

**SCHEDULE A - TRABUCO CANYON WATER DISTRICT
BUDGET SUMMARY - FY 19/20**

	A	B	C
	2018-19 Adopted Budget	2018-19 Projected Results	2019-20 Proposed Budget
1 GENERAL FUND			
2 Sources of Funds from Operating Budget (Revenues)	\$ 10,755,100	\$ 10,265,000	\$ 10,752,720
3 Uses of Funds from Budget* (Expenses)	<u>(11,218,700)</u>	<u>(11,084,800)</u>	<u>(11,574,600)</u>
4 Surplus / (Deficit)	(463,600)	(819,800)	(821,880)
5 Add back: SRF principal & Interest Paid by Other Sources	<u>230,400</u>	<u>230,400</u>	<u>230,300</u>
6 Net Surplus / (Deficit) Available to Fund Capital	\$ (233,200)	\$ (589,400)	\$ (591,580)

The General Fund Cash Flow includes the sources and uses of funds to operate the District's water, sanitation, recycled and reclaimed systems. The General Fund Cash Flow does not include non-cash expenses (depreciation/amortization), capital restricted revenues/expenses, or WRES (SRF) assessment revenues/expenses, all of which are not available to fund general operations. It does include Series C debt service, paid by General Fund.

**Includes Series C principal payments, and major repairs in the CIP budget.*

7 RESTRICTED CAPITAL CONSTRUCTION REVENUES - EXCLUDES DEVELOPER FEES & GRANT REIMBURSEMENTS			
8 Water Reliability and Emergency Storage Fees (WRES)			
9 WRES - Baker Plant	a \$ 333,500	\$ 313,900	\$ 294,000
10 WRES - Reservoir/Distribution Funding	b \$ 319,400	\$ 300,700	\$ 281,600
11 WRES - Wells Facilities (used to pay State RF loan below)	c \$ 291,700	\$ 274,600	\$ 257,200
12 Principal payments for State Revolving Fund (SRF) loan	\$ (170,500)	\$ (170,500)	\$ (174,400)
13 Interest payments for State Revolving Fund (SRF) loan	\$ (59,900)	\$ (59,900)	\$ (55,900)

a. *Dedicated for the District's share of costs for the construction of the Baker Treatment Plant.*

b. *Dedicated for constructing a new reservoir and/or distribution improvements.*

c. *Dedicated for paying the State Revolving Fund (SRF) loan, which funded the construction of the Trabuco Creek Wells Facility.*

	A	B	C	D = C-B	E = D/B
Trabuco Canyon Water District Proposed Draft FY 19/20 Budget	FY 18/19 BUDGET	Projected Ending FY 18/19	Proposed Budget FY 19/20	\$ Change	% Change
1 Operating Revenue					
2 Residential Water Revenues	\$ 3,761,900	\$ 3,306,600	\$ 3,471,900	\$ 165,300	5%
3 Business & Industrial Water Revenues	198,700	193,200	155,100	(38,100)	-20%
4 Irrigation Water Revenues	901,800	878,900	922,800	43,900	5%
5 Stand-By Revenue	28,100	28,100	28,100	-	0%
6 Sanitation Revenue	1,710,100	1,731,100	1,929,100	198,000	11%
7 Recycled & Reclaimed Revenue	976,500	764,600	767,500	2,900	0%
8 Baker Treatment Plant Water Sales	1,292,400	1,260,600	1,387,620	127,020	10%
9 Other Operating Revenue	52,900	104,200	109,300	5,200	5%
10 Total Operating Revenue	8,922,400	8,267,300	8,771,420	504,220	6%
11 Non-Operating Revenue					
12 Property Tax Unrestricted	1,641,200	1,641,200	1,674,000	32,800	2%
13 Interest Revenue	131,500	195,400	195,800	400	0%
14 Development Services	-	500	-	(500)	-100%
15 Sale of Fixed Assets	-	9,500	50,000	40,500	426%
16 Other Non-Operating Revenue	60,000	151,100	61,500	(89,600)	-59%
17 Total Non-Operating Revenue	1,832,700	1,997,700	1,981,300	(16,400)	-1%
18 Total Revenues	\$ 10,755,100	\$ 10,265,000	\$ 10,752,720	\$ 487,820	5%
19 Operating Expenses					
20 Source of Supply	2,262,000	2,014,800	2,174,100	159,300	8%
21 Baker Treatment SOS Costs	1,060,800	1,178,300	1,280,000	101,700	9%
22 Water Related Direct Expenses	1,459,400	1,554,800	1,850,800	296,000	19%
23 Sanitation Direct Expenses	1,195,700	1,397,000	1,324,800	(72,200)	-5%
24 Reclaimed & Recycled Expenses	275,400	262,400	498,400	236,000	90%
25 Salaries & Benefits	3,553,800	3,129,500	3,816,500	687,000	22%
26 OPEB Trust Contributions & Paygo	161,400	242,800	269,500	26,700	11%
27 Board Expenses	117,200	113,200	116,400	3,200	3%
28 Total Operating Expenses	10,085,700	9,892,800	11,330,500	1,437,700	15%
29 Non-Operating Expenses					
30 Principal & Interest Expense	1,109,600	1,174,600	230,300	(944,300)	-80%
31 Other Non-Operating Expense	23,400	17,400	13,800	(3,600)	-21%
32 Total Non-Operating Expenses	1,133,000	1,192,000	244,100	(947,900)	-80%
33 Total Expenses	\$ 11,218,700	\$ 11,084,800	\$ 11,574,600	\$ 489,800	4%
34 Net Income/(Loss) Before OPEB & Capital Contributions	\$ (463,600)	\$ (819,800)	\$ (821,880)	\$ (1,980)	0%
35 Capital Contributions					
36 WRES	944,600	889,200	832,800	(56,400)	-6%
37 Developer Impact Fees	-	-	-	-	0%
38 Other Capital Contributions	2,600,000	1,330,500	-	(1,330,500)	-100%
39 Total Capital Contributions	3,544,600	2,219,700	832,800	(1,386,900)	-62%
40 Net Income	\$ 3,081,000	\$ 1,399,900	\$ 10,920	\$ (1,388,880)	-99%

TRABUCO CANYON WATER DISTRICT

FISCAL YEAR 2019/2020 CAPITAL IMPROVEMENT PROGRAM (CIP), EQUIPMENT, AND PROGRAM BUDGETS

LEGEND	
8	CAPITAL IMPROVEMENT
5	EQUIPMENT
10	PROGRAMS

CAPITAL IMPROVEMENT PROJECTS		DEPARTMENT	BUDGET
1	Dimension WTP Vault Improvements	Water	\$ 40,000
2	Ridgeline Pump Station Improvements	Water	\$ 1,500,000
3	Dimension WTP Delivery Access Improvements	Water	\$ 145,000
4	Dove/Robinson Ranch Recycled Water Pump Station Improvements	Reclaimed	\$ 297,000
5	El Toro Sewer Lift Station Improvements	Wastewater	\$ 275,000
6	Dove Lake Aeration System Improvements	Recycled	\$ 25,000
7	SCADA System Upgrades	Administration	\$ 400,000
8	Trabuco Creek Groundwater Treatment Plant (Wells) Berm Upgrade	Water	\$ 300,000
TOTAL			\$ 2,982,000

EQUIPMENT BUDGETS		DEPARTMENT	BUDGET
1	Air Compressors	Maintenance	\$ 60,000
2	Hydraulic Dump Trailer	Maintenance	\$ 12,000
3	Confined Space Trailer	Maintenance	\$ 7,000
4	Vactor/Hydroexcavator Vehicle	Maintenance	\$ 550,000
5	Emergency Response Trash Pumps & Generator	Maintenance	\$ 15,000
TOTAL			\$ 644,000

PROGRAM BUDGETS		DEPARTMENT	BUDGET
1	PRV Improvement Program	Water	\$ 130,000
2	Domestic Water Turbidimeter Replacement Program	Water	\$ 30,000
3	Valve Replacement Program	Water	\$ 75,000
4	Wet Well Recoating Program	Wastewater	\$ 25,000
5	Manhole Recoating Program	Wastewater	\$ 20,000
6	Sewer Lift Station Surge Tank Improvements/Rehabilitation Program	Wastewater	\$ 25,000
7	PRV Vault Improvements Program	Wastewater	\$ 45,000
8	Pump Replacement Program	Maintenance	\$ 100,000
9	Meter Replacement Program	Administration	\$ 35,000
10	District Facility Security Improvements Program	District-wide	\$ 100,000
TOTAL			\$ 585,000

FY 2019/2020 PROPOSED CIP, EQUIPMENT, AND PROGRAM BUDGETS TOTAL \$ 4,211,000

	Projected 6/30/19 Reserves	Uses / CIP	Additions	Net Change	Projected 6/30/19 Reserves
WATER FUND					
RESTRICTED / DESIGNATED ALLOCATION					
1102 CIC DIF	685,500	(685,500)	-	(685,500)	-
1103 Water Storage DIF	1,038,100	(300,000)	-	(300,000)	738,100
1105 WRES - Wells	1,199,700	(230,300)	257,200	26,900	1,226,600
1106 WRES - Treatment	-	(294,000)	294,000	-	-
1107 WRES - Res/Dist	2,465,600	-	281,600	281,600	2,747,200
State Revolving Fund Loan Restricted Amount	195,300	-	24,000	24,000	219,300
TOTAL LEGALLY RESTRICTED	5,584,200	(1,509,800)	856,800	(653,000)	4,931,200
BOARD DESIGNATED & UNRESTRICTED					
1100 Internal Financing	1,429,300	(1,614,700)	240,900	(1,373,800)	55,500
Due from Baker Treatment Plant WRES	-	-	294,000	294,000	294,000
1114 Water Rate Stab.	577,200	-	30,300	30,300	607,500
1116 Working Capital	1,317,344	-	203,800	203,800	1,521,144
TOTAL BOARD DESIGNATED & UNRESTRICTED	3,323,844	(1,614,700)	769,000	(845,700)	2,478,144
TOTAL PROJECTED FUND ALLOCATIONS (WATER)	8,908,044	(3,124,500)	1,625,800	(1,498,700)	7,409,344

	Projected 6/30/19 Reserves	Uses / CIP	Additions	Net Change	Projected 6/30/19 Reserves
SEWER FUND					
RESTRICTED / DESIGNATED ALLOCATION					
1104 Sanitation DIF	464,800	-	-	-	464,800
1108 RD#5	73,900	-	-	-	73,900
1109 Goren Deposit	114,500	-	-	-	114,500
TOTAL LEGALLY RESTRICTED	653,200	-	-	-	653,200
BOARD DESIGNATED & UNRESTRICTED					
1100 Internal Financing	(376,600)	(1,183,200)	475,000	(587,800)	(964,400)
1115 Sewer Rate Stab.	331,900	(66,900)	-	(66,900)	265,000
1116 Working Capital	265,500	(53,500)	-	(53,500)	212,000
TOTAL BOARD DESIGNATED & UNRESTRICTED	220,800	(1,303,600)	475,000	(708,200)	(487,400)
TOTAL PROJECTED FUND ALLOCATIONS (SEWER)	874,000	(1,303,600)	475,000	(708,200)	165,800

	Projected 6/30/19 Reserves	Uses / CIP	Additions	Net Change	Projected 6/30/19 Reserves
RECYCLED FUND					
RESTRICTED / DESIGNATED ALLOCATION					
TOTAL LEGALLY RESTRICTED	-	-	-	-	-
BOARD DESIGNATED & UNRESTRICTED					
1100 Internal Financing	-	(213,900)	-	(213,900)	(213,900)
TOTAL BOARD DESIGNATED & UNRESTRICTED	-	(213,900)	-	(213,900)	(213,900)
TOTAL PROJECTED FUND ALLOCATIONS (RECYCLED)	-	(213,900)	-	(213,900)	(213,900)

	Projected 6/30/19 Reserves	Uses / CIP	Additions	Net Change	Projected 6/30/19 Reserves
RECLAIMED FUND					
RESTRICTED / DESIGNATED ALLOCATION					
TOTAL LEGALLY RESTRICTED	-	-	-	-	-
BOARD DESIGNATED & UNRESTRICTED					
1100 Internal Financing	-	(213,900)	-	(213,900)	(213,900)
TOTAL BOARD DESIGNATED & UNRESTRICTED	-	(213,900)	-	(213,900)	(213,900)
TOTAL PROJECTED FUND ALLOCATIONS (RECLAIMED)	-	(213,900)	-	(213,900)	(213,900)

TOTAL PROJECTED FUND ALLOCATIONS (ALL FUNDS)	Projected 6/30/19				Projected 6/30/19
	Reserves	Uses / CIP	Additions	Net Change	Reserves
TOTAL RESTRICTED	6,237,400	(1,509,800)	856,800	(653,000)	5,584,400
TOTAL UNRESTRICTED	3,544,644	(3,346,100)	1,244,000	(1,981,700)	1,562,944
	\$ 9,782,044	\$ (4,855,900)	\$ 2,100,800	\$ (2,634,700)	\$ 7,147,344

Restricted Funds Projected Balance 6/30/20	
Water Restricted	4,931,200
Sanitation Restricted	653,200
Recycled Restricted	-
Reclaimed Restricted	-
Total Restricted Funds	5,584,400
Board Designated & Unrestricted Projected Balance 6/30/20	
Water	2,478,144
Sanitation	(487,400)
Recycled	(213,900)
Reclaimed	(213,900)
Total Board Designated & Unrestricted	1,562,944