

**CAPITAL BUDGET
FISCAL YEAR 2013/2014**

Schedule A

TCWD Budget Summary		A	B	C	D
		2011/2012 Actual	2012/2013 Budget	2012/2013 Projected	2013-2014 Proposed
1 GENERAL FUND					
2	Sources of Funds	\$ 6,657,877	\$ 6,544,400	\$ 6,963,675	\$ 6,992,321
3	Uses of Funds	<u>(7,846,419)</u>	<u>(7,921,122)</u>	<u>(7,464,105)</u>	<u>(7,564,324)</u>
4	Surplus/(Deficit)	(1,188,542)	(1,376,722)	(500,430)	(572,003)
5	Add back CFD and SRF Interest expense	<u>671,105</u>	<u>599,300</u>	<u>451,948</u>	<u>221,124</u>
6	Net Surplus/(Deficit) before reserve funding	(517,437)	(777,422)	(48,482)	(350,879)
7	Amount to be funded from reserves*	<u>-</u>	<u>455,000</u>	<u>455,000</u>	<u>197,000</u>
8	Net Surplus/(Deficit)	<u>\$ (517,437)</u>	<u>\$ (322,422)</u>	<u>\$ 406,518</u>	<u>\$ (153,879)</u>

*See the District's Capital Budget for more information

The General Fund Summary includes the sources and uses of funds to operate the District's water system. The General Fund Summary does not include non cash expenses (depreciation and amortization), capital restricted revenues, or CFD assessment revenues, all of which are not available to fund general operations.

9 RESTRICTED COMMUNITY FACILITY DISTRICT (CFD) ASSESSMENT REVENUES						
10	CFD Property tax assessments	<i>a</i>	6,083,086	3,800,000	3,800,000	1,431,000

a. Dedicated to pay principal, interest, and administrative charges on Community Facility District debt

11 RESTRICTED CAPITAL CONSTRUCTION REVENUES						
12 Water Reliability and Emergency Storage Fees (WRES)						
13	WRES - Baker Plant	<i>b</i>	323,688	321,600	321,600	321,600
14	WRES - Reservoir/Distribution Funding	<i>c</i>	310,086	308,400	308,400	308,400
15	WRES - Wells Facilities	<i>d</i>	283,191	282,000	282,000	282,000
16	Principal payments for State Revolving Fund loan		-	(148,807)	(148,807)	(152,224)
17	Interest payments for State Revolving Fund loan		(80,057)	(81,575)	(81,575)	(78,157)
18 Development Impact Fees						
19	Capital Improvement Charge		-	-	-	-
20	Water Storage Developmental Impact Fee		-	-	-	-
21 Capital Grants						
22	CalEMA reimbursements			-	-	-
23	FEMA reimbursements			-	-	-
24	Prop 84 grant funds			-	-	570,000

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

c. Dedicated for constructing a new reservoir

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

**CAPITAL BUDGET
FISCAL YEAR 2013/2014**

Trabuco Canyon Water District
FY 13-14 Budget

	FY11-12 Actuals	FY11-12 Actuals	FY 12-13 Budget	FY 12-13 Budget	FY 12-13 Projected	FY 12-13 Projected	FY 13-14 Budget	FY 13-14 Budget
Operating Revenues								
1 Residential Water		\$ 2,442,722		\$ 2,466,000		\$ 2,559,200		\$ 2,804,421
2 Business & Industrial Water		152,465		144,000		161,200		168,800
3 Irrigation Water		530,519		521,200		863,900		583,000
4 Standby Revenues		35,753		65,000		65,000		65,000
5 Sanitation Revenue		1,182,789		1,164,200		1,164,200		1,164,200
6 Recycled & Reclaimed Revenue		875,546		860,000		831,200		885,900
7 Other Operating Revenue		62,775		43,900		46,700		38,500
8 Total Operating Revenues		5,282,567		5,264,300		5,693,775		5,709,821
Non-Operating Revenues								
9 Property Tax-Unrestricted		1,247,027		1,173,000		1,173,000		1,196,500
10 Interest Revenue		68,263		50,600		39,600		32,000
11 Development Services		-		10,500		1,000		-
12 Other Non-Operating Revenue		60,020		46,000		56,300		54,000
13 Total Non-Operating Revenues		1,375,310		1,280,100		1,269,900		1,282,500
14 Total Revenues		6,657,877		6,544,400		6,963,675		6,992,321
Operating Expenses								
15 Source of Supply		1,533,336		1,544,300		1,720,580		1,942,380
<i>Water Related Expense</i>								
17 Pumping	181,300		204,200		171,300		209,600	
18 Treatment	246,879		433,750		417,582		334,800	
19 Transmission & Distribution	146,758		234,200		130,800		231,200	
20 Customer Accounts	112,456		92,850		103,277		93,000	
21 Water General & Administrative	15,075		21,000		14,300		15,700	
22 Water Related Expense		702,467		986,000		837,258		884,300
<i>Sanitation Expense</i>								
23 Electricity	280,878		308,700		280,800		278,700	
24 Repairs and Maintenance	121,988		273,600		236,600		232,300	
25 SMWD Services	66,202		90,000		90,000		83,000	
26 Outside Services	68,097		50,000		66,300		75,000	
27 Chemicals	55,965		55,000		51,700		56,100	
28 Dues/ Memberships/Fees	56,327		55,000		55,000		44,300	
29 Sanitation General & Administrative	47,659		59,500		50,300		56,600	
30 Sanitation Expense		697,116		891,800		830,700		826,000
31 Recycled & Reclaimed Expense		17,868		27,900		22,700		47,400
<i>Salaries & Benefits</i>								
32 Salaries	1,821,745		1,816,500		1,691,400		1,717,800	
33 Health Benefits	322,826		341,550		327,600		378,800	
34 Retirement	442,829		456,500		384,704		384,200	
35 Taxes	133,694		126,600		125,400		122,500	
36 Other Benefits/Taxes	46,061		45,390		53,200		57,800	
37 Salaries & Benefits		2,767,155		2,786,540		2,582,304		2,661,100
38 Board Expense		127,658		146,110		116,000		140,600
<i>Supplies and Services</i>								
39 Building (Supplies, Service, Maint.)	63,284		88,700		56,500		60,000	
40 Utilities	48,140		67,600		50,700		52,600	
41 Legal	246,869		20,000		37,000		30,000	
42 Liability Insurance	92,257		110,000		110,000		115,500	
43 Professional Services	108,477		55,000		63,600		43,900	
44 Financial Consultant	136,534		77,000		70,000		70,000	
45 Financial-Other	46,614		38,000		32,900		36,320	
46 Other Supplies & Services	111,043		126,857		125,000		125,500	
47 Supplies and Services		853,219		583,157		545,700		533,820
48 Total Operating Expenses		6,698,819		6,965,807		6,655,242		7,035,600
Non-Operating Expenses								
49 Interest Expense		1,104,077		917,415		770,063		501,724
50 Non-Operating Expense		43,523		37,900		38,800		27,000
51 Total Non-Operating Expenses		1,147,600		955,315		808,863		528,724
Net Income Before OPEB & Depreciation & Capital Contributions								
52		(1,188,542)		(1,376,722)		(500,430)		(572,003)
<i>Capital Contributions</i>								
53 WRES	916,966		912,000		912,000		912,000	
54 Developer Impact Fees	-		-		-		-	
55 Capital Grants	-		-		-		-	
56 Capital Contributions		916,966		912,000		912,000		912,000
57 Property Assessments		6,083,086		3,800,000		3,800,000		1,431,000
58 Gain/(Loss) on Sale of Fixed Asset		-		-		21,500		3,000
59 Other Post Employment Benefits		(276,602)		(290,300)		(280,000)		(296,800)
60 Depreciation & Amortization		(2,876,690)		(3,128,447)		(2,896,500)		(3,034,100)
61 Total Net Income (Loss)		\$ 2,658,218		\$ (83,469)		\$ 1,056,570		\$ (1,556,903)

**CAPITAL BUDGET
FISCAL YEAR 2013/2014**

PROJECT DESCRIPTION	Project Number	COST			INTERNAL	EXTERNAL	SOURCE	NOTATIONS
		A	B	C	TOTAL	TOTAL		
WATER								
Alternative Raw Water Treatment Line	6177	2,500,000			2,500,000		SPEC	FEMA Pending
Baker Water Treatment Plant	6143	4,000,000			4,000,000		WRESF/SPEC	
Clearwell/Tank Replacement		100,000			100,000		CIC	Structural
Dimension WTP Backwash Recycling	6163		30,000		30,000		EMC	Operational Efficiency
Dimension WTP Surge Tank System Replacement			65,000		65,000		CIC	
Ridgeline P.S. Generator			275,000		75,000	200,000	EMC/Dev.	Emergency Backup
Ridgeline P.S. Electrical Upgrades			450,000		150,000	300,000	EMC/Dev.	
Valve Raising		20,600			20,600		EMC	Contractual
WTP Generator			600,000		400,000	200,000	EMC/Dev.	Emergency Backup
TOTAL		6,620,600	1,420,000	-	7,340,600	700,000		

PROJECT DESCRIPTION	Project Number	COST			INTERNAL	EXTERNAL	SOURCE	NOTATIONS
		A	B	C	TOTAL	TOTAL		
WASTEWATER								
Air Line & Diffuser Replacement	6184	100,000			100,000		SC	
Chiquita Wastewater System		30,000			30,000		SC	Contractual
Golf Club SLS Surge Tank Control System Replacement	6185	65,000			65,000		EMC	Emergency
Manhole Raising		24,400			24,400		EMC	Contractual
SBR Upgrades		50,000			50,000		SC	
Trabuco Dam V-Ditch Replacement			30,000		30,000		EMC	Structural
TOTAL		269,400	30,000	-	299,400	-		

PROJECT DESCRIPTION	Project Number	COST			INTERNAL	EXTERNAL	SOURCE	NOTATIONS
		A	B	C	TOTAL	TOTAL		
RECLAIMED / RECYCLED WATER SYSTEMS								
Shadow Rock Detention Basin Facility	6147	760,000			190,000	570,000	GF/Prop 84	Contractual
Recycled Water PS Fish Screen Replacement			75,000		75,000		EMC	Operational Efficiency
TOTAL		760,000	75,000	-	265,000	570,000	EMC	

PROJECT DESCRIPTION	Project Number	COST			INTERNAL	EXTERNAL	SOURCE	NOTATIONS
		A	B	C	TOTAL	TOTAL		
ADMINISTRATION / ENGINEERING								
Engineering Autocad/Wonderware		8,500			8,500		DC	
Network Server/PC Upgrade				35,000	35,000		DC	Operational Efficiency
Website Upgrade		25,000			25,000		DC	
TOTAL		33,500	-	35,000	68,500	-		

PROJECT DESCRIPTION	Project Number	COST			INTERNAL	EXTERNAL	SOURCE	NOTATIONS
		A	B	C	TOTAL	TOTAL		
MAINTENANCE								
Pump Replacement Program	6156	100,000			100,000		EMC	Emergency
Utility Truck Replacement		30,000			30,000		DC	
Rugid Upgrades		6,000			6,000		DC	Emergency
TOTAL		136,000	-	-	136,000	-		

PROJECT DESCRIPTION	Project Number	COST			INTERNAL	EXTERNAL	SOURCE	NOTATIONS
		A	B	C	TOTAL	TOTAL		
METERING								
Meter Change Out Program	6134		22,000		22,000		EMC	Operational Efficiency
TOTAL		-	22,000	-	22,000	-		

FISCAL YEAR 2013/2014 TOTALS **7,819,500** **1,547,000** **35,000** **8,131,500** **1,270,000**

MAJOR REPAIRS/EXPENSES	Project Number	COST	GL Account
Administration Roof Repair		12,000	10-070-910-5220
Plano LS Rehabilitation		80,000	10-200-210-5221
Reservoir Cathodic Protection		10,000	10-100-140-5222
Reservoir Rehabilitation (Clearwell/Res. 1)		75,000	10-100-140-5222
WTP Motor Control for Booster Pumps		20,000	10-100-130-5221
TOTAL		197,000	

***These major projects are funded in the Operating Budget through the General Fund

- CIC = Capital Improvement Charge
- DC = District Capital
- EMC = Capital Improvement / Equipment Maintenance
- EMC/Dev = Equipment/Maintenance/Capital Fund/Developer
- GF = General Fund
- SC = Sanitation Capital
- WRESF = Water Reliability & Emergency Storage Fund
- SPEC = Special Designations Reserves

Trabuco Canyon Water District
8-TRA Trabuco Canyon Water District
Preliminary Budget for Fiscal Year 2013/14

Category/Item	FY 2013/14	FY 2012/13	Increase / (Decrease)
Principal and Interest			
Principal	\$80,000.00	\$75,000.00	\$5,000.00
Interest	6,368.00	12,338.00	(5,970.00)
Subtotal:	\$86,368.00	\$87,338.00	(\$970.00)
Admin. Expenses			
Agency administrative costs	\$180.00	\$180.00	\$0.00
Trustee/Paying Agent costs	508.90	125.00	383.90
County collection fees	265.01	265.01	0.00
Arbitrage calculation costs	81.63	20.00	61.63
Continuing disclosure costs	0.00	0.00	0.00
Dissemination costs	0.00	0.00	0.00
Administration costs	137.73	135.68	2.05
Administration expenses	12.51	8.40	4.11
Subtotal:	\$1,185.78	\$734.09	\$451.69
Miscellaneous			
Manual adjustments	\$0.00	\$0.00	\$0.00
DM charges - district-wide	216.44	0.00	216.44
Installment rounding		(1.35)	
Subtotal:	\$216.44	(\$1.35)	\$216.44
Grand Total:	\$87,770.22	\$88,070.74	(\$301.87)
Total Accounts:	241	241	0

The Grand Total may be reduced by county collection fees shown above if the county retains such fees from the apportionment of funds .

Approval



 Signature

5/21/13

 Date

Trabuco Canyon Water District
Trabuco Canyon Water District / Santa Ana Mountain
Preliminary Budget for Fiscal Year 2013/14

Category/Item	FY 2013/14	FY 2012/13	Increase / (Decrease)
Principal and Interest			
Principal	\$500,000.00	\$455,000.00	\$45,000.00
Interest	37,115.00	72,035.66	(34,920.66)
Subtotal:	\$537,115.00	\$527,035.66	\$10,079.34
Admin. Expenses			
Agency administrative costs	\$900.00	\$900.00	\$0.00
Trustee/Paying Agent costs	2,524.13	620.00	1,904.13
County collection fees	1,545.70	1,545.70	0.00
Arbitrage calculation costs	326.53	80.00	246.53
Continuing disclosure costs	0.00	0.00	0.00
Dissemination costs	0.00	0.00	0.00
Administration costs	627.42	618.08	9.34
Administration expenses	56.97	38.25	18.72
Subtotal:	\$5,980.75	\$3,802.03	\$2,178.72
Miscellaneous			
Manual adjustments	\$0.00	\$0.00	\$0.00
DM charges - district-wide	30.92	247.20	(216.28)
Installment rounding		(1.29)	
Subtotal:	\$30.92	\$245.91	(\$216.28)
Grand Total:	\$543,126.67	\$531,083.60	\$12,041.78
Total Accounts:	241	241	0

The Grand Total may be reduced by county collection fees shown above if the county retains such fees from the apportionment of funds .

Approval



 Signature



 Date


Trabuco Canyon Water District
Trabuco Canyon Water Dist. 2
Preliminary Budget for Fiscal Year 2013/14

Category/Item	FY 2013/14	FY 2012/13	Increase / (Decrease)
Principal and Interest			
Principal	\$680,000.00	\$630,000.00	\$50,000.00
Interest	112,820.78	163,051.94	(50,231.16)
Subtotal:	\$792,820.78	\$793,051.94	(\$231.16)
Admin. Expenses			
Agency administrative costs	\$1,600.00	\$1,600.00	\$0.00
Trustee/Paying Agent costs	4,885.42	1,200.00	3,685.42
County collection fees	2,413.46	2,413.46	0.00
Arbitrage calculation costs	591.84	145.00	446.84
Continuing disclosure costs	0.00	0.00	0.00
Dissemination costs	0.00	0.00	0.00
Administration costs	6,943.51	6,843.19	100.32
Administration expenses	630.52	423.51	207.01
Subtotal:	\$17,064.75	\$12,625.16	\$4,439.59
Miscellaneous			
Manual adjustments	\$0.00	\$0.00	\$0.00
DM charges - district-wide	479.26	1,962.15	(1,482.89)
Installment rounding		(6.63)	
Subtotal:	\$479.26	\$1,955.52	(\$1,482.89)
Grand Total:	\$810,364.79	\$807,632.62	\$2,725.54
Total Accounts:	2,191	2,191	0

The Grand Total may be reduced by county collection fees shown above if the county retains such fees from the apportionment of funds .

Approval 

 Signature



 Date