>2023/2024</b>	<b>2024/2025</b>	<b>TOTAL</b>
71013E1	6 MG Reservoir Replacement - Engineering		25,000	100,000	350,000		475,000
71013C1	6 MG Reservoir Replacement - Construction				6,500,000		6,500,000
71013L1	6 MG Reservoir Replacement - Labor				50,000		50,000
71014E1	6 MG Treatment Plant -Prelim Engineering/Institutional/Finan	50,000	50,000	500,000			600,000
71014X1	6 MG Treatment Plant CEQA	50,000	50,000	500,000			600,000
71014D1	6 MG Treatment Plant - Engineering	50,000	50,000	200,000	5,000,000	5,000,000	10,300,000
71014C1	6 MG Treatment Plant -Design Build			50,000	40,000,000	20,000,000	60,050,000
71014L1	6 MG Treatment Plant -Labor	25,000	25,000	25,000	20,000	20,000	115,000
71015E1	Security -Andres Reservoir-Engineering	500					500
71015C1	Security - Andres Reservoir-Construction	5,000					5,000
71015L1	Security -Andres Reservoir-Labor	500					500
71016E1	Valve Replacements (12" - 27")-Engineering	5,000	10,000	10,000	10,000	10,000	45,000
71016C1	Valve Replacements (12" - 27")-Construction	55,000	75,000	75,000	75,000	75,000	355,000
71016L1	Valve Replacements (12" - 27")-Labor	15,000	15,000	15,000	15,000	15,000	75,000
71017E1	Newport Reservoir Roof Repair - Engineering	150,000					150,000
71017C1	Newport Reservoir Roof Repair/Reservoir Recoating		1,600,000				1,600,000
71018E1	Newport Reservoir Pump Station - Engineering	15,000					15,000
71018C1	Newport Reservoir Pump Station - Construction	40,000					40,000
71019C1	Newport Reservoir Chloramination Station Construction	150,000					150,000
71019L1	Newport Reservoir Projects - Labor	25,000					25,000
71024E1	WZ Turnout Repairs- (Walnut) - Engineering	100,000					100,000
71024C1	WZ Turnout Repairs- (Walnut) - Construction	500,000					500,000
71024L1	WZ Turnout Repairs (Walnut) - Labor	10,000					10,000
7102501	WZ Low Demand Water Quality Study	10,000					10,000
7102601	Sedaru Improvements	5,000	10,000	10,000	5,000	5,000	35,000
7102701	SCADA System Improvements		500,000	200,000			700,000
71031E1	Hazard Mitigation Plan	100,000					100,000
71032E1	Cathodic Protection & Monitoring Program	25,000					25,000
71033C1	Turnout Improvements	50,000					50,000
71034E1	Energy Management		35,000				35,000
71035E1	AWIA Project Report	25,000					25,000
71036E1	Trailer Mounted Transfer Pump	120,000					120,000
<b>TOTAL ANNUAL PROJECTED EXPENDITURES</b>		<b>1,710,000</b>	<b>3,445,000</b>	<b>2,845,000</b>	<b>52,285,000</b>	<b>25,125,000</b>	<b>85,410,000</b>
<b>PROJECTED REMAINING AVAILABLE FUNDS</b>		<b>4,350,180</b>	<b>(1,985,440)</b>	<b>45,579,560</b>	<b>29,399,560</b>	<b>2,969,560</b>	



**PROPOSED RETAIL ZONE OPERATING BUDGET  
FY 2019/20 & FY 2020/21**

	FY 2020/21 PROPOSAL	% INC/(DECR)	FY 2019/20 BUDGET	% INC/(DECR)	FY 2018/19 REVISED BUDGET	FY 2017/18 AMENDED BUDGET	FY 2016/17 BUDGET
<b>OPERATING REVENUES</b>							
4001-20 Water sales	1,300,000	-0.6%	1,308,500	10.0%	1,189,575	1,050,000	1,072,000
4150-20 Meter charges	495,000	0.0%	495,000	10.0%	450,000	409,000	405,900
4202-20 Late charges	5,000	-54.5%	11,000	0.0%	11,000	11,000	11,000
4204-20 Returned check charges	1,000	0.0%	1,000	0.0%	1,000	1,000	1,000
4205-20 Turn-off charges	100	-50.0%	200	-66.7%	600	600	600
4207-20 Uncollectible accounts	(35,000)	1650.0%	(2,000)	0.0%	(2,000)	(2,000)	(2,000)
4606-20 Interest earned-Money Market	500	-50.0%	1,000	900.0%	100	100	100
4603-20 Interest earned-LAIF	3,000	-85.0%	20,000	400.0%	4,000	4,000	4,000
4701-20 Taxes-secured	385,000	-1.3%	390,000	2.6%	380,000	375,000	350,000
4702-20 Taxes-unsecured	17,000	0.0%	17,000	12.6%	15,100	15,100	15,100
4703-20 Taxes-supplemental roll	9,000	-9.1%	9,900	0.0%	9,900	9,900	9,900
4705-20 Taxes-prior years	4,000	0.0%	4,000	2.6%	3,900	3,900	3,900
4706-20 Taxes-homeowners subvention	1,900	0.0%	1,900	0.0%	1,900	1,900	1,900
4707-20 Taxes-public utility	4,300	0.0%	4,300	0.0%	4,300	4,300	4,300
4708-20 Taxes- Tustin RDA Taxes	0		0		0	20,000	20,000
4709-20 Taxes Accrued	0		0		0	0	(5,000)
<i>Subtotal Property Taxes</i>	421,200	-1.4%	427,100	2.9%	415,100	430,100	400,100
4690-20 Miscellaneous income	500	0.0%	500	0.0%	500	500	500
<b>TOTAL RETAIL OPERATING FUND RECEIPTS</b>	<b>2,191,300</b>		<b>2,262,300</b>		<b>\$ 2,069,875</b>	<b>\$ 1,904,300</b>	<b>\$ 1,893,200</b>
Increase over prior FY Budget		-3.1%		9.3%		8.7%	1.2%

	FY 2020/21 PROPOSAL	% INC/(DECR)	FY 2019/20 PROPOSAL	% INC/(DECR)	FY 2018/19 REVISED BUDGET	FY 2017/18 AMENDED BUDGET	FY 2016/17 BUDGET
<b>RETAIL ZONE OPERATING BUDGET OPERATIONS &amp; MAINTENANCE</b>							
<b>Water Purchases:</b>							
5051-20 Water purchases	800,000	-3.0%	825,000	249.9%	235,750	230,000	176,000
5050-20 OCWD- Replenish Assessment	125,000	9750.0%	-	-100.0%	350,755	342,200	247,200
5058-20 MET-MWDOC readiness to serve charges	44,000	7.3%	41,000	0.0%	41,000	40,000	35,000
5057-20 MET-MWDOC capacity charges	20,000	-2.4%	20,500	0.0%	20,500	20,000	16,000
5059-20 MWDOC Choice	5,000	-75.0%	20,000	-24.0%	26,300	25,625	25,000
5054-20 MWDOC Retail service connection	15,300	-0.6%	15,400	10.0%	14,000	13,635	13,300
5056-20 EOCWD WZ Readiness to Serve Charge	11,200	0.7%	11,118	2.0%	10,900	10,560	10,300
5055-20 EOCWD WZ Reserve Fund Charge	20,400	0.0%	20,400	0.0%	20,400	19,890	19,400
<b>Operations:</b>							
5143-20 Utilities-Stoller Boosters	45,000	800.0%	5,000	-92.6%	68,000	52,325	65,000
5142-20 Utilities-Vista Panorama Reservoir	9,000	0.0%	9,000	0.0%	9,000	9,225	9,000
5141-20 Utilities-Wells East/West	20,000	300.0%	5,000	-81.5%	27,000	27,300	68,500
5170-20 Regulatory Permits	10,500	0.0%	10,500	34.6%	7,800	7,690	7,500
5120-20 Water quality testing	25,000	0.0%	25,000	19.0%	21,000	21,020	20,500
5121-20 Disinfection Chemicals	1,500	0.0%	1,500	50.0%	1,000	1,230	1,200
5122-20 SCADA Replacements / Upgrades	5,000	0.0%	5,000	-60.0%	12,500	12,300	12,000
5161-20 Operations Software	19,000	0.0%	19,000	5.6%	18,000	18,000	12,000
5155-20 Equipment rental	23,000	0.0%	23,000	2.2%	22,500	22,450	22,500
<b>Maintenance:</b>							
5160-20 Small tools	5,000	0.0%	5,000	19.0%	4,200	4,100	4,000
5144-20 Gasoline, Oil & Diesel Fuel	8,000	0.0%	8,000	14.3%	7,000	6,800	6,800
5104-20 West well maintenance	5,000	0.0%	5,000	0.0%	5,000	5,125	5,000
5105-20 East well maintenance	10,000	0.0%	10,000	0.0%	10,000	10,250	10,000
5106-20 Barrett Reservoir & Boosters maintenance	9,000	0.0%	9,000	0.0%	9,000	9,225	9,000
5107-20 Vista Panorama Booster maintenance	4,300	0.0%	4,300	0.0%	4,300	4,305	4,200
5108-20 Vista Panorama Reservoir maintenance	10,000	0.0%	10,000	0.0%	10,000	10,000	12,000
5109-20 Chlorine generator maintenance	6,000	0.0%	6,000	0.0%	6,000	6,000	6,000
5111-20 Hydrants- repair and maintenance	16,000	0.0%	16,000	-0.6%	16,100	16,100	16,100
5124-20 Meter Purchase & Repair	21,000	0.0%	21,000	0.0%	21,000	21,000	21,000
5112-20 PRV-repair and maintenance	3,000	0.0%	3,000	50.0%	2,000	2,000	2,000
5101-20 Mains-repair and maintenance	30,500	0.0%	30,500	0.0%	30,500	30,500	30,500
5110-20 Service Connections-repair and maintenance	25,500	0.0%	25,500	0.0%	25,500	25,500	25,500
5102-20 Reservoirs-repair and maintenance	10,250	0.0%	10,250	0.0%	10,250	10,250	10,000
5103-20 Vaults-repair and maintenance	1,500	0.0%	1,500	0.0%	1,500	1,500	1,500
5131-20 Cathodic Protection	5,000	0.0%	5,000	0.0%	5,000	5,100	5,100
5129-20 Meter testing	5,000	0.0%	5,000	0.0%	5,000	1,000	1,000
5150-20 Equipment maintenance	4,600	0.0%	4,600	0.0%	4,600	4,500	4,500
5151-20 Vehicle maintenance	5,000	0.0%	5,000	0.0%	5,000	5,000	5,000
5152-20 Maintenance-buildings and grounds	4,500	0.0%	4,500	0.0%	4,500	4,500	3,500

**RETAIL ZONE OPERATING BUDGET**  
**EXPENDITURES-ADMINISTRATIVE**

	FY 2020/21 PROPOSAL	% INC/(DECR)	FY 2019/20 PROPOSAL	% INC/(DECR)	FY 2018/19 REVISED BUDGET	FY 2017/18 AMENDED BUDGET	FY 2016/17 BUDGET
5401-20 Wages	380,000	0.0%	380,000	17.6%	323,125	233,001	200,000
5402-20 FICA and Medicare	25,000	0.0%	25,000	42.9%	17,500	16,312	13,500
5427-20 PERS Unfunded	25,000	-58.3%	60,000	669.2%	7,800	5,700	6,000
5421-20 Pers Classic(ER-Contribution)	25,000	0.0%	25,000	61.3%	15,500	28,296	15,000
5422-20 Pers Classic (ER-paid member)	4,500	0.0%	4,500	-18.2%	5,500	4,000	8,000
5424-20 PERS PEPRA (ER)	10,000	0.0%	10,000	25.0%	8,000	7,000	5,000
5423-20 PERS Classic (Employee Contribution)	(5,500)	0.0%	(5,500)	34.1%	(4,100)	(4,000)	(3,000)
5426-20 PERS PEPRA (Employee Contribution)	(3,100)	0.0%	(3,100)	0.0%	(3,100)	(3,000)	(2,000)
5404-20 SUI and ETT	1,500	0.0%	1,500	36.4%	1,100	3,000	3,700
5410-20 Health & Accident Insurance	66,000	0.0%	66,000	25.0%	52,790	58,000	50,000
5411-20 Dental insurance	6,100	0.0%	6,100	35.6%	4,500	4,500	4,000
5412-20 Vision insurance	1,300	0.0%	1,300	73.3%	750	1,000	1,000
5413-20 Life/Disability Insurance	1,500	0.0%	1,500	400.0%	300	500	500
5414-20 Worker's compensation insurance	13,000	0.0%	13,000	116.7%	6,000	7,500	5,000
5415-20 Educational Reimbursement	3,000	0.0%	3,000	0.0%	3,000	3,075	3,000
5181-20 Uniforms	2,900	3.6%	2,800	0.0%	2,800	2,800	2,800
5207-20 District website	7,000	0.0%	7,000	0.0%	7,000	10,000	10,000
5204-20 McPherson fax	300	0.0%	300	0.0%	300	300	500
5205-20 McPherson internet	3,000	0.0%	3,000	0.0%	3,000	3,000	4,000
5206-20 McPherson office phones	3,000	0.0%	3,000	0.0%	3,000	3,800	3,700
5208-20 Answering service	200	0.0%	200	0.0%	200	200	200
5210-20 Control equipment communications	4,000	0.0%	4,000	0.0%	4,000	4,000	3,000
5209-20 Cellphones	3,000	0.0%	3,000	57.9%	1,900	1,900	1,700
5269-20 Underground Service Alert	600	0.0%	600	0.0%	600	600	500
5220-20 Training / Schools	1,000	-87.5%	8,000	-20.0%	10,000	10,000	10,000
5221-20 Conservation	30,000	0.0%	30,000	0.0%	30,000	30,000	20,000
5222-20 Conference and Meeting Expenses	8,000	-48.4%	15,500	19.2%	13,000	13,325	13,000
5223-20 Mileage	2,000	0.0%	2,000	0.0%	2,000	2,000	3,000
5230-20 ACWA	5,000	0.0%	5,000	13.6%	4,400	6,800	3,900
5231-20 Orange County Water Works Association	100	-50.0%	200	100.0%	100	100	100
5232-20 American Water Works Association	500	0.0%	500	0.0%	500	500	500
5233-20 Foothill Communities Association	20	-60.0%	50	-50.0%	100	100	100
5234-20 CSDA Membership	4,500	0.0%	4,500	25.0%	3,600	3,600	3,600
5235-20 ISDOC / Urban Water Institute	550	-45.0%	1,000	0.0%	1,000	1,000	200
5236-20 Southern California Water Committee	-	-100.0%	500	42.9%	350	350	-
5237-20 ACC-OC	-	-100.0%	500	0.0%	500	500	-

**RETAIL ZONE OPERATING BUDGET**  
**EXPENDITURES-GENERAL**

	FY 2020/21 PROPOSAL	% INC/(DECR)	FY 2019/20 PROPOSAL	% INC/(DECR)	FY 2018/19 REVISED BUDGET	FY 2017/18 AMENDED BUDGET	FY 2016/17 BUDGET
5299-20 Miscellaneous expense	1,000	0.0%	1,000	0.0%	1,000	1,000	1,000
5433-20 Director's fees-J. Dulebohn	2,500	0.0%	2,500	0.0%	2,500	2,500	2,500
5434-20 Director's fees-R.Bell	2,500	0.0%	2,500	0.0%	2,500	2,500	2,500
5435-20 Director's fees-D. Davert	-	-	-	-	-	-	-
5436-20 Director's fees-G. Murdoch	2,500	0.0%	2,500	0.0%	2,500	2,500	2,500
5437-20 Director's fees-J. Sears	2,500	0.0%	2,500	0.0%	2,500	2,500	2,500
5224-20 Meeting Expenses	2,500	0.0%	2,500	0.0%	2,500	2,100	2,000
5240-20 Postage	5,100	0.0%	5,100	0.0%	5,100	5,100	5,100
5241-20 Office supplies / furnishings / small equipment	10,000	0.0%	10,000	0.0%	10,000	10,000	10,000
5250-20 Public Information & Legal Notices	45,000	0.0%	45,000	119.5%	20,500	20,000	20,000
5251-20 Records Management	4,000	0.0%	4,000	0.0%	4,000	3,000	2,500
5272-20 Versaterm contract-route manager	5,100	0.0%	5,100	0.0%	5,100	5,100	5,100
5270-20 Bank charges	10,500	0.0%	10,500	25.0%	8,400	8,200	8,000
5260-20 Outside services	40,000	0.0%	40,000	33.3%	30,000	30,000	15,200
5261-20 Audit	8,500	0.0%	8,500	0.0%	8,500	12,000	8,500
5262-20 Tax collection fees	7,500	0.0%	7,500	0.0%	7,500	7,500	7,200
5271-20 Computer billing	8,500	0.0%	8,500	0.0%	8,500	8,500	8,500
5263-20 Treasurer	5,000	0.0%	5,000	0.0%	5,000	5,000	5,000
5264-20 Accounting	30,000	11.1%	27,000	0.0%	27,000	27,000	26,000
5265-20 Legal	39,000	0.0%	39,000	0.0%	39,000	35,000	45,000
5266-20 Computer consulting	7,500	0.0%	7,500	0.0%	7,500	7,500	7,000
5267-20 Engineering	45,000	0.0%	45,000	0.0%	45,000	45,000	40,000
5268-20 LAFCO	1,500	-11.8%	1,700	9.7%	1,550	5,000	5,000
5280-20 Insurance-auto and general liability	9,000	0.0%	9,000	0.0%	9,000	9,000	8,000
5281-20 Insurance-property	2,000	0.0%	2,000	0.0%	2,000	2,000	3,000
5282-20 Insurance-fidelity bond	700	0.0%	700	0.0%	700	700	500
5252-20 Office equipment maintenance	1,500	0.0%	1,500	0.0%	1,500	1,500	1,000
5203-20 Dumpster	500	0.0%	500	0.0%	500	500	500
5201-20 Electric - Office	4,500	0.0%	4,500	0.0%	4,500	4,500	4,300
5291-20 Safety	3,300	0.0%	3,300	0.0%	3,300	3,385	1,500
5292-20 Election/Redrictricing Expense	-	100.0%	-	-100.0%	10,000	10,000	10,000
5920-20 Transfers to capital projects funds	-	-100.0%	7,382	-93.4%	112,355	63,545	184,700
5940-20 Retail Operations Contingency Fund	25,000	0.0%	25,000	-50.0%	50,000	36,206	65,000
5960-20 Funded to/by Reserve	(152,920)	100.0%	-	-100.0%	10,000	10,000	50,000
<b>TOTAL RETAIL OPERATING FUND EXPENDITURES</b>	<b>2,191,300</b>		<b>2,262,300</b>		<b>2,069,875</b>	<b>1,904,300</b>	<b>1,893,200</b>

EAST ORANGE COUNTY WATER DISTRICT  
**RETAIL ZONE**  
**MULTI-YEAR CAPITAL BUDGET**  
**FYs 2020-2025**

<b>PROJECTED AVAILABLE RESOURCES</b>	<b>2020/2021</b>	<b>2021/2022</b>	<b>2022/2023</b>	<b>2023/2024</b>	<b>2024/25</b>	<b>TOTAL</b>
Projected beginning cash and cash equivalents	\$ 4,996,681	\$ 6,449,063	\$ 4,076,063	\$ 2,785,063	\$ 1,369,563	
Projected capital project fees	325,000	327,000	360,000	396,000	436,000	1,844,000
Projected connection fees	5,000	5,000	5,000	5,000	5,000	25,000
Projected interest earnings	5,000	5,000	5,000	500	500	16,000
Projected transfers from operations	7,382	120,000	159,000	263,000	393,000	942,382
Projected transfers to Capital Reserves	-	-	50,000	50,000	50,000	150,000
Subtotal Projected Annual Revenue	342,382	457,000	579,000	714,500	884,500	
Working Capital Reserves (365 days)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	
<b>Project Annual Available Resources</b>	<b>4,339,063</b>	<b>5,906,063</b>	<b>3,605,063</b>	<b>2,449,563</b>	<b>1,204,063</b>	
<b>TOTAL ANTICIPATED REVENUE 2016-2021</b>						<b>2,977,382</b>
Loan Proceeds	6,000,000					
Subtotal Annual Debt Service	100,000	(480,000)	(300,000)	(300,000)	(300,000)	\$ (1,280,000)
<b>Total Annual Resources Less Debt Service</b>	<b>10,439,063</b>	<b>5,426,063</b>	<b>3,305,063</b>	<b>2,149,563</b>	<b>904,063</b>	<b>\$ 1,697,382</b>

<b>CAPITAL PROJECTS AND REPLACEMENTS</b>	<b>2020/2021</b>	<b>2021/2022</b>	<b>2022/2023</b>	<b>2023/2024</b>	<b>2024/25</b>	<b>Total 5 Yr CIP</b>
7200102 UWMP Update	5,000			10,000		15,000
72002E2 Master Plan & Condition Assessment - Engineering					150,000	150,000
72002L2 Master Plan & Condition Assessment - Labor					5,000	5,000
7200302 Water Loss Control Program (WSO)	10,000	10,000	10,000	10,000	10,000	50,000
7200902 Service Truck for Field Operations (Shared)		25,000				25,000
72010E2 Vista Panorama Reservoir Rehab/Power Supply-Engineering	100,000					100,000
72010C2 Vista Panorama Reservoir Rehab/Power Supply-Construction	1,100,000					1,100,000
72010L2 Vista Panorama Reservoir Rehab/Power Supply-Labor/Insp	30,000					30,000
72012C2 Valve Replacements - System-Construction	35,000	35,000	35,000	35,000	35,000	175,000
72012L2 Valve Replacements - System-Labor	15,000	15,000	15,000	15,000	15,000	75,000
72013E2 Allowance for system relocations-Engineering	20,000	20,000	20,000	20,000	20,000	100,000
72013C2 Allowance for system relocations-Construction	100,000	100,000	100,000	100,000	100,000	500,000
72013L2 Allowance for system relocations-Labor	10,000	10,000	10,000	10,000	10,000	50,000

**RETAIL ZONE  
MULTI-YEAR CAPITAL BUDGET  
FYs 2020-2025**

<b>CAPITAL PROJECTS AND REPLACEMENTS</b>		<b>2020/2021</b>	<b>2021/2022</b>	<b>2022/2023</b>	<b>2023/2024</b>	<b>2024/25</b>	<b>Total 5 Yr CIP</b>
72018C2	Barrett Res. 75hp/150hp Booster Pump Replace-Construction	50,000					50,000
72018L2	Barrett Res. 75hp/150hp Booster Pump Replacement-Labor	5,000					5,000
72020E2	Fowler Ave. Fireflow Improvements-Engineering				80,000		80,000
72020C2	Fowler Ave. Fireflow Improvements-Construction				400,000		400,000
72020L2	Fowler Ave. Fireflow Improvements-Labor				25,000		25,000
72022E2	Via Aventura 4" Replacement - Engineering			35,000			35,000
72022C2	Via Aventura 4" Replacement - Construction			150,000			150,000
72022L2	Via Aventura 4" Replacement - Labor			5,000			5,000
72023E2	PFAS Treatment Facility - Engineering	120,000					120,000
72023C2	PFAS Treatment Facility - Construction	50,000					50,000
72023L2	PFAS Treatment Facility - Labor	10,000					10,000
72024E2	New Well - Engineering & Environmental	500,000					500,000
72024C2	New Well - Construction	1,800,000	\$500,000				2,300,000
72024L2	New Well - Labor	5,000	\$5,000				10,000
72025E2	Springwood Drive Pipeline Improvement - Eng					50,000	50,000
72025C2	Springwood Drive Pipeline Improvement - Construction					300,000	300,000
72025L2	Springwood Drive Pipeline Improvement - Labor					20,000	20,000
72026E2	Brae Glen Pressurized CIPP - Engineering		30,000				30,000
72026C2	Brae Glen Pressurized CIPP - Construction		150,000				150,000
7202702	SCADA System Replacement		\$100,000	50,000	50,000		200,000
7202802	SCADA System Site Additions - VP Sidehill and RZ Fire Pump		30,000	40,000			70,000
7202902	Sedaru Improvements	5,000	5,000				10,000
7203102	New Water Billing System			50,000			50,000
7204002	Automatic Meter Reading/Outdoor Water Conservation		300,000				300,000
7205002	RZ Meter System Improvements Pilot Study	10,000					10,000
7205202	Energy Management		15,000				15,000
7205302	AWIA Project Report	10,000					10,000
<b>TOTAL ANNUAL PROJECTED EXPENDITURES</b>		<b>3,990,000</b>	<b>1,350,000</b>	<b>520,000</b>	<b>780,000</b>	<b>715,000</b>	<b>7,355,000</b>
<b>PROJECTED ANNUAL REMAINING FUNDS</b>		<b>\$6,449,063</b>	<b>\$4,076,063</b>	<b>\$2,785,063</b>	<b>\$1,369,563</b>	<b>\$189,063</b>	



**PROPOSED SEWER OPERATING BUDGET  
FY 2019/20 & FY 2020/21**

	FY 20/21 PROPOSAL	% INC/(DECR)	FY 2019/20 Revised Budget	% INC/(DECR)	FY 2018/19 REVISED BUDGET	FY 2017-18 REVISED BUDGET	FY 2016-17 REVISED BUDGET
<b>OPERATING REVENUES:</b>							
4150-30 Sewer Service Fees	2,800,000	-0.2%	2,805,000	3.9%	2,700,000	2,680,000	2,663,000
4160-30 CFD 2018-1 Fees	30,000	-	30,000	-	-	-	-
4206-30 FOG/Fees/Other Charges	2,000	0.0%	2,000	0.0%	2,000	-	500
4207-30 Uncollectible accounts	(90,000)	3500.0%	(2,500)	0.0%	(2,500)	(2,000)	(2,000)
4606-30 Interest earned-Money Market	-	-	-	-	-	-	1,000
4603-30 Interest earned-Investments	-	-	-	-	0	12,000	2,000
4701-30 Taxes - Secured	335,000	0.0%	335,000	1.5%	330,000	310,000	304,000
4702-30 Taxes - Unsecured	5,000	0.0%	5,000	-	-	-	-
4703-30 Taxes - Supplemental Roll	4,000	0.0%	4,000	-	-	-	-
4704-30 Taxes - Prior Years	1,500	0.0%	1,500	-	-	-	-
4710-30 Taxes - Homeowner Subvention	800	80.0%	800	-	-	-	-
Subtotal Property Taxes	346,300	0.0%	346,300	4.9%	330,000	310,000	304,000
4690-30 Miscellaneous income	1,000	-80.0%	5,000	-	-	-	500
<b>TOTAL SEWER OPERATING FUND RECEIPTS</b>	<b>3,089,300</b>		<b>3,185,800</b>		<b>3,029,500</b>	<b>3,000,000</b>	<b>2,980,000</b>
	% Increase over original prior year budget -3%		5%		0.1%		1%

	FY 20/21 PROPOSAL	% INC/(DECR)	FY 2019/20 PROPOSAL	% INC/(DECR)	FY 2018/19 REVISED BUDGET	FY 2017-18 REVISED BUDGET	FY 2016-17 REVISED BUDGET
<b>EXPENDITURES-OPERATIONS &amp; MAINTENANCE</b>							
<b>Operations:</b>							
5051-30 Contract Cleaning Services	-	0.0%	-	-100.0%	325,000	325,000	375,000
5101-30 Easements	15,000	100.0%	-	0.0%	-	-	-
5170-30 Regulatory Permits	25,000	25.0%	20,000	0.0%	20,000	10,000	10,000
5120-30 Water quality testing	1,000	0.0%	1,000	0.0%	1,000	1,000	1,000
5161-30 Operations Software	26,000	36.8%	19,000	11.8%	17,000	17,000	8,500
5150-30 Equipment rental	8,500	0.0%	8,500	0.0%	8,500	8,500	6,000
<b>Maintenance:</b>							
5160-30 Small tools	15,000	0.0%	15,000	0.0%	15,000	10,000	5,000
5144-30 Gasoline, Oil & Diesel Fuel	18,000	20.0%	15,000	50.0%	10,000	10,000	5,000
5150-30 Equipment maintenance	15,000	0.0%	15,000	0.0%	15,000	13,500	2,000
5151-30 Vehicle maintenance	20,000	0.0%	20,000	33.3%	15,000	15,000	5,000
5152-30 Maintenance-buildings and grounds	5,000	0.0%	5,000	150.0%	2,000	2,000	2,000
5171-30 Root Control	25,000	733.3%	3,000	-70.0%	10,000	10,000	10,000
5172-30 Insecticide	50,000	-	0	-	0	5,000	5,000
5173-30 Odor Control	5,000	0.0%	5,000	0.0%	5,000	5,000	5,000
5175-30 Grit Disposal Fees	-	-	0	-	0	2,500	2,500
5176-30 Equipment & Supplies	25,000	0.0%	25,000	0.0%	25,000	25,000	25,000
<b>Administrative:</b>							
5401-30 Wages	959,200	0.0%	959,200	74.4%	550,000	404,202	110,000
5402-30 FICA and Medicare	55,400	0.0%	55,400	49.7%	37,000	27,524	8,415
5427-30 PERS Unfunded	24,500	-91.3%	280,000	-	15,000	-	2,600
5421-30 Pers Classic(ER-Contribution)	72,700	0.0%	72,700	81.8%	40,000	28,693	9,900
5424-30 PERS PEPRA (ER Contribution)	25,300	0.0%	25,300	68.7%	15,000	9,100	5,000
5423-20 PERS Classic(EE-Contribution)	(5,500)	0.0%	(5,500)	34.1%	(4,100)	(4,000)	(3,900)
5426-30 PERS PEPRA (EE) Contribution	(3,100)	0.0%	(3,100)	0.0%	(3,100)	(3,000)	(2,900)
5404-30 SUI and ETT	3,300	0.0%	3,300	65.0%	2,000	1,500	800
5410-30 Health Insurance	120,000	4.3%	115,000	35.3%	85,000	66,000	44,000
5411-30 Dental insurance	13,650	0.0%	13,650	60.6%	8,500	4,500	4,000
5412-30 Vision insurance	2,000	0.0%	2,000	33.3%	1,500	1,000	1,000
5413-30 Life/Disability Insurance	6,000	-57.1%	14,000	191.7%	4,800	4,500	200
5414-30 Worker's compensation insurance	22,000	0.0%	22,000	22.2%	18,000	12,000	6,050
5415-30 Educational Reimbursement	1,000	0.0%	1,000	0.0%	1,000	1,000	1,000
5181-30 Uniforms	3,200	0.0%	3,200	0.0%	3,200	3,000	1,500
5207-30 District website	2,000	0.0%	2,000	0.0%	2,000	2,000	2,000
5204-30 McPherson fax	500	0.0%	500	0.0%	500	500	500
5205-30 McPherson internet	1,500	0.0%	1,500	0.0%	1,500	1,500	1,200
5206-30 McPherson office phones	3,800	0.0%	3,800	0.0%	3,800	3,800	3,700
5208-30 Answering service	200	0.0%	200	0.0%	200	200	200
5209-30 Cellphones	3,000	0.0%	3,000	20.0%	2,500	2,300	1,700
5269-30 Underground Service Alert	8,500	112.5%	4,000	0.0%	4,000	4,000	2,000
5220-30 Training / Schools	3,000	-50.0%	6,000	100.0%	3,000	3,000	3,000
5222-30 Conference and Meeting Expenses	1,000	-88.9%	9,000	200.0%	3,000	3,000	3,000
5223-30 Mileage	1,000	0.0%	1,000	0.0%	1,000	1,000	1,000

**PROPOSED SEWER OPERATING BUDGET  
FY 2019/20 & FY 2020/21**

EXPENDITURES-ADMINISTRATIVE & GENERAL	FY 20/21 PROPOSAL	% INC/(DECR)	FY 2019/20 PROPOSAL	% INC/(DECR)	FY 2018/19 REVISED BUDGET	FY 2017-18 REVISED BUDGET	FY 2016-17 REVISED BUDGET
5230-30 SCAP	550	0.0%	550	0.0%	550	550	5,000
5234-30 CSDA	3,900	4.0%	3,750	7.1%	3,500	3,500	3,500
5237-30 CASA	500	-80.0%	2,500	0.0%	2,500	2,500	-
5433-30 Director's fees-John Dulebohn	2,250	0.0%	2,250	0.0%	2,250	2,250	2,250
5434-30 Director's fees-Richard Bell	2,250	0.0%	2,250	0.0%	2,250	2,250	2,250
5435-30 Director's fees-Douglass Davert	-	-	-	-	0	-	-
5436-30 Director's fees-Sy Everett	2,250	0.0%	2,250	0.0%	2,250	2,250	2,250
5437-30 Director's fees-John Sears	2,250	0.0%	2,250	0.0%	2,250	2,250	2,250
5224-30 Meeting Expenses	2,500	0.0%	2,500	150.0%	1,000	1,000	1,000
<b>General:</b>							
5240-30 Postage	1,000	0.0%	1,000	0.0%	1,000	1,000	1,000
5241-30 Office supplies / furnishings / small equipmen	3,100	0.0%	3,100	0.0%	3,100	3,000	2,500
5250-30 Public Information & Legal Notices	60,000	0.0%	60,000	50.0%	40,000	40,000	15,000
5251-30 Records Management	4,000	0.0%	4,000	0.0%	4,000	3,500	2,500
5252-30 Bank charges	3,000	0.0%	3,000	0.0%	3,000	5,000	7,000
5253-30 FOG Services	15,000	0.0%	15,000	50.0%	10,000	-	-
5260-30 Outside Services	50,000	0.0%	50,000	25.0%	40,000	40,000	10,500
5261-30 Audit	25,000	0.0%	25,000	0.0%	25,000	28,500	10,000
5262-30 County Service Charge Collection Fee	18,000	0.0%	18,000	20.0%	15,000	7,000	7,000
5263-30 Treasurer	7,000	0.0%	7,000	0.0%	7,000	3,600	3,600
5264-30 Accounting	40,000	33.3%	30,000	0.0%	30,000	15,000	5,000
5265-30 Legal	40,000	0.0%	40,000	33.3%	30,000	15,000	9,000
5266-30 Computer consulting	10,000	0.0%	10,000	0.0%	10,000	10,000	7,000
5267-30 Engineering	45,000	-40.0%	75,000	0.0%	75,000	45,000	5,000
5268-30 LAFCO	8,000	-5.9%	8,500	11.8%	7,600	10,000	5,000
5280-30 Insurance-auto and general liability	18,000	0.0%	18,000	80.0%	10,000	8,000	8,000
5281-30 Insurance-property	25,000	316.7%	6,000	50.0%	4,000	2,500	2,000
5282-30 Insurance-fidelity bond	300	0.0%	300	0.0%	300	300	500
5283-30 Insurance - Claims	10,000	0.0%	10,000	0.0%	10,000	-	-
5252-30 Office equipment maintenance	3,000	0.0%	3,000	0.0%	3,000	1,000	500
5203-30 Solid Waste	1,000	0.0%	1,000	100.0%	500	500	500
5201-30 Electric - Office	4,200	0.0%	4,200	7.7%	3,900	3,800	2,500
5291-30 Safety	4,000	0.0%	4,000	0.0%	4,000	6,370	4,000
5292-30 Election/Redistricting Expense	200,000	-	-	-100.0%	20,000	20,000	20,000
5910-30 CFD 2018-1 Loan Repayment	30,000	-	30,000	-	-	-	-
5920-30 Transfers to capital projects funds	35,000	0.0%	35,000	0.0%	35,000	144,500	110,435
5940-30 Operations Contingency Fund	50,000	0.0%	50,000	0.0%	50,000	10,311	50,000
5960-30 Funded to/by Reserve	785,600	-14.2%	915,750	-30.0%	1,307,750	1,529,250	2,000,000
<b>TOTAL SEWER OPERATING FUND EXPENDITURES</b>	<b>3,089,300</b>		<b>3,185,800</b>		<b>3,029,500</b>	<b>3,000,000</b>	<b>2,980,000</b>

# SEWER IMPROVEMENT DISTRICT 1 MULTI-YEAR CAPITAL IMPROVEMENT BUDGET FYs 2020-2025

**PROJECTED AVAILABLE RESOURCES**

	2020/21	2021/22	2022/23	2023/24	2024/25	5 YR TOTAL
Projected beginning cash and cash equivalents	\$ 44,031,180	\$ 38,199,530	\$ 30,897,030	\$ 26,590,530	\$ 22,824,030	
Projected connection fees	20,000	20,000	20,000	20,000	30,000	110,000
Projected interest earnings	400,000	250,000	225,000	225,000	225,000	1,325,000
Projected transfers from operations	35,000	35,000	35,000	35,000	35,000	175,000
Projected transfers to Capital Reserves	1,124,350	1,000,000	1,000,000	1,000,000	1,000,000	5,124,350
<b>Subtotal Projected Annual Revenue</b>	<b>1,579,350</b>	<b>1,305,000</b>	<b>1,280,000</b>	<b>1,280,000</b>	<b>1,290,000</b>	<b>6,734,350</b>
<b>Less Operating Reserve</b>	<b>(3,000,000)</b>	<b>(3,000,000)</b>	<b>(3,000,000)</b>	<b>(3,000,000)</b>	<b>(3,000,000)</b>	
<b>Projected Annual Available Resources</b>	<b>42,610,530</b>	<b>36,504,530</b>	<b>29,177,030</b>	<b>24,870,530</b>	<b>21,114,030</b>	

**Debt**

Internal Loan to Retail Zone	(6,000,000)					(1,500,000)
Partial Repayment of Loan		2,000,000				
Interest on Internal Loan	100,000	480,000	480,000	480,000	480,000	50,000
Debt for CRA Project #1	8,000,000					1,500,000
Issuance Costs/Reserve		(800,000)				
Debt Payment CRA Project #1		(624,000)	(624,000)	(624,000)	(624,000)	
<b>Total Annual Resources Less Debt Service</b>	<b>\$44,710,530</b>	<b>38,984,530</b>	<b>29,033,030</b>	<b>24,726,530</b>	<b>20,970,030</b>	

**CAPITAL PROJECTS AND REPLACEMENTS**

	2020/21	2021/22	2022/23	2023/24	2024/25	5 YR TOTAL
73002E3 CIPP - Engineering	15,000	35,000	35,000	35,000	35,000	155,000
73002C3 CIPP - Construction	500,000	500,000	500,000	500,000	500,000	2,500,000
73002L3 CIPP - Labor	5,000	5,000	5,000	5,000	5,000	25,000
<b>73002R3 CIPP - Replacement/Rehabilitation</b>	<b>25,000</b>	<b>25,000</b>	<b>250,000</b>	<b>25,000</b>	<b>25,000</b>	<b>350,000</b>
73004E3 Sewer Replacement - Engineering	30,000	35,000	35,000	35,000	35,000	170,000
73004C3 Sewer Replacement - Construction	200,000	250,000	100,000	100,000	300,000	950,000
73004L3 Sewer Replacement - Labor	10,000	5,000	5,000	5,000	5,000	30,000
73005E3 Manhole Replacement/Rehabilitation - Engineering	5,000	20,000	20,000	20,000	20,000	85,000
73005C3 Manhole Replacement/Rehabilitation - Construction	140,000	75,000	75,000	75,000	75,000	440,000
73005L3 Manhole Replacement/Rehabilitation - Labor	5,000	5,000	5,000	5,000	5,000	25,000
73006E3 FOG Control - Engineering	25,000	20,000	20,000	20,000	20,000	105,000
73006C3 FOG Control - Equipment	25,000	25,000	25,000	25,000	25,000	125,000
73007E3 Master Plan/Condition Assessment - Engineering	75,000	75,000	75,000	75,000	75,000	375,000
7300903 Service Truck (Shared)	0	50,000				50,000
73010E3 210 N. McPherson - Engineering		150,000	150,000	50,000		350,000
73010C3 210 N. McPherson - Acquisition/Construction		200,000	700,000	500,000		1,400,000
73010L3 210 N. McPherson - Labor		25,000	40,000	25,000		90,000
7301203 Manhole Additions & Raisings	275,000	200,000	200,000	200,000	200,000	1,075,000
7301303 Septic System Conversions	50,000	50,000	50,000	50,000	50,000	250,000
73015E3 Browning Rehabilitation - Engineering/Owner's Agent	1,400,000	500,000				1,900,000
73015C3 Browning Rehabilitation - Construction	3,000,000	5,500,000				8,500,000
73015L3 Browning Rehabilitation - Labor	50,000	100,000				150,000
73015E3 Backwater Valve Program - Engineering	75,000					75,000
73015C3 Backwater Valve Program	100,000	100,000	100,000	100,000	100,000	500,000
7301803 Manhole Inspections	200,000	50,000	50,000	50,000	50,000	400,000
7301903 SEDARU Upgrades	10,000	2,500	2,500	2,500	2,500	20,000
73021E3 Holiday Lane 4" Sewer Line Replacement - Eng/Insp	30,000					30,000
73021C3 Holiday Lane 4" Sewer Line Replacement - Construction	125,000					125,000
73021L3 Holiday Lane 4" Sewer Line Replacement-Labor	15,000					15,000
73022E3 Energy Management		50,000				50,000
73023C3 AWIA Project	50,000					50,000
<b>37024C3 Forklift</b>	<b>25,000</b>					<b>25,000</b>
<b>37025C3 Arrow Board</b>	<b>10,000</b>					<b>10,000</b>
<b>37026C3 Smart Covers</b>	<b>36,000</b>	<b>35,000</b>				<b>71,000</b>
<b>Total Annual Project Expenditures</b>	<b>6,511,000</b>	<b>8,087,500</b>	<b>2,442,500</b>	<b>1,902,500</b>	<b>1,527,500</b>	<b>20,471,000</b>
<b>PROJECTED TOTAL AVAILABLE RESOURCES</b>	<b>\$38,199,530</b>	<b>\$30,897,030</b>	<b>\$26,590,530</b>	<b>\$22,824,030</b>	<b>\$19,442,530</b>	