



**AGENDA**  
**EAST ORANGE COUNTY WATER DISTRICT**  
**ADMINISTRATION & FINANCE COMMITTEE AGENDA**

**Friday, June 16, 2023**  
**9:30 A.M.**

**Call meeting to order – Chair Sears**

**Public Communications to the Committee**

**Additional items arising after posting of agenda**

1. Monthly Financials – April 2023  
Recommendation: Informational.
2. Monthly Disbursements  
Recommendation: Recommend Receive and File.
3. Installment Purchase Agreement Report  
Recommendation: Informational.
4. Revised Expenditure Approval and Purchasing Policy – Resolution No. 942  
Recommendation: Committee recommend the Board approve Resolution No. 942.
5. Annual Budget Presentation FY 23-24  
Recommendation: Committee recommend the Board approve annual budget for FY 23-24.

**Adjournment**

Members of the public shall be permitted to speak as to both agendized and non-agendized items, as reflected in the agenda. Those wishing to speak may submit a speaker request or by verbally indicating their desire to comment at the time the item is called. Additionally, members of the public may, but are not required to, e-mail comments to Sylvia Prado at [sprado@eocwd.com](mailto:sprado@eocwd.com) up to 30 minutes before the Committee meeting, and such comments shall be provided to the Board. Members of the public wishing to attend the meeting that require disability-related or other reasonable modifications or accommodation to facilitate such attendance should contact Ms. Prado at (714) 538-5815 or the e-mail provided as soon as feasible before the meeting to make such request.

Availability of agenda materials: Agenda exhibits and other writings that are disclosable public records distributed to all or a majority of the members of the East Orange County Water District Engineering & Operations Committee in connection with a matter subject to discussion or consideration at an open meeting of the Administration & Finance Committee are available for public inspection in the District's office, 185 McPherson Road, Orange, California ("District Office"). If such writings are distributed to members of the Committee less than 72 hours prior to the meeting, they will be available via phone or email request to Ms. Sylvia Prado at (714) 538-5815 or [sprado@eocwd.com](mailto:sprado@eocwd.com).



# MEMO

**TO: ADMINISTRATION AND FINANCE COMMITTEE**  
**FROM: GENERAL MANAGER**  
**SUBJECT: MONTHLY FINANCIAL STATEMENTS FOR APRIL**  
**DATE JUNE 16, 2023**

---

## Background

April Monthly Financial Statements for Wholesale Zone, Retail Zone, and ID1 (wastewater).

## Recommendation

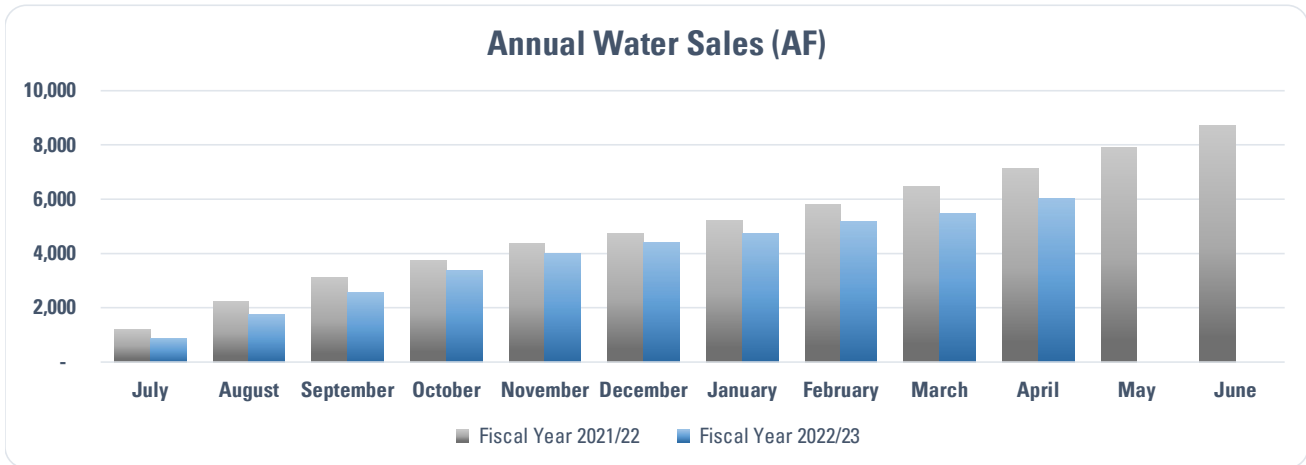
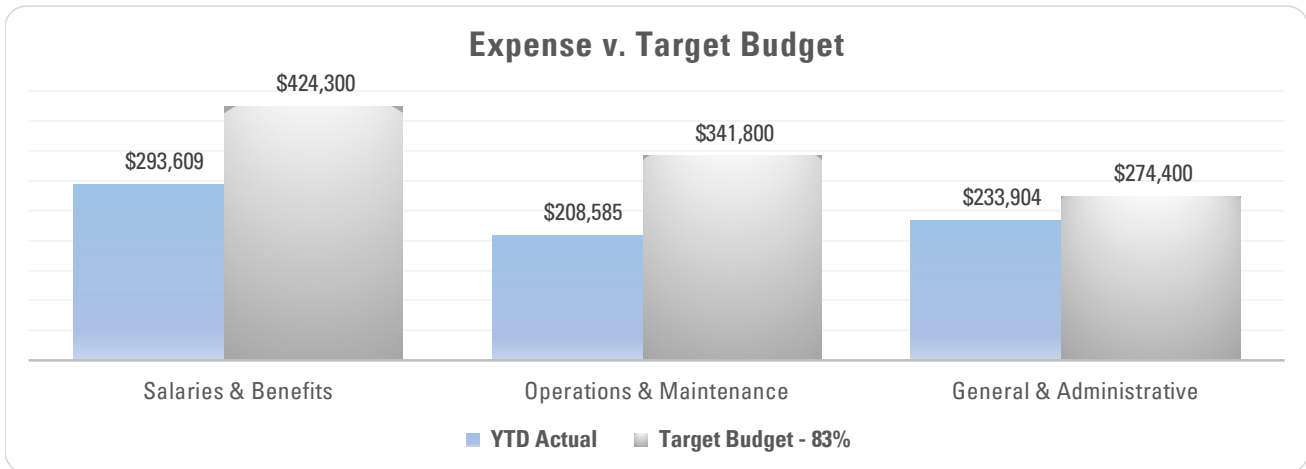
Informational.

Attachment(s): WZ, RZ, and ID1 Financial Statements for April



## Budget to Actual Summary Wholesale (Unaudited) For the Period Ending April 30, 2023

	A	B	C	D = B/C
	APR 2023 ACTUAL	YTD ACTUAL	2022/23 ANNUAL BUDGET	YTD BUDGET 83%
<b>1 REVENUES</b>				
2 Operating Revenues	\$ 789,224	\$ 7,976,681	\$ 9,545,700	84%
3 Non-Operating Revenue / (Expense)	331,294	1,237,012	1,212,300	102%
<b>4 TOTAL REVENUES</b>	<b>1,120,518</b>	<b>9,213,693</b>	<b>10,758,000</b>	<b>86%</b>
<b>5 EXPENSES</b>				
6 Source of Supply	740,778	7,483,207	9,011,200	83%
7 Salaries & Benefits	32,210	293,609	509,100	58%
8 Operations & Maintenance	18,796	208,585	410,100	51%
9 General & Administrative	22,872	233,904	329,300	71%
<b>10 TOTAL EXPENSES</b>	<b>814,656</b>	<b>8,219,305</b>	<b>10,259,700</b>	<b>80%</b>
<b>11 NET INCOME / (LOSS) BEFORE CAPITAL &amp; 115 CONTRIBUTIONS</b>	<b>305,862</b>	<b>994,388</b>	<b>498,300</b>	<b>200%</b>
12 Capital Expenses (Reserve-Funded)	(123,129)	(1,150,640)	(3,562,300)	32%
13 Section 115 Pension Trust Contributions	-	-	(50,000)	0%
<b>14 NET INCREASE / (DECREASE) TO RESERVES</b>	<b>\$ 182,734</b>	<b>\$ (156,252)</b>	<b>\$ (3,114,000)</b>	<b>5%</b>

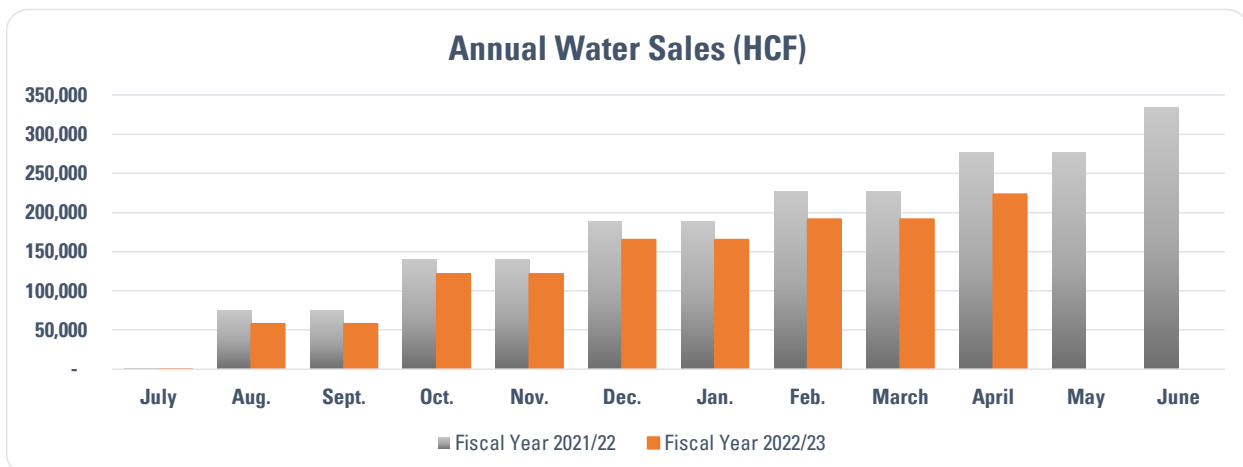
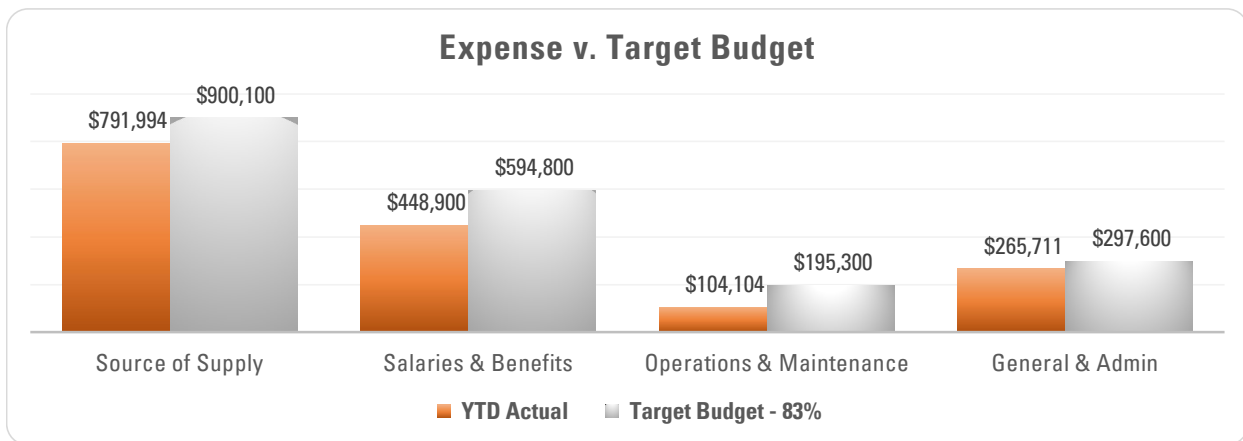


No assurance provided on these financial statements. The financial statements do not include a statement of cash flows. Substantially all disclosures required by accounting principles generally accepted in the U.S. not included.



## Budget to Actual Summary Retail (Unaudited) For the Period Ending April 30, 2023

	A	B	C	D = B/C
	APR 2023 ACTUAL	YTD ACTUAL	2022/23 ANNUAL BUDGET	YTD BUDGET 83%
<b>1 REVENUES</b>				
2 Operating Revenues	\$ 341,192	\$ 2,077,217	\$ 2,725,900	76%
3 Non-Operating Revenue / (Expense)	171,461	561,898	520,200	108%
<b>4 TOTAL REVENUES</b>	<b>512,653</b>	<b>2,639,115</b>	<b>3,246,100</b>	<b>81%</b>
<b>5 EXPENSES</b>				
6 Source of Supply	81,087	791,994	1,080,100	73%
7 Salaries & Benefits	47,716	448,900	713,700	63%
8 Operations & Maintenance	9,010	104,104	234,300	44%
9 General & Administrative	27,129	265,711	357,100	74%
<b>10 TOTAL EXPENSES</b>	<b>164,941</b>	<b>1,610,709</b>	<b>2,385,200</b>	<b>68%</b>
<b>11 NET INCOME / (LOSS) BEFORE DEBT, CAPITAL, &amp; OTHER</b>	<b>347,712</b>	<b>1,028,406</b>	<b>860,900</b>	<b>119%</b>
12 Debt Service	-	(43,498)	(259,000)	17%
13 Capital Expenses (Reserve-Funded)	(225,488)	(405,814)	(5,664,200)	7%
14 Section 115 Pension Trust Contributions	-	-	(50,000)	0%
15 Prior Year Revenue	-	215,187	-	N/A
<b>16 NET INCREASE / (DECREASE) TO RESERVES</b>	<b>\$ 122,224</b>	<b>\$ 794,282</b>	<b>\$ (5,112,300)</b>	<b>N/A</b>

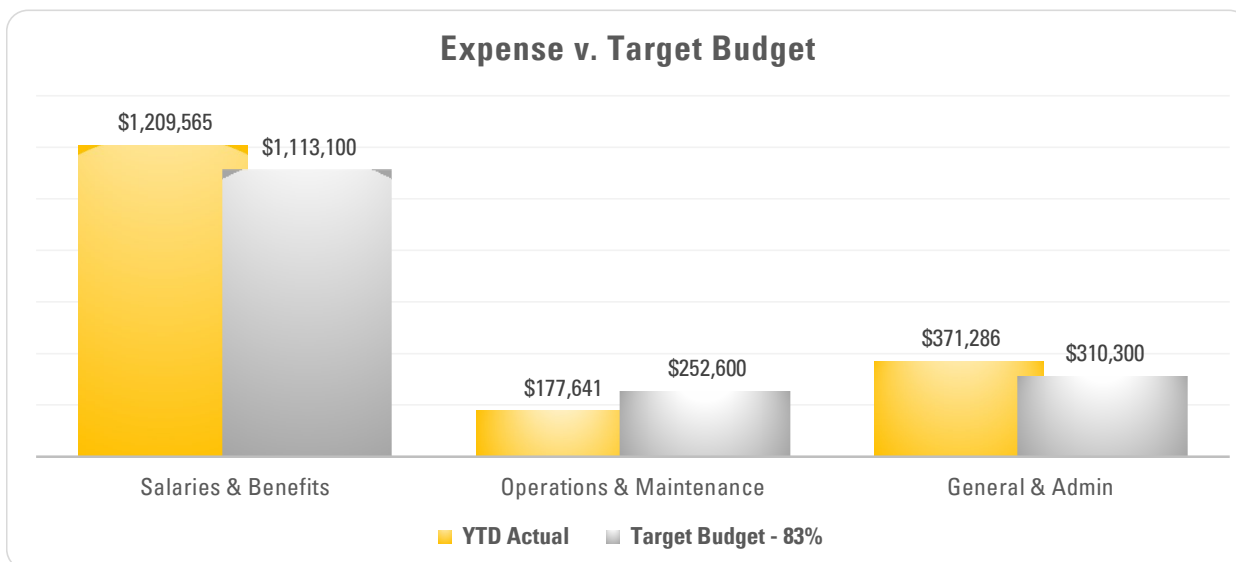


No assurance provided on these financial statements. The financial statements do not include a statement of cash flows. Substantially all disclosures required by accounting principles generally accepted in the U.S. not included.



## Budget to Actual Summary Sewer (Unaudited) For the Period Ending April 30, 2023

	A	B	C	D = B/C
	APR 2023 ACTUAL	YTD ACTUAL	2022/23 ANNUAL BUDGET	YTD BUDGET 83%
<b>1 REVENUES</b>				
2 Operating Revenues	\$ 1,017,701	\$ 3,032,053	\$ 3,229,500	94%
3 Non-Operating Revenue / (Expense)	285,428	959,076	690,900	139%
<b>4 TOTAL REVENUES</b>	<b>1,303,128</b>	<b>3,991,128</b>	<b>3,920,400</b>	<b>102%</b>
<b>5 EXPENSES</b>				
6 Salaries & Benefits	125,075	1,209,565	1,335,700	91%
7 Operations & Maintenance	30,025	177,641	303,100	59%
8 General & Administrative	43,128	371,286	372,300	100%
<b>9 TOTAL EXPENSES</b>	<b>198,228</b>	<b>1,758,492</b>	<b>2,011,100</b>	<b>87%</b>
<b>10 NET INCOME / (LOSS) BEFORE DEBT, CAPITAL, &amp; OTHER</b>	<b>1,104,901</b>	<b>2,232,636</b>	<b>1,909,300</b>	<b>117%</b>
11 Debt Service	-	(173,990)	(1,036,000)	17%
12 Capital Expenses (Reserve-Funded)	(281,172)	(688,311)	(3,627,600)	19%
13 Section 115 Pension Trust Contribution	-	-	(50,000)	0%
<b>14 NET INCREASE / (DECREASE) TO RESERVES</b>	<b>\$ 823,729</b>	<b>\$ 1,370,335</b>	<b>\$ (2,804,300)</b>	<b>N/A</b>





# MEMO

**TO: ADMINISTRATION & FINANCE COMMITTEE**  
**FROM: GENERAL MANAGER**  
**SUBJECT: MONTHLY DISBURSEMENTS**  
**DATE JUNE 16, 2023**

---

## Background

Monthly disbursements

## Recommendation

Approval of disbursements as submitted.

Attachment(s): Monthly disbursements report

**EAST ORANGE COUNTY WATER DISTRICT**

**DISBURSEMENT SUMMARY as of June 12, 2023  
June 16, 2023**

WHOLESALE AND RETAIL BILL PAYMENTS	\$432,684.70
EFT Wire Transfers:	\$0.00
DIRECTOR'S PAYROLL	\$2,710.42
EMPLOYEE'S PAYROLL	\$250,374.32
<b>DISBURSEMENT TOTAL</b>	<b><u><u>\$685,769.44</u></u></b>

**TRANSFER SUMMARY**

TRANSFERS	\$ 1,000,000.00
<b>TRANSFER TOTAL</b>	<b><u><u>\$1,000,000.00</u></u></b>

NOTE: THE EXPLANATION OF FUNDS TRANSFERRED IS SHOWN ON THE FUNDS TRANSFERRED SHEET ATTACHED.

10:24 AM

06/09/23

Accrual Basis

**East Orange County Water District  
Bills For Consideration  
As of May 31, 2023**

Date	Num	Name	Memo	Credit
05/25/2023	7653	ATKINSON, ANDELSON, LOYA, RUUD &...	VOID	
05/25/2023	7654	BAY ALARM	Alarm Services 06/01/23-08/31/23	123.81
05/25/2023	7655	BLACK & VEATCH CORPORATION	Walnut Project - Vault Relocation	22,247.50
05/25/2023	7656	CINTAS CORPORATION NO. 3	Uniforms - May 2023	226.00
05/25/2023	7657	COMMUNICATIONS LAB	Professional Services - April 2023	5,000.00
05/25/2023	7658	CUSI	Annual Maintenance & Technical Support	2,000.00
05/25/2023	7659	MATRIX COMPUTER SERVICE	IT Support - 03/23/23-4/21/23	4,037.50
05/25/2023	7660	MKN	Barrett Pump Station Replacement	26,671.20
05/25/2023	7661	MY SELF STORAGE SPACE ORANGE	Storage Rental 5/1/23-5/31/23	579.00
05/25/2023	7662	NINYO & MOORE	Consulting Services - EOCWD Headquarters Building	2,312.50
05/25/2023	7663	RAFTELIS FINANCIAL CONSULTANTS	Professional Services 04/01/23-04/30/23	3,146.25
05/25/2023	7664	Saeed Roueenfar	RZ Customer Deposit Refund	328.90
05/25/2023	7665	SOUTHERN CALIFORNIA EDISON	Electricity - Various Location 04/10/23-05/08/23	2,939.69
05/25/2023	7666	SPECTRUM BUSINESS	Office Internet 05/08/23-06/07/23	521.92
05/25/2023	7667	STEVEN ANDREWS ENGINEERING	Engineering Services 04/01/23-04/30/23	3,740.00
05/25/2023	7668	T.E. ROBERTS, INC.	VOID	
05/25/2023	7669	UMPQUA BANK	Credit Card Activity 04/1/23-04/30/23	11,985.08
05/25/2023	7670	T.E. ROBERTS, INC.	OC-43 Walnut Turnout Vault	111,440.25
05/25/2023	7671	ATKINSON, ANDELSON, LOYA, RUUD &...	April 2023 Legal Fees	10,260.00
05/25/2023	7672	EAST ORANGE COUNTY WATER DIST.	Payment to WZ for Imported Water	79,184.41
05/31/2023	7673	ALLCOM BUILDING SERVICES	June 2023 Janitorial	710.00
05/31/2023	7674	ALS GROUP USA, CORP	Laboratory Analysis (water quality) May 2023	600.00
05/31/2023	7675	BEE REMOVERS	Meter Maintenance	165.00
05/31/2023	7676	California Water Environment Association	CWEA Membership Employee Renewal	202.00
05/31/2023	7677	CINTAS CORPORATION NO. 3	Uniforms - May 2023	113.00
05/31/2023	7678	COMPU-SIGNS INC	EOCWD Vehicle Door Logo	190.31
05/31/2023	7679	COUNTY OF ORANGE	Encroachment Permits	238.11
05/31/2023	7680	FOOTHILL SENTRY, INC	Water Conservation Ad	525.17
05/31/2023	7681	GENERATOR SERVICES CO, INC	Generator Rental 05/01/23-05/31/23	2,699.52
05/31/2023	7682	GERBER CONCRETE PUMPING, INC.	6MG Water Treatment Plant	350.00
05/31/2023	7683	KEEPING SCORE CUSTOMER LETTERI...	Uniforms	418.41
05/31/2023	7684	LEWIS CONSULTING GROUP	Consulting Services - May 2023	2,500.00
05/31/2023	7685	Liviu Valentin Popa	RZ Customer Deposit Refund	413.42
05/31/2023	7686	MORROW MEADOWS CORP	Vista Panorama Reservoir	2,423.67
05/31/2023	7687	MUNICIPAL MAINTENANCE EQUIPMENT	Vehicle Maintenance	121.94
05/31/2023	7688	Orange County Sanitation District	April 2023 Sewer Permits	8,618.67
05/31/2023	7689	Paul Au	RZ Customer Deposit Refund	439.93
05/31/2023	7690	PTI SAND & GRAVEL	Mains Services Maintenance	1,407.41
05/31/2023	7691	Scott Carpenter Gilman	Reimbursement of Sewer Fees	216.00
05/31/2023	7692	SOCALGAS	Gas 04/25/23-05/24/23 185 N McPherson	12.99
05/31/2023	7693	SOUTHERN CALIFORNIA EDISON	Electricity - Various Location 04/10/23 - 05/24/23	154.66
05/31/2023	7694	STANDARD INSURANCE COMPANY	Life Insurance Premium 06/01/23-06/30/23	845.60
05/31/2023	7695	SUNBELT RENTALS	VOID	
05/31/2023	7696	TETRA TECH, INC.	Peters Canyon 6MG Replacement Conceptual Design- Consulting Services	13,892.70
05/31/2023	7697	TOM DODSON & ASSOCIATES	6MG Peters Canyon Reservoir Environmental	2,400.00
05/31/2023	7698	TOTAL EXTERMINATING INC	Rodent Control - Peter's Canyon Res - May 2023	550.00
05/31/2023	7699	TRENCH SHORING COMPANY	6MG Demo Treatment Plant	916.20
05/31/2023	7700	ULTRA WELDING, INC.	Newport Reservoir Roof Repair	2,480.00
05/31/2023	7701	WATERLINE TECHNOLOGIES INC.	Water Quality	806.40
05/31/2023	7702	SUNBELT RENTALS	Equipment Rental - 05/02/23-05/03/23	127.25
<b>TOTAL</b>				<b>331,282.37</b>

10:24 AM

06/09/23

Accrual Basis

# East Orange County Water District

## Bills For Consideration

As of June 9, 2023

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Credit</u>
06/06/2023	7703	ACWA-JPIA (EMP INSURANCE)	Employee Med/Dental/Vision/Life Insurance July 2023	24,690.00
06/06/2023	7704	CINTAS CORPORATION NO. 3	Uniforms - June 2023	113.00
06/06/2023	7705	PARADISE DRINKING WATERS	Bottled Water (Office/Field)	191.90
06/06/2023	7706	SANCON TECHNOLOGIES, INC.	CIPP Project	74,964.00
06/06/2023	7707	SIGNS BY TOMORROW	Building Maintenance	695.82
06/06/2023	7708	SOUTH COAST AIR QUALITY MANAGEMENT D.	Emissions Fees FY 22-23	153.23
06/06/2023	7709	SOUTHERN CALIFORNIA EDISON	Electricity - Various locations 05/03/23-06/01/23	594.38
<b>TOTAL</b>				<b>101,402.33</b>

EAST ORANGE COUNTY WATER DISTRICT  
 CITIZENS BUSINESS BANK  
 Prior Month's Checks To Ratify  
 DIRECTORS' PAYROLL\*  
 16-Jun-23

**PAYMENT FOR BOARD AND COMMITTEE MEETINGS IN THE MONTH OF APRIL 2023**

DATE	CHECK NO	AMOUNT	PAYABLE TO
5/25/2023	404	\$ 1,210.05	BOARD DIRECTOR
5/25/2023	405	\$ 320.07	BOARD DIRECTOR
5/25/2023	406	\$ 484.84	BOARD DIRECTOR
5/25/2023	407	\$ 320.08	BOARD DIRECTOR
		\$ 2,335.04	TOTAL PAYROLL CHECKS
<b>PAYROLL TAXES, ADP CHARGE EFT</b>			
		\$375.38	ADP TAXES
		\$375.38	TOTAL CHARGES & TRANSFER
		<b>\$2,710.42</b>	

**\*\*\* NOTE: DOUG DAVERT DECLINES PAYMENT FOR ALL MEETINGS**

\*Note: Payroll is processed by ADP (Automatic Data Processing)

EAST ORANGE COUNTY WATER DISTRICT  
 CITIZENS BUSINESS BANK  
 Prior Month's Checks To Ratify  
 EMPLOYEES' PAYROLL\*  
 Month of May 2023

	CHECK DATE	CHECK AMOUNT	PAYABLE TO
AUTO DEPOSIT	5/3/2023	\$ 7,574.10	GENERAL MANAGER
AUTO DEPOSIT	5/3/2023	\$ 5,604.21	ENGINEERING MANAGER
AUTO DEPOSIT	5/3/2023	\$ 5,005.90	OPERATIONS MANAGER
AUTO DEPOSIT	5/3/2023	\$ 3,481.53	GIS MANAGER
AUTO DEPOSIT	5/3/2023	\$ 3,405.38	WASTEWATER SUPERVISOR
AUTO DEPOSIT	5/3/2023	\$ 2,742.68	WATER DISTRIBUTION OPERATOR III
AUTO DEPOSIT	5/3/2023	\$ 1,310.13	WATER DISTRIBUTION OPERATOR I
AUTO DEPOSIT	5/3/2023	\$ 2,736.27	WASTEWATER COLLECTION OPERATOR II
AUTO DEPOSIT	5/3/2023	\$ 2,076.75	WASTEWATER COLLECTION OPERATOR II
AUTO DEPOSIT	5/3/2023	\$ 2,709.81	WASTEWATER COLLECTIONS OPERATOR II
AUTO DEPOSIT	5/3/2023	\$ -	WASTEWATER COLLECTION OPERATOR I
AUTO DEPOSIT	5/3/2023	\$ 1,460.22	INTERN
AUTO DEPOSIT	5/3/2023	\$ 3,171.43	OFFICE MANAGER
AUTO DEPOSIT	5/3/2023	\$ 2,355.68	MANAGEMENT ANALYST
AUTO DEPOSIT	5/3/2023	\$ 2,293.57	ADMINISTRATIVE ASSISTANT I
AUTO DEPOSIT	5/3/2023	\$ 1,507.55	PART TIME ADMINISTRATIVE ASSISTANT
		<u>\$ 47,435.21</u>	SUB TOTAL

AUTO DEPOSIT	5/17/2023	\$ 6,774.08	GENERAL MANAGER
AUTO DEPOSIT	5/17/2023	\$ 5,604.21	ENGINEERING MANAGER
AUTO DEPOSIT	5/17/2023	\$ 5,500.96	OPERATIONS MANAGER
AUTO DEPOSIT	5/17/2023	\$ 3,481.55	GIS MANAGER
AUTO DEPOSIT	5/17/2023	\$ 4,443.82	WASTEWATER SUPERVISOR
AUTO DEPOSIT	5/17/2023	\$ 540.98	WATER DISTRIBUTION OPERATOR III
AUTO DEPOSIT	5/17/2023	\$ 3,701.11	WATER DISTRIBUTION OPERATOR I
AUTO DEPOSIT	5/17/2023	\$ 2,307.68	WASTEWATER COLLECTION OPERATOR II
AUTO DEPOSIT	5/17/2023	\$ 2,347.50	WASTEWATER COLLECTION OPERATOR II
AUTO DEPOSIT	5/17/2023	\$ 2,860.61	WASTEWATER COLLECTIONS OPERATOR II
AUTO DEPOSIT	5/17/2023	\$ 926.92	WASTEWATER COLLECTION OPERATOR I
AUTO DEPOSIT	5/17/2023	\$ 1,592.44	INTERN
AUTO DEPOSIT	5/17/2023	\$ 3,029.17	OFFICE MANAGER
AUTO DEPOSIT	5/17/2023	\$ 2,315.88	MANAGEMENT ANALYST
AUTO DEPOSIT	5/17/2023	\$ 2,293.56	ADMINISTRATIVE ASSISTANT I
AUTO DEPOSIT	5/17/2023	\$ 1,601.90	PART TIME ADMINISTRATIVE ASSISTANT
		<u>\$ 49,322.37</u>	SUB TOTAL

AUTO DEPOSIT	5/31/223	\$ 6,774.09	GENERAL MANAGER
AUTO DEPOSIT	5/31/223	\$ 5,604.22	ENGINEERING MANAGER
AUTO DEPOSIT	5/31/223	\$ 5,500.96	OPERATIONS MANAGER
AUTO DEPOSIT	5/31/223	\$ 3,481.54	GIS MANAGER
AUTO DEPOSIT	5/31/223	\$ 4,093.13	WASTEWATER SUPERVISOR
AUTO DEPOSIT	5/31/223	\$ -	WATER DISTRIBUTION OPERATOR III
AUTO DEPOSIT	5/31/223	\$ 2,949.77	WATER DISTRIBUTION OPERATOR I
AUTO DEPOSIT	5/31/223	\$ 2,685.83	WASTEWATER COLLECTION OPERATOR II
AUTO DEPOSIT	5/31/223	\$ 2,076.76	WASTEWATER COLLECTION OPERATOR II
AUTO DEPOSIT	5/31/223	\$ 2,353.36	WASTEWATER COLLECTIONS OPERATOR II
AUTO DEPOSIT	5/31/223	\$ 1,636.14	WASTEWATER COLLECTION OPERATOR I
AUTO DEPOSIT	5/31/223	\$ 1,430.17	INTERN
AUTO DEPOSIT	5/31/223	\$ 3,242.54	OFFICE MANAGER
AUTO DEPOSIT	5/31/223	\$ 2,315.88	MANAGEMENT ANALYST
AUTO DEPOSIT	5/31/223	\$ 2,421.27	ADMINISTRATIVE ASSISTANT I
AUTO DEPOSIT	5/31/223	\$ 1,601.90	PART TIME ADMINISTRATIVE ASSISTANT
		<u>\$ 48,167.56</u>	SUB TOTAL

5/3/2023	\$22,974.09	ADP TAXES
5/3/2023	\$2,882.76	EMPLOYEE PERS ELECTRONIC FUNDS TRANSFER
5/3/2023	\$3,554.03	EMPLOYER PERS ELECTRONIC FUNDS TRANSFER
5/3/2023	\$1,800.58	EMPLOYEE PERS PEPRA TRANSFER
5/3/2023	\$1,992.65	EMPLOYER PERS PEPRA MEMBER TRANSFER
5/3/2023	\$1,522.57	CAL PERS 457 - ING BANK
	<u>\$34,726.68</u>	TOTAL TRANSFERS

5/17/2023	\$24,525.12	ADP TAXES
5/17/2023	\$2,682.42	EMPLOYEE PERS ELECTRONIC FUNDS TRANSFER
5/17/2023	\$3,307.05	EMPLOYER PERS ELECTRONIC FUNDS TRANSFER
5/17/2023	\$1,894.37	EMPLOYEE PERS PEPRA TRANSFER
5/17/2023	\$2,096.44	EMPLOYER PERS PEPRA MEMBER TRANSFER
5/17/2023	\$1,030.08	CAL PERS 457 - ING BANK
	<u>\$35,535.48</u>	TOTAL TRANSFERS

5/31/2023	\$24,275.22	ADP TAXES
5/31/2023	\$2,627.42	EMPLOYEE PERS ELECTRONIC FUNDS TRANSFER
5/31/2023	\$3,239.24	EMPLOYER PERS ELECTRONIC FUNDS TRANSFER
5/31/2023	\$1,980.25	EMPLOYEE PERS PEPRA TRANSFER
5/31/2023	\$2,191.49	EMPLOYER PERS PEPRA MEMBER TRANSFER
5/31/2023	\$873.40	CAL PERS 457 - ING BANK
	<u>\$35,187.02</u>	TOTAL TRANSFERS

\$250,374.32 GRAND TOTAL PAYROLL

PAYROLL	PAYROLL	PAYROLL
5/3/2023	5/17/2023	5/31/2023
\$47,435.21	\$49,322.37	\$48,167.56
\$34,726.68	\$35,535.48	\$35,187.02
<b>\$82,161.89</b>	<b>\$84,857.85</b>	<b>\$83,354.58</b>

\*Note: Payroll is processed by ADP (Automatic Data Processing)

EAST ORANGE COUNTY WATER DISTRICT  
 FUNDS TRANSFERRED BETWEEN ACCOUNTS  
 16-Jun-23

DATE	AMOUNT	FROM	TO	REASON FOR FUND TRANSFER
6/9/2023	\$500,000.00	LAIF	Citizens Business Bank Checking Account	To cover bill payments
6/5/2023	\$500,000.00	Bureau of Reclamation (ASAP) VanderWerff Grant Funds	Citizens Business Bank Checking Account	To cover Orange County Water District Invoice - EOCWD PFAS Water Treatment Plant



# MEMO

**TO: ADMINISTRATION & FINANCE COMMITTEE**  
**FROM: GENERAL MANAGER**  
**SUBJECT: INSTALLMENT PURCHASE AGREEMENT REPORT**  
**DATE JUNE 16, 2023**

---

## Background

The District approved an Installment Purchase Agreement with Sterling Bank in December, 2020. The intent of that agreement was to finance costs from three large capital projects totaling approximately \$20.1 million at a rate of 2.3% over 20 years. This report is meant to update the Board on the status of the agreement.

Staff prepared a statement with costs funded to date by the agreement. To date, a total of \$16.6 million of capital spending has been funded via the installment purchase agreement with the majority of those costs attributable to the CRA Project. Spending against the agreement can continue until December, 2023. This report is attached.

## Recommendation

Informational.

Attachment(s): Installment Agreement Report

# Installment Purchase Agreement Spending Report

VENDOR NAME	DATE PAID	AMOUNT
Ashok Dhingra (AKD Consulting) - EOCWD	1/9/2021	\$ 9,442.50
Quanta Services	1/14/2021	\$ 118,352.70
Quanta Services	1/14/2021	\$ 89,903.21
ARC Document Solutions	1/29/2021	\$ 333.06
AKM Consulting Engineers - EOCWD	1/29/2021	\$ 307.50
Communications Lab - EOCWD	2/11/2021	\$ 675.00
Quanta Electric Power Construction	2/11/2021	\$ 139,135.61
Communications Lab - EOCWD	2/24/2021	\$ 2,500.00
Ashok Dhingra (AKD Consulting) - EOCWD	2/24/2021	\$ 8,675.00
Ashok Dhingra (AKD Consulting) - EOCWD	2/24/2021	\$ 12,195.00
Tom Dodson & Assoc - EOCWD	2/24/2021	\$ 1,807.50
Quanta Services	3/11/2021	\$ 56,361.78
ENGEO Incorporated	3/11/2021	\$ 11,877.50
Tom Dodson & Assoc - EOCWD	3/11/2021	\$ 5,108.75
Communications Lab - EOCWD	4/5/2021	\$ 3,500.00
Tom Dodson & Assoc - EOCWD	4/6/2021	\$ 1,514.40
Steve Andrews Engineering	4/6/2021	\$ 11,890.80
Ashok Dhingra (AKD Consulting) - EOCWD	4/6/2021	\$ 5,028.00
Ardurra Group, Inc.	4/23/2021	\$ 390.00
ENGEO Incorporated	4/23/2021	\$ 1,237.50
Quanta Electric Power Construction	4/23/2021	\$ 98,463.83
Communications Lab - EOCWD	4/23/2021	\$ 7,500.00
Ardurra Group, Inc.	5/10/2021	\$ 975.00
ENGEO Incorporated	5/10/2021	\$ 4,885.00
Tom Dodson & Assoc - EOCWD	5/10/2021	\$ 6,760.00
Steve Andrews Engineering	5/10/2021	\$ 6,936.30
Communications Lab - EOCWD	5/26/2021	\$ 1,128.75
Steve Andrews Engineering - EOCWD	5/26/2021	\$ 7,881.70
CDM Smith - EOCWD	5/26/2021	\$ 10,558.50
Quanta Electric Power Construction	5/26/2021	\$ 167,952.39
ENGEO Incorporated	6/9/2021	\$ 4,006.25
Steve Andrews Engineering	6/9/2021	\$ 8,214.50
Tom Dodson & Assoc	6/9/2021	\$ 9,742.75
CDM Smith	6/17/2021	\$ 1,791.50
Quanta Electric Power Construction	6/17/2021	\$ 90,414.64
Ashok Dhingra (AKD Consulting)	6/25/2021	\$ 19,961.00
Quanta Electric Power Construction	6/25/2021	\$ 82,586.08
Communication Lab	6/25/2021	\$ 5,512.92
ENGEO Incorporated	6/25/2021	\$ 1,807.50
Tom Dodson & Assoc	6/25/2021	\$ 2,070.00
Ashok Dhingra (AKD Consulting)	7/22/2021	\$ 21,168.00
Steve Andrews Engineering	7/22/2021	\$ 2,725.00
Communications Lab - EOCWD	7/22/2021	\$ 5,601.20
Communications Lab - EOCWD	7/30/2021	\$ 2,500.00
Tom Dodson & Assoc	7/30/2021	\$ 2,950.85
United Water Works Inc.	7/30/2021	\$ 1,003.09
ENGEO Incorporated	7/30/2021	\$ 1,290.00
City of Orange	7/30/2021	\$ 2,743.00

Ardurra Group, Inc.	8/19/2021	\$	97.50
Ashok Dhingra (AKD Consulting)	8/19/2021	\$	16,201.56
California Concrete Ready Mix, Inc.	8/19/2021	\$	10,305.00
G.O. Rodriguez Trucking, Inc.	8/19/2021	\$	2,992.00
Trench Shoring Company	8/19/2021	\$	1,378.80
Alhambra Foundry Co Ltd.	8/19/2021	\$	1,646.92
Mar-Con Products, Inc	8/19/2021	\$	520.57
Solutions Project Management, LLC	8/19/2021	\$	2,175.00
Communications Lab - EOCWD	9/1/2021	\$	175.00
County of Orange - EOCWD	9/1/2021	\$	1,462.22
California Concrete Ready Mix, Inc.	9/1/2021	\$	975.00
Steve Andrews Engineering	9/1/2021	\$	7,336.30
Trench Shoring Company	9/1/2021	\$	1,258.62
Tom Dodson & Assoc	9/1/2021	\$	472.50
Quanta Electric Power Construction	9/1/2021	\$	241,927.05
ENGEO Incorporated	9/1/2021	\$	515.00
Casamar Group, LLC	9/17/2021	\$	249.63
GeoPentech	9/17/2021	\$	3,065.00
Steve Andrews Engineering	9/23/2021	\$	4,280.00
LSA Associates, Inc.	9/23/2021	\$	3,000.00
ENGEO	9/23/2021	\$	30,687.60
G.O. Rodriguez Trucking, Inc.	9/23/2021	\$	3,237.60
Trench Shoring Company	9/23/2021	\$	4,998.23
Champion Paving	10/8/2021	\$	6,525.00
Doty Bros Construction Co.	10/8/2021	\$	33,941.97
G.O. Rodriguez Trucking, Inc.	10/8/2021	\$	1,198.00
Quanta Electric Power Construction Management	10/8/2021	\$	261,058.39
Trench Shoring Company	10/8/2021	\$	1,983.20
Weber Water Resources CA LLC	10/8/2021	\$	13,081.83
Communication Labs (EOCWD)	10/8/2021	\$	585.00
Weber Water Resources CA LLC	10/11/2021	\$	235,472.84
Ardurra Group Inc.	10/19/2021	\$	682.50
Casamar Group, LLC	10/19/2021	\$	499.26
ENGEO	10/19/2021	\$	16,686.90
Nicholas J Arhontes	10/19/2021	\$	378.20
Steve Andrews Engineering	10/19/2021	\$	6,333.60
Tom Dodson & Associates	10/19/2021	\$	3,410.25
Trench Shoring Company	10/19/2021	\$	1,190.20
Communication Labs (EOCWD)	11/1/2021	\$	760.00
Atkinson, Andelson, Loya, Ruud & Romo (EOCWD)	11/1/2021	\$	459.00
ALS Group	11/1/2021	\$	1,457.00
Quanta Electric Power Construction Management	11/16/2021	\$	30,715.66
Weber Water Resources CA LLC	11/16/2021	\$	577,724.45
Casamar Group, LLC	11/16/2021	\$	291.24
Steve Andrews Engineering	11/16/2021	\$	100.00
ALS Group	11/19/2021	\$	2,060.00
Ardurra Group Inc.	11/19/2021	\$	1,170.00
ENGEO	11/19/2021	\$	11,117.60
GeoPentech	11/19/2021	\$	2,782.50
Ashok Dhingra	12/3/2021	\$	24,178.72
Ashok Dhingra	12/13/2021	\$	45,370.40
AKM Consulting Engineers	12/13/2021	\$	660.00

Ardurra Group Inc.	12/13/2021	\$	585.00
Casamar Group, LLC	12/13/2021	\$	1,305.40
Solutions Project Management, LLC	12/13/2021	\$	1,050.00
ARC Document Solutions, LLC	12/28/2021	\$	766.34
Quanta Electric Power Construction Management	12/28/2021	\$	32,681.55
Weber Water Resources CA LLC	1/12/2022	\$	184,604.48
BC Traffic Specialist	1/13/2022	\$	4,000.00
Casamar Group, LLC	1/13/2022	\$	1,146.06
ENGEO	1/13/2022	\$	9,482.43
Solutions Project Management, LLC	1/13/2022	\$	1,162.50
Quanta Electric Power Construction Management	1/31/2022	\$	82,053.58
Ardurra Group Inc.	1/31/2022	\$	5,027.50
BC Traffic Specialist	1/31/2022	\$	700.00
City of Tustin	1/31/2022	\$	3,000.00
HDR Engineering, Inc.	1/31/2022	\$	3,325.00
Guida Surveying, Inc.	1/31/2022	\$	1,018.50
ENGEO	2/8/2022	\$	2,822.50
Solutions Project Management, LLC	2/8/2022	\$	1,275.00
Steve Andrews Engineering	2/8/2022	\$	11,890.80
United Water Works, Inc.	2/8/2022	\$	21,959.13
ALS Group	2/8/2022	\$	2,060.00
HDR Engineering, Inc.	2/16/2022	\$	10,484.27
Butier Engineering, Inc.	2/28/2022	\$	15,847.50
T.E. Roberts, Inc.	2/28/2022	\$	1,154,192.90
City of Tustin	2/28/2022	\$	3,000.00
Quanta Electric Power Construction Management	2/28/2022	\$	34,774.19
Steve Andrews Engineering	2/28/2022	\$	4,954.50
W.A. Rasic Construction	2/28/2022	\$	12,098.12
Solutions Project Management, LLC	3/14/2022	\$	1,387.50
City of Tustin	3/14/2022	\$	3,000.00
ENGEO	3/14/2022	\$	7,712.75
Casamar Group, LLC	3/14/2022	\$	998.52
Butier Engineering, Inc.	3/23/2022	\$	32,985.00
Quanta Electric Power Construction Management	3/23/2022	\$	31,907.97
Steve Andrews Engineering	3/23/2022	\$	13,872.60
City of Tustin	3/23/2022	\$	3,000.00
T.E. Roberts, Inc.	3/30/2022	\$	789,477.64
Ashok Dhingra	3/30/2022	\$	3,242.88
Casamar Group, LLC	3/30/2022	\$	1,478.90
ENGEO	3/30/2022	\$	4,493.75
Harper & Associates Engineering, Inc.	3/30/2022	\$	1,520.00
SOLUTIONS PROJECT MANAGEMENT, LLC	03/31/2022	\$	2,025.00
STEVEN ANDREWS ENGINEERING	03/31/2022	\$	13,872.60
CASAMAR GROUP, LLC	04/01/2022	\$	249.63
ATKINSON, ANDELSON, LOYA, RUUD & ROMO	04/02/2022	\$	2,297.00
T.E. ROBERTS, INC.	04/02/2022	\$	1,050,904.56
Westerners The First People of Earth	04/05/2022	\$	1,950.00
CITY OF TUSTIN	04/06/2022	\$	3,000.00
HDR ENGINEERING, INC.	04/07/2022	\$	1,155.00
BUTIER ENGINEERING, INC	04/11/2022	\$	42,290.00
ARDURRA GROUP, INC.	04/12/2022	\$	1,462.50
COUNTY OF ORANGE	04/12/2022	\$	766.85

COUNTY OF ORANGE	04/12/2022	\$	49.18
ASHOK K. DHINGRA	04/14/2022	\$	12,330.00
CITY OF TUSTIN	04/20/2022	\$	25,000.00
QUANTA ELECTRIC POWER CONSTRUCTION MANAGE	04/21/2022	\$	26,378.38
COMMUNICATIONS LAB	04/25/2022	\$	902.50
ATKINSON, ANDELSON, LOYA, RUUD & ROMO	04/30/2022	\$	54.00
SOLUTIONS PROJECT MANAGEMENT, LLC	04/30/2022	\$	1,125.00
HDR ENGINEERING, INC.	05/03/2022	\$	1,635.00
Westerners The First People of Earth	05/04/2022	\$	375.00
CITY OF TUSTIN	05/05/2022	\$	3,000.00
BUTIER ENGINEERING, INC	05/09/2022	\$	44,207.50
ARDURRA GROUP, INC.	05/09/2022	\$	103.74
STEVEN ANDREWS ENGINEERING	05/09/2022	\$	17,836.20
COMMUNICATIONS LAB	05/13/2022	\$	150.00
T.E. ROBERTS, INC.	05/13/2022	\$	1,167,881.74
QUANTA ELECTRIC POWER CONSTRUCTION MANAGE	05/18/2022	\$	37,891.98
COUNTY OF ORANGE	05/23/2022	\$	2,453.92
COUNTY OF ORANGE	05/23/2022	\$	529.00
T.E. ROBERTS, INC.	05/31/2022	\$	224,920.77
ATKINSON, ANDELSON, LOYA, RUUD & ROMO	05/31/2022	\$	999.00
STEVEN ANDREWS ENGINEERING	05/31/2022	\$	3,730.00
STEVEN ANDREWS ENGINEERING	05/31/2022	\$	16,845.30
ATKINSON, ANDELSON, LOYA, RUUD & ROMO	05/31/2022	\$	270.00
HDR ENGINEERING, INC.	06/01/2022	\$	23,654.30
Westerners The First People of Earth	06/02/2022	\$	1,537.50
CITY OF TUSTIN	06/06/2022	\$	3,000.00
NATIONAL CONSTRUCTION RENTALS	06/07/2022	\$	408.00
BUTIER ENGINEERING, INC	06/08/2022	\$	34,240.00
COUNTY OF ORANGE	06/09/2022	\$	460.11
QUANTA ELECTRIC POWER CONSTRUCTION MANAGE	06/17/2022	\$	30,137.63
COMMUNICATIONS LAB	06/20/2022	\$	447.50
ASHOK K. DHINGRA	06/30/2022	\$	4,072.00
HDR ENGINEERING, INC.	06/30/2022	\$	20,929.85
BUTIER ENGINEERING, INC	06/30/2022	\$	34,555.00
COMMUNICATIONS LAB	06/30/2022	\$	2,385.00
UNITED WATERWORKS INC.	06/30/2022	\$	20,974.23
ATKINSON, ANDELSON, LOYA, RUUD & ROMO	06/30/2022	\$	14,080.00
UMPQUA BANK	06/30/2022	\$	366.41
C WELLS PIPELINE MATERIALS INC	06/30/2022	\$	3,481.35
STEVEN ANDREWS ENGINEERING	06/30/2022	\$	26,754.30
ATKINSON, ANDELSON, LOYA, RUUD & ROMO	06/30/2022	\$	270.00
WEBER WATER RESOURCES CA, LLC	06/30/2022	\$	53,204.40
T.E. ROBERTS, INC.	07/01/2022	\$	396,524.93
NATIONAL CONSTRUCTION RENTALS	07/05/2022	\$	408.00
CITY OF TUSTIN	07/06/2022	\$	3,000.00
WESTERN WATER WORKS SUPPLY COMPANY	07/08/2022	\$	2,688.80
WESTERN WATER WORKS SUPPLY COMPANY	07/19/2022	\$	1,115.75
QUANTA ELECTRIC POWER CONSTRUCTION MANAGE	07/20/2022	\$	23,319.11
YO FIRE	07/20/2022	\$	7,452.31
YO FIRE	07/20/2022	\$	835.60
YO FIRE	07/20/2022	\$	339.57
YO FIRE	07/20/2022	\$	16,559.91

YO FIRE	07/20/2022	\$	14,969.11
UNITED WATERWORKS INC.	07/25/2022	\$	219.32
YO FIRE	07/26/2022	\$	499.64
YO FIRE	07/26/2022	\$	1,490.99
YO FIRE	07/26/2022	\$	2,361.18
ALS GROUP USA, CORP	07/27/2022	\$	13.13
ALS GROUP USA, CORP	07/27/2022	\$	13.13
ALS GROUP USA, CORP	07/29/2022	\$	37.50
ALS GROUP USA, CORP	07/29/2022	\$	37.50
UMPQUA BANK	07/31/2022	\$	200.37
UMPQUA BANK	07/31/2022	\$	366.41
UMPQUA BANK	07/31/2022	\$	1,052.00
PTI SAND & GRAVEL	07/31/2022	\$	492.80
T.E. ROBERTS, INC.	07/31/2022	\$	251,784.35
PETTY CASH	07/31/2022	\$	20.41
ATKINSON, ANDELSON, LOYA, RUUD & ROMO	07/31/2022	\$	918.00
COUNTY OF ORANGE	07/31/2022	\$	30.00
STEVEN ANDREWS ENGINEERING	07/31/2022	\$	19,107.20
UNITED WATERWORKS INC.	08/01/2022	\$	6.41
CASAMAR GROUP, LLC	08/01/2022	\$	404.25
NATIONAL CONSTRUCTION RENTALS	08/02/2022	\$	408.00
YO FIRE	08/02/2022	\$	1,414.20
COMMUNICATIONS LAB	08/03/2022	\$	2,357.50
YO FIRE	08/03/2022	\$	1,097.23
CITY OF TUSTIN	08/04/2022	\$	3,000.00
PASCAL & LUDWIG CONSTRUCTORS, INC.	08/04/2022	\$	153,172.06
Orange County Sanitation District	08/05/2022	\$	5,690.00
CITY OF TUSTIN	08/05/2022	\$	1,432.50
BUTIER ENGINEERING, INC	08/08/2022	\$	11,100.00
BUTIER ENGINEERING, INC	08/08/2022	\$	31,040.00
SOUTH COAST AIR QUALITY MANAGEMENT D.	08/08/2022	\$	1,028.97
COUNTY OF ORANGE	08/09/2022	\$	407.14
HOME DEPOT CREDIT SERVICES	08/10/2022	\$	425.59
HDR ENGINEERING, INC.	08/10/2022	\$	9,540.00
QUANTA ELECTRIC POWER CONSTRUCTION MANAGE	08/23/2022	\$	34,883.19
BC TRAFFIC SPECIALIST	08/24/2022	\$	2,000.00
BC TRAFFIC SPECIALIST	08/24/2022	\$	2,000.00
CITY OF ORANGE	08/25/2022	\$	1,034.00
BC TRAFFIC SPECIALIST	08/26/2022	\$	2,000.00
NATIONAL CONSTRUCTION RENTALS	08/30/2022	\$	408.00
T.E. ROBERTS, INC.	08/31/2022	\$	963,011.20
STEVEN ANDREWS ENGINEERING	08/31/2022	\$	3,660.00
PASCAL & LUDWIG CONSTRUCTORS, INC.	08/31/2022	\$	14,763.00
STEVEN ANDREWS ENGINEERING	08/31/2022	\$	12,905.80
CASAMAR GROUP, LLC	09/02/2022	\$	565.95
UNITED WATERWORKS INC.	09/04/2022	\$	357.26
CITY OF TUSTIN	09/06/2022	\$	3,000.00
CASAMAR GROUP, LLC	09/06/2022	\$	166.42
HDR ENGINEERING, INC.	09/08/2022	\$	655.00
BUTIER ENGINEERING, INC	09/12/2022	\$	52,280.00
COMMUNICATIONS LAB	09/14/2022	\$	393.75
HDR ENGINEERING, INC.	09/15/2022	\$	12,049.23

COUNTY OF ORANGE	09/16/2022	\$	1,166.19
ATKINSON, ANDELSON, LOYA, RUUD & ROMO	09/21/2022	\$	1,107.00
STEVEN ANDREWS ENGINEERING	09/22/2022	\$	2,400.00
NATIONAL CONSTRUCTION RENTALS	09/27/2022	\$	408.00
CASAMAR GROUP, LLC	10/01/2022	\$	408.97
HDR ENGINEERING, INC.	10/05/2022	\$	3,998.75
CITY OF TUSTIN	10/06/2022	\$	3,000.00
BUTIER ENGINEERING, INC	10/07/2022	\$	47,867.50
COMMUNICATIONS LAB	10/17/2022	\$	350.00
SOUTH COAST AIR QUALITY MANAGEMENT D.	10/17/2022	\$	2,250.92
PETTY CASH	10/18/2022	\$	12.15
ATKINSON, ANDELSON, LOYA, RUUD & ROMO	10/21/2022	\$	297.00
NATIONAL CONSTRUCTION RENTALS	10/25/2022	\$	408.00
ARC Document Solutions, LLC	10/26/2022	\$	365.54
T.E. ROBERTS, INC.	10/31/2022	\$	890,592.52
STEVEN ANDREWS ENGINEERING	10/31/2022	\$	5,260.00
PASCAL & LUDWIG CONSTRUCTORS, INC.	10/31/2022	\$	51,252.50
STEVEN ANDREWS ENGINEERING	10/31/2022	\$	13,646.00
CASAMAR GROUP, LLC	11/01/2022	\$	813.22
HDR ENGINEERING, INC.	11/03/2022	\$	30,922.40
CITY OF TUSTIN	11/06/2022	\$	3,000.00
BUTIER ENGINEERING, INC	11/10/2022	\$	46,310.00
CITY OF TUSTIN	11/15/2022	\$	10,273.00
COMMUNICATIONS LAB	11/15/2022	\$	282.50
ATKINSON, ANDELSON, LOYA, RUUD & ROMO	11/15/2022	\$	54.00
NATIONAL CONSTRUCTION RENTALS	11/21/2022	\$	408.00
SUNKIST SOLUTIONS, LLC	11/23/2022	\$	712.50
CHO DESIGN ASSOCIATES, INC.	11/25/2022	\$	7,400.00
VISTA ENVIROMENTAL CONSULTING, INC.	11/28/2022	\$	5,645.00
STEVEN ANDREWS ENGINEERING	11/30/2022	\$	10,916.80
AMERICAN GEOTECHNICAL	12/01/2022	\$	485.00
CASAMAR GROUP, LLC	12/05/2022	\$	974.92
BUTIER ENGINEERING, INC	12/06/2022	\$	24,037.50
CITY OF TUSTIN	12/06/2022	\$	3,000.00
HDR ENGINEERING, INC.	12/07/2022	\$	14,206.44
QUANTA ELECTRIC POWER CONSTRUCTION MANAGE	12/14/2022	\$	6,494.96
COMMUNICATIONS LAB	12/19/2022	\$	2,820.00
NATIONAL CONSTRUCTION RENTALS	12/20/2022	\$	408.00
SUNKIST SOLUTIONS, LLC	12/27/2022	\$	450.00
YO FIRE	12/28/2022	\$	2,355.53
T.E. ROBERTS, INC.	12/31/2022	\$	772,669.66
CASAMAR GROUP, LLC	01/04/2023	\$	1,018.89
CITY OF TUSTIN	01/06/2023	\$	3,000.00
HDR ENGINEERING, INC.	01/11/2023	\$	23,160.78
COMMUNICATIONS LAB	01/11/2023	\$	2,357.50
YO FIRE	01/12/2023	\$	475.02
SUNKIST SOLUTIONS, LLC	01/12/2023	\$	337.50
ULTRA WELDING, INC.	01/14/2023	\$	675.00
ALS GROUP USA, CORP	01/16/2023	\$	15.00
NATIONAL CONSTRUCTION RENTALS	01/17/2023	\$	408.00
BECKO, INC.	01/19/2023	\$	67,131.00
STEVEN ANDREWS ENGINEERING	01/23/2023	\$	8,187.60

BUTIER ENGINEERING, INC	01/24/2023	\$	36,150.00
UNITED WATERWORKS INC.	01/27/2023	\$	489.10
HOME DEPOT CREDIT SERVICES	01/27/2023	\$	25.41
YO FIRE	01/31/2023	\$	3,982.44
YO FIRE	01/31/2023	\$	1,703.72
YO FIRE	01/31/2023	\$	742.20
STEVEN ANDREWS ENGINEERING	01/31/2023	\$	13,646.00
T.E. ROBERTS, INC.	01/31/2023	\$	150,193.10
CASAMAR GROUP, LLC	02/01/2023	\$	629.72
BUTIER ENGINEERING, INC	02/02/2023	\$	42,300.00
CITY OF TUSTIN	02/06/2023	\$	3,000.00
BUTIER ENGINEERING, INC	02/07/2023	\$	34,165.00
COMMUNICATIONS LAB	02/07/2023	\$	1,378.75
HDR ENGINEERING, INC.	02/08/2023	\$	29,712.25
ALS GROUP USA, CORP	02/08/2023	\$	7.50
NATIONAL CONSTRUCTION RENTALS	02/14/2023	\$	408.00
CITY OF TUSTIN	02/22/2023	\$	3,000.00
WHITE CAP, LP	02/22/2023	\$	180.12
CITY OF TUSTIN	02/23/2023	\$	1,321.36
HOME DEPOT CREDIT SERVICES	02/28/2023	\$	186.19
ARC Document Solutions, LLC	02/28/2023	\$	40.97
ARC Document Solutions, LLC	02/28/2023	\$	35.15
STEVEN ANDREWS ENGINEERING	02/28/2023	\$	12,281.40
CASAMAR GROUP, LLC	03/01/2023	\$	260.16
CITY OF TUSTIN	03/01/2023	\$	6,000.00
CITY OF TUSTIN	03/06/2023	\$	10,273.00
COUNTY OF ORANGE	03/06/2023	\$	396.85
GRAINGER	03/06/2023	\$	230.44
Westerners The First People of Earth	03/07/2023	\$	600.00
HDR ENGINEERING, INC.	03/08/2023	\$	26,250.50
COUNTY OF ORANGE	03/14/2023	\$	452.63
T.E. ROBERTS, INC.	03/14/2023	\$	1,355,923.18
NATIONAL CONSTRUCTION RENTALS	03/15/2023	\$	408.00
COMMUNICATIONS LAB	03/22/2023	\$	655.00
T.E. ROBERTS, INC.	03/31/2023	\$	749,303.00
CASAMAR GROUP, LLC	03/31/2023	\$	375.47
STEVEN ANDREWS ENGINEERING	03/31/2023	\$	8,187.60
PASCAL & LUDWIG CONSTRUCTORS, INC.	04/04/2023	\$	42,591.05
CITY OF TUSTIN	04/06/2023	\$	3,000.00
NATIONAL CONSTRUCTION RENTALS	04/11/2023	\$	408.00
HDR ENGINEERING, INC.	04/12/2023	\$	22,373.98
BUTIER ENGINEERING, INC	04/17/2023	\$	41,530.00
CORNERSTONE LAND SURVEYING, INC.	04/20/2023	\$	4,900.00
CITY OF TUSTIN	04/24/2023	\$	3,000.00
C WELLS PIPELINE MATERIALS INC	04/26/2023	\$	10,760.81
COMMUNICATIONS LAB	04/28/2023	\$	193.75
PASCAL & LUDWIG CONSTRUCTORS, INC.	04/28/2023	\$	51,858.58
STEVEN ANDREWS ENGINEERING	04/30/2023	\$	6,823.00
UMPQUA BANK	04/30/2023	\$	527.00
STEVEN ANDREWS ENGINEERING	04/30/2023	\$	880.00
CASAMAR GROUP, LLC	05/03/2023	\$	127.13
BUTIER ENGINEERING, INC	05/05/2023	\$	31,587.50

NATIONAL CONSTRUCTION RENTALS	05/09/2023	\$	408.00
COMMUNICATIONS LAB	05/12/2023	\$	2,981.25
MORROW MEADOWS CORP	05/12/2023	\$	2,423.67
HDR ENGINEERING, INC.	05/15/2023	\$	8,831.00
TOM DODSON & ASSOCIATES	05/22/2023	\$	850.00
CDM SMITH INC.	05/22/2023	\$	8,193.00
ORANGE COUNTY WATER DISTRICT	05/23/2023	\$	1,510,782.63
STEVEN ANDREWS ENGINEERING	05/31/2023	\$	2,729.20
STEVEN ANDREWS ENGINEERING	05/31/2023	\$	2,310.00
CASAMAR GROUP, LLC	06/02/2023	\$	470.07
COUNTY OF ORANGE	06/06/2023	\$	590.07
BUTIER ENGINEERING, INC	06/09/2023	\$	19,785.00

<b>YTD TOTAL</b>		\$	<b>16,592,659.39</b>
------------------	--	----	----------------------



# MEMO

**TO: ADMINISTRATION AND FINANCE COMMITTEE**  
**FROM: GENERAL MANAGER**  
**SUBJECT: PROPOSED REVISIONS TO EXPENDITURE APPROVAL AND PURCHASING POLICY REQUIREMENTS**  
**DATE: JUNE 16, 2023**

## Background

On August 16, 2018, the Board approved Resolution 836 which established the current expenditure approval authority for bidding and purchasing requirements for works, service and/or material contracts.

Staff recommends the following changes to the current expenditure and purchasing limits:

<u>ITEM</u>	<u>MINIMUM</u>	<u>MAXIMUM</u>	<u>BIDS</u>	<u>AWARD</u>
Work, Service or Material	\$200,000	No Limit	Three (3) Written Bids/Proposals	Board
Work, Service or Material	\$75,000	\$199,999.99	As determined by Committee	Committee
Work, Service or Material		<del>\$74,999.99</del> \$75,000.00	As determined by General Manager	General Manager
Work, Service or Material		<del>\$2,500</del> \$5,000	Three (3) Oral or Written Quotations	Operations Manager
Work, Service or Material		\$1,000	Three (3) oral or written quotations	Wastewater Supervisor
Work, Service or Material (Emergency Expenditure – Public Health & Safety)		\$200,000	Not Required	General Manager
Work, Service or Material (Emergency Expenditure)		\$75,000	Not Required	General Manager; reporting and ratification by Board if exceeds \$200,000
Expenditures over \$2,500 \$5,000	<del>\$2,500</del> \$5,000	<del>\$74,999.99</del> \$75,000.00	As determined by General Manager	General Manager
Purchase Orders		<del>\$2,500</del> \$5,000	Not required	Operations Manager
Purchase Orders		\$1,000	Not Required	Wastewater Supervisor
Petty Cash		<del>\$40.00</del> \$100.00	Not Required	General Manager or Office Manager

## Recommendation

That the Committee recommend the Board approve Resolution No. 942 adopting a revised Expenditure Approval and Purchasing Policy.

**Attachment(s):** Resolution No 942

## RESOLUTION NO. 942

### RESOLUTION OF THE BOARD OF DIRECTORS OF THE EAST ORANGE COUNTY WATER DISTRICT ADOPTING EXPENDITURE APPROVAL AND PURCHASING POLICY

WHEREAS, the Board of Directors of the East Orange County Water District desires to revise and update the policy of the District in regard to the authority to approve expenditures;

WHEREAS, the current policy is set forth in Resolution No. 836, adopted August 16, 2018;

NOW, THEREFORE, the Board of Directors of the East Orange County Water District DOES HEREBY RESOLVE, DETERMINE AND ORDER as follows:

Section 1. Policy and Objectives. It shall be the policy of the District that each expenditure be approved in accordance with this policy. The objectives of the policy are value in spending the District's public funds, quality in material and services purchased by the District, and fairness to participants who seek District contracts.

#### Section 2. General Criteria.

It shall not be permissible to artificially divide purchase requisitions to circumvent any competitive bidding requirement. In addition, no specifications shall be drafted in such a manner as to limit the bidding directly or indirectly to any one specific vendor, or any specific brand, product, thing, or service, except for those items that are approved as exempt from competitive bidding requirements or are approved as sole source purchases as provided for below in this Section 2.

Except as otherwise provided by law, all bids received in response to an invitation or solicitation of bids may be rejected if the District determines such rejection is in the best interest of the District for any reason.

The District will make payment on a net 30-day basis unless a cash discount is allowed. The payment term shall begin on the date the merchandise is delivered, inspected and accepted by the District, or on the date a correct invoice is received in the office specified in the order, whichever is later. Prompt payment discounts shall be considered earned if payment is postmarked or personally delivered within the prescribed term. For the purposes of this section, the beginning date described above shall be considered day zero for the purposes of counting days in the prescribed term.

Exceptions to competitive bidding of Work, Material or Services are as follows:

- Professional services required by state law to be procured for an extended analysis based on qualifications and skill.
- Material or Services obtained directly from another government agency or through a master purchasing contract held by such agency.
- Land and right-of-way.
- Property or Services with a price fixed by law.
- Construction equipment rental.
- Automotive and heavy equipment repairs
- Information technology, telecommunications, and reprographic parts, services and equipment, software, installation, maintenance and training except as otherwise directed by law.
- Sole source procurement, defined as an award for a Material or Service which can only be purchased from one supplier, usually because of its technological, specialized, unique character or proprietary nature, or when it is in the best interest of the District to renew a contract from a previous contract period, based on satisfactory service and reasonable prices, to avoid the interruption of District business and/or based on good business practices, either for the entire contract period, or, subject to agreement with the contractor or vendor, for an interim period until a new contract is executed.
- The General Manager may also approve informal bidding procedures if a purchase is so urgent that time does not permit an invitation for bids process.

Emergency purchases necessary when unforeseen circumstances require an immediate purchase in order to avoid a substantial hazard to life or property or serious interruption of the operations of the District or the necessary repair of District equipment or heavy equipment.

Section 3. Approval Requirements and Procedures. The requirements for approval by the Board of Directors or a Committee are as follows:

- 3.1 Work, Service or purchase of Material estimated to cost **\$200,000** or more. Three (3) written bids/proposals shall be obtained and documented. Three proposers shall be selected for interviews. The General Manager shall recommend the most qualified bidder for approval by the Board. Approval criteria shall include, but not be limited to, experience, expertise, availability of proposer's staff, completeness and responsiveness of proposal, and cost.
- 3.2 Work, Service or purchase of Material estimated to cost **\$75,000** or more and up to **\$199,999.99**. Three (3) written bids/proposals shall be obtained and documented. The General Manager shall make a recommendation for approval by a standing committee. Approval criteria shall include, but not be limited to, experience, expertise, availability of proposer's staff completeness and responsiveness of the proposal, and cost.
- 3.3 Work, Service or purchase of Material estimated to cost up to **\$75,000.00**. Prior approval of the General Manager is required. The General Manager shall determine whether a competitive selection process shall be used in the procurement and specify the process. If sufficient funding for the item is included in the current budget, the General Manager may approve the expenditure without Board action. If sufficient funding for the item is not included in the current budget, the item must first be submitted to the Board for approval of an amendment to the budget.
- 3.4 Small purchases. Any Work, Service or purchase of Material estimated to cost less than **\$5,000** may be made in accordance with the procedures outlined in this section, provided, however, that procurement requirements shall not be artificially divided so as to constitute a small purchase under this section. Request for quotations, which may be oral or written, will be the usual source selection method for purchases with an estimated value less than **\$5,000** unless the purchase has a higher amount that qualifies for processing as an emergency or as a sole source purchase. The Operations Manager is authorized to make individual purchases for materials and services up to and including **\$5,000**, including tax, shipping, installation and all associated costs. The Wastewater Supervisor is authorized to make individual purchases for materials and services up to an including **\$1,000**. Where possible, the Operations Manager and/or Wastewater Supervisor shall obtain three quotes and purchase from the best value vendor. The Operations Manager and/or Wastewater Supervisor shall seek oral or informal written quotations from at least three probable sources or provide written justification for failing to do so. Oral quotes shall be recorded or documented by the staff member obtaining the quotes and presented to the Operations Manager. Oral and written quotations shall be retained in the District's file.

- 3.5 Emergency expenditures up to **\$200,000**. When any Work, Service or purchase of Material is determined by the General Manager to be of urgent necessity for the public health, safety or welfare, or for the protection of District property, or as a result of a present emergency which could not reasonably have been foreseen, the General Manager may approve an expenditure up to **\$200,000**. During and following the emergency, the General Manager shall take all reasonable steps to ensure that costs incurred are documented appropriately to support recovery of funds from state and federal emergency management agencies.
- 3.6 Board of Directors Ratification. The General Manager shall report any emergency expenditure exceeding **\$75,000** to the Board at its next regular meeting. Any change order to a construction contract not requiring Board of Directors approval must be summarized and submitted to the Board of Directors when the project is completed. Rejection of all bids or cancellation of bid solicitations, including determination to re-bid, will be submitted to the same level of authority which is required to award the contract as provided herein. Unaccepted quotes shall be retained for two years. Accepted quotes shall be made part of a project file or canceled invoice.
- 3.7 Change orders. Changes to any existing contract for Work, Service or purchase of Materials shall require approval by the same level of authority which approved the contract as specified herein. If the change, by itself or cumulatively with all prior changes, increases the cost by 25% or more of the original contract price, the change shall require the approval of the next higher level of authority, if any.
- 3.8 Budget Approval; Apportionment. Any Work, Service or purchase of Material in excess of **\$75,000** not approved in the budget shall be submitted to the Board for budget amendment and approval prior to procurement. Board approval of an amendment to the budget is required if sufficient funding for the item is not included in the current budget. The expenditure shall be made by the Retail Zone or the Wholesale System or Improvement District 1, or apportioned to each system as necessary in the case of a shared expenditure.
- 3.9 Purchase Orders/Blanket Purchase Orders. All purchases of capital assets shall be made on purchase orders approved by the General Manager. All individual purchases of more than **\$5,000** per item or in the aggregate, to a single vendor, shall be approved by the General Manager and made using a purchase order. All individual purchases of **\$5,000** or less must be approved by the Operations Manager. Open purchase orders for a specific period of time (not more than annually and within the same budget year) shall be made on purchase orders approved by the General Manager or, in the General Manager's absence, his/her designee for repeat vendors. Examples include office supplies and auto parts.

A purchase order must indicate the name of the vendor and the exact description and price of each item. All requests shall be reviewed and approved by the Operations Manager and those above **\$5,000**, by the General Manager. The Administrative Assistant shall control and issue purchase orders. Prior to rendering payment, all appropriate documentation (including invoice, packing slip and purchase order information) will be assembled, reviewed and approved initially by the Operations Manager and then by the General Manager.

3.10 Petty Cash. Occasionally, purchases will be required from vendors who required cash payment. Such purchases may be authorized from petty cash funds by the General Manager or the Office Manager. Petty cash transactions shall be limited to under **\$100**.

ITEM	MINIMUM	MAXIMUM	BIDS	AWARD
Work, Service or Material (3.1)	\$200,000	No Limit	Five (5) Written Bids/Proposals	Board
Work, Service or Material (3.2)	\$75,000	\$199,999.99	As determined by Committee	Committee
Work, Service or Material (3.3)	--	\$75,000.00	As determined by General Manager	General Manager
Work, Service or Material (Small Purchase) (3.4)		\$5,000	Three (3) oral or written quotations	Operations Manager
Work, Service or Material (Small Purchase) (3.4)		\$1,000	Three (3) oral or written quotations	Wastewater Supervisor
Work, Service or Material (Emergency Expenditures – Public Health & Safety) (3.5)		\$200,000	Not Required	General Manager
Work, Service or Material (Emergency Expenditures) (3.6)		\$75,000	Not Required	General Manager; reporting and ratification by Board if exceeds \$200,000 (3.6)
Change Orders (3.7)			Not Applicable	Same level as award; next higher if cumulative increase of 25% or more to original contract amount
Expenditures over \$5,000 (3.9)	\$5,000	\$75,000.00	As determined by General Manager (3.4)	General Manager
Purchase Orders (3.9)		\$5,000	Not Required	Operations Manager
Petty Cash (3.10)		\$100	Not Required	General Manager or Office Manager

Section 4. Contract Documents and Specifications. Bidding documents and specifications shall be used as follows:

4.1 Copies. Bidders may obtain complete sets of bidding documents from the General Manager or other source designated in the bid announcement for the non-refundable price, if any, as set forth in the invitation for bids. In obtaining a copy, the requesting party acknowledges that the documents and specifications are only for

the District's purpose of obtaining bids for the specified Material or Service and do not confer a license or grant permission for any other use.

- 4.2 Interpretation. Bidders shall promptly notify the General Manager of any inconsistency or error which they may discover upon examination of the bidding documents or of the site and local conditions. Bidders requiring clarification or interpretation of the bidding documents shall contact the General Manager in writing or by e-mail not less than five working days prior to the date for receipt of bids, or as specified in the invitation for bids. Any interpretation, correction or change to the bidding documents shall be made by written addendum issued by the General Manager. Interpretations, corrections or changes of the bidding documents made in any other manner will not be binding, and bidders shall not rely upon such interpretations, corrections and changes.
- 4.3 "Or Equal" Items. The materials, products and equipment described in the bidding documents establish a minimum standard of required function, dimension, appearance and quality to be met. Materials offered as "equal" to the materials specified must meet the minimum specifications. It shall be the bidder's responsibility to demonstrate the merit of the proposed "equal." Proposed "equals" may be awarded based on the sole judgment of the General Manager.
- 4.4 Addenda. Addenda will be distributed to all who are known by the General Manager to have received a complete set of bidding documents. Copies of addenda will be made available for inspection wherever bidding documents are on file for that purpose. No addendum will be issued later than four calendar days prior to the date for receipt of bids except an addendum withdrawing the request for bids or one which includes postponement of the date for receipt of bids. Each bidder shall be responsible for ascertaining prior to submitting a bid that they have received all addenda issued. Signed addenda shall be submitted by bidders in order to receive award consideration unless otherwise indicated in the bid documents.
- 4.5 Submission of Bids. Bids shall be made on the forms provided by the District and in the manner set forth in the invitation for bids. Bidders shall use complete sets of bidding documents in preparing bids. The District will not assume any responsibility for errors or misinterpretations resulting from the use of incomplete sets of bidding documents. Late bids shall not be accepted. Bidders shall not change the bid form nor make additional stipulations on the bid form which are not consistent with the provisions of the bid documents.
- 4.6 Bidder's Security. A bid guarantee in the form of a bid bond or bid deposit (certified or cashier's check) made payable to the District may be required to protect the District in the event the awarded bidder does not execute the contract or furnish the required performance or payment bonds. A required bid bond or bid deposit must be submitted with the bid, and be in the amount as specified in the invitation for bids. In the event an otherwise low bidder is allowed to withdraw a bid due to claim of error, the District may retain the bid guarantee to offset its costs of administrative handling of the bid. The bid guarantee of the lowest bidder shall be retained until the contract has been executed and approved and any performance or payment bonds and required proof of insurance provided, at which time the bid guarantee will be released, except where forfeited. The bid guarantees of the second

and third lowest responsible bidders may also be held by the District until the contract has been fully executed and required proof of insurance is obtained from the low bidder. The bid guarantees submitted by all other unsuccessful bidders shall be returned to them as soon as practical following the evaluation of bid responses and their bid bonds shall be of no further effect. Failure on the part of the successful bidder within the time allowed to execute the contract, furnish an acceptable performance bond, or comply with any other requirement imposed prior to execution of the contract shall be considered just cause for cancellation of the award and forfeiture of the bid security, not as a penalty, but in liquidation of certain damages sustained. Contract award may then be made to the next lowest responsible and responsive bidder, the call for bids re-advertised, or such other action taken as deemed appropriate by the District.

- 4.7 Award or Rejection. The District may reject a bid which is in any way incomplete, irregular, amplified, unqualified, conditional or otherwise not in compliance with the bid documents in all material respects. The District may waive any informality, irregularity, immaterial defects or technicalities in any bids received; and/or cancel an invitation for bids, or reject all bids for other any reason which indicates the cancellation or rejection of all bids is clearly in the best interest of the District.
- 4.8 Protests. Any actual bidder or proposer who is aggrieved in connection with a solicitation or award of a bid or contract may protest to the General Manager. The General Manager is authorized to settle any protest regarding the solicitation or award of a District contract or any claim under \$25,000 arising out of the performance of a District contract prior to an appeal to the Board of Directors, or the commencement of an action in court of competent jurisdiction. In the event of a timely and properly filed protest, the General Manager shall not proceed further with the solicitation or award until all administrative remedies have been exhausted, or until the Board of Directors, as appropriate, makes a determination on the record that the award of a contract is necessary to protect substantial interests of the District.

#### Section 5. Definitions.

- “Material” means a product or goods.
- “Service” means work provided by an independent contractor who, in rendering services, exercises an independent employment or occupation and represents his / her employer only as to the results of his / her work, not as to the means whereby it is to be accomplished; services may involve extended analysis and the exercise of discretion and independent judgment such as services rendered by management audit firms, grant writers, and safety and insurance and other consultants, professional advice or services, and/or may require appropriate expertise including an advanced, specialized type of knowledge, expertise or training customarily acquired either by a prolonged course of study or equivalent experience such as services rendered by accountants, physicians, labor consultants, investigators, attorneys, architects, surveyors, engineers and social services consultants.
- “Work” means work on a contract for the construction, improvement, rehabilitation or repair of a public work, such as a pipeline, well or building, including supplies and materials used therein.

Section 6. Resolution No. 836 and all prior policies concerning authority for the approval of expenditures are hereby rescinded.

ADOPTED, SIGNED AND APPROVED this \_\_\_\_ day of \_\_\_\_\_, 2023.

---

Douglass S. Davert, President  
EAST ORANGE COUNTY WATER DISTRICT  
and of the Board of Directors thereof

---

Jeffrey A. Hoskinson, Secretary  
EAST ORANGE COUNTY WATER DISTRICT  
and of the Board of Directors thereof

STATE OF CALIFORNIA    )  
  ) ss  
COUNTY OF ORANGE    )

I, JEFFREY A. Hoskinson, Secretary of the Board of Directors of the EAST ORANGE COUNTY WATER DISTRICT, do hereby certify that the foregoing Resolution No. 942 was duly adopted by the Board of Directors of said District at Regular Meeting of said District held on \_\_\_\_\_, 2023, and that it was so adopted by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

\_\_\_\_\_  
Jeffrey A. Hoskinson, Secretary  
EAST ORANGE COUNTY WATER DISTRICT  
and of the Board of Directors thereof



# MEMO

**TO: ADMINISTRATION AND FINANCE COMMITTEE**  
**FROM: GENERAL MANAGER**  
**SUBJECT: ANNUAL BUDGET**  
**DATE JUNE 16, 2023**

---

## Background

District staff have spent the last few months preparing the annual budget for fiscal year 2023-24. No major changes to the annual budget are proposed for the coming year. Attached is the draft budget for your review. Staff will summarize the budget for the committee.

## Recommendation

That the Committee recommend the Board approve the annual budget for fiscal year 2023-24.

Attachment(s): FY 22-23 Budget



**Proposed Annual Budget**

**Fiscal Year (FY) 2024**

## Table of Contents

Schedule A.1 – District Budget Summary.....	3
Cash Balances by Fund with Reserve Targets .....	4
Schedule B – Salaries & Benefits Summary (District Total) .....	6
Schedule C.1 – Wholesale Budget Summary Charts .....	7
Schedule C.2 – Wholesale Budget Detail .....	8
Schedule D.1 – Retail Budget Summary Charts .....	12
Schedule D.2 – Retail Budget Detail.....	13
Schedule E.1 – Sewer Budget Summary Charts .....	17
Schedule E.2 – Sewer Budget Detail .....	18
Schedule F: Capital Improvement Program (CIP) Budget Summary.....	21
Schedule G: CIP Budget Details.....	22



## Schedule A.1 – District Budget Summary

This schedule summarizes the total revenues and expenses budgeted by fund and as a District-wide total. Column (A) displays the Wholesale Water fund. Column (B) displays the Retail Water fund. Column (C) displays the Sewer fund. Column (D) displays the District-Wide total budget for FY 24.

**Lines 1-4** display operating and non-operating revenues.

**Lines 5-10** display major expense groupings including source of supply, salaries and benefits, operations and maintenance, and general and administrative.

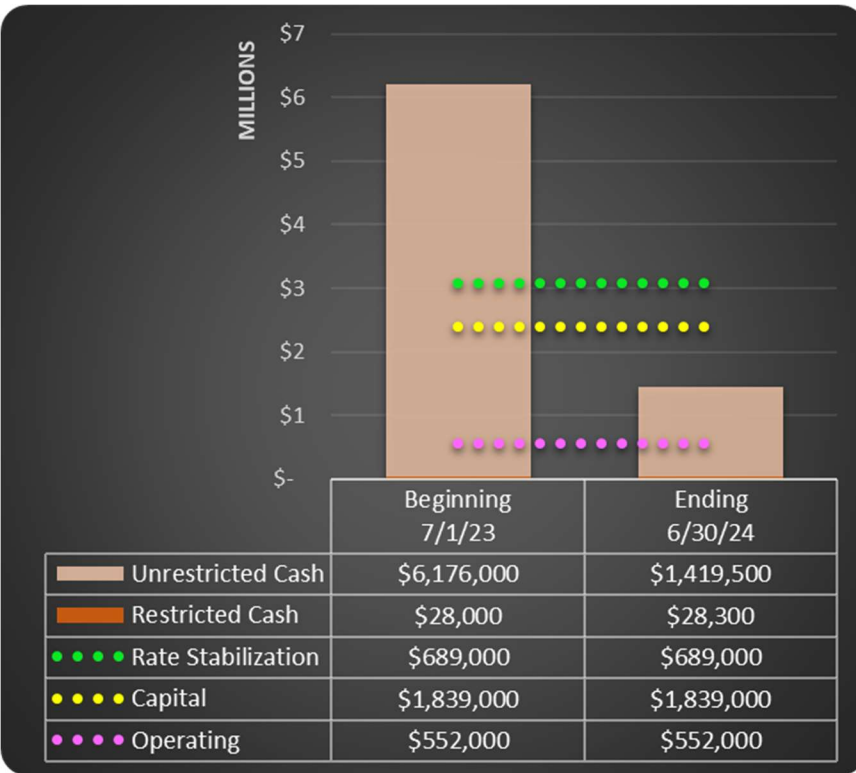
**Line 11** measures net revenues after expenses. Net revenues are available to fund debt service, pay-go capital, and contributions to the section 115 Pension Trust. The District pension plans are fully funded, and no contributions are budgeted for FY 24.

**Line 16** displays the net increase or decrease in cash balances planned for the budget year after other cash inflows and outflows are considered. This amount fluctuates year to year, with some years positive and some negative, primarily as the District’s Capital Improvement Program (CIP) fluctuates.

	A Wholesale	B Retail	C Sewer	D District-Wide
<b>Schedule A District Budget Summary</b>	FY 24 Proposed Budget	FY 24 Proposed Budget	FY 24 Proposed Budget	FY 24 Proposed Budget
<b>1 REVENUE</b>				
2 Operating Revenues	10,243,400	\$ 2,757,700	\$ 3,423,100	\$ 16,424,200
3 Non-Operating Revenues	1,429,900	661,600	1,719,000	3,810,500
<b>4 TOTAL REVENUE</b>	<b>11,673,300</b>	<b>3,419,300</b>	<b>5,142,100</b>	<b>20,234,700</b>
<b>5 EXPENSE</b>				
6 Source of Supply	9,691,500	856,900	-	10,548,400
7 Salaries & Benefits	485,100	712,800	1,627,400	2,825,300
8 Operations & Maintenance	412,800	267,800	303,700	984,300
9 General & Administrative	309,700	371,400	426,300	1,107,400
<b>10 TOTAL EXPENSE</b>	<b>10,899,100</b>	<b>2,208,900</b>	<b>2,357,400</b>	<b>15,465,400</b>
<b>11 NET REVENUE / (EXPENSE)</b>	<b>774,200</b>	<b>1,210,400</b>	<b>2,784,700</b>	<b>4,769,300</b>
12 Debt Service	-	(259,000)	(1,036,200)	(1,295,200)
13 Section 115 Pension Trust Contribution	-	-	-	-
14 Capital Improvement Program PAYGO	(3,445,300)	(5,707,600)	(3,804,500)	(12,957,400)
<b>15 NET CASH INFLOW / (OUTFLOW)</b>	<b>\$ (2,671,100)</b>	<b>\$ (4,756,200)</b>	<b>\$ (2,056,000)</b>	<b>\$ (9,483,300)</b>
<b>16 PROJECTED BEG. CASH 7/1/23</b>	9,521,000	6,204,000	51,808,000	67,533,000
<b>17 PROJECTED END CASH 6/30/24</b>	<b>\$ 6,849,900</b>	<b>\$ 1,447,800</b>	<b>\$ 49,752,000</b>	<b>\$ 58,049,700</b>



**RETAIL CASH TO RESERVE TARGETS**



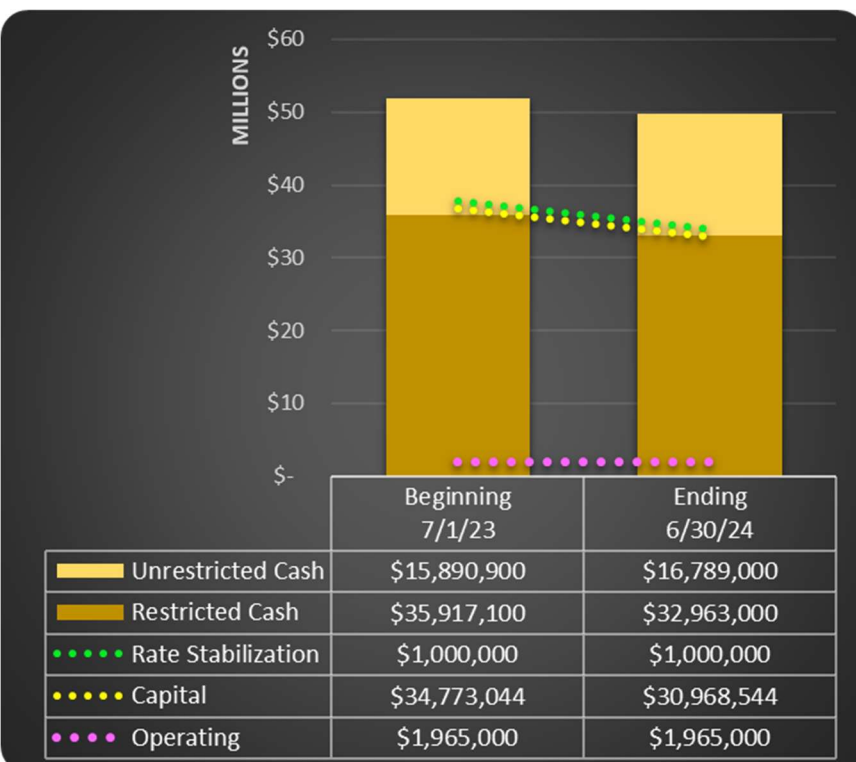
**Analysis**

Retail cash balances meet all reserve targets in the beginning of FY 24 and falls below the Capital (Cap) and Rate Stabilization (RS) targets by the end of the fiscal year. This is largely due to \$5.7M in CIP PAYGO spending budgeted for FY 24. Restricted cash balances are minimal but include funds held within the Section 115 Pension Trust purposed for retirement costs.

**Target Calculations per Policy**

The Operating Reserve is calculated as 6 months of budgeted operating expenses. The Capital target is calculated at 20% of the cost of Retail fixed assets. The Rate Stabilization target is calculated at 25% of operating revenues.

**SEWER CASH TO RESERVE TARGETS**



**Analysis**

Sewer cash balances meet reserve targets in the beginning and ending of the fiscal year. The Capital Reserve target is reduced due to \$3.8M in CIP PAYGO spending and the drawdown of OCSA acquisition funds (target discussed in detail within 2<sup>nd</sup> paragraph of section). Sewer restricted cash balances consist mainly of acquisition funds and Section 115 Trust funds.

**Target Calculations per Policy**

The Operating Reserve is calculated as 10 months of budgeted operating expenses. The Capital Reserve target is calculated annually (described in paragraph two of this budget section). The Rate Stabilization target is set at \$1M for Sewer spills remediation.

## Schedule B – Salaries & Benefits Summary (District Total)

This schedule provides a summary and analysis of the District-wide total salaries and benefits combined for the Wholesale, Retail and Sewer funds. Column (A) displays the FY 23 adopted budget, column (B) displays FY 23 projected results, column (C) displays the FY 24 proposed budget and columns (D) and (E) provide changes in dollars and percentages from FY 23 projected results to the FY 24 proposed budget.

**Line 2 Salaries & Wages** includes regular pay, overtime, standby and car allowances. The FY 24 budget includes a 6.4% cost-of-living adjustment and 3% merit increases for eligible employees. In addition, FY 24 is increasing due to a Water Supervisor position that remained vacant for six months during FY 23. The District instead hired a GIS Manager in January 2023, and the Water Supervisor position is no longer budgeted in FY 24. General allocations for Water operations personnel are 40% Wholesale / 50% Retail / 10% Sewer. Dedicated Sewer employees are allocated 100% to Sewer. Management is allocated 25% Wholesale / 25% Retail / 50% Sewer. Additional allocations are evaluated and utilized for other shared employees with specific position duties.

**Line 3 Health Benefits** includes insurance premiums for medical, dental and vision insurance. Premiums are estimated to increase by 5% on January 1, 2024.

**Line 4 Payroll Taxes** includes Social Security, Medicare, and State Unemployment Insurance (SUI). The FY 24 budget is increasing from FY 23 projections due to assumptions discussed in line 2.

**Line 5 Worker’s Compensation Insurance** includes workers compensation premiums paid on employee wages. FY 24 is budgeted based on current rates applied to budgeted employee wages at the individual level.

**Line 6 CalPERS Retirement** includes retirement contributions paid every pay period. CalPERS Classic rates are 10.1% and Public Employee Pension Reform Act (PEPRA) rates are 7.68% of eligible pay for FY 24. District employees contribute the full employee share under both plans.

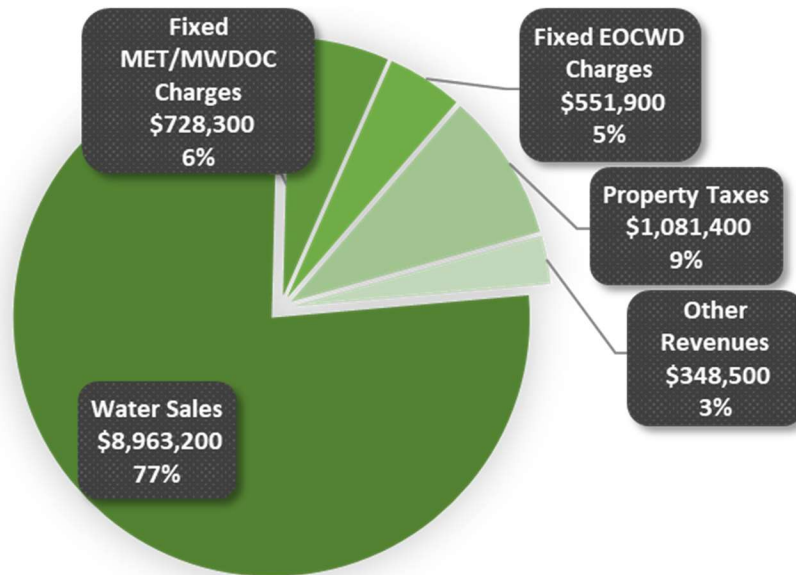
**Line 7 CalPERS Unfunded Accrued Liability (Required)** includes the minimum payment required by CalPERS to pay down the Unfunded Accrued Liability (UAL). As of June 30, 2022, the District pension is fully funded. No minimum required payments will be made during FY 24. This liability is volatile and varies widely annually based on CalPERS asset returns and various actuarial assumptions.

	A	B	C	D = C-B	E = D/B
	FY 23	FY 23	FY 24	Variance	Variance
<i>Schedule B</i>	Adopted	Projected	Proposed	\$	%
<i>Salaries &amp; Benefits Summary</i>	Budget	Results	Budget		
<b>1 SALARIES &amp; BENEFITS</b>					
2 Salaries & Wages	\$ 1,936,700	\$ 1,975,500	\$ 2,212,800	\$ 237,300	12.0%
3 Health Benefits	251,600	221,400	232,600	11,200	5.1%
4 Payroll Taxes (FICA)	127,300	136,400	149,800	13,400	9.8%
5 Workers Compensation	46,000	32,500	41,000	8,500	26.2%
6 CalPERS Retirement	148,700	148,200	179,900	31,700	21.4%
7 CalPERS UAL (Required)	36,300	2,400	-	(2,400)	-100.0%
<b>8 TOTAL SALARIES &amp; BENEFITS</b>	<b>\$ 2,546,600</b>	<b>\$ 2,516,400</b>	<b>\$ 2,816,100</b>	<b>\$ 299,700</b>	<b>11.9%</b>

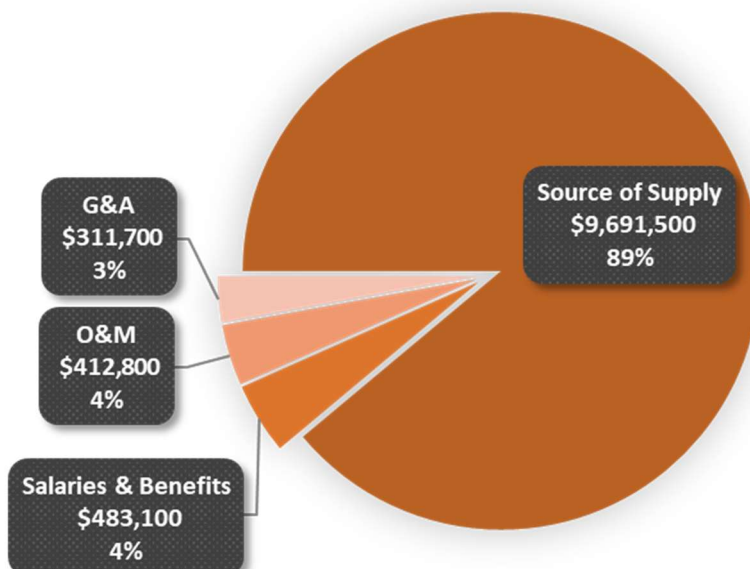
### Schedule C.1 – Wholesale Budget Summary Charts

The following charts display the FY 24 budget summary of major revenue and expense categories for the Wholesale fund. Wholesale revenues are comprised of volumetric water sales, fixed charges, property taxes and other revenue from rental sites and investments. Wholesale expenses are attributed to source of supply, salaries and benefits, operations and maintenance (O&M) and general and administrative (G&A) activities.

**TOTAL WHOLESale REVENUE \$11,673,300**



**TOTAL WHOLESale EXPENSE \$10,899,100**



## Schedule C.2 – Wholesale Budget Detail

This schedule shows the detail budget for the Wholesale fund and will be used during FY 24 to report monthly financials to the Board. Column (A) displays the FY 23 adopted budget. Column (B) displays FY 23 projected results (actual results will vary). Column (C) displays the FY 24 proposed budget. Columns (D) and (E) display changes in dollars and percentages from FY 23 projected results to the FY 24 Proposed Budget. The following narrative describes line items included in Schedule C, which follows the narrative.

**Line 2 Water Sales** includes volumetric water sold to wholesale agencies. FY 24 is budgeted at the Municipal Water District of Orange County (MWDOC) treated full-service rate of \$1,209/acre-foot (AF) currently and \$1,256/AF effective January 1, 2024. FY 24 volumetric sales is based on FY 23 projected usage and is increasing from FY 23 projected year-end with the increased MWDOC rate.

**Line 3 Fixed MET/MWDOC Charges** includes retail service connection, readiness-to-serve (RTS), capacity and choice program charges remitted to MWDOC. These are paid to MWDOC and reimbursed monthly from participating wholesale customers, including the EOCWD Retail fund. FY 24 is budgeted based on approved rate schedules from MWDOC. The allocation of MWDOC fixed charges among participating agencies is based on a 4-year rolling average of usage. FY 24 is increasing largely due to an increased MWDOC allocation from a spike in FY 22 usage from Wholesale agencies when PFAS treatment regulations began affecting groundwater production.

**Line 4 Fixed EOCWD Charges** includes the Wholesale reserve fund charge and readiness-to-serve charge assessed to Wholesale customers. These are currently billed to wholesale member agencies monthly in proportion to the number of active retail meters. Effective July 1, 2023, Wholesale will implement a 7% revenue adjustment and distribute reserve fund charges among Wholesale agencies based on total number of agency meters in addition to equivalent meter size. This will result in a more equitable cost distribution based on weighted system impact.

**Line 5 Connection Fees** include connection fees for customer connections to the Wholesale system. These revenues are budgeted at zero due to their unpredictable nature.

**Line 8 Property Taxes** includes property tax revenues received from the County of Orange. FY 24 is budgeted with a 2% increase to FY 23 projected results.

**Line 9 Rental Revenue** includes cell tower lease payments from Crown Castle and AT&T. FY 24 is budgeted based on FY 23 projected results with a 2% increase per contract terms.

**Line 10 Interest Revenue** includes interest revenue earned on Wholesale investments held in the State of California's Local Agency Investment Fund (LAIF), Raymond James, and the California Liquid Assets Securities System (CLASS) prime fund. Interest revenues are based on projected cash balances with a conservative 2.5% average yield.

**Line 11 Miscellaneous Revenue** includes late fees, proceeds from scrap recycling and asset disposals and various types of reimbursements. FY 24 is budgeted conservatively at \$5K based on the unpredictable nature of these receipts. In FY 23 the District sold a 2008 Dump Truck for \$9.8K and received \$4.4K in insurance proceeds on the damaged Ford Fusion.

**Line 15 Water Purchases** includes the cost of volumetric water purchases from MWDOC. Purchase costs are passed on to Wholesale customers (shown in line 2). FY 24 is budgeted at the Municipal Water District of Orange County (MWDOC) treated full-service rate of \$1,209/acre-foot (AF) currently and \$1,256 / AF effective January 1, 2024. FY 24 volumetric purchases is based on FY 23 projected purchases and is increasing from FY 23 projected year-end with the increased MWDOC rate.

**Line 16 Fixed MET/MWDOC Expense** includes retail service connection, readiness to serve, capacity and choice program charges from MWDOC. These charges are passed on to wholesale customers monthly (shown in line 3) and are budgeted based on the MWDOC approved rate schedules. The allocation of MWDOC fixed charges among participating agencies is based on a 4-year rolling average of usage. FY 24 is increasing since FY 22 usage spiked from Wholesale agencies using more EOCWD supply when PFAS treatment regulations began affecting groundwater production.

**Line 18 – 25 Salaries & Benefits** includes wages, health benefits, payroll taxes, workers compensation, CalPERS retirement, and CalPERS unfunded accrued liability (UAL) minimum required payments. Salaries and benefits are allocated out to the Wholesale fund on an individual employee basis based on position classification. An analysis of total salaries and benefits is included in **Schedule B: District-Wide Salaries & Benefits**.

**Line 27 Water System Repairs & Maintenance** includes the cost of upkeep on District wholesale system for main lines, reservoirs, vaults, service connections, meters, and cathodic protection. The cost of equipment rental, small tools, and operations reporting software such as SCADA and Sedaru are also included. FY 24 is budgeted for preventative and reactive maintenance on the Wholesale system that is not always needed but acts as a safety net for unexpected occurrences within the system.

**Line 28 Water Quality** includes the cost of water quality testing, testing supplies, and chemicals. The FY 24 budget is based on FY 23 projected results with a 6.4% increase for inflation.

**Line 29 Permits & Fees** includes annual water system fees assessed by the State Water Resources Control Board and other regulatory fees. The FY 24 budget is based on FY 23 projected results with a 10% increase in State fees anticipated.

**Line 30 Vehicles & Equipment** includes costs to fuel and maintain District vehicles and equipment for the Wholesale zone. The FY 24 budget includes provisions for maintenance on vehicles/equipment that are not always needed but act as a safety net for unexpected occurrences.

**Line 33 Professional Services** includes audit, accounting, government relations, legal, engineering, IT services, payroll processing, and banking fees. These costs are generally allocated to each fund by 1/3 unless services are specific to a fund's operations. The FY 24 budget anticipates increased engineering services and maintains a \$50K allowance for unexpected legal occurrences that is not projected to be fully utilized in FY 23.

**Line 34 District Office Expenses** includes office repairs, utilities, supplies and postage, records management, annual software subscriptions and licenses, uniforms and safety equipment. The FY 24 budget is based on FY 23 projected results with a 6.4% inflationary increase on most line items. The District is also incurring new storage costs associated with the construction of the new District headquarters.

**Line 35 Public Noticing & Community Outreach** includes legal noticing and community outreach with District news and conservation efforts. These costs are generally allocated to each fund by 33.3% unless specific to a fund's operations. The FY 24 budget for legal noticing and community outreach is increased from FY 23 projected results with inflation. FY 23 conservation efforts were budgeted at \$5K and projected to end the year at \$1.8K with increased rainfall during FY 23. As a result, the FY 24 budget has been reduced in Wholesale from \$5K to \$2K. All conservation-related expenses are split 20% to Wholesale and 80% to Retail.

**Line 36 Dues & Memberships** includes memberships and dues paid to Orange County LAFCO, California Special District Association, Urban Water Institute, Association of California Water Agencies, American Water Works Association, and Southern California Water Coalition, and other various agencies and associations. Water costs are split 50% between Wholesale and Retail. District-wide costs are allocated 1/3 to each fund. The FY 24 budget is increasing from FY 23 projected results with inflation.

**Line 37 Education, Training and Travel** includes training and education costs for District staff as well as travel expenses for staff to attend conferences and meetings. FY 24 is budgeted based on FY 23 projections with inflation.

**Line 38 Insurance** includes general liability, automobile, and property insurance policies administered through ACWA-JPIA. FY 24 is budgeted based on FY 23 projected results with a 15% estimated insurance premium increase. Liability insurance based on each fund's share of full-time employee costs and automobile and property insurance is allocated based on each fund's capital asset cost of property and equipment.

**Line 39 Board of Directors** includes director stipends, conference attendance, mileage and travel, board meetings, and bi-annual election costs. Stipends are budgeted based on estimated meeting attendance and other board expenses for FY 24 are based on FY 23 projected results for with inflation. No election costs are budgeted for FY 24. Election costs were budgeted for FY 23 but are not projected due to candidates running unopposed.

**Line 44 Capital Improvement Program PAYGO** includes Capital Improvement Program (CIP) pay-as-you-go (PAYGO) costs funded by cash reserves. Please refer to **Schedule G** for the detailed Wholesale CIP FY 24 budget.

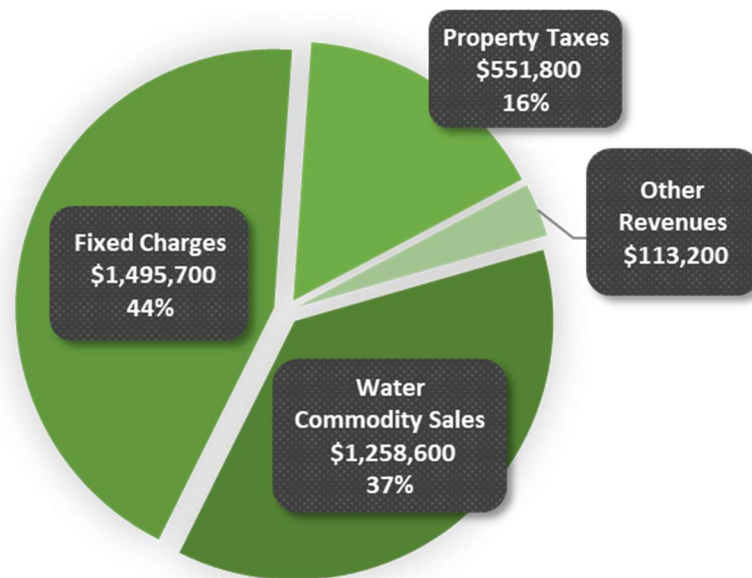
**Line 45 Section 115 Pension Trust Contribution** includes cash contributions to the pension trust fund. The FY 24 budget includes no contributions as the District pension liability is fully funded as of June 30, 2022. The District will continue to evaluate future contributions and future use of the Section 115 trust funds to pay ongoing CalPERS pension costs.

	A	B	C	D = C - B	E = D / B
<i>Schedule C.2</i>	FY 23	FY 23	FY 24	Variance	Variance
<i>Wholesale Budget Detail</i>	Adopted	Projected	Proposed	\$	%
	Budget	Results	Budget		
<b>1 OPERATING REVENUE</b>					
2 Water Sales	\$ 8,443,400	\$ 8,536,000	\$ 8,963,200	\$ 427,200	5%
3 Fixed MET/MWDOC Charges	567,800	572,600	728,300	155,700	27%
4 Fixed EOCWD Charges	534,500	515,600	551,900	36,300	7%
5 Connection Fees	-	70,900	-	(70,900)	-100%
<b>6 TOTAL OPERATING REVENUE</b>	<b>9,545,700</b>	<b>9,695,100</b>	<b>10,243,400</b>	<b>548,300</b>	<b>6%</b>
<b>7 NON-OPERATING REVENUE</b>					
8 Property Taxes	1,004,100	1,060,200	1,081,400	21,200	2%
9 Rental Revenue	156,000	149,000	152,000	3,000	2%
10 Interest Revenue	47,100	158,800	191,500	32,700	21%
11 Miscellaneous Revenue	5,100	28,000	5,000	(23,000)	-82%
<b>12 TOTAL NON-OPERATING REVENUE</b>	<b>1,212,300</b>	<b>1,396,000</b>	<b>1,429,900</b>	<b>33,900</b>	<b>2%</b>
<b>13 TOTAL REVENUE</b>	<b>10,758,000</b>	<b>11,091,100</b>	<b>11,673,300</b>	<b>582,200</b>	<b>5%</b>
<b>14 SOURCE OF SUPPLY</b>					
15 Water Purchases	8,443,400	8,536,000	8,963,200	427,200	5%
16 Fixed MET/MWDOC Expense	567,800	572,600	728,300	155,700	27%
<b>17 TOTAL SOURCE OF SUPPLY</b>	<b>9,011,200</b>	<b>9,108,600</b>	<b>9,691,500</b>	<b>582,900</b>	<b>6%</b>
<b>18 SALARIES &amp; BENEFITS</b>					
19 Salaries & Wages	382,800	296,500	383,100	86,600	29%
20 Health Benefits	47,600	33,100	36,300	3,200	10%
21 Payroll Taxes (FICA)	24,200	20,500	24,500	4,000	20%
22 Workers Compensation	9,700	6,800	7,700	900	13%
23 CalPERS Retirement	29,400	21,900	31,500	9,600	44%
24 CalPERS UAL (Required)	12,100	800	-	(800)	-100%
<b>25 TOTAL SALARIES &amp; BENEFITS</b>	<b>505,800</b>	<b>379,600</b>	<b>483,100</b>	<b>103,500</b>	<b>27%</b>
<b>26 OPERATIONS &amp; MAINTENANCE</b>					
27 Water System Repairs & Maintenance	320,900	162,400	298,700	136,300	84%
28 Water Quality	52,400	65,700	74,000	8,300	13%
29 Permits & Fees	12,200	13,700	15,100	1,400	10%
30 Vehicles & Equipment	24,600	18,700	25,000	6,300	34%
<b>31 TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>410,100</b>	<b>260,500</b>	<b>412,800</b>	<b>152,300</b>	<b>58%</b>
<b>32 GENERAL &amp; ADMINISTRATIVE</b>					
33 Professional Services	174,400	146,800	174,100	27,300	19%
34 District Office Expenses	28,700	40,900	50,500	9,600	23%
35 Public Noticing & Community Outreach	24,300	17,600	18,800	1,200	7%
36 Dues & Memberships	17,100	18,400	19,500	1,100	6%
37 Education, Training & Travel	3,300	1,900	2,000	100	5%
38 Insurance	32,300	21,900	25,300	3,400	16%
39 Board of Directors	52,500	16,500	21,500	5,000	30%
<b>40 TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>332,600</b>	<b>264,000</b>	<b>311,700</b>	<b>47,700</b>	<b>18%</b>
<b>41 TOTAL EXPENSE</b>	<b>10,259,700</b>	<b>10,012,700</b>	<b>10,899,100</b>	<b>886,400</b>	<b>9%</b>
<b>42 NET REVENUE / (EXPENSE)</b>	<b>498,300</b>	<b>1,078,400</b>	<b>774,200</b>	<b>(304,200)</b>	<b>-28%</b>
43 Capital Improvement Program PAYGO	(3,562,300)	(1,187,382)	(3,445,300)	(2,257,918)	190%
44 Section 115 Pension Trust Contribution	(50,000)	-	-	-	
<b>45 NET CASH INFLOW / (OUTFLOW)</b>	<b>\$ (3,114,000)</b>	<b>\$ (108,982)</b>	<b>\$ (2,671,100)</b>	<b>\$ (2,562,118)</b>	
46 PROJECTED BEG. CASH 7/1/23			\$ 9,521,000		
47 PROJECTED END CASH 6/30/24			\$ 6,849,900		

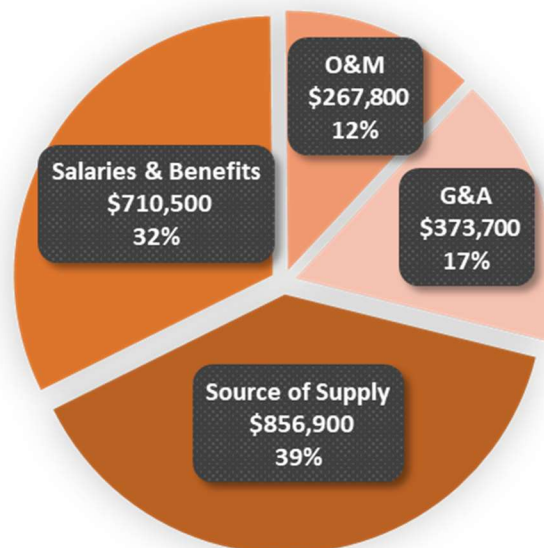
### Schedule D.1 – Retail Budget Summary Charts

The following charts display the FY 24 budget summary of major revenue and expense categories for the Retail fund. Retail revenues are comprised of fixed charges (monthly service and capital), water commodity sales, property taxes and other revenue from rental sites and investments. Retail expenses are attributed to source of supply, salaries and benefits, operations and maintenance (O&M) and general and administrative (G&A) activities.

**TOTAL RETAIL REVENUE \$3,419,300**



**TOTAL RETAIL EXPENSE \$2,208,900**



## Schedule D.2 – Retail Budget Detail

This schedule shows the detail budget for the Retail fund and will be used during FY 24 to report monthly financials to the Board. Column (A) displays the FY 23 adopted budget. Column (B) displays FY 23 projected results (actual results will vary). Column (C) displays the FY 24 proposed budget. Columns (D) and (E) display changes in dollars and percentages from FY 23 projected results to the FY 24 Proposed Budget.

**Line 2 Fixed Charges** includes the fixed monthly meter service and capital charges to Retail customers. FY 24 is budgeted based Retail customer meter counts with new rates effective July 1, 2023, as determined in the 2023 Rate Study. The total Retail revenue adjustment is 7.5% effective July 1, 2023, but cost recovery is shifting to a 50% fixed / 50% variable structure and causing a larger increase in this line from FY 23 projected results.

**Line 3 Water Sales** includes volumetric water sales all Retail water customers. FY 24 is budgeted based on FY 23 projected consumption with an 11.5% decrease in the commodity rate from \$5.07/ccf to \$4.49/ccf effective for billing cycles after July 1, 2023. The decrease in the commodity rate is due to Retail cost recovery shifting to a 50% fixed / 50% variable structure, which is a reduced share of variable cost recovery compared to prior rates.

**Line 4 Penalty & Other Charges** includes late fees, returned checks, turn offs, system connection fees and other miscellaneous charges. The FY 24 budget is based on FY 23 projected results except for system connection fees. These fees are budgeted at zero due to their unpredictable nature, however \$33K in connection fees have been received during FY 23.

**Line 5 Uncollectible Accounts** includes an allowance for uncollectible amounts from past due utility billing accounts. This is estimated using a 5-year average of the historic bad debt expense as a ratio of water fixed and variable revenues. As of June 30, 2022, the 5-year average is 0.197%.

**Line 8 Property Taxes** includes property tax revenues received from the County of Orange. FY 24 is budgeted with a 2% increase to FY 23 projected results.

**Line 9 Interest Revenue** includes interest revenue earned on Retail investments held in the State of California's Local Agency Investment Fund (LAIF) and the California Liquid Assets Securities System (CLASS) prime fund. Interest revenues are based on projected cash balances with a conservative 2.5% average yield.

**Line 10 Miscellaneous Revenue** includes proceeds from insurance refunds, asset disposals, recycling and miscellaneous reimbursements. FY 24 is budgeted with new PFAS Treatment Plant operations and maintenance reimbursements from OCWD. This is estimated at \$75/AF for 305 AF (\$22.9K). Other budgeted items are conservatively set at \$10K due to their unpredictable nature. The Retail fund received \$4.8K in insurance proceeds, \$6.7K from vendor reimbursements, and \$2K in labor reimbursements during FY 23.

**Line 14 Water Purchases and Assessments** includes Wholesale treated water purchases as well as assessments paid to Orange County Water District (OCWD) for groundwater replenishment. OCWD set the assessment rate at \$624/AF for FY 24. The FY 24 budget is decreasing from FY 23 projections due to resuming groundwater supply in FY 24 (50% Wholesale/50% groundwater). Retail relied on more expensive import water during FY 23 due to PFAS

treatment regulations that prevented using groundwater supply. The District will complete the new Vanderwerff Well and the PFAS Treatment Plant which will allow the District to supply groundwater to customers during FY 24.

**Line 15 Fixed MET/MWDOC Expense** includes the retail service connection, readiness to serve, capacity and choice charges paid to the Wholesale fund for fixed MWDOC charge reimbursements. FY 23 is budgeted based on approved rate schedules from MWDOC and the Retail allocation based on max peak flows and a 4-year rolling average demand ratio in comparison to other participating Wholesale agencies.

**Line 16 Fixed EOCWD Expense** includes fixed charges paid to the Wholesale fund for the EOCWD reserve fund charge and EOCWD readiness to serve charge. These charges are budgeted based on the number and size of active retail meters at each Wholesale member agency with new rates effective July 1, 2023. The Wholesale revenue adjustment is 7%, but the Retail fixed EOCWD expenses are increasing less due to a change in allocation methods that include meter sizes to better represent water system impacts.

**Line 17 Pumping Electricity** includes the cost of electricity to operate Retail well and reservoir sites. FY 24 is budgeted with an expected 8% increase in Southern California Edison rates as well as additional provisions for electricity to pump groundwater from the new Vanderwerff well site.

**Line 19 – 26 Salaries & Benefits** includes wages, health benefits, payroll taxes, workers compensation, CalPERS retirement, and CalPERS unfunded accrued liability (UAL) minimum required payments. Salaries and benefits are allocated out to the Retail fund on an individual employee basis based on position classification. An analysis of total salaries and benefits is included in **Schedule B: District-Wide Salaries & Benefits**.

**Line 28 Water Systems Repairs & Maintenance** includes costs for maintenance on the Retail water system including main lines, reservoirs, vaults, service connections, meters, cathodic protection, East & Vanderwerff well maintenance, hydrants, equipment rental, small tools, and operations reporting software such as SCADA and Sedaru. The FY 24 budget includes provisions for maintenance on the Retail system that are not always needed but act as a safety net for unexpected occurrences with the water system.

**Line 29 Water Quality** includes costs for water quality testing, testing supplies, and chemical purchases and expenses for the chlorine generator. The FY 24 budget is based on FY 23 projected results with expected increases in the cost of salt and chloramine. The FY 24 also budgets for increased costs for ammonia, the chlorine generator and other chemicals necessary to treat PFAS from Retail groundwater.

**Line 30 Permits & Fees** includes annual water system fees assessed by the State Water Resources Control Board and other regulatory fees. The FY 24 budget is based on FY 23 projected results with a 10% increase anticipated.

**Line 31 Vehicles & Equipment** includes costs to fuel and maintain District vehicles and equipment for the Wholesale zone. The FY 24 budget includes provisions for maintenance on vehicles/equipment that are not always needed but act as a safety net for unexpected occurrences.

**Line 34 Professional Services** includes audit, accounting, government relations, legal, engineering, IT services, payroll processing, and banking fees. These costs are generally allocated to each fund by 1/3 unless services are

specific to a fund's operations. The FY 24 budget anticipates increased engineering services and maintains a \$50K allowance for unexpected legal occurrences that is not projected to be fully utilized in FY 23.

**Line 35 District Office Expenses** includes office repairs, utilities, supplies and postage, records management, annual software subscriptions and licenses, uniforms and safety equipment. The FY 24 budget is based on FY 23 projected results with a 6.4% inflationary increase on most line items. The District is also incurring new storage costs associated with the construction of the new District headquarters.

**Line 36 Public Noticing & Community Outreach** includes legal noticing and community outreach with District news and conservation efforts. These costs are generally allocated to each fund by 33.3% unless specific to a fund's operations. The FY 24 budget for legal noticing and community outreach is increased from FY 23 projected results with inflation. FY 23 conservation efforts were budgeted at \$40K and projected to end the year at \$6K from rainy conditions. As a result, the FY 24 budget has been reduced in Retail from \$40K to \$8K. All conservation-related expenses are split 20% to Wholesale and 80% to Retail.

**Line 37 Dues & Memberships** includes memberships and dues paid to Orange County LAFCO, California Special District Association, Urban Water Institute, Association of California Water Agencies, American Water Works Association, and Southern California Water Coalition, and other various agencies and associations. Water costs are split 50% between Wholesale and Retail. District-wide costs are allocated 1/3 to each fund.

**Line 38 Education, Training and Travel** includes training and education costs for District staff as well as travel expenses for staff to attend conferences and meetings. FY 24 is budgeted based on FY 23 projections with inflation.

**Line 39 Insurance** includes general liability, automobile, and property insurance policies administered through ACWA-JPIA. FY 24 is budgeted based on FY 23 projected results with a 15% estimated insurance premium increase. Liability insurance based on each fund's share of full-time employee costs and automobile and property insurance is allocated based on each fund's capital asset cost of property and equipment.

**Line 40 Board of Directors** includes director stipends, conference attendance, mileage and travel, board meetings, and bi-annual election costs. Stipends are budgeted based on estimated meeting attendance and board expenses for are based on FY 23 projected results with inflation. Election costs were budgeted for FY 23 but not expected.

**Line 41 Customer Billing** includes costs related to the customer billing system, credit card processing, and meter reading. The FY 24 budget is based on FY 23 projected results with a 6.4% inflation increase.

**Line 45 Debt Service** includes interest and principal payments of bi-annual payments on the Sterling Bank Loan. This debt is shared between the Retail zone (20%) and Sewer zone (80%). Payments occur in June and December.

**Line 46 Capital Improvement Program PAYGO** includes Capital Improvement Program (CIP) pay-as-you-go (PAYGO) costs funded by cash reserves. Please refer to **Schedule G** for the detailed Retail CIP FY 24 budget.

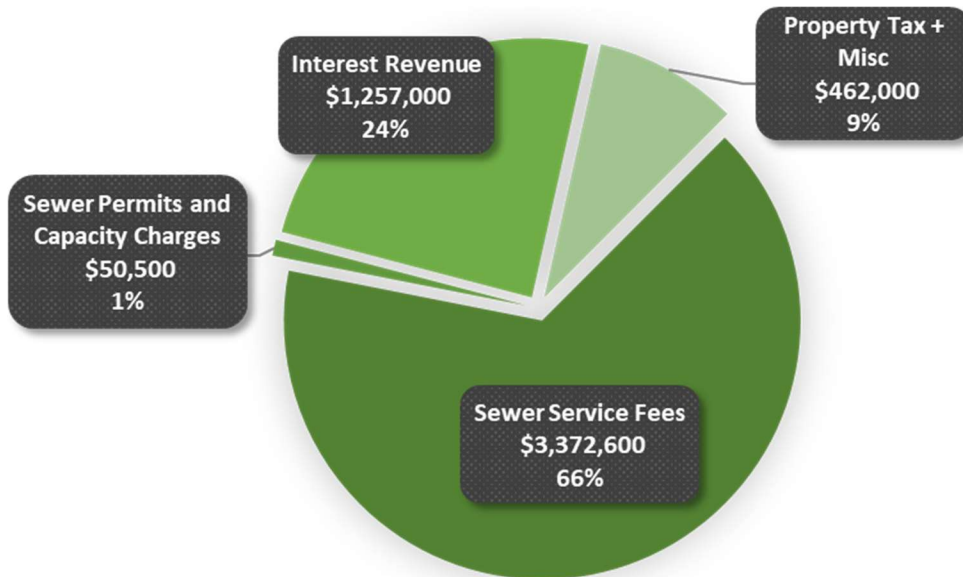
**Line 47 Section 115 Pension Trust Contribution** includes cash contributions to the pension trust fund. The FY 24 budget includes no contributions as the District pension liability is fully funded as of June 30, 2022. The District will continue to evaluate future contributions and future use of the Section 115 trust funds to pay ongoing CalPERS pension costs.

	A	B	C	D = C - B	E = D / B
<i>Schedule D.2</i>	FY 23	FY 23	FY 24	Variance	Variance
<i>Retail Budget Detail</i>	Adopted	Projected	Proposed	\$	%
	Budget	Results	Budget		
<b>1 OPERATING REVENUE</b>					
2 Fixed Charges (Monthly Service and Capital)	\$ 1,101,000	\$ 1,086,200	\$ 1,495,700	\$ 409,500	38%
3 Water Sales	1,621,800	1,422,200	1,258,600	(163,600)	-12%
4 Penalty & Other Charges	9,800	42,000	8,800	(33,200)	-79%
5 Uncollectible Accounts	(6,700)	(5,000)	(5,400)	(400)	8%
<b>6 TOTAL OPERATING REVENUE</b>	<b>2,725,900</b>	<b>2,545,400</b>	<b>2,757,700</b>	<b>212,300</b>	<b>8%</b>
<b>7 NON-OPERATING REVENUE</b>					
8 Property Taxes	515,700	541,000	551,800	10,800	2%
9 Interest Revenue	3,500	21,900	76,900	55,000	251%
10 Miscellaneous Revenue	1,000	14,400	32,900	18,500	128%
<b>11 TOTAL NON-OPERATING REVENUE</b>	<b>520,200</b>	<b>577,300</b>	<b>661,600</b>	<b>84,300</b>	<b>15%</b>
<b>12 TOTAL REVENUE</b>	<b>3,246,100</b>	<b>3,122,700</b>	<b>3,419,300</b>	<b>296,600</b>	<b>9%</b>
<b>13 SOURCE OF SUPPLY</b>					
14 Water Purchases and Assessments	972,200	887,400	707,600	(179,800)	-20%
15 Fixed MET/MWDOC Expense	54,600	47,700	71,700	24,000	50%
16 Fixed EOCWD Expense	27,300	27,600	27,900	300	1%
17 Pumping Electricity	26,000	19,600	49,700	30,100	154%
<b>18 TOTAL SOURCE OF SUPPLY</b>	<b>1,080,100</b>	<b>982,300</b>	<b>856,900</b>	<b>(125,400)</b>	<b>-13%</b>
<b>19 SALARIES &amp; BENEFITS</b>					
20 Salaries & Wages	539,100	450,500	560,300	109,800	24%
21 Health Benefits	69,900	51,800	55,600	3,800	7%
22 Payroll Taxes (FICA)	36,300	32,800	38,500	5,700	17%
23 Workers Compensation	12,100	8,500	9,600	1,100	13%
24 CalPERS Retirement	41,600	33,600	46,500	12,900	38%
25 CalPERS UAL (Required)	12,100	800	-	(800)	-100%
<b>26 TOTAL SALARIES &amp; BENEFITS</b>	<b>711,100</b>	<b>578,000</b>	<b>710,500</b>	<b>132,500</b>	<b>23%</b>
<b>27 OPERATIONS &amp; MAINTENANCE</b>					
28 Water System Repairs & Maintenance	180,500	83,400	192,400	109,000	131%
29 Water Quality	16,000	7,800	33,500	25,700	329%
30 Permits & Fees	13,800	15,400	16,900	1,500	10%
31 Vehicles & Equipment	24,000	22,200	25,000	2,800	13%
<b>32 TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>234,300</b>	<b>128,800</b>	<b>267,800</b>	<b>139,000</b>	<b>108%</b>
<b>33 GENERAL &amp; ADMINISTRATIVE</b>					
34 Professional Services	143,600	117,000	156,700	39,700	34%
35 District Office Expenses	33,800	49,600	59,300	9,700	20%
36 Public Noticing & Community Outreach	92,100	47,900	25,700	(22,200)	-46%
37 Dues & Memberships	12,300	18,400	19,500	1,100	6%
38 Education, Training & Travel	2,600	2,200	2,300	100	5%
39 Insurance	22,800	30,700	35,400	4,700	15%
40 Board of Directors	27,800	16,500	21,500	5,000	30%
41 Customer Billing	24,700	28,100	29,800	1,700	6%
<b>42 TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>359,700</b>	<b>310,400</b>	<b>373,700</b>	<b>63,300</b>	<b>20%</b>
<b>43 TOTAL EXPENSE</b>	<b>2,385,200</b>	<b>1,999,500</b>	<b>2,208,900</b>	<b>209,400</b>	<b>10%</b>
<b>44 NET REVENUE / (EXPENSE)</b>	<b>860,900</b>	<b>1,123,200</b>	<b>1,210,400</b>	<b>87,200</b>	<b>8%</b>
45 Debt Service	(259,000)	(259,000)	(259,000)	-	0%
46 Capital Improvement Program PAYGO	(5,664,200)	(2,116,640)	(5,707,600)	(3,590,960)	170%
47 Section 115 Pension Trust Contribution	(50,000)	-	-	-	0%
<b>48 NET CASH INFLOW / (OUTFLOW)</b>	<b>\$ (5,112,300)</b>	<b>\$ (1,252,440)</b>	<b>\$ (4,756,200)</b>	<b>\$ (3,503,760)</b>	
49 PROJECTED BEG. CASH 7/1/23			\$ 6,204,000		
49 PROJECTED END CASH 6/30/24			\$ 1,447,800		

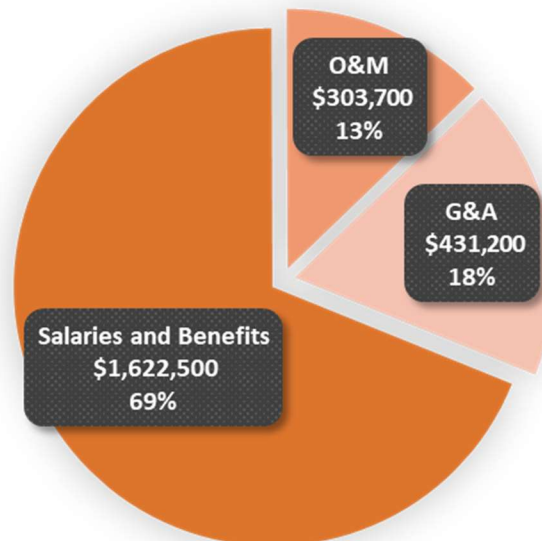
### Schedule E.1 – Sewer Budget Summary Charts

The following charts display the FY 24 budget summary of major revenue and expense categories for the Sewer fund. Sewer revenues are comprised of sewer service fees, interest revenue, property taxes, sewers permits and capacity charges. Sewer expenses are attributed to salaries and benefits, operations and maintenance (O&M) and general and administrative (G&A) activities.

#### TOTAL SEWER REVENUE \$5,142,100



#### TOTAL SEWER EXPENSE \$2,357,400



## Schedule E.2 – Sewer Budget Detail

This schedule shows the detail budget for the Sewer fund and will be used during FY 24 to report monthly financials to the Board. Column (A) displays the FY 23 adopted budget. Column (B) displays FY 23 projected results (actual results will vary). Column (C) displays the FY 24 proposed budget. Columns (D) and (E) display changes in dollars and percentages from FY 23 projected results to the FY 24 Proposed Budget.

**Line 2 Sewer Service Fees** includes sewer service fees assessed to homeowners within Improvement District No. 1 (ID 1) and collected on the County tax roll. FY 24 is budgeted as projected ending results from FY 23 with the 12% rate adjustment effective July 1, 2023.

**Line 3 Sewer Permits & Capacity Charges** includes capacity charges and Orange County Sanitation District (OCSD) permit processing fees, as well as annual fats, oils and grease (FOG) permit renewal fees. FOG renewal fees and sewer permit fees for FY 24 are budgeted in line with FY 23 projected ending results with no increase. Capacity charges are budgeted at zero due to their unpredictable nature. FY 23 is projected for \$72K in capacity charges.

**Line 6 Property Taxes** includes property tax revenues received from the County of Orange. FY 24 is budgeted with a 2% increase to FY 23 projected results.

**Line 7 Interest Revenue** includes interest revenue earned on Sewer investments held in the State of California's Local Agency Investment Fund (LAIF) and the California Liquid Assets Securities System (CLASS) prime fund. Interest revenues are based on projected cash balances with a conservative 2.5% average yield.

**Line 8 Miscellaneous Revenue** includes items such as late charges, plan check fees and other miscellaneous reimbursements and revenues. FY 24 is budget based on FY 23 actual results with no change except for developer review fees which are budgeted at zero due to their unpredictable nature. FY 23 experienced various labor reimbursements that are not expected in the FY 24 budget.

**Line 11 – 18 Salaries & Benefits** includes wages, health benefits, payroll taxes, workers compensation, CalPERS retirement, and CalPERS unfunded accrued liability (UAL) minimum required payments. Salaries and benefits are allocated out to the Sewer fund on an individual employee basis based on position classification. An analysis of total salaries and benefits is included in **Schedule B: District-Wide Salaries & Benefits**. Sewer salaries and benefits is not increasing from FY 23 projections as much as Wholesale and Retail due to the reallocation of administrative personnel in the FY 24 budget to accurately reflect where more time is spent.

**Line 20 Sewer System Repairs & Maintenance** includes the cost of maintaining and running the Sewer system including sewer main repairs, insecticide, root control, odor control, small tools, and operations reporting software such as Sedaru and Smart covers. The FY 24 budget includes provisions for maintenance on the Sewer system that are not always needed but act as a safety net for unexpected occurrences.

**Line 21 Permits & Fees** includes annual sewer system fees and other regulatory fees. The FY 24 budget is based on FY 23 projected results with a 10% increase anticipated.

**Line 22 Vehicles & Equipment** includes costs to fuel and maintain District vehicles and equipment for the Sewer fund. The FY 24 budget includes provisions for maintenance on vehicles/equipment that are not always needed but act as a safety net for unexpected occurrences.

**Line 25 Professional Services** includes FOG services, audit, accounting, government relations, legal, engineering, computer consulting, tax collection, banking and other professional fees. These costs are generally allocated to each fund by 33.3%, unless directly specific to one or two funds. Budget for FY 24 is increasing from actual results for FY 23 due to provisions for legal and engineering costs.

**Line 26 District Office Expenses** includes office repairs, utilities, postage, supplies, safety and records management. The FY 24 budget is based on actual results for FY 23 with a 6.4% inflation increase. In addition to inflationary increases for recurring expenses, the FY 24 budget includes a temporary Sewer operations site rental and a share of the storage costs for the District headquarters construction project.

**Line 27 Dues & Memberships** includes memberships and dues paid to Orange County LAFCO, California Special District Association, Sustain Southern California, and Southern California Alliance of Publicly Owned Treatment Works (SCAP). General memberships are allocated 1/3 to the Sewer fund. The SCAP membership is 100% exclusive to the Sewer zone and allocated accordingly. The FY 24 budget is increasing from FY 23 projected results with inflation.

**Line 28 Public Noticing & Community Outreach** includes legal noticing and community outreach for District news. This line is generally allocated to each fund by 33.3% unless specific to a certain fund activity such as water conservation for Retail and Wholesale. The FY 24 budget is increased from FY 23 projects results with inflation.

**Line 29 Insurance** includes general liability, automobile, and property insurance policies administered through ACWA-JPIA. FY 24 is budgeted based on FY 23 projected results with a 15% estimated insurance premium increase. Liability insurance based on each fund's share of full-time employee costs and automobile and property insurance is allocated based on each fund's capital asset cost of property and equipment.

**Line 31 Board of Directors** includes director stipends, conference attendance, mileage and travel, board meetings, and bi-annual election costs. Stipends are budgeted based on estimated meeting attendance and other board expenses for FY 24 are based on FY 23 projected results for with inflation. No election costs are budgeted for FY 24. Election costs were budgeted for FY 23 but are not projected due to candidates running unopposed.

**Line 35 Debt Service** includes interest and principal bi-annual payments on the Sterling Bank Loan. This debt is shared between the Retail zone (20%) and Sewer zone (80%). Payments occur in June and December.

**Line 46 Capital Improvement Program PAYGO** includes Capital Improvement Program (CIP) pay-as-you-go (PAYGO) costs funded by cash reserves. Please refer to **Schedule G** for the detailed Sewer CIP FY 24 budget.

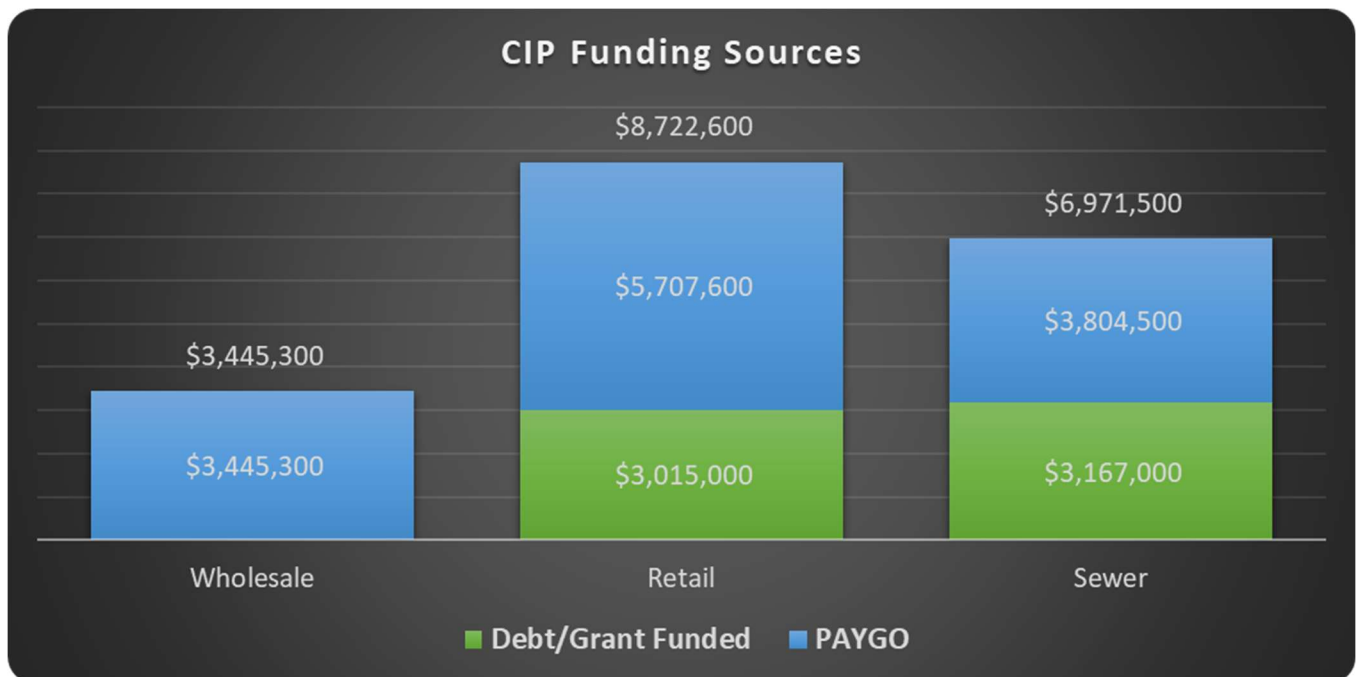
**Line 47 Section 115 Pension Trust Contribution** includes cash contributions to the pension trust fund. The FY 24 budget includes no contributions as the District pension liability is fully funded as of June 30, 2022. The District will continue to evaluate future contributions and future use of the Section 115 trust funds to pay ongoing CalPERS pension costs.

	A	B	C	D = C-B	E = D/B
<i>Schedule E.2</i>	FY 23	FY 23	FY 24	Variance	Variance
<i>Sewer Budget Detail</i>	Adopted	Projected	Proposed	\$	%
	Budget	Results	Budget		
<b>1 OPERATING REVENUE</b>					
2 Sewer Service Fees	\$ 3,181,900	\$ 3,011,200	\$ 3,372,600	\$ 361,400	12%
3 Sewer Permits & Capacity Charges	47,600	98,000	50,500	(47,500)	-48%
<b>4 TOTAL OPERATING REVENUE</b>	<b>3,229,500</b>	<b>3,109,200</b>	<b>3,423,100</b>	<b>313,900</b>	<b>10%</b>
<b>5 NON-OPERATING REVENUE</b>					
6 Property Taxes	405,700	431,400	440,000	8,600	2%
7 Interest Revenue	264,200	843,400	1,257,000	413,600	49%
8 Miscellaneous Revenue	21,000	28,900	22,000	(6,900)	-24%
<b>9 TOTAL NON-OPERATING REVENUE</b>	<b>690,900</b>	<b>1,303,700</b>	<b>1,719,000</b>	<b>415,300</b>	<b>32%</b>
<b>10 TOTAL REVENUE</b>	<b>3,920,400</b>	<b>4,412,900</b>	<b>5,142,100</b>	<b>729,200</b>	<b>17%</b>
<b>11 SALARIES &amp; BENEFITS</b>					
12 Salaries & Wages	1,014,800	1,228,500	1,269,400	40,900	3%
13 Health Benefits	134,100	136,500	140,700	4,200	3%
14 Payroll Taxes (FICA)	66,800	83,100	86,800	3,700	4%
15 Workers Compensation	24,200	17,200	23,700	6,500	38%
16 CalPERS Retirement	77,700	92,700	101,900	9,200	10%
17 CalPERS UAL (Required)	12,100	800	-	(800)	-100%
<b>18 TOTAL SALARIES &amp; BENEFITS</b>	<b>1,329,700</b>	<b>1,558,800</b>	<b>1,622,500</b>	<b>63,700</b>	<b>4%</b>
<b>19 OPERATIONS &amp; MAINTENANCE</b>					
20 Sewer System Repairs & Maintenance	210,800	132,600	210,400	77,800	59%
21 Permits & Fees	30,000	27,600	30,400	2,800	10%
22 Vehicles & Equipment	62,300	71,100	62,900	(8,200)	-12%
<b>23 TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>303,100</b>	<b>231,300</b>	<b>303,700</b>	<b>72,400</b>	<b>31%</b>
<b>24 GENERAL &amp; ADMINISTRATIVE</b>					
25 Professional Services	230,600	248,800	252,500	3,700	1%
26 District Office Expenses	30,400	41,500	77,400	35,900	87%
27 Dues & Memberships	10,300	14,300	15,200	900	6%
28 Public Noticing & Community Outreach	19,000	13,700	14,600	900	7%
29 Insurance	29,000	50,500	58,200	7,700	15%
30 Education, Training & Travel	6,000	4,600	4,900	300	7%
31 Board of Directors	53,000	13,700	8,400	(5,300)	-39%
<b>32 TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>378,300</b>	<b>387,100</b>	<b>431,200</b>	<b>44,100</b>	<b>11%</b>
<b>33 TOTAL EXPENSE</b>	<b>2,011,100</b>	<b>2,177,200</b>	<b>2,357,400</b>	<b>180,200</b>	<b>8%</b>
<b>34 NET REVENUE / (EXPENSE)</b>	<b>1,909,300</b>	<b>2,235,700</b>	<b>2,784,700</b>	<b>549,000</b>	<b>25%</b>
35 Debt Service	(1,036,000)	(1,036,000)	(1,036,200)	(200)	0%
36 Capital Improvement Program PAYGO	(3,627,600)	(905,538)	(3,804,500)	(2,898,962)	320%
37 Section 115 Pension Trust Contribution	(50,000)	-	-	-	0%
<b>38 NET CASH INFLOW / (OUTFLOW)</b>	<b>\$ (2,804,300)</b>	<b>\$ 294,162</b>	<b>\$ (2,056,000)</b>	<b>\$ (2,350,162)</b>	
39 PROJECTED BEG. CASH 7/1/23			\$ 51,808,000		
40 PROJECTED END CASH 6/30/24			\$ (2,056,000)		

## Schedule F: Capital Improvement Program (CIP) Budget Summary

This schedule shows the CIP budget summary by fund and as a District total. CIP is summarized into major groups within lines 2-7. Line 9 displays budgeted debt proceeds to fund CIP remaining from the 2020 Installment Sale with Sterling Bank. The balance of available proceeds is an estimate and is dependent on FY 23 actual results. Line 10 displays budgeted grant funding for the Vanderwerff Well Retail project. The amount of grant funding used in FY 24 is dependent on FY 23 grant submittals and the timing of grant receipts. Actual results for FY 24 debt and grant funding will vary.

Schedule F CIP Budget Summary	A Wholesale	B Retail	C Sewer	D District Total
	Proposed FY 2023/24 Budget	Proposed FY 2023/24 Budget	Proposed FY 2023/24 Budget	Proposed FY 2023/24 Budget
<b>1 Capital Improvement Program (CIP)</b>				
2 Transmission / Distribution System	\$ 1,674,700	\$ 4,855,300	\$ 1,710,000	\$ 8,240,000
3 District Facilities and Structures	1,572,000	1,164,300	5,063,600	7,799,900
4 Wells and Treatment	-	2,504,400	-	2,504,400
5 Vehicles and Equipment	5,000	5,000	5,000	15,000
6 Information Technology	35,300	35,300	54,500	125,100
7 Studies and Assessments	158,300	158,300	138,400	455,000
<b>8 Total CIP</b>	<b>3,445,300</b>	<b>8,722,600</b>	<b>6,971,500</b>	<b>19,139,400</b>
9 Less: Debt Funding	-	(1,947,000)	(3,167,000)	(5,114,000)
10 Less: Grant Funding	-	(1,068,000)	-	(1,068,000)
<b>11 CIP, Net PAYGO Funded</b>	<b>\$ 3,445,300</b>	<b>\$ 5,707,600</b>	<b>\$ 3,804,500</b>	<b>\$ 12,957,400</b>



## Schedule G: CIP Budget Details

The following schedules detail Wholesale, Retail and Sewer CIP budgets for FY 24. Projects with an asterisk are budgeted to be fully or partially funded with debt proceeds remaining from the 2020 Installment Sale with Sterling Bank. Projects highlighted green have grant-funding approved. Retail project grant funding is approved available through the Department of Water Resources and Bureau of Reclamation for Vanderwerff Well construction. Funding has been received throughout FY 23 and the amount received in FY 24 is depending upon factors such as the timing of construction and project costs as well as the timing of grant submittals and funding receipts. Total grant funding available for the project is roughly \$2.5M.

### WHOLESALE CIP BUDGET DETAIL

Project ID	Project	FY 24 Proposed Budget
<b>1</b>	<b>Transmission/Distribution Systems</b>	
2	21-43 Walnut Vault Replacement	\$ 200,000
3	21-45 SCADA System Improvements	466,700
4	23-07 6MG Reservoir - Pipeline and Vault Improvements	300,000
5	22-34 6MG Reservoir Replacement	100,000
6	23-03 Cathodic Protection Improvements	225,000
7	21-02 Valve Replacements	50,000
8	21-03 Pipeline Replacements	75,000
9	22-51 Wholesale Reservoir Backup Generators	100,000
10	22-45 Hydrant Replacements	8,000
11	22-48 Service Lateral Replacements	10,000
12	21-50 SAC Pipeline Repairs	10,000
13	24-07 Wholesale Reservoir Management Systems	100,000
14	24-13 Water Loss Control Program	30,000
<b>15</b>	<b>Total Transmission/Distribution Systems</b>	<b>1,674,700</b>
<b>16</b>	<b>Vehicles &amp; Equipment</b>	
17	24-12 Skid Steer Trailer Attachment	5,000
<b>18</b>	<b>Total Vehicles &amp; Equipment</b>	<b>5,000</b>
<b>19</b>	<b>Structures &amp; Facilities</b>	
20	22-33 District Headquarters	1,272,000
21	23-05 Demo Treatment Plant and new storage at 6M site	300,000
<b>22</b>	<b>Total Structures &amp; Facilities</b>	<b>1,572,000</b>
<b>23</b>	<b>Information Technology</b>	
24	22-01 Financial Software and Implementation	30,000
25	24-06 Geographic Information Systems Server	5,300
<b>26</b>	<b>Total Information Technology</b>	<b>35,300</b>
<b>27</b>	<b>Studies &amp; Assessments</b>	
28	24-01 Master Plan Update	150,000
29	24-11 Hazard Mitigation Plan	8,300
<b>30</b>	<b>Total Studies &amp; Assessments</b>	<b>158,300</b>
<b>31</b>	<b>Wholesale CIP Total</b>	<b>3,445,300</b>
32	Less: Debts Proceeds for Capital Projects	-
33	Less: Grant Proceeds for Capital Projects	-
<b>34</b>	<b>Wholesale CIP, Net Paygo-Funded</b>	<b>\$ 3,445,300</b>

**RETAIL CIP BUDGET DETAIL**

Project ID	Project	FY 24 Proposed Budget
<b>1</b>	<b>Wells &amp; Treatment</b>	
2	21-06 Vanderwerff Well*	\$ 1,344,400
3	22-28 East Well Pump and Motor	200,000
4	22-29 East Well Electrical	150,000
5	21-05 PFAS Treatment Facility	10,000
<b>6</b>	<b>Total Wells &amp; Treatment</b>	<b>1,704,400</b>
<b>7</b>	<b>Transmission/Distribution Systems</b>	
8	21-01 Vista Panorama Reservoir Replacement*	800,000
9	21-04 Barrett Reservoir Booster Pump Station Replacement	100,000
10	22-40 Circula Panorama Pipeline Replacement / Conversion	3,000,000
11	21-11 Brae Glen Pressurized Cured in Place Pipe	700,000
12	21-45 SCADA System Improvements	233,300
13	22-18 Orange Knoll PRV Station	150,000
14	21-02 Valve Replacements	80,000
15	21-03 Pipeline Replacements	75,000
16	22-45 Hydrant Replacements	32,000
17	22-48 Service Lateral Replacements	40,000
18	22-31 Barrett and Hinton Service Relocations	100,000
19	22-30 View Ridge New Valve	15,000
20	21-09 Springwood Drive Pipeline Improvement	100,000
21	24-08 Daniger Pump Station Upgrades	75,000
22	24-09 St. Jude/Panorama View Pipeline	50,000
23	24-10 Barrett to Cresthaven Pipeline Replacement	75,000
24	24-13 Water Loss Control Program	30,000
<b>25</b>	<b>Total Transmission/Distribution Systems</b>	<b>5,655,300</b>
<b>26</b>	<b>Vehicles &amp; Equipment</b>	
27	24-12 Skid Steer Trailer Attachment	5,000
<b>28</b>	<b>Total Vehicles &amp; Equipment</b>	<b>5,000</b>
<b>29</b>	<b>Structures &amp; Facilities</b>	
30	22-33 District Headquarters	1,164,300
<b>31</b>	<b>Total Structures &amp; Facilities</b>	<b>1,164,300</b>
<b>32</b>	<b>Information Technology</b>	
33	22-01 Financial Software and Implementation	30,000
34	24-06 Geographic Information Systems Server	5,300
<b>35</b>	<b>Total Information Technology</b>	<b>35,300</b>
<b>36</b>	<b>Studies &amp; Assessments</b>	
37	24-02 Master Plan Update	150,000
38	24-11 Hazard Mitigation Plan	8,300
<b>39</b>	<b>Total Studies &amp; Assessments</b>	<b>158,300</b>
<b>40</b>	<b>Retail CIP Total</b>	<b>8,722,600</b>
41	Less: Debts Proceeds for Capital Projects	(1,947,000)
42	Less: Grant Proceeds for Capital Projects	(1,068,000)
<b>43</b>	<b>Retail CIP Net Paygo-Funded</b>	<b>\$ 5,707,600</b>

**SEWER CIP BUDGET DETAIL**

Project ID	Project	FY 24 Proposed Budget
<b>1</b>	<b>Transmission/Distribution Systems</b>	
2	21-20 Browning Rehabilitation*	\$ 550,000
3	21-18 Manhole Additions, Raising, Frames & Covers (includes County projects)	500,000
4	21-13 Cured in Place Pipe (CIPP)	300,000
5	21-17 Manhole Rehabilitation/Replacement	100,000
6	21-03 Pipeline Replacements	100,000
5	21-21 Backwater Valve Program	10,000
7	24-04 Lemon Heights Dr. Lift Station Rehabilitation	50,000
8	24-05 Rehabilitate 12" 5 FWY Crossing	100,000
<b>10</b>	<b>Total Transmission/Distribution Systems</b>	<b>1,710,000</b>
<b>11</b>	<b>Vehicles &amp; Equipment</b>	
12	24-12 Skid Steer Trailer Attachment	5,000
<b>13</b>	<b>Total Vehicles &amp; Equipment</b>	<b>5,000</b>
<b>14</b>	<b>Structures &amp; Facilities</b>	
15	22-33 District Headquarters	5,063,600
<b>16</b>	<b>Total Structures &amp; Facilities</b>	<b>5,063,600</b>
<b>17</b>	<b>Information Technology</b>	
18	22-01 Financial Software and Implementation	30,000
8	24-06 Geographic Information Systems Server	24,500
<b>20</b>	<b>Total Information Technology</b>	<b>54,500</b>
<b>21</b>	<b>Studies &amp; Assessments</b>	
21	24-03 SSMP Update and Spill Response	130,000
23	24-11 Hazard Mitigation Plan	8,400
<b>24</b>	<b>Total Studies &amp; Assessments</b>	<b>138,400</b>
<b>25</b>	<b>Sewer CIP Total</b>	<b>6,971,500</b>
26	Less: Debts Proceeds for Capital Projects	(3,167,000)
27	Less: Grant Proceeds for Capital Projects	-
<b>28</b>	<b>Sewer CIP Net Paygo Funded</b>	<b>\$ 3,804,500</b>

**Key - CIP Budget Details**

\*Projects with an asterisk will be fully or partially funded by remaining proceeds from the 2020 Sterling Bank agreement.

Projects in green have approved grant-funding and are fully or partially funded by grant proceeds.