



## AGENDA

### EAST ORANGE COUNTY WATER DISTRICT

### ADMINISTRATION & FINANCE COMMITTEE MEETING

**Tuesday, May 19, 2026 at 2:00 P.M.  
185 N. McPherson Road, Orange, CA**

1. Call meeting to order
2. Public communications to the Committee
3. Additional items arising after posting of agenda

#### Informational Items

4. Monthly Disbursements
5. Monthly Financial Reports

#### Action Items

6. CalPERS 457(b) Match Program
7. FY2026/27 Proposed Operating Budget

#### Adjournment

Members of the public shall be permitted to speak as to both agenda items and non-agenda 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 Committee. 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 Administration & Finance 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. Prado at (714) 538-5815 or [sprado@eocwd.com](mailto:sprado@eocwd.com).



# MEMO

**TO:** ADMINISTRATION & FINANCE COMMITTEE  
**FROM:** GENERAL MANAGER *[Signature]*  
**SUBJECT:** MONTHLY DISBURSEMENTS  
**DATE** MAY 19, 2026

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## Background

Monthly disbursements

## Recommendation

Informational.

Attachment(s): Monthly disbursements report

East Orange County Water District

Summary of Disbursements  
April 22, 2026 - May 11, 2026

**CHECK PAYMENTS:**

Wholesale Zone, Retail Zone, and ID1 Bill Payments \$ 283,646.12

**WIRE PAYMENTS:**

MWDOC - Water Deliveries Payment for March 2026 \$ 181,525.90  
Webster Bank - Installment Purchase Loan Payment \$ 1,108,128.00  
ACWA JPIA - Excess Crime Program Payment \$ 790.00  
ACWA JPIA - Property Program Renewal Payment \$ 50,583.18

**ACH PAYMENTS:**

AT&T Mobility - Wireless Phone Plan \$ 670.18  
CR&R, Inc \$ 524.82  
Colombia Bank - District Credit Card Payment \$ 12,102.40  
SoCalGas \$ 27.78  
Spectrum Business \$ 280.00  
Southern California Edison \$ 17,461.48

**TOTAL OF CHECK PAYMENTS / WIRES / ACH \$1,655,739.86**

**EMPLOYEE PAYROLL 4/1/2026**

Direct Deposit \$ 55,126.96  
Payroll Taxes \$ 31,832.79  
EFT - CalPERS \$ 18,303.40  

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\$ 105,263.15

**EMPLOYEE PAYROLL 4/15/2026**

Direct Deposit \$ 54,278.54  
Payroll Taxes \$ 31,379.07  
EFT - CalPERS \$ 17,972.80  

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\$ 103,630.41

**EMPLOYEE PAYROLL 4/29/2026**

Direct Deposit \$ 57,282.38  
Payroll Taxes \$ 33,336.84  
EFT - CalPERS \$ 18,059.07  

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\$ 108,678.29

**DIRECTORS' PAYROLL**

Printed Checks \$ 2,033.44  
Payroll Taxes \$ 473.36  

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\$ 2,506.80

**TOTAL OF PAYROLL \$ 320,078.65**

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**DISBURSEMENT TOTAL \$ 1,975,818.51**

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**FINANCIAL INSTITUTION TRANSFERS:**

From: Citizens Business Bank Checking Account \$ 1,500,000.00  
To: LAIF

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**Check Disbursements  
April 2026**

<b>Check Date</b>	<b>Check No.</b>	<b>Payee Name</b>	<b>Description</b>	<b>Check Amount</b>
4/22/2026	26816	Amee Foss	RZ Customer Deposit Refund	490.32
4/22/2026	26817	Fredy Salinas	RZ Customer Deposit Refund	2,205.86
4/22/2026	26818	Gail Krause	RZ Customer Deposit Refund	183.60
4/22/2026	26819	George Murdoch	Travel Expense & Reimbursement - ACWA Meeting	799.79
4/22/2026	26820	Lolita Kirk	RZ Customer Deposit Refund	119.22
4/27/2026	26821	Atkinson, Andelson, Loya, Ruud & Romo	March 2026 Legal Fees	6,240.00
4/27/2026	26822	Cintas Corporation No. 3	Uniforms	95.24
4/27/2026	26823	City Of Tustin	Const. Meter - 01/15/26-03/15/26 (to clean sewer system)	945.67
4/27/2026	26824	Clinical Laboratory of San Bernardino, Inc.	Laboratory Analysis (water quality) March 2026	3,190.00
4/27/2026	26825	Dopudja & Wells Consulting Inc.	Master Plan Update - Feb 2026	21,053.75
4/27/2026	26826	EEC Environmental	FOG Program 02/01/26-02/28/26	1,907.50
4/27/2026	26827	General Pump Company	East Well - Dynamic Motor	2,500.00
4/27/2026	26828	Golden Meters Service, Inc.	Meter Testing	1,040.00
4/27/2026	26829	Home Depot Credit Services	Misc. Hardware, Materials & Tools/Maintenance	1,517.21
4/27/2026	26830	Morrow Meadows Corp	Electrician Services -Various Sites	5,362.72
4/27/2026	26831	MWDOC	Operations and Maintenance - O&M Feeder No 2 FY 2024-2025	27,350.07
4/27/2026	26832	PTI Sand & Gravel	Sand & Garvel	664.93
4/27/2026	26833	SC Fuels	Fuel - March 2026	7,570.40
4/27/2026	26834	Softscapes Corporation	Maintenance & Landscape Services for March 2026	450.00
4/27/2026	26835	Total Exterminating, Inc.	Rodent Control - Peter's Canyon Res	570.00
4/27/2026	26836	Underground Service Alert	USA Location - March 2026	649.39
4/27/2026	26837	Verizon Wireless	Wireless 02/26/26-03/25/26	285.09
4/30/2026	26838	Cintas Corporation No. 3	Uniforms	285.72
4/30/2026	26839	Commercial Transportation Services, Inc	Commercial Driver's License Training	4,928.75
4/30/2026	26840	County Of Orange	Communication Charges - 04/01/26-06/30/26	957.87
4/30/2026	26841	Ferguson Enterprises, LLC	Hydrant Maintenance	501.53
4/30/2026	26842	G O Rodriguez Trucking, Inc.	Spoils Hand Off	2,254.00
4/30/2026	26843	Generator Services Co, Inc.	Rental Generator - 03/01/26-03/31/26	2,505.01
4/30/2026	26844	Grainger	Valve Maintenance	1,295.31
4/30/2026	26845	Hach Company	Water Quality	5,509.90
4/30/2026	26846	Hill Brothers Chemical Co	Chemicals for WZ Reservoir - Drum	1,718.83
4/30/2026	26847	HSI Emergency Care Solutions, Inc.	CPR Machine - Zoll AED 3 Fully Automatic	2,478.25
4/30/2026	26848	Main Graphics	Bi-Monthly Billing - Computer Folding Stuffing	1,636.00
4/30/2026	26849	Municipal Maintenance Equipment	Vehicle Maintenance	671.68
4/30/2026	26850	Pascal & Ludwig Equipment Company, Inc.	Equipment Maintenance	687.57
4/30/2026	26851	Plumbers Depot, Inc.	Small Tools	2,534.63
4/30/2026	26852	Vytal Filtration Technologies W LLC.	Filters	3,060.25
4/30/2026	26853	Waterline Technologies, Inc.	Water Quality	488.00
4/30/2026	26854	Webb Municipal Finance, LLC	EOCWD CFD 2018-1A Formation FY 2025-26	3,000.00
4/30/2026	26855	Xerox Corporation	Copier - Monthly Maintenance 03/21/26-04/21/26	236.31
4/30/2026	26856	Yo Fire	Service Lines Maintenance	811.41
<b>Total</b>				<b>\$ 120,751.78</b>



**Check Disbursements  
May 2026**

<b>Check Date</b>	<b>Check No.</b>	<b>Payee Name</b>	<b>Description</b>	<b>Check Amount</b>
5/7/2026	26857	Yan Zhang	RZ Customer Overbilled	22,214.52
5/11/2026	26858	Akel Engineering, Inc.	Fire Flow Analysis - 10512 S Crawford Canyon Rd	1,270.00
5/11/2026	26859	Bay Alarm	Alarm Services 05/01/26-07/31/26 210 N McPherson	206.01
5/11/2026	26860	Carollo Engineers, Inc	6mg Reservoir Replacement PDR	30,249.90
5/11/2026	26861	Cintas Corporation No. 3	Uniforms	95.24
5/11/2026	26862	Communications Lab	Professional Services for Mar 2026	6,930.43
5/11/2026	26863	Foothill Sentry, Inc.	Display Color Web Ad - May 2026	283.00
5/11/2026	26864	Great America Networks, Inc	Office Phones 05/01/26-05/31/26	325.82
5/11/2026	26865	James Pavel	RZ Customer Depsoit Refund	457.77
5/11/2026	26866	JAN-PRO Franchise Development of Southern	Monthly Janitorial Service - May 2026	847.53
5/11/2026	26867	Keystone Metering Systems Inc	Contract for AMI	51,261.49
5/11/2026	26868	Matrix Computer Service	IT Support 02/21/26-03/20/26	4,355.00
5/11/2026	26869	Orange County Sanitation District	March 2026 Sewer Permits	20,988.41
5/11/2026	26870	Orbis Public Affairs	Consulting Services Apr 2026	2,250.00
5/11/2026	26871	Standard Insurance Company	Life Insurance Premium 05/01/26-05/31/26	906.85
5/11/2026	26872	Starting Line Advisory	April 2026 Advisory Services	10,209.66
5/11/2026	26873	Sunkist Solutions, LLC	Professional Services - Dec 2025-Mar 2026	2,388.75
5/11/2026	26874	UWP Investment LLC	RZ Customer Depsoit Refund	216.20
5/11/2026	26875	West Yost & Associates, Inc.	Professional Services 02/07/26-03/06/26	7,437.76
<b>Total</b>				<b>\$ 162,894.34</b>

East Orange County Water District  
Citizens Business Bank  
Prior Month's Checks To Ratify  
Directors' Payroll\*

**Payment for meeting activity in the month of March 2026**

Date	Check No.	Amount	Payable To
4/23/2026	543	\$ 159.34	Board Director
4/23/2026	544	\$ 913.52	Board Director
4/23/2026	545	\$ 323.23	Board Director
4/23/2026	546	\$ 637.35	Board Director
		<u>\$ 2,033.44</u>	Total Payroll Checks
		\$473.36	ADP taxes
		<u><u>\$2,506.80</u></u>	Total Payroll

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

East Orange County Water District  
Employee Payroll\*  
Month of April 2026

Auto Deposit	4/1/2026	\$ 6,822.27	General Manager
Auto Deposit	4/1/2026	\$ 4,807.56	Engineering Manager
Auto Deposit	4/1/2026	\$ 4,773.40	Operations Manager
Auto Deposit	4/1/2026	\$ 4,240.86	GIS Manager
Auto Deposit	4/1/2026	\$ 5,108.58	Operations Supervisor
Auto Deposit	4/1/2026	\$ 3,050.99	Water Distribution Operator III
Auto Deposit	4/1/2026	\$ 2,706.09	Water Distribution Operator II
Auto Deposit	4/1/2026	\$ 2,652.31	Water Distribution Operator I
Auto Deposit	4/1/2026	\$ 3,620.95	Wastewater Collections Lead Operator
Auto Deposit	4/1/2026	\$ 2,550.60	Wastewater Collections Operator II
Auto Deposit	4/1/2026	\$ 2,094.25	Wastewater Collections Operator II
Auto Deposit	4/1/2026	\$ 2,212.67	Wastewater Collections Operator I
Auto Deposit	4/1/2026	\$ 3,539.95	Office Manager
Auto Deposit	4/1/2026	\$ 2,609.35	Administrative Assistant II
Auto Deposit	4/1/2026	\$ 2,513.21	Administrative Assistant I
Auto Deposit	4/1/2026	\$ 1,823.92	Part Time Administrative Assistant
		<u>\$ 55,126.96</u>	Sub Total
	4/1/2026	\$ 31,832.79	ADP Taxes
	4/1/2026	\$ 2,741.53	Employee CalPERS Electronic Funds Transfer
	4/1/2026	\$ 3,990.87	Employer CalPERS Electronic Funds Transfer
	4/1/2026	\$ 3,558.86	Employee CalPERS PEPRA Electronic Funds Transfer
	4/1/2026	\$ 3,655.29	Employer CalPERS PEPRA Electronic Funds Transfer
	4/1/2026	\$ 4,356.85	CalPERS PERS 457 - Voya
		<u>\$50,136.19</u>	Sub Total
<b>4/1/2026</b>		<b>\$105,263.15</b>	<b>Total Payroll</b>

Auto Deposit	4/15/2026	\$ 6,899.02	General Manager
Auto Deposit	4/15/2026	\$ 4,807.56	Engineering Manager
Auto Deposit	4/15/2026	\$ 5,243.13	Operations Manager
Auto Deposit	4/15/2026	\$ 4,240.87	GIS Manager
Auto Deposit	4/15/2026	\$ 4,198.09	Operations Supervisor
Auto Deposit	4/15/2026	\$ 2,325.27	Water Distribution Operator III
Auto Deposit	4/15/2026	\$ 3,615.63	Water Distribution Operator II
Auto Deposit	4/15/2026	\$ 1,949.74	Water Distribution Operator I
Auto Deposit	4/15/2026	\$ 3,477.15	Wastewater Collections Lead Operator
Auto Deposit	4/15/2026	\$ 2,488.24	Wastewater Collections Operator II
Auto Deposit	4/15/2026	\$ 2,094.25	Wastewater Collections Operator II
Auto Deposit	4/15/2026	\$ 2,516.46	Wastewater Collections Operator I
Auto Deposit	4/15/2026	\$ 3,539.96	Office Manager
Auto Deposit	4/15/2026	\$ 2,609.36	Administrative Assistant II
Auto Deposit	4/15/2026	\$ 2,513.23	Administrative Assistant I
Auto Deposit	4/15/2026	\$ 1,760.58	Part Time Administrative Assistant
		<u>\$ 54,278.54</u>	Sub Total
	4/15/2026	\$ 31,379.07	ADP Taxes
	4/15/2026	\$ 2,733.43	Employee CalPERS Electronic Funds Transfer
	4/15/2026	\$ 3,979.09	Employer CalPERS Electronic Funds Transfer
	4/15/2026	\$ 3,551.62	Employee CalPERS PEPRA Electronic Funds Transfer
	4/15/2026	\$ 3,647.86	Employer CalPERS PEPRA Electronic Funds Transfer
	4/15/2026	\$ 4,060.80	CalPERS PERS 457 - Voya
		<u>\$49,351.87</u>	Total Transfers
<b>4/15/2026</b>		<b>\$103,630.41</b>	<b>Total Payroll</b>

Auto Deposit	4/29/2026	\$ 7,699.03	General Manager
Auto Deposit	4/29/2026	\$ 4,807.55	Engineering Manager
Auto Deposit	4/29/2026	\$ 4,775.08	Operations Manager
Auto Deposit	4/29/2026	\$ 4,240.86	GIS Manager
Auto Deposit	4/29/2026	\$ 5,243.64	Operations Supervisor
Auto Deposit	4/29/2026	\$ 3,584.66	Water Distribution Operator III
Auto Deposit	4/29/2026	\$ 2,325.27	Water Distribution Operator II
Auto Deposit	4/29/2026	\$ 2,857.51	Water Distribution Operator I
Auto Deposit	4/29/2026	\$ 3,417.22	Wastewater Collections Lead Operator
Auto Deposit	4/29/2026	\$ 2,779.26	Wastewater Collections Operator II
Auto Deposit	4/29/2026	\$ 2,408.49	Wastewater Collections Operator II
Auto Deposit	4/29/2026	\$ 2,779.06	Wastewater Collections Operator I
Auto Deposit	4/29/2026	\$ 3,539.95	Office Manager
Auto Deposit	4/29/2026	\$ 2,609.35	Administrative Assistant II
Auto Deposit	4/29/2026	\$ 2,513.21	Administrative Assistant I
Auto Deposit	4/29/2026	\$ 1,702.24	Part Time Administrative Assistant
		<u>\$ 57,282.38</u>	Sub Total
	4/29/2026	\$ 33,336.84	ADP Taxes
	4/29/2026	\$ 2,733.43	Employee CalPERS Electronic Funds Transfer
	4/29/2026	\$ 3,979.09	Employer CalPERS Electronic Funds Transfer
	4/29/2026	\$ 3,551.62	Employee CalPERS PEPRA Electronic Funds Transfer
	4/29/2026	\$ 3,647.86	Employer CalPERS PEPRA Electronic Funds Transfer
	4/29/2026	\$ 4,147.07	CalPERS PERS 457 - Voya
		<u>\$51,395.91</u>	Total Transfers
<b>4/29/2026</b>		<b>\$108,678.29</b>	<b>Total Payroll</b>

**\$317,571.85 Grand Total Payroll**

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



# MEMO

**TO:** ADMINISTRATION AND FINANCE COMMITTEE  
**FROM:** GENERAL MANAGER *[Signature]*  
**SUBJECT:** MONTHLY FINANCIAL STATEMENTS  
**DATE** MAY 19, 2026

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## Background

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

## Recommendation

Informational.

Attachment(s): Financial Statements for March 2025



# March 2026 Financial Reporting

Prepared by



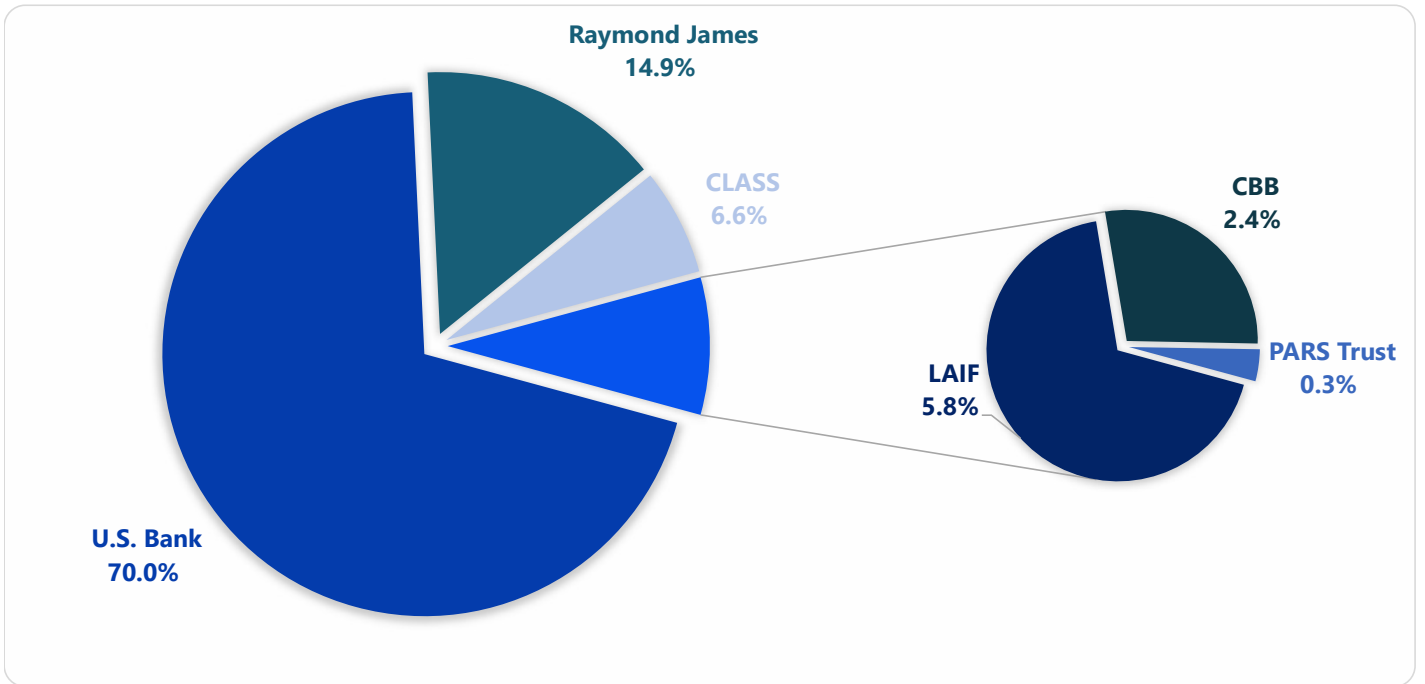
*\*No assurance is provided on the financial statements. These statements do not include a statement of cash flows. Substantially all disclosures required by accounting principles generally accepted in the United States are not included.*

## Cash & Investments as of March 31, 2026

### District

	Type	Estimated Month Yield	Book Value	Market Value	% Portfolio
U.S. Bank	Investment	3.43%	\$ 37,702,982	\$ 37,863,382	70.0%
Raymond James	Investment	2.85%	8,124,104	8,083,024	14.9%
CA Cooperative Liquid Assets Securities System (CLASS)	CLASS	3.70%	3,556,636	3,556,438	6.6%
Local Agency Investment Fund (LAIF)	LAIF	3.83%	3,110,184	3,116,968	5.8%
Citizens Business Bank (CBB)	Checking	NA	1,030,449	1,030,449	1.9%
PARS Pension Trust	115 Trust	1.70%	180,053	180,053	0.3%
Citizens Business Bank (CBB)	Money Market	0.05%	247,077	247,077	0.5%
<b>Total Cash &amp; Investments</b>			<b>\$ 53,951,483</b>	<b>\$ 54,077,391</b>	<b>100.0%</b>

### Allocation



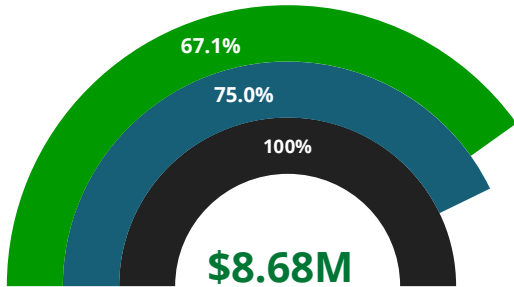
### Cash & Investments by Fund



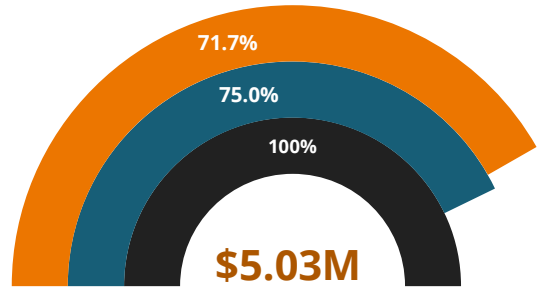
# March 2026 Financials - Dashboard

District

## Revenue v. Budget (No WZ Pass-Through)



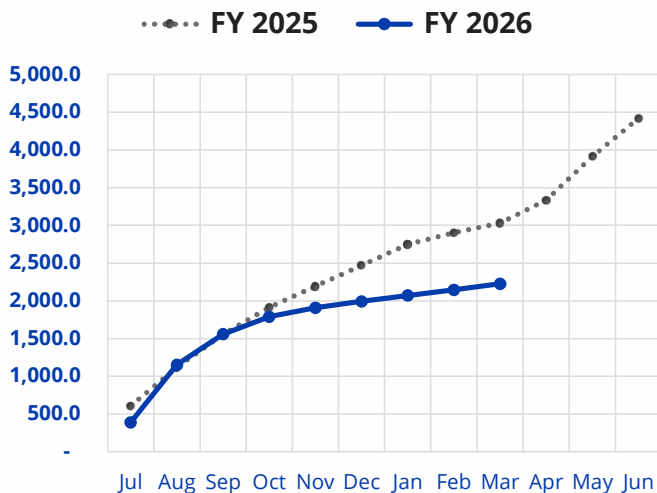
## Expense v. Budget (No WZ Pass-Through)



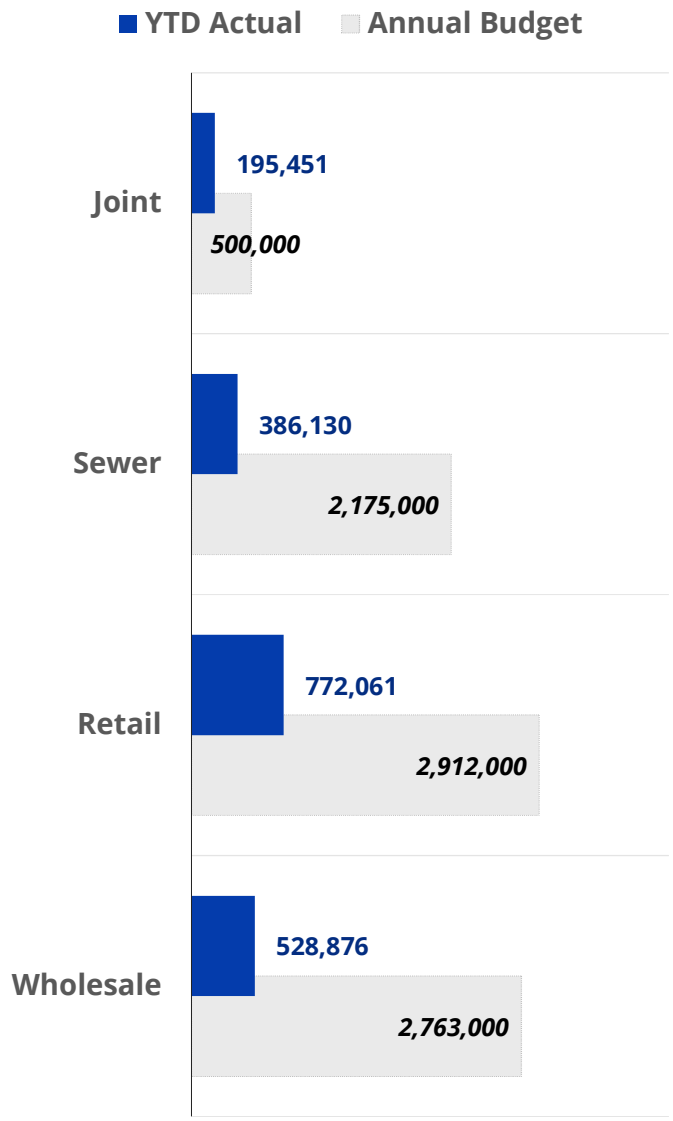
YTD Revenue	YTD Target	Total Budget
\$8,675,962	\$9,694,800	\$12,926,400

YTD Expense	YTD Target	Total Budget
\$5,033,382	\$5,267,925	\$7,023,900

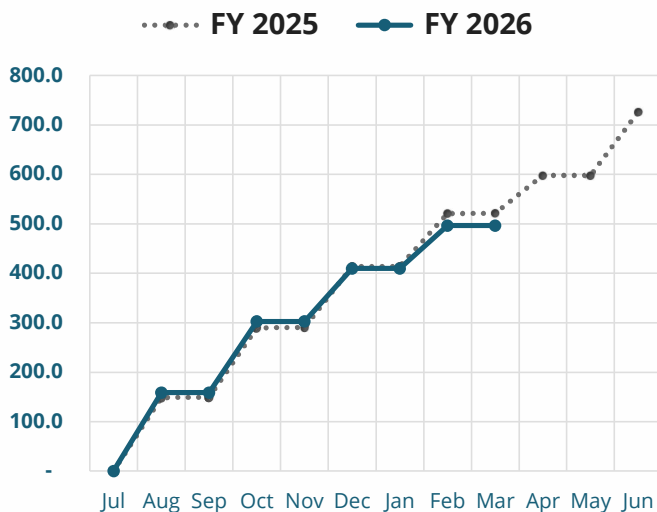
### Wholesale Water Sold in Acre-Feet (AF)



### Capital Improvement Program YTD Actual v. Budget



### Retail Water Sold in Acre-Feet (AF)





## March 2026 Financials - Summary District

	A	B	C	D = C - B	E = B / C
	Period Actuals Mar 2026	Fiscal Year to Date Mar 2026	Adopted Budget FY 2026	Remaining Budget FY 2026	YTD % of Budget 75.0%
1	Sewer Service Fees	\$ 322,157	\$ 2,778,165	\$ 4,292,600	\$ 1,514,435 ▲ 64.7%
2	Wholesale Water Fixed Charges	52,872	476,156	630,200	154,044 75.6%
3	Retail Water Variable Charges	(724)	1,087,433	1,794,900	707,467 ▲ 60.6%
4	Retail Water Fixed Charges	86,141	1,135,312	1,667,200	531,888 ▲ 68.1%
5	MET / MWDOC Pass-Through Charges	181,526	4,020,475	3,988,700	(31,775) 100.8%
6	Property Tax Receipts	154,490	1,560,716	2,326,700	765,984 ▲ 67.1%
7	Interest Revenue	169,928	1,054,927	1,774,000	719,073 ▲ 59.5%
8	Other Revenue	54,090	583,252	440,800	(142,452) 132.3%
<b>9</b>	<b>Total Revenue</b>	<b>1,020,480</b>	<b>12,696,437</b>	<b>16,915,100</b>	<b>4,218,663</b> <b>75.1%</b>
10	Retail Water Supply	90,166	792,540	965,100	172,560 ▲ 82.1%
11	Wholesale Pass-Through Supply	181,526	4,020,475	3,988,700	(31,775) ▲ 100.8%
12	Staffing Resources	246,784	2,358,239	3,342,700	984,461 70.5%
13	Operations & Maintenance	167,242	895,695	1,404,500	508,805 63.8%
14	General & Administrative	91,574	986,908	1,311,600	324,692 75.2%
<b>15</b>	<b>Total Expense</b>	<b>777,292</b>	<b>9,053,858</b>	<b>11,012,600</b>	<b>1,958,742</b> <b>82.2%</b>
<b>16</b>	<b>Net Income / (Loss) from Operations</b>	<b>\$ 243,188</b>	<b>\$ 3,642,580</b>	<b>\$ 5,902,500</b>	<b>\$ 2,259,920</b> <b>61.7%</b>
17	Grant Funding Receipts	454,591	560,102	1,000,000	439,898 56.0%
18	Capital Improvement Program	(144,699)	(1,882,518)	(8,350,000)	(6,467,482) 22.5%
19	Internal Loan Receipts	-	424,792	334,815	(89,977) ▲ 126.9%
20	Internal Loan Payments	-	(424,792)	(334,815)	89,977 ▲ 126.9%
21	Debt Service	-	(227,136)	(1,403,430)	(1,176,294) 16.2%
<b>22</b>	<b>Net Change in Cash</b>	<b>\$ 553,079</b>	<b>\$ 2,093,028</b>	<b>\$ (2,850,930)</b>	<b>\$ (4,943,958)</b>

### Variance Analysis:

*Line 1 - This line item may vary from the expected budget target throughout the fiscal year due to the timing of these sewer service fees received through the property tax roll.*

*Line 3 - The Retail Water Variable charges are billed bi-monthly on even numbered months. The timing of billing and collecting these charges can cause actual results to vary from the expected budget target throughout the fiscal year.*

*Line 4 - The Retail Water fixed meter and capital improvement charges are included in this line. The fixed meter charge is billed bi-monthly on even numbered months. The capital improvement charge is collected through the property tax roll. The timing of billing and collecting these charges can cause actual results to vary from the expected budget target.*

*Line 5 - The adopted budget included 2000 AF of wholesale water sales. As of the current reporting period, 2227 AF of wholesale water has been sold.*

*Line 6 - This line item may vary from the expected budget target throughout the fiscal year due to the timing of property tax receipts through the County tax roll.*

*Line 7 - The adopted budget considered current market conditions at the time of budget adoption. The portfolio has returned an average of 3.25% during fiscal year 2026 and the adopted budget assumed a 4% return on investments.*

*Line 10 - Retail water supply costs are at 82.1% of budget due to the year-to-date actual water supply mix used compared to what was planned in the budget. The retail system has used 134 AF of wholesale water and 140 AF was budgeted and wholesale system water is a more expensive source than groundwater.*



## March 2026 Financials - Summary District

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### Variance Analysis (Continued):

*Line 11 - The adopted budget included 2000 AF of wholesale water sales. As of the current reporting period, 2227 AF of wholesale water has been sold.*

*Line 17 - The District has received reimbursements for costs applicable to the WZ-06 Peters Canyon Seismic Reservoir and RZ-15 Advanced Metering Infrastructure projects.*

*Line 19 - This line includes the transfer of funds to the Sewer fund from the Retail fund for the 2024 Interfund Loan. The installment is due January 1st each year. The results are over budget due to a higher LAIF interest rate than expected. The LAIF interest rate is the index that is applied to the calculation to determine annual variable rate interest on the payment.*

*Line 20 - This line includes the transfer of funds to the Sewer fund from the Retail fund for the 2024 Interfund Loan. The installment is due January 1st each year. The results are over budget due to a higher LAIF interest rate than expected. The LAIF interest rate is the index that is applied to the calculation to determine annual variable rate interest on the payment.*



## March 2026 Financials - Operating Detail District

	A		B		C		D = C - B		E = B / C
	Period		Fiscal Year		Adopted		Remaining		YTD % of
	Actuals		to Date		Budget		Budget		Budget
	Mar 2026		Mar 2026		FY 2026		FY 2026		75.0%
<b>1</b>	<b>District Charges</b>								
<b>2</b>	Sewer Service Fees	\$ 322,157	\$	2,778,165	\$	4,292,600	\$	1,514,435	64.7%
<b>3</b>	Wholesale Water Fixed Charges	52,872		476,156		630,200		154,044	75.6%
<b>4</b>	Retail Water Variable Charges	(724)		1,087,433		1,794,900		707,467	60.6%
<b>5</b>	Retail Water Fixed Charges	86,141		1,135,312		1,667,200		531,888	68.1%
<b>6</b>	<b>Total District Charges</b>	<b>460,446</b>		<b>5,477,066</b>		<b>8,384,900</b>		<b>2,907,834</b>	<b>65.3%</b>
<b>7</b>	<b>Wholesale Pass-Through Charges</b>								
<b>8</b>	MET / MWDOC Water Sales	119,490		3,138,624		2,923,200		(215,424)	107.4%
<b>9</b>	MET / MWDOC Fixed Costs Recovery	62,036		881,851		1,065,500		183,649	82.8%
<b>10</b>	<b>Total Wholesale Pass-Through Charges</b>	<b>181,526</b>		<b>4,020,475</b>		<b>3,988,700</b>		<b>(31,775)</b>	<b>100.8%</b>
<b>11</b>	<b>Other Revenue</b>								
<b>12</b>	Property Tax Receipts	154,490		1,560,716		2,326,700		765,984	67.1%
<b>13</b>	Interest Revenue	169,928		1,054,927		1,774,000		719,073	59.5%
<b>14</b>	Developer Fees and Charges	30,463		343,530		200,000		(143,530)	171.8%
<b>15</b>	Miscellaneous Revenue	23,627		239,722		240,800		1,078	99.6%
<b>16</b>	<b>Total Other Revenue</b>	<b>378,508</b>		<b>3,198,896</b>		<b>4,541,500</b>		<b>1,342,604</b>	<b>70.4%</b>
<b>17</b>	<b>Total Revenue</b>	<b>1,020,480</b>		<b>12,696,437</b>		<b>16,915,100</b>		<b>4,218,663</b>	<b>75.1%</b>
<b>18</b>	<b>Retail Water Supply</b>								
<b>19</b>	Retail Fixed Costs Allocation	12,694		135,067		142,100		7,033	95.1%
<b>20</b>	Retail Water Purchases from Wholesale	42,740		287,995		204,700		(83,295)	140.7%
<b>21</b>	OCWD Replenishment Assessments	26,463		274,610		469,300		194,690	58.5%
<b>22</b>	Groundwater Energy	8,268		94,868		149,000		54,132	63.7%
<b>23</b>	<b>Total Retail Water Supply</b>	<b>90,166</b>		<b>792,540</b>		<b>965,100</b>		<b>172,560</b>	<b>82.1%</b>
<b>24</b>	<b>Wholesale Pass-Through Supply</b>								
<b>25</b>	MET / MWDOC Water Purchases	119,490		3,138,624		2,923,200		(215,424)	107.4%
<b>26</b>	MET / MWDOC Fixed Costs	62,036		881,851		1,065,500		183,649	82.8%
<b>27</b>	<b>Total Wholesale Pass-Through Supply</b>	<b>181,526</b>		<b>4,020,475</b>		<b>3,988,700</b>		<b>(31,775)</b>	<b>100.8%</b>
<b>28</b>	<b>Staffing Resources</b>								
<b>29</b>	Employee Compensation	184,312		1,731,116		2,470,700		739,584	70.1%
<b>30</b>	Health and Retirement Benefits	62,472		593,289		837,100		243,811	70.9%
<b>31</b>	CalPERS Unfunded Minimum Payments	-		33,834		34,900		1,066	96.9%
<b>32</b>	<b>Total Staffing Resources</b>	<b>246,784</b>		<b>2,358,239</b>		<b>3,342,700</b>		<b>984,461</b>	<b>70.5%</b>
<b>33</b>	<b>Operations &amp; Maintenance</b>								
<b>34</b>	Water System Maintenance	116,334		518,704		682,100		163,396	76.0%
<b>35</b>	Water Quality	14,157		97,209		165,800		68,591	58.6%
<b>36</b>	Sewer System Maintenance	1,006		60,838		175,000		114,162	34.8%
<b>37</b>	System Fees and Permits	17,231		64,175		64,800		625	99.0%
<b>38</b>	Vehicle and Equipment	18,513		154,769		316,800		162,031	48.9%
<b>39</b>	<b>Total Operations &amp; Maintenance</b>	<b>167,242</b>		<b>895,695</b>		<b>1,404,500</b>		<b>508,805</b>	<b>63.8%</b>
<b>40</b>	<b>General &amp; Administrative</b>								
<b>41</b>	Professional Services	48,247		396,853		601,700		204,847	66.0%
<b>42</b>	District Office Expenses	16,010		198,596		239,900		41,304	82.8%
<b>43</b>	District Insurance	-		113,912		123,400		9,488	92.3%
<b>44</b>	Dues and Memberships	-		62,199		64,100		1,901	97.0%
<b>45</b>	Community Outreach and Noticing	14,271		79,354		77,900		(1,454)	101.9%
<b>46</b>	Board of Directors	5,120		56,363		65,300		8,937	86.3%
<b>47</b>	Education, Training and Travel	1,180		10,441		21,000		10,559	49.7%
<b>48</b>	Miscellaneous Expense	6,745		69,190		118,300		49,110	58.5%
<b>49</b>	<b>Total General &amp; Administrative</b>	<b>91,574</b>		<b>986,908</b>		<b>1,311,600</b>		<b>324,692</b>	<b>75.2%</b>
<b>50</b>	<b>Total Expense</b>	<b>777,292</b>		<b>9,053,858</b>		<b>11,012,600</b>		<b>1,958,742</b>	<b>82.2%</b>
<b>51</b>	<b>Net Income / (Loss) from Operations</b>	<b>\$ 243,188</b>	<b>\$</b>	<b>3,642,580</b>	<b>\$</b>	<b>5,902,500</b>	<b>\$</b>	<b>2,259,920</b>	<b>61.7%</b>

## March 2026 Financials - Capital Improvement Program District

ID	Project Description	A	B	C	D = C - B	E = B / C
		Period Actuals Mar 2026	Fiscal Year to Date Mar 2026	Adopted Budget FY 2026	Remaining Budget FY 2026	YTD % of Budget 75.0%
<b>Wholesale System</b>						
WZ-02	WZ Reservoir Backup Generators	\$ -	\$ -	\$ 245,000	\$ 245,000	0.0%
WZ-03	Cathodic Protection Improvements	4,153	4,153	100,000	95,848	4.2%
WZ-04	6MG Res. Pipeline & Vault Improv	-	181,757	200,000	200,000	0.0%
WZ-05	WZ Reservoir Management Systems	76	50,044	1,500,000	1,499,924	0.0%
WZ-06	Peters Canyon Res Sesmic Phase 1	30,250	221,778	500,000	469,750	6.0%
WZ-10	WZ Master Plan Update	7,905	61,759	118,000	110,095	6.7%
WZ-17	WZ Valve Replacements Program	-	9,386	50,000	50,000	0.0%
WZ-18	WZ Hydrants Replacement Program	-	-	50,000	50,000	0.0%
<b>Total Wholesale System</b>		<b>42,384</b>	<b>528,876</b>	<b>2,763,000</b>	<b>2,234,125</b>	<b>19.1%</b>
<b>Retail System</b>						
RZ-04	Brae Glen Pipeline Replacement	-	-	500,000	500,000	0.0%
RZ-05	Orange Knoll PRV Station	-	-	250,000	250,000	0.0%
RZ-08	Barrett/Hinton Srvs Relocations	-	-	225,000	225,000	0.0%
RZ-10	RZ Master Plan Update	8,755	74,924	112,000	103,245	7.8%
RZ-12	St. Jude/Panorama View Pipeline	-	-	225,000	225,000	0.0%
RZ-15	Advanced Metering Infrastructure	53,972	643,443	1,200,000	1,146,028	4.5%
RZ-16	Vista Panorama PS Replacement	-	25,117	350,000	350,000	0.0%
RZ-17	RZ Valve Replacements Program	3,055	6,461	25,000	21,945	12.2%
RZ-18	RZ Hydrant Replacements Program	5,063	22,116	25,000	19,937	20.3%
<b>Total Retail System</b>		<b>70,844</b>	<b>772,061</b>	<b>2,912,000</b>	<b>2,139,939</b>	<b>26.5%</b>
<b>Sewer System</b>						
SS-03	Lemon Heights Drive LS Rehab	-	26,454	-	-	NA
SS-06	Cured in Place Pipe (CIPP)	-	22,650	400,000	400,000	0.0%
SS-07	Manhole Additions, R, F & Covers	-	82,500	200,000	200,000	0.0%
SS-08	Manhole Rehab and Replacements	-	30,275	400,000	400,000	0.0%
SS-10	Sewer Vehicles & Equipment	-	102,414	1,000,000	1,000,000	0.0%
SS-11	SSMP Update and Spill Response	17,739	121,838	175,000	157,261	10.1%
<b>Total Sewer System</b>		<b>17,739</b>	<b>386,130</b>	<b>2,175,000</b>	<b>1,788,870</b>	<b>17.8%</b>
<b>Joint Projects</b>						
JP-01	SCADA System Improvements	-	28,000	-	(28,000)	NA
JP-02	Springbrook ERP Implementation	-	110	-	(110)	NA
JP-03	Local HMP, AWIA, RRA & ERP	1,511	119,900	250,000	130,101	48.0%
JP-09	Vehicles & Equipment Shared	-	35,221	-	(35,221)	NA
JP-10	Main Office Warehouse Replace	12,221	12,221	250,000	237,779	4.9%
<b>Total Joint Projects</b>		<b>13,732</b>	<b>195,451</b>	<b>500,000</b>	<b>304,549</b>	<b>39.1%</b>
<b>Capital Improvement Program Total</b>		<b>\$ 144,699</b>	<b>\$ 1,882,518</b>	<b>\$ 8,350,000</b>	<b>\$ 6,467,482</b>	<b>22.5%</b>

### March 2026 CIP Expenditures by System





# MEMO

**TO:** ADMINISTRATION AND FINANCE COMMITTEE  
**FROM:** GENERAL MANAGER *ADJ*  
**SUBJECT:** 457(B) MATCHING PROGRAM  
**DATE** MAY 19, 2026

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## Background

The District currently provides a method for employees to invest pretax dollars for their retirement in a 457(b) account. Taxes on these investments and their interest growth are only paid when withdrawn for retirement. In 2026, employees under 50 can invest \$24,500 in pretax dollars annually to lower their tax liability and prepare for future retirement.

In reviewing annual benefits, it has become apparent that many of our surrounding agencies have elected to provide matching funds to encourage employees to plan for retirement. These programs provide a match ranging from 2.5 to 4% of annual salary with a few agencies instead providing a cash match of \$1,600 to \$3,250. The agencies surveyed include: Serrano Water District, IRWD, YLWD, OCWD, Mesa, and SCWD.

In addition, to keeping up with benefits offered by similar agencies staff believe this benefit is particularly important for younger employees hired after 2013 as the adoption of PEPRA (Public Employee Pension Reform Act) in 2013 effectively reduced pension amounts. This means these employees will not be able to retire on a pension alone.

Staff propose establishing a policy of matching the first 3% of salary that the employees elect to invest in a 457(b) account. With full participation, it is estimated that this benefit will have a maximum budget impact of \$70,000. This will keep up with the benefits offered at other agencies while encouraging our employees to begin investing early in their retirements.

A proposed matching program to the employees 457 retirement plans has been included in the draft budget. If approved, the employees would be eligible for District matching funds up to 3% of annual salary.

## Recommendation

Informational

## Attachment(s):



# MEMO

**TO:** ADMINISTRATION AND FINANCE COMMITTEE  
**FROM:** GENERAL MANAGER *[Signature]*  
**SUBJECT:** ANNUAL BUDGET  
**DATE** MAY 19, 2026

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## Background

District staff have spent the last few months preparing the annual budget for fiscal year 2026-27. No major changes to the annual budget are proposed for the coming year.

Proposed salary expenses include a 3.1% cost of living adjustment along with a 2.5% merit pool. The merit pool establishes a budget for merit-based increases for those employees that are eligible based on review performance. This is identical to last year's budget.

A proposed matching program to the employees 457 retirement plans has been included in the draft budget. If approved, the employees would be eligible for District matching funds up to 3% of annual salary. This program is similar to other Districts including Serrano Water District, Mesa, IRWD, SCWD and OCWD. This program would provide incentive, particularly for younger staff, to plan for future retirement.

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 2026-27.

Attachment(s): FY 26-27 Draft Budget

**EOCWD**  
**EAST ORANGE COUNTY**  
**WATER DISTRICT**



***DRAFT***  
***OPERATING BUDGET***  
***FISCAL YEAR 2027***

## TABLE OF CONTENTS

Table of Contents.....	1
Draft Operating Budget (Schedule B).....	2
Draft Operating Budget Narrative.....	3
Draft Operating Budgets by fund.....	8
Wholesale Fund Draft Operating Budget .....	9
Retail Fund Draft Operating Budget.....	10
Sewer Fund Draft Operating Budget.....	11
Community Facilities District No. 2018-1 Draft Operating Budget .....	12

## DRAFT OPERATING BUDGET (SCHEDULE B)

	A	B	C	D	E = D - B	F = E / B
	FY 2025	FY 2026	FY 2026 (P)	FY 2027	\$ Budget	% Budget
	Actual	Adopted	Projected	Draft	Change	Change
	Results	Budget	Results	Budget	PY	PY
<b>1 District Charges</b>						
2 Sewer Service Fees	3,832,682	4,292,600	4,320,962	4,839,400	546,800	12.7%
3 Wholesale Water Fixed Charges	588,941	630,200	634,925	679,500	49,300	7.8%
4 Retail Water Variable Charges	1,505,136	1,794,900	1,527,597	1,709,100	(85,800)	-4.8%
5 Retail Water Fixed Charges	1,596,475	1,667,200	1,717,973	1,846,800	179,600	10.8%
<b>6 Total District Charges</b>	<b>7,523,235</b>	<b>8,384,900</b>	<b>8,201,457</b>	<b>9,074,800</b>	<b>689,900</b>	<b>8.2%</b>
<b>7 Wholesale Pass-Through Charges</b>						
8 MET / MWDOC Water Sales	5,821,434	2,923,200	5,664,420	2,948,010	24,810	0.8%
9 MET / MWDOC Fixed Costs Recovery	914,852	1,065,500	1,066,180	1,464,990	399,490	37.5%
<b>10 Total Wholesale Pass-Through Charges</b>	<b>6,736,285</b>	<b>3,988,700</b>	<b>6,730,600</b>	<b>4,413,000</b>	<b>424,300</b>	<b>10.6%</b>
<b>11 Other Revenue</b>						
12 Property Tax Receipts	2,315,023	2,326,700	2,363,652	2,406,800	80,100	3.4%
13 Interest Revenue	1,523,411	1,774,000	1,327,219	1,350,500	(423,500)	-23.9%
14 Excess Groundwater Sales	1,108,673	-	-	-	-	NA
15 Developer Fees and Charges	800,178	200,000	313,067	220,000	20,000	10.0%
16 Miscellaneous Revenue	238,065	240,800	258,522	246,400	5,600	2.3%
<b>17 Total Other Revenue</b>	<b>5,985,350</b>	<b>4,541,500</b>	<b>4,262,461</b>	<b>4,223,700</b>	<b>(317,800)</b>	<b>-7.0%</b>
<b>18 Total Revenue</b>	<b>20,244,870</b>	<b>16,915,100</b>	<b>19,194,517</b>	<b>17,711,500</b>	<b>796,400</b>	<b>4.7%</b>
<b>19 Retail Water Supply</b>						
20 Retail Fixed Costs Allocation	119,718	142,100	167,556	236,490	94,390	66.4%
21 Retail Water Purchases from Wholesale	-	204,700	319,850	168,640	(36,060)	-17.6%
22 OCWD Replenishment Assessments	2,145,607	469,300	371,150	471,980	2,680	0.6%
23 Groundwater Energy	275,924	149,000	129,900	135,100	(13,900)	-9.3%
<b>24 Total Retail Water Supply</b>	<b>2,541,249</b>	<b>965,100</b>	<b>988,456</b>	<b>1,012,210</b>	<b>47,110</b>	<b>4.9%</b>
<b>25 Wholesale Pass-Through Supply</b>						
26 MET / MWDOC Water Purchases	5,821,398	2,923,200	5,664,420	2,948,010	24,810	0.8%
27 MET / MWDOC Fixed Costs	914,852	1,065,500	1,066,180	1,464,990	399,490	37.5%
<b>28 Total Wholesale Pass-Through Supply</b>	<b>6,736,249</b>	<b>3,988,700</b>	<b>6,730,600</b>	<b>4,413,000</b>	<b>424,300</b>	<b>10.6%</b>
<b>29 Staffing Resources</b>						
30 Employee Compensation	2,259,629	2,470,700	2,320,204	2,481,250	10,550	0.4%
31 Health and Retirement Benefits	704,584	837,100	796,257	925,230	88,130	10.5%
32 CalPERS Unfunded Minimum Payments	15,658	34,900	50,754	52,280	17,380	49.8%
<b>33 Total Staffing Resources</b>	<b>2,979,871</b>	<b>3,342,700</b>	<b>3,167,215</b>	<b>3,458,760</b>	<b>116,060</b>	<b>3.5%</b>
<b>34 Operations &amp; Maintenance</b>						
35 Water System Maintenance	592,595	682,100	748,711	834,780	152,680	22.4%
36 Water Quality	170,515	165,800	140,068	145,100	(20,700)	-12.5%
37 Sewer System Maintenance	142,875	175,000	83,539	266,080	91,080	52.0%
38 System Fees and Permits	68,730	64,800	70,821	73,100	8,300	12.8%
39 Vehicle and Equipment	213,840	316,800	234,692	245,700	(71,100)	-22.4%
<b>40 Total Operations &amp; Maintenance</b>	<b>1,188,553</b>	<b>1,404,500</b>	<b>1,277,830</b>	<b>1,564,760</b>	<b>160,260</b>	<b>11.4%</b>
<b>41 General &amp; Administrative</b>						
42 Professional Services	555,938	528,200	436,351	441,930	(86,270)	-16.3%
43 District Office Expenses	214,713	239,900	280,691	307,710	67,810	28.3%
44 District Insurance	112,149	123,400	127,348	140,300	16,900	13.7%
45 Dues and Memberships	59,748	64,100	64,100	62,790	(1,310)	-2.0%
46 Community Outreach and Public Noticing	137,315	151,400	191,641	162,520	11,120	7.3%
47 Board of Directors	83,790	65,300	75,047	112,900	47,600	72.9%
48 Education, Training and Travel	19,175	21,000	20,493	30,070	9,070	43.2%
49 Miscellaneous Expense	98,723	118,300	118,913	126,100	7,800	6.6%
<b>50 Total General &amp; Administrative</b>	<b>1,281,552</b>	<b>1,311,600</b>	<b>1,314,584</b>	<b>1,384,320</b>	<b>72,720</b>	<b>5.5%</b>
<b>51 Total Expense</b>	<b>14,727,474</b>	<b>11,012,600</b>	<b>13,478,685</b>	<b>11,833,050</b>	<b>820,450</b>	<b>7.5%</b>
<b>52 Net Income / (Loss) from Operations</b>	<b>5,517,396</b>	<b>5,902,500</b>	<b>5,715,832</b>	<b>5,878,450</b>	<b>(24,050)</b>	<b>-0.4%</b>

## DRAFT OPERATING BUDGET NARRATIVE

Line items included in the District operating budget schedule are outlined and described in this section. Each numbered section corresponds to the line item as it is displayed in the District operating budget.

1. **District Charges** begins the section of District revenues for customer service charges.
2. **Sewer Service Fees** include Sewer service fees charged to customers within the District Sewer service area. Orange County collects these fees through the tax roll and remits them to the District. The Fiscal Year (FY) 2027 budget considers a 12.0% rate adjustment effective July 1, 2026, as outlined in the most recent cost-of-service study.
3. **Wholesale Water Fixed Charges** include the Wholesale reserve fund charge and readiness-to-serve charge for Wholesale customers. Wholesale customers pay these charges monthly in proportion to the number of active Retail meters. The FY 2027 budget considers a 7.0% rate adjustment effective July 1, 2026, as outlined in the most recent cost-of-service study.
4. **Retail Water Variable Charges** include charges for volumetric water usage billed to Retail customers for water service. The FY 2027 budget assumes a total of 709 Acre-Feet (AF) of water sales to Retail customers based on average demand over the last two years. A 7.5% rate adjustment is budgeted to be implemented on July 1, 2026.
5. **Retail Water Fixed Charges** include meter service and capital charges to Retail customers for water service. The FY 2027 budget includes a 7.5% rate adjustment effective July 1, 2026.
6. **Total District Charges** provides a total of District charges, before considering Metropolitan Water District of Southern California (MET)/Municipal Water District of Orange County (MWDOC) charges passed through to Wholesale customers.
7. **Wholesale Pass-Through Charges** begins the section of District charges to Wholesale customers which represent dollar for dollar payments to the District for Wholesale water imported through MET and MWDOC.
8. **MET / MWDOC Water Sales** includes variable charges collected from Wholesale customers for their import water purchases through District-owned and managed connections to MET. Volumetric charges are set at the MET fully treated water rates. Currently, the treated rate stands at \$1,528 / AF and will decrease to \$1,420 / AF on January 1, 2027. The rate reduction is due to rate structure changes implemented by MET, beginning January 1, 2027. The FY 2027 budget plans to deliver 2,000 AF of water to Wholesale customers; however, Wholesale customer demands have major fluctuations from year to year and depend on external agency supply needs. Charges collected in this category directly reimburse the District for MET volumetric treated water purchases and are billed by MWDOC.
9. **MET / MWDOC Fixed Costs Recovery** includes fixed monthly charges to Wholesale customers for their share of fixed wholesale water costs. All MET and MWDOC fixed charges are pro-rated based on historical customer demands and passed through to Wholesale customers accordingly. MET has restructured rates, and the FY 2027 budget plans for three new fixed charges associated with MET treatment costs. The MET and MWDOC rates are shown in the following table:

Wholesale Fixed Pass-Through Rate	Frequency	1-Jan-26	1-Jan-27
MET Readiness to Service	Monthly	\$ 45,907.17	\$ 63,464.68
MET Capacity	Monthly	\$ 16,129.00	\$ 18,490.00
MWDOC Retail Connection (per meter)	Annual	\$ 15.25	\$ 15.70
MET Treated Used Standby	Monthly	\$ -	\$ 4,116.24
MET Treated Remaining Standby Capacity	Monthly	\$ -	\$ 19,757.94
MET Treated Peaking Capacity	Monthly	\$ -	\$ 21,692.00

10. **Total Wholesale Pass-Through Charges** provides a total of revenues from Wholesale customer payments to the District for Wholesale water imported through MET and MWDOC.
11. **Other Revenue** begins the section of revenues received from other sources outside of rate revenues and Wholesale pass-through charges.
12. **Property Tax Receipts** include the ad valorem property tax receipts received from the County of Orange. The FY 2027 budget is based on projected 2026 results with a 2% increase.
13. **Interest Revenue** include earnings on District cash and investments. The FY 2027 budget is based on 3.0% interest earnings on projected cash holdings throughout the year.
14. **Excess Groundwater Sales** include groundwater sales to external agencies from well production. During fiscal year 2025 the District was able to utilize well production beyond District demands to supply the City of Tustin and Golden State Water Company with excess groundwater. The FY 2027 budget does not consider that these circumstances will be repeated.
15. **Developer Fees and Charges** include Sewer capacity charges, water system connection fees and other capital contributions from development. These revenues experience major fluctuations from year to year based on development activity. The FY 2027 budget conservatively estimates revenues of \$200K in Sewer capacity charges and \$20K in Wholesale system connection fees, with no activity budgeted in the Retail water system service area.
16. **Miscellaneous Revenue** includes cell tower lease contract revenue, Orange County Sanitation District permit processing fees, late charges to customers, and other miscellaneous refunds and reimbursements. The FY 2027 budget is based on cell tower lease contract revenues and historical trends for other revenue sources.
17. **Total Other Revenue** provides a total of received from other sources outside of rate revenues and Wholesale pass-through charges.
18. **Total Revenue** provides a total of all District revenues from operations.
19. **Retail Water Supply** begins the section of expenses for Retail water supply.
20. **Retail Fixed Costs Allocation** includes the Retail share of fixed MET / MWDOC import water costs (discussed in line 9) and the EOCWD Wholesale reserve fund and readiness to serve charges, allocated to the Retail system based on a rolling average of Wholesale customer demands and meter counts. The FY 2027 budget is increasing due to MET and MWDOC rate structure changes and a 7% adjustment in EOCWD Wholesale rates effective July 1, 2026.
21. **Retail Water Purchases from Wholesale** includes import water purchases from MET through the Wholesale water system. The Retail system pays for treated water purchases at the MET treated water rate, which stands at \$1,528 / AF and will decrease to \$1,420 / AF on January 1, 2027. The FY 2027 budget estimates 114 AF of wholesale water supply, representing 15% of budgeted Retail supply needs.
22. **OCWD Replenishment Assessments** include replenishment assessments (RA) paid to Orange County Water District (OCWD) for groundwater production at District well sites. The fiscal year 2026 budget estimates 648 AF of groundwater production to supply 85% of the 763 AF of budgeted Retail supply needs. The RA rate stands at \$711 per AF and is increasing to \$728 per AF on July 1, 2026. During FY 2025, the Retail system produced and sold excess groundwater to external agencies which resulted in higher than anticipated replenishment assessments. The FY 2027 budget does not consider these repeated conditions.

- 23. **Groundwater Energy** includes energy costs to support the pumping of groundwater at Retail well sites. With new facilities in place and excess groundwater sales during fiscal year 2025, it is hard to predict what energy costs in this category will be under normal operating circumstances. The fiscal year 2026 budget is based on a best estimate of energy costs under normal operating conditions.
- 24. **Total Retail Water Supply** provides a total of expenses for Retail water supply.
- 25. **Wholesale Pass-Through Supply** begins the section of Wholesale system pass-through water supply expenses from MET and MWDOC.
- 26. **MET / MWDOC Water Purchases** includes variable water purchase costs for import water purchases through District-owned and managed connections to MET. Volumetric charges are set at the MET fully treated water rates. Currently, the treated rate stands at \$1,528 / AF and will decrease to \$1,420 / AF on January 1, 2027. The rate reduction is due to rate structure changes implemented by MET, beginning January 1, 2027. The FY 2027 budget plans to deliver 2,000 AF of water to Wholesale customers; however, Wholesale customer demands have major fluctuations from year to year and depend on external agency supply needs. These costs are directly reimbursed to the District as discussed in line 8.
- 27. **MET / MWDOC Fixed Costs** includes fixed monthly charges to Wholesale customers for their share of fixed wholesale water costs. All MET and MWDOC fixed charges are pro-rated based on historical customer demands and passed through to Wholesale customers accordingly. MET has restructured rates, and the FY 2027 budget plans for three new fixed charges associated with MET treatment costs. The MET and MWDOC rates are shown in the following table:

Wholesale Fixed Pass-Through Rate	Frequency	1-Jan-26	1-Jan-27
MET Readiness to Service	Monthly	\$ 45,907.17	\$ 63,464.68
MET Capacity	Monthly	\$ 16,129.00	\$ 18,490.00
MWDOC Retail Connection (per meter)	Annual	\$ 15.25	\$ 15.70
MET Treated Used Standby	Monthly	\$ -	\$ 4,116.24
MET Treated Remaining Standby Capacity	Monthly	\$ -	\$ 19,757.94
MET Treated Peaking Capacity	Monthly	\$ -	\$ 21,692.00

- 28. **Total Wholesale Pass-Through Supply** provides a total for Wholesale system pass-through water supply expenses from MET and MWDOC.
- 29. **Staffing Resources** begins the section of expenses for District staffing.
- 30. **Employee Compensation** includes salaries, wages and other pay compensated to District staff. The FY 2027 budget considers operating at full staffing, with an additional temporary intern position. It assumes a 2.5% merit pool and 3.2% cost of living adjustment to salary ranges, based on the 12-month average year over year change in the consumer price index for LA-Long Beach-Anaheim from March 2025 to March 2026.
- 31. **Employee Benefits** include health, dental and vision benefits for District personnel. The FY 2027 budget anticipates benefit plan rates to increase by 5%.
- 32. **CalPERS Retirement Unfunded Liability** includes the minimum payment to the California Public Employees Retirement System (CalPERS) to fund future CalPERS retirement benefits. The FY 2027 budget is based on actuarial valuation reports released by CalPERS and fluctuates each year with updated actuarial assumptions. The District pension plans are 92.1% funded per the CalPERS actuarial valuation report dated June 30, 2024.

- 33. **Total Staffing Resources** provides a total of expenses for District staffing.

34. **Operations & Maintenance** begins the section of expenses related to District operations.
35. **Water System Maintenance** includes the budget for repairs and maintenance of pipeline leaks, service lines, reservoir sites, meters, valves, hydrants, vaults, well sites, pumps and motors, and SCADA systems necessary to provide Retail and Wholesale water service to District customers. The FY 2027 budget has increased due to the PFAS treatment plant maintenance budget, which has increased from \$66K in FY 2026 to \$217K in FY 2027. This increase is attributed to \$200K in projected media changeouts for the two lead vessels. Per agreement, OCWD will reimburse half of the operating costs attributed directly to the PFAS plant, and \$108.5K of reimbursements offset budgeted costs in this category. The net PFAS treatment plant maintenance budget has increased by \$75.5K.
36. **Water Quality** includes water quality testing, chemicals, and the chlorine generator salt purchases and dosing equipment maintenance. The FY 2027 budget is based on projected chemical and testing needs under normal operating conditions with a 6% increase to chemical costs.
37. **Sewer System Maintenance** includes the budget for repairs and maintenance of Sewer lines, root control, insecticide, odor control, lift stations, smart covers subscriptions, and supplies necessary to provide Sewer service to District customers. The FY 2027 budget considers a projected \$55K increase in insecticide services for sewer lines during the fiscal year.
38. **System Fees and Permits** include system permitting through the State Water Resources Control Board. The FY 2027 budget is based on FY 2026 projected results with an increase for inflation.
39. **Vehicle and Equipment** includes repairs to vehicles and equipment, equipment rentals, fuel, small tools, and safety equipment. The FY 2027 budget has reduced from the prior year budget due to the removal of a contingency for unexpected Sewer Vactor truck repairs (the FY 2026 budget was \$150K).
40. **Total Operations & Maintenance** provides a total of expenses for District operations.
41. **General & Administrative** begins the section of expenses for general and administrative activities.
42. **Professional Services** includes contract services for legal, accounting, annual audit, information technology (IT), engineering, and FOG inspection. The FY 2027 budget has been reduced due to a reclassification of software and subscription expenses from Information Technology (Professional Services) into a new software licenses account, included in District Office expenses. The FY 2027 budget includes allocations for the following services:
- a. \$100K Legal Services
  - b. \$115.2K CPA Advisory and Accounting Services
  - c. \$29.7K Annual Audit Services
  - d. \$100K in on-call Engineering Services (not related to projects)
  - e. \$57K in Information Technology Services
  - f. \$40K in Fats, Oils & Greases (FOG) Inspection Services
43. **District Office Expenses** include costs for District headquarters maintenance, headquarters utilities, supplies, software and licensing, records management, computer software, payroll processing and customer billing. The FY 2027 budget is increasing due to additional supplies, rising utility costs and reclassification of software licenses into this group, previously accounted for in IT (Professional Services).

44. **District Insurance** includes the cost of general liability and auto insurance. The FY 2027 budget is based on a 10% increase to the most recent insurance policies received by the District.
45. **Dues and Memberships** include the cost of various association dues, industry memberships and the Orange County Local Agency Formation Commission (OC LAFCO) apportionment. The FY 2027 budget is based on known costs for recent memberships with an increase for inflation on most memberships. The OC LAFCO apportionment to the District is budgeted to reduce by \$3.7K compared to the prior year budget.
46. **Community Outreach and Noticing** include public noticing and conservation outreach around the community. The FY 2027 budget is based on FY 2026 projections with an increase for inflation.
47. **Board of Directors** includes director stipends, director meetings, director travel, and Board election costs during applicable years. The FY 2027 budget includes \$24K in biennial election costs.
48. **Education, Training and Travel** includes conference attendance, trainings, and travel for District staff. The FY 2027 budget includes \$30K for managers attendance at conferences, associated travel costs, and required safety trainings for staff.
49. **Miscellaneous Expense** includes collection fees paid to the County for property taxes and parcel assessments, US Bank custodial fees, banking service charges, bad-debt expense (uncollectable customer accounts) and other miscellaneous expenses. The FY 2027 budget includes collection fees, custodial fees and banking services is based on FY 2026 projections with an increase for inflation. The fiscal year 2026 budget includes a \$30K provision for unanticipated expenses and includes bad-debt expense budgets of \$5K for Retail customers and \$10K for Sewer customers. The District does not budget for uncollectable accounts for Wholesale customers.
50. **Total General & Administrative** provides a total of expenses for general and administrative activities.
51. **Total Expense** provides a total of all District expenses from operations.
52. **Net Income / (Loss) from Operations** highlights total District revenue less total District expenses from operating activities.

## DRAFT OPERATING BUDGETS BY FUND

## Wholesale Fund Draft Operating Budget

	A	B	C	D	E = D - B	F = E / B
	FY 2025 Actual Results	FY 2026 Adopted Budget	FY 2026 (P) Projected Results	FY 2027 Draft Budget	\$ Budget Change PY	% Budget Change PY
<b>1 District Charges</b>						
2 Sewer Service Fees	-	-	-	-	-	NA
3 Wholesale Water Fixed Charges	588,941	630,200	634,925	679,500	49,300	7.8%
4 Retail Water Variable Charges	-	-	-	-	-	NA
5 Retail Water Fixed Charges	-	-	-	-	-	NA
<b>6 Total District Charges</b>	<b>588,941</b>	<b>630,200</b>	<b>634,925</b>	<b>679,500</b>	<b>49,300</b>	<b>7.8%</b>
<b>7 Wholesale Pass-Through Charges</b>						
8 MET / MWDOC Water Sales	5,821,434	2,923,200	5,664,420	2,948,010	24,810	0.8%
9 MET / MWDOC Fixed Costs Recovery	914,852	1,065,500	1,066,180	1,464,990	399,490	37.5%
<b>10 Total Wholesale Pass-Through Charges</b>	<b>6,736,285</b>	<b>3,988,700</b>	<b>6,730,600</b>	<b>4,413,000</b>	<b>424,300</b>	<b>10.6%</b>
<b>11 Other Revenue</b>						
12 Property Tax Receipts	1,171,572	1,175,700	1,195,004	1,219,000	43,300	3.7%
13 Interest Revenue	182,522	237,000	197,789	186,000	(51,000)	-21.5%
14 Excess Groundwater Sales	-	-	-	-	-	NA
15 Developer Fees and Charges	128,318	100,000	19,227	20,000	(80,000)	-80.0%
16 Miscellaneous Revenue	162,168	163,000	180,360	185,100	22,100	13.6%
<b>17 Total Other Revenue</b>	<b>1,644,581</b>	<b>1,675,700</b>	<b>1,592,380</b>	<b>1,610,100</b>	<b>(65,600)</b>	<b>-3.9%</b>
<b>18 Total Revenue</b>	<b>8,969,807</b>	<b>6,294,600</b>	<b>8,957,905</b>	<b>6,702,600</b>	<b>408,000</b>	<b>6.5%</b>
<b>19 Retail Water Supply</b>						
20 Retail Fixed Costs Allocation	-	-	-	-	-	NA
21 Retail Water Purchases from Wholesale	-	-	-	-	-	NA
22 OCWD Replenishment Assessments	-	-	-	-	-	NA
23 Groundwater Energy	-	-	-	-	-	NA
<b>24 Total Retail Water Supply</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>NA</b>
<b>25 Wholesale Pass-Through Supply</b>						
26 MET / MWDOC Water Purchases	5,821,398	2,923,200	5,664,420	2,948,010	24,810	0.8%
27 MET / MWDOC Fixed Costs	914,852	1,065,500	1,066,180	1,464,990	399,490	37.5%
<b>28 Total Wholesale Pass-Through Supply</b>	<b>6,736,249</b>	<b>3,988,700</b>	<b>6,730,600</b>	<b>4,413,000</b>	<b>424,300</b>	<b>10.6%</b>
<b>29 Staffing Resources</b>						
30 Employee Compensation	390,676	510,700	472,293	497,020	(13,680)	-2.7%
31 Health and Retirement Benefits	117,697	165,200	157,244	173,740	8,540	5.2%
32 CalPERS Unfunded Minimum Payments	3,209	7,200	10,470	12,010	4,810	66.8%
<b>33 Total Staffing Resources</b>	<b>511,582</b>	<b>683,100</b>	<b>640,007</b>	<b>682,770</b>	<b>(330)</b>	<b>0.0%</b>
<b>34 Operations &amp; Maintenance</b>						
35 Water System Maintenance	202,762	388,000	344,930	383,290	(4,710)	-1.2%
36 Water Quality	111,365	94,800	100,714	97,200	2,400	2.5%
37 Sewer System Maintenance	-	-	-	-	-	NA
38 System Fees and Permits	18,458	19,000	19,012	19,600	600	3.2%
39 Vehicle and Equipment	36,172	39,000	60,460	65,600	26,600	68.2%
<b>40 Total Operations &amp; Maintenance</b>	<b>368,757</b>	<b>540,800</b>	<b>525,116</b>	<b>565,690</b>	<b>24,890</b>	<b>4.6%</b>
<b>41 General &amp; Administrative</b>						
42 Professional Services	194,976	159,200	147,440	163,870	4,670	2.9%
43 District Office Expenses	54,058	60,500	81,851	87,550	27,050	44.7%
44 District Insurance	30,624	33,700	26,463	29,200	(4,500)	-13.4%
45 Dues and Memberships	22,388	23,500	23,500	23,150	(350)	-1.5%
46 Community Outreach and Public Noticing	44,887	49,600	60,333	54,120	4,520	9.1%
47 Board of Directors	35,703	29,300	34,146	45,100	15,800	53.9%
48 Education, Training and Travel	5,077	4,400	7,717	11,020	6,620	150.5%
49 Miscellaneous Expense	6,804	7,400	13,341	18,590	11,190	151.2%
<b>50 Total General &amp; Administrative</b>	<b>394,516</b>	<b>367,600</b>	<b>394,791</b>	<b>432,600</b>	<b>65,000</b>	<b>17.7%</b>
<b>51 Total Expense</b>	<b>8,011,105</b>	<b>5,580,200</b>	<b>8,290,513</b>	<b>6,094,060</b>	<b>513,860</b>	<b>9.2%</b>
<b>52 Net Income / (Loss) from Operations</b>	<b>958,702</b>	<b>714,400</b>	<b>667,391</b>	<b>608,540</b>	<b>(105,860)</b>	<b>-14.8%</b>

## Retail Fund Draft Operating Budget

	A	B	C	D	E = D - B	F = E / B
	FY 2025	FY 2026	FY 2026 (P)	FY 2027	\$ Budget	% Budget
	Actual	Adopted	Projected	Draft	Change	Change
	Results	Budget	Results	Budget	PY	PY
<b>1 District Charges</b>						
2 Sewer Service Fees	-	-	-	-	-	NA
3 Wholesale Water Fixed Charges	-	-	-	-	-	NA
4 Retail Water Variable Charges	1,505,136	1,794,900	1,527,597	1,709,100	(85,800)	-4.8%
5 Retail Water Fixed Charges	1,596,475	1,667,200	1,717,973	1,846,800	179,600	10.8%
<b>6 Total District Charges</b>	<b>3,101,611</b>	<b>3,462,100</b>	<b>3,245,570</b>	<b>3,555,900</b>	<b>93,800</b>	<b>2.7%</b>
<b>7 Wholesale Pass-Through Charges</b>						
8 MET / MWDOC Water Sales	-	-	-	-	-	NA
9 MET / MWDOC Fixed Costs Recovery	-	-	-	-	-	NA
<b>10 Total Wholesale Pass-Through Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>NA</b>
<b>11 Other Revenue</b>						
12 Property Tax Receipts	614,459	615,600	626,748	639,300	23,700	3.8%
13 Interest Revenue	57,973	40,000	64,510	37,000	(3,000)	-7.5%
14 Excess Groundwater Sales	1,108,673	-	-	-	-	NA
15 Developer Fees and Charges	23,586	-	2,146	-	-	NA
16 Miscellaneous Revenue	15,971	22,500	19,537	12,700	(9,800)	-43.6%
<b>17 Total Other Revenue</b>	<b>1,820,661</b>	<b>678,100</b>	<b>712,940</b>	<b>689,000</b>	<b>10,900</b>	<b>1.6%</b>
<b>18 Total Revenue</b>	<b>4,922,272</b>	<b>4,140,200</b>	<b>3,958,510</b>	<b>4,244,900</b>	<b>104,700</b>	<b>2.5%</b>
<b>19 Retail Water Supply</b>						
20 Retail Fixed Costs Allocation	119,718	142,100	167,556	236,490	94,390	66.4%
21 Retail Water Purchases from Wholesale	-	204,700	319,850	168,640	(36,060)	-17.6%
22 OCWD Replenishment Assessments	2,145,607	469,300	371,150	471,980	2,680	0.6%
23 Groundwater Energy	275,924	149,000	129,900	135,100	(13,900)	-9.3%
<b>24 Total Retail Water Supply</b>	<b>2,541,249</b>	<b>965,100</b>	<b>988,456</b>	<b>1,012,210</b>	<b>47,110</b>	<b>4.9%</b>
<b>25 Wholesale Pass-Through Supply</b>						
26 MET / MWDOC Water Purchases	-	-	-	-	-	NA
27 MET / MWDOC Fixed Costs	-	-	-	-	-	NA
<b>28 Total Wholesale Pass-Through Supply</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>NA</b>
<b>29 Staffing Resources</b>						
30 Employee Compensation	615,126	552,400	507,486	531,420	(20,980)	-3.8%
31 Health and Retirement Benefits	177,016	181,600	178,267	186,890	5,290	2.9%
32 CalPERS Unfunded Minimum Payments	4,571	7,800	11,342	12,570	4,770	61.2%
<b>33 Total Staffing Resources</b>	<b>796,713</b>	<b>741,800</b>	<b>697,095</b>	<b>730,880</b>	<b>(10,920)</b>	<b>-1.5%</b>
<b>34 Operations &amp; Maintenance</b>						
35 Water System Maintenance	389,833	294,100	403,780	451,490	157,390	53.5%
36 Water Quality	59,149	71,000	39,354	47,900	(23,100)	-32.5%
37 Sewer System Maintenance	-	-	-	-	-	NA
38 System Fees and Permits	16,706	17,000	17,201	17,800	800	4.7%
39 Vehicle and Equipment	30,819	35,900	36,341	34,100	(1,800)	-5.0%
<b>40 Total Operations &amp; Maintenance</b>	<b>496,507</b>	<b>418,000</b>	<b>496,676</b>	<b>551,290</b>	<b>133,290</b>	<b>31.9%</b>
<b>41 General &amp; Administrative</b>						
42 Professional Services	158,161	159,200	140,554	118,870	(40,330)	-25.3%
43 District Office Expenses	95,342	105,600	111,347	126,750	21,150	20.0%
44 District Insurance	39,015	42,900	38,513	42,400	(500)	-1.2%
45 Dues and Memberships	20,555	23,500	23,500	23,150	(350)	-1.5%
46 Community Outreach and Public Noticing	49,249	54,100	66,757	54,120	20	0.0%
47 Board of Directors	28,676	29,400	28,381	37,800	8,400	28.6%
48 Education, Training and Travel	5,319	5,400	5,760	11,020	5,620	104.1%
49 Miscellaneous Expense	26,098	31,100	35,301	30,790	(310)	-1.0%
<b>50 Total General &amp; Administrative</b>	<b>422,416</b>	<b>451,200</b>	<b>450,113</b>	<b>444,900</b>	<b>(6,300)</b>	<b>-1.4%</b>
<b>51 Total Expense</b>	<b>4,256,884</b>	<b>2,576,100</b>	<b>2,632,340</b>	<b>2,739,280</b>	<b>163,180</b>	<b>6.3%</b>
<b>52 Net Income / (Loss) from Operations</b>	<b>665,388</b>	<b>1,564,100</b>	<b>1,326,170</b>	<b>1,505,620</b>	<b>(58,480)</b>	<b>-3.7%</b>

## Sewer Fund Draft Operating Budget

	A	B	C	D	E = D - B	F = E / B
	FY 2025	FY 2026	FY 2026 (P)	FY 2027	\$ Budget	% Budget
	Actual	Adopted	Projected	Draft	Change	Change
	Results	Budget	Results	Budget	PY	PY
<b>1 District Charges</b>						
2 Sewer Service Fees	3,832,682	4,292,600	4,320,962	4,839,400	546,800	12.7%
3 Wholesale Water Fixed Charges	-	-	-	-	-	NA
4 Retail Water Variable Charges	-	-	-	-	-	NA
5 Retail Water Fixed Charges	-	-	-	-	-	NA
<b>6 Total District Charges</b>	<b>3,832,682</b>	<b>4,292,600</b>	<b>4,320,962</b>	<b>4,839,400</b>	<b>546,800</b>	<b>12.7%</b>
<b>7 Wholesale Pass-Through Charges</b>						
8 MET / MWDOC Water Sales	-	-	-	-	-	NA
9 MET / MWDOC Fixed Costs Recovery	-	-	-	-	-	NA
<b>10 Total Wholesale Pass-Through Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>NA</b>
<b>11 Other Revenue</b>						
12 Property Tax Receipts	483,751	487,500	493,426	503,300	15,800	3.2%
13 Interest Revenue	1,282,916	1,497,000	1,064,379	1,127,000	(370,000)	-24.7%
14 Excess Groundwater Sales	-	-	-	-	-	NA
15 Developer Fees and Charges	648,274	100,000	291,694	200,000	100,000	100.0%
16 Miscellaneous Revenue	59,926	55,300	58,625	48,600	(6,700)	-12.1%
<b>17 Total Other Revenue</b>	<b>2,474,867</b>	<b>2,139,800</b>	<b>1,908,124</b>	<b>1,878,900</b>	<b>(260,900)</b>	<b>-12.2%</b>
<b>18 Total Revenue</b>	<b>6,307,550</b>	<b>6,432,400</b>	<b>6,229,086</b>	<b>6,718,300</b>	<b>285,900</b>	<b>4.4%</b>
<b>19 Retail Water Supply</b>						
20 Retail Fixed Costs Allocation	-	-	-	-	-	NA
21 Retail Water Purchases from Wholesale	-	-	-	-	-	NA
22 OCWD Replenishment Assessments	-	-	-	-	-	NA
23 Groundwater Energy	-	-	-	-	-	NA
<b>24 Total Retail Water Supply</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>NA</b>
<b>25 Wholesale Pass-Through Supply</b>						
26 MET / MWDOC Water Purchases	-	-	-	-	-	NA
27 MET / MWDOC Fixed Costs	-	-	-	-	-	NA
<b>28 Total Wholesale Pass-Through Supply</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>NA</b>
<b>29 Staffing Resources</b>						
30 Employee Compensation	1,253,827	1,407,600	1,340,425	1,452,810	45,210	3.2%
31 Health and Retirement Benefits	409,871	490,300	460,745	564,600	74,300	15.2%
32 CalPERS Unfunded Minimum Payments	7,878	19,900	28,942	27,700	7,800	39.2%
<b>33 Total Staffing Resources</b>	<b>1,671,576</b>	<b>1,917,800</b>	<b>1,830,113</b>	<b>2,045,110</b>	<b>127,310</b>	<b>6.6%</b>
<b>34 Operations &amp; Maintenance</b>						
35 Water System Maintenance	-	-	-	-	-	NA
36 Water Quality	-	-	-	-	-	NA
37 Sewer System Maintenance	142,875	175,000	83,539	266,080	91,080	52.0%
38 System Fees and Permits	33,566	28,800	34,608	35,700	6,900	24.0%
39 Vehicle and Equipment	146,849	241,900	137,891	146,000	(95,900)	-39.6%
<b>40 Total Operations &amp; Maintenance</b>	<b>323,289</b>	<b>445,700</b>	<b>256,038</b>	<b>447,780</b>	<b>2,080</b>	<b>0.5%</b>
<b>41 General &amp; Administrative</b>						
42 Professional Services	202,801	209,800	148,357	159,190	(50,610)	-24.1%
43 District Office Expenses	65,313	73,800	87,493	93,410	19,610	26.6%
44 District Insurance	42,510	46,800	62,372	68,700	21,900	46.8%
45 Dues and Memberships	16,805	17,100	17,100	16,490	(610)	-3.6%
46 Community Outreach and Public Noticing	43,179	47,700	64,552	54,280	6,580	13.8%
47 Board of Directors	19,411	6,600	12,521	30,000	23,400	354.5%
48 Education, Training and Travel	8,779	11,200	7,016	8,030	(3,170)	-28.3%
49 Miscellaneous Expense	62,678	76,600	67,127	73,520	(3,080)	-4.0%
<b>50 Total General &amp; Administrative</b>	<b>461,476</b>	<b>489,600</b>	<b>466,536</b>	<b>503,620</b>	<b>14,020</b>	<b>2.9%</b>
<b>51 Total Expense</b>	<b>2,456,341</b>	<b>2,853,100</b>	<b>2,552,688</b>	<b>2,996,510</b>	<b>143,410</b>	<b>5.0%</b>
<b>52 Net Income / (Loss) from Operations</b>	<b>3,851,209</b>	<b>3,579,300</b>	<b>3,676,398</b>	<b>3,721,790</b>	<b>142,490</b>	<b>4.0%</b>

Community Facilities District No. 2018-1 Draft Operating Budget

	A	B	C	D	E = D - B	F = E / B
	FY 2025	FY 2026	FY 2026 (P)	FY 2027	\$ Budget	% Budget
	Actual	Adopted	Projected	Draft	Change	Change
	Results	Budget	Results	Budget	PY	PY
<b>1 District Charges</b>						
2 Sewer Service Fees	-	-	-	-	-	NA
3 Wholesale Water Fixed Charges	-	-	-	-	-	NA
4 Retail Water Variable Charges	-	-	-	-	-	NA
5 Retail Water Fixed Charges	-	-	-	-	-	NA
<b>6 Total District Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>NA</b>
<b>7 Wholesale Pass-Through Charges</b>						
8 MET / MWDOC Water Sales	-	-	-	-	-	NA
9 MET / MWDOC Fixed Costs Recovery	-	-	-	-	-	NA
<b>10 Total Wholesale Pass-Through Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>NA</b>
<b>11 Other Revenue</b>						
12 Property Tax Receipts	45,241	47,900	48,474	45,200	(2,700)	-5.6%
13 Interest Revenue	-	-	542	500	500	NA
14 Excess Groundwater Sales	-	-	-	-	-	NA
15 Developer Fees and Charges	-	-	-	-	-	NA
16 Miscellaneous Revenue	-	-	-	-	-	NA
<b>17 Total Other Revenue</b>	<b>45,241</b>	<b>47,900</b>	<b>49,016</b>	<b>45,700</b>	<b>(2,200)</b>	<b>-4.6%</b>
<b>18 Total Revenue</b>	<b>45,241</b>	<b>47,900</b>	<b>49,016</b>	<b>45,700</b>	<b>(2,200)</b>	<b>-4.6%</b>
<b>19 Retail Water Supply</b>						
20 Retail Fixed Costs Allocation	-	-	-	-	-	NA
21 Retail Water Purchases from Wholesale	-	-	-	-	-	NA
22 OCWD Replenishment Assessments	-	-	-	-	-	NA
23 Groundwater Energy	-	-	-	-	-	NA
<b>24 Total Retail Water Supply</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>NA</b>
<b>25 Wholesale Pass-Through Supply</b>						
26 MET / MWDOC Water Purchases	-	-	-	-	-	NA
27 MET / MWDOC Fixed Costs	-	-	-	-	-	NA
<b>28 Total Wholesale Pass-Through Supply</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>NA</b>
<b>29 Staffing Resources</b>						
30 Employee Compensation	-	-	-	-	-	NA
31 Health and Retirement Benefits	-	-	-	-	-	NA
32 CalPERS Unfunded Minimum Payments	-	-	-	-	-	NA
<b>33 Total Staffing Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>NA</b>
<b>34 Operations &amp; Maintenance</b>						
35 Water System Maintenance	-	-	-	-	-	NA
36 Water Quality	-	-	-	-	-	NA
37 Sewer System Maintenance	-	-	-	-	-	NA
38 System Fees and Permits	-	-	-	-	-	NA
39 Vehicle and Equipment	-	-	-	-	-	NA
<b>40 Total Operations &amp; Maintenance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>NA</b>
<b>41 General &amp; Administrative</b>						
42 Professional Services	-	-	-	-	-	NA
43 District Office Expenses	-	-	-	-	-	NA
44 District Insurance	-	-	-	-	-	NA
45 Dues and Memberships	-	-	-	-	-	NA
46 Community Outreach and Public Noticing	-	-	-	-	-	NA
47 Board of Directors	-	-	-	-	-	NA
48 Education, Training and Travel	-	-	-	-	-	NA
49 Miscellaneous Expense	3,144	3,200	3,144	3,200	-	0.0%
<b>50 Total General &amp; Administrative</b>	<b>3,144</b>	<b>3,200</b>	<b>3,144</b>	<b>3,200</b>	<b>-</b>	<b>0.0%</b>
<b>51 Total Expense</b>	<b>3,144</b>	<b>3,200</b>	<b>3,144</b>	<b>3,200</b>	<b>-</b>	<b>0.0%</b>
<b>52 Net Income / (Loss) from Operations</b>	<b>42,097</b>	<b>44,700</b>	<b>45,873</b>	<b>42,500</b>	<b>(2,200)</b>	<b>-4.9%</b>