



**REGULAR BOARD MEETING AGENDA  
TRABUCO CANYON WATER DISTRICT  
32003 DOVE CANYON DRIVE, TRABUCO CANYON, CALIFORNIA  
ADMINISTRATIVE FACILITY  
JUNE 18, 2025 AT 6:00 PM**

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**BOARD OF DIRECTORS**

Edward Mandich, President  
Glenn Acosta, Vice President  
Mark Anderson, Director  
John Horst, Director  
Michael Safranski, Director

**DISTRICT STAFF**

Fernando Paludi, General Manager  
Michael Perea, District Secretary  
Hanson Bridgett LLP, District General Legal Counsel

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**AGENDA NOTE:**

*Trabuco Canyon Water District (District) will make this Regular Board Meeting available by telephone audio as follows:*

**Telephone Audio:** 1 (669) 900-6833 (Toll Free)      **Access Code:** 913-8681-1652

*Persons desiring to monitor the Board meeting agenda items may download the Board meeting agenda and documents on the internet at [www.tcwd.ca.gov](http://www.tcwd.ca.gov). You may submit public comments by email to the Board at [mperea@tcwd.ca.gov](mailto:mperea@tcwd.ca.gov). In order to be part of the record, emailed comments on meeting agenda items must be received by the District, at the referenced e-mail address, not later than 5:00 p.m. (PDT) on the day of the meeting.*

**CALL MEETING TO ORDER**

**PLEDGE OF ALLEGIANCE**

**ITEMS RECEIVED TOO LATE TO BE AGENDIZED**

*Determine need and take action on item(s) that arose subsequent to posting the Regular Board Meeting agenda.*

**VISITOR PARTICIPATION**

*Members of the public wishing to address the Board regarding a particular item on the agenda are requested to submit public comments by email to the Board at [mperea@tcwd.ca.gov](mailto:mperea@tcwd.ca.gov). Public comments may also be submitted by teleconference during the meeting. The Board President will call on the visitor following the Board's discussion about the matter. Members of the public will be given the opportunity to speak prior to the Board taking action on that item. For persons desiring to make verbal comments and utilizing a translator to present their comments into English reasonable time accommodations, consistent with State law, shall be provided. Please limit comments to three minutes.*

**ORAL COMMUNICATION**

*Members of the public who wish to comment on matters not appearing on the agenda are requested to submit oral communication by email to the Board at [mperea@tcwd.ca.gov](mailto:mperea@tcwd.ca.gov). Public comments may also be submitted by teleconference during the meeting. Under the requirements of State Law, Directors cannot act on items not identified on the agenda and will not make decisions on such matters. The Board President may direct District Staff to follow up on issues as may be deemed appropriate. For persons desiring to make verbal comments and utilizing a translator to present their comments into English reasonable time accommodations, consistent with State law, shall be provided. Please limit comments to three minutes.*

**DIRECTORS' COMMENTS AND MEETING REPORTS**

**REPORT FROM THE GENERAL MANAGER**

## CONSENT CALENDAR

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*All matters under the Consent Calendar will be approved by one motion unless a Board member or staff member requests a separate action on a specific item.*

### ITEM 1: APPROVAL OF MINUTES OF BOARD MEETING(S)

**RECOMMENDED ACTION**

*Approve the minutes of the following Board Meetings:*

1. May 21, 2025 Regular Board Meeting

### ITEM 2: TREASURER'S REPORT

a. FINANCE/AUDIT COMMITTEE MEETING

**RECOMMENDED ACTION:**

*Receive and file the following Finance/Audit Committee Meeting Recap(s):*

1. May 8, 2025

b. PRESENTATION OF FINANCIALS

**RECOMMENDED ACTION:**

*Receive and file the preliminary statement(s) of revenues and expenses and preliminary unaudited financials for the following month(s):*

1. April 2025

c. PAYMENT OF BILLS FOR CONSIDERATION

**RECOMMENDED ACTION:**

*Ratify the payment of bills for consideration, Payroll and Payroll Taxes for May 2025.*

### ITEM 3: APPROVAL OF ENGINEERING/OPERATIONAL COMMITTEE MEETING RECAP(S)

**RECOMMENDED ACTION:**

*Receive and file the following Engineering/Operational Committee Meeting Recap(s):*

1. May 7, 2025

### ITEM 4: APPROVAL OF EXECUTIVE COMMITTEE MEETING RECAP(S)

**RECOMMENDED ACTION:**

*Receive and file the following Executive Committee Meeting Recap(s):*

1. May 12, 2025



## **ACTION CALENDAR**

*All matters under the Action Calendar have been reviewed by the General Manager and Staff prior to the Board's consideration.*

### **ADMINISTRATIVE MATTERS**

#### **ITEM 5: RATIFICATION OF DIRECTORS' FEES AND EXPENSES, AND TENTATIVE FUTURE MEETINGS/ ATTENDANCE**

**RECOMMENDED ACTION(S):**

*Approve the tentative future meetings/attendance items and ratify the Directors' expenses and fees from the following period(s):*

1. May 2025

### **ENGINEERING MATTERS**

#### **ITEM 6: DIMENSION WATER TREATMENT PLANT TRANSMISSION MAIN REHABILITATION PROJECT**

**RECOMMENDED ACTION:**

1. *Authorize the General Manager to award the Dimension Water Treatment Plant Transmission Main Rehabilitation Project, Phase 1A (FFRP) to T.E. Roberts in the amount of \$1,793,012, with a 10% contingency of \$179,301 for a total not-to-exceed amount of \$1,972,313.*
2. *Authorize the General Manager to award the Dimension Water Treatment Plant Transmission Main Rehabilitation Project, Phase 1B (Pipe Bursting) to T.E. Roberts in the amount of \$3,721,445, with a 10% contingency of \$372,144 for a total not-to-exceed amount of \$4,093,589.*

#### **ITEM 7: ROBINSON RANCH WASTEWATER TREATMENT PLANT BLOWER MODIFICATION PROJECT – CONSTRUCTION CONTRACT AWARD**

**RECOMMENDED ACTION:**

*Authorize the General Manager to award the Robinson Ranch Wastewater Treatment Plant Blower Modification Project to SS Mechanical Construction Corp. in the amount of \$919,022, with a 10% contingency of \$91,900 for a not-to-exceed amount of \$1,010,922*

#### **ITEM 8: PUBLIC HEARING ON THE ADOPTION OF ORDINANCE NO. 2025-23 TRABUCO CANYON WATER DISTRICT CROSS CONNECTION CONTROL ORDINANCE**

**RECOMMENDED ACTION:**

1. *Receive information at the time of the Board Meeting.*
2. *Conduct Public Hearing to receive public comments relating to the proposed adoption of Ordinance No. 2025-23 – Trabuco Canyon Water District Cross Connection Control Ordinance*
3. *Adopt Ordinance No. 2025-23 Trabuco Canyon Water District Cross Connection Control Ordinance*



**FINANCIAL MATTERS**

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**ITEM 9: PUBLIC HEARING: ANNUAL NOTICE OF PUBLIC HEARING ON THE STATUS OF VACANCIES AND RECRUITMENT AND RETENTION EFFORTS IN COMPLIANCE WITH AB 2561**

**RECOMMENDED ACTION(S):**

*Hold a Public Hearing in Accordance with Government Code Section 3502.3, and receive and file the staffing/vacancy report.*

**ITEM 10: ADOPTION OF PROPOSED FISCAL YEAR 2026 OPERATING AND CAPITAL IMPROVEMENT PLAN BUDGETS**

**RECOMMENDED ACTION(S):**

- 1. Recommend the Board of Directors approve the proposed District Salary Paytable with Classifications and Monthly Salary Ranges as presented, to be effective as of July 1, 2025.*
- 2. Recommend the Board of Directors adopt Resolution No. 2025-1348 - Resolution of the Board of Directors of Trabuco Canyon Water District Approving the District General Fund Budget for Fiscal Year 2026.*
- 3. Recommend the Board of Directors adopt Resolution No. 2025-1349 - Resolution of the Board of Directors of Trabuco Canyon Water District Approving the Capital Improvement Project, Equipment, and Program Budgets for Fiscal Year 2026.*

**ITEM 11: APPROVAL OF CASH RESERVES POLICY UPDATE**

**RECOMMENDED ACTION(S):**

*Recommend the Board of Directors adopt Resolution No. 2025-1350 – Resolution of the Board of Directors of Trabuco Canyon Water District Approving a Cash Reserve Policy, Designating Various Fund Levels, Rescinding and Superseding Certain Prior Reserve Fund Resolutions and Taking Related Actions.*

**ITEM 12: AUTHORIZATION OF ACTIONS FOR FISCAL YEAR 2026 UNDEVELOPED LAND/WATER STANDBY CHARGES (ASSESSMENT) AND SET PUBLIC HEARING DATE**

**RECOMMENDED ACTION(S):**

- 1. Recommend the Board of Directors authorize District staff to proceed with actions for setting the Fiscal Year 2026 Undeveloped Land/Water Standby Assessment at \$15.00 per acre or portion thereof; and*
- 2. Agendize Public Hearing and authorize District staff to furnish Notice of Public Hearing on Proposed Fiscal Year 2026 Undeveloped Land/Water Standby Assessments for the July 16, 2025 Regular Board Meeting.*

**ITEM 13: AUTHORIZATION OF FINANCE AND ACCOUNTING ADVISORY RETAINER SERVICES AND APPOINTMENT OF DISTRICT TREASURER**

**RECOMMENDED ACTION(S):**

- 1. Recommend the Board of Directors authorize the General Manager to execute a Professional Services Agreement with Starting Line Advisory for finance and accounting advisory retainer services for fiscal year 2026 in an amount not-to-exceed \$152,000.*
- 2. Recommend the Board of Directors adopt Resolution No. 2025-1351 – Resolution of the Board of Directors of Trabuco Canyon Water District Appointing Ian Berg with Starting Line Advisory as District Treasurer.*



**LEGISLATIVE AND OTHER MATTERS**

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**ITEM 14: LOCAL GOVERNMENTAL AND LEGISLATIVE INFORMATIONAL MATTER(S)**

**RECOMMENDED ACTION(S):**

*Receive information at the time of the meeting and take action(s) as deemed appropriate.*

**ITEMS RECEIVED TOO LATE TO BE AGENDIZED**

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**ITEM 15:** \_\_\_\_\_

**ITEM 16:** \_\_\_\_\_

**GENERAL COUNSEL REPORT**

**OTHER INFORMATION/MATTERS**

*Reports or comments from the General Manager and/or Staff*

**ADDITIONAL DIRECTORS' COMMENTS**

*Additional reports or comments from Directors*

**END ACTION CALENDAR & ADJOURNMENT**

**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 Trabuco Canyon Water District Board of Directors in connection with a matter subject to discussion or consideration at an open meeting of the Board of Directors are available for public inspection at the Trabuco Canyon Water District Administrative Facility, 32003 Dove Canyon Drive, Trabuco Canyon, California (District Administrative Facility) and will be posted online on the District's website located at [www.tcwd.ca.gov](http://www.tcwd.ca.gov). If such writings are distributed to members of the Board less than 72 hours prior to the meeting, they will be available online at [www.tcwd.ca.gov](http://www.tcwd.ca.gov) at the same time as they are distributed to the Board Members, except that, if such writings are distributed immediately prior to or during the meeting, they will be posted online on the District's website located at [www.tcwd.ca.gov](http://www.tcwd.ca.gov).*

**COMPLIANCE WITH THE REQUIREMENTS OF CALIFORNIA GOVERNMENT CODE SECTION 54954.2**

*In compliance with California law and the Americans with Disabilities Act, if you need special disability-related modifications or accommodations, including auxiliary aids or services in order to participate in the meeting, or if you need the agenda provided in an alternative format, please contact the District Secretary at (949) 858-0277, at least 48 hours in advance of the scheduled Board meeting. Notification at least 48 hours prior to the meeting will assist the District in making reasonable arrangements to accommodate your request. The Board Meeting Room is wheelchair accessible.*

**FUTURE SCHEDULED REGULAR BOARD MEETINGS OF THE BOARD OF DIRECTORS**

*Upcoming Regular Meetings of the Board are expected to be held at the District Administrative Facility (Board Meeting Room) located at 32003 Dove Canyon Drive, Trabuco Canyon, California 92679 and are currently scheduled as follows:*

**July 16, 2025 | August 20, 2025 | September 17, 2025**



**TRABUCO CANYON WATER DISTRICT  
REGULAR BOARD MEETING | JUNE 18, 2025**

**CONSENT CALENDAR**

**ITEM 1: APPROVAL OF MINUTES OF BOARD MEETING(S)**

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**RECOMMENDED ACTION**

*Approve the minutes of the following Board Meetings:*

- 1. May 21, 2025 Regular Board Meeting*

**CONTACTS (staff responsible): PALUDI/PEREA**



## **MINUTES OF THE REGULAR BOARD MEETING OF THE BOARD OF DIRECTORS OF TRABUCO CANYON WATER DISTRICT | MAY 21, 2025**

The Regular Meeting of the Board of Directors of the Trabuco Canyon Water District (TCWD or District) conducted on May 21, 2025, was called to order by President Ed Mandich at 6:03 p.m. in the Board Room at the District Administrative Facility located at 32003 Dove Canyon Drive, Trabuco Canyon, California. Mr. Michael Perea, District Secretary, transcribed the minutes thereof.

### **DIRECTORS PRESENT**

President Ed Mandich  
Vice President Glenn Acosta  
Director Mark Anderson  
Director John Horst  
Director Michael Safranski

### **DIRECTORS ABSENT**

None

### **STAFF PRESENT**

Fernando Paludi, General Manager  
Michael Perea, Assistant General Manager  
Lorrie Lausten, District Engineer  
Gary Kessler, Water Operations Superintendent  
Oscar Ulloa, Wastewater Operations Superintendent  
Jason Stroud, Maintenance Superintendent  
Karen Warner, Principal Accountant  
Roseann Lejsek, Executive Assistant  
Other staff were present

### **DISTRICT CONSULTANTS**

Claire Collins, District General Legal Counsel - Hanson Bridgett, LLP

### **PUBLIC PRESENT**

There were members of the public present.

### **PLEDGE OF ALLEGIANCE**

Director Safranski led the Board of Directors, District staff, and audience in the Pledge of Allegiance.

### **RECOGNITION OF TRABUCO CANYON WATER DISTRICT STAFF BY MUNICIPAL WATER DISTRICT OF ORANGE COUNTY FOR PARTICIPATION IN HOSTING THE BOY SCOUTS OF AMERICA MERIT BADGE CLINIC EVENT**

Jasmine Orozco, Public Affairs Coordinator with the Municipal Water District or Orange County, presented the District with a Certificate of Appreciation for hosting the Boy Scouts of America Merit Badge Clinic event.

### **ITEMS RECEIVED TOO LATE TO BE AGENDIZED**

None

**TRABUCO CANYON WATER DISTRICT  
REGULAR BOARD OF DIRECTORS MEETING MINUTES | MAY 21, 2025**

**VISITOR PARTICIPATION**

None

**ORAL COMMUNICATION**

Dennis Shoji – Mr. Shoji addressed the Board of Directors, and he expressed his appreciation of staff and the support they provide to the District’s residents. Mr. Shoji commented that he is a big supporter of the Dropcountr app, and he stated that monitoring his water use through the app has decreased his water usage. Mr. Shoji also noted that the Dropcountr app is a great tool for customers to monitor their water use, and he related his experiences with assisting fellow customers with the app and identifying leaks in their systems.

Ray Chandos – Mr. Chandos addressed the Board of Directors with questions regarding the resolution passed at the April 28 Special Board meeting approving issuance of an RFP. Mr. Chandos asked the Board if the RFP had been issued and whether the District had received any responses.

Margaret Furbank – Ms. Furbank addressed the Board of Directors, and she expressed her support of the Board making any decisions necessary in order to lower rates, including consolidation. Ms. Furbank asked the Board to keep the ratepayers’ best interests in mind.

Allan Burnham – Mr. Burnham addressed the Board of Directors, and he stated that he received a communication letter from the District regarding the RFP. Mr. Burnham reported that he has received feedback through publication of his group’s newsletter that customers want change. Mr. Burnham expressed his concerns regarding Director Mandich’s vote in relation to the RFP.

Dove Canyon Resident – A Dove Canyon resident addressed the Board of Directors and expressed his concerns with the advocacy of merging with another District. The resident stated that he does not see how costs will go down and suggested an impact study be completed. The resident also stated that unless there is a cost-savings advantage, the Board should think before taking action.

Director Mandich read the names of members of the public that submitted e-comments after the posting of the agenda and summarized their comments.

**DIRECTOR’S COMMENTS**

Director Mandich noted the recent change in reading the names of persons who submitted public comment via email as a measure of transparency. Director Mandich commented that his vote in relation to the RFP was due to the timing of the matter, and did not imply his lack of support. Director Mandich urged the public to learn about District business directly through the District, and he noted that social media communications may take information out of context.

Director Anderson apologized for arriving late to the meeting.

Director Horst reported on his attendance at the Association of California Water Agencies (ACWA) Spring Conference, and he noted that he reported out his attendance in a letter to his fellow Board members.

Director Acosta had no comments.

Director Safranski had no comments.

**TRABUCO CANYON WATER DISTRICT  
REGULAR BOARD OF DIRECTORS MEETING MINUTES | MAY 21, 2025**

**REPORT FROM THE GENERAL MANAGER**

Mr. Paludi reported on the following matters:

- The District will be applying for the California Special Districts Association (CSDA) Transparency Certificate of Excellence. Mr. Paludi requested that Board members send their ethics training certificates to Mr. Perea in order to complete the application.
- The District sent out a Request for Qualifications (RFQ) to land consultant firms on potential uses for the District's Porter property. Mr. Paludi reported that responses are due this week, and that Mr. Perea will be scheduling interviews in the coming weeks.
- District staff has requested labor representation from the International Brotherhood of Electrical Workers (IBEW) through the California Public Employment Relations Board (PERB), and he stated that the General Manager granted voluntary recognition to IBEW as the exclusive representative of the District's bargaining units in accordance with PERB regulations. Mr. Paludi recommended that the Board ratify the General Manager's action at a future Board meeting.

**CONSENT CALENDAR**

Director Mandich indicated that all matters under the Consent Calendar would be approved by one motion unless a Board member or staff member requests separate action on a specific item. Mr. Paludi presented Items 1-4 for Board consideration and approval in accordance with the agenda.

**ITEM 1: APPROVAL OF MINUTES OF BOARD MEETING(S)**

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1. April 16, 2025 Regular Board Meeting
2. April 17, 2025 Special Board Meeting
3. April 28, 2025 Special Board Meeting

**ITEM 2: TREASURER'S REPORT**

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1. April 10, 2025 Finance/Audit Committee Meeting Recap
2. March 2025 Preliminary Unaudited Financials
3. April 2025 Bills for Consideration, Payroll and Payroll Taxes

**ITEM 3: APPROVAL OF ENGINEERING/OPERATIONAL COMMITTEE MEETING RECAP(S)**

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1. April 2, 2025 Engineering/Operational Committee Meeting Recap

**ITEM 4: APPROVAL OF EXECUTIVE COMMITTEE MEETING RECAP(S)**

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1. April 7, 2025 Executive Committee Meeting Recap

**MOTION:** Approve the consent calendar as presented – Director Acosta

**SECOND:** Director Safranski

**AYES:** Directors Mandich, Acosta, Anderson, Horst & Safranski

**NOES:** None

**ABSTAIN:** None

**ABSENT:** None

**MOTION PASSED/FAILED:** Passed 5 – 0

**TRABUCO CANYON WATER DISTRICT  
REGULAR BOARD OF DIRECTORS MEETING MINUTES | MAY 21, 2025**

**ACTION CALENDAR**

**ADMINISTRATIVE MATTERS**

**ITEM 5: RATIFICATION OF DIRECTORS' FEES AND EXPENSES, AND TENTATIVE FUTURE MEETINGS/ATTENDANCE**

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Mr. Paludi presented this matter for Director consideration and comment, and he reported that this matter was reviewed with the Finance/Audit Committee.

**MOTION:** Approve the tentative future meetings/attendance items and ratify the Directors' expenses and fees from April 2025 – Director Acosta

**SECOND:** Director Mandich

**AYES:** Directors Mandich, Acosta, Anderson, Horst & Safranski

**NOES:** None

**ABSTAIN:** None

**ABSENT:** None

**MOTION PASSED/FAILED:** Passed 5 – 0

**ITEM 6: PUBLIC OUTREACH AD HOC COMMITTEE UPDATE – May 9, 2025 MEETING**

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Mr. Paludi presented this matter for Board consideration. Director Acosta reported that a survey was sent to all customers regarding the District's current methods of public outreach and communication, and he stated that the goal of the survey was to receive feedback on the District's current public outreach practices and customer communication preferences. Director Acosta reported on the survey results in relation to the type and frequency of information that customers prefer, and he noted that part of these improvements will be updates to the District's website.

Director Horst commented that he believes the District can improve communication to its customers, and he requested that the Public Outreach Ad Hoc Committee be extended in order to restructure how and what information we communicate, as well as put together a reasonable budget for public outreach.

Director Safranski thanked the Committee for their efforts.

Director Mandich stated that the Public Outreach Ad Hoc Committee will be extended for an additional 60 days, as recommended by the Committee.

**MOTION:** None. Informational item only.

**ITEM 7: SOURCES OF SUPPLY AD HOC COMMITTEE MEETING REPORT – MAY 1, 2025 MEETING**

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Mr. Paludi presented this matter for Board consideration. Director Mandich reported that the Committee discussed the transmission main, and that the Committee gave staff direction to look at the District's connections with Santa Margarita Water District (SMWD). Director Anderson added that it was determined that the SMWD connection requires improvements.

Director Acosta suggested that a special Board meeting be held to discuss the District's water system. Mr. Perea reported that staff has met and put together a list of agenda items for discussion, and he suggested that a special Board meeting be scheduled in early or mid-June.

**MOTION:** None. Informational item only.

***ENGINEERING MATTERS***

**ITEM 8: DIMENSION WATER TREATMENT PLANT TRANSMISSION MAIN REHABILITATION**

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Mr. Paludi presented this matter for Board consideration, and thanked staff for value-engineering the project which brought the original project estimate from \$20 million down to approximately \$6 million to get the pipeline online. Ms. Lausten provided an update on the project, and she went through a summary of project tasks along with a timeline for completion of both the pipeline rehabilitation project phases and seismic retrofit to the Dimension Water Treatment Plant (DWTP) Filter 4 Tank.

Director Mandich expressed his thanks to Ms. Lausten for her hard work and quick turnaround.

Director Acosta requested that staff have all performance specifications for the liner material to ensure this major investment in infrastructure holds up for years to come. Director Acosta added that there is a benefit to diversity in sources.

Director Safranski commented on the urgency of the project, and he requested staff to stay on target with the proposed timelines. Director Safranski added that the District's primary responsibility is to deliver safe and reliable water.

Director Horst expressed his concern with the timeline without having received responses to the District's RFP for Shared Services, and he questioned whether the Board should wait to decide on whether to spend money on the project.

Mr. Paludi commented that the District pays a significant premium for treated water, and that the District is one of just a few agencies in Orange County that has access to untreated water. Mr. Paludi added that the District is trying to stabilize costs and save money for customers by utilizing untreated water, and that there is concern with other agencies' ability to provide water during the months with higher demand.

Public Comment was received in relation to this item.

Ray Chandos – Mr. Chandos noted that staff's estimated cost for Phase 1 is at \$5.9 million in contrast to Hazen's reported cost of \$7.2 - \$10 million.

**MOTION:** None. Informational item only.

**ITEM 9: WASTEWATER TREATMENT PLANT HEADWORKS REPLACEMENT PROJECT**

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Mr. Paludi presented this matter for Board consideration. Ms. Lausten reported that the current headworks is at the end of service life, and that staff visited similar wastewater facilities to research different improvements or replacement options. Ms. Lausten delivered a brief PowerPoint presentation with photos of the current headworks system, the proposed replacement system, and a cost comparison summary. Ms. Lausten added that staff will complete the installation, saving the District approximately \$646,000.

Mr. Ulloa reported that several components have been replaced throughout the years, and that replacement parts for the current system are becoming obsolete. Mr. Ulloa stated that staff spoke with operators at other agencies to assess what work best to ensure the best use of District funds. Mr. Ulloa spoke about the efficiencies of the new equipment in relation to energy consumption.

Directors Safranski and Acosta commended staff for researching all options and being cost-conscious.

**TRABUCO CANYON WATER DISTRICT  
REGULAR BOARD OF DIRECTORS MEETING MINUTES | MAY 21, 2025**

- MOTION:** Authorize the General Manager to purchase the Duperon FlexRake bar screen climber and compactor from JBI Water and Wastewater in the amount of \$359,885 – Director Acosta
- SECOND:** Director Safranski
- AYES:** Directors Mandich, Acosta, Anderson, Horst & Safranski
- NOES:** None
- ABSTAIN:** None
- ABSENT:** None
- MOTION PASSED/FAILED:** Passed 5 – 0

**ITEM 10: ADOPTION OF 2024 ORANGE COUNTY WATER AND WASTEWATER MULTI-JURISDICTIONAL HAZARD MITIGATION PLAN**

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Mr. Paludi presented this matter for Board consideration, and he reported that the District participated in a multi-agency partnership with the Municipal Water District of Orange County (MWDOC) and the Water Emergency Response Organization of Orange County (WEROC) to update the Hazard Mitigation Plan (HMP). Mr. Perea reported that adoption of the HMP is an unfunded mandate on all water districts in Orange County, and he noted that adoption of the HMP is a requirement to be eligible for federal grant funding. Mr. Perea provided a brief overview of the timeline for update and adoption of the current draft document. Mr. Perea also reported that staff and WEROC will meet and review potential scenarios throughout the year.

- MOTION:** Adopt Resolution No. 2025-1345 approving the 2024 Orange County Water and Wastewater Multi-Jurisdictional Hazard Mitigation Plan – Director Acosta
- SECOND:** Director Safranski
- AYES:** Directors Mandich, Acosta, Anderson, Horst & Safranski
- NOES:** None
- ABSTAIN:** None
- ABSENT:** None
- MOTION PASSED/FAILED:** Passed 5 – 0

**ITEM 11: APPROVAL OF UPDATED MEMORANDUM OF UNDERSTANDING (MOU) WITH ORANGE COUNTY SHERIFF'S DEPARTMENT FOR USE OF COUNTYWIDE MASS NOTIFICATION SYSTEM (ALERT OC)**

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Mr. Paludi presented this matter for Board consideration. Mr. Perea provided a background of the Countywide Mass Notification System, and he reported that the system is owned and operated by the County. Mr. Perea also reported that the system was made available to public agencies in 2012-2013, and that the Board of Directors at that time voted to participate in the system. Mr. Perea added that the District has an account to use the system and notify our customers of any events.

Mr. Paludi recognized Dove Canyon resident, Dennis Shoji, for his efforts to promote public participation in signing up with Alert OC to receive notifications.

- MOTION:** Approve the Memorandum of Understanding Between the County of Orange and Participants for Use of Countywide Mass Notification System and authorize the General Manager to execute the Public Mass Notification System Individual User Agreement – Director Acosta
- SECOND:** Director Safranski
- AYES:** Directors Mandich, Acosta, Anderson, Horst & Safranski
- NOES:** None
- ABSTAIN:** None

**TRABUCO CANYON WATER DISTRICT  
REGULAR BOARD OF DIRECTORS MEETING MINUTES | MAY 21, 2025**

**ABSENT:** None  
**MOTION PASSED/FAILED:** Passed 5 – 0

**ITEM 12: UPDATE ON STATE WATER BOARD CROSS-CONNECTION CONTROL PLAN HANDBOOK (CCCPH) REQUIREMENTS AND CROSS-CONNECTION CONTROL MANAGEMENT PLAN (CCCMP) ADOPTION**

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Mr. Paludi presented this matter for Board consideration, and he asked Mr. Perea to provide an update on this matter. Mr. Perea reported that the District has an existing policy enforcing cross-connection control, but the State Water Resources Control Board adopted new regulations on July 2024. Mr. Perea provided a brief review of the regulatory impacts to the District's current policy, and he reported that the District has backflow devices through the service area to prevent this issue. Mr. Perea highlighted the benefits of the District's AMI system as the meters provide real time monitoring of the system, including potential reverse flow conditions. Mr. Perea reported that the District participated in a joint contract with other Orange County agencies, which reduced District costs of compliance with the new regulation.

**MOTION:** 1. Receive information at the time of the meeting and direct staff to publish a summary of the proposed Ordinance summary in the Orange County Register consistent with State Law.  
2. Schedule a Public Hearing for the adoption of the Trabuco Canyon Water District 2025 Cross-Connection Control Management Plan (CCCMP) for the June 16, 2025 Regular Board Meeting – Director Safranski

**SECOND:** Director Acosta

**AYES:** Directors Mandich, Acosta, Anderson, Horst & Safranski

**NOES:** None

**ABSTAIN:** None

**ABSENT:** None

**MOTION PASSED/FAILED:** Passed 5 – 0

**LEGISLATIVE AND OTHER MATTERS**

**ITEM 13: AB 367 WATER: COUNTY OF VENTURA: FIRE SUPPRESSION (2025-2026)**

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Mr. Paludi presented this matter for Board consideration, and he reported that AB 367 currently only applies to Ventura County. Mr. Paludi provided a high-level overview of the bill's requirements, and he stated that Assemblymember Bennett intends to introduce a bill next year that would apply the same provisions to all water providers statewide. Ms. Collins added that the bill has unattainable requirements as is written. Mr. Paludi stated that he is not recommending the Board take a position at this time.

**MOTION:** None. Informational item only.

**ITEM 14: CONSIDERATION ON THE DESIGNATION OF VOTING REPRESENTATIVE FOR ACWA BOARD ELECTION FOR 2026-27 TERM – REGION 10**

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Mr. Paludi presented this matter for Board consideration. Director Safranski volunteered to be the District's Authorized Voting Representative. The Board did not take action on nominating any candidates for the Board Election.

**MOTION:** Designate Director Safranski as the District's Authorized Voting Representative for ACWA Board Election for 2026-27 Term – Region 10 – Director Mandich

**SECOND:** Director Acosta

**AYES:** Directors Mandich, Acosta, Anderson, Horst & Safranski

**NOES:** None

**TRABUCO CANYON WATER DISTRICT  
REGULAR BOARD OF DIRECTORS MEETING MINUTES | MAY 21, 2025**

**ABSTAIN:** None

**ABSENT:** None

**MOTION PASSED/FAILED:** Passed 5 – 0

**LEGISLATIVE AND OTHER MATTERS**

**ITEM 15: LOCAL GOVERNMENTAL AND LEGISLATIVE INFORMATIONAL MATTER(S)**

Mr. Paludi reported that Governor Newsom has approved a bill to move forward with the Delta Conveyance Project, and he noted the importance of the project and its huge investment in California’s water supply. Mr. Paludi added that he believes the District should join the coalition, and that it is a good investment as a State.

**MOTION:** None. Informational item only.

**GENERAL COUNSEL REPORT**

Ms. Collins reported on her attendance at the ACWA Conference, and she stated that the main topic of discussion was in regard to fire issues and lessons learned.

**OTHER INFORMATION/MATTERS**

None

**ADDITIONAL DIRECTORS’ COMMENTS**

Director Safranski expressed his thanks to District staff for all their hard work.

**ADJOURNMENT**

President Mandich adjourned the May 21, 2025 Regular Board Meeting at 8:00 p.m.

DRAFT

TRABUCO CANYON WATER DISTRICT  
REGULAR BOARD MEETING | JUNE 18, 2025

CONSENT CALENDAR

ITEM 2: TREASURER'S REPORT

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a. *FINANCE/AUDIT COMMITTEE MEETING*

**RECOMMENDED ACTION:**

*Receive and file the following Finance/Audit Committee Meeting Recap(s):*

1. *May 8, 2025*

b. *PRESENTATION OF FINANCIALS*

**RECOMMENDED ACTION:**

*Receive and file the preliminary statement(s) of revenues and expenses and preliminary unaudited financials for the following month(s):*

1. *April 2025*

c. *PAYMENT OF BILLS FOR CONSIDERATION*

**RECOMMENDED ACTION:**

*Ratify the payment of bills for consideration, Payroll and Payroll Taxes for May 2025.*

**EXHIBITS:**

1. Disbursement Report – May 2025
2. Summary of Disbursements – May 2025
3. General Fund Warrant Register – May 2025
4. General Fund Payroll Warrant Register – May 2025

**CONTACTS (staff responsible): PEREA/WARNER**



**TRABUCO CANYON WATER DISTRICT  
FINANCE/AUDIT COMMITTEE MEETING RECAP | MAY 8, 2025**

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**DIRECTORS PRESENT**

John Horst, Committee Chair  
Mike Safranski, Committee Member

**STAFF PRESENT**

Fernando Paludi, General Manager  
Michael Perea, Assistant General Manager  
Lorrie Lausten, District Engineer - Remotely  
Karen Warner, Principal Accountant  
Roseann Lejsek, Executive Assistant  
Phil Serpas, SCADA/CMMS Administrator

**STAFF ABSENT**

None

**CONSULTANTS PRESENT**

Ian Berg, Starting Line Advisory

**PUBLIC PRESENT**

None

**CALL MEETING TO ORDER**

Director Horst called the May 8, 2025 Finance/Audit Committee Meeting to order at 8:05 a.m.

**VISITOR PARTICIPATION**

No visitor participation was received.

**ORAL COMMUNICATION**

No oral communication was received.

**COMMITTEE MEMBER COMMENTS**

None

**REPORT FROM THE GENERAL MANAGER**

None

**ITEM 1: FINANCE/AUDIT COMMITTEE MEETING RECAP**

Mr. Paludi presented the Finance/Audit Committee Meeting Recap for Committee review in accordance with the agenda.

**RECOMMENDATION:** The Committee recommended forwarding this matter to the Board of Directors (Consent Calendar).

**TRABUCO CANYON WATER DISTRICT  
FINANCE AUDIT COMMITTEE MEETING RECAP | MAY 8, 2025**

**ITEM 2: RATIFICATION OF DIRECTORS' FEES AND EXPENSES, TENTATIVE FUTURE MEETINGS/ATTENDANCE**

---

Mr. Paludi presented the Directors' Fees and Expenses Report and Tentative Future Meetings/Attendance Report for Committee consideration and review.

**RECOMMENDATION:** Recommend the Board of Directors ratify the Directors' fees and expenses for April 2025 and tentative future meetings/attendance (Action Calendar).

**ITEM 3: FINANCIAL REPORT**

---

Ms. Warner presented the preliminary unaudited financials for March 2025.

**FINANCIAL ANALYSIS SUMMARY**

Discussion occurred concerning various bullet points in the summary report, including a billing calculation error from Southern California Edison (SCE). Mr. Perea reported that District staff has worked with a new SCE representative to resolve the issue.

**CASH & INVESTMENTS REPORT (UNAUDITED)**

Ms. Warner provided an overview of the report for the Committee. Discussion occurred concerning the District's banking investment requirements and strategies.

**DISTRICT SUMMARY BUDGET v. ACTUAL**

Discussion occurred concerning Net Revenue/Expenses year to date.

**WATER FUND**

**Budget v. Actual**

Discussion occurred concerning System Repairs and Maintenance, and Interest Revenue – Restricted.

Discussion also occurred concerning the effects of debris flow from the Airport Fire to the District's groundwater supply.

**SEWER FUND**

**Budget v. Actual**

Discussion occurred concerning the District's Debt Proceeds for Capital.

**RECYCLED WATER FUND**

**Budget v. Actual**

Discussion occurred concerning Year to Date Net Total Unrestricted Cash Inflow Year to Date Actual, and the difference between the Recycled and Sewer funds.

**RECOMMENDATION:** Recommend the Board of Directors receive and file this information (Action Calendar).

**ITEM 4: PROPOSED DRAFT TRABUCO CANYON WATER DISTRICT FISCAL YEAR (FY) 2026 OPERATING AND CAPITAL BUDGETS**

---

Mr. Paludi presented this matter for Committee consideration. Mr. Berg presented the 10-Year Financial Plan, Draft FY 2026 Operating Budget Summary, and the proposed 10-Year Capital Improvement Program handout. Discussion occurred concerning the difference in rates between systems and rate increase options. The Committee requested that Mr. Berg bring multiple rate increase options to the full Board for consideration. Discussion also occurred concerning the proposed CIP budget, and Director Horst expressed his concerns with

**TRABUCO CANYON WATER DISTRICT  
FINANCE AUDIT COMMITTEE MEETING RECAP | MAY 8, 2025**

moving forward with the transmission main rehabilitation at this time. Director Safranski stated that the District is responsible for providing reliable water to its customers. Discussion occurred regarding the importance of water reliability in order to provide critical basic services to District customers. Discussion also occurred regarding various options for debt placement and reserve policy targets.

**RECOMMENDATION:** None – Informational item only.

**ITEM 5: OTHER MATTERS**

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Mr. Perea reported that Wastewater Operations and Maintenance staff hosted a group of approximately 80 Boy Scouts and 25 parents on a tour of the District’s Wastewater Treatment Plant. Mr. Perea noted that the event was coordinated with the Municipal Water District of Orange County (MWDOC), and he added that MWDOC plans to attend the District’s next Regular Board Meeting to present a certificate of appreciation to staff for all their hard work putting on the event.

**RECOMMENDATION:** None – Informational item only.

**ADJOURNMENT**

Director Horst adjourned the April 10, 2025 Finance/Audit Committee Meeting at 9:11 a.m.

DRAFT



# Financial Reporting

## April 2025

*Prepared by*



*No assurance is provided on these financial statements. These statements do not include a statement of cash flows. All disclosures required by Generally Accepted Accounting Principles are not included.*



**Trabuco Canyon Water District  
Financial Analysis Summary  
April 2025**

**Cash & Investments Report Analysis**

Total cash and investments as of the reporting date are \$14.17M and represent a decrease of \$598K from the prior month. The reduction in total cash from the prior month resulted primarily from 2 months of payments for emergency water purchases and the Golf Club Sewer Lift Station rehabilitation capital project.

Throughout the fiscal year, the District has utilized loan proceeds to advance Capital projects, most notably for the Golf Club Lift Station Rehabilitation project and Hoffman Blower Building Rehabilitation projects for the Sewer system. The District planned the issuance and drawdown of debt proceeds in the 2023 cost of service study to continue investment into aging capital infrastructure. Pipeline conveyance issues at the Dimension Water Treatment Plant have resulted in increased cash outflows to secure water supply from a more expensive emergency source. The combination of planned capital investments, emergency supply costs and unexpected repairs have resulted in higher-than-expected total cash outflows throughout the fiscal year.

Cash outflows during April 2025 included payments for emergency water supply, various capital projects, salaries and benefits, and ongoing operating and administrative costs. The top ten total payments to vendors during the reporting month are displayed in the following table:

<b>Top 10 Payments</b>	<b>Vendor</b>	<b>Description</b>
\$ 424,090.33	Irvine Ranch Water District	February - March 2025 emergency water supply and Portola Hills water supply purchases
\$ 277,612.31	Pacific Hydrotech Corporation	Golf Club Sewer Lift Station Rehabilitation
\$ 266,410.14	ADP	Payroll processing
\$ 140,670.24	CalPERS	Employee retirement and health benefits
\$ 118,864.15	DRP Engineering, Inc.	Design work for pipeline upsizing project
\$ 99,067.50	W.M. Lyles Co.	SCADA Integration and Troubleshooting
\$ 74,491.10	Southern California Edison	Electricity for District facilities
\$ 69,304.00	Municipal Water District of Orange County	Fixed water supply costs
\$ 58,586.58	Hydrotech Electric	Electrical repairs at miscellaneous sites, Dimension Water Treatment Plant Electrical work
\$ 53,070.00	Department Of Water Resources	Dam fees for Dove Canyon and Trabuco Dam sites



**Trabuco Canyon Water District  
Financial Analysis Summary  
April 2025**

**District Summary Budget v. Actual Report Analysis**

This report displays a summary of financial performance in comparison to the adopted District budget. The current reporting period represents 83% of the fiscal year. The following line items are discussed below:

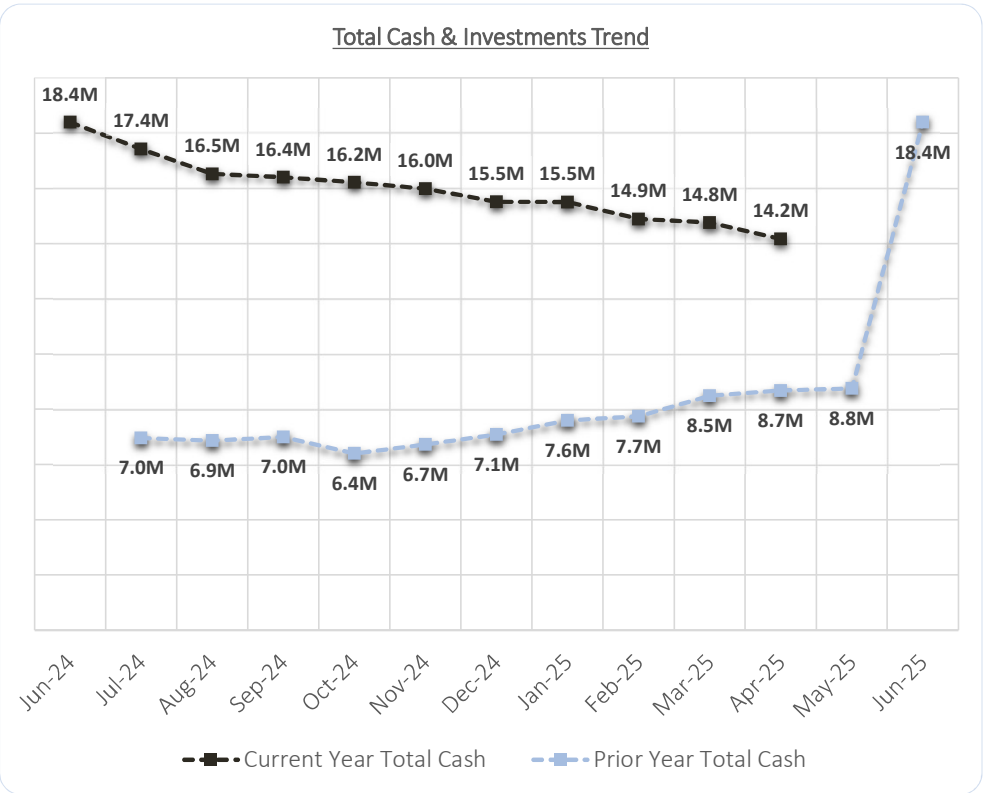
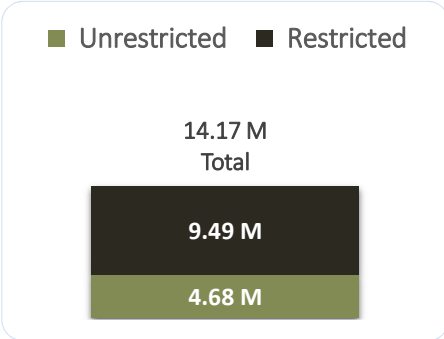
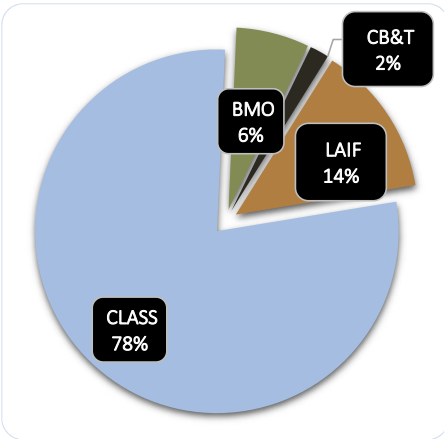
- **Line 2 Operating Revenue** exceeds the YTD% budget target due to higher-than-expected variable consumption charges from potable and recycled water sales. From July 2024 through April 2025, potable water consumption has increased 17% compared to July 2023 through April 2024. This has created a positive impact to the District revenues compared to budget. However, it is also important to consider that the increased demand has resulted in increased water supply. Since the District is currently utilizing an emergency water supply source, the increased cost of this water supply has prevented the District from realizing a greater financial benefit from the increase in water consumption by customers.
- **Line 6 Non-Operating Revenue** is trending at 93% of the total budget. This non-operating revenue is ahead of expectations due to the timing of \$631K of property tax receipts received in April 2025. The District is anticipated to reach the non-operating revenue budget by the end of the fiscal year.
- **Line 6 Source of Supply** continues to trend over the budget target. During FY 2024-25, increased water demands have necessitated increased water supply needs compared to the prior year. In addition, the Dimension Water Treatment Plant (DWTP) has been out of service this fiscal year due to pipeline conveyance issues. The District is tapping into an emergency water supply source from Irvine Ranch Water District (IRWD). The price of this water has increased to \$1,946.69 per Acre-Foot (AF) from \$1,775.96/AF as of January 1, 2025. When DWTP is active, untreated water can be purchased from the Metropolitan Water District of Southern California (MET) at \$912.26 per AF as of January 1, 2025. This untreated rate excludes additional costs for water treatment operations such as plant capital investment, personnel, chemicals, and overhead. For an additional point of reference, the fully treated MET rate stands at \$1,395/AF as of January 1, 2025.
- **Line 8 Transmission and Distribution** is trending at 80% of budget in the current month. A billing error reimbursement from Southern California Edison has been received and credited against the 21276 Plano Trabuco Road service account. The credit amount on this account totaled \$300.5K and has been recognized in the current reporting month. Future months will draw down on this credit.
- **Line 15 Debt Service – Principal and Interest** is trending at 71% of the total budget. This line item was difficult to predict during the Fiscal Year 2024-25 budget process, as the District did not have a precise structure and timeline for upcoming debt service payments on the 2024 loan issuance. The amount and timing of these payments may differ from the Fiscal Year 2024-25 budget, but the total expected debt service payments over the course of the loan will remain unchanged. Upcoming payments for outstanding District loans are due on July 1<sup>st</sup> but will occur prior to the end of the fiscal year.



# Trabuco Canyon Water District Cash & Investments Report

As of April 30, 2025

	Restricted / Unrestricted	Type	Yield	Cost	Market	% Portfolio
<b>Local Agency Investment Fund (LAIF)</b>						
LAIF	Unrestricted	Investment	4.281%	\$ 609,010	\$ 609,527	4.3%
LAIF Water Storage Facilities	Restricted	Investment	4.281%	1,174,218	1,175,216	8.3%
LAIF Interim Sewage	Restricted	Investment	4.281%	132,806	132,919	0.9%
<b>Total LAIF</b>				<b>1,916,034</b>	<b>1,917,661</b>	<b>13.5%</b>
<b>California Cooperative Liquid Assets Securities System (CLASS)</b>						
CLASS	Unrestricted	Investment	4.393%	3,146,145	3,146,069	22.2%
CLASS 2024 Debt Proceeds	Restricted	Investment	4.393%	7,946,580	7,946,388	56.1%
<b>Total CLASS</b>				<b>11,092,725</b>	<b>11,092,457</b>	<b>78.3%</b>
BMO Checking	Unrestricted	Cash	0.000%	920,773	920,773	6.5%
CB&T Checking (SRF Loan Covenant)	Restricted	Cash	0.400%	239,725	239,725	1.7%
<b>Total Cash &amp; Investments</b>				<b>\$ 14,169,257</b>	<b>\$ 14,170,616</b>	<b>100.0%</b>



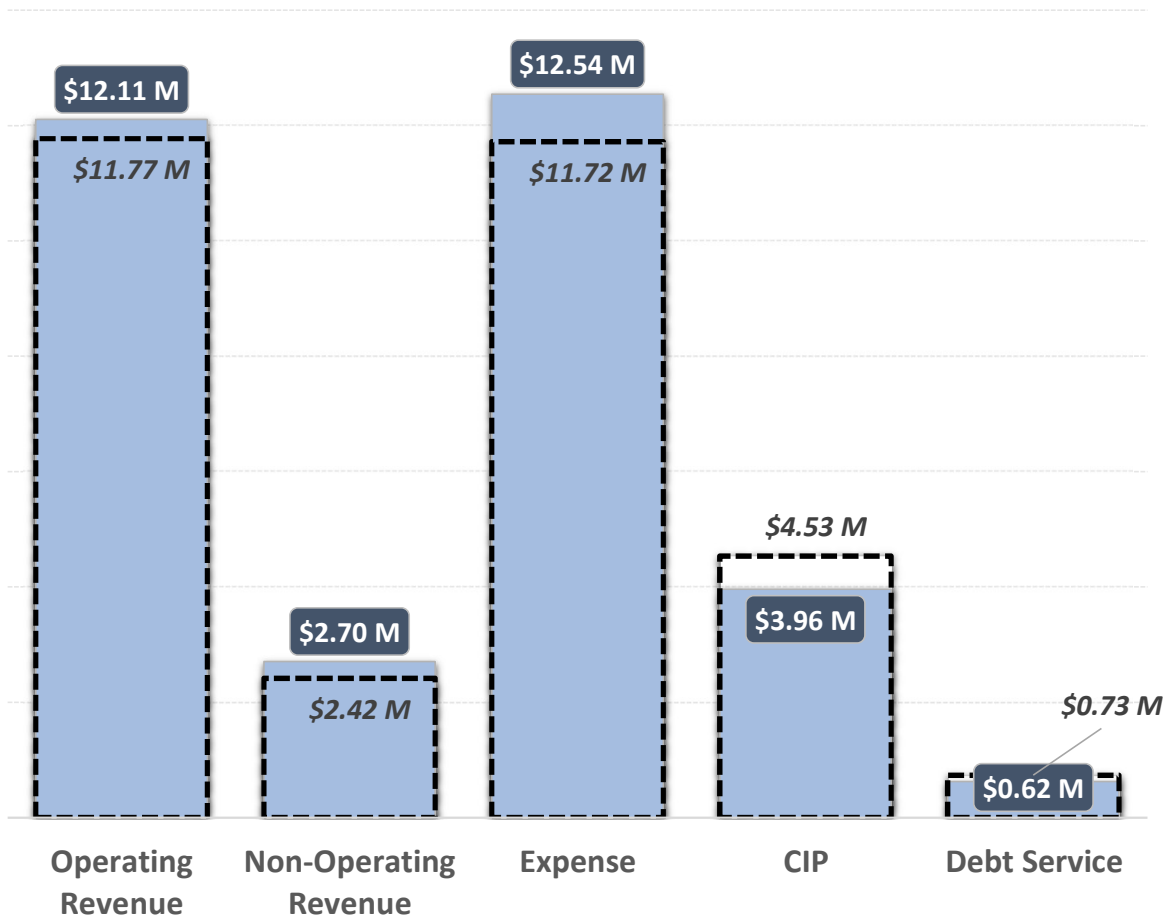


## Trabuco Canyon Water District District Summary Budget v. Actual Report

April 2025

	April 2025	YTD Actual	FY 25 Adopted Budget	YTD 83%
<b>1 Revenue</b>				
2 Operating Revenue	\$ 967,935	\$ 12,106,969	\$ 14,125,200	86%
3 Non-Operating Revenue	674,811	2,702,706	2,901,000	93%
4 <b>Total Revenue</b>	<b>1,642,746</b>	<b>14,809,675</b>	<b>17,026,200</b>	<b>87%</b>
<b>5 Expense</b>				
6 Source of Supply	475,703	4,889,548	4,904,400	100%
7 Salaries and Benefits	422,608	4,448,560	5,344,100	83%
8 Transmission and Distribution	(112,327)	1,272,677	1,581,600	80%
9 General and Administrative	384,339	1,897,984	2,218,000	86%
10 Miscellaneous Expense	30,758	35,130	18,100	194%
11 <b>Total Expense</b>	<b>1,201,080</b>	<b>12,543,898</b>	<b>14,066,200</b>	<b>89%</b>
12 <b>Net Revenue / (Expense)</b>	<b>441,665</b>	<b>2,265,777</b>	<b>2,960,000</b>	<b>77%</b>
13 Transfer In - Debt Proceeds for Capital	192,970	3,206,541	5,441,589	59%
14 Capital Improvement Program (CIP)	(248,409)	(3,962,170)	(5,441,589)	73%
15 Debt Service - Principal and Interest	-	(622,040)	(881,600)	71%
16 <b>Est. Net Cash Inflow / (Outflow)</b>	<b>\$ 386,226</b>	<b>\$ 888,109</b>	<b>\$ 2,078,400</b>	<b>43%</b>

■ YTD Actual    □ 83% Budget Target





# Trabuco Canyon Water District Water Budget v. Actual Report

April 2025

	April 2025	YTD Actual	FY 25 Adopted Budget	YTD 83%
<b>1 Operating Revenue</b>				
2 Fixed / Capital Service Charges	\$ 296,385	\$ 3,015,393	\$ 3,532,800	85%
3 Variable Consumption Charges	234,672	4,050,128	4,135,900	98%
4 Baker Treatment Plant Water Sales	150,727	1,295,587	2,115,600	61%
5 Customer Fees	10,118	124,328	149,000	83%
6 Standby Charges	10,076	26,477	37,900	70%
7 Uncollectable Accounts	-	-	(25,300)	0%
<b>8 Total Operating Revenue</b>	<b>701,979</b>	<b>8,511,913</b>	<b>9,945,900</b>	<b>86%</b>
<b>9 Operating Expense</b>				
<b>10 Source of Supply</b>				
11 Fixed Water Purchases	33,455	330,525	406,300	81%
12 Variable Water Purchases	257,305	2,920,737	2,210,900	132%
13 Baker Treatment Plant Water Sold	147,927	1,109,216	1,578,700	70%
14 Water Treatment	4,526	116,981	213,000	55%
15 Pumping Electricity	18,527	281,723	340,800	83%
<b>16 Total Source of Supply</b>	<b>461,741</b>	<b>4,759,183</b>	<b>4,749,700</b>	<b>100%</b>
<b>17 Salaries and Benefits</b>				
18 Employee/Director Wages	170,663	1,796,188	2,191,700	82%
19 Employee/Director Benefits	38,932	453,435	547,700	83%
20 Retiree Health Insurance	12,504	118,125	179,300	66%
21 Transfer In - 115 OPEB Trust Reimbursement	(12,504)	(118,125)	(179,300)	66%
22 CalPERS Retirement (Normal)	28,857	292,549	349,500	84%
23 CalPERS Unfunded Accrued Liability (Minimum)	18,725	187,252	171,400	109%
24 Payroll Taxes	14,688	141,598	160,900	88%
<b>25 Total Salaries and Benefits</b>	<b>271,865</b>	<b>2,871,022</b>	<b>3,421,200</b>	<b>84%</b>
<b>26 Transmission and Distribution</b>				
27 System Repairs and Maintenance	33,897	212,719	201,800	105%
28 Vehicles and Equipment	30,147	117,439	90,300	130%
29 Safety, Supplies and Testing	3,952	46,917	78,600	60%
<b>30 Total Transmission and Distribution</b>	<b>67,995</b>	<b>377,076</b>	<b>370,700</b>	<b>102%</b>
<b>31 General and Administrative</b>				
32 Professional Services	183,674	634,595	635,500	100%
33 Office Maintenance, Supplies and Software	58,885	325,600	330,900	98%
34 District Insurance	11,900	116,324	137,600	85%
35 Dues and Memberships	(1,103)	87,878	101,200	87%
36 Public Outreach	3,126	47,069	138,300	34%
37 Customer Service and Billing	8,704	54,674	77,800	70%
38 Conference, Trainings and Travel	3,855	25,118	31,900	79%
<b>39 Total General and Administrative</b>	<b>269,041</b>	<b>1,291,258</b>	<b>1,453,200</b>	<b>89%</b>
<b>40 Total Operating Expense</b>	<b>1,070,642</b>	<b>9,298,538</b>	<b>9,994,800</b>	<b>93%</b>
<b>41 Net Operating Revenue / (Expense)</b>	<b>(368,664)</b>	<b>(786,625)</b>	<b>(48,900)</b>	
<b>42 Non-Operating Revenue / (Expense)</b>				
43 Property Tax Revenue	315,764	1,048,650	1,147,500	91%
44 Interest Revenue - Unrestricted	17,275	87,281	31,000	282%
45 Interest Revenue - Restricted	-	39,606	40,400	98%
46 Other Revenue and Reimbursements	2,634	29,754	59,200	50%
47 Miscellaneous Expense	(19,057)	(21,433)	(6,500)	330%
<b>48 Net Non-Operating Revenue / (Expense)</b>	<b>316,616</b>	<b>1,183,858</b>	<b>1,271,600</b>	<b>93%</b>
<b>49 Net Total Revenue / (Expense)</b>	<b>(52,048)</b>	<b>397,233</b>	<b>1,222,700</b>	
<b>50 Other Unrestricted Cash Inflow / (Outflow)</b>				
51 Transfer In - Debt Proceeds for Capital	68,049	450,979	903,729	50%
52 Capital Improvement Program (CIP)	(68,049)	(913,765)	(903,729)	101%
53 Debt Service - Principal and Interest	-	(313,955)	(526,500)	60%
<b>54 Net Other Unrestricted Cash Inflow / (Outflow)</b>	<b>-</b>	<b>(776,741)</b>	<b>(526,500)</b>	<b>148%</b>
<b>55 Net Total Unrestricted Cash Inflow / (Outflow)</b>	<b>\$ (52,048)</b>	<b>\$ (379,508)</b>	<b>\$ 696,200</b>	



# Trabuco Canyon Water District Water CIP Report

April 2025

Project	April 2025	YTD Actual	FY 25 Adopted Budget	YTD 83%
<b>1 Water CIP</b>				
<b>2 Capital Improvements / Replacements</b>				
3 SCADA System Upgrades	\$ 37,608	\$ 151,239	\$ 184,729	82%
4 Water Transmission Pipeline Upsizing	-	178,184	432,250	41%
5 Manual Transfer Switch Installations - Water	-	13,474	40,000	34%
6 Transmission Main Repair	30,441	57,050	-	N/A
<b>7 Total Capital Improvements / Replacements</b>	<b>68,049</b>	<b>399,946</b>	<b>656,979</b>	<b>61%</b>
<b>8 Equipment</b>				
9 Pump Replacements - Water	-	28,931	99,750	29%
10 New Servers	-	-	80,500	0%
<b>11 Total Equipment</b>	<b>-</b>	<b>28,931</b>	<b>180,250</b>	<b>16%</b>
<b>12 Programs</b>				
13 Pressure Regulating Valve Improvements - Water	-	19,196	26,600	72%
14 Valve Replacements - Water	-	2,906	39,900	7%
<b>15 Total Programs</b>	<b>-</b>	<b>22,102</b>	<b>66,500</b>	<b>33%</b>
<b>16 Unplanned Repairs/Expenses</b>				
17 Motor Rebuild for DWTP	-	58,667	-	N/A
18 Line break repairs - Sycamore & Inverary	-	35,493	-	N/A
19 Air vac repair - Glen Echo	-	8,708	-	N/A
20 Air vac repair - Rose Canyon	-	5,765	-	N/A
21 16" repair - El Toro Bike Path	-	123,040	-	N/A
22 Filter grate replacements - #1 & 2	-	49,873	-	N/A
23 Repair damaged fence - Porter Property	-	5,872	-	N/A
24 Misc. Electrical work - Water	-	105,491	-	N/A
25 O'Neill Park - 10" water main repair	-	16,633	-	N/A
26 Pave parking lot - Dove Golf Course	-	32,900	-	N/A
27 800 gallon water delivery tank	-	9,471	-	N/A
28 Flood at Admin Bldg	-	10,874	-	N/A
<b>29 Total Unplanned Repairs/Expenses</b>	<b>-</b>	<b>462,786</b>	<b>-</b>	<b>N/A</b>
<b>30 Total Water CIP</b>	<b>\$ 68,049</b>	<b>\$ 913,765</b>	<b>\$ 903,729</b>	<b>101%</b>

*Acronym key:*

SCADA - Supervisory Control and Data Acquisition

DWTP - Dimension Water Treatment Plant

WWTP - Wastewater Treatment Plant



# Trabuco Canyon Water District Sewer Budget v. Actual Report

April 2025

	April 2025	YTD Actual	FY 25 Adopted Budget	YTD 83%
<b>1 Operating Revenue</b>				
2 Sewer Residential Charges	\$ 196,193	\$ 1,929,155	\$ 2,301,500	84%
3 Sewer Commercial Charges	17,438	202,417	257,200	79%
4 Customer Fees	16,480	172,596	284,600	61%
5 Uncollectable Accounts	-	-	(8,400)	0%
<b>6 Total Operating Revenue</b>	<b>230,111</b>	<b>2,304,168</b>	<b>2,834,900</b>	<b>81%</b>
<b>7 Operating Expense</b>				
<b>8 Salaries and Benefits</b>				
9 Employee/Director Wages	83,127	856,079	1,038,200	82%
10 Employee/Director Benefits	15,950	194,888	227,700	86%
11 Retiree Health Insurance	4,466	42,187	64,100	66%
12 Transfer In - 115 OPEB Trust Reimbursement	(4,466)	(42,187)	(64,100)	66%
13 CalPERS Retirement (Normal)	10,316	102,832	122,600	84%
14 CalPERS Unfunded Accrued Liability (Minimum)	6,688	66,876	79,800	84%
15 Payroll Taxes	5,246	50,571	76,800	66%
<b>16 Total Salaries and Benefits</b>	<b>121,326</b>	<b>1,271,245</b>	<b>1,545,100</b>	<b>82%</b>
<b>17 Transmission and Distribution</b>				
18 System Repairs and Maintenance	41,297	257,672	378,700	68%
19 T&D Electricity	(214,186)	236,934	276,300	86%
20 Vehicles and Equipment	9,671	42,942	36,400	118%
21 Safety, Supplies and Testing	1,736	14,789	17,900	83%
<b>22 Total Transmission and Distribution</b>	<b>(161,483)</b>	<b>552,337</b>	<b>709,300</b>	<b>78%</b>
<b>23 General and Administrative</b>				
24 Professional Services	65,229	223,912	228,100	98%
25 Office Maintenance, Supplies and Software	24,765	169,538	179,300	95%
26 District Insurance	4,636	44,243	49,100	90%
27 Dues and Memberships	(2,022)	31,667	121,700	26%
28 Public Outreach	437	12,059	19,500	62%
29 Customer Service and Billing	1,155	12,827	20,600	62%
30 Conference, Trainings and Travel	1,377	8,971	11,500	78%
<b>31 Total General and Administrative</b>	<b>95,575</b>	<b>503,217</b>	<b>629,800</b>	<b>80%</b>
<b>32 Total Operating Expense</b>	<b>55,418</b>	<b>2,326,800</b>	<b>2,884,200</b>	<b>81%</b>
<b>33 Net Operating Revenue / (Expense)</b>	<b>174,693</b>	<b>(22,631)</b>	<b>(49,300)</b>	
<b>34 Non-Operating Revenue / (Expense)</b>				
35 Property Tax Revenue	520,972	1,048,649	1,050,900	100%
36 Interest Revenue - Unrestricted	19,799	391,466	192,600	203%
37 Other Revenue and Reimbursements	2	1,855	11,000	17%
38 Miscellaneous Expense	(9,050)	(10,519)	(7,600)	138%
<b>39 Net Non-Operating Revenue / (Expense)</b>	<b>531,723</b>	<b>1,431,451</b>	<b>1,246,900</b>	<b>115%</b>
<b>40 Net Total Revenue / (Expense)</b>	<b>706,417</b>	<b>1,408,820</b>	<b>1,197,600</b>	
<b>41 Other Unrestricted Cash Inflow / (Outflow)</b>				
42 Transfer In - Debt Proceeds for Capital	84,905	2,475,014	4,086,215	61%
43 Capital Improvement Program	(140,344)	(2,740,893)	(4,086,215)	67%
44 Debt Service - Principal and Interest	-	(260,878)	(304,100)	86%
<b>45 Net Other Unrestricted Cash Inflow / (Outflow)</b>	<b>(55,439)</b>	<b>(526,758)</b>	<b>(304,100)</b>	<b>173%</b>
<b>46 Net Total Unrestricted Cash Inflow / (Outflow)</b>	<b>\$ 650,977</b>	<b>\$ 882,062</b>	<b>\$ 893,500</b>	



# Trabuco Canyon Water District Sewer CIP Report

April 2025

Project	April 2025	YTD Actual	FY 25 Adopted Budget	YTD 83%
<b>1 Sewer CIP</b>				
<b>2 Capital Improvements / Replacements</b>				
3 Golf Club Sewer Lift Station (SLS) Rehabilitation	\$ -	\$ 1,400,482	\$ 1,350,000	104%
4 SCADA System Upgrades	13,431	54,014	65,975	82%
5 WWTP Hoffman Blower Building Rehabilitation	30,660	253,938	1,100,000	23%
6 Heritage Sewer Lift Station Rehabilitation	28,838	267,837	632,250	42%
7 Manual Transfer Switch Installations - Sewer	-	17,149	40,000	43%
8 WWTP Fiber Optic Upgrade	4,640	279,713	300,000	93%
9 Chiquita CIP FY25	7,335	64,544	236,740	27%
10 WWTP Reservoir Gate Improvements	-	121,024	159,600	76%
11 WWTP Headworks Replacement	-	-	172,900	0%
12 Barneburg SLS Wetwell Rehab	-	16,312	-	N/A
<b>12 Total Capital Improvements / Replacements</b>	<b>84,905</b>	<b>2,475,014</b>	<b>4,057,465</b>	<b>61%</b>
<b>14 Equipment</b>				
15 New Servers	-	-	28,750	0%
<b>16 Total Equipment</b>	<b>-</b>	<b>-</b>	<b>28,750</b>	<b>0%</b>
<b>17 Unplanned Repairs/Expenses</b>				
18 Chlorine feed system pump replacement	-	12,311	-	N/A
19 Asphalt repair - El Toro Rd force main break	-	24,750	-	N/A
20 Odor control - Lift stations	-	14,604	-	N/A
21 Pump replacement - WWTP	-	45,828	-	N/A
22 Repair damaged fence - Porter Property	-	2,097	-	N/A
23 Misc. Electrical work - Sewer	5,851	50,749	-	N/A
24 Repair generator - Plano Trabuco	-	19,537	-	N/A
25 Pump repair - Barneburg LS	-	21,793	-	N/A
26 Pave parking lot - Dove Golf Course	-	11,750	-	N/A
27 800 gallon water delivery tank	-	3,383	-	N/A
28 Handrails around EQ basin and West SBR	-	5,606	-	N/A
29 Flood at Admin Bldg	-	3,883	-	N/A
30 Submersible pumps - Via Allegre LS	49,589	49,589	-	N/A
<b>31 Total Unplanned Repairs/Expenses</b>	<b>55,439</b>	<b>265,879</b>	<b>-</b>	<b>N/A</b>
<b>32 Total Sewer CIP</b>	<b>\$ 140,344</b>	<b>\$ 2,740,893</b>	<b>\$ 4,086,215</b>	<b>67%</b>

*Acronym key:*

SCADA - Supervisory Control and Data Acquisition

WWTP - Waste Water Treatment Plant

SLS - Sewer Lift Station



# Trabuco Canyon Water District Recycled Water Budget v. Actual Report

April 2025

	April 2025	YTD Actual	FY 25 Adopted Budget	YTD 83%
<b>1 Operating Revenue</b>				
2 Fixed / Capital Service Charges	\$ 13,992	\$ 137,756	\$ 161,600	85%
3 Variable Consumption Charges	21,854	1,135,198	1,173,600	97%
4 Customer Fees	-	17,933	13,600	132%
5 Uncollectable Accounts	-	-	(4,400)	0%
<b>6 Total Operating Revenue</b>	<b>35,845</b>	<b>1,290,888</b>	<b>1,344,400</b>	<b>96%</b>
<b>7 Operating Expense</b>				
<b>8 Source of Supply</b>				
9 Recycled Water Purchases	2,260	25,837	33,300	78%
10 Water Treatment	11,702	104,528	121,400	86%
<b>11 Total Source of Supply</b>	<b>13,962</b>	<b>130,365</b>	<b>154,700</b>	<b>84%</b>
<b>12 Salaries and Benefits</b>				
13 Employee/Director Wages	19,993	204,057	249,200	82%
14 Employee/Director Benefits	4,810	56,560	66,600	85%
15 Retiree Health Insurance	893	8,437	12,800	66%
16 Transfer In - 115 OPEB Trust Reimbursement	(893)	(8,437)	(12,800)	66%
17 CalPERS Retirement (Normal)	2,226	22,186	26,400	84%
18 CalPERS Unfunded Accrued Liability (Minimum)	1,338	13,375	18,000	74%
19 Payroll Taxes	1,049	10,114	17,600	57%
<b>20 Total Salaries and Benefits</b>	<b>29,417</b>	<b>306,293</b>	<b>377,800</b>	<b>81%</b>
<b>21 Transmission and Distribution</b>				
22 T&D Electricity	(49,065)	193,643	341,200	57%
23 System Repairs and Maintenance	13,194	35,447	41,400	86%
24 Vehicles and Equipment	2,028	9,545	8,200	116%
25 Safety, Supplies and Testing	15,004	104,629	110,800	94%
<b>26 Total Transmission and Distribution</b>	<b>(18,839)</b>	<b>343,263</b>	<b>501,600</b>	<b>68%</b>
<b>27 General and Administrative</b>				
28 Professional Services	13,046	44,722	45,600	98%
29 Office Maintenance, Supplies and Software	4,820	29,297	30,400	96%
30 District Insurance	850	8,309	10,000	83%
31 Dues and Memberships	414	14,410	38,600	37%
32 Public Outreach	87	2,412	3,800	63%
33 Customer Service and Billing	231	2,565	4,200	61%
34 Conference, Trainings and Travel	275	1,794	2,400	75%
<b>35 Total General and Administrative</b>	<b>19,723</b>	<b>103,509</b>	<b>135,000</b>	<b>77%</b>
<b>36 Total Operating Expense</b>	<b>44,262</b>	<b>883,430</b>	<b>1,169,100</b>	<b>76%</b>
<b>37 Net Operating Revenue / (Expense)</b>	<b>(8,417)</b>	<b>407,458</b>	<b>175,300</b>	<b>232%</b>
<b>38 Non-Operating Revenue / (Expense)</b>				
39 Property Tax Revenue	(205,208)	-	341,400	0%
40 Interest Revenue - Unrestricted	3,572	55,073	24,800	222%
41 Other Revenue and Reimbursements	0	371	2,200	17%
42 Miscellaneous Expense	(2,651)	(3,177)	(4,000)	79%
<b>43 Net Non-Operating Revenue / (Expense)</b>	<b>(204,287)</b>	<b>52,267</b>	<b>364,400</b>	<b>14%</b>
<b>44 Net Total Revenue / (Expense)</b>	<b>(212,704)</b>	<b>459,725</b>	<b>539,700</b>	<b>85%</b>
<b>45 Other Unrestricted Cash Inflow / (Outflow)</b>				
46 Transfer In - Debt Proceeds for Capital	40,016	280,548	451,645	62%
47 Capital Improvement Program	(40,016)	(307,511)	(451,645)	68%
48 Debt Service - Principal and Interest	-	(47,207)	(51,000)	93%
<b>49 Net Other Unrestricted Cash Inflow / (Outflow)</b>	<b>-</b>	<b>(74,170)</b>	<b>(51,000)</b>	<b>145%</b>
<b>50 Net Total Unrestricted Cash Inflow / (Outflow)</b>	<b>\$ (212,704)</b>	<b>\$ 385,555</b>	<b>\$ 488,700</b>	<b>79%</b>



# Trabuco Canyon Water District Recycled Water CIP Report

April 2025

Project	April 2025	YTD Actual	FY 25 Adopted Budget	YTD 83%
<b>1 Recycled Water CIP</b>				
<b>2 Capital Improvements / Replacements</b>				
3 SCADA System Upgrades	\$ 2,686	\$ 10,803	\$ 13,195	82%
4 Dove Recycled Booster Pump Station	35,570	73,140	133,000	55%
5 Dove Canyon Recycled PRV Improvement	1,760	166,349	180,000	92%
6 Tick & Dove Creek Pump Station Improvements	-	-	79,800	0%
7 WWTP Reservoir Gate Improvements	-	30,256	39,900	76%
8 Dove Lake Repairs	-	-	-	N/A
<b>9 Capital Improvements / Replacements Total</b>	<b>40,016</b>	<b>280,548</b>	<b>445,895</b>	<b>63%</b>
<b>10 Equipment</b>				
11 New Servers	-	-	5,750	0%
<b>12 Equipment Total</b>	<b>-</b>	<b>-</b>	<b>5,750</b>	<b>0%</b>
<b>13 Unplanned Repairs/Expenses</b>				
14 Chlorine feed system pump replacement	-	3,078	-	N/A
15 Repair damaged fence - Porter Property	-	419	-	N/A
16 Misc. Electrical work - Recycled	-	18,261	-	N/A
17 Pave parking lot - Dove Golf Course	-	2,350	-	N/A
18 800 gallon water delivery tank	-	677	-	N/A
19 Handrails around EQ basin and West SBR	-	1,401	-	N/A
20 Flood at Admin Bldg	-	777	-	N/A
<b>21 Total Unplanned Repairs/Expenses</b>	<b>-</b>	<b>26,963</b>	<b>-</b>	<b>N/A</b>
<b>22 Total Recycled Water CIP</b>	<b>\$ 40,016</b>	<b>\$ 307,511</b>	<b>\$ 451,645</b>	<b>68%</b>

*Acronym key:*

SCADA - Supervisory Control and Data Acquisition

PRV - Pressure Regulating Valves

WWTP - Waste Water Treatment Plant



Trabuco Canyon Water District, CA

# Bank Transaction Report

## Transaction Detail

Issued Date Range: 05/01/2025 - 05/31/2025

Cleared Date Range: -

Issued Date	Cleared Date	Number	Description	Module	Status	Type	Amount
<b>Accounts Payable</b>							
<b>Bank Draft</b>							
05/01/2025		<a href="#">DFT0004007</a>	THE TOLL ROADS	Accounts Payable	Outstanding	Bank Draft	-140.00
05/01/2025		<a href="#">DFT0004008</a>	VSP	Accounts Payable	Outstanding	Bank Draft	-737.85
05/02/2025		<a href="#">DFT0004009</a>	ADP	Accounts Payable	Outstanding	Bank Draft	-138,622.78
05/02/2025		<a href="#">DFT0004010</a>	CALPERS	Accounts Payable	Outstanding	Bank Draft	-34,115.04
05/02/2025		<a href="#">DFT0004011</a>	PACE PAYMENT SYSTEMS, INC.	Accounts Payable	Outstanding	Bank Draft	-3,900.16
05/02/2025		<a href="#">DFT0004012</a>	WAGE WORKS, INC.	Accounts Payable	Outstanding	Bank Draft	-43.15
05/05/2025		<a href="#">DFT0004013</a>	BRINKS HOME SECURITY	Accounts Payable	Outstanding	Bank Draft	-269.99
05/05/2025		<a href="#">DFT0004014</a>	SANTA MARGARITA WATER DISTRICT	Accounts Payable	Outstanding	Bank Draft	-1,959.25
05/05/2025		<a href="#">DFT0004015</a>	TAB ANSWER NETWORK	Accounts Payable	Outstanding	Bank Draft	-203.87
05/08/2025		<a href="#">DFT0004016</a>	CALPERS	Accounts Payable	Outstanding	Bank Draft	-72,440.16
05/08/2025		<a href="#">DFT0004017</a>	COX COMMUNICATIONS	Accounts Payable	Outstanding	Bank Draft	-2,829.75
05/08/2025		<a href="#">DFT0004018</a>	WAGE WORKS, INC.	Accounts Payable	Outstanding	Bank Draft	-50.00
05/09/2025		<a href="#">DFT0004019</a>	GUARDIAN	Accounts Payable	Outstanding	Bank Draft	-3,760.72
05/12/2025		<a href="#">DFT0004020</a>	ADP	Accounts Payable	Outstanding	Bank Draft	-2,064.46
05/12/2025		<a href="#">DFT0004021</a>	COX COMMUNICATIONS	Accounts Payable	Outstanding	Bank Draft	-1,676.44
05/13/2025		<a href="#">DFT0004022</a>	QUINN COMPANY	Accounts Payable	Outstanding	Bank Draft	-29.42
05/15/2025		<a href="#">DFT0004023</a>	PACE PAYMENT SYSTEMS, INC.	Accounts Payable	Outstanding	Bank Draft	-247.00
05/16/2025		<a href="#">DFT0004024</a>	COX COMMUNICATIONS	Accounts Payable	Outstanding	Bank Draft	-75.92
05/16/2025		<a href="#">DFT0004025</a>	THE TOLL ROADS	Accounts Payable	Outstanding	Bank Draft	-140.00
05/19/2025		<a href="#">DFT0004026</a>	ADP	Accounts Payable	Outstanding	Bank Draft	-137,180.76
05/19/2025		<a href="#">DFT0004027</a>	XEROX CORPORATION	Accounts Payable	Outstanding	Bank Draft	-179.50
05/20/2025		<a href="#">DFT0004028</a>	COX COMMUNICATIONS	Accounts Payable	Outstanding	Bank Draft	-1,409.13
05/21/2025		<a href="#">DFT0004029</a>	CALPERS	Accounts Payable	Outstanding	Bank Draft	-34,115.04
05/21/2025		<a href="#">DFT0004030</a>	WAGE WORKS, INC.	Accounts Payable	Outstanding	Bank Draft	-60.00
05/21/2025		<a href="#">DFT0004031</a>	WEX FLEET UNIVERSAL	Accounts Payable	Outstanding	Bank Draft	-6,277.19
05/23/2025		<a href="#">DFT0004032</a>	HOME DEPOT CREDIT SERVICES	Accounts Payable	Outstanding	Bank Draft	-1,381.49
05/23/2025		<a href="#">DFT0004033</a>	SOUTH COAST AQMD	Accounts Payable	Outstanding	Bank Draft	-2,243.80
05/23/2025		<a href="#">DFT0004034</a>	WAGE WORKS, INC.	Accounts Payable	Outstanding	Bank Draft	-75.00
05/27/2025		<a href="#">DFT0004035</a>	AT&T MOBILITY	Accounts Payable	Outstanding	Bank Draft	-4,341.18
05/27/2025		<a href="#">DFT0004036</a>	CSDA Commercial Card - UMPQUA BANK	Accounts Payable	Outstanding	Bank Draft	-15,038.81
05/28/2025		<a href="#">DFT0004037</a>	CALPERS	Accounts Payable	Outstanding	Bank Draft	-72,440.16
05/28/2025		<a href="#">DFT0004038</a>	GUARDIAN	Accounts Payable	Outstanding	Bank Draft	-4,150.84
05/28/2025		<a href="#">DFT0004039</a>	WAGE WORKS, INC.	Accounts Payable	Outstanding	Bank Draft	-195.00
05/29/2025		<a href="#">DFT0004040</a>	WAGE WORKS, INC.	Accounts Payable	Outstanding	Bank Draft	-5.00
05/30/2025		<a href="#">DFT0004041</a>	ADP	Accounts Payable	Outstanding	Bank Draft	-112.00

**Bank Transaction Report**

**Issued Date Range: -**

**Bank Draft Total: (35) -542,510.86**

Issued Date	Cleared Date	Number	Description	Module	Status	Type	Amount
Check							
05/07/2025		<a href="#">13321</a>	BIG BRAND TIRE & SERVICE	Accounts Payable	Outstanding	Check	-1,274.17
05/07/2025		<a href="#">13322</a>	COUNTY OF ORANGE	Accounts Payable	Outstanding	Check	-4,050.73
05/07/2025		<a href="#">13323</a>	CS-AMSCO	Accounts Payable	Outstanding	Check	-1,805.61
05/07/2025		<a href="#">13324</a>	DMC ENGINEERING	Accounts Payable	Outstanding	Check	-4,102.33
05/07/2025		<a href="#">13325</a>	FLO-SYSTEMS, INC.	Accounts Payable	Outstanding	Check	-49,588.71
05/07/2025		<a href="#">13326</a>	FULL TRAFFICE MAINTENANCE, INC.	Accounts Payable	Outstanding	Check	-1,054.60
05/07/2025		<a href="#">13327</a>	HAAKER EQUIPMENT COMPANY	Accounts Payable	Outstanding	Check	-621.45
05/07/2025		<a href="#">13328</a>	HACH COMPANY	Accounts Payable	Outstanding	Check	-205.16
05/07/2025		<a href="#">13329</a>	HANSON BRIDGETT LLP	Accounts Payable	Outstanding	Check	-11,504.90
05/07/2025		<a href="#">13330</a>	HYDROTECH ELECTRIC	Accounts Payable	Outstanding	Check	-1,848.41
05/07/2025		<a href="#">13331</a>	INFOSEND, INC.	Accounts Payable	Outstanding	Check	-4,536.54
05/07/2025		<a href="#">13332</a>	ORANGE COUNTY PUMPING, INC.	Accounts Payable	Outstanding	Check	-2,130.00
05/07/2025		<a href="#">13333</a>	O'REILLY AUTOMOTIVE, INC.	Accounts Payable	Outstanding	Check	-414.92
05/07/2025		<a href="#">13334</a>	ORKIN, INC.	Accounts Payable	Outstanding	Check	-193.98
05/07/2025		<a href="#">13335</a>	RSM CHAMBER OF COMMERCE	Accounts Payable	Outstanding	Check	-500.00
05/07/2025		<a href="#">13336</a>	SIERRA ANALYTICAL	Accounts Payable	Outstanding	Check	-4,347.00
05/07/2025		<a href="#">13337</a>	TOUCH TEL MOBILE	Accounts Payable	Outstanding	Check	-625.00
05/07/2025		<a href="#">13338</a>	TT TECHNOLOGIES INC	Accounts Payable	Outstanding	Check	-425.00
05/07/2025		<a href="#">13339</a>	UMETECH, INC.	Accounts Payable	Outstanding	Check	-550.00
05/07/2025		<a href="#">13340</a>	UNDERGROUND SERVICE ALERT/SC	Accounts Payable	Outstanding	Check	-141.35
05/07/2025		<a href="#">13341</a>	WECK LABORATORIES	Accounts Payable	Outstanding	Check	-624.00
05/15/2025		<a href="#">13342</a>	AT&T MOBILITY	Accounts Payable	Outstanding	Check	-124.71
05/15/2025		<a href="#">13343</a>	DMC ENGINEERING	Accounts Payable	Outstanding	Check	-6,500.00
05/15/2025		<a href="#">13344</a>	DMS FACILITY SERVICES	Accounts Payable	Outstanding	Check	-1,340.98
05/15/2025		<a href="#">13345</a>	HAZEN & SAWYER	Accounts Payable	Outstanding	Check	-30,441.25
05/15/2025		<a href="#">13346</a>	JIG CONSULTANTS	Accounts Payable	Outstanding	Check	-70,657.50
05/15/2025		<a href="#">13347</a>	LINDE GAS & EQUIPMENT, INC.	Accounts Payable	Outstanding	Check	-91.14
05/15/2025		<a href="#">13348</a>	LORRAINE LAUSTEN	Accounts Payable	Outstanding	Check	-5,889.44
05/15/2025		<a href="#">13349</a>	MKN	Accounts Payable	Outstanding	Check	-220.00
05/15/2025		<a href="#">13350</a>	PROJECT PARTNERS, INC.	Accounts Payable	Outstanding	Check	-18,240.00
05/15/2025		<a href="#">13351</a>	S & J SUPPLY COMPANY	Accounts Payable	Outstanding	Check	-3,181.86
05/15/2025		<a href="#">13352</a>	TETRA TECH, INC.	Accounts Payable	Outstanding	Check	-5,885.00
05/27/2025		<a href="#">13353</a>	ASBURY ENVIRONMENTAL SERVICES	Accounts Payable	Outstanding	Check	-239.00
05/27/2025		<a href="#">13354</a>	ATKINSON, ANDELSON, LOYA, RUUD, & ROMO	Accounts Payable	Outstanding	Check	-290.00
05/27/2025		<a href="#">13355</a>	CS-AMSCO	Accounts Payable	Outstanding	Check	-2,466.12
05/27/2025		<a href="#">13356</a>	FERGUSON WATERWORKS	Accounts Payable	Outstanding	Check	-11,294.65
05/27/2025		<a href="#">13357</a>	FLEET SERVICES, INC.	Accounts Payable	Outstanding	Check	-109.80
05/27/2025		<a href="#">13358</a>	GRAINGER	Accounts Payable	Outstanding	Check	-335.20
05/27/2025		<a href="#">13359</a>	HAAKER EQUIPMENT COMPANY	Accounts Payable	Outstanding	Check	-2,305.50
05/27/2025		<a href="#">13360</a>	HACH COMPANY	Accounts Payable	Outstanding	Check	-433.37

**Bank Transaction Report**

**Issued Date Range: -**

Issued Date	Cleared Date	Number	Description	Module	Status	Type	Amount
05/27/2025		<a href="#">13361</a>	HANSON BRIDGETT LLP	Accounts Payable	Outstanding	Check	-60,113.35
05/27/2025		<a href="#">13362</a>	HARBOR POINTE AIR CONDITIONING & CONTROL SYSTEM:	Accounts Payable	Outstanding	Check	-275.50
05/27/2025		<a href="#">13363</a>	HIGHROAD INFORMATION TECHNOLOGY, LLC.	Accounts Payable	Outstanding	Check	-7,190.00
05/27/2025		<a href="#">13364</a>	INFOSEND, INC.	Accounts Payable	Outstanding	Check	-2,349.88
05/27/2025		<a href="#">13365</a>	IRVINE RANCH WATER DISTRICT	Accounts Payable	Outstanding	Check	-105,412.97
05/27/2025		<a href="#">13366</a>	JOHN HORST	Accounts Payable	Outstanding	Check	-537.45
05/27/2025		<a href="#">13367</a>	LA HABRA FENCE COMPANY LLC	Accounts Payable	Outstanding	Check	-3,987.00
05/27/2025		<a href="#">13368</a>	LINDE GAS & EQUIPMENT, INC.	Accounts Payable	Outstanding	Check	-262.28
05/27/2025		<a href="#">13369</a>	NEW DIMENSION GENERAL CONSTRUCTION	Accounts Payable	Outstanding	Check	-4,855.38
05/27/2025		<a href="#">13370</a>	ORANGE COUNTY PUMPING, INC.	Accounts Payable	Outstanding	Check	-1,065.00
05/27/2025		<a href="#">13371</a>	ORKIN, INC.	Accounts Payable	Outstanding	Check	-158.99
05/27/2025		<a href="#">13372</a>	PARK WEST LANDSCAPE MANAGEMENT	Accounts Payable	Outstanding	Check	-2,930.00
05/27/2025		<a href="#">13373</a>	PEBBLE SPRING WATER	Accounts Payable	Outstanding	Check	-87.75
05/27/2025		<a href="#">13374</a>	PROJECT PARTNERS, INC.	Accounts Payable	Outstanding	Check	-10,429.40
05/27/2025		<a href="#">13375</a>	QUINCY COMPRESSOR	Accounts Payable	Outstanding	Check	-1,425.00
05/27/2025		<a href="#">13376</a>	SANTA MARGARITA WATER DISTRICT	Accounts Payable	Outstanding	Check	-660.00
05/27/2025		<a href="#">13377</a>	SECURITAS TECHNOLOGY	Accounts Payable	Outstanding	Check	-2,713.79
05/27/2025		<a href="#">13378</a>	SIERRA ANALYTICAL	Accounts Payable	Outstanding	Check	-1,907.50
05/27/2025		<a href="#">13379</a>	SOTO RESOURCES	Accounts Payable	Outstanding	Check	-733.75
05/27/2025		<a href="#">13380</a>	STARTING LINE ADVISORY	Accounts Payable	Outstanding	Check	-19,365.00
05/27/2025		<a href="#">13381</a>	STATE WATER RESOURCES CONTROL BOARD	Accounts Payable	Outstanding	Check	-80.00
05/27/2025		<a href="#">13382</a>	TRENCH SHORING COMPANY	Accounts Payable	Outstanding	Check	-850.50
05/27/2025		<a href="#">13383</a>	VEGA AMERICAS, INC.	Accounts Payable	Outstanding	Check	-1,595.91
05/27/2025		<a href="#">13384</a>	WECK LABORATORIES	Accounts Payable	Outstanding	Check	-312.00
05/27/2025		<a href="#">13385</a>	WIENHOFF DRUG TESTING	Accounts Payable	Outstanding	Check	-31.50
<b>Check Total: (65)</b>							<b>-479,919.28</b>
<b>EFT</b>							
05/08/2025		<a href="#">747</a>	ACWA JPIA - LIFE	Accounts Payable	Outstanding	EFT	-554.98
05/08/2025		<a href="#">748</a>	ALS GROUP	Accounts Payable	Outstanding	EFT	-8,724.00
05/08/2025		<a href="#">749</a>	AMAZON	Accounts Payable	Outstanding	EFT	-1,288.56
05/08/2025		<a href="#">750</a>	MWDOC	Accounts Payable	Outstanding	EFT	-725.00
05/08/2025		<a href="#">751</a>	UNIFIRST CORPORATION	Accounts Payable	Outstanding	EFT	-232.33
05/16/2025		<a href="#">752</a>	GEMINI GROUP CONSULTING, LLC	Accounts Payable	Outstanding	EFT	-3,540.00
05/28/2025		<a href="#">753</a>	AMAZON	Accounts Payable	Outstanding	EFT	-1,288.74
05/28/2025		<a href="#">754</a>	BIG O TIRES	Accounts Payable	Outstanding	EFT	-3,430.14
05/28/2025		<a href="#">755</a>	DUTHIE ELECTRIC SERVICE CORPORATION	Accounts Payable	Outstanding	EFT	-7,400.50
05/28/2025		<a href="#">756</a>	HERC RENTALS	Accounts Payable	Outstanding	EFT	-5,734.62
05/28/2025		<a href="#">757</a>	MWDOC	Accounts Payable	Outstanding	EFT	-55,886.37
05/28/2025		<a href="#">758</a>	OLIN CHEMICALS	Accounts Payable	Outstanding	EFT	-6,460.05
05/28/2025		<a href="#">759</a>	UNIFIRST CORPORATION	Accounts Payable	Outstanding	EFT	-208.21
<b>EFT Total: (13)</b>							<b>-95,473.50</b>
<b>Accounts Payable Total: (113)</b>							<b>-1,117,903.64</b>

**Bank Transaction Report**

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Issued Date	Cleared Date	Number	Description	Module	Status	Type	Amount
<b>Accounts Receivable</b>							
<b>Deposit</b>							
05/06/2025		<a href="#">DEP0028362</a>	PT Admin Fees 5/06/25	Accounts Receivable	Outstanding	Deposit	0.17
05/06/2025		<a href="#">DEP0028362</a>	PT Admin Fees 5/06/25	Accounts Receivable	Outstanding	Deposit	0.08
05/06/2025		<a href="#">DEP0028362</a>	PT Admin Fees 5/06/25	Accounts Receivable	Outstanding	Deposit	0.60
05/06/2025		<a href="#">DEP0028362</a>	PT Admin Fees 5/06/25	Accounts Receivable	Outstanding	Deposit	0.27
05/06/2025		<a href="#">DEP0028362</a>	PT Admin Fees 5/06/25	Accounts Receivable	Outstanding	Deposit	-0.87
05/06/2025		<a href="#">DEP0028362</a>	PT Admin Fees 5/06/25	Accounts Receivable	Outstanding	Deposit	0.19
05/06/2025		<a href="#">DEP0028362</a>	PT Admin Fees 5/06/25	Accounts Receivable	Outstanding	Deposit	-0.25
05/06/2025		<a href="#">DEP0028362</a>	PT Admin Fees 5/06/25	Accounts Receivable	Outstanding	Deposit	0.43
05/06/2025		<a href="#">DEP0028362</a>	PT Admin Fees 5/06/25	Accounts Receivable	Outstanding	Deposit	-0.62
05/07/2025		<a href="#">DEP0028323</a>	OCFA Invoice 5-7-2025	Accounts Receivable	Outstanding	Deposit	150.00
05/08/2025		<a href="#">DEP0028338</a>	Solis Residents Pool House FireFlow Invoice 5-8-2025	Accounts Receivable	Outstanding	Deposit	250.00
05/08/2025		<a href="#">DEP0028390</a>	County of Orange - Property Taxes	Accounts Receivable	Outstanding	Deposit	1.26
05/08/2025		<a href="#">DEP0028390</a>	County of Orange - Property Taxes	Accounts Receivable	Outstanding	Deposit	238.50
05/08/2025		<a href="#">DEP0028390</a>	County of Orange - Property Taxes	Accounts Receivable	Outstanding	Deposit	106.69
05/08/2025		<a href="#">DEP0028390</a>	County of Orange - Property Taxes	Accounts Receivable	Outstanding	Deposit	3,839.03
05/08/2025		<a href="#">DEP0028390</a>	County of Orange - Property Taxes	Accounts Receivable	Outstanding	Deposit	374.69
05/08/2025		<a href="#">DEP0028390</a>	County of Orange - Property Taxes	Accounts Receivable	Outstanding	Deposit	29.87
05/08/2025		<a href="#">DEP0028390</a>	County of Orange - Property Taxes	Accounts Receivable	Outstanding	Deposit	1,338.19
05/08/2025		<a href="#">DEP0028390</a>	County of Orange - Property Taxes	Accounts Receivable	Outstanding	Deposit	1,074.93
05/08/2025		<a href="#">DEP0028390</a>	County of Orange - Property Taxes	Accounts Receivable	Outstanding	Deposit	66.77
05/08/2025		<a href="#">DEP0028390</a>	County of Orange - Property Taxes	Accounts Receivable	Outstanding	Deposit	76.82
05/08/2025		<a href="#">DEP0028390</a>	County of Orange - Property Taxes	Accounts Receivable	Outstanding	Deposit	171.72
05/08/2025		<a href="#">DEP0028390</a>	County of Orange - Property Taxes	Accounts Receivable	Outstanding	Deposit	7.50
05/08/2025		<a href="#">DEP0028390</a>	County of Orange - Property Taxes	Accounts Receivable	Outstanding	Deposit	2,764.10
05/08/2025		<a href="#">DEP0028390</a>	County of Orange - Property Taxes	Accounts Receivable	Outstanding	Deposit	963.50
05/13/2025		<a href="#">DEP0028408</a>	Apply admin fees 5/13/25	Accounts Receivable	Outstanding	Deposit	71.80
05/13/2025		<a href="#">DEP0028408</a>	Apply admin fees 5/13/25	Accounts Receivable	Outstanding	Deposit	-27.92
05/13/2025		<a href="#">DEP0028408</a>	Apply admin fees 5/13/25	Accounts Receivable	Outstanding	Deposit	-71.80
05/13/2025		<a href="#">DEP0028408</a>	Apply admin fees 5/13/25	Accounts Receivable	Outstanding	Deposit	99.72
05/13/2025		<a href="#">DEP0028408</a>	Apply admin fees 5/13/25	Accounts Receivable	Outstanding	Deposit	-99.72
05/13/2025		<a href="#">DEP0028408</a>	Apply admin fees 5/13/25	Accounts Receivable	Outstanding	Deposit	27.92
05/14/2025		<a href="#">DEP0028415</a>	Apply admin fees 5/14/25	Accounts Receivable	Outstanding	Deposit	-11.68
05/14/2025		<a href="#">DEP0028415</a>	Apply admin fees 5/14/25	Accounts Receivable	Outstanding	Deposit	0.14
05/14/2025		<a href="#">DEP0028415</a>	Apply admin fees 5/14/25	Accounts Receivable	Outstanding	Deposit	11.58
05/14/2025		<a href="#">DEP0028415</a>	Apply admin fees 5/14/25	Accounts Receivable	Outstanding	Deposit	0.10
05/14/2025		<a href="#">DEP0028415</a>	Apply admin fees 5/14/25	Accounts Receivable	Outstanding	Deposit	-4.54
05/14/2025		<a href="#">DEP0028415</a>	Apply admin fees 5/14/25	Accounts Receivable	Outstanding	Deposit	0.04
05/14/2025		<a href="#">DEP0028415</a>	Apply admin fees 5/14/25	Accounts Receivable	Outstanding	Deposit	4.50
05/14/2025		<a href="#">DEP0028415</a>	Apply admin fees 5/14/25	Accounts Receivable	Outstanding	Deposit	-16.23
05/14/2025		<a href="#">DEP0028415</a>	Apply admin fees 5/14/25	Accounts Receivable	Outstanding	Deposit	16.09
05/15/2025		<a href="#">DEP0028425</a>	County of Orange - Property Taxes 5/15/25	Accounts Receivable	Outstanding	Deposit	39,786.84

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Issued Date	Cleared Date	Number	Description	Module	Status	Type	Amount
05/15/2025		<a href="#">DEP0028425</a>	County of Orange - Property Taxes 5/15/25	Accounts Receivable	Outstanding	Deposit	28,646.52
05/15/2025		<a href="#">DEP0028425</a>	County of Orange - Property Taxes 5/15/25	Accounts Receivable	Outstanding	Deposit	384.53
05/15/2025		<a href="#">DEP0028425</a>	County of Orange - Property Taxes 5/15/25	Accounts Receivable	Outstanding	Deposit	11,140.32
05/16/2025		<a href="#">DEP0028428</a>	County of Orange - Property Taxes 5/16/25	Accounts Receivable	Outstanding	Deposit	6,417.90
05/16/2025		<a href="#">DEP0028428</a>	County of Orange - Property Taxes 5/16/25	Accounts Receivable	Outstanding	Deposit	15.83
05/16/2025		<a href="#">DEP0028428</a>	County of Orange - Property Taxes 5/16/25	Accounts Receivable	Outstanding	Deposit	4,620.89
05/16/2025		<a href="#">DEP0028428</a>	County of Orange - Property Taxes 5/16/25	Accounts Receivable	Outstanding	Deposit	40.72
05/16/2025		<a href="#">DEP0028428</a>	County of Orange - Property Taxes 5/16/25	Accounts Receivable	Outstanding	Deposit	1,797.01
05/16/2025		<a href="#">DEP0028428</a>	County of Orange - Property Taxes 5/16/25	Accounts Receivable	Outstanding	Deposit	56.56
05/21/2025		<a href="#">DEP0028491</a>	OCPW Invoice 5-20-2025	Accounts Receivable	Outstanding	Deposit	360.00
05/21/2025		<a href="#">DEP0028491</a>	OCPW Invoice 5-20-2025	Accounts Receivable	Outstanding	Deposit	3,760.00
05/21/2025		<a href="#">DEP0028491</a>	OCPW Invoice 5-20-2025	Accounts Receivable	Outstanding	Deposit	150.00
05/22/2025		<a href="#">DEP0028509</a>	T-mobile Lease Invoice 5-22-2025	Accounts Receivable	Outstanding	Deposit	2,628.74
05/28/2025		<a href="#">DEP0028560</a>	Big Brand Tire- Refund Overpayment Invoice 5-28-2025	Accounts Receivable	Outstanding	Deposit	1,274.17
05/29/2025		<a href="#">DEP0028576</a>	County of Orange - Property Taxes	Accounts Receivable	Outstanding	Deposit	49,570.12
05/29/2025		<a href="#">DEP0028576</a>	County of Orange - Property Taxes	Accounts Receivable	Outstanding	Deposit	49,570.13
05/29/2025		<a href="#">DEP0028581</a>	Rutter Development Settlement Agreement Invoice 5-29-2	Accounts Receivable	Outstanding	Deposit	8,550.00
05/29/2025		<a href="#">DEP0028581</a>	Rutter Development Settlement Agreement Invoice 5-29-2	Accounts Receivable	Outstanding	Deposit	1,710.00
05/29/2025		<a href="#">DEP0028581</a>	Rutter Development Settlement Agreement Invoice 5-29-2	Accounts Receivable	Outstanding	Deposit	23,940.00
<b>Deposit Total: (60)</b>							<b>245,873.85</b>
<b>Accounts Receivable Total: (60)</b>							<b>245,873.85</b>

**Utility Billing**

**Deposit**

05/01/2025		<a href="#">DEP0028257</a>	Utility Payment Packet UBPKT12690	Utility Billing	Outstanding	Deposit	2,439.88
05/01/2025		<a href="#">DEP0028260</a>	Utility Payment Packet UBPKT12691	Utility Billing	Outstanding	Deposit	7,672.34
05/01/2025		<a href="#">DEP0028263</a>	Utility Payment Packet UBPKT12693	Utility Billing	Outstanding	Deposit	5,268.26
05/01/2025		<a href="#">DEP0028269</a>	Utility Payment Packet UBPKT12698	Utility Billing	Outstanding	Deposit	6,520.90
05/02/2025		<a href="#">DEP0028272</a>	Utility Payment Packet UBPKT12699	Utility Billing	Outstanding	Deposit	4,747.60
05/02/2025		<a href="#">DEP0028275</a>	Utility Payment Packet UBPKT12700	Utility Billing	Outstanding	Deposit	4,635.79
05/02/2025		<a href="#">DEP0028278</a>	Utility Payment Packet UBPKT12701	Utility Billing	Outstanding	Deposit	24,485.82
05/05/2025		<a href="#">DEP0028266</a>	Utility Reverse Payment Packet UBPKT12697	Utility Billing	Outstanding	Deposit	-476.51
05/05/2025		<a href="#">DEP0028281</a>	Utility Payment Packet UBPKT12702	Utility Billing	Outstanding	Deposit	3,333.59
05/05/2025		<a href="#">DEP0028284</a>	Utility Payment Packet UBPKT12703	Utility Billing	Outstanding	Deposit	4,804.22
05/05/2025		<a href="#">DEP0028287</a>	Utility Payment Packet UBPKT12705	Utility Billing	Outstanding	Deposit	2,651.27
05/05/2025		<a href="#">DEP0028290</a>	Utility Payment Packet UBPKT12706	Utility Billing	Outstanding	Deposit	11,720.45
05/05/2025		<a href="#">DEP0028302</a>	Utility Payment Packet UBPKT12709	Utility Billing	Outstanding	Deposit	5,672.81
05/06/2025		<a href="#">DEP0028293</a>	Utility Payment Packet UBPKT12707	Utility Billing	Outstanding	Deposit	2,917.82
05/06/2025		<a href="#">DEP0028296</a>	Utility Payment Packet UBPKT12708	Utility Billing	Outstanding	Deposit	4,586.16
05/06/2025		<a href="#">DEP0028299</a>	Deposit Input Packet UBPKT12710	Utility Billing	Outstanding	Deposit	2,000.00
05/06/2025		<a href="#">DEP0028305</a>	Utility Payment Packet UBPKT12712	Utility Billing	Outstanding	Deposit	7,815.84
05/07/2025		<a href="#">DEP0028308</a>	Utility Payment Packet UBPKT12713	Utility Billing	Outstanding	Deposit	1,155.48
05/07/2025		<a href="#">DEP0028311</a>	Utility Payment Packet UBPKT12714	Utility Billing	Outstanding	Deposit	4,820.67

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**Issued Date Range: -**

Issued Date	Cleared Date	Number	Description	Module	Status	Type	Amount
05/07/2025		<a href="#">DEP0028314</a>	Utility Payment Packet UBPKT12715	Utility Billing	Outstanding	Deposit	10,403.71
05/07/2025		<a href="#">DEP0028317</a>	Utility Payment Packet UBPKT12716	Utility Billing	Outstanding	Deposit	7,587.49
05/07/2025		<a href="#">DEP0028321</a>	Utility Payment Packet UBPKT12717	Utility Billing	Outstanding	Deposit	1,496.84
05/07/2025		<a href="#">DEP0028326</a>	Utility Payment Packet UBPKT12718	Utility Billing	Outstanding	Deposit	3,278.42
05/08/2025		<a href="#">DEP0028329</a>	Utility Payment Packet UBPKT12719	Utility Billing	Outstanding	Deposit	1,022.58
05/08/2025		<a href="#">DEP0028332</a>	Utility Payment Packet UBPKT12720	Utility Billing	Outstanding	Deposit	4,690.26
05/08/2025		<a href="#">DEP0028336</a>	Utility Payment Packet UBPKT12722	Utility Billing	Outstanding	Deposit	8,616.41
05/08/2025		<a href="#">DEP0028344</a>	Utility Payment Packet UBPKT12724	Utility Billing	Outstanding	Deposit	3,091.39
05/09/2025		<a href="#">DEP0028341</a>	Utility Reverse Payment Packet UBPKT12723	Utility Billing	Outstanding	Deposit	-131.82
05/09/2025		<a href="#">DEP0028347</a>	Utility Payment Packet UBPKT12725	Utility Billing	Outstanding	Deposit	3,118.95
05/09/2025		<a href="#">DEP0028350</a>	Utility Payment Packet UBPKT12726	Utility Billing	Outstanding	Deposit	1,381.77
05/09/2025		<a href="#">DEP0028353</a>	Utility Payment Packet UBPKT12729	Utility Billing	Outstanding	Deposit	13,552.01
05/12/2025		<a href="#">DEP0028356</a>	Utility Payment Packet UBPKT12730	Utility Billing	Outstanding	Deposit	2,291.04
05/12/2025		<a href="#">DEP0028359</a>	Utility Payment Packet UBPKT12731	Utility Billing	Outstanding	Deposit	2,088.94
05/12/2025		<a href="#">DEP0028365</a>	Utility Payment Packet UBPKT12732	Utility Billing	Outstanding	Deposit	5,116.78
05/12/2025		<a href="#">DEP0028369</a>	Utility Payment Packet UBPKT12735	Utility Billing	Outstanding	Deposit	6,487.94
05/13/2025		<a href="#">DEP0028372</a>	Utility Payment Packet UBPKT12736	Utility Billing	Outstanding	Deposit	1,746.85
05/13/2025		<a href="#">DEP0028375</a>	Utility Payment Packet UBPKT12737	Utility Billing	Outstanding	Deposit	1,604.16
05/13/2025		<a href="#">DEP0028378</a>	Utility Payment Packet UBPKT12738	Utility Billing	Outstanding	Deposit	17,347.89
05/13/2025		<a href="#">DEP0028381</a>	Utility Payment Packet UBPKT12740	Utility Billing	Outstanding	Deposit	5,375.33
05/14/2025		<a href="#">DEP0028384</a>	Utility Payment Packet UBPKT12741	Utility Billing	Outstanding	Deposit	1,654.98
05/14/2025		<a href="#">DEP0028387</a>	Utility Payment Packet UBPKT12742	Utility Billing	Outstanding	Deposit	3,279.16
05/14/2025		<a href="#">DEP0028393</a>	Utility Payment Packet UBPKT12743	Utility Billing	Outstanding	Deposit	2,936.06
05/14/2025		<a href="#">DEP0028396</a>	Utility Reverse Payment Packet UBPKT12745	Utility Billing	Outstanding	Deposit	-293.43
05/14/2025		<a href="#">DEP0028399</a>	Utility Payment Packet UBPKT12746	Utility Billing	Outstanding	Deposit	8,984.73
05/15/2025		<a href="#">DEP0028402</a>	Utility Payment Packet UBPKT12747	Utility Billing	Outstanding	Deposit	3,446.08
05/15/2025		<a href="#">DEP0028405</a>	Utility Payment Packet UBPKT12748	Utility Billing	Outstanding	Deposit	4,859.71
05/15/2025		<a href="#">DEP0028411</a>	Utility Reverse Payment Packet UBPKT12750	Utility Billing	Outstanding	Deposit	-359.64
05/15/2025		<a href="#">DEP0028418</a>	Utility Payment Packet UBPKT12749	Utility Billing	Outstanding	Deposit	2,635.34
05/15/2025		<a href="#">DEP0028422</a>	Utility Payment Packet UBPKT12752	Utility Billing	Outstanding	Deposit	7,292.10
05/16/2025		<a href="#">DEP0028431</a>	Utility Payment Packet UBPKT12753	Utility Billing	Outstanding	Deposit	8,460.03
05/16/2025		<a href="#">DEP0028434</a>	Utility Payment Packet UBPKT12754	Utility Billing	Outstanding	Deposit	4,112.87
05/16/2025		<a href="#">DEP0028437</a>	Utility Payment Packet UBPKT12755	Utility Billing	Outstanding	Deposit	33,366.66
05/19/2025		<a href="#">DEP0028439</a>	ACH Draft Packet UBPKT12648	Utility Billing	Outstanding	Deposit	122,489.81
05/19/2025		<a href="#">DEP0028442</a>	Utility Payment Packet UBPKT12756	Utility Billing	Outstanding	Deposit	9,438.06
05/19/2025		<a href="#">DEP0028445</a>	Utility Payment Packet UBPKT12757	Utility Billing	Outstanding	Deposit	7,080.29
05/19/2025		<a href="#">DEP0028448</a>	Utility Reverse Payment Packet UBPKT12759	Utility Billing	Outstanding	Deposit	-952.83
05/19/2025		<a href="#">DEP0028451</a>	Utility Payment Packet UBPKT12760	Utility Billing	Outstanding	Deposit	8,883.78
05/19/2025		<a href="#">DEP0028455</a>	Utility Payment Packet UBPKT12761	Utility Billing	Outstanding	Deposit	244,460.54
05/20/2025		<a href="#">DEP0028458</a>	Utility Payment Packet UBPKT12762	Utility Billing	Outstanding	Deposit	1,395.63
05/20/2025		<a href="#">DEP0028461</a>	Utility Payment Packet UBPKT12763	Utility Billing	Outstanding	Deposit	4,668.25
05/20/2025		<a href="#">DEP0028464</a>	Utility Payment Packet UBPKT12764	Utility Billing	Outstanding	Deposit	537.40
05/20/2025		<a href="#">DEP0028467</a>	Utility Reverse Payment Packet UBPKT12765	Utility Billing	Outstanding	Deposit	-300.00

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Issued Date	Cleared Date	Number	Description	Module	Status	Type	Amount
05/20/2025		<a href="#">DEP0028479</a>	Utility Payment Packet UBPKT12772	Utility Billing	Outstanding	Deposit	6,907.49
05/21/2025		<a href="#">DEP0028476</a>	Utility Reverse Payment Packet UBPKT12771	Utility Billing	Outstanding	Deposit	-324.90
05/21/2025		<a href="#">DEP0028482</a>	Utility Payment Packet UBPKT12773	Utility Billing	Outstanding	Deposit	620.06
05/21/2025		<a href="#">DEP0028485</a>	Utility Payment Packet UBPKT12774	Utility Billing	Outstanding	Deposit	2,413.40
05/21/2025		<a href="#">DEP0028489</a>	Utility Payment Packet UBPKT12775	Utility Billing	Outstanding	Deposit	2,218.71
05/21/2025		<a href="#">DEP0028497</a>	Utility Payment Packet UBPKT12780	Utility Billing	Outstanding	Deposit	3,914.60
05/22/2025		<a href="#">DEP0028494</a>	Utility Reverse Payment Packet UBPKT12779	Utility Billing	Outstanding	Deposit	-58.72
05/22/2025		<a href="#">DEP0028500</a>	Utility Payment Packet UBPKT12781	Utility Billing	Outstanding	Deposit	1,404.39
05/22/2025		<a href="#">DEP0028503</a>	Utility Payment Packet UBPKT12782	Utility Billing	Outstanding	Deposit	934.38
05/22/2025		<a href="#">DEP0028507</a>	Utility Payment Packet UBPKT12784	Utility Billing	Outstanding	Deposit	1,001.25
05/22/2025		<a href="#">DEP0028512</a>	Utility Payment Packet UBPKT12786	Utility Billing	Outstanding	Deposit	11,405.94
05/23/2025		<a href="#">DEP0028515</a>	Utility Payment Packet UBPKT12788	Utility Billing	Outstanding	Deposit	681.34
05/23/2025		<a href="#">DEP0028518</a>	Utility Reverse Payment Packet UBPKT12789	Utility Billing	Outstanding	Deposit	-189.82
05/23/2025		<a href="#">DEP0028521</a>	Utility Reverse Payment Packet UBPKT12790	Utility Billing	Outstanding	Deposit	-325.98
05/23/2025		<a href="#">DEP0028524</a>	Utility Reverse Payment Packet UBPKT12791	Utility Billing	Outstanding	Deposit	-167.24
05/23/2025		<a href="#">DEP0028527</a>	Utility Reverse Payment Packet UBPKT12792	Utility Billing	Outstanding	Deposit	-116.64
05/23/2025		<a href="#">DEP0028530</a>	Utility Payment Packet UBPKT12787	Utility Billing	Outstanding	Deposit	194.83
05/23/2025		<a href="#">DEP0028533</a>	Utility Payment Packet UBPKT12796	Utility Billing	Outstanding	Deposit	30,727.33
05/26/2025		<a href="#">DEP0028536</a>	Utility Payment Packet UBPKT12797	Utility Billing	Outstanding	Deposit	689.80
05/27/2025		<a href="#">DEP0028539</a>	Utility Payment Packet UBPKT12799	Utility Billing	Outstanding	Deposit	1,263.29
05/27/2025		<a href="#">DEP0028542</a>	Utility Payment Packet UBPKT12800	Utility Billing	Outstanding	Deposit	1,550.58
05/27/2025		<a href="#">DEP0028545</a>	Utility Reverse Payment Packet UBPKT12802	Utility Billing	Outstanding	Deposit	-178.20
05/27/2025		<a href="#">DEP0028548</a>	Utility Payment Packet UBPKT12803	Utility Billing	Outstanding	Deposit	13,588.92
05/28/2025		<a href="#">DEP0028551</a>	Utility Payment Packet UBPKT12804	Utility Billing	Outstanding	Deposit	9,259.02
05/28/2025		<a href="#">DEP0028554</a>	Utility Payment Packet UBPKT12805	Utility Billing	Outstanding	Deposit	1,300.28
05/28/2025		<a href="#">DEP0028557</a>	Utility Payment Packet UBPKT12807	Utility Billing	Outstanding	Deposit	2,158.91
05/28/2025		<a href="#">DEP0028563</a>	Utility Payment Packet UBPKT12808	Utility Billing	Outstanding	Deposit	4,764.21
05/29/2025		<a href="#">DEP0028566</a>	Utility Payment Packet UBPKT12809	Utility Billing	Outstanding	Deposit	4,319.63
05/29/2025		<a href="#">DEP0028569</a>	Utility Payment Packet UBPKT12810	Utility Billing	Outstanding	Deposit	9,599.74
05/29/2025		<a href="#">DEP0028572</a>	Deposit Input Packet UBPKT12811	Utility Billing	Outstanding	Deposit	2,000.00
05/29/2025		<a href="#">DEP0028579</a>	Utility Payment Packet UBPKT12812	Utility Billing	Outstanding	Deposit	5,733.60
05/29/2025		<a href="#">DEP0028584</a>	Utility Payment Packet UBPKT12813	Utility Billing	Outstanding	Deposit	3,951.94
05/30/2025		<a href="#">DEP0028587</a>	Utility Payment Packet UBPKT12814	Utility Billing	Outstanding	Deposit	2,087.26
05/30/2025		<a href="#">DEP0028590</a>	Utility Payment Packet UBPKT12815	Utility Billing	Outstanding	Deposit	7,596.49
05/30/2025		<a href="#">DEP0028593</a>	Utility Payment Packet UBPKT12816	Utility Billing	Outstanding	Deposit	39,026.39
<b>Deposit Total: (97)</b>							<b>854,967.19</b>
<b>Utility Billing Total: (97)</b>							<b>854,967.19</b>
<b>Report Total: (270)</b>							<b>-17,062.60</b>

Bank Transaction Report

Issued Date Range: -

Summary

Bank Account	Count	Amount
<a href="#">030866939 BMO Checking</a>	270	-17,062.60
<b>Report Total:</b>	<b>270</b>	<b>-17,062.60</b>

Cash Account	Count	Amount
<a href="#">99 99-000-1004 BMO Checking (Pooled Cash)</a>	270	-17,062.60
<b>Report Total:</b>	<b>270</b>	<b>-17,062.60</b>

Transaction Type	Count	Amount
Bank Draft	35	-542,510.86
Check	65	-479,919.28
Deposit	157	1,100,841.04
EFT	13	-95,473.50
<b>Report Total:</b>	<b>270</b>	<b>-17,062.60</b>



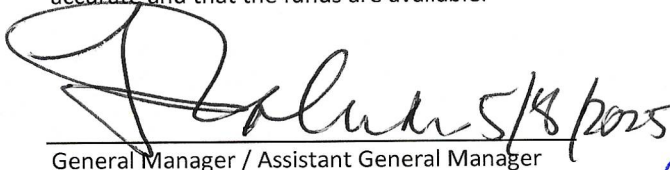
Trabuco Canyon Water District  
General Fund Warrant Register  
5/8/2025

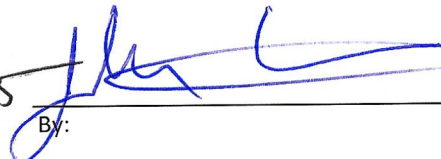
**Summary of Disbursements**

Computer Checks	1,025,983.19
UB Refund Checks	6,631.67
Void UB Refund	-
Bank Drafts	447,534.28
Bank EFTs	86,902.54
Voided Payments	-
<b>Total Disbursements</b>	<b>1,567,051.68</b>

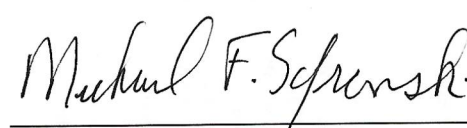
I hereby certify that the claims or demands covered by the above listed warrants have been audited as to accuracy and the availability of funds for payment thereof; and that the said claims or demands are accurate and that the funds are available.

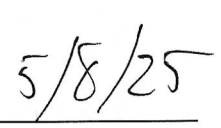
This is to certify that claims or demands covered by the above listed warrants have been audited by the Finance/Audit Committee of the Trabuco Canyon Water District and that all of the said warrants are approved for payment.

  
General Manager / Assistant General Manager

  
By:

5-8-25  
Date:

  
By: Michael F. Seprenski

  
Date: 5/8/25



Trabuco Canyon Water District, CA

# Bank Transaction Report

## Transaction Detail

Issued Date Range: 04/09/2025 - 05/06/2025

Cleared Date Range: -

Issued Date	Cleared Date	Number	Description	Module	Status	Type	Amount
<b>Accounts Payable</b>							
<b>Bank Draft</b>							
04/10/2025		<a href="#">DFT0003979</a>	ADP	Accounts Payable	Outstanding	Bank Draft	-2,064.46
04/10/2025		<a href="#">DFT0003980</a>	COX COMMUNICATIONS	Accounts Payable	Outstanding	Bank Draft	-1,676.31
04/11/2025		<a href="#">DFT0003982</a>	WAGE WORKS, INC.	Accounts Payable	Outstanding	Bank Draft	-120.00
04/14/2025		<a href="#">DFT0003983</a>	HOME DEPOT CREDIT SERVICES	Accounts Payable	Outstanding	Bank Draft	-961.55
04/14/2025		<a href="#">DFT0003984</a>	LOWE'S	Accounts Payable	Outstanding	Bank Draft	-1,362.01
04/14/2025		<a href="#">DFT0003985</a>	SOUTHERN CALIFORNIA EDISON	Accounts Payable	Outstanding	Bank Draft	-73,979.01
04/14/2025		<a href="#">DFT0003986</a>	THE TOLL ROADS	Accounts Payable	Outstanding	Bank Draft	-140.00
04/14/2025		<a href="#">DFT0003987</a>	WEX FLEET UNIVERSAL	Accounts Payable	Outstanding	Bank Draft	-4,855.42
04/16/2025		<a href="#">DFT0003988</a>	COX COMMUNICATIONS	Accounts Payable	Outstanding	Bank Draft	-75.46
04/16/2025		<a href="#">DFT0003989</a>	PACE PAYMENT SYSTEMS, INC.	Accounts Payable	Outstanding	Bank Draft	-281.15
04/16/2025		<a href="#">DFT0003990</a>	WAGE WORKS, INC.	Accounts Payable	Outstanding	Bank Draft	-15.00
04/16/2025		<a href="#">DFT0003991</a>	WAGE WORKS, INC.	Accounts Payable	Outstanding	Bank Draft	-35.00
04/17/2025		<a href="#">DFT0003992</a>	ADP	Accounts Payable	Outstanding	Bank Draft	-127,882.67
04/17/2025		<a href="#">DFT0003993</a>	CALPERS	Accounts Payable	Outstanding	Bank Draft	-25,293.95
04/17/2025		<a href="#">DFT0003994</a>	WAGE WORKS, INC.	Accounts Payable	Outstanding	Bank Draft	-22.03
04/17/2025		<a href="#">DFT0003995</a>	XEROX CORPORATION	Accounts Payable	Outstanding	Bank Draft	-195.60
04/18/2025		<a href="#">DFT0003996</a>	CALPERS	Accounts Payable	Outstanding	Bank Draft	-8,821.09
04/21/2025		<a href="#">DFT0003997</a>	COX COMMUNICATIONS	Accounts Payable	Outstanding	Bank Draft	-1,693.07
04/21/2025		<a href="#">DFT0003998</a>	CPS HR CONSULTING	Accounts Payable	Outstanding	Bank Draft	-3,423.84
04/21/2025		<a href="#">DFT0003999</a>	THE TOLL ROADS	Accounts Payable	Outstanding	Bank Draft	-140.00
04/22/2025		<a href="#">DFT0004000</a>	WAGE WORKS, INC.	Accounts Payable	Outstanding	Bank Draft	-226.89
04/23/2025		<a href="#">DFT0004001</a>	WAGE WORKS, INC.	Accounts Payable	Outstanding	Bank Draft	-259.56
04/24/2025		<a href="#">DFT0004002</a>	AT&T MOBILITY	Accounts Payable	Outstanding	Bank Draft	-3,317.89
04/25/2025		<a href="#">DFT0004003</a>	WAGE WORKS, INC.	Accounts Payable	Outstanding	Bank Draft	-491.51
04/28/2025		<a href="#">DFT0004004</a>	CSDA Commercial Card - UMPQUA BANK	Accounts Payable	Outstanding	Bank Draft	-8,367.25
04/28/2025		<a href="#">DFT0004005</a>	WAGE WORKS, INC.	Accounts Payable	Outstanding	Bank Draft	-27.27
04/29/2025		<a href="#">DFT0004006</a>	WAGE WORKS, INC.	Accounts Payable	Outstanding	Bank Draft	-1,814.20
05/01/2025		<a href="#">DFT0004007</a>	THE TOLL ROADS	Accounts Payable	Outstanding	Bank Draft	-140.00
05/01/2025		<a href="#">DFT0004008</a>	VSP	Accounts Payable	Outstanding	Bank Draft	-737.85
05/02/2025		<a href="#">DFT0004009</a>	ADP	Accounts Payable	Outstanding	Bank Draft	-138,622.78
05/02/2025		<a href="#">DFT0004010</a>	CALPERS	Accounts Payable	Outstanding	Bank Draft	-34,115.04
05/02/2025		<a href="#">DFT0004011</a>	PACE PAYMENT SYSTEMS, INC.	Accounts Payable	Outstanding	Bank Draft	-3,900.16
05/02/2025		<a href="#">DFT0004012</a>	WAGE WORKS, INC.	Accounts Payable	Outstanding	Bank Draft	-43.15
05/05/2025		<a href="#">DFT0004013</a>	BRINKS HOME SECURITY	Accounts Payable	Outstanding	Bank Draft	-269.99
05/05/2025		<a href="#">DFT0004014</a>	SANTA MARGARITA WATER DISTRICT	Accounts Payable	Outstanding	Bank Draft	-1,959.25

**Bank Transaction Report**

**Issued Date Range: -**

Issued Date	Cleared Date	Number	Description	Module	Status	Type	Amount
05/05/2025		<a href="#">DFT0004015</a>	TAB ANSWER NETWORK	Accounts Payable	Outstanding	Bank Draft	-203.87
<b>Bank Draft Total: (36)</b>							<b>-447,534.28</b>
<b>Check</b>							
04/09/2025		<a href="#">13252</a>	GLENN ACOSTA	Accounts Payable	Outstanding	Check	-563.64
04/11/2025		<a href="#">13253</a>	AMERICAN WATER WORKS ASSOCIATION	Accounts Payable	Outstanding	Check	-525.00
04/11/2025		<a href="#">13254</a>	APPLIED INDUSTRIAL TECHNOLOGIES	Accounts Payable	Outstanding	Check	-518.48
04/11/2025		<a href="#">13255</a>	AT&T	Accounts Payable	Outstanding	Check	-1,116.83
04/11/2025		<a href="#">13256</a>	AT&T MOBILITY	Accounts Payable	Outstanding	Check	-124.71
04/11/2025		<a href="#">13257</a>	BEAVENS SYSTEMS, INC.	Accounts Payable	Outstanding	Check	-35,740.66
04/11/2025		<a href="#">13258</a>	COUNTY OF ORANGE	Accounts Payable	Outstanding	Check	-1,029.24
04/11/2025		<a href="#">13259</a>	DANIELS TIRE SERVICE, INC.	Accounts Payable	Outstanding	Check	-574.47
04/11/2025		<a href="#">13260</a>	DELCO SERVICE, INC.	Accounts Payable	Outstanding	Check	-14,982.42
04/11/2025		<a href="#">13261</a>	DRP ENGINEERING, INC.	Accounts Payable	Outstanding	Check	-118,864.15
04/11/2025		<a href="#">13262</a>	EH WACHS	Accounts Payable	Outstanding	Check	-1,893.82
04/11/2025		<a href="#">13263</a>	FERGUSON WATERWORKS	Accounts Payable	Outstanding	Check	-1,756.82
04/11/2025		<a href="#">13264</a>	FERREIRA CONSTRUCTION COMPANY	Accounts Payable	Outstanding	Check	-153.28
04/11/2025		<a href="#">13265</a>	GMU GEOTECHNICAL, INC.	Accounts Payable	Outstanding	Check	-3,510.50
04/11/2025		<a href="#">13266</a>	HANSON BRIDGETT LLP	Accounts Payable	Outstanding	Check	-30,749.72
04/11/2025		<a href="#">13267</a>	HAZEN & SAWYER	Accounts Payable	Outstanding	Check	-22,158.41
04/11/2025		<a href="#">13268</a>	HYDROTECH ELECTRIC	Accounts Payable	Outstanding	Check	-16,965.00
04/11/2025		<a href="#">13269</a>	IB CONSULTING	Accounts Payable	Outstanding	Check	-2,450.00
04/11/2025		<a href="#">13270</a>	INFOSEND, INC.	Accounts Payable	Outstanding	Check	-1,954.83
04/11/2025		<a href="#">13271</a>	ORANGE COUNTY FIRE AUTHORITY	Accounts Payable	Outstanding	Check	-474.00
04/11/2025		<a href="#">13272</a>	O'REILLY AUTOMOTIVE, INC.	Accounts Payable	Outstanding	Check	-359.41
04/11/2025		<a href="#">13273</a>	ORKIN, INC.	Accounts Payable	Outstanding	Check	-1,422.97
04/11/2025		<a href="#">13274</a>	OSCAR ULLOA	Accounts Payable	Outstanding	Check	-284.00
04/11/2025		<a href="#">13275</a>	PEBBLE SPRING WATER	Accounts Payable	Outstanding	Check	-115.00
04/11/2025		<a href="#">13276</a>	POLYDYNE, INC.	Accounts Payable	Outstanding	Check	-1,232.66
04/11/2025		<a href="#">13277</a>	QUINN COMPANY	Accounts Payable	Outstanding	Check	-236.20
04/11/2025		<a href="#">13278</a>	SANTA MARGARITA FORD	Accounts Payable	Outstanding	Check	-3,696.45
04/11/2025		<a href="#">13279</a>	SANTA MARGARITA TOYOTA	Accounts Payable	Outstanding	Check	-423.93
04/11/2025		<a href="#">13280</a>	SCOTT EQUIPMENT	Accounts Payable	Outstanding	Check	-3,035.63
04/11/2025		<a href="#">13281</a>	SECURITAS TECHNOLOGY	Accounts Payable	Outstanding	Check	-700.64
04/11/2025		<a href="#">13282</a>	SIERRA ANALYTICAL	Accounts Payable	Outstanding	Check	-4,776.00
04/11/2025		<a href="#">13283</a>	SOTO RESOURCES	Accounts Payable	Outstanding	Check	-1,175.00
04/11/2025		<a href="#">13284</a>	TOTAL COMPENSATION SYSTEMS, INC.	Accounts Payable	Outstanding	Check	-900.00
04/11/2025		<a href="#">13285</a>	TYLER TECHNOLOGIES, INC.	Accounts Payable	Outstanding	Check	-26.70
04/11/2025		<a href="#">13286</a>	UNDERGROUND SERVICE ALERT/SC	Accounts Payable	Outstanding	Check	-133.95
04/11/2025		<a href="#">13287</a>	VAUGHAN'S INDUSTRIAL REPAIR COMPANY, INC.	Accounts Payable	Outstanding	Check	-3,260.00
04/11/2025		<a href="#">13288</a>	WECK LABORATORIES	Accounts Payable	Outstanding	Check	-524.00
04/25/2025		<a href="#">13293</a>	ALL AMERICAN GASKET	Accounts Payable	Outstanding	Check	-81.00
04/25/2025		<a href="#">13294</a>	AMPLS MAILING SERVICE	Accounts Payable	Outstanding	Check	-829.25

**Bank Transaction Report**

**Issued Date Range: -**

Issued Date	Cleared Date	Number	Description	Module	Status	Type	Amount
04/25/2025		<a href="#">13295</a>	AT&T	Accounts Payable	Outstanding	Check	-895.34
04/25/2025		<a href="#">13296</a>	BC WIRE ROPE & RIGGING	Accounts Payable	Outstanding	Check	-249.98
04/25/2025		<a href="#">13297</a>	BLAKE SMITH	Accounts Payable	Outstanding	Check	-110.71
04/25/2025		<a href="#">13298</a>	CALIFORNIA WATER EFFICIENCY PARTNERSHIP	Accounts Payable	Outstanding	Check	-1,617.49
04/25/2025		<a href="#">13299</a>	COUNTY OF ORANGE	Accounts Payable	Outstanding	Check	-294.51
04/25/2025		<a href="#">13300</a>	CS-AMSCO	Accounts Payable	Outstanding	Check	-21,276.94
04/25/2025		<a href="#">13301</a>	DEPARTMENT OF WATER RESOURCES	Accounts Payable	Outstanding	Check	-53,070.00
04/25/2025		<a href="#">13302</a>	DMS FACILITY SERVICES	Accounts Payable	Outstanding	Check	-3,877.50
04/25/2025		<a href="#">13303</a>	EWING IRRIGATION PRODUCTS, INC.	Accounts Payable	Outstanding	Check	-405.69
04/25/2025		<a href="#">13304</a>	HACH COMPANY	Accounts Payable	Outstanding	Check	-7,813.85
04/25/2025		<a href="#">13305</a>	HIGHROAD INFORMATION TECHNOLOGY, LLC.	Accounts Payable	Outstanding	Check	-11,242.00
04/25/2025		<a href="#">13306</a>	HYDROTECH ELECTRIC	Accounts Payable	Outstanding	Check	-22,133.86
04/25/2025		<a href="#">13307</a>	INFOSEND, INC.	Accounts Payable	Outstanding	Check	-1,181.58
04/25/2025		<a href="#">13308</a>	IRVINE RANCH WATER DISTRICT	Accounts Payable	Outstanding	Check	-424,090.33
04/25/2025		<a href="#">13309</a>	ORANGE COUNTY PUMPING, INC.	Accounts Payable	Outstanding	Check	-4,260.00
04/25/2025		<a href="#">13310</a>	PEBBLE SPRING WATER	Accounts Payable	Outstanding	Check	-150.00
04/25/2025		<a href="#">13311</a>	QUINN COMPANY	Accounts Payable	Outstanding	Check	-9,698.84
04/25/2025		<a href="#">13312</a>	RSM AUTO BODY EXPRESS, INC.	Accounts Payable	Outstanding	Check	-9,261.34
04/25/2025		<a href="#">13313</a>	SANTA MARGARITA WATER DISTRICT	Accounts Payable	Outstanding	Check	-33,616.24
04/25/2025		<a href="#">13314</a>	SCOTT EQUIPMENT	Accounts Payable	Outstanding	Check	-2,314.80
04/25/2025		<a href="#">13315</a>	SPECIALTY EQUIPMENT	Accounts Payable	Outstanding	Check	-9,832.50
04/25/2025		<a href="#">13316</a>	STARTING LINE ADVISORY	Accounts Payable	Outstanding	Check	-20,372.80
04/25/2025		<a href="#">13317</a>	TRENCH SHORING COMPANY	Accounts Payable	Outstanding	Check	-850.50
04/25/2025		<a href="#">13318</a>	W.M. LYLES CO.	Accounts Payable	Outstanding	Check	-99,067.50
04/25/2025		<a href="#">13319</a>	WECK LABORATORIES	Accounts Payable	Outstanding	Check	-312.00
04/28/2025		<a href="#">13320</a>	FERREIRA CONSTRUCTION COMPANY	Accounts Payable	Outstanding	Check	-8,668.12
						<b>Check Total: (65)</b>	<b>-1,025,983.19</b>
<b>EFT</b>							
04/14/2025		<a href="#">733</a>	ACWA JPIA - LIFE	Accounts Payable	Outstanding	EFT	-615.67
04/14/2025		<a href="#">734</a>	ACWA JPIA - WC, PROP., & LIAB	Accounts Payable	Outstanding	EFT	-12,390.28
04/14/2025		<a href="#">735</a>	ALS - TRUESDAIL LABORATORIES	Accounts Payable	Outstanding	EFT	-10,056.00
04/14/2025		<a href="#">736</a>	Void EFT	Accounts Payable	Voided	EFT	0.00
04/14/2025		<a href="#">737</a>	AMAZON	Accounts Payable	Outstanding	EFT	-245.95
04/14/2025		<a href="#">738</a>	MWDOC	Accounts Payable	Outstanding	EFT	-305.00
04/14/2025		<a href="#">739</a>	ROCKSPARK INC.	Accounts Payable	Outstanding	EFT	-780.00
04/14/2025		<a href="#">740</a>	UNIFIRST CORPORATION	Accounts Payable	Outstanding	EFT	-770.92
04/28/2025		<a href="#">741</a>	ALS - TRUESDAIL LABORATORIES	Accounts Payable	Outstanding	EFT	-2,296.00
04/28/2025		<a href="#">742</a>	AMAZON	Accounts Payable	Outstanding	EFT	-213.71
04/28/2025		<a href="#">743</a>	DUTHIE ELECTRIC SERVICE CORPORATION	Accounts Payable	Outstanding	EFT	-12,095.00
04/28/2025		<a href="#">744</a>	MWDOC	Accounts Payable	Outstanding	EFT	-33,631.86
04/28/2025		<a href="#">745</a>	OLIN CHEMICALS	Accounts Payable	Outstanding	EFT	-12,582.98
04/28/2025		<a href="#">746</a>	UNIFIRST CORPORATION	Accounts Payable	Outstanding	EFT	-919.17

**Bank Transaction Report**

**Issued Date Range: -**

**EFT Total: (14) -86,902.54**

**Accounts Payable Total: (115) -1,560,420.01**

Issued Date	Cleared Date	Number	Description	Module	Status	Type	Amount
<b>Utility Billing</b>							
<b>Check</b>							
04/17/2025		<a href="#">13289</a>	JANET SUE MARUCCI DAVID RITCHIE	Utility Billing	Outstanding	Check	-1,695.16
04/22/2025		<a href="#">13290</a>	GARY SUMMERS	Utility Billing	Outstanding	Check	-3,527.72
04/25/2025		<a href="#">13291</a>	TREVOR JOHNSON	Utility Billing	Outstanding	Check	-55.91
04/25/2025		<a href="#">13292</a>	ARIZONA PIPELINE	Utility Billing	Outstanding	Check	-1,352.88
<b>Check Total: (4)</b>							<b>-6,631.67</b>
<b>Utility Billing Total: (4)</b>							<b>-6,631.67</b>
<b>Report Total: (119)</b>							<b>-1,567,051.68</b>

**Summary**

Bank Account	Count	Amount
<a href="#">030866939 BMO Checking</a>	119	-1,567,051.68
<b>Report Total:</b>	<b>119</b>	<b>-1,567,051.68</b>

Cash Account	Count	Amount
<a href="#">**No Cash Account**</a>	1	0.00
<a href="#">99 99-000-1004 BMO Checking (Pooled Cash)</a>	118	-1,567,051.68
<b>Report Total:</b>	<b>119</b>	<b>-1,567,051.68</b>

Transaction Type	Count	Amount
Bank Draft	36	-447,534.28
Check	69	-1,032,614.86
EFT	14	-86,902.54
<b>Report Total:</b>	<b>119</b>	<b>-1,567,051.68</b>



Warrant Registry  
Trabuco Canyon Water District  
County of Orange  
State of California

GENERAL FUND PAYROLL WARRANT REGISTER

For the Month of: May 2025

\$ 280,282.64

I hereby certify that the claims or demands covered by the above listed warrants have been audited as to accuracy and the availability of funds for payment thereof; and that the said claims or demands are accurate and that the funds are available.

This is to certify that claims or demands covered by the above listed warrants have been audited by the Finance/Audit Committee of the Trabuco Canyon Water District and that all of the said warrants are approved for payment.

  
General Manager / Assistant General Manager

  
Chair

6-12-25  
Date

  
Member

6/12/25  
Date

Net Pay	<b>Checks</b>				.00
	<b>Direct Deposits</b>				85,919.88
	Subtotal Net Pay				85,919.88
	<b>Adjustments</b>				5,889.44
	Total Net Pay Liability (Net Cash)				91,809.32

Taxes		You are responsible for		Amount debited		
		Depositing these amounts		from your account		
Federal	Agency	Rate	EE withheld	ER contrib.	EE withheld	ER contrib.
	<b>Federal Income Tax</b>				18,507.92	
	<b>Earned Income Credit Advances</b>					
	<b>Social Security</b>				9,068.97	9,068.99
	<b>Medicare</b>				2,120.96	2,120.97
	<b>Medicare Surtax</b>					
	<b>Federal Unemployment Tax</b>					
	Subtotal Federal		29,697.85	11,189.96		40,887.81
	<b>FMLA-PSL Payments Credit</b>					
	<b>FMLA-PSL ER FICA Credit</b>					
	<b>FMLA-PSL Health Care Premium Credit</b>					
	<b>Employee Retention Qualified Payments Cre</b>					
	<b>Employee Retention Qualified Health Care</b>					
	<b>Cobra Premium Assistance Payments</b>					
	Total Federal		29,697.85	11,189.96		40,887.81
State	<b>CA State Income Tax</b>				8,619.72	
	<b>CA State Unemployment Insurance-ER 7000</b>					
	<b>CA State Disability Insurance-EE</b>				1,753.35	
	Subtotal CA				10,373.07	10,373.07
	Total Taxes		.00	.00	40,070.92	11,189.96
	Amount ADP Debited From AccountXXXX6939					51,260.88
	Tran/ABA XXXXXXXXX					51,260.88

Excludes Taxes That Are Your Responsibility

Other	<b>ADP Direct Deposit</b>				85,919.88	26 Employee Transactions
	Transfers Amount ADP Debited From AccountXXXX6939					85,919.88
	Tran/ABA XXXXXXXXX					85,919.88
	Total Amount ADP Debited From Your Accounts					137,180.76



Statistical Summary Detail

TRABUCO CANYON WATER

Region Name : GKN
Company Code : ADP RESOURCE

Batch : 5223
Quarter Number : 2
Service Center: 580

Period Ending : 05/15/2025
Pay Date : 05/20/2025
Current Date : 05/15/2025

Week 21
Page 2

Net Pay	<b>Checks</b>	<b>1,358.69</b>			
	<b>Direct Deposits</b>	<b>89,900.75</b>			
	Subtotal Net Pay				91,259.44
	<b>Adjustments</b>	<b>.00</b>			
	Total Net Pay Liability (Net Cash)				91,259.44

Taxes		You are responsible for		Amount debited		
		Depositing these amounts		from your account		
Federal	Agency	Rate	EE withheld	ER contrib.	EE withheld	ER contrib.
	<b>Federal Income Tax</b>				<b>19,250.69</b>	
	<b>Earned Income Credit Advances</b>					
	<b>Social Security</b>				<b>9,083.67</b>	<b>9,083.65</b>
	<b>Medicare</b>				<b>2,124.38</b>	<b>2,124.40</b>
	<b>Medicare Surtax</b>					
	<b>Federal Unemployment Tax</b>					
	Subtotal Federal		30,458.74	11,208.05		41,666.79
	<b>FMLA-PSL Payments Credit</b>					
	<b>FMLA-PSL ER FICA Credit</b>					
	<b>FMLA-PSL Health Care Premium Credit</b>					
	<b>Employee Retention Qualified Payments Cre</b>					
	<b>Employee Retention Qualified Health Care</b>					
	<b>Cobra Premium Assistance Payments</b>					
	Total Federal		30,458.74	11,208.05		41,666.79
State	<b>CA State Income Tax</b>				<b>8,470.41</b>	
	<b>CA State Unemployment Insurance-ER 7000</b>					
	<b>CA State Disability Insurance-EE</b>				<b>1,705.24</b>	
	Subtotal CA				10,175.65	10,175.65
	Total Taxes	.00	.00	40,634.39	11,208.05	51,842.44
	Amount ADP Debited From AccountXXXX6939		Tran/ABA XXXXXXXXXX			51,842.44

**Excludes Taxes That Are Your Responsibility**

Other	<b>ADP Direct Deposit</b>	<b>89,900.75</b>			<b>29 Employee Transactions</b>
Transfers	<b>ADP Check</b>	<b>1,358.69</b>			
	Amount ADP Debited From AccountXXXX6939		Tran/ABA XXXXXXXXXX		91,259.44
	Total Amount ADP Debited From Your Accounts				143,101.88



### Statistical Summary Detail

## TRABUCO CANYON WATER

Region Name : **GKN**  
Company Code : ADP RESOURCE

Batch : **6460**  
Quarter Number : **2**  
Service Center : **580**

Period Ending : **05/31/2025**  
Pay Date : **06/05/2025**  
Current Date : **06/03/2025**

Week **23**  
Page **2**

**TRABUCO CANYON WATER DISTRICT  
REGULAR BOARD MEETING | JUNE 18, 2025**

**CONSENT CALENDAR**

**ITEM 3: APPROVAL OF ENGINEERING/OPERATIONAL COMMITTEE MEETING RECAP(S)**

---

**RECOMMENDED ACTION:**

*Approve the following Engineering/Operational Committee Meeting Recap(s) and recommend that the Board receive and file same (Consent Calendar):*

1. *May 7, 2025*

**CONTACTS (staff responsible): PALUDI/PEREA**



## TRABUCO CANYON WATER DISTRICT ENGINEERING/OPERATIONAL COMMITTEE MEETING RECAP | MAY 7, 2025

---

### **DIRECTORS PRESENT**

Mark Anderson, Committee Chair  
Glenn Acosta, Committee Member

### **STAFF PRESENT**

Fernando Paludi, General Manager  
Michael Perea, Assistant General Manager  
Lorrie Lausten, District Engineer  
Gary Kessler, Water Superintendent  
Oscar Ulloa, Wastewater Superintendent  
Jason Stroud, Maintenance Superintendent  
Roseann Lejsek, Executive Assistant  
Karen Warner, Principal Accountant  
Phil Serpas, CMMS/SCADA Administrator

### **STAFF ABSENT**

None

### **DISTRICT CONSULTANTS**

None

### **PUBLIC PRESENT**

None

### **CALL MEETING TO ORDER**

Director Anderson called the May 7, 2025 Engineering/Operational Committee Meeting to order at 8:00 a.m.

### **VISITOR PARTICIPATION**

No comments were received.

### **ORAL COMMUNICATION**

No comments were received.

### **COMMITTEE MEMBER COMMENTS**

None

### **REPORT FROM THE GENERAL MANAGER**

None

### **ITEM 1: ENGINEERING/OPERATIONAL COMMITTEE MEETING RECAP**

Mr. Paludi presented the Engineering/Operational Committee Meeting Recap for Committee review in accordance with the agenda.

**TRABUCO CANYON WATER DISTRICT  
ENGINEERING/OPERATIONAL COMMITTEE MEETING RECAP | MAY 7, 2025**

**RECOMMENDATION:** The Committee recommended forwarding this matter to the Board of Directors (Consent Calendar).

**ITEM 2: ADOPTION OF 2024 ORANGE COUNTY WATER AND WASTEWATER MULTI-JURISDICTIONAL HAZARD MITIGATION PLAN**

---

Mr. Paludi presented this matter for Committee consideration. Mr. Perea provided a brief overview of the Hazard Mitigation Plan, and he reported that District staff collaborated with the Municipal Water District of Orange County (MWDOC), and Herdon Group – HSG to provide comments and edits to the Draft Administrative Report and Annex Jurisdictional Profile (Annex) specific to TCWD. Mr. Perea also reported that staff worked with the Water Emergency Response Organization of Orange County (WEROC) to submit the Multi-Jurisdictional Hazard Mitigation Plan, which has been submitted to CalOES for final approval.

**RECOMMENDATION:** Committee recommended the Board of Directors adopt Resolution No. 2025-1345 approving the 2024 Orange County Water and Wastewater Multi-Jurisdictional Hazard Mitigation Plan (Action Calendar).

**ITEM 3: APPROVAL AND ADOPTION OF UPDATED MEMORANDUM OF UNDERSTANDING (MOU) WITH ORANGE COUNTY SHERIFF'S DEPARTMENT FOR USE OF COUNTYWIDE MASS NOTIFICATION SYSTEM (ALERT OC)**

---

Mr. Paludi presented this matter for Committee consideration. Mr. Perea provided a brief background of the County's Mass Notification System (Alert OC), and he reported that in 2013 the Sheriff's Department made this system available to other public agencies throughout the County, including Trabuco Canyon Water District. Mr. Perea noted that there is no cost to use the system. Mr. Perea stated for the District to continue to participate and use the system, the Board of Directors would need to approve the updated MOU with the County.

**RECOMMENDATION:** Committee recommended the Board of Directors approve the Memorandum of Understanding Between the County of Orange and Participants for Use of Countywide Mass Notification System and authorize the General Manager to execute the Public Mass Notification System Individual User Agreement (Action Calendar).

**ITEM 4: WASTEWATER TREATMENT PLANT HEADWORKS REPLACEMENT PROJECT**

---

Mr. Paludi presented this matter for Committee consideration, and he reported that this Capital Improvement Program (CIP) project is critical for the Wastewater Treatment Plant. Ms. Lausten reported that the project was originally budgeted to rehabilitate the existing system, however, staff has identified a more efficient and reliable alternative. Ms. Lausten provided a summary of vendor pricing for rehabilitation, equipment and turnkey project costs. Ms. Lausten stated that staff recommends purchasing the Duperon system, with installation to be completed in-house to save costs. Mr. Ulloa added that the current system has had several components replaced throughout the years, and that parts are becoming obsolete.

**RECOMMENDATION:** Committee to recommend that the Board of Directors authorize the General Manager to purchase the Duperon FlexRake bar screen climber and compactor from JBI Water and Wastewater in the amount of \$334,000.

**ITEM 5: DIMENSION WATER TREATMENT PLANT TRANSMISSION MAIN REHABILITATION**

---

Mr. Paludi presented this matter for Committee consideration. Ms. Lausten reported that the technical memorandum was completed by Hazen and Sawyer. Ms. Lausten provided a summary of the project phasing within the memo, and she explained the various options for pipeline replacement. Discussion occurred regarding the project timeline, and the Committee requested that staff put together a schedule and timeline for the full Board's review. Ms. Lausten added that a section of the pipeline has been sent for pipe bursting testing, and she

**TRABUCO CANYON WATER DISTRICT  
ENGINEERING/OPERATIONAL COMMITTEE MEETING RECAP | MAY 7, 2025**

stated that staff should receive the video results within the week. Mr. Paludi added that a full update will be brought to the Board at the May Regular Board Meeting.

**RECOMMENDATION:** None – Informational item only.

**ITEM 6: PRELIMINARY 10-YEAR CAPITAL IMPROVEMENT PROGRAM**

---

Mr. Paludi presented this matter for Committee consideration, and he noted that the Committee was provided a handout showing the 10-year CIP dashboard that Ms. Warner and Mr. Berg put together based on the financial model. Mr. Paludi stated that the 10-year CIP is based on the 2022 Asset Condition Assessment as well as other important projects as identified by staff. Mr. Paludi went through the District-wide projects as well as potable, recycled water and wastewater projects. Discussion occurred regarding various projects, and Mr. Perea noted that staff is going through the Condition Assessment to identify projects that staff has completed in-house. Mr. Perea commended staff for their hard work to control costs. Ms. Lausten also identified current projects where staff is working to cut costs. The Committee requested that staff bring two rate increase options to the budget workshop for the Board’s consideration.

**RECOMMENDATION:** None – Informational item only.

**ITEM 7: UPDATE ON STATE WATER BOARD CROSS CONNECTION CONTROL PLAN HANDBOOK (CCCPH) REQUIREMENTS AND CROSS-CONNECTION CONTROL MANAGEMENT PLAN (CCCMP) ADOPTION**

---

Mr. Paludi introduced this matter for Committee consideration, and he reported that this policy update was managed by Mr. Perea with the assistance of John Robinson Consulting and participation of Orange County water agencies. Mr. Perea provided an overview of the adopted State Water Board regulations and the District’s proposed Cross-Connection Control Management Plan (CCCMP). Mr. Perea highlighted the benefits of the District’s Automatic Metering Infrastructure (AMI) meters as this system provided twenty-four-hour monitoring of reverse flows which may indicate a potential cross-connection which provides an increased security for the District’s distribution system, results in more accurate hazard assessment reporting, and a cost savings to residential customers by limiting the mandatory installation of backflow prevention assemblies on services with presumed hazards. Mr. Perea reviewed the public hearing schedule with the Committee, and he reported that staff is working with general counsel to meet these requirements.

**RECOMMENDATION:** None – Informational item only.

**ITEM 8: HARRIS GRADE TANK REPLACEMENT COST ESTIMATE UPDATE**

---

Mr. Paludi introduced this matter for Committee consideration, and he reported that District staff have worked with Tetra Tech (Consultant) to update the reservoir siting study for this project. Ms. Lausten provided an overview of the Harris Grade Reservoir Siting Study completed by Tetra Tech in 2020, and she reported that Tetra Tech has updated the engineer’s estimate for the construction of 1.7 MG steel tank reservoir. Discussion occurred concerning the updated estimate. Director Anderson asked if this project was included in the District’s capital improvement plan (CIP); Mr. Paludi indicated that the project was not included in the CIP.

**RECOMMENDATION:** None – Informational item only.

**ITEM 9: OTHER ENGINEERING AND OPERATIONS PROJECT UPDATES**

---

**1. Report on Completion of WWTP Handrail Replacement Project by District Personnel**

Mr. Ulloa provided a brief presentation on this project, and he reported that although the original project was budgeted at \$100,000 and the procured vendor quote for this work was \$270,722. Mr. Ulloa reported that District ordered the materials and completed the work during the normal workday in between duties, and the

**TRABUCO CANYON WATER DISTRICT  
ENGINEERING/OPERATIONAL COMMITTEE MEETING RECAP | MAY 7, 2025**

work was completed for approximately \$20,000. The Committee commended staff for their cost control efforts and work on this project.

**2. Saddle Crest Development Update**

Mr. Paludi provided a brief update on this matter, and he reported that the settlement agreement has been provided to the developer.

**3. District CMMS Asset Summary Update**

Mr. Serpas provided a brief status update on the planned asset summary report, and he shared that he is working with Cartegraph (vendor) to re-categorize all assets to facilitate this type of report.

**4. WWTP SCADA Project Update**

Ms. Lausten reported this project is close to completion, pending some wiring configuration work in the Operations room that will be performed by Hydrotech Electric (Contractor).

**5. Other Projects**

None

**RECOMMENDATION:** None – Informational item only.

**ITEM 10: WATER SYSTEM UPDATES**

---

Mr. Kessler reviewed the projects and repairs for the prior month, and he reported that Water Operations staff had completed the following tasks:

1. Excavated and removed 2 four-foot sections of 16" Main Transmission Line at DWTP for Pipe Splitting Testing
2. Rebuild customer meter services on Hamilton Trail
3. Rebuild customer meter services on Live Oak Canyon
4. Rebuild customer's boost pump discharge line
5. Serviced 85 valves in the Robinson Ranch service area
6. Installed Anodes on Filter #4 and began putting filter #4 back together at DWTP

Mr. Kessler presented the Water System Summary for Committee review.

Director Anderson related that residents in the Hamilton Oaks community have expressed their appreciation of District staff for their work on recent repairs and meter downsizing requests.

**RECOMMENDATION:** None – Informational item only.

**ITEM 11: WASTEWATER SYSTEM UPDATES**

---

Mr. Ulloa reviewed the projects and repairs for the prior month, and he reported that Wastewater Operations staff had completed the following tasks:

1. Assisted with UPS replacement at Dove Recycle Pump Station.
2. Installed a new turbidity meter at the WWTP.
3. Cleaned and graded spoils yard at the WWTP.
4. Prepped and conducted a plant tour for Scouting of America group.
5. Performed weed abatement at WWTP per Orange County Fire Authority (OCFA) and Division of Safety of Dams (DSOD).

Mr. Ulloa presented the Recycled Water System Summary for Committee review.

**TRABUCO CANYON WATER DISTRICT  
ENGINEERING/OPERATIONAL COMMITTEE MEETING RECAP | MAY 7, 2025**

Director Anderson inquired about the WWTP solids handling process; Mr. Ulloa provided a brief overview of the solids retention time (SRT) at the WWTP which results in fewer sludge hauling trips.

**RECOMMENDATION:** None – Informational item only.

**ITEM 12: MAINTENANCE DEPARTMENT UPDATES**

---

Mr. Stroud reviewed the projects and repairs for the prior month, and he reported that Maintenance staff completed the following tasks:

**Projects and Repairs**

Maintenance staff performed and/or completed the following tasks and projects:

**Water Operations**

1. Schedule Duthie Power to remove mobile emergency generator from Field Office/Booster One site
2. New Dimension cleaned out attic space at Field Office/Booster One for Hydrotech Electric to inspect wiring issues and repair

**Wastewater Operations**

1. Receive two new WILO pumps for Via Alegre LS

**District Fleet Upgrades & Other Projects**

1. Clean, prep, inspect truck #17 for use
2. Clean, prep, inspect truck #10 for use
3. Service and inspect boat for use
4. Schedule Duthie Power to perform fuel tank replacement on TCWD Cummins Mobile generator
5. JPIA pressure vessel inspection
6. Weed abatement program
7. Prep two items for auction, one 2014 F250 service body and one pickup truck bed (removed for service body install); staff will proceed with the District's Surplus Property Disposal Policy on this matter.

**RECOMMENDATION:** None – Informational item only.

**ITEM 13: OTHER MATTERS/REPORTS**

---

Mr. Perea reported that the Municipal Water District of Orange County (MWDOC) will be presenting a certificate of recognition to the District for hosting a tour of the Robinson Ranch WWTP for the Boy Scouts of America.

Director Anderson suggested that District staff evaluate the potential for a solar farm on Porter Property; Mr. Paludi indicated that District staff has recently issued the Porter Property Public Land Disposition RFQ and will reconvene the District Properties Committee to oversee this process.

**RECOMMENDATION:** None

**ADJOURNMENT**

Director Anderson adjourned the May 7, 2025 Engineering/Operational Committee Meeting at 9:50 a.m.

**TRABUCO CANYON WATER DISTRICT  
REGULAR BOARD MEETING | JUNE 18, 2025**

**CONSENT CALENDAR**

**ITEM 4: APPROVAL OF EXECUTIVE COMMITTEE MEETING RECAP(S)**

---

**RECOMMENDED ACTION:**

*Approve the following Executive Committee Meeting Recap(s) and recommend that the Board receive and file same (Consent Calendar):*

1. *May 12, 2025*

**CONTACTS (staff responsible): PALUDI/PEREA**



## TRABUCO CANYON WATER DISTRICT EXECUTIVE COMMITTEE MEETING RECAP | MAY 12, 2025

---

### **DIRECTORS PRESENT**

Vice President Glenn Acosta, Committee Chair  
President Edward Mandich, Committee Member

### **STAFF PRESENT**

Michael Perea, Assistant General Manager  
Lorrie Lausten, District Engineer  
Roseann Lejsek, Executive Assistant

### **STAFF PRESENT (REMOTE)**

Fernando Paludi, General Manager

### **CONSULTANTS PRESENT (REMOTE)**

Laura Ratcliffe, District General Legal Counsel – Hanson Bridgett, LLP

### **PUBLIC PRESENT**

None

### **CALL MEETING TO ORDER**

Vice President Acosta called the May 12, 2025 Executive Committee Meeting to order at 5:00 PM.

### **VISITOR PARTICIPATION**

No visitor participation was received.

### **ORAL COMMUNICATION**

No oral communication was received.

### **COMMITTEE MEMBER COMMENTS**

Director Acosta provided a brief update on the recent Public Outreach Ad Hoc Committee discussion concerning participation with Santa Margarita Water District (SMWD) at their Water Festival Event. Discussion occurred concerning the potential for alternative public events for the District to host or participate in the future.

### **REPORT FROM THE GENERAL MANAGER**

Mr. Perea reported on the following matters:

1. The General Manager was out of the office on personal reasons and may participate remotely.
2. Bill Calculator – District staff has updated the District website to include a bill calculator for customers to determine their monthly utility bill based on potential water demands.

### **ADMINISTRATIVE MATTERS**

#### **ITEM 1: APPROVAL OF EXECUTIVE COMMITTEE MEETING RECAP**

---

Mr. Perea presented the Executive Committee Meeting Recap(s) for Committee consideration in accordance with the agenda.

**TRABUCO CANYON WATER DISTRICT  
EXECUTIVE COMMITTEE MEETING RECAP | MAY 12, 2025**

**RECOMMENDATION:** The Committee recommended forwarding this matter to the Board of Directors (Consent Calendar).

**DISCUSSION MATTERS**

**ITEM 2: BOARD AGENDA PLANNING CALENDAR**

---

Mr. Perea provided a draft copy of the May Regular Board Meeting agenda for Committee review and consideration and reviewed other potential items for consideration, including, but not limited to, the following:

**May 2025**

Regular Board Meeting – (5/21)

- MWDOC Recognition of District Staff for Participation in Boy Scouts of America Tour of the Robinson Ranch Wastewater Treatment Plant
- Sources of Supply Ad Hoc Committee Update
- Public Outreach Ad Hoc Committee Update
- Adoption of 2024 Orange County Water and Wastewater Multi-Jurisdictional Hazard Mitigation Plan (E/O)
- Approval of Updated Memorandum of Understanding (MOU) with Orange County Sheriff’s Department for Use of Countywide Mass Notification System (AlertOC) (E/O)
- Approval of Wastewater Treatment Plant Headworks Replacement Project (E/O)
- Update on Cross Connection Control Plan Handbook (E/O)
- Consideration on the Designation of Voting Representative for ACWA Board Election for 2026-27 Term

Special Board Meeting (5/27)

- FY 2026 Budget/CIP Workshop #2

**June 2025**

Regular Board Meeting – 6/18

- Adoption of CCCPH by Ordinance (E/O)
- Award of Dove/Tick Creek Improvements Design (E/O)
- Award of WWTP Blower Room Construction (E/O)
- Adoption of FY 2025-26 Operating and CIP Budgets (F/A)

**Other Potential Future Board Items**

- Award Construction Contract for Heritage SLS Improvements
- Adopt Resolution Updating TCWD Procurement Policy
- Water Intertie Agreement with IRWD
- Adopt Updated District Purchasing Policy

Discussion occurred concerning the Special Board Meeting – Budget Workshop presentation materials and options. Mr. Paludi reported that staff will be providing two financial plan budget scenarios for Board consideration and review at the meeting.

Director Mandich requested a status update on the Porter Property - Property Disposition RFQ; Mr. Paludi reported that District staff issued the RFQ to a shortlist of consultants and will receive qualifications by the end of the month.

**TRABUCO CANYON WATER DISTRICT  
EXECUTIVE COMMITTEE MEETING RECAP | MAY 12, 2025**

**RECOMMENDATION:** None – Informational item only.

**OTHER MATTERS**

**ITEM 3: REPORTS OR COMMENTS FROM THE GENERAL MANAGER AND/OR STAFF**

---

There were no matters discussed.

**RECOMMENDATION:** None

**ADJOURNMENT**

Vice President Acosta adjourned the May 12, 2025 Executive Committee Meeting at 6:00 p.m.

DRAFT

**TRABUCO CANYON WATER DISTRICT  
REGULAR BOARD MEETING | JUNE 18, 2025**

**ACTION CALENDAR**

**ADMINISTRATIVE MATTERS**

**ITEM 5: RATIFICATION OF DIRECTORS' FEES AND EXPENSES, AND TENTATIVE FUTURE MEETINGS/  
ATTENDANCE**

---

***FEES AND EXPENSES***

Consistent with Board policy, Directors are reimbursed for expenses incurred while serving in their capacity as Directors. Additionally, Directors earn a per diem stipend for attendance at meetings or functions in a Director capacity. Per Ordinance No. 91-15 (adopted July 17, 1991), Directors' per diem amount is limited to \$125 per day for a maximum of ten days per calendar month. The attached spreadsheet provides a recap of the meetings, seminars, and conferences attended by Directors along with expenses recorded to date.

***TENTATIVE FUTURE MEETINGS***

The attached spreadsheet provides a schedule of the tentative future meetings and attendance items.

**FUNDING SOURCE:**

General Fund

**FISCAL IMPACT**

FY 2024-25 Budgeted Board Expenses: \$45,200

*Directors receive \$125.00 per diem, not to exceed ten (10) per diems per month, for meetings approved by the Board.*

**COMMITTEE STATUS:**

This matter was reviewed with the Finance/Audit Committee.

**RECOMMENDED ACTION:**

*Approve the tentative future meetings/attendance items and ratify the Directors' expenses and fees from the following period(s):*

1. *May 2025*

**EXHIBITS:**

1. Directors Fees and Expenses Monthly Report for May 2025
2. Directors Future/Tentative Meeting/Attendance Schedule for Calendar Year 2025

**CONTACTS (staff responsible): PALUDI/PEREA**

**TRABUCO CANYON WATER DISTRICT  
DIRECTORS' FEES AND EXPENSES MONTHLY REPORT | MAY 2025**

<b>MEETING DESCRIPTION</b>	<b>ACOSTA</b>	<b>ANDERSON</b>	<b>HORST</b>	<b>MANDICH</b>	<b>SAFRANSKI</b>
<b>DISTRICT MEETINGS</b>					
Executive Committee Meeting	05/12/25			05/12/25	
Engineering/Operational Committee Meeting	05/07/25	05/07/25			
Finance/Audit Committee Meeting			05/08/25		05/08/25
Individual Meeting with General Manager	05/19/25	05/29/25	05/19/25	05/19/25	05/19/25
Public Outreach Ad Hoc Committee Meeting No. 1	05/09/25		05/09/25		
Public Outreach Ad Hoc Committee Meeting No. 2	05/20/25		05/20/25		
Regular Board Meeting	05/21/25	05/21/25	05/21/25	05/21/25	05/21/25
Sources of Supply Ad Hoc Committee Meeting		05/01/25		05/01/25	
Special Board Meeting - Budget Workshop No. 2	05/27/25	05/27/25	05/27/25	05/27/25	05/27/25
<b>REPRESENTATIVE MEETINGS</b>					
ACWA 2025 Spring Conference - Day One			05/13/25		
ACWA 2025 Spring Conference - Day Two			05/14/25		
ACWA 2025 Spring Conference - Day Three			05/15/25		
Community Associations of Rancho (CAR) Meeting			05/06/25		
City of Rancho Santa Margarita - City Council Meeting					
Independent Special Districts of Orange County (ISDOC) Monthly Meeting		05/06/25			
Independent Special Districts of Orange County (ISDOC) Quarterly Meeting					
MWDOC Administration/Finance Committee Meeting			05/14/25		
MWDOC Board Meeting			05/21/25		
South Orange County Integrated Regional Watershed Management Executive Committee Meeting					
Orange County Local Agency Formation Commission (OC LAFCO)		05/14/25			
Rancho Santa Margarita Chamber of Commerce Federal & State Legislative Update	05/09/25				
South Orange County Water Agencies Group Meeting					05/22/25
Santiago Aqueduct Commission Meeting (SAC)					
Water Advisory Commission of Orange County (WACO)		05/02/25			
<b>NUMBER OF MEETINGS ATTENDED</b>	<b>7</b>	<b>8</b>	<b>10</b>	<b>5</b>	<b>5</b>
<b>PER DIEMS (\$125 per each meeting*)</b>	<b>\$875.00</b>	<b>\$1,000.00</b>	<b>\$1,250.00</b>	<b>\$625.00</b>	<b>\$625.00</b>
<b>DIRECT REIMBURSABLE EXPENSES</b>					
ACWA 2025 Spring Conference - Monterey - Attached Expense Report			\$537.45		
<b>DIRECT REIMBURSABLE EXPENSES TOTALS</b>					
<b>INDIRECT REIMBURSABLE EXPENSES</b>					
ACWA 2025 Spring Conference Registration Costs - Paid by District			\$949.00		
ACWA 2025 Spring Conference Hotel Costs - Paid by District			\$737.22		
<b>INDIRECT REIMBURSABLE EXPENSES TOTALS</b>					
<b>TOTAL (PER DIEMS + DIRECT REIMBURSABLE EXPENSES)</b>	<b>\$875.00</b>	<b>\$1,000.00</b>	<b>\$1,787.45</b>	<b>\$625.00</b>	<b>\$625.00</b>
<i>* Maximum per diem per day is one; maximum per month is 10</i>					

**DIRECTOR SIGNATURE**

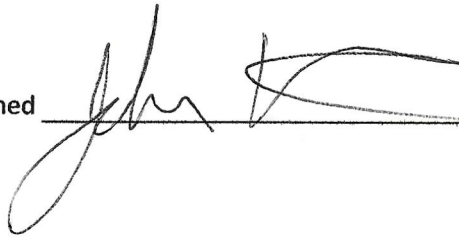
**TRABUCO CANYON WATER DISTRICT**

**Expense Report** ACWA Conf Spring 2025

Employee Name: John Horst

Item	Description	Date	Amount
1	Meal	5/15/2025	\$ 13.85
2	Mileage 748 miles (374 ea way)	13-15th	\$ 523.60
3			
4			
5			

**Total expenses to be reimbursed \$ 537.45**

Signed 

\*\*\* Mileage rate is 70 cents per mile

**TRABUCO CANYON WATER DISTRICT | 2025 PUBLIC MEETING AND CONFERENCE CALENDAR**

		2025											
LINE ITEM	MEETING DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>DISTRICT PUBLIC MEETINGS</b>													
1	Executive Committee Meeting	01/06/25	02/03/25	03/03/25	04/07/25	05/05/25	06/02/25	07/07/25	08/04/25	09/01/25	10/06/25	11/03/25	12/01/25
2	Engineering/Operational Committee Meeting	01/08/25	02/05/25	03/05/25	04/02/25	05/07/25	06/04/25	07/02/25	08/06/25	09/03/25	10/01/25	11/05/25	12/03/25
3	Finance/Audit Committee Meeting	01/09/25	02/13/25	03/13/25	04/10/25	05/08/25	06/12/25	07/10/25	08/14/25	09/11/25	10/09/25	11/13/25	12/11/25
4	Regular Board Meeting	01/16/25	02/20/25	03/19/25	04/16/25	05/21/25	06/18/25	07/16/25	08/20/25	09/17/25	10/15/25	11/19/25	12/17/25
5	District Properties Ad Hoc Committee Meeting	-	-	-	-	-	-	-	-	-	-	-	-
<b>PUBLIC MEETINGS</b>													
6	City of RSM City Council Meeting - Meeting No. 1	01/08/25	02/12/25	03/12/25	04/09/25	05/14/25	06/11/25	07/09/25	08/13/25	09/10/25	10/08/25	11/12/25	12/10/25
7	City of RSM City Council Meeting - Meeting No. 2	01/22/25	02/26/25	03/26/25	04/23/25	05/28/25	06/25/25	07/23/25	08/27/25	09/24/25	10/22/25	11/26/25	12/24/25
8	City of RSM Planning Commission Meeting	01/01/25	02/05/25	03/05/25	04/02/25	05/07/25	06/04/25	07/02/25	08/06/25	09/03/25	10/01/25	11/05/25	12/03/25
9	Independent Special Districts of Orange County Meeting - Executive	01/07/25	02/04/25	03/04/25	04/01/25	05/06/25	06/03/25	07/01/25	08/05/25	09/02/25	10/07/25	11/04/25	12/09/25
10	Independent Special Districts of Orange County Meeting - Quarterly	01/30/25	-	-	04/24/25	-	-	07/31/25	-	-	10/30/25	-	-
11	Orange County Local Agency Formation Commission (OC LAFCO)	01/08/25	02/12/25	03/12/25	04/09/25	05/14/25	06/11/25	07/09/25	08/13/25	09/10/25	10/08/25	11/12/25	12/10/25
12	Municipal Water District of Orange County (MWDOC) Board Meeting	01/15/25	02/19/25	03/19/25	04/16/25	05/21/25	06/18/25	07/16/25	08/20/25	09/17/25	10/15/25	11/19/25	12/17/25
13	Santiago Aqueduct Commission Meeting	-	-	03/20/25	-	-	06/19/25	-	-	09/18/25	-	-	12/18/25
14	Quarterly South Orange County Integrated Regional Watershed Management Executive Committee												
15	Monthly South Orange County Integrated Regional Watershed Management Executive Committee												
16	South Orange County Water Agencies Group Meeting*	01/27/25	-	03/24/25	-	05/26/25	-	07/28/25	-	09/22/25	-	11/24/25	-
17	Water Advisory Committee of Orange County	01/03/25	02/07/25	03/07/25	04/04/25	05/02/25	06/06/25	07/11/25	08/01/25	09/05/25	10/03/25	11/07/25	12/05/25
<b>CONFERENCES</b>													
18	ACWA Spring Conference - Monterey, CA					05/13-05/15							
19	ACWA Fall Conference - San Diego, CA												12/02-12/04
20	CSDA Annual Conference -Monterey, CA								08/25-08/28				
21	CSDA GM Leadership Summit - Lake Tahoe, CA						06/29-07/01						
22	CSDA SDLA Conference - La Quinta, CA				04/21-04/24								
23	Colorado River Water User's Association (CRWUA) Annual Conference – Las Vegas, NV												12/16-12/18
24	Urban Water Institute (UWI) Annual Conference - San Diego, CA								08/20-08/22				
25	Urban Water Institute (UWI) Spring Conference - Palm Springs, CA		02/26-02/28										

**LEGEND**  
 District Observed Holiday - Reschedule Meeting  
 \*4th Tuesday of the Odd Numbered Month

**TRABUCO CANYON WATER DISTRICT  
REGULAR BOARD MEETING | JUNE 18, 2025**

**ACTION CALENDAR  
ENGINEERING MATTERS**

**ITEM 6: DIMENSION WATER TREATMENT PLANT TRANSMISSION MAIN REHABILITATION PROJECT**

Trabuco Canyon Water District (District) operates the Dimension Water Treatment Plant (DWTP) in the City of Lake Forest. DWTP is one of the only local drinking water treatment facilities of its kind in Orange County and the District’s only independent source of water with the capacity to serve all District customers. DWTP can process up to six cubic feet per second (cfs) of untreated water from Metropolitan Water District (MWD). Treated water leaving DWTP is pumped to the District’s service area via a 4-mile, 16” transmission pipeline (Transmission Main). The Transmission Main was originally constructed in 1964 although some portions have been replaced as part of road improvement projects, residential development, and overall system upgrades. The Transmission Main operates under high pressure and several major breaks in the pipeline occurred between August-November 2024. Consequently, the Transmission Main has been taken out of service and the District must depend on neighboring districts for water supply at a substantially higher cost and with no guarantee of reliability.

Staff have worked with their consulting engineers, Hazen and Sawyer (Hazen), to develop a repair plan focused on the most appropriate and effective construction methods to rehabilitate the Transmission Main. Exhibit 1 shows the first phase which will repair/replace the most vulnerable 12,500 linear feet (LF) to restore water service as soon as possible. Phase 1 has been further segmented into Phase 1A (3,700 LF) and Phase 1B (8,800 LF). Staff have recommended rehabilitating the Phase 1A segment using a flexible fabric reinforced pipe (FFRP) construction method that minimizes surface disruption along the pipeline alignment. Phase 1B was bid as both open-cut or Pipe Bursting construction method. Pipe Bursting is favorable in that it is a trenchless rehabilitation method that results in a new pipe.

The second phase will repair/replace an additional 4,500 LF of pipeline and will be completed within 24 months following Phase I, during periods when water demands are low. Staff is developing an estimated cost of Phase 2 of the Transmission Main rehabilitation, subject to analysis of alternatives and construction methods.

A schedule of completed and planned tasks is included below:

<b>Transmission Main Pipeline Rehabilitation Project Schedule</b>				
<b>Item No.</b>	<b>Task/Item Description</b>	<b>Agency/Consultant/Contractor</b>	<b>Completion Date</b>	<b>Planned Date</b>
1	Source of Supply Ad Hoc Committee Meeting Kick - Off	Staff	1/28/2025	
2	Rehabilitation Investigation and Engineering Design	Hazen	1/29/2025	
3	Geotechnical Investigation	GMU	4/8/2025	
4	ROW, Easements and Property Owner Investigation	KDM	4/14/2025	
5	Soil Boring Permits	City of Mission Viejo & County of Orange	5/9/2025	
6	Plans and Bid Documents Completed. Bids Solicitated for Pipeline Repair/Replacement	Hazen	5/15/2025	
7	Soil Borings Completed	GMU	5/16/2025	
8	Pipeline Pre-Bid Construction Meeting	Staff	5/21/2025	
9	Geotechnical Report Completed	GMU	5/23/2025	
10	E/O Committee Meeting - Committee review		6/4/2025	
11	Pipeline Bids Due		6/11/2025	
12	Ad Hoc Committee Meeting - Committee review			6/16/2025
13	Regular Board Meeting - Award Project			6/18/2025
14	Pipe Material Procurement (30 days)			7/18/2025
15	Phase 1B - Install Pipeline/Pipe Bursting (60 Days)			9/18/2025
16	FFRP Material Procurement (90 days)			9/18/2025
17	Phase 1A - Video, Clean Pipe, Install Liner, Pipeline Connections (30 Days)			10/18/2025

**TRABUCO CANYON WATER DISTRICT  
REGULAR BOARD MEETING | JUNE 18, 2025**

In addition to the Pipeline Rehabilitation, Staff has been working with their consulting Engineers, Arcon Structural, to prepare structural calculation and plans for the seismic retrofit to the DWTP Filter 4 Tank. The structural drawings are included as Exhibit 2. The schedule for this work is as follows:

<b>Dimension Water Treatment Plant Filter 4 Rehabilitation Project Schedule</b>				
<b>Item No.</b>	<b>Task/Item Description</b>	<b>Agency/Consultant/Contractor</b>	<b>Completion Date</b>	<b>Planned Date</b>
1	Structural Repair on DWTP Filter 4	Arcon	3/25/2025	
2	Structural Plans and Calcs Completed for Filter 4 Repair	Arcon	5/12/2025	
3	Bids Solicitated for Structural Repairs	Staff	5/28/2025	
4	DWTP Filter 4 Bids Due			6/19/2025

On June 11, 2025, Staff received the following bids for the pipeline rehabilitation:

<b>Transmission Main Pipeline Rehabilitation Project Bid Comparison</b>				
		<b>Phase 1A</b>	<b>Phase 1B Pipe Bursting</b>	<b>Phase 1B Open Cut</b>
<i>Engineer's Cost Estimate</i>		<i>\$1,861,000</i>	<i>\$3,982,300</i>	<i>\$5,233,500</i>
<b>Item No.</b>	<b>Contractor</b>			
1	TE Roberts	\$1,793,012	\$3,721,445	\$3,649,814
2	Ferriera	\$2,136,155	\$4,656,700	\$3,737,455

Staff have reviewed the bids, checked the references and are recommending the award of Phase 1A and Phase 1B (Pipe Bursting) to TE Roberts. The recommendation of Pipe Bursting is due to the less invasive construction method and minimum site restoration.

**FUNDING SOURCE:**

Capital Improvement Program

**FISCAL IMPACT:**

The Total Cost for Phase I of the Transmission Main Rehab, as bid, is \$5,514,457 for construction only (sum of low bids for Phase 1A and 1B (Pipe Bursting)). The estimated cost to date of engineering support, including constructability analysis, design, geotechnical, and survey is \$200,000. This project will require the procurement of inspection services during construction.

The Fiscal Year 2026 CIP Budget total for Phase 1 of this project is \$7,000,000.

**ENVIRONMENTAL COMPLIANCE:**

Notice of Exemption

**COMMITTEE STATUS:**

This matter was reviewed with the Engineering/Operations Committee.

**RECOMMENDED ACTION:**

1. Authorize the General Manager to award the Dimension Water Treatment Plant Transmission Main Rehabilitation Project, Phase 1A to T.E. Roberts in the amount of \$1,793,012, with a 10% contingency of \$179,301 for a total not-to-exceed amount of \$1,972,313.

**TRABUCO CANYON WATER DISTRICT  
REGULAR BOARD MEETING | JUNE 18, 2025**

2. *Authorize the General Manager to award the Dimension Water Treatment Plant Transmission Main Rehabilitation Project, Phase 1B (Pipe Bursting) to T.E. Roberts in the amount of \$3,721,445, with a 10% contingency of \$372,144 for a total not-to-exceed amount of \$4,093,589.*

**EXHIBIT(S):**

1. [Construction Key Map](#)
2. [Structural Retrofit Plans](#)

**CONTACTS (staff responsible): LAUSTEN/PALUDI**

**TRABUCO CANYON WATER DISTRICT  
REGULAR BOARD MEETING | JUNE 18, 2025**

**ACTION CALENDAR**

**ENGINEERING MATTERS**

**ITEM 7: ROBINSON RANCH WASTEWATER TREATMENT PLANT BLOWER MODIFICATION PROJECT – CONSTRUCTION CONTRACT AWARD**

The District’s Robinson Ranch Wastewater Treatment Plant (RRWWTP) operates a blower-aeration system consisting of four (4) blower-motor configurations. The existing Sutorbilt positive displacement blowers lack the needed capacity to effectively overcome pressure changes as a result of varying elevation within the sequencing batch reactors (SBR). Staff will be transitioning to multistage centrifugal air blowers, matching the existing Hoffman configuration, which will provide increased efficiency and redundancy. The four blowers are to be relocated outside of the existing Blower Building at the RRWWTP due to issues with heat from the blowers damaging the Motor Control Center (MCC), along with easier maintenance of the blowers. The remaining building space will be dedicated to an electrical room with the upgraded MCC currently in the design phase. The construction drawings are included as Exhibit 2.

Due to the long procurement time of equipment, Staff pre-purchased the two Hoffman blowers. In May 2025, the District solicited bids from eight (8) pre-qualified contractors, and received the following four (4) bids:

<b>WWTP Blower Modification Project Bids</b>	
<i>Engineer’s Cost Estimate</i>	<i>\$1,150,000</i>
<b>Company</b>	<b>Bid Amount</b>
SS Mechanical	\$919,022
Olsson Construction	\$1,188,000
Ferreira Construction	\$1,203,415
Pacific Hydrotech	\$1,336,100

Staff have reviewed the bids, checked the references and are recommending the award of Bid Items 1-15 to SS Mechanical. In addition, staff are currently soliciting proposals for Construction Management and Inspection Services. The detailed bid comparison is included as Exhibit 1.

**FUNDING SOURCE:**

Capital Improvement Program

**FISCAL IMPACT (PROJECT BUDGET):**

\$1,995,000 for the WWTP Blower Building Rehabilitation Project (FY26 and FY27) which includes the Blower Modification award and the future MCC Replacement.

**ENVIRONMENTAL COMPLIANCE:**

Notice of Exemption

**COMMITTEE STATUS:**

This matter was reviewed with the Engineering/Operations Committee.

**RECOMMENDED ACTION:**

*Recommend the Board of Directors authorize the General Manager to award the Robinson Ranch Wastewater Treatment Plant Blower Modification Project to SS Mechanical Construction Corp. in the amount of \$919,022, with a 10% contingency of \$91,900 for a total not-to-exceed amount of \$1,010,922 (Action Calendar).*

**EXHIBIT(S):**

1. Bid Summary
2. [Construction Plans](#)

**CONTACTS (staff responsible): PALUDI/LAUSTEN**

**ROBINSON RANCH WASTEWATER TREATMENT PLANT  
BLOWER EQUIPMENT STATION AND BLOWER RELOCATION**

Bid Opening Date: May 28, 2025 @ 1:00 p.m.

Item	Description	Quantity	Unit	Engineer's Unit Price	Engineer's Total Cost	#1		#2		#3		#4	
						Unit Cost	Total Cost	Unit Cost	Total Cost	Unit Cost	Total Cost	Unit Cost	Total Cost
1	Mobilization / Demobilization	1	LS	\$61,250.00	\$61,250.00	\$40,000.00	\$40,000.00	\$10,000.00	\$10,000.00	\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00
2	Survey Staking and Verification of Utility Locations, Field Dimensions, and Existing Electrical Work	1	LS	\$50,000.00	\$50,000.00	\$9,220.00	\$9,220.00	\$50,000.00	\$50,000.00	\$15,400.00	\$15,400.00	\$20,600.00	\$20,600.00
3	Clearing, Grubbing and Site Demolition	1	LS	\$20,000.00	\$20,000.00	\$19,940.00	\$19,940.00	\$80,000.00	\$80,000.00	\$46,500.00	\$46,500.00	\$20,600.00	\$20,600.00
4	Miscellaneous Structural, Electrical, and Mechanical Demolition	1	LS	\$16,100.00	\$16,100.00	\$42,615.00	\$42,615.00	\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00	\$21,500.00	\$21,500.00
5	Remove and Deliver Two Existing Sutorbilt Blower and Motor Assemblies	1	LS	\$30,000.00	\$30,000.00	\$16,920.00	\$16,920.00	\$10,000.00	\$10,000.00	\$17,700.00	\$17,700.00	\$43,800.00	\$43,800.00
6	Remove and Relocate Two Existing Hoffman Blower and Motor Assemblies	1	LS	\$250,000.00	\$250,000.00	\$42,985.00	\$42,985.00	\$15,000.00	\$15,000.00	\$35,375.00	\$35,375.00	\$64,300.00	\$64,300.00
7	Install Two Owner Furnished Lonestar Blower and Motor Assemblies	1	LS	\$200,000.00	\$200,000.00	\$16,220.00	\$16,220.00	\$15,000.00	\$15,000.00	\$26,530.00	\$26,530.00	\$40,000.00	\$40,000.00
8	Blower Suction and Discharge Piping and Manifolds	1	LS	\$143,500.00	\$143,500.00	\$217,150.00	\$217,150.00	\$210,000.00	\$210,000.00	\$228,000.00	\$228,000.00	\$407,000.00	\$407,000.00
9	Miscellaneous Electrical Work	1	LS	\$75,000.00	\$75,000.00	\$165,289.00	\$165,289.00	\$210,000.00	\$210,000.00	\$152,430.00	\$152,430.00	\$188,800.00	\$188,800.00
10	Miscellaneous Instrumentation Work	1	LS	\$37,500.00	\$37,500.00	\$11,335.00	\$11,335.00	\$15,000.00	\$15,000.00	\$55,000.00	\$55,000.00	\$12,300.00	\$12,300.00
11	Miscellaneous Structural Improvements	1	LS	\$62,000.00	\$62,000.00	\$99,220.00	\$99,220.00	\$240,000.00	\$240,000.00	\$155,205.00	\$155,205.00	\$116,300.00	\$116,300.00
12	Metal Canopy and Accessories	1	LS	\$80,000.00	\$80,000.00	\$177,890.00	\$177,890.00	\$175,000.00	\$175,000.00	\$220,675.00	\$220,675.00	\$206,000.00	\$206,000.00
13	Asphalt Concrete Pavement	600	SF	\$14.75	\$8,850.00	\$31.78	\$19,068.00	\$20.00	\$12,000.00	\$81.00	\$48,600.00	\$39.00	\$23,400.00
14	Record Documents, O&M Manuals, Warranties and Training	1	LS	\$25,800.00	\$25,800.00	\$11,170.00	\$11,170.00	\$1,000.00	\$1,000.00	\$10,000.00	\$10,000.00	\$1,500.00	\$1,500.00
15	Allowance for Field Orders	1	Allowance	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
16	Optional - Sound Panels and Accessories	1	LS	\$60,000.00	\$60,000.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$12,000.00	\$12,000.00	\$80,000.00	\$80,000.00
<b>TOTAL (1 THROUGH 16) :</b>					<b>\$1,150,000.00</b>	<b>\$919,022.00</b>		<b>\$1,188,000.00</b>		<b>\$1,203,415.00</b>		<b>\$1,336,100.00</b>	

**Incorrect Bid Calculation Submittal**

Bid award is based on items 1-15

**\$1,336,800.00**

**TRABUCO CANYON WATER DISTRICT  
REGULAR BOARD MEETING | JUNE 18, 2025**

**ACTION CALENDAR**

**ENGINEERING MATTERS**

**ITEM 8: PUBLIC HEARING ON THE ADOPTION OF ORDINANCE NO. 2025-23 TRABUCO CANYON WATER DISTRICT CROSS CONNECTION CONTROL ORDINANCE**

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**Background**

On December 19, 2023, the State Water Board adopted the Cross-Connection Control Policy Handbook (CCCPH) which was effective on July 1, 2024. The CCCPH will replace the existing cross-connection control and backflow prevention regulations currently in Title 17. While the CCCPH has the same authority as a standard regulation, it is intended to provide more technical details and explanatory language than a standard regulation.

Implementation of the CCCPH requires the preparation and adoption of a Cross-Connection Control Plan, which will be due by July 1, 2025. The CCCPH does not remove any elements from existing cross connection control programs, so while public water systems (PWS) work toward compliance with the CCCPH, they must ensure they continue to effectively operate their cross-connection control programs in accordance with Title 17 of the California Code of Regulations, which includes at least annual testing of backflow prevention assemblies. These regulations and the CCCPH apply to all California public water systems (community, non-transient non-community, and transient non-community).

The primary objective of the CCCPH is the protection of public health through the establishment of standards intended to ensure a PWS drinking water distribution system will not be subject to backflow. In addition, by providing basic educational information on backflow prevention, the State Water Board intends to build a foundation of awareness within the regulated community regarding the importance of backflow protection and cross-connection control, leading to the implementation of a robust cross-connection control program for each PWS.

TCWD staff has participated in an inter-agency joint effort with other Orange County water agencies and cities to prepare a CCCP that is consistent with the adopted CCCPH and tailored to TCWD's needs and goal with the assistance of John Robinson Consulting. The review and plan development process has included monthly joint-agency meetings with representatives from the State Water Board and the Division of Drinking Water to review the draft plan template language for consistency with the adopted regulations.

**Low Hazard Fire Protection Systems with AMR/AMI Meters**

A significant potential financial impact to water purveyor customers Statewide is the required installation of backflow prevention accessories (BPA) to ensure cross-connection control and prevent the backflow of contaminants into potable water distribution systems, including, but not limited to residential low hazard fire protection systems (fire sprinklers). The proposed plan will include key criteria that will need to be met to eliminate the need of a BPA for homes with fire sprinklers.

Another key provision of the plan that benefits TCWD customers is the recently completed AMR/AMI Infrastructure Implementation Project that include water meters which monitor flow on a continuous basis and can notify the District of a backflow condition when it occurs. The proposed plan will allow District staff to monitor all water services in its database, and those connections that do not indicate a backflow condition will not require a BPA. Upon adoption of the plan, the District will provide written notification to residential customers with fire sprinkler systems of this requirement. Any AMR/AMI water meters that indicate a "Major Reverse Flow" condition will be followed up with a Hazard Assessment to determine the necessity of the installation of a BPA consistent with District standards.

**TRABUCO CANYON WATER DISTRICT  
REGULAR BOARD MEETING | JUNE 18, 2025**

**Updated Information**

Included with the staff report is the final draft CCCMP prepared with the assistance of John Robinson Consulting. District staff has contracted with TR Holliman & Associates to (1) perform quality assurance/quality control of the final draft; and (2) provide on-call cross-connection specialist services on an interim as-needed basis through the end of the calendar year. The on-call services is necessary while select District staff complete the required training and certification to serve as a cross-connection specialist as required by the SWRCB.

District staff worked with General Counsel to prepare the required ordinance and ordinance summary to publish in the newspaper in accordance with the adoption requirements.

**FUNDING SOURCE:**

General Fund – Professional Services

**FISCAL IMPACT:**

By participating in a joint contract with other Orange County agencies, the District reduces its cost of compliance with the CCCMP requirement.

Cost Sharing Agreement Costs for Professional Services:	\$ 150,000
TCWD Plan Preparation Share: Approximately	\$ 6,000
Plan QA/QC Services & On-Call Cross-Connection Specialist Services Budget:	\$ 4,200
<b>Total District Budget/Costs</b>	<b>\$ 10,200</b>

**COMMITTEE STATUS:**

This matter was reviewed with the Engineering/Operational Committee

**RECOMMENDED ACTION:**

1. *Receive information at the time of the Board Meeting.*
2. *Conduct Public Hearing to receive public comments relating to the proposed adoption of Ordinance No. 2025-23 – Trabuco Canyon Water District Cross Connection Control Ordinance.*
3. *Adopt Ordinance No. 2025-23 Trabuco Canyon Water District Cross Connection Control Ordinance.*

**EXHIBIT(S):**

1. [TCWD Cross Connection Control Management Plan FINAL DRAFT](#)
2. Ordinance No. 2025-23 – Cross Connection Control Program

**CONTACTS (staff responsible): PALUDI/PEREA**

## ORDINANCE NO. 2025-23

### TRABUCO CANYON WATER DISTRICT CROSS CONNECTION CONTROL ORDINANCE

THE BOARD OF DIRECTORS OF THE TRABUCO CANYON WATER DISTRICT ORDAINS AS FOLLOWS:

#### Section 1: AUTHORITY AND PURPOSE

- (a) The Cross-Connect Control Policy Handbook (CCCPH) Standards and Principles for California's Public Water Systems, adopted by the State Water Resources Control Board (SWRCB) December 19, 2023 and effective July 1, 2024, sets forth rules and regulations governing cross-connections, and compliance with the CCCPH is mandatory.
- (b) The CCCPH states that "The primary objective of the Cross-Connection Control Policy Handbook (CCCPH) is the protection of public health through the establishment of standards intended to ensure a public water systems (PWS) drinking water distribution system will not be subject to the backflow of liquids, gases, or other substances" (Chapter 1 – Policy Overview, 1.1 Objective). Trabuco Canyon Water District, hereinafter referred to as "District," is a PWS within the meaning of the CCCPH.
- (c) In order to provide for the protection of the District's water distribution system from backflow, the District adopts this Ordinance for the reasonable and necessary protection of the District's water distribution system from backflow. New water service connections shall be installed, and existing water service connections shall be modified, to conform to the requirements set forth in the CCCPH or the District's Cross Connection Control Management Plan.
- (d) The District is a county water district that was created under the County Water District Law (California Water Code sections 30000 *et seq.*), and pursuant to the County Water District Law the District has the authority and obligation to implement and enforce the CCCPH through this Ordinance and the District's Cross Connection Control Management Plan.
- (e) This Ordinance supersedes and replaces the District's previous Cross-Connection Control Program adopted in General Policy and Rules and Regulations, Section 3.5 (2005)

#### Section 2: INCORPORATION OF CCCPH AND ADOPTION OF THE DISTRICT'S CROSS CONNECTION CONTROL MANAGEMENT PLAN

The regulations of the CCCPH are hereby incorporated by this reference and made a part hereof, insofar as the same are applicable to the protection of the District's water distribution system. In addition, the District's Cross Connection Control Management Plan, as approved by the State Water Resources Control Board, and as may be amended and updated in the future, is adopted by the Board and is incorporated into this Ordinance.

### Section 3: DEFINITION OF TERMS

The words used in this Ordinance, unless the context requires otherwise, shall be as defined below.

- (a) Backflow means an undesired or unintended reversal of flow of water and/or other liquids, gases, or other substances into a public water system's distribution system or approved water supply.
- (b) Backflow Prevention Assembly means a mechanical assembly designed and constructed to prevent backflow, such that while in-line it can be maintained and its ability to prevent backflow, as designed, can be field tested, inspected, and evaluated.
- (c) Cross-Connection means any actual or potential connection or structural arrangement between a public water system, including a piping system connected to the public water system and located on the premises of a water user or available to the water user, and any source or distribution system containing liquid, gas, or other substances not from an approved water supply.
- (d) Cross-Connection Control Policy Handbook (CCCPH) is a set of regulations established by the California State Water Resources Control Board to protect public health by ensuring that drinking water is not contaminated by backflow from undesirable substances. The CCCPH includes the required standards to prevent contaminated water from entering the public water supply.  
[https://www.waterboards.ca.gov/drinking\\_water/certlic/drinkingwater/docs/2023/cccp-adopt-2023-12-19.pdf](https://www.waterboards.ca.gov/drinking_water/certlic/drinkingwater/docs/2023/cccp-adopt-2023-12-19.pdf)
- (e) Cross-Connection Control Specialist (CCC Specialist) means a person who is certified as a cross-connection control specialist.
- (f) Customer means any person or organization who receives water from the Trabuco Canyon Water District.
- (g) Customer's System means the water piping system located immediately downstream from a meter.
- (h) District means the Trabuco Canyon Water District.
- (i) District's Water Distribution System means the water distribution system owned and operated by District including the service connections to water mains.
- (j) User Premises means the property under the ownership or control of a Customer and is served, or is readily capable of being served, with water via a service connection with the District's Water Distribution System.
- (k) Service Connection means the meter and water piping system connecting the customer's system with the District's water main.

#### **Section 4: REQUIREMENTS FOR BACKFLOW PREVENTION ASSEMBLIES**

Backflow prevention assemblies shall be required at the service connection, or at another location approved by the District, for User Premises in compliance under the CCCPH or the District's Cross Connection Control Management Plan.

Backflow prevention assemblies shall be installed, tested and inspected, maintained and repaired, replaced, and approved all in accordance with the CCCPH or the District's Cross Connection Control Management Plan.

#### **Section 5: RIGHT TO ENTER CUSTOMER'S PROPERTY**

As a condition of water service for new customers and as a condition of continued water service for existing customers, customers may be required to have a backflow prevention assembly installed on the private property of customer. Customers shall permit District to enter upon customer's property within the normal working hours of District, or in case of emergency, at any time, to test, inspect, service, maintain, repair or replace the backflow prevention assembly, as set forth in the CCCPH or the District's Cross Connection Control Management Plan.

#### **Section 6: ENFORCEMENT**

If a customer fails to comply in a timely manner with the requirements of the CCCPH or the District's Cross Connection Control Management Plan, the District may enforce the requirements by (1) denying or discontinuing water service, and (2) installing, inspecting, testing, maintaining, repairing, or replacing a backflow prevention assembly.

Except in an emergency when public health and safety is immediately at risk, the District will provide the customer with notice and an opportunity to remedy the failure to comply with the requirements of the CCCPH or District's Cross Connection Control Management Plan. The time frame for the customer to implement the remedy will be based on the nature and risk of the public health and safety, and will be established in the District's Cross Connection Control Management Plan.

All costs and expenses for enforcing the CCCPH or the District's Cross Connection Control Management Plan will be the responsibility of the customer. These costs and expenses will include all materials, equipment, labor, and services provided by District staff and its consultants, including engineering and legal fees and charges. The District's standard costs and expenses will be established and set forth in the District's Rate and Fee Schedule. The District's non-standard costs and expenses will be based on materials, equipment, labor and services actually provided and documented to enforce the CCCPH or the District's Cross Connection Control Management Plan.

Any customer, who willfully fails to install, or permit to be installed, backflow prevention assemblies as required by the CCCPH or the District's Cross Connection Control Management Plan or who willfully by-passes, alters or refuses to maintain a backflow prevention assembly, shall be subject to civil and criminal penalties to the maximum extent allowed by law.

**Section 7: PUBLICATION AND POSTING OF ORDINANCE**

The Board of Directors direct that a summary of this Ordinance be published in the Orange County Register and that a certified copy of the full text of this Ordinance be posted in the Office of TCWD and on TCWD’s website within ten days from the date this Ordinance is adopted. The posted Ordinance shall identify how each Director voted on this Ordinance.

**ORDAINED and APPROVED** this 18th day of June, 2025.

TRABUCO CANYON WATER DISTRICT:

\_\_\_\_\_  
President/Vice President

\_\_\_\_\_  
Secretary

DRAFT

STATE OF CALIFORNIA        )  
  ) ss.  
COUNTY OF ORANGE        )

I, Michael Perea, District Secretary of the Trabuco Canyon Water District, do hereby certify that the foregoing ordinance was duly adopted by the Board of said District at a regular meeting of such Board held on the 18<sup>th</sup> day of June 2025, of which meeting all of the members of the Board had due notice and at which a quorum thereof were present and acting throughout and for which notice and an agenda was prepared and posted as required by law and that at said meeting such resolution was adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

\_\_\_\_\_  
District Secretary,  
Trabuco Canyon Water District

STATE OF CALIFORNIA        )  
  ) ss.  
COUNTY OF ORANGE        )

I, Michael Perea, District Secretary of the Trabuco Canyon Water District, do hereby certify that the foregoing is a full, true, and correct copy of Ordinance 2025-23 of such Board and that the same has not been amended, rescinded, or repealed.

Dated this 18<sup>th</sup> day of June 2025.

\_\_\_\_\_  
District Secretary,  
Trabuco Canyon Water District

**TRABUCO CANYON WATER DISTRICT  
REGULAR BOARD MEETING | JUNE 18, 2025**

**ACTION CALENDAR  
FINANCIAL MATTERS**

**ITEM 9: PUBLIC HEARING: ANNUAL NOTICE OF PUBLIC HEARING ON THE STATUS OF VACANCIES AND RECRUITMENT AND RETENTION**

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On September 22, 2024, AB 2561 (Exhibit 1) became law, amending the Meyers-Milias-Brown Act. As of January 1, 2025, Government Code Section 3502.3 requires Trabuco Canyon Water District (TCWD or District) to hold a public hearing on the status of vacancies and recruitment and retention efforts undertaken by the District each fiscal year. The purpose of the hearing will be to share information and identify any necessary changes to policies, procedures, and recruitment activities that may be hampering hiring; to receive a presentation from the employee organization that represents certain District positions, if requested by that organization; and to invite and solicit public comments on the status of vacancies and the recruitment and retention efforts of the District.

**As of the date of the public hearing, there are no vacancies, however one new position is proposed under the proposed Fiscal Year 2025-26 Operating Budget (Customer Service Representative I), which position is vacant and for which a recruitment will be initiated if approved by the Board of Directors.**

**FISCAL IMPACT:**

There is no fiscal impact associated with this report.

**COMMITTEE STATUS:**

This item was not reviewed with a Committee.

**RECOMMENDED ACTION:**

*Hold a Public Hearing in Accordance with Government Code Section 3502.3, and receive and file the staffing/vacancy report.*

**EXHIBIT(S):**

1. Assembly Bill 2561 Text

**CONTACTS (staff responsible): PALUDI/COLLINS**

## Assembly Bill No. 2561

### CHAPTER 409

An act to add Section 3502.3 to the Government Code, relating to public employment.

[Approved by Governor September 22, 2024. Filed with  
Secretary of State September 22, 2024.]

#### LEGISLATIVE COUNSEL'S DIGEST

AB 2561, McKinnor. Local public employees: vacant positions.

Existing law, the Meyers-Milias-Brown Act (act), authorizes local public employees, as defined, to form, join, and participate in the activities of employee organizations of their own choosing for the purpose of representation on matters of labor relations. The act requires the governing body of a public agency to meet and confer in good faith regarding wages, hours, and other terms and conditions of employment with representatives of recognized employee organizations and to consider fully presentations that are made by the employee organization on behalf of its members before arriving at a determination of policy or course of action.

This bill would, as specified, require a public agency to present the status of vacancies and recruitment and retention efforts at a public hearing at least once per fiscal year, and would entitle the recognized employee organization to present at the hearing. If the number of job vacancies within a single bargaining unit meets or exceeds 20% of the total number of authorized full-time positions, the bill would require the public agency, upon request of the recognized employee organization, to include specified information during the public hearing. By imposing new duties on local public agencies, the bill would impose a state-mandated local program. The bill would also include related legislative findings.

The California Constitution requires local agencies, for the purpose of ensuring public access to the meetings of public bodies and the writings of public officials and agencies, to comply with a statutory enactment that amends or enacts laws relating to public records or open meetings and contains findings demonstrating that the enactment furthers the constitutional requirements relating to this purpose.

This bill would make legislative findings to that effect.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that no reimbursement shall be made pursuant to these statutory provisions for costs mandated by the state pursuant to this act, but would recognize that a local agency or school district may pursue any available remedies to seek reimbursement for these costs.

*The people of the State of California do enact as follows:*

SECTION 1. The Legislature finds and declares as follows:

(a) Job vacancies in local government are a widespread and significant problem for the public sector affecting occupations across wage levels and educational requirements.

(b) High job vacancies impact public service delivery and the workers who are forced to handle heavier workloads, with understaffing leading to burnout and increased turnover that further exacerbate staffing challenges.

(c) There is a statewide interest in ensuring that public agency operations are appropriately staffed and that high vacancy rates do not undermine public employee labor relations.

SEC. 2. Section 3502.3 is added to the Government Code, to read:

3502.3. (a) (1) A public agency shall present the status of vacancies and recruitment and retention efforts during a public hearing before the governing board at least once per fiscal year.

(2) If the governing board will be adopting an annual or multiyear budget during the fiscal year, the presentation shall be made prior to the adoption of the final budget.

(3) During the hearing, the public agency shall identify any necessary changes to policies, procedures, and recruitment activities that may lead to obstacles in the hiring process.

(b) The recognized employee organization for a bargaining unit shall be entitled to make a presentation at the public hearing at which the public agency presents the status of vacancies and recruitment and retention efforts for positions within that bargaining unit.

(c) If the number of job vacancies within a single bargaining unit meets or exceeds 20 percent of the total number of authorized full-time positions, the public agency shall, upon request of the recognized employee organization, include all of the following information during the public hearing:

(1) The total number of job vacancies within the bargaining unit.

(2) The total number of applicants for vacant positions within the bargaining unit.

(3) The average number of days to complete the hiring process from when a position is posted.

(4) Opportunities to improve compensation and other working conditions.

(d) This section shall not prevent the governing board from holding additional public hearings about vacancies.

(e) The provisions of this section are severable. If any provision of this section or its application is held invalid, the invalidity shall not affect other provisions or applications that can be given effect without the invalid provision or application.

(f) For purposes of this section, “recognized employee organization” has the same meaning as defined in subdivision (a) of Section 3501.

SEC. 3. The Legislature finds and declares that Section 2 of this act, which adds Section 3502.3 to the Government Code, furthers, within the

meaning of paragraph (7) of subdivision (b) of Section 3 of Article I of the California Constitution, the purposes of that constitutional section as it relates to the right of public access to the meetings of local public bodies or the writings of local public officials and local agencies. Pursuant to paragraph (7) of subdivision (b) of Section 3 of Article I of the California Constitution, the Legislature makes the following findings:

It is in the public interest, and it furthers the purposes of paragraph (7) of subdivision (b) of Section (3) of Article I of the California Constitution, to ensure that information concerning public agency employment is available to the public.

SEC. 4. No reimbursement shall be made pursuant to Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code for costs mandated by the state pursuant to this act. It is recognized, however, that a local agency or school district may pursue any remedies to obtain reimbursement available to it under Part 7 (commencing with Section 17500) and any other law.

**TRABUCO CANYON WATER DISTRICT  
REGULAR BOARD MEETING | JUNE 18, 2025**

**ITEM 10: ADOPTION OF PROPOSED FISCAL YEAR 2026 OPERATING AND CAPITAL IMPROVEMENT PLAN BUDGETS**

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Trabuco Canyon Water District's (TCWD or District) fiscal year (FY) runs from July 1 to June 30. During the final quarter of each fiscal year, District staff reviews financial information and performs analyses relating to anticipated revenues and projected expenses for the following fiscal year to recommend operating budgets for the water, sewer, and recycled water enterprises to the Board of Directors in an open and transparent process. Staff also develops a plan for capital spending that includes capital projects and equipment replacements.

At a Special Board Meeting on April 28, 2025 (Budget Workshop #1), staff presented a preliminary FY 2025-26 (FY 2026) Operating Budget as well as future budget and rate projections using a 10-Year financial planning model. During the meeting, the Board requested that staff analyze a lower July 1, 2025 water rate adjustment scenario. At a Special Board Meeting on May 27 (Budget Workshop #2), staff presented a proposed budget and financial plan based on an "Option 2" water rate adjustment scenario, as well as a proposed update to the District's cash reserves policy. The Board requested a further analysis of the proposed water rate adjustment where the FY 26 adjustment would be implemented partially in July 2025 and partially in January 2026, to reduce the impact to ratepayers of a single, larger adjustment during the summer months when consumption is typically higher.

On June 12, the Finance/Audit Committee reviewed staff's presentation of two additional rate adjustment options (Options 3 and 4) based on separate July/January adjustments. The Committee weighed the advantages and disadvantages of all the options and recommended Option 3 to the Board of Directors. Option 3 lowers the proposed July 1, 2025 adjustment by adding a smaller January 1, 2026 adjustment, does not impact the projected July 1, 2026 adjustment, and results in a higher debt service coverage and unrestricted cash reserves than Option 4. The presentation comparing the rate adjustment options is included as Exhibit 1.

The proposed FY 2026 Operating Budget includes \$19,594,500 in anticipated revenue and \$15,998,300 in planned operating expenses necessary to adequately fund the delivery of District water, sewer, and recycled water services to its customers. The proposed Capital Budget includes \$14,636,947 in capital-related expenses, including \$10,969,877 for planned Capital Improvement Plan (CIP) projects, \$1,097,000 for a CIP contingency, and \$2,570,070 in debt service payments. The proposed budget summary based on Option 3 is included as Exhibit 2.

The FY 2026 Capital Improvement Plan includes several planned infrastructure rehabilitation projects that are critical to District drinking water supply reliability and sewage treatment/recycled water production. Phase 1 of the Dimension Water Treatment Plant Transmission Main Rehabilitation Project will restore the ability to use the District's independent drinking water supply source and result in significant water purchase cost savings. The Blower Room Modification Project at the Robinson Ranch Wastewater Treatment Plant will lower energy consumption and increase the efficiency of the process treating raw sewage to recycled water for irrigation. The 10-Year CIP Summary is also included within Exhibit 2.

**COMMITTEE STATUS:**

This item was reviewed by the Finance/Audit Committee.

**TRABUCO CANYON WATER DISTRICT  
REGULAR BOARD MEETING | JUNE 18, 2025**

**RECOMMENDED ACTION:**

1. *Recommend the Board of Directors approve the proposed District Salary Paytable with Classifications and Monthly Salary Ranges as presented, to be effective as of July 1, 2025.*
2. *Recommend the Board of Directors adopt Resolution No. 2025-1348 - Resolution of the Board of Directors of Trabuco Canyon Water District Approving the District General Fund Budget for Fiscal Year 2026.*
3. *Recommend the Board of Directors adopt Resolution No. 2025-1349 - Resolution of the Board of Directors of Trabuco Canyon Water District Approving the Capital Improvement Project, Equipment, and Program Budgets for Fiscal Year 2026.*

**EXHIBIT(S):**

1. FY 2026 Budgeted Rate Scenario Options - PowerPoint
2. Fiscal Year 2025-2026 Proposed Budget Option 3, including 10-year Financial Plan, Budget Summary with Cash Flow, and 10-year CIP Dashboard and Detail.
3. Draft Resolution No. 2025-1348
4. Draft Resolution No. 2025-1349

**CONTACTS (staff responsible): PALUDI/BERG/WARNER**



# Fiscal Year 2025-2026 Budgeted Rate Scenario Impacts

Board Meeting June 18, 2025



# Agenda

Rate Scenario Options Summary

Customer Impacts July-December

Customer Impacts January-June

Discussion



# Rate Scenario Options

		April Workshop		May Workshop		June F/A Committee			
		Option 1		Option 2		Option 3		Option 4	
<b>1</b>	Increase Date	7/1/2025	1/1/2026	7/1/2025	1/1/2026	7/1/2025	1/1/2026	7/1/2025	1/1/2026
<b>2</b>	% of 2026 COS Rate	100.0%	100.0%	94.0%	94.0%	94.0%	100.0%	90.0%	100.0%
<b>3</b>	<b>Rate Adjustment %</b>	<b>24.0%</b>	<b>0.0%</b>	<b>16.8%</b>	<b>0.0%</b>	<b>16.8%</b>	<b>6.4%</b>	<b>11.8%</b>	<b>11.1%</b>
<b>4</b>	7/1/2027 Rate Adjustment %	10.0%		<b>17.0%</b>		10.0%		10.0%	
<b>5</b>	Unrestricted Cash @ 6/30/26	\$6.71 m		\$6.12 m		\$6.38 m		\$6.16 m	
<b>6</b>	Meets Operating & RS Min. Reserve	Yes		Yes		Yes		Yes	
<b>7</b>	Meets all minimum Reserve Targets	No		No		No		No	
<b>8</b>	Cash Difference to Option 1			-\$589,900		-\$329,900		-\$546,800	
<b>9</b>	Debt Service Coverage @ 6/30/26 (Target 1.75)	1.88		<b>1.63</b>		<b>1.74</b>		<b>1.65</b>	
<b>10</b>	Net Income / (Loss) from Operations	\$3.94 m		\$3.35 m		\$3.61 m		\$3.39 m	
<b>11</b>	Budgeted Change in Unrestricted Cash	\$340,030		-\$249,870		\$10,130		-\$206,770	



**3.54**

*Min of Total Bill*

**1,602.41**

*Max of Total Bill*

**88.67**

*Median of Total Bill*

**100.25**

*Average of Total Bill*

**0**

*Min of ccf*

**216**

*Max of ccf*

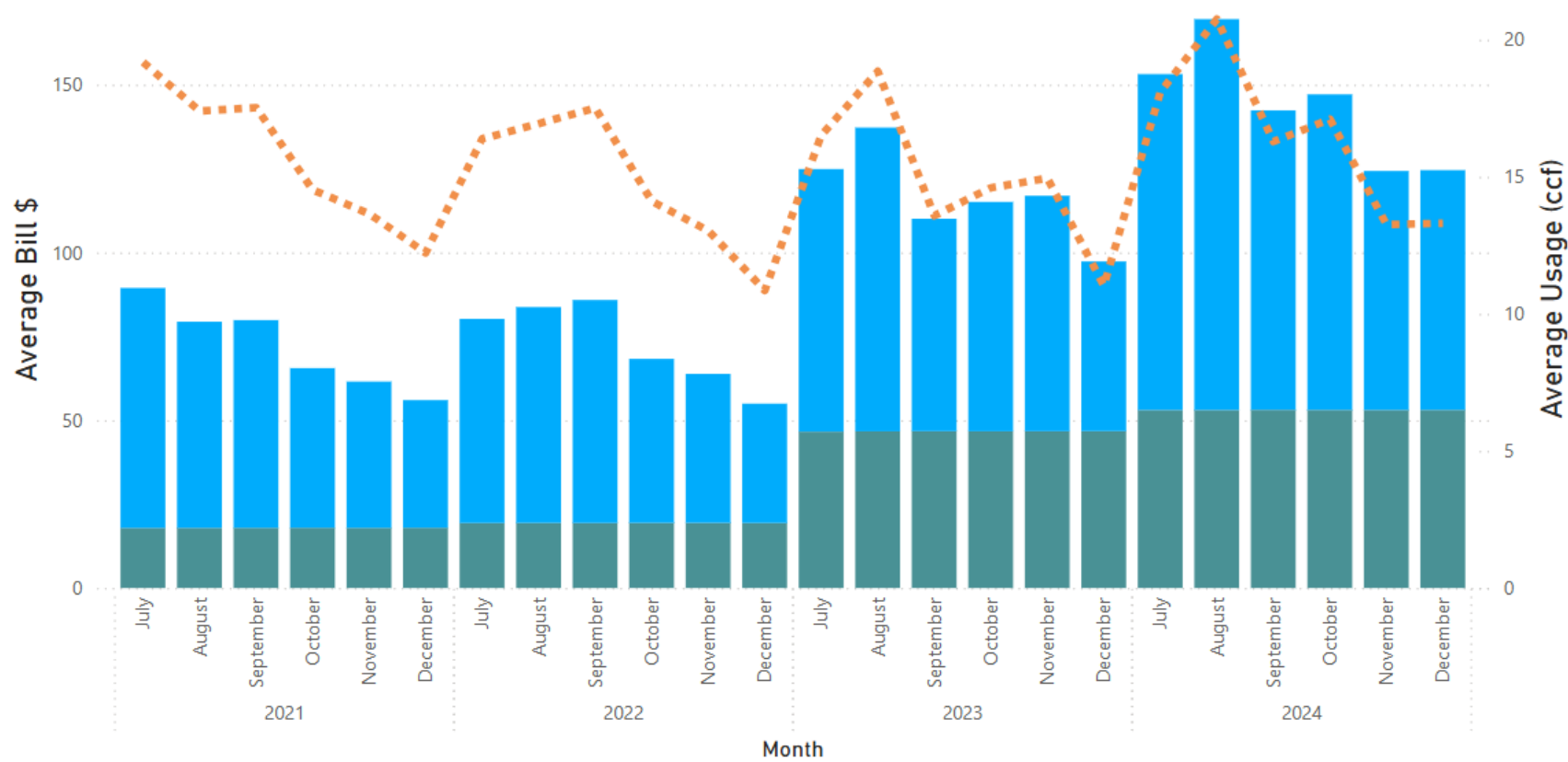
**14**

*Median of ccf*

**15.48**

*Average of ccf*

● Avg. Fixed Charges ● Avg. Variable Charges ● Avg. ccf billed



**15 ccf**  
4-Year  
Average  
Usage for  
3/4" & 5/8"  
July -  
December

**3.03**

*Min of Total Bill*

**1,196.88**

*Max of Total Bill*

**70.44**

*Median of Total Bill*

**79.77**

*Average of Total Bill*

**1**

*Min of ccf*

**153**

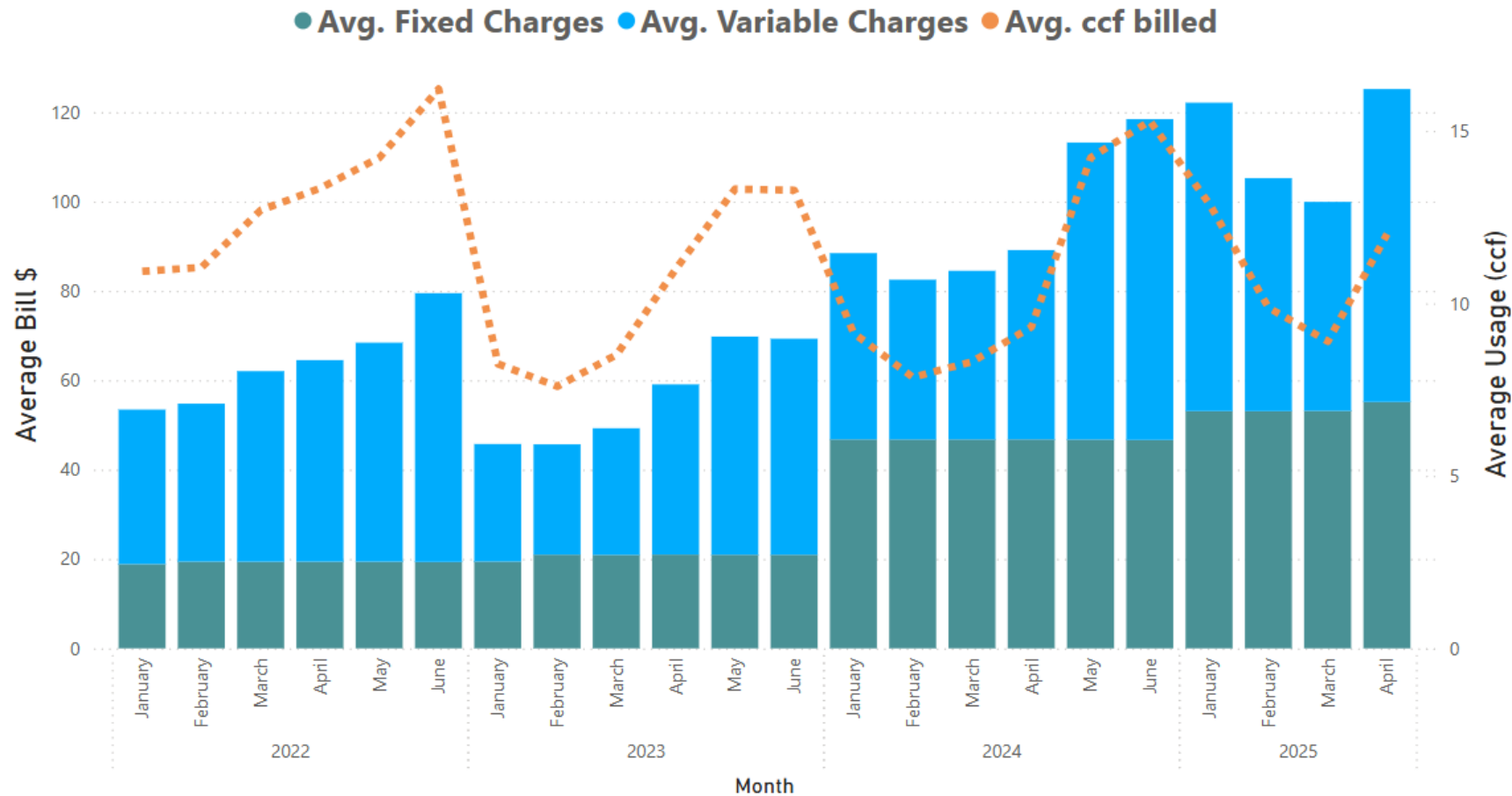
*Max of ccf*

**10**

*Median of ccf*

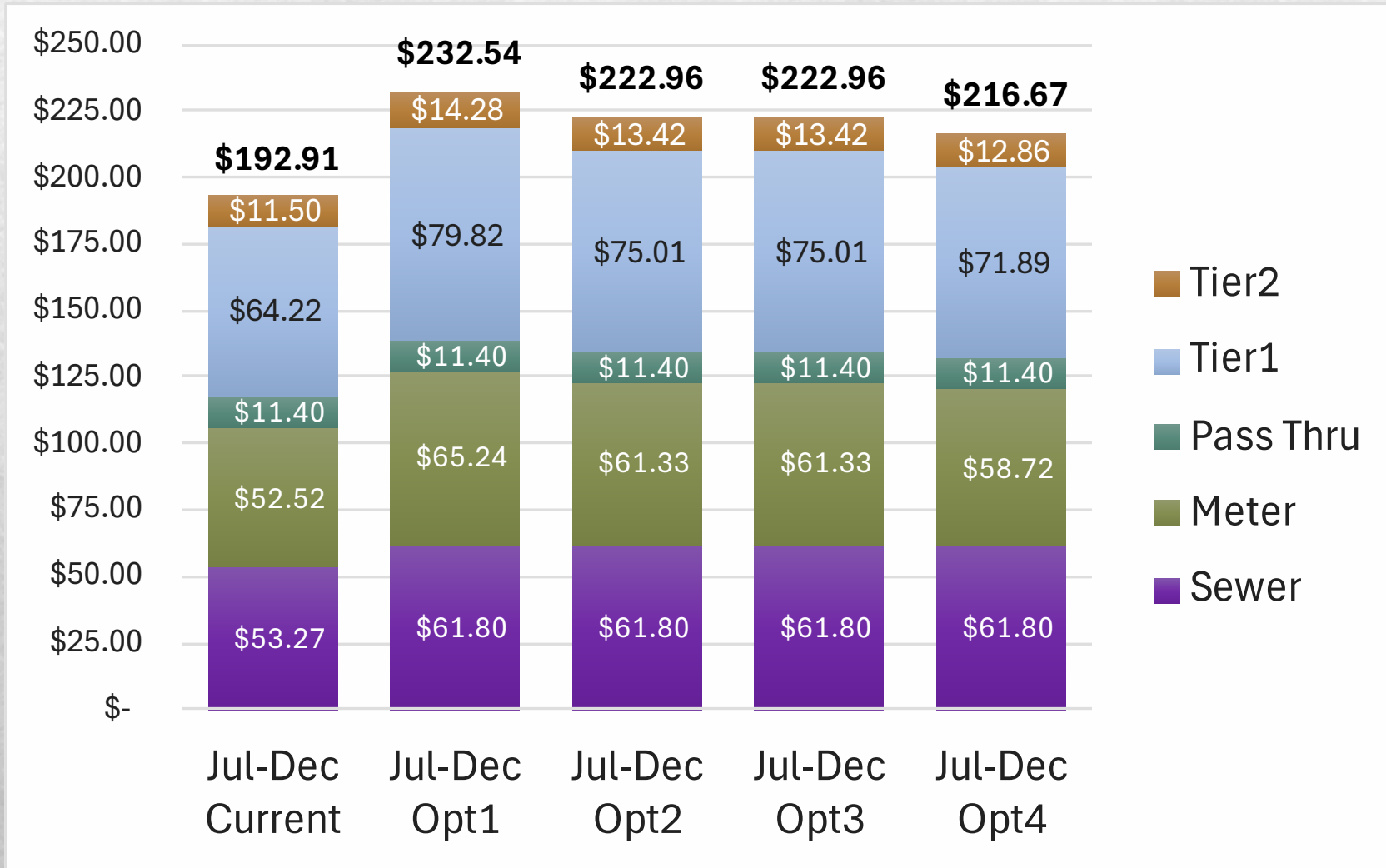
**11.39**

*Average of ccf*

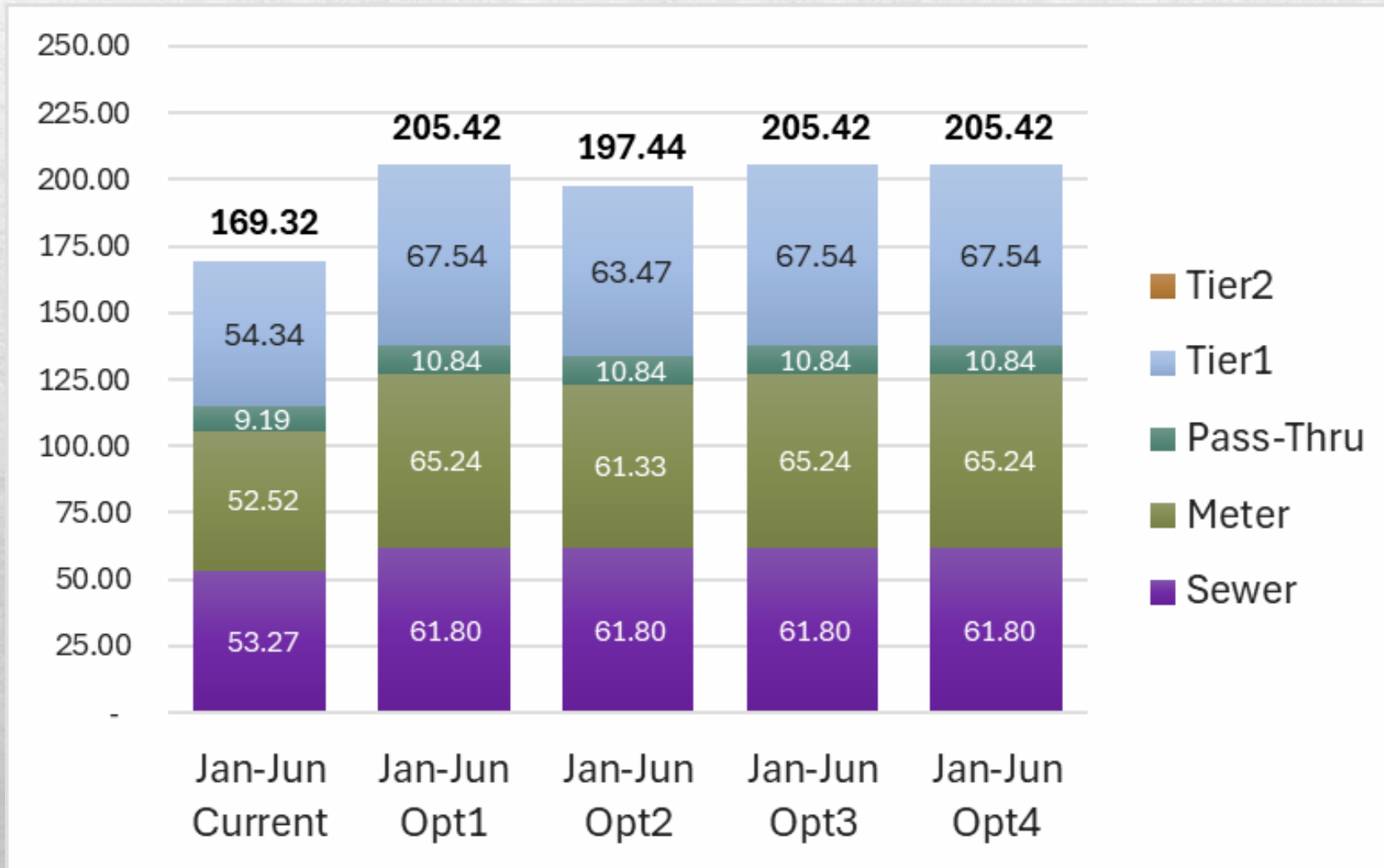


**11 ccf**  
 4-Year  
 Average  
 Usage for  
 3/4" & 5/8"  
 January -  
 June

# 15 ccf Average Customer Bill July-December 2025



# 11 ccf Average Customer Bill January-June 2026





***Fiscal Year 2025-2026  
Proposed Budget Option 3***

**TRABUCO CANYON**  
WATER DISTRICT



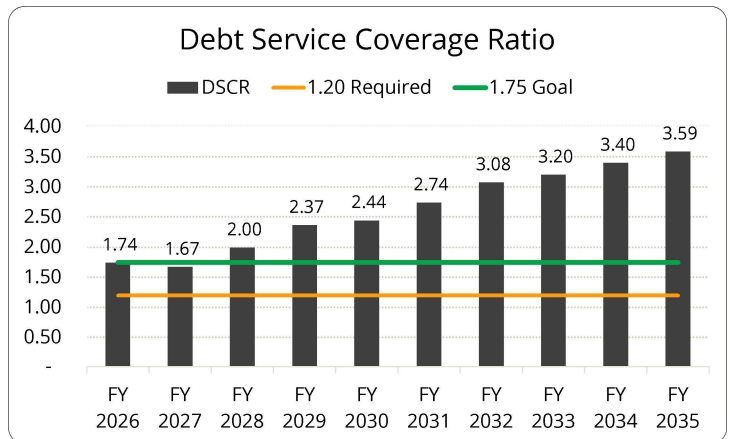
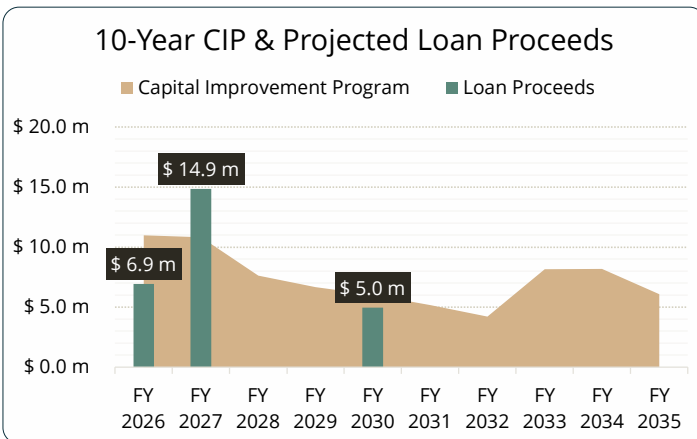
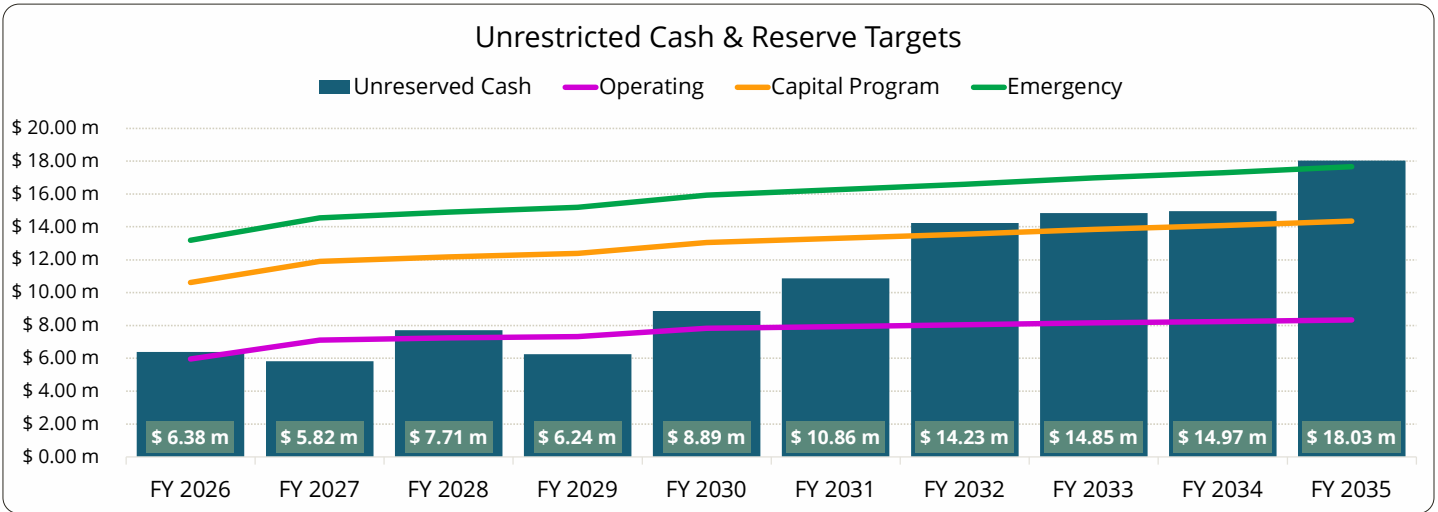
# ***10-Year Financial Plan, Budget Summary & Cash Flow***

## District Schedule A: FY 2026 Proposed 10-Year Financial Plan

	*Footnote	10.0%	10.0%	8.0%	8.0%	6.0%	6.0%	3.0%	3.0%	3.0%
Water Revenue Adjustment										
Wastewater Revenue Adjustment	16.0%	12.0%	12.0%	9.5%	9.5%	9.5%	9.5%	6.0%	6.0%	6.0%
Recycled Revenue Adjustment	18.0%	10.0%	10.0%	9.0%	6.0%	6.0%	6.0%	4.0%	4.0%	4.0%


  

	FY 2026 Proposed Budget	FY 2027 Projected Results	FY 2028 Projected Results	FY 2029 Projected Results	FY 2030 Projected Results	FY 2031 Projected Results	FY 2032 Projected Results	FY 2033 Projected Results	FY 2034 Projected Results	FY 2035 Projected Results
<b>TRABUCO CANYON</b> WATER DISTRICT										
1 Fixed Service Charges	\$ 4.50 m	\$ 5.10 m	\$ 5.61 m	\$ 6.41 m	\$ 6.91 m	\$ 7.33 m	\$ 7.77 m	\$ 8.00 m	\$ 8.25 m	\$ 8.50 m
2 Variable Service Charges	6.39 m	7.32 m	8.05 m	9.49 m	10.21 m	10.82 m	11.47 m	11.84 m	12.22 m	12.61 m
3 Pass-Through Charges	0.87 m	0.31 m	1.03 m							
4 BTP Wholesale Charges	1.71 m	1.79 m	1.86 m	1.94 m	2.03 m	2.11 m	2.21 m	2.30 m	2.41 m	2.51 m
5 Wastewater Charges	2.97 m	3.33 m	3.73 m	4.08 m	4.47 m	4.90 m	5.36 m	5.68 m	6.02 m	6.38 m
6 Property Tax Receipts	2.44 m	2.49 m	2.53 m	2.58 m	2.64 m	2.69 m	2.74 m	2.79 m	2.85 m	2.91 m
7 Other Revenue	0.72 m	0.63 m	0.67 m	0.73 m	0.79 m	0.87 m	0.99 m	1.05 m	1.09 m	1.17 m
<b>8 Total Revenue</b>	<b>19.59 m</b>	<b>20.96 m</b>	<b>23.49 m</b>	<b>25.24 m</b>	<b>27.04 m</b>	<b>28.72 m</b>	<b>30.54 m</b>	<b>31.68 m</b>	<b>32.84 m</b>	<b>34.09 m</b>
9 Source of Supply	3.67 m	3.00 m	3.14 m	3.28 m	3.43 m	3.59 m	3.76 m	3.93 m	4.11 m	4.31 m
10 Cost of BTP Wholesale	1.49 m	1.57 m	1.65 m	1.73 m	1.81 m	1.90 m	1.99 m	2.09 m	2.19 m	2.30 m
11 Staffing Resources	5.87 m	6.04 m	6.22 m	6.42 m	6.59 m	6.75 m	6.91 m	7.07 m	7.24 m	7.42 m
12 Operations & Maintenance	2.30 m	2.37 m	2.45 m	2.53 m	2.62 m	2.71 m	2.80 m	2.89 m	2.99 m	3.09 m
13 General & Administrative	2.65 m	2.74 m	2.96 m	2.93 m	3.02 m	3.11 m	3.21 m	3.42 m	3.39 m	3.48 m
<b>14 Total Expense</b>	<b>15.99 m</b>	<b>15.73 m</b>	<b>16.41 m</b>	<b>16.90 m</b>	<b>17.47 m</b>	<b>18.06 m</b>	<b>18.67 m</b>	<b>19.41 m</b>	<b>19.92 m</b>	<b>20.59 m</b>
<b>15 Net Income / (Loss) from Operations</b>	<b>3.61 m</b>	<b>5.23 m</b>	<b>7.08 m</b>	<b>8.34 m</b>	<b>9.57 m</b>	<b>10.66 m</b>	<b>11.88 m</b>	<b>12.27 m</b>	<b>12.92 m</b>	<b>13.50 m</b>
16 Capital Loans Reserve	10.57 m	9.18 m	6.96 m	1.27 m	3.83 m	1.12 m				
17 Water Storage Facilities Reserve								1.16 m		
18 Grant Proceeds for CIP	0.47 m	0.75 m								
19 Capital Improvement Program	-10.97 m	-10.82 m	-7.62 m	-6.66 m	-6.01 m	-5.18 m	-4.22 m	-8.16 m	-8.18 m	-6.07 m
20 CIP Contingency	-1.10 m	-1.08 m	-0.76 m	-0.67 m	-0.60 m	-0.52 m	-0.42 m	-0.82 m	-0.82 m	-0.61 m
21 Debt Service	-2.34 m	-3.57 m	-3.55 m	-3.53 m	-3.92 m	-3.89 m	-3.86 m	-3.83 m	-3.80 m	-3.76 m
22 State Revolving Fund Loan Reserve							0.23 m			
23 Debt Service 2011 SRF Loan	-0.23 m	-0.23 m	-0.23 m	-0.23 m	-0.23 m	-0.23 m	-0.23 m			
<b>24 Net Change in Unrestricted Cash</b>	<b>\$ 0.01 m</b>	<b>-\$ 0.56 m</b>	<b>\$ 1.89 m</b>	<b>-\$ 1.47 m</b>	<b>\$ 2.64 m</b>	<b>\$ 1.97 m</b>	<b>\$ 3.37 m</b>	<b>\$ 0.62 m</b>	<b>\$ 0.12 m</b>	<b>\$ 3.06 m</b>



\*Water rate increases are modeled for July 1, 2025 and January 1, 2026 gradual implementation options. Refer to the budget narrative for resulting percentages for each date.

**District**  
**Schedule B: FY 2026 Proposed Budget Summary**

	A	B	C	D	E = D - B	F = E / B
	FY 2024	FY 2025	FY 2025 (P)	FY 2026	\$ Budget	% Budget
	Actual	Adopted	Projected	Proposed	Change	Change
	Results	Budget	Results	Budget	PY	PY
1 Fixed Service Charges	\$ 3,365,770	\$ 3,694,400	\$ 3,794,700	\$ 4,499,900	\$ 805,500	22%
2 Variable Service Charges	4,592,572	5,309,500	6,037,600	6,386,300	1,076,800	20%
3 Pass-Through Charges	-	-	295,000	870,800	870,800	NA
4 BTP Wholesale Charges	1,831,802	2,115,600	1,694,500	1,708,700	(406,900)	-19%
5 Wastewater Charges	2,221,462	2,558,700	2,559,800	2,973,200	414,500	16%
6 Property Tax Receipts	2,346,796	2,577,700	2,389,980	2,437,300	(140,400)	-5%
7 Other Revenue	1,106,136	808,400	1,237,000	718,300	(90,100)	-11%
<b>8 Total Revenue</b>	<b>15,464,537</b>	<b>17,064,300</b>	<b>18,008,580</b>	<b>19,594,500</b>	<b>2,530,200</b>	<b>15%</b>
9 Source of Supply	2,652,504	2,929,900	3,889,300	3,674,900	745,000	25%
10 Cost of BTP Wholesale	1,463,827	1,587,700	1,469,100	1,493,900	(93,800)	-6%
11 Staffing Resources	4,434,912	5,224,800	5,278,500	5,870,500	645,700	12%
12 Operations & Maintenance	1,964,261	1,958,600	1,987,300	2,296,100	337,500	17%
13 General & Administrative	2,520,050	2,403,300	2,397,300	2,652,900	249,600	10%
<b>14 Total Expense</b>	<b>13,035,554</b>	<b>14,104,300</b>	<b>15,021,500</b>	<b>15,988,300</b>	<b>1,884,000</b>	<b>13%</b>
<b>15 Net Income / (Loss) from Operations</b>	<b>2,428,983</b>	<b>2,960,000</b>	<b>2,987,080</b>	<b>3,606,200</b>	<b>646,200</b>	<b>22%</b>
16 Capital Loans Reserve	2,575,067	5,441,589	4,856,738	10,570,177	5,128,588	94%
17 Water Storage Facilities Reserve	-	-	-	-	-	NA
18 Grant Proceeds for CIP	-	-	-	470,700	470,700	NA
19 Capital Improvement Program	(2,225,250)	(5,441,589)	(5,497,938)	(10,969,877)	(5,528,288)	102%
20 CIP Contingency	-	-	-	(1,097,000)	(1,097,000)	NA
21 Debt Service	(139,361)	(651,200)	(506,850)	(2,339,690)	(1,688,490)	259%
22 State Revolving Fund Loan Reserve	-	-	-	-	-	NA
23 Debt Service 2011 SRF Loan	(230,381)	(230,400)	(230,380)	(230,380)	20	0%
<b>24 Net Change in Unrestricted Cash</b>	<b>\$ 2,409,058</b>	<b>\$ 2,078,400</b>	<b>\$ 1,608,650</b>	<b>\$ 10,130</b>	<b>\$ (2,068,270)</b>	<b>-100%</b>
<b>25 Ending Unrestricted Cash Balance</b>			<b>\$ 6,369,137</b>	<b>\$ 6,379,267</b>		
<b>26 Reserve Policy Target Recommendations</b>						
27 Operating			3,894,950	5,963,290		
28 Emergency			2,489,075	2,575,136		
29 Capital Program			4,498,265	4,653,795		
<b>30 Over / (Under) Policy Recommendations</b>			<b>(4,513,152)</b>	<b>(6,812,954)</b>		

**Line 27 - Operating Reserve** - Equal to the minimum target of three months of budgeted operating expenses (excluding the cost of BTP wholesale) plus annual debt service, excluding Debt Service on the 2011 SRF loan.

**Line 28 - Emergency Target** - Set at the minimum of 5% of Capital Assets, net of depreciation.

**Line 29 - Capital Program Reserve Target** - Equal to the minimum of one year of annual depreciation expense from the most recent audited financial statements.


**District**  
**Schedule C: Cash Flow Projections**

	FY 2026 Proposed Budget	FY 2027 Projected Results	FY 2028 Projected Results	FY 2029 Projected Results	FY 2030 Projected Results	FY 2031 Projected Results	FY 2032 Projected Results	FY 2033 Projected Results	FY 2034 Projected Results	FY 2035 Projected Results	
<b>Unrestricted Cash</b>											
<b>Unreserved</b>											
1	Beginning FY Balance	\$ 5,129,064	\$ 5,139,194	\$ 4,583,546	\$ 6,470,483	\$ 5,002,422	\$ 7,647,111	\$ 9,615,810	\$ 12,986,113	\$ 13,610,646	\$ 13,728,212
2	Net Income / (Loss) From Operations	3,606,200	5,228,100	7,083,790	8,341,890	9,572,500	10,658,100	11,878,900	12,268,600	12,919,100	13,498,800
2	Capital Loans Reserve	10,570,177	9,178,785	6,962,750	1,271,414	3,825,505	1,124,495	-	-	-	-
3	Water Storage Facilities Reserve	-	-	-	-	-	-	-	1,161,420	-	-
4	Grant Proceeds for CIP	470,700	746,380	-	-	-	-	-	-	-	-
5	Capital Improvement Program	(10,969,877)	(10,823,485)	(7,617,750)	(6,659,870)	(6,005,375)	(5,175,570)	(4,224,600)	(8,159,200)	(8,184,500)	(6,069,000)
6	CIP Contingency	(1,097,000)	(1,082,400)	(761,700)	(666,000)	(600,600)	(517,600)	(422,500)	(816,000)	(818,500)	(607,000)
7	Debt Service	(2,339,690)	(3,572,647)	(3,549,771)	(3,525,115)	(3,916,960)	(3,890,345)	(3,861,497)	(3,830,287)	(3,798,535)	(3,764,057)
8	State Revolving Fund Loan Reserve	-	-	-	-	-	-	230,380	-	-	-
9	Debt Service 2011 SRF Loan	(230,380)	(230,381)	(230,382)	(230,380)	(230,381)	(230,380)	(230,380)	-	-	-
10	Transfer (To) / From Committed Reserves	-	-	-	-	-	-	-	-	-	-
11	<b>Unreserved Ending FY Balance</b>	<b>5,139,194</b>	<b>4,583,546</b>	<b>6,470,483</b>	<b>5,002,422</b>	<b>7,647,111</b>	<b>9,615,810</b>	<b>12,986,113</b>	<b>13,610,646</b>	<b>13,728,212</b>	<b>16,786,955</b>
<b>Operating Reserve</b>											
13	Beginning FY Balance	-	-	-	-	-	-	-	-	-	-
14	Transfer (To) / From Unreserved	-	-	-	-	-	-	-	-	-	-
15	<b>Operating Reserve Ending FY Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Program Reserve</b>											
16	Beginning FY Balance	1,240,072	1,240,072	1,240,072	1,240,072	1,240,072	1,240,072	1,240,072	1,240,072	1,240,072	1,240,072
17	Transfer (To) / From Unreserved	-	-	-	-	-	-	-	-	-	-
18	<b>Capital Program Reserve Ending FY Balance</b>	<b>1,240,072</b>	<b>1,240,072</b>	<b>1,240,072</b>	<b>1,240,072</b>	<b>1,240,072</b>	<b>1,240,072</b>	<b>1,240,072</b>	<b>1,240,072</b>	<b>1,240,072</b>	<b>1,240,072</b>
<b>Emergency Reserve</b>											
19	Beginning FY Balance	-	-	-	-	-	-	-	-	-	-
20	Transfer (To) / From Unreserved	-	-	-	-	-	-	-	-	-	-
21	<b>Emergency Reserve Ending FY Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
22	<b>Total Unrestricted Ending FY Balance</b>	<b>6,379,267</b>	<b>5,823,618</b>	<b>7,710,555</b>	<b>6,242,494</b>	<b>8,887,183</b>	<b>10,855,883</b>	<b>14,226,186</b>	<b>14,850,719</b>	<b>14,968,284</b>	<b>18,027,027</b>
<b>Restricted Cash</b>											
<b>Water Storage Facilities Reserve</b>											
23	Beginning FY Balance	1,161,420	1,161,420	1,161,420	1,161,420	1,161,420	1,161,420	1,161,420	1,161,420	(0)	(0)
24	Transfer (To) Unreserved	-	-	-	-	-	-	-	(1,161,420)	-	-
25	<b>Water Storage Facilities Reserve Ending FY Balance</b>	<b>1,161,420</b>	<b>1,161,420</b>	<b>1,161,420</b>	<b>1,161,420</b>	<b>1,161,420</b>	<b>1,161,420</b>	<b>1,161,420</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
<b>Capital Loans Reserve</b>											
26	Beginning FY Balance	6,203,127	2,562,949	8,234,164	1,271,414	-	1,124,495	-	-	-	-
27	Loan Proceeds	6,930,000	14,850,000	-	-	4,950,000	-	-	-	-	-
28	Transfer (To) Unreserved	(10,570,177)	(9,178,785)	(6,962,750)	(1,271,414)	(3,825,505)	(1,124,495)	-	-	-	-
29	<b>Capital Loans Reserve Ending FY Balance</b>	<b>2,562,949</b>	<b>8,234,164</b>	<b>1,271,414</b>	<b>-</b>	<b>1,124,495</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>State Revolving Fund Loan Reserve</b>											
30	Beginning FY Balance	239,584	239,584	239,584	239,584	239,584	239,584	239,584	9,204.12	9,204.12	9,204.12
31	Transfer (To) / From Unreserved	-	-	-	-	-	-	(230,380)	-	-	-
32	<b>State Revolving Fund Loan Reserve Ending FY Balance</b>	<b>239,584</b>	<b>239,584</b>	<b>239,584</b>	<b>239,584</b>	<b>239,584</b>	<b>239,584</b>	<b>9,204</b>	<b>9,204</b>	<b>9,204</b>	<b>9,204</b>
<b>Oaks at Trabuco Reserve</b>											
33	Beginning FY Balance	129,024	129,024	129,024	129,024	129,024	129,024	129,024	129,024	129,024	129,024
34	Transfer (To) / From Unreserved	-	-	-	-	-	-	-	-	-	-
35	<b>Oaks at Trabuco Reserve Ending FY Balance</b>	<b>129,024</b>	<b>129,024</b>	<b>129,024</b>	<b>129,024</b>	<b>129,024</b>	<b>129,024</b>	<b>129,024</b>	<b>129,024</b>	<b>129,024</b>	<b>129,024</b>
36	<b>Total Restricted Ending FY Balance</b>	<b>\$ 4,092,977</b>	<b>\$ 9,764,192</b>	<b>\$ 2,801,442</b>	<b>\$ 1,530,028</b>	<b>\$ 2,654,523</b>	<b>\$ 1,530,028</b>	<b>\$ 1,299,648</b>	<b>\$ 138,228</b>	<b>\$ 138,228</b>	<b>\$ 138,228</b>



# ***Operating Budget Detail***

**District**  
**Schedule D: FY 2026 Proposed Operating Budget**

	A	B	C	D	E = D - B	F = E / B
	FY 2024	FY 2025	FY 2025 (P)	FY 2026	\$ Budget	% Budget
	Actual	Adopted	Projected	Proposed	Change	Change
	Results	Budget	Results	Budget	PY	PY
						
1 Fixed Service Charges	\$ 3,365,770	\$ 3,694,400	\$ 3,794,700	\$ 4,499,900	\$ 805,500	22%
2 Variable Service Charges	4,592,572	5,309,500	6,037,600	6,386,300	1,076,800	20%
3 Fixed Service Charges Pass-Through	-	-	84,000	262,700	262,700	NA
4 Variable Service Charges Pass-Through	-	-	211,000	608,100	608,100	NA
5 BTP Wholesale Water Sales	1,162,623	1,233,500	1,059,600	1,054,800	(178,700)	-14%
6 BTP Maintenance Charges	411,452	550,600	409,500	439,100	(111,500)	-20%
7 BTP Capital Recovery	257,726	331,500	225,400	214,800	(116,700)	-35%
8 Wastewater Charges	2,221,462	2,558,700	2,559,800	2,973,200	414,500	16%
9 Property Tax Receipts	2,346,796	2,577,700	2,389,980	2,437,300	(140,400)	-5%
10 Customer Fees	485,430	447,200	495,400	520,200	73,000	16%
11 Interest Revenue	326,637	288,800	704,600	160,000	(128,800)	-45%
12 Miscellaneous Revenue	294,070	72,400	37,000	38,100	(34,300)	-47%
<b>13 Total Revenue</b>	<b>15,464,537</b>	<b>17,064,300</b>	<b>18,008,580</b>	<b>19,594,500</b>	<b>2,530,200</b>	<b>15%</b>
<b>14 Source of Supply</b>						
15 Variable Water Purchases	2,059,227	2,243,000	3,124,100	2,849,800	606,800	27%
16 BTP Water Purchases TCWD	1,302	1,200	96,500	93,600	92,400	7700%
17 BTP Maintenance Expense TCWD	(8,431)	(9,000)	45,100	46,800	55,800	-620%
18 Fixed Water Purchases	347,038	406,300	384,100	401,700	(4,600)	-1%
19 Chemicals & Electricity	253,367	288,400	239,500	283,000	(5,400)	-2%
<b>20 Total Source of Supply</b>	<b>2,652,504</b>	<b>2,929,900</b>	<b>3,889,300</b>	<b>3,674,900</b>	<b>745,000</b>	<b>25%</b>
<b>21 Cost of BTP Wholesale</b>						
22 BTP Water Purchases for Wholesale	1,052,375	1,037,100	1,059,600	1,054,800	17,700	2%
23 BTP Maintenance Expense Sales	411,452	550,600	409,500	439,100	(111,500)	-20%
<b>24 Total Cost of BTP Wholesale</b>	<b>1,463,827</b>	<b>1,587,700</b>	<b>1,469,100</b>	<b>1,493,900</b>	<b>(93,800)</b>	<b>-6%</b>
<b>25 Staffing Resources</b>						
26 Employee Compensation	3,145,626	3,727,700	3,762,800	4,115,500	387,800	10%
27 Employee Benefits	1,030,483	1,227,900	1,194,700	1,360,000	132,100	11%
28 CalPERS Retirement Unfunded Liability	258,804	269,200	321,000	395,000	125,800	47%
29 Retiree Health Insurance Payments	171,959	256,200	179,300	201,700	(54,500)	-21%
30 OPEB Trust Reimbursement	(171,959)	(256,200)	(179,300)	(201,700)	54,500	-21%
<b>31 Total Staffing Resources</b>	<b>4,434,912</b>	<b>5,224,800</b>	<b>5,278,500</b>	<b>5,870,500</b>	<b>645,700</b>	<b>12%</b>
<b>32 Operations &amp; Maintenance</b>						
33 System Repairs and Maintenance	740,764	677,100	809,700	1,030,600	353,500	52%
34 Distribution Electricity	899,475	958,300	854,800	914,700	(43,600)	-5%
35 Vehicles and Equipment	154,821	154,200	179,000	188,800	34,600	22%
36 Lab Testing & Supplies	169,200	169,000	143,800	162,000	(7,000)	-4%
<b>37 Total Operations &amp; Maintenance</b>	<b>1,964,261</b>	<b>1,958,600</b>	<b>1,987,300</b>	<b>2,296,100</b>	<b>337,500</b>	<b>17%</b>
<b>38 General &amp; Administrative</b>						
39 Professional Services	1,117,851	937,100	897,000	1,033,000	95,900	10%
40 Office Maintenance & Supplies	564,109	540,600	576,100	616,200	75,600	14%
41 Board of Directors	117,952	105,800	99,700	111,700	5,900	6%
42 District Insurance	166,567	196,700	201,200	237,500	40,800	21%
43 Dues and Memberships	244,224	261,500	235,100	247,200	(14,300)	-5%
44 Public Outreach & Rebate Programs	156,161	161,600	102,300	100,000	(61,600)	-38%
45 Customer Service and Billing	70,744	102,600	77,200	81,600	(21,000)	-20%
46 Conference, Trainings and Travel	35,750	41,200	30,700	32,300	(8,900)	-22%
47 Miscellaneous Expense	46,692	56,200	178,000	193,400	137,200	244%
<b>48 Total General &amp; Administrative</b>	<b>2,520,050</b>	<b>2,403,300</b>	<b>2,397,300</b>	<b>2,652,900</b>	<b>249,600</b>	<b>10%</b>
<b>49 Total Expense</b>	<b>13,035,554</b>	<b>14,104,300</b>	<b>15,021,500</b>	<b>15,988,300</b>	<b>1,884,000</b>	<b>13%</b>
<b>50 Net Income / (Loss) from Operations</b>	<b>\$ 2,428,983</b>	<b>\$ 2,960,000</b>	<b>\$ 2,987,080</b>	<b>\$ 3,606,200</b>	<b>\$ 646,200</b>	<b>22%</b>

# Trabuco Canyon Water District

## Schedule D: FY 2026 Proposed Operating Budget Narrative

1. **Fixed Service Charges** includes fixed service cost recovery revenue billed to customers for potable and recycled water service. The FY 2026 budget assumes semi-annual rate adjustments and gradual implementation of the FY 2026 potable water rates as noticed in the 2023 Cost-of-Service (COS) Study. The fixed rates for water and recycled water service charges are outlined below:

a. Potable Water Rates are budgeted to be implemented at 94.0% of the 2023 COS study rate plan on July 1, 2025, and at 100% of the 2023 COS study rate plan for January 1, 2026 as shown in the following table:

			7/1/2024 1-Jul-24	7/1/2025 94%		1/1/2026 100%	
F/V	Size		25_TCWDRate	26_TCWDRate	26_TCWDRate2		
Fixed	5/8"	\$	52.52	\$ 61.33	\$ 65.24		
Fixed	3/4"	\$	52.52	\$ 61.33	\$ 65.24		
Fixed	1"	\$	106.42	\$ 124.26	\$ 132.19		
Fixed	1 1/2"	\$	196.27	\$ 229.16	\$ 243.79		
Fixed	2"	\$	304.09	\$ 355.05	\$ 377.71		
Fixed	3"	\$	645.51	\$ 753.68	\$ 801.79		
Fixed	4"	\$	1,148.67	\$ 1,341.16	\$ 1,426.77		
Fixed	6"	\$	2,352.63	\$ 2,746.89	\$ 2,922.22		

b. Recycled Water Rates are budgeted to be implemented at 100% of the 2023 COS study rate plan for FY 2026, implemented July 1, 2025:

			7/1/2024	7/1/2025 100%	
F/V	Size		25_TCWDRate	26_TCWDRate	
Fixed	5/8"	\$	30.40	\$ 35.88	
Fixed	3/4"	\$	30.40	\$ 35.88	
Fixed	1"	\$	61.61	\$ 72.70	
Fixed	1 1/2"	\$	113.63	\$ 134.08	
Fixed	2"	\$	176.05	\$ 207.74	
Fixed	3"	\$	373.71	\$ 440.98	
Fixed	4"	\$	665.02	\$ 784.72	
Fixed	6"	\$	1,362.05	\$ 1,607.22	
Fixed	8"	\$	2,922.57	\$ 3,448.63	
Fixed	10"	\$	4,379.05	\$ 5,167.28	

2. **Variable Service Charges** include volumetric service cost recovery revenue billed to customers for potable and recycled water service. The FY 2026 budget assumes semi-annual rate adjustments and gradual

# Trabuco Canyon Water District

## Schedule D: FY 2026 Proposed Operating Budget Narrative

implementation of the FY 2026 potable water rates as noticed in the 2023 Cost-of-Service (COS) Study. The fixed rates for water and recycled water service charges are outlined below:

- a. Potable Water Rates are budgeted to be implemented at 94.0% of the 2023 COS study rate plan on July 1, 2025, and at 100% of the 2023 COS study rate plan for January 1, 2026 as shown in the following table:

		7/1/2024 1-Jul-24	7/1/2025 94%	1/1/2026 100%
F/V	Size	25_TCWDRate	26_TCWDRate	26_TCWDRate2
Commodity	SFT1	\$ 4.94	\$ 5.77	\$ 6.14
Commodity	SFT2	\$ 5.75	\$ 6.71	\$ 7.14
Commodity	SFT3	\$ 6.33	\$ 7.39	\$ 7.86
Commodity	MFT1	\$ 5.19	\$ 6.06	\$ 6.45
Commodity	MFT2	\$ 6.33	\$ 7.39	\$ 7.86
Commodity	Commercial	\$ 5.32	\$ 6.20	\$ 6.60
Commodity	Irrigation	\$ 5.32	\$ 6.20	\$ 6.60
Commodity	Agricultural	\$ 5.32	\$ 6.20	\$ 6.60
Commodity	Portola Hills	\$ 5.89	\$ 6.88	\$ 7.32
Pumping	Zone 1 - Base	\$ -	\$ -	\$ -
Pumping	Zone 2 - Topanga / Saddlecrest	\$ 0.60	\$ 0.71	\$ 0.75
Pumping	Zone 3 - Canyon Creek	\$ 1.06	\$ 1.23	\$ 1.31
Pumping	Zone 4 - Falcon	\$ 1.62	\$ 1.89	\$ 2.01
Pumping	Zone 5 - Joplin	\$ 0.17	\$ 0.20	\$ 0.21

- b. Recycled Water Rates at 100% of the 2023 COS study rate plan for FY 2026, implemented July 1, 2025:

		7/1/2024	7/1/2025 100%
F/V	Size	25_TCWDRate	26_TCWDRate
Commodity	All	\$ 4.90	\$ 5.89

- 3. **Fixed Service Charges Pass-Through** includes charges to customers to recover the fixed portion of wholesale water pass-through cost increases above and beyond what was included within the 2023 Cost-of-Service Study financial plan. The pass-through rate provision was adopted by the Board during the Proposition 218 hearing process. The FY 2026 pass-through rate adjustments are estimated based on current conditions and are planned to be implemented based on known conditions on January 1, 2026.
- 4. **Variable Service Charges Pass-Through** includes charges to customers to recover the variable portion of wholesale water pass-through cost increases above and beyond what was included within the 2023 Cost-of-Service Study financial plan. The pass-through rate provision was adopted by the Board during the Proposition 218 hearing process. The FY 2026 pass-through rate adjustments are estimated based on current supply conditions and are planned to be implemented based on known conditions on January 1, 2026.

# Trabuco Canyon Water District

## Schedule D: FY 2026 Proposed Operating Budget Narrative

5. **BTP Wholesale Water Sales** includes reimbursement from the City of San Clemente for Baker Treatment Plant (BTP) water purchased from the District at wholesale rates. This line item accounts for the one-to-one reimbursement received for each acre-foot (AF) of water paid to the Municipal Water District of Orange County (MWDOC) for Metropolitan Water District of Southern California (MET) untreated water rates, excluding the SAC Operational Surcharge. FY 2026 is budgeted at 1,113 AF of wholesale water sold.
6. **BTP Maintenance Charges** includes the pro-rated reimbursement from the City of San Clemente for shared operating costs at the Baker Treatment Plant. The District is billed quarterly by Irvine Ranch Water District for ongoing operating costs at the plant. The FY 2026 budget is based on recovering this pro-rated share of projected plant operating costs based on projected internal usage and external sales of plant water during FY 2026 (1,113 AF of water sold and 87 AF of plant water used by the District).
7. **BTP Capital Recovery** includes the \$193 per AF cost recovery charge received by San Clemente for water sold at the Baker Treatment Plant. The FY 2026 budget is based on 1,113 AF of water sold at \$193 / AF.
8. **Wastewater Charges** include the fixed and variable charges billed to customers for wastewater service. The FY 2026 budget assumes Wastewater Rates implemented at 100.0% of the 2023 COS study rate plan on July 1, 2025:

		7/1/2024		100%	
F/V	Size	25_TCWDRate	26_TCWDRate	25_TCWDRate	26_TCWDRate
Fixed	Residential	\$ 53.27	\$ 61.80	\$ 53.27	\$ 61.80
Fixed	Commercial	\$ 14.60	\$ 16.94	\$ 14.60	\$ 16.94
Commodity	CL - Commercial Low	\$ 5.55	\$ 6.44	\$ 5.55	\$ 6.44
Commodity	CM - Commercial Medium	\$ 9.28	\$ 10.77	\$ 9.28	\$ 10.77
Commodity	CH - Commercial High	\$ 14.34	\$ 16.64	\$ 14.34	\$ 16.64

9. **Property Tax Receipts** include the ad valorem property tax revenue and standby charges received through the County of Orange. The FY 2026 budget is based on FY 2025 projected year end with a 2% increase.
10. **Customer Fees** include late charges, miscellaneous customer fees and sewer contracts with the Santa Margarita Water District for shared facilities. Late charges are assessed as a percentage of customer bills and are budgeted to increase in conjunction with increased rate revenues. Sewer contract revenue is difficult to predict, and no increase is budgeted on these contracts.
11. **Interest Revenue** includes the earnings on District unrestricted cash and investments. The FY 2026 budget is based on 4.0% interest earnings on projected unrestricted cash holdings throughout the year. Restricted interest earnings are legally restricted to funding the purpose for which the funds were received and are conservatively excluded from budgeted interest revenue.

# Trabuco Canyon Water District

## Schedule D: FY 2026 Proposed Operating Budget Narrative

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12. **Miscellaneous Revenue** includes cell tower lease contract revenue and various refunds and reimbursements. The FY 2026 budget is based on the schedule of payments included in the contract with about \$5k budgeted for other miscellaneous sources.
13. **Total Revenue** is budgeted at \$19.59 million in FY 2026.
14. **Source of Supply** begins the section of water supply related expenses.
15. **Variable Water Purchases** include volumetric potable and recycled water purchases to meet customer water consumption demands. This includes the purchase of untreated water at the Dimension water treatment plant (DWTP), fully treated water purchases via neighboring agency connections, and MET / MWDOC surcharges on volumetric water. FY 2026 is budgeted higher than a typical fiscal year due to more expensive fully treated water purchases planned through the IRWD emergency connection at Ridgeline. Currently, the DWTP conveyance pipeline is non-operational, and the District has budgeted for 6-months of emergency water purchases during FY 2026.
16. **BTP Water Purchases TCWD** includes the volumetric cost of Baker Treatment Plant (BTP) water used internally to serve District customers at the MET/MWDOC untreated water rate and includes volumetric MET / MWDOC surcharges on all BTP water. The FY 2026 budget is based on 87 AF of water used by the District.
17. **BTP Maintenance Expense TCWD** includes the pro-rated share of operating costs at the Baker Treatment Plant. The District is billed quarterly by Irvine Ranch Water District for ongoing operating costs at the plant. The FY 2026 budget is based on projected operating costs and 87 AF of District water usage at the plant.
18. **Fixed Water Purchases** includes fixed costs of maintaining water supply infrastructure and availability from wholesale agencies. These costs are billed to the District through the Municipal Water District of Orange County (MWDOC). They are made up of the MWDOC retail meter charge, the Metropolitan Water District of Southern California (MET) readiness to serve charge, MET capacity charge, and MET standby charge. The FY 2026 budget is based on adopted rates posted by MWDOC.
19. **Chemicals & Electricity** includes chemicals and energy costs associated with water production. The FY 2026 budget is based on FY 2025 projected results with a 7% increase to electricity costs and 6% increase to chemical costs.
20. **Total Source of Supply** is budgeted at \$3.67 million for FY 2026.
21. **Cost of BTP Wholesale** begins the section of expenses directly associated with delivering wholesale water to the City of San Clemente through the District capacity at the Baker Treatment Plant.
22. **BTP Water Purchases for Wholesale** includes the cost of Baker Treatment Plant water sold to the City of San Clemente. This line item accounts for the per acre-foot (AF) charge for water paid to MWDOC at MET untreated water rates, excluding the SAC Operational Surcharge. FY 2026 is budgeted at 1,113 AF of wholesale water purchased to sell to the City of San Clemente.

# Trabuco Canyon Water District

## Schedule D: FY 2026 Proposed Operating Budget Narrative

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23. **BTP Maintenance Expense Sales** includes the pro-rated cost allocated to the City of San Clemente for shared operating costs at the Baker Treatment Plant. The District is billed quarterly by Irvine Ranch Water District for ongoing operating costs at the plant. The FY 2026 budget is based on allocating this cost at a pro-rated share of projected plant operating costs and projected sales of plant water during FY 2026 (1,113 AF of water sold and 87 AF of plant water used by the District).
24. **Total Cost of BTP Wholesale** is budgeted at \$1.49 million for FY 2026.
25. **Staffing Resources** begins the section of expenses related to District personnel.
26. **Employee Compensation** includes salaries, wages and other pay compensated to District staff. FY 2026 is budgeted based on full staffing, (1) new customer service position, a 3% cost of living adjustment to salary ranges (based on the consumer price index for LA-Long Beach-Anaheim), and a 2.5% merit pool.
27. **Employee Benefits** include health, dental and vision benefits for District personnel. The FY 2026 budget is based on full staffing at current elections, (1) new customer service position, a 9% increase to medical insurance rates, and a 3% increase to dental and vision insurance rates.
28. **CalPERS Retirement Unfunded Liability** includes the minimum payment to the California Public Employees Retirement System (CalPERS) to fund future CalPERS retirement benefits. The FY 2026 budget is based on the District actuarial valuation reports released by CalPERS and changes annually with market conditions and actuarial assumptions.
29. **Retiree Health Insurance Payments** include retiree health insurance PAYGO (pay as you go) costs for health insurance. The FY 2026 budget is based on the actuarial valuation reports prepared by the contracted actuary.
30. **OPEB Trust Reimbursement** includes the amount reimbursed from the OPEB (Other Post-Employment Benefits) 115 Trust. The District plans to reimburse itself for retiree health insurance during FY 2026.
31. **Total Staffing Resources** is budgeted at \$5.87 million for FY 2026.
32. **Operations & Maintenance** begins the section of expenses related to District operations.
33. **System Repairs and Maintenance** includes funding for pipeline leaks, equipment repair, pumps repair, motors repair, electrical work, and other maintenance costs necessary to operate the District systems and equipment. The FY 2026 budget has set aside funding for addressing the need to pay for unplanned system repair costs with aging District infrastructure.
34. **Distribution Electricity** includes energy costs associated with distributing water to District customers. The FY 2026 budget is based on FY 2025 projected results with a 7% increase to energy costs.
35. **Vehicles and Equipment** includes fuel costs, vehicle repair, tools, and safety equipment. The FY 2026 budget is based on FY 2025 projections with an increase for inflation.

# Trabuco Canyon Water District

## Schedule D: FY 2026 Proposed Operating Budget Narrative

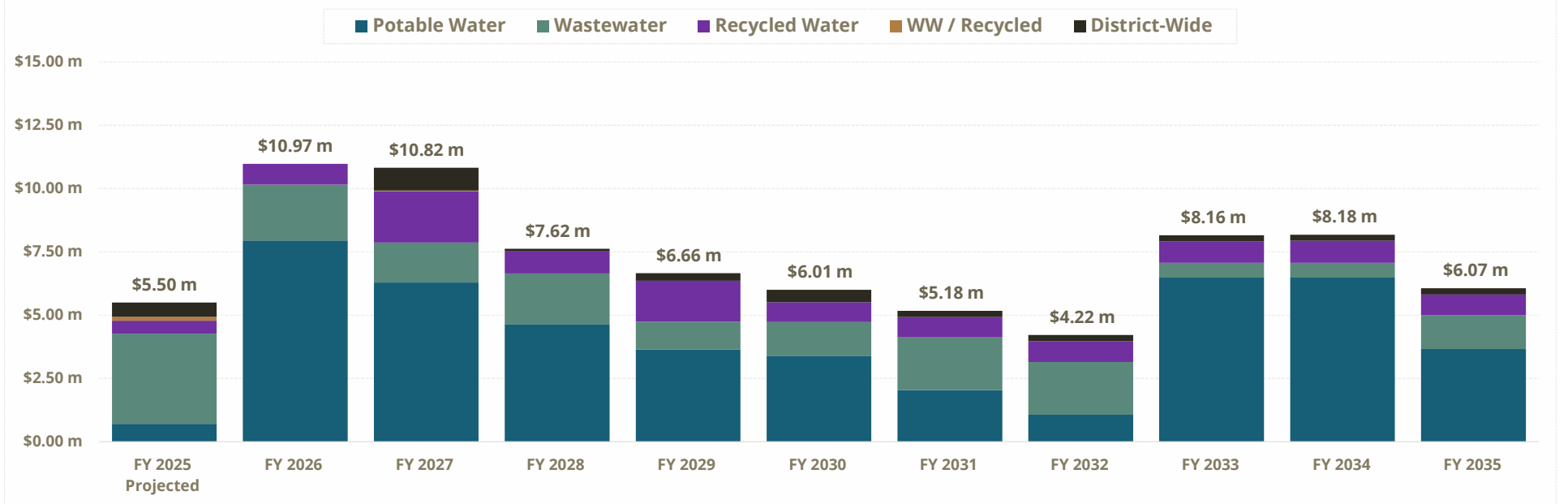
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36. **Lab Testing & Supplies** includes testing and supply costs associated with water and recycled water compliance. The FY 2026 budget is based on FY 2025 projected results with a 7% increase for chemicals.
37. **Total Operations & Maintenance** is budgeted at \$2.29 million for FY 2026.
38. **General & Administrative** begins the section of expenses related to administration.
39. **Professional Services** includes the cost of legal services, financial services, audit services, information technology (IT) services, rate consultants (if applicable), contract engineering services, and other miscellaneous professional services.
40. **Office Maintenance & Supplies** includes costs associated with office maintenance, computer software and hardware, telephone, office supplies, office electricity, and contract services.
41. **Board of Directors** includes Board stipends, Board health insurance, and Board travel expenses.
42. **District Insurance** includes the cost of general liability and auto insurance. The FY 2026 budget is based on an 18% increase to the most recent insurance policy with recent trends experienced in the insurance industry.
43. **Dues and Memberships** include the cost of various association dues, industry memberships and Local Agency Formation Commission (LAFCO) fees. The FY 2026 budget is based on the projected FY 2025 results (current memberships) with an increase for inflation.
44. **Public Outreach & Rebate Programs** include public outreach consultants and participation in conservation rebate programs administered by MWDOC. FY 2026 is budgeted based on anticipated rebate program participation and a reduction in public outreach consultant costs.
45. **Customer Service and Billing** includes customer service-related supplies, contract billing support, and billing fees / bank charges. FY 2026 is based on the FY 2025 projected results with an increase for inflation.
46. **Conference, Trainings and Travel** includes the cost of conference attendance, trainings and travel for District personnel. FY 2026 is budgeted for no increase in activity with an increase for inflation.
47. **Miscellaneous Expense** includes collection fees paid to the County for property taxes and an allowance for uncollectable customer accounts. The FY 2026 budget for the uncollectable allowance is based on 2% of variable service charges and 1% of wastewater charges.
48. **Total General & Administrative** is budgeted at \$2.65 million for FY 2026.
49. **Total Expense** is budgeted at \$15.98 million for FY 2026.
50. **Net Income / (Loss) from Operations** is budgeted at \$3.61 million for FY 2026.



# ***Capital Improvement Program Budget***

	FY 2025 Projected	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
Potable Water	\$0.71 m	\$7.95 m	\$6.29 m	\$4.65 m	\$3.65 m	\$3.40 m	\$2.04 m	\$1.07 m	\$6.48 m	\$6.48 m	\$3.66 m
Wastewater	\$3.56 m	\$2.20 m	\$1.58 m	\$2.00 m	\$1.10 m	\$1.33 m	\$2.09 m	\$2.09 m	\$0.59 m	\$0.59 m	\$1.34 m
Recycled Water	\$0.51 m	\$0.82 m	\$2.03 m	\$0.87 m	\$1.62 m	\$0.77 m	\$0.80 m	\$0.82 m	\$0.84 m	\$0.87 m	\$0.82 m
WW / Recycled	\$0.15 m	\$0.00 m	\$0.03 m	\$0.00 m	\$0.00 m	\$0.00 m	\$0.00 m	\$0.00 m	\$0.00 m	\$0.00 m	\$0.00 m
District-Wide	\$0.56 m	\$0.00 m	\$0.90 m	\$0.10 m	\$0.30 m	\$0.50 m	\$0.25 m	\$0.25 m	\$0.25 m	\$0.25 m	\$0.25 m
<b>Total CIP</b>	<b>\$5.50 m</b>	<b>\$10.97 m</b>	<b>\$10.82 m</b>	<b>\$7.62 m</b>	<b>\$6.66 m</b>	<b>\$6.01 m</b>	<b>\$5.18 m</b>	<b>\$4.22 m</b>	<b>\$8.16 m</b>	<b>\$8.18 m</b>	<b>\$6.07 m</b>



TOP TEN PROJECT BUDGETS			TOP TEN BUDGETS NEXT YEAR		
Row Labels	10-Year Budget	Project Title	Row Labels	FY 2026	Project Title
PW-03	\$ 11,000,000	Transmission Main Replacement - DWTP to Ridgeline PS	PW-03	\$ 7,000,000	Transmission Main Replacement - DWTP to Ridgeline PS
PW-26	\$ 10,320,000	New Reservoir - Effective Volume 1.5 MG	WW-40	\$ 1,290,177	WWTP Hoffman Blower Building Rehabilitation
WW-39	\$ 3,913,410	Golf Club Sewer Lift Station Rehabilitation	RW-13	\$ 560,000	Dove Canyon Recycled Booster Pump Station
PW-20	\$ 3,489,000	10" Pipeline Replacement - Cooks Corner to Harris Grade	WW-50	\$ 370,000	WWTP Headworks Replacement
PW-00	\$ 3,343,000	Year 10 CIP Projection - PW	PW-02	\$ 300,000	DWTP Electrical Improvements
WW-28	\$ 3,000,000	New Force Main - Golf Club to WWTP	PW-38	\$ 275,000	Saddle Crest Reservoir Outlet Pipe
DW-01	\$ 2,350,000	Fleet & Heavy Equipment Purchases	PW-20	\$ 225,000	10" Pipeline Replacement - Cooks Corner to Harris Grade
PW-02	\$ 2,000,000	DWTP Electrical Improvements	WW-49	\$ 140,000	SMWD Chiquita WWTP Shared Capital
PW-29	\$ 2,000,000	Permanent Generator Installation at DWTP	DW-03F	\$ (250,000)	Admin Building Server Replacement - Funding
RW-24	\$ 1,999,730	Dove Lake Slide Gate Replacement			

10-Year Capital Improvement Program



District-Wide  
10-Year Summary Dashboard

New Project ID	Project Title Budget	System	Status	Total Project Budget (Net)	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
DW-01	Fleet & Heavy Equipment Purchases	District-Wide	Program	2,350,000		200,000	100,000	300,000	500,000	250,000	250,000	250,000	250,000	250,000
DW-04	Mobile Generators Purchase	District-Wide	New	700,000		700,000								
PW-00	Year 10 CIP Projection - PW	Potable Water	New	3,343,000										3,343,000
PW-01	Permanent Generator at Robinson Ranch Pump Station	Potable Water	Not Started	1,500,000						750,000	750,000			
PW-02	DWTP Electrical Improvements	Potable Water	Not Started	2,000,000	300,000	850,000	850,000							
PW-03	Transmission Main Replacement - DWTP to Ridgeline PS	Potable Water	Planning	11,000,000	7,000,000	3,800,000								
PW-04	DWTP Improvements - Phase 2	Potable Water	Not Started	391,820				391,820						
PW-05	Plano Trabuco Pump Station Improvements	Potable Water	Not Started	80,000				80,000						
PW-12	Canyon Creek Pump Station Improvements	Potable Water	Not Started	400,000			400,000							
PW-15	Rose Canyon Reservoir Coating and Site Improvements	Potable Water	Not Started	1,139,850		569,925	569,925							
PW-16	Harris Grade #1 Reservoir Coating and Site Upgrades	Potable Water	Not Started	989,870			494,935	494,935						
PW-17	Upper Dove Canyon Reservoir Coating and Site Upgrades	Potable Water	Not Started	1,279,830			1,279,830							
PW-18	Trabuco #2 Reservoir Coating and Site Improvements	Potable Water	Not Started	1,949,740					974,870	974,870				
PW-19	Trabuco #1 Reservoir Coating and Site Improvements	Potable Water	Not Started	1,149,850				574,925	574,925					
PW-20	10" Pipeline Replacement - Cooks Corner to Harris Grade	Potable Water	Planning	3,489,000	225,000			1,585,000	1,529,000					
PW-25	Fire Flow Availability Improvements	Potable Water	Not Started	1,539,800	150,000	650,000	739,800							
PW-26	New Reservoir - Effective Volume 1.5 MG	Potable Water	Not Started	10,320,000								5,160,000	5,160,000	
PW-29	Permanent Generator Installation at DWTP	Potable Water	Not Started	2,000,000								1,000,000	1,000,000	
PW-35	Pressure Reducing Vault Improvements - PW	Potable Water	Program	386,600		40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
PW-36	Pump Replacements - PW	Potable Water	Program	1,899,700		200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
PW-37	Valve Replacements - PW	Potable Water	Program	759,900		80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
PW-38	Saddle Crest Reservoir Outlet Pipe	Potable Water	In Process	300,000	275,000									
PW-39	PRV Rehabilitation - Lyndsay and Plano / Dove	Potable Water	New	200,000				200,000						
PW-40	Dove Clubhouse Upgrades - Vault, Bypass Piping, Meter	Potable Water	New	100,000	-	100,000								
RW-00	Year 10 CIP Projection - RW	Recycled Water	New	821,000										821,000
RW-13	Dove Canyon Recycled Booster Pump Station	Recycled Water	In Process	1,430,000	560,000	800,280								
RW-23	<b>Tick &amp; Dove Creek Pump Station Improvements</b>	Recycled Water	Not Started	1,119,400	259,700	859,700								
RW-24	Dove Lake Slide Gate Replacement	Recycled Water	Not Started	1,999,730		266,000	866,900	866,830						
RW-50	Dove Canyon Recycled PRV Improvement	Recycled Water	Construction	365,000		100,000								
RW-52	WWTP Access Road Paving Slurry Coat	WW / Recycled	New	30,000		30,000								
RW-X4	Recycled Water Future Projects Year 4	Recycled Water	New	750,000				750,000						
RW-X5	Recycled Water Future Projects Year 5	Recycled Water	New	772,500					772,500					
RW-X6	Recycled Water Future Projects Year 6	Recycled Water	New	795,700						795,700				
RW-X7	Recycled Water Future Projects Year 7	Recycled Water	New	819,600							819,600			
RW-X8	Recycled Water Future Projects Year 8	Recycled Water	New	844,200								844,200		
RW-X9	Recycled Water Future Projects Year 9	Recycled Water	New	869,500									869,500	
WW-00	Year 10 CIP Projection - WW	Wastewater	New	750,000										750,000
WW-06	WWTP Influent EQB Piping to SBRs & Pump Improvements	Wastewater	Not Started	1,000,000		100,000	900,000							
WW-07	Barneburg Lift Station Upgrades	Wastewater	Not Started	100,000		75,000								
WW-08	Robinson Ranch WWTP Improvements - Phase 2	Wastewater	Not Started	1,322,720			661,360	661,360						
WW-09	Heritage Sewer Lift Station Rehabilitation	Wastewater	Construction	1,506,360	400,000	770,260								
WW-10	Plano Trabuco Lift Station Upgrades	Wastewater	Not Started	824,080		75,000			749,080					
WW-11	Via Allegre Lift Station Improvements	Wastewater	Not Started	122,320		122,320								
WW-24	5-year CCTV Monitoring Program	Wastewater	Program	900,000					150,000	150,000	150,000	150,000	150,000	150,000
WW-28	New Force Main - Golf Club to WWTP	Wastewater	Not Started	3,000,000						1,500,000	1,500,000			
WW-40	WWTP Hoffman Blower Building Rehabilitation	Wastewater	Planning	1,995,000	1,290,177									
WW-46	Wet Well Recoating Program	Wastewater	Program	270,000		30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
WW-47	Manhole Recoating Program	Wastewater	Program	300,000		30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
WW-48	Pump Replacements - WW	Wastewater	Program	1,915,000		200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
WW-49	SMWD Chiquita WWTP Shared Capital	Wastewater	Program	1,840,000	140,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000
WW-50	WWTP Headworks Replacement	Wastewater	In Process	380,000	370,000									
<b>Total</b>					<b>\$10,969,877</b>	<b>\$10,823,485</b>	<b>\$ 7,617,750</b>	<b>\$ 6,659,870</b>	<b>\$ 6,005,375</b>	<b>\$ 5,175,570</b>	<b>\$ 4,224,600</b>	<b>\$ 8,159,200</b>	<b>\$ 8,184,500</b>	<b>\$ 6,069,000</b>
<b>*PROJECTS PARTIALLY GRANT FUNDED</b>														

**RESOLUTION NO. 2025-1348**

**RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE TRABUCO CANYON WATER DISTRICT  
APPROVING THE GENERAL FUND DISTRICT BUDGET  
FOR FISCAL YEAR 2025-26**

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**WHEREAS**, the Board of Directors of the Trabuco Canyon Water District ("TCWD") has reviewed the financial affairs of the District and has reviewed the proposed budget for the fiscal year 2025-26; and

**WHEREAS**, the Board of Directors desires at this time to approve the General Fund District Budget for the fiscal year 2025-26.

**NOW, THEREFORE, THE BOARD OF DIRECTORS OF TCWD DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:**

**Section 1.** That the General Fund District Budget, including the components thereof, for the fiscal year 2025-26 be and the same hereby is approved by this Board of Directors. Said budget in the amount of **\$15,988,300** including operational and maintenance expenses and excluding depreciation expense, and the employee classifications and pay table referenced and contained therein, shall be placed on file with the Treasurer of TCWD and is by this reference incorporated herein.

**Section 2.** That the Treasurer or Secretary of TCWD be and the same is hereby authorized to file copies of said budget with such other public agencies as may be necessary.

**Section 3.** Certification is hereby made that the tax rates of TCWD are levied in accordance with Sections 93(a) and Section 97.65 of the Revenue and Taxation Code.

**ADOPTED, SIGNED AND APPROVED** this 18<sup>th</sup> day of June 2025.

**TRABUCO CANYON WATER DISTRICT**

By: \_\_\_\_\_  
President/Vice President

By: \_\_\_\_\_  
District Secretary



**RESOLUTION NO. 2025-1349**

**RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE TRABUCO CANYON WATER DISTRICT  
APPROVING THE CAPITAL IMPROVEMENT PROJECTS,  
EQUIPMENT, AND PROGRAM BUDGETS FOR FISCAL YEAR 2025-26**

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**WHEREAS**, the Board of Directors of the Trabuco Canyon Water District ("TCWD") has reviewed the financial affairs of the District and has reviewed the proposed budgets for the fiscal year 2025-26; and

**WHEREAS**, the Board of Directors desires at this time to approve the Capital Improvement Program Budget for the fiscal year 2025-26.

**NOW, THEREFORE, THE BOARD OF DIRECTORS OF TCWD DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:**

**Section 1.** That the Capital Improvement Program Budget for the fiscal year 2025-26 be and the same hereby is approved by this Board of Directors. Said budget in the amount of **\$12,066,877** shall be placed on file with the Treasurer of TCWD and is by this reference incorporated herein.

**Section 2.** That the Treasurer or Secretary of TCWD be and the same is hereby authorized to file copies of said budget with such other public agencies as may be necessary.

**Section 3.** Certification is hereby made that the tax rates of TCWD are levied in accordance with Sections 93(a) and Section 97.65 of the Revenue and Taxation Code.

**ADOPTED, SIGNED AND APPROVED** this 18<sup>th</sup> day of June 2025.

**TRABUCO CANYON WATER DISTRICT**

By: \_\_\_\_\_  
President/Vice President

By: \_\_\_\_\_  
District Secretary



**TRABUCO CANYON WATER DISTRICT  
REGULAR BOARD MEETING | JUNE 18, 2025**

**ACTION CALENDAR  
FINANCIAL MATTERS**

**ITEM 11: APPROVAL OF CASH RESERVES POLICY UPDATE**

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From time to time it is necessary to review and update Trabuco Canyon Water District's (TCWD or District) cash reserves policy due to changing fund categories and objectives, and to stay consistent with current best financial practices. The District's current reserves policy, included as Exhibit 1, was adopted by the Board of Directors in May 2015.

The proposed Resolution No. 2025-1350, included as Exhibit 2, would adopt an updated Cash Reserve Policy (attachment A to the resolution) that identifies or establishes reserve funds, explains the purpose and size of each reserve, and provides an oversight of reserve fund management. Building and maintaining adequate reserves over time helps accomplish several important financial goals, including the ability to absorb economic downturns, compensate for reduced revenues from declines in water sales, be prepared for unanticipated large-scale expenses, to "smooth" rate adjustments from year to year, and to promote intergenerational equity to ratepayers. A properly-designed reserve policy sends a positive signal to bondholders, rating agencies, and regulatory agencies that the District is committed to forward-looking financial management and financial sustainability.

The proposed Cash Reserve Policy establishes three cash reserve categories: Unassigned Reserve Funds, Designated Reserve Funds, and Restricted Reserve Funds:

**Unassigned Reserve Funds:** funds that have not been designated or legally restricted, are held in District bank and investment accounts, and are used during day-to-day operations. There is no minimum target for unassigned reserve funds.

**Designated Reserve Funds:** funds that are designated by the Board of Directors for specific purposes (i.e. to meet short-term and long-term obligations; to invest in capital infrastructure; to smooth rates; to absorb economic downturns or address unplanned emergencies). Transfers of designated reserve funds are approved by the Board during the annual budget process for July 1st of the budgeted year. The individual designated reserve funds – their purpose, funding source, funding levels, and use – are included in the proposed policy.

**Restricted Reserve Funds:** funds that satisfy external requirements and restraints of agreements, creditors, grantors, or law. Restricted reserve funds shall be maintained in separate accounts and distinguished from unassigned and designated reserves. The individual restricted reserve funds – their purpose, funding source, funding levels, and use – are included in the proposed policy.

The proposed transfer of cash from current individual reserve funds (current policy) to proposed individual reserve funds (proposed updated policy) is outlined in the Cash Reserve Policy Funding and Transfers table (Attachment B to the Resolution). As of the date of this meeting, the District financial records and cash balances are closed as of April 30, 2025. The cash reserve transfer is calculated based on these balances and scheduled for May 1<sup>st</sup> to be included in the upcoming May 2025 financial reporting.

Under the proposed Cash Reserve Policy, reserve levels are monitored throughout the fiscal year by the District Treasurer, who will provide reporting of reserve fund levels to the Finance/Audit Committee of the Board each month. The Cash Reserve Policy will be reviewed and updated annually during the budget process.

**FUNDING SOURCE:**

All District revenue sources.

**TRABUCO CANYON WATER DISTRICT  
REGULAR BOARD MEETING | JUNE 18, 2025**

**FISCAL IMPACT:**

A properly constructed and maintained cash reserves policy ensures the District's financial stability and sustainability.

**COMMITTEE STATUS:**

This item was reviewed with the Finance/Audit Committee.

**RECOMMENDED ACTIONS:**

*Recommend the Board of Directors adopt Resolution No. 2025-1350 – Resolution of the Board of Directors of Trabuco Canyon Water District Approving a Cash Reserve Policy, Designating Various Fund Levels, Rescinding and Superseding Certain Prior Reserve Fund Resolutions and Taking Related Actions.*

**EXHIBIT(S):**

1. Previously adopted and active Reserve Policy (May 2015)
2. Resolution No. 2025-1350
  - Att. A: Cash Reserve Policy
  - Att. B: Cash Reserve Policy Funding and Transfers

**CONTACTS (staff responsible): PALUDI/BERG/WARNER**

**RESOLUTION NO. 2015-1211**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE TRABUCO CANYON WATER DISTRICT ADOPTING AND APPROVING A RESERVE FUNDS POLICY, DESIGNATING OPERATING RESERVE LEVELS, RESCINDING AND SUPERCEDING CERTAIN PRIOR RESOLUTIONS AND TAKING RELATED ACTIONS**

**WHEREAS**, the Trabuco Canyon Water District (“District” or “TCWD”) is a county water district organized and operating pursuant to California Water Code (“Water Code”) Sections 30000 and following; and

**WHEREAS**, the Board of Directors of TCWD (“Board”) is responsible for establishing policies for the prudent financial management of TCWD, including, but not limited to, policies concerning reserve funds, in consultation with TCWD’s General Manager, financial staff and TCWD’s Treasurer; and

**WHEREAS**, Section 5 of Article XIII B of the California Constitution expressly authorizes special districts and other local public agencies with the authority to establish reserve funds as they deem reasonable and proper to meet specific current and future needs of such special district; and

**WHEREAS**, the efficient use and management of such reserves helps to assure the current and future ability of TCWD to provide, transport, and distribute potable and recycled water to its customers and to provide wastewater services to its customers; and

**WHEREAS**, the Board has previously adopted Resolutions implementing policies and practices establishing certain reserve funds and designated funding levels to provide financial stability for extraordinary fiscal circumstances which may arise, the repair and replacement of facilities, the funding of debt obligations and to provide flexibility with respect to establishing rates and other matters as set out in the Resolutions described in Attachment “A,” attached hereto and incorporated herein by this reference (collectively, the “Prior Resolutions”); and

**WHEREAS**, the Board has received and considered information provided by TCWD staff and TCWD’s Treasurer with respect to TCWD’s Reserve Policy and Operating Reserve Fund levels; and

**WHEREAS**, the Board has considered the rescission and superseding of the Prior Resolutions; and

**WHEREAS**, the Board, based on the factors, information and conditions described herein, has determined that it is prudent and appropriate at this time to adopt an updated Reserve Fund Policy and designate Operating Reserve Fund Levels.

**NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE TRABUCO CANYON WATER DISTRICT DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:**

**Section 1. Recitals.** The Board does hereby find and determine that the foregoing recitals and above-referenced determinations are true and correct.

**Section 2. Authority.** The actions set out in this Resolution are authorized pursuant to State law, including, but not limited to, Section 5 of Article XIII B of the California Constitution and Sections 30523, 31000 and 31001 of the California Water Code.

**Section 3. Findings.** The Board hereby finds and determines as follows:

(a) The implementation of the Trabuco Canyon Water District Reserve Fund Policy is advisable, and in the best interests of TCWD, based upon the information presented to the Board.

(b) The designated Operating Reserve Fund levels are necessary to carry out the current and future mission and operations of TCWD.

**Section 4. Adoption of Reserve Fund Policy.** The Trabuco Canyon Water District Reserve Fund Policy attached hereto as Attachment “B” (and incorporated herein by this reference) is adopted as of the Effective Date (as defined herein). The Reserve Funds designated therein shall be created and/or maintained consistent with the provisions of this Resolution.

**Section 5. Designation of Operating Reserve Fund Levels.** The Board hereby designates the Operating Reserve Fund levels set out in Attachment “C” (and incorporated herein by this reference) for the corresponding Reserve Funds implemented hereby. TCWD’s Treasurer shall provide to the Board periodic written reports on the Operating Reserve Fund levels.

**Section 6. Rescission and Superseding Prior Resolutions.** The Prior Resolutions are hereby rescinded and superseded by this Resolution effective upon the Effective Date.

**Section 7. Further Actions.** The General Manager, the District’s Treasurer and the District’s staff and consultants are authorized to take any and all actions necessary to implement the directives and intention of this Resolution.

**Section 8. Periodic Review.** It is the policy of the Board that the amount(s) of the Reserve Funds will be reviewed at least annually by the Board (which may be in conjunction with the consideration and adoption of the annual TCWD budget), and may be changed by action of the Board in accordance with the stated criteria for each Reserve Fund specified herein; however, revisions of the stated criteria shall only be made by Board resolution.

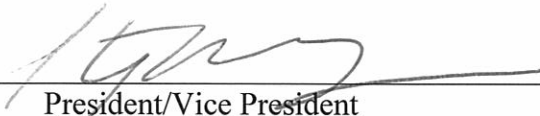
**Section 9. Effective Date.** This Resolution shall be effective upon adoption (“Effective Date”).

**Section 10. Effectiveness of Resolution.** The findings, determinations, directives and actions set out in this Resolution shall remain in force and effect until repealed, amended, rescinded or modified by action of the Board.

[Remainder of this page intentionally left blank]

**ADOPTED, SIGNED, and APPROVED** this 20<sup>th</sup> day of May, 2015.

**TRABUCO CANYON WATER DISTRICT:**

  
\_\_\_\_\_  
President/Vice President

  
\_\_\_\_\_  
Secretary/Assistant Secretary

STATE OF CALIFORNIA            )  
  ) ss.  
COUNTY OF ORANGE            )

I, Michael Perea, Secretary of the Board of the Trabuco Canyon Water District, do hereby certify that the foregoing resolution was duly adopted by the Board of such District at a meeting of such Board held on the 20<sup>th</sup> day of May, 2015, of which meeting all of the members of the Board had due notice and at which a quorum thereof were present and acting throughout and for which notice and an agenda was prepared and posted as required by law and that at such meeting such resolution was adopted by the following vote:

AYES:           Dopudja, Acosta, Haselton, Mandich, Safranski  
NOES:           None  
ABSTAIN:       None  
ABSENT:        None



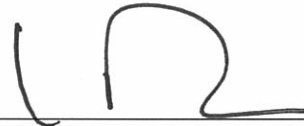
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Secretary of the Board,  
Trabuco Canyon Water District

STATE OF CALIFORNIA            )  
  ) ss.  
COUNTY OF ORANGE            )

I, Michael Perea, Secretary of the Board of the Trabuco Canyon Water District, do hereby certify that the foregoing is a full, true and correct copy of Resolution No. 2015-1211 of such Board and that the same has not been amended or repealed.

Dated this 20<sup>th</sup> day of May, 2015.



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Secretary of the Board,  
Trabuco Canyon Water District

**ATTACHMENT "A"**

**DESCRIPTION OF PRIOR RESOLUTIONS**

<b>RESOLUTION NO.</b>	<b>ADOPTED</b>	<b>TITLE</b>
99-887	June 16, 1999	RESOLUTION OF THE BOARD OF DIRECTORS OF TRABUCO CANYON WATER DISTRICT ESTABLISHING A WATER RATE STABILIZATION RESERVE FUND
99-888	June 16, 1999	RESOLUTION OF THE BOARD OF DIRECTORS OF TRABUCO CANYON WATER DISTRICT ESTABLISHING A SEWER RATE STABILIZATION RESERVE FUND
99-889	June 16, 1999	RESOLUTION OF THE BOARD OF DIRECTORS OF TRABUCO CANYON WATER DISTRICT ESTABLISHING A WORKING CAPITAL RESERVE FUND
99-890	June 16, 1999	RESOLUTION OF THE BOARD OF DIRECTORS OF TRABUCO CANYON WATER DISTRICT ESTABLISHING AN EMERGENCY REPAIR RESERVE FUND
99-891	June 16, 1999	RESOLUTION OF THE BOARD OF DIRECTORS OF TRABUCO CANYON WATER DISTRICT ESTABLISHING AN PERIODIC REPLACEMENT RESERVE FUND
99-892	June 16, 1999	RESOLUTION OF THE BOARD OF DIRECTORS OF TRABUCO CANYON WATER DISTRICT ESTABLISHING AN ACCOUNTING POLICY FOR DEBT SERVICE RESERVE FUND
2000-934A	November 15, 2000	RESOLUTION OF THE BOARD OF DIRECTORS OF TRABUCO CANYON WATER DISTRICT ESTABLISHING A SANITATION SYSTEM CAPITAL IMPROVEMENTS RESERVE FUND
2001-939	February 21, 2001	RESOLUTION OF THE BOARD OF DIRECTORS OF TRABUCO CANYON WATER DISTRICT ESTABLISHING AN EMERGENCY CAPITAL REPAIR RESERVE FUND

## ATTACHMENT "B"

### TRABUCO CANYON WATER DISTRICT RESERVE FUND POLICY

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1. **Working Capital (Operating) Reserve:** This reserve provides day to day working capital and also provides for contingency funds to continue operations in the event of an unanticipated short-term cash shortfall.

- **Source of reserve funding:** Excess net revenues over expenditures
- **Use of reserves:** In the normal course of operations, and can be drawn down the event of an unanticipated need for cash to maintain basic District operations
- **Recommendation:** Set this reserve at a minimum of 60 days of budgeted operating expenses; adjust annually when the final budget is adopted

2. **Refundable Deposits Reserve:** This reserve covers deposits made by an applicant for hydrant/construction meters and water use efficiency program deposits. As deposits are received a liability account is adjusted to display amount owed back to the applicant when the hydrant/construction meter is returned or the applicant's project is completed.

- **Source of reserve funding:** Deposits from applicants requesting a hydrant/construction meter or applicant for water use efficiency program
- **Use of reserves:** Funds are returned to applicant upon termination of service for hydrant/construction water and receipt of hydrant/construction meter to the District or completion of project per the water use efficiency program
- **Recommendation:** Dissolve this reserve since amounts are immaterial and any deposits owed back to homeowners or developers for meters can easily be paid for out of the District's working capital

3. **Developer Deposits Reserve:** This reserve covers deposits by developers or owners of property within the District's service area that request service for water, wastewater, and/or recycled water to their development and/or property. This reserve has been used by the District to ensure that deposits by developers/property owners for work done to new/existing property could be adequately drawn upon by the District, and refunded when the project is done. This reserve is used to cover the cost of administrative, engineering, and operations time and expenses required of project including time for plan checks, inspection, testing, and yearly administrative and account management fees. Any additional capital needed for project is requested to the developer and work is ceased until additional capital is received if the deposit is exhausted.

- **Source of reserve funding:** Deposits from developers and/or property owners

- Use of reserves: Labor time and expenses to review property and plans for project, conduct inspections, tests; and other District expenses for the project. Remaining funds are returned to developer upon completion of project.
- Recommendation: Dissolve this reserve since amounts are immaterial and none of the current amounts in this reserve are legally required to be separated

Individual developments and projects would continue to be monitored for work performed, costs incurred, and remaining deposit balance.

**4. Oaks at Trabuco Reserve:** This reserve was formerly called Interim Sewer. This is a deposit through an agreement with the developer of the Oaks at Trabuco Development. The reserve amount and designated investment is per the agreement with the developer, and is designed to be used by the District in the event that the developer becomes insolvent.

This reserve retains the interest that it earns and will be returned to the developer in the event that such a refund occurs in the future.

- Source of reserve funding: Funds provided by the Developer
- Use of reserves: Reserves are to be used in the event the project becomes insolvent and in accordance with the agreement
- Recommendation: Continue to adjust the amount in this reserve on a quarterly basis for interest and maintain reserve account, as required by the agreement

**5. Water and Sanitation Rate Stabilization Reserves:** These two reserve funds were established in the Financial Plan prepared in 2000. They were intended to provide rate stability in periods of fluctuating system demands. Minimum reserve amounts were recommended at 5% of annual operating expenses, less depreciation and amortization and plus interest earnings and loan principal payments. Maximum reserve amounts were recommended at 7.5%.

Typical uses for Rate Stabilization Reserves in the utility industry are to meet a portion of the utility's revenue requirements. The reserves allow for a smoothing of rates in the event of short to mid-term rate revenue loss and/or higher than anticipated budget costs that cannot be supported by normal revenues. Revenue losses for water can occur due to water conservation and expense hikes can be caused many variables, most notably infrastructure failure. Although revenues for Sanitation are fairly stable, there is a risk of large expenses in the event that fines were imposed from a spill or other public safety violation.

- Source of reserve funding: Excess net revenues over expenditures

- Use of reserves: To be used in the event of short-term, unusual events that increase the District's revenue requirements
- Recommendation: Set the Water Rate Stabilization Reserve at a minimum of 10% of budgeted operating revenues (less Standby and Other Revenues). Set the Sanitation Rate Stabilization Reserve at a minimum of 20% of budgeted operating expenses. Amounts to be adjusted annually during the budget adoption process.

**6. Internal Financing Reserve.** This reserve was formerly called the Special Designations Reserve, and was informally created to internally finance large construction costs or large one-time costs. This reserve allows the District to finance capital projects or other one-time material costs internally, which spares the District from interest expense associated with debt, and also allows for projects to commence on a timely basis.

For example, the District has several projects that will be paid for with the Water Reliability and Emergency Storage Fees approved in 2010. These funds are collected in level amounts over twenty years, however, the projects need to be paid for before that. The Internal Financing Reserve can be borrowed from to finance these projects, and then repaid when the fees are collected.

- Source of reserve funding: Excess revenues over expenditures, FEMA or Cal OES reimbursements, and WRES funds if this reserve was used to finance the projects
- Use of reserves: To be used in the budgeting process to cover or finance one-time, project costs
- Recommendation: Allow this reserve to fund projects and one-time events as Board approved

#### ***BOARD COMMITTED CAPITAL RESERVES***

**7. District Capital Projects Reserve:** This reserve was established to cover capital projects or large maintenance project for water or sanitation, or combined projects. Examples in the present and past include meter replacement programs (recently being funded by the EMC reserve), administration related items such as vehicles, master plans, computer software and hardware, and district equipment and building rehabilitation and repair for the administrative office.

- Sources: Excess net revenues over expenditures
- Uses: District wide capital administrative needs not identified in other reserve funds
- Recommendation: Use the reserve to fund projects that are district-wide administrative projects that both water and sanitation benefit from. Exclude costs that are related solely to Water or Sanitation. Initially fund this reserve at a flat amount of \$200,000, and then evaluate each year during the budget process.

8. **Equipment Maintenance Program Reserve:** It appears that this fund is a blend of the Emergency Repairs and Periodic Replacement Fund recommended in the financial plan performed in 2000. The Emergency Repairs Reserve was intended to be used in a natural disaster or emergency. The Periodic Replacement Fund was intended to be used to fund non-capital purchases under \$5,000, however, could also be used in the event of an emergency that required a capital outlay. Over the years, it has been the practice of the District to use this fund for routine, recurring, capital repair and replacement of the District facilities and equipment for both water and sanitation (capital outlay), and for capital and repair purchases or construction both above and below \$5,000.

Typical expenditures in this fund have included repairs and replacements in both the water and wastewater systems, including items such as meter purchases, pump station repairs, generators, pump and valve replacement and repairs, Supervisory Control and Data Acquisition (SCADA) improvements, reservoir rehabilitations, etc. Ideally, this reserve would be funded each year at a level amount from the water and sanitation rates, and drawn down as needed for capital repair/replacement and equipment purchases. This capital outlay expense would be budgeted in a separate section of the budget in order to track the amount projected and amount used.

- Sources: Excess revenues over expenditures
- Uses: As needed throughout the year for routine repairs and replacements
- Recommendation: Initially fund this reserve at \$900,000, and then review for appropriateness each year during the budget process. As these funds are used, there should be a mechanism to add reserve funding to the rates each year to help keep rates level in spite of changing capital and maintenance needs.

## RESTRICTED RESERVES

9. **Capital Improvement Charge (CIC) Reserve:** The purpose of this reserve is to provide funding for water distribution and treatment facilities required to provide water service to new development within the District's service area. It may also be used as a "buy in" fee for past costs incurred by the District to expand water distribution and treatment facilities.

Interest earned in this fund remains in this reserve fund.

- Source of reserve funding: Impact fees from developers and interest earnings
- Use of reserves: Can be drawn down to fund past and future infrastructure costs
- Recommendation: Continue to keep these reserves restricted, as legally required, and use to fund future improvements to the District's capacity

**10. Water Storage Facilities Reserve:** This reserve is used to provide for the water storage requirements mandated by the Districts Rules and Regulations to provide funding to obtain additional water storage capacity in order to meet operating, emergency and reserve water storage and fire flow requirements resulting from new development within the Districts area.

Interest earned remains in this reserve fund.

- Source of reserve funding: Impact fees from developers and interest earnings
- Use of reserves: Costs of project or acquisition that obtain additional storage capacity. This can include costs to finance, plan, design acquire property, construct, reconstruct, or rehabilitate a new facility.
- Recommendation: Continue to keep these reserves restricted, as legally required, and use to fund future improvements to the District's water storage facilities

**11. Sanitation Capital Improvement Reserve:** This reserve is used to fund capital improvements in the District's sanitation system. Developers pay this fee as a "buy in" to the system already developed by the District to adequately serve expansion, as well as additions to the system in the future. This reserve will increase as developer fees are collected, and decrease as expenditures incur to improve the sanitation and wastewater system.

Interest earned remains in this reserve fund.

- Source of reserve funding: Impact fees from developers and interest earnings
- Use of reserves: Costs can disbursed against past infrastructure costs or future capital improvements that increase capacity
- Recommendation: Continue to keep these reserves restricted, as legally required, and use to fund future improvements to the District's sanitation and wastewater capital improvements

**12. Baker Water Treatment Reserve:** This reserve is used to fund the Baker Water Treatment Plant. Five agencies have agreements with Irvine Ranch Water District, the lead agency, to plan, design, and construct the Baker Water Treatment Plant (WTP). The District capacity ownership of the Baker WTP is 4.598%. The District's capacity ownership in the Baker WTP is to provide reliability to its customers including access to Irvine Lake water as an emergency source of supply

Interest earned remains in this reserve fund.

- Source of reserve funding: Water Reliability and Emergency Storage (WRES) fees and interested earned

- Use of reserves: Planning, design, and construction costs for the Baker Water Treatment Plant
- Recommendation: Continue to keep these reserves restricted, as legally required, and use to fund the Baker Water Treatment Plant.

**13. Trabuco Creek Wells Reserve** This reserve is used to pay off a loan acquired through the California State Revolving Fund (SRF) for the planning, design, and construction of the Trabuco Creek Wells Facility that treats groundwater under the influence of surface water from the Rose Canyon and Lang Wells, as required by the California State Water Resources Control Board.

Interest earned remains in this reserve fund.

- Source of reserve funding: Water Reliability and Emergency Storage (WRES) fees and interest earned
- Use of reserves: To pay interest and principal payments for SRF loan
- Recommendation: Continue to keep these reserves restricted, as legally required, and use to pay the debt service on the SRF loan

**14. Reservoir/Distribution Improvements Reserve:** This reserve is used to fund the planning, design, and construction of a new 2 million gallon storage reservoir that will provide for additional operational and emergency water storage, providing further reliability and redundancy and for construction of a reservoir inter-tie transmission main and improvements to infrastructure in the Dove and Trabuco Highlands Community to improve the reliability and redundancy of the District's water transmission and distribution system.

Interest earned remains in this reserve fund.

- Source of reserve funding: Water Reliability and Emergency Storage (WRES) fees and interest earned
- Use of reserves: Future new 2 million gallon reservoir and improvements to existing transmission and distribution system
- Recommendation: Continue to keep these reserves restricted, as legally required, and use to fund future new 2 million gallon reservoir and improvements to the District's water transmission and distribution system

**15. RD#5 Reserve:** This reserve is used to fund the repair and replacement of infrastructure related to Reassessment District No. 5, El Toro Road sewer facilities, including the trunk sewer extension along El Toro Road and Santiago Canyon Road, and capacity ownership of Phase II of Santa Margarita Water District's Chiquita System.

- Source of reserve funding: Property tax assessments assigned to accounts in Community District Number Five (now inactive, but there is a balance remaining in the reserve from past assessments)
- Use of reserves: Constructions of sewer treatment capacity and facilities and reclaimed water facilities in the RD#5 zone
- Recommendation: Continue to keep these reserves restricted, as legally required, and use to fund future improvements to the District's system, which benefits the RD#5 zone directly or indirectly

**ATTACHMENT "C"**

**DESIGNATION OF OPERATING RESERVE FUND LEVELS**

## Reserves as of February 28, 2015

	Est.	Original Amount	Investment Restrictions	Investment Source	As of 2/28/15	Recommended Amount
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### COMMITTED OPERATING RESERVES

1	Checking Account	-		Wells Fargo		1,261,400	-
2	Working Capital	1999	565,225	LAIF		630,702	1,265,934
3	Capital Improvements (Charges)	?	889,223		Dev. Impact Fees	158,552	158,552
4	Interim Sewage Deposit	2010		LAIF	Developer	101,010	101,010
5	Water Rate Stabilization	1999	252,919	LAIF		479,560	393,820
6	Sewer Rate Stabilization	1999	-	LAIF		181,159	179,480
7	Special Designations/Internal Financing	?				3,124,848	3,124,848

### BOARD COMMITTED CAPITAL RESERVES

8	District Capital Projects	?				434,907	200,000
9	Equipment Maintenance Capital					559,023	900,000
10	Unrestricted-Investment at Cost			LAIF		(1,071,901)	-

### RESTRICTED RESERVES

11	Water Storage (Facilities)	?	383,434		Dev. Impact Fees	685,174	685,174
12	Sanitation System Capital Improvements	2000	210,592	LAIF	Dev. Impact Fees	271,190	271,190
13	Baker WTP	2010		None	WRES	-	-
14	Trabuco Creek Wells	2010		SRF loan	WRES	844,357	844,357
15	Reservoir/Distribution Improvements	2010		None	WRES	1,055,842	1,055,842
16	RD#5	2011	69,732	GF	RD Bond Surplus	70,593	70,593

X	17 Refundable Deposits	?	4,165			9,150	-	
X	18 Developer Deposits	?	39,335			53,318	-	
X	19 Emergency Capital Repair	2001	1,255,343	LAIF		-	-	
X	20 Debt Service	?	2,840,608	?		-	-	
X	21 Construction	1999	2,051,342	LAIF		-	-	
X	22 Emergency Repairs	1999	210,000	LAIF		-	-	
X	23 Periodic Replacements	1999	1,631,575	LAIF		-	-	
X	24 Investment in Fixed Assets	1999	1,632,962	LAIF		-	-	
X	25 Unreserved Retained Earnings	?	926,043	LAIF		-	-	
X	26 Deferred Compensation	?	122,501			-	-	
X-Recommendation to dissolve						Total	\$ 8,848,884	\$ 9,250,800

- a. 60 days of Budgeted Operating Expenses  
 $\$7,701,100 \text{ FY } 14/15 \text{ budgeted operating expenses } \times 60/365 = \$1,265,934$
- b. 10% of Budgeted Operating Revenue  
 FY 14/15 Water Operating Revenues, less  
 Standby By and Other Operating Revenues                      \$ 3,938,200
- c. 20% of Budgeted Operating Expenses for FY 14/15  
 Sanitation Operating Expenses                                      \$ 897,400
- d. Based on historical average
- e. This amount will fluctuate as working capital changes throughout the year
- f. This shortage will be funded with Series B Bond Reserve proceeds as needed

**RESOLUTION NO. 2025-1350**

**RESOLUTION OF THE BOARD OF DIRECTORS OF  
THE TRABUCO CANYON WATER DISTRICT  
ADOPTING AND APPROVING A CASH RESERVE POLICY,  
DESIGNATING VARIOUS RESERVE FUND LEVELS,  
RESCINDING AND SUPERSEDING CERTAIN PRIOR RESERVE FUND  
RESOLUTIONS AND TAKING RELATED ACTIONS**

Trabuco Canyon Water District (“**District**” or “**TCWD**”) is a county water district organized and operating pursuant to California Water Code Section 30000 *et seq.*

The Board of Directors of TCWD (“**Board**”) is responsible for establishing policies for the prudent financial management of TCWD, including, but not limited to, policies concerning reserve funds.

The California Constitution, at Article XIII B, Section 5, authorizes the District to establish any reserve funds it deems reasonable and proper.

The efficient use and management of cash reserves helps to ensure the current and future ability of TCWD to provide potable water, recycled water, and wastewater services to its customers.

The Board has previously adopted resolutions implementing policies and practices establishing certain reserve funds, and designated funding levels to provide financial stability for extraordinary fiscal circumstances, repair and replacement of facilities, funding debt obligations, to provide flexibility with respect to establishing rates.

The Board has received and considered information provided by TCWD staff and TCWD’s Treasurer with respect to adjustments to necessary and prudent cash reserve levels.

The Board, based on the factors, information, and conditions described above, has determined that it is prudent and appropriate at this time to adopt an updated reserve policy and related funding levels.

**THE BOARD OF DIRECTORS THEREFORE RESOLVES AS FOLLOWS:**

**Section 1.**     **Authority.** The actions set out in this Resolution are authorized pursuant to State law, including, but not limited to, Section 5 of Article XIII B of the California Constitution and California Water Code Sections 30523, 31000, and 31001.

**Section 2.**     **Findings.** The Board hereby finds and determines as follows:

(a)     The implementation of the Trabuco Canyon Water District Cash Reserve Policy is in the best interests of TCWD, based upon the information presented to the Board.

(b) The designated Reserve Fund levels are necessary to carry out the current and future mission and operations of TCWD.

**Section 3. Adoption of Cash Reserve Policy.** The Trabuco Canyon Water District hereby adopts the Cash Reserve Policy attached as Attachment A. The Treasurer and General Manager shall create or maintain the Reserve Funds consistent with the provisions of this Resolution.

**Section 4. Designation of Operating Reserve Fund Levels.** The Board hereby designates the Reserve Fund levels set out in Attachment B for the corresponding Reserve Funds, and authorizes the creation, consolidation, repurposing, and transfer of funds and dissolution of Reserve Funds as described in Attachment B. TCWD's Treasurer shall provide the Board with periodic written reports on the Reserve Fund levels.

**Section 5. Periodic Review.** It is the policy of the Board that the amounts of the Reserve Funds will be reviewed at least annually by the Board (which may be in conjunction with the consideration and adoption of the annual TCWD budget), and may be changed by action of the Board in accordance with the stated criteria for each Reserve Fund specified herein; however, revisions of the stated criteria shall only be made by Board resolution.

**Section 6. Further Actions.** The General Manager, the District's Treasurer, and the District's staff and consultants are authorized to take any and all actions necessary to implement the directives and intention of this Resolution.

**Section 7. Rescission and Superseding Prior Resolutions.** All prior reserve policies are hereby rescinded and superseded by this Resolution.

**Section 8. Effective Date.** This Resolution is effective upon adoption and will remain in force and effect until repealed, amended, rescinded or superseded by action of the Board.

**ADOPTED, SIGNED, and APPROVED** on June 18, 2025.

**TRABUCO CANYON WATER DISTRICT:**

By: \_\_\_\_\_  
President/Vice President

By: \_\_\_\_\_  
Secretary/Assistant Secretary

STATE OF CALIFORNIA            )  
  ) ss.  
COUNTY OF ORANGE            )

I, Michael Perea, Secretary of the Board of the Trabuco Canyon Water District, do hereby certify that the foregoing resolution was duly adopted by the Board of such District at a meeting of such Board held on the 18<sup>th</sup> day of June, 2025, of which meeting all of the members of the Board had due notice and at which a quorum thereof were present and acting throughout and for which notice and an agenda was prepared and posted as required by law and that at such meeting such resolution was adopted by the following vote:

AYES:

NOES:       None

ABSTAIN:   None

ABSENT:     None

\_\_\_\_\_  
Secretary of the Board,  
Trabuco Canyon Water District

DRAFT

STATE OF CALIFORNIA            )  
  ) ss.  
COUNTY OF ORANGE            )

I, Michael Perea, Secretary of the Board of the Trabuco Canyon Water District, do hereby certify that the foregoing is a full, true and correct copy of Resolution No. 2025- 1350 of such Board and that the same has not been amended or repealed.

Dated \_\_\_\_\_.

---

Secretary of the Board,  
Trabuco Canyon Water District

DRAFT

**ATTACHMENT "A"**

**TRABUCO CANYON WATER DISTRICT CASH RESERVE POLICY**



## Purpose

The Trabuco Canyon Water District (the District) cash reserve policy establishes reserve funds, explains the purpose and size of each reserve, and provides an oversight of reserve fund management. Through maintaining cash reserves, the District commits adequate funding for ongoing operating costs, capital infrastructure and unanticipated emergencies. A properly designed reserve policy sends a positive signal to the community of ratepayers, bondholders, rating agencies and regulatory agencies, that the District is committed to forward-looking financial management and ensuring fiscal responsibility and financial sustainability. Reserve funds can provide intergenerational equity to ratepayers, meaning that ratepayers pay for services provided and used by them in the current period. Consistent with best practice in government water utilities, the District will utilize the cash reserve policy as a guide during the annual budget and financial planning procedures and will always strive to maintain sufficient reserve funds to meet targets set forth in this policy.

## Policy

The policy establishes three (3) pools of cash reserve types, with the following individualized reserve levels:

1. **Unassigned Reserve Funds** are funds that have not been designated or legally restricted. The District will use unassigned reserve funds during day-to-day operations. This includes funds held in the District bank and investment accounts that are not legally restricted and have not been designated by Board action. There is no minimum target for unassigned reserve funds.
2. **Designated Reserve Funds** are designated by the Board for specific purposes. The District will establish designated reserves to ensure financial sustainability and to stabilize cash flow. The District can utilize these funds to meet short-term and long-term obligations, invest in capital infrastructure, smooth rates, absorb economic downturns or address unplanned emergencies. The Board of Directors will approve a transfer of designated reserve funds during the annual budget process, in which the Board will authorize the General Manager or District Treasurer to execute a transfer of reserve funds on July 1<sup>st</sup> of the budgeted fiscal year. Designated reserve transfers outside of the annual budget process must be authorized by Board resolution. Unless otherwise stated in this cash reserve policy, interest derived from designated reserve balances will be considered unrestricted and unassigned in nature. The purposes, funding sources, targets, and uses of designated reserve funds are as follows:



## Cash Reserve Policy

<b>Designated Reserve Fund</b>	<b>Purpose</b>	<b>Funding Source</b>	<b>Funding Levels</b>	<b>Use</b>
<b>Operating Reserve</b>	Provide operating cash flow and rate-smoothing options	Excess Net Revenues over Expenses from Operations and interest earnings in the respective utility fund it was derived from	3 to 6 months operating expense budget plus 1-year of debt service, excluding the 2011 SRF Loan, Baker Treatment Plant wholesale expenses, and depreciation and amortization for the utility fund it is reserved for	Operating budget deficits, rate-smoothing and rate stabilization
<b>Capital Program Reserve</b>	Provide funding for the Capital Improvement Program (CIP)	Excess Revenues over Expenses from Operations and interest earnings in the respective utility fund it was derived from	Minimum equal to depreciation from audited financials, maximum equal to the annual average of 10-Year CIP for the utility fund it is reserved for	Capital Improvement Program expenses
<b>Water Emergency Reserve</b>	Provide funding for unplanned events in the water utility fund	Excess Revenues over Expenses from Operations and interest earnings in the water utility fund	Minimum: 5% of water utility capital assets net of depreciation Target: \$2,500,000	Operating budget deficits, unplanned repairs, emergency response, system compliance in the water utility fund
<b>Wastewater Emergency Reserve</b>	Provide funding for unplanned events in the wastewater utility fund	Excess Revenues over Expenses from Operations and interest earnings in the wastewater utility fund	Minimum: 5% of wastewater utility capital assets net of depreciation Target: \$2,000,000	Operating budget deficits, unplanned repairs, emergency response, system compliance in the wastewater utility fund



## Cash Reserve Policy

<b>Recycled Emergency Reserve</b>	Provide funding for unplanned events in the recycled water system	Excess Net Revenues over Expenses from Operations and interest earnings in the recycled water utility fund	Minimum: 5% of recycled water capital assets net of depreciation Target: \$500,000	Operating budget deficits, unplanned repairs, emergency response, system compliance in the recycled water utility fund
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3. **Restricted Reserve Funds** satisfy external requirements and restraints of agreements, creditors, grantors, or law. Restricted reserve funds shall be maintained in separate accounts and distinguished from unassigned reserves and designated reserves.

<b>Restricted Reserve Fund</b>	<b>Purpose</b>	<b>Funding Source</b>	<b>Target</b>	<b>Use</b>
<b>Capital Loans Reserve</b>	Debt-funded Capital Improvement Program (CIP) projects	Proceeds from debt issuance, interest earnings	No minimum target	Debt-funded projects
<b>Capital Improvement Charge (CIC) Reserve</b>	Fund water distribution and treatment facilities	Water utility fund impact fees from developers and interest earnings	No minimum target	Future improvements to District water system capacity
<b>Water Storage Facilities Reserve</b>	Fund additional water storage capacity to meet storage and fire flow requirements	Water utility fund impact fees from developers and interest earnings	No minimum target	Future improvements to District water storage facilities
<b>Wastewater Capacity Fees Reserve</b>	Fund future improvements to the District's wastewater infrastructure	Wastewater utility fund impact fees from developers and interest earnings	No minimum target	Future improvements to District wastewater system



## Cash Reserve Policy

<b>State Revolving Fund Loan Reserve</b>	2011 State Revolving Fund Loan covenant compliance	Previously collected Water Reliability and Emergency Storage Fees	Total of remaining payments on the 2011 State Revolving Fund Loan	Payments toward the 2011 State Revolving Fund Loan
<b>Oaks at Trabuco Reserve</b>	Protect the District from developer insolvency	Deposit with developer of the Oaks at Trabuco, interest earnings	Reserve amount designated and investment per the agreement	Used if the developer becomes insolvent

### Oversight and Reporting of Reserve Funds

Reserve levels are monitored throughout the fiscal year by the District Treasurer. The Treasurer will provide reporting of reserve fund levels to the Finance/Audit Committee of the Board of Directors each month. The Board of Directors can waive policy requirements under emergency circumstances.

### Annual Review of Cash Reserve Policy

The cash reserve policy will be reviewed and updated annually during the budget process to ensure conformance with the District's strategic goals and objectives and updated as necessary in compliance with material changes in risk exposures, legal requirements, regulations, or standards.

**ATTACHMENT "B"**

**CASH RESERVE FUND LEVELS AND TRANSFERS**

## Cash Reserve Policy Funding Levels and Transfers

Current Reserve Title	New Reserve Title	Current Policy	Recommended Policy	Amount Per Current Policy 4/30/25	Balance at 4/30/25	Proposed Transfer 5/1/25	Proposed Balance 5/1/25	Minimum New Policy Target
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### Unassigned Reserve Funds

	<b>Checking Account</b>		Maintain funds for day-to-day operations and customer payments.		\$ 920,773		\$ 920,773	\$ -
	<b>Unassigned Reserve</b>		No minimum. Implement unassigned reserve as holding account prior to Board action to reserve funds.			\$ 1,142,003	\$ 1,142,003	\$ -

### Board Designated Reserve Funds

Working Capital (Operating) Reserve	<b>Operating Reserve</b>	60 days budgeted operating expenses	3-months to 6-months budgeted operating costs (excluding Baker Treatment Plant wholesale expenses), plus annual debt service (excluding 2011 SRF loan debt service)	\$ 2,344,367			\$ -	\$ 4,023,400
	<b>Capital Program Reserve</b>		Min annual depreciation expense and max annual average of planned 10-year CIP			\$ 2,613,152	\$ 2,613,152	\$ 4,347,932
	<b>Water Emergency Reserve</b>		Min 5% of capital assets net of depreciation, max \$2,500,000 for emergency spending				\$ -	\$ 1,348,183
	<b>Wastewater Emergency Reserve</b>		Min 5% of capital assets net of depreciation, max \$2,000,000 for emergency spending				\$ -	\$ 857,919
	<b>Recycled Emergency Reserve</b>		Min 5% of capital assets net of depreciation, max \$500,000 for emergency spending				\$ -	\$ 199,788

### Restricted Reserve Funds

	<b>Capital Loans Reserve</b>		Holding reserve for loan proceeds received and legally restricted for use on capital projects		\$ 7,946,580		\$ 7,946,580	\$ 7,946,580
Capital Improvement Charge (CIC) Reserve	<b>Capital Improvement Charge (CIC) Reserve</b>	Developer impact fees and related interest earnings	No change	\$ -	\$ -		\$ -	\$ -
Water Storage Facilities Reserve	<b>Water Storage Facilities Reserve</b>	Developer impact fees and related interest earnings	No change	\$ 1,174,218	\$ 1,174,218		\$ 1,174,218	\$ 1,174,218
Sanitation Capital Improvement Reserve	<b>Wastewater Capacity Fees</b>	Developer impact fees and related interest earnings	No change	Sources less	\$ -		\$ -	\$ -
Trabuco Creek Wells Reserve	<b>State Revolving Fund Loan Reserve</b>	WRES fees and interest earned	Equal to the sum of future loan payments from WRES fee collections for remaining loan payments	Sources less	\$ 239,725		\$ 239,725	\$ 239,725
Oaks at Trabuco Reserve	<b>Oaks at Trabuco Reserve</b>	Adjusted per agreement, with interest	No change	\$ 132,806	\$ 132,806		\$ 132,806	\$ 132,806

### Reserve Funds to Dissolve

Water Rate Stabilization Reserve		10% budgeted operating revenues	Consolidate into new uniform "Operating Reserve"	\$ 1,117,960	\$ -			
Sewer Rate Stabilization Reserve		20% budgeted operating expenses	Consolidate into new uniform "Operating Reserve"	\$ 576,840	\$ -			
Internal Financing Reserve		Funded by various sources to plan ahead to finance capital	Repurpose funds into updated reserve funds in line with industry practices	Board Designated	\$ 1,142,003	\$ (1,142,003)		
District Capital Projects Reserve		Shared projects, flat amount \$200K	Dissolve this reserve and cover planned capital with new capital program reserve	\$ 200,000				
Equipment Maintenance Program Reserve		Initial funding \$900K and reviewed for appropriateness annually during budget process	Dissolve this reserve and cover planned capital with new capital program reserve	\$ 900,000				
Reservoir/Distribution Improvements Reserve		WRES fees and interest earned	Dissolve this reserve and transfer funds into capital program reserve	\$ 2,613,152	\$ 2,613,152	\$ (2,613,152)		
Baker Water Treatment Reserve		WRES fees and interest earned	Dissolve as WRES charges are no longer collected	Sources less	\$ -			
RD#5		Property tax assessments assigned to accounts in Community District #%, which is now inactive	Remove zero balance reserve and update policy in line with industry practices	Sources less	\$ -			
TOTAL				\$ 9,059,343	\$ 14,169,257	\$ -	\$ 14,169,257	\$ 20,270,551

**Color Key:**

Legally restricted reserve

Recommendation to dissolve

**TRABUCO CANYON WATER DISTRICT  
REGULAR BOARD MEETING | JUNE 18, 2025**

**ACTION CALENDAR  
FINANCIAL MATTERS**

**ITEM 12: AUTHORIZATION OF ACTIONS FOR FISCAL YEAR 2026 UNDEVELOPED LAND/WATER STANDBY CHARGES (ASSESSMENT) AND SET PUBLIC HEARING DATE**

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***BACKGROUND***

The Trabuco Canyon Water District (District) annually levies an Undeveloped Land/Water Standby Charge (Standby Charge), currently set at \$15.00 per acre or portion thereof, for undeveloped land within District boundaries. The standby charge is levied to cover the fixed costs of the existing District water system to make water available, when requested, to serve currently undeveloped land.

At the March 18, 1997, Regular Board Meeting, District general legal counsel addressed the standby charge as it related to Proposition 218 (adopted in November 1996), noting that the District can continue to levy the standby charge if the amount of the charge is not increased over the previously existing rate (\$15.00) and if the standby charge was levied using the same methodology. Under the provisions of Proposition 218, the water standby charges are considered to be “assessments.” Provided that the amount of water standby charges (Assessments) do not increase, they are “grandfathered” under Proposition 218 and do not have to comply with the more extensive assessment proceedings and voting process required for new assessments under Proposition 218. The procedure for the adoption of the water standby charge (assessment) for Fiscal Year 2025-26 is shown below:

DATE	DESCRIPTION OF ACTION
June 18, 2025	At the Regular Board Meeting, the Board: <ul style="list-style-type: none"><li>• Directs staff to prepare the required written Water Standby Charge (Assessment) Report. The Report contains a description of each parcel of real property and the amount of the Water Standby Charges (Assessments) for each parcel for the year.</li><li>• Directs staff to agendize a Public Hearing concerning the proposed Water Standby Charges (Assessments) Report to be held at the <b>July 16, 2025</b> Regular Board Meeting.</li></ul>
Late June 2025	The Notice to Property Owners is published in conformance with the statutory requirements, <u>once a week for two successive weeks</u> in the Orange County Register newspaper. The Notice is mailed <b>not less than fifteen (15) days prior</b> to the public hearing to each effected property owner within the District. At the time the Notice is mailed, the Report must be made available for public review upon request.
July 16, 2025	A Public Hearing is held for public comments concerning the proposed FY 2024-25 Water Standby Charges (Assessments). Following the conclusion of the Public Hearing, the Board considers adoption of a Resolution to set and collect the Water Standby Charges (Assessments) for FY 2024-25.

**FUNDING SOURCE:**

Levy and collection of the annual water standby charges results in an estimated \$45,000 annual credit to the District’s General Fund.

**FISCAL IMPACT**

The cost of completing the report, publication and mailing of the Notice - *Approximately \$3,500*

**COMMITTEE STATUS:**

This matter was reviewed with Finance/Audit Committee

**TRABUCO CANYON WATER DISTRICT  
REGULAR BOARD MEETING | JUNE 18, 2025**

**RECOMMENDED ACTIONS:**

1. *Recommend the Board of Directors authorize District staff to proceed with actions for setting the Fiscal Year 2026 Undeveloped Land/Water Standby Assessment at \$15.00 per acre or portion thereof; and*
2. *Agendize Public Hearing and authorize District staff to furnish Notice of Public Hearing on Proposed Fiscal Year 2026 Undeveloped Land/Water Standby Assessments for the July 16, 2025 Regular Board Meeting.*

**EXHIBIT(S):**

1. DRAFT Notice to Property Owners

**CONTACTS (staff responsible): PALUDI/PEREA**



## NOTICE TO PROPERTY OWNERS WITHIN THE TRABUCO CANYON WATER DISTRICT SERVICE AREA

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Dear Property Owner:

The Trabuco Canyon Water District (*formerly named the Santa Ana Mountains County Water District*) plans to fix a water standby or availability assessment on all undeveloped land within the District for the fiscal year 2025/2026. This assessment will remain at \$15.00 per acre for undeveloped developable parcels over one acre or \$15.00 for each undeveloped parcel of less than one acre, per year.

This assessment or charge is being imposed by the District because the Board of Directors has determined that this is an equitable means of raising funds necessary to make water available to your property.

A report has been prepared and filed with the District that lists all undeveloped parcels of land and the assessment on each. This report is available for public inspection at the District Administration Facility during normal business hours. The District Administration Facility is located at:

**32003 Dove Canyon Drive  
Trabuco Canyon, California 92679  
(949) 858-0277**

The Board of Directors will hear and consider all public comments on this report at a public hearing to be held on **July 16, 2024 at 6:00 p.m.**, or as soon thereafter as the agenda permits, at the District Administration Facility at the above-stated address.

**TRABUCO CANYON WATER DISTRICT**

By: \_\_\_\_\_

Michael Perea  
Secretary to the Board of Directors

**TRABUCO CANYON WATER DISTRICT  
REGULAR BOARD MEETING | JUNE 18, 2025**

**ACTION CALENDAR  
FINANCIAL MATTERS**

**ITEM 13: AUTHORIZATION OF FINANCE AND ACCOUNTING ADVISORY RETAINER SERVICES AND APPOINTMENT OF DISTRICT TREASURER**

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Trabuco Canyon Water District's (TCWD or District) existing agreement with Starting Line Advisory (SLA) terminates on June 30, 2025 and staff is proposing a new agreement with SLA for Fiscal Year (FY) 2026. The new agreement will include an enhanced scope of services to meet the District's increasingly complex financial needs, including the role of Treasurer to be fulfilled by SLA's Owner/Partner Ian Berg.

**Background**

TCWD has a long-standing history of contracting for external accounting and finance support services. Cindy Byerrum, a Certified Public Accountant (CPA) originally with Platinum Partners and later the national firm Eide Bailly, served as the District's Treasurer until her retirement on October 31, 2024. For continuity, TCWD entered into an agreement with Starting Line Advisory (SLA) on November 1, 2024 to continue the services provided by Eide Bailly. Ian Berg began his career at Eide Bailly and also held positions of increasing responsibility in the public sector before launching SLA to focus on providing finance and accounting expertise primarily to under-resourced organizations.

The complexity of TCWD's finances have increased over the past several years due in part to rate adjustments, spending increases for the capital improvement program, and multiple borrowing transactions. SLA works collaboratively and seamlessly with TCWD's Principal Accountant and management staff while bringing external experience and helping to ensure accuracy and integrity of financial transactions and records. The 10-year financial model and other tools developed by SLA over the past eight months have been instrumental in better understanding the District's current and future financial position under various budget and rate adjustment scenarios.

**Proposed FY 2025-26 Agreement and District Treasurer Services**

SLA is uniquely qualified to continue to provide TCWD with finance and accounting advisory retainer services, including District Treasurer services for both TCWD and the Trabuco Canyon Public Financing Authority, due to Mr. Berg's experience, expertise, and intimate knowledge of the District's finances. Mr. Berg is located within minutes of the District's offices and will continue to be a regular presence at District Finance and Audit Committee meetings and Regular and Special Board meetings as necessary. SLA's proposed Scope of Retainer Services will continue and enhance the suite of services previously provided by Eide Bailly, primarily through an expansion of the duties of District Treasurer, including these areas of focus:

- Ensure TCWD investment compliance with California law and prepare and endorse quarterly investment reports
- Direct cash and investments per the investment policy and advise on available investment pools, investment vehicles and strategies
- Long-term financial planning/modeling and advice/recommendations on financial strategies and scenarios for analysis during the annual and mid-year budget
- Work with the District's Municipal Financial Advisors to evaluate financial instruments and strategies to obtain funding for CIP projects
- Evaluate and procure optimal banking services and reconcile bank and investment accounts monthly
- Prepare monthly financial reports and analyze financial results

**TRABUCO CANYON WATER DISTRICT  
REGULAR BOARD MEETING | JUNE 18, 2025**

- Annual review, recommendations, and updates of adopted TCWD financial policies including reserves policy, investment policy, purchasing policy, and develop new District budget and capitalization policies
- Support the District's rate structure implementation, including directing the MET/MWDOC wholesale pass-through implementation annually on January 1
- Attend TCWD Finance/Audit Committee meetings as District Treasurer and present finance-related material as requested by management
- Attend Trabuco Canyon Public Financing Authority as District Treasurer

The SLA Engagement Letter, included as Exhibit A, includes the complete Scope of Retainer Services for FY 2025-26. SLA's compensation in the proposed agreement is structured as a monthly retainer fee of \$11,375, or \$136,500 over the agreement term of 12 months. Should TCWD require services that are substantially beyond the defined agreement scope, such services will be billed on a time and materials basis at the standard hourly rates provided in the engagement letter. Staff is recommending an additional budget of \$15,500 (approximately 70 hours over 12 months) to cover unanticipated out-of-scope work. The total proposed not-to-exceed agreement budget is \$152,000.

**Value of Contracted Treasurer Services**

Outsourcing Treasurer services represents a substantial annual cost-savings for the District compared to hiring a full-time position. Based on publicly available State data from 2023, total compensation (salary and benefits) for similar Treasury/Controller/Finance Manager-level positions at four other water agencies in Orange County range between \$247,000 and \$285,000, not adjusted for inflation. Further cost savings have been realized by SLA performing some of the responsibilities that would otherwise have been performed by the District's rate consultants related to financial modeling and rate adjustment scenarios.

**FUNDING SOURCE:**

General Fund

**FISCAL IMPACT:**

Monthly retainer fee of \$11,375, or \$136,500 over 12 months, and up to \$15,500 in additional services as directed by TCWD, for a total not-to-exceed fee of \$152,000.

**COMMITTEE STATUS:**

This items was reviewed with the Finance/Audit Committee.

**RECOMMENDED ACTIONS:**

1. *Recommend the Board of Directors authorize the General Manager to execute a Professional Services Agreement with Starting Line Advisory for finance and accounting advisory retainer services for fiscal year 2026 in an amount not-to-exceed \$152,000.*
2. *Recommend the Board of Directors adopt Resolution No. 2025-1351 – Resolution of the Board of Directors of Trabuco Canyon Water District Appointing Ian Berg with Starting Line Advisory as District Treasurer.*

**EXHIBIT(S):**

1. Starting Line Advisory Engagement Letter, dated May 29, 2025
2. Draft Resolution No. 2025-1351

**CONTACTS (staff responsible): PALUDI/PEREA**



May 29, 2025

Fernando Paludi, General Manager  
Trabuco Canyon Water District  
32003 Dove Canyon Dr.  
Trabuco Canyon, CA 92679

Mr. Paludi,

This letter outlines an understanding of terms and objectives of the consulting engagement between Starting Line Advisory and the Trabuco Canyon Water District (TCWD) from July 1, 2025, to June 30, 2026.

Our engagement will be performed under the *Statements on Standards for Consulting Services* issued by the American Institute of Certified Public Accountants (AICPA). Except as otherwise specifically stated below, we will not provide audit, review, compilation or financial statement preparation services to any historical or prospective financial information or provide attestation services under the *AICPA Statements on Standards for Attestation Engagements* and assume no responsibility for any such information.

You will provide Starting Line Advisory, as promptly as possible, all requested information and documentation reasonably deemed necessary or desirable by us in connection with the engagement. You represent and warrant that all information and documentation provided or to be provided to us is true, correct and complete, to the best of your knowledge and belief. We are authorized to rely upon such information and documentation without independent investigation or verification.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

## **SCOPE OF RETAINER SERVICES**

Starting Line Advisory will provide TCWD with finance and accounting advisory retainer services including:

1. Contract District Treasurer services for TCWD and the Trabuco Canyon Public Financing Authority (TCPFA) which include:
  - a. The appointment of Ian Berg as District Treasurer by the Board of Directors for both entities
  - b. TCWD investment compliance with California Gov. Code §53601 and preparation and endorsement of quarterly investment reports
  - c. Direct the District's cash and investments per the investment policy and advise on available investment pools, investment vehicles and strategies
  - d. Attend TCWD finance committee meetings as District Treasurer and present finance-related material as requested by management



- e. Maintain and improve the TCWD 10-year financial plan model, develop financial planning recommendations, advise on financial strategies, and develop scenarios for analysis during the annual and mid-year budget
  - f. Work in tandem with Municipal Financial Advisors on upcoming financing instruments and strategies to obtain funding for capital improvement program projects
  - g. Analyze current banking services and source adequate banking options
  - h. Reconcile the TCWD bank and investment accounts monthly
  - i. Prepare TCWD monthly financial reports and analyze financial results
  - j. Implement a monthly forecast to actual results into monthly financial reporting during Fiscal Year 2025-2026
  - k. Develop a complete District budget policy and capitalization policy
  - l. Annual review, recommendations, and updates of adopted TCWD financial policies including the reserve policy, investment policy, purchasing policy, and any newly developed financial policies.
  - m. Direct the MET / MWDOC wholesale pass-through rate implementation annually on January 1<sup>st</sup> including the necessary calculations and coordination with District staff and/or rate consultants
  - n. Attend TCPFA meetings as TCPFA Treasurer
2. Direct the annual TCWD budget process including coordination with District staff and management, compilation of the budget document and presentation to the Board of Directors
  3. Assess and implement workflow improvements in Accounts Payable processing and purchase orders in Tyler ERP Pro10 for vendor contract management and monitoring and compliance with purchasing policy requirements
  4. Monthly review of accounting journal entries and balance sheet account reconciliations.
  5. Direct the annual audit process including sourcing and evaluating potential District auditors, developing their scope of work, and coordinate with selected auditors for annual audit and interim audit fieldwork and report delivery
  6. Close the Trabuco Canyon Improvement Corporation (TCIC) annual books, direct the TCIC audit process and ensure the TCIC financial transactions report (FTR) is filed with the State Controller
  7. Close the TCPFA annual books, direct the TCPFA audit process and ensure the TCPFA financial transactions report (FTR) is filed with the State Controller
  8. File the TCIC annual form 990 each year, beginning tax year 2025
  9. Interpretation and implementation of statements and standards from the Governmental Accounting Standards Board (GASB) in District accounting records and practices
  10. General finance and accounting best practices advisory and recommendations

Our responsibilities and limitations of the engagement are as follows:

- We will perform the services in accordance with applicable professional standards.
- The non-attest services are limited to the services previously outlined above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

We will not assume management responsibilities on behalf of TCWD. TCWD's management understands and agrees that any advice or recommendation we may provide in connection with our engagement is solely to assist management in performing its responsibilities.



TCWD's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

## **OTHER**

If you intend to publish or otherwise reproduce documents and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

During the engagement, Starting Line Advisory will provide confidential engagement documentation to you via secure methods, and request that you use secure methods in providing information to us. Should you choose not to utilize secure communication applications, you acknowledge that such communication contains a risk of the information being made available to unintended third parties. Similarly, we may communicate with you or your personnel via e-mail or other electronic methods, and you acknowledge that communication in those mediums contains a risk of misdirected or intercepted communications.

Should you provide Starting Line Advisory with remote access to your information technology environment, including but not limited to your financial reporting system, you agree to (1) assign unique usernames and passwords for use by our personnel in accessing the system and to provide this information in a secure manner; (2) limit access to "read only" to prevent any unintentional deletion or alteration of your data; (3) limit access to the areas of your technology environment necessary to perform the procedures agreed upon; and (4) disable all usernames and passwords provided to us upon the completion of procedures for which access was provided. We agree to only access your technology environment to the extent necessary to perform the identified procedures.

Regarding the electronic dissemination of your financial statements, including financial statements published electronically on your website or elsewhere, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit Starting Line Advisory from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Ian Berg is the engagement partner for the services specified in this letter. Responsibilities include supervising and/or providing services performed as part of this engagement and signing or authorizing another qualified firm representative to approve release of the financial statements.

We may be requested to make certain engagement documentation available to outside parties, including regulators, pursuant to authority provided by law or regulation or applicable professional standards. If requested, access to such documentation will be provided under the supervision of Starting Line Advisory's personnel.



Furthermore, upon request, we may provide copies of selected documentation to the outside party, who may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in making such documentation available or in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings resulting from our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

Neither of us may use or disclose the other's confidential information for any purpose except as permitted under this engagement letter or as otherwise necessary for Starting Line Advisory to provide the services. Your confidential information is defined as any information you provide to us that is not available to the public. Starting Line Advisory's confidential information includes our documentation for this engagement. Our engagement documentation shall always remain the property of Starting Line Advisory. The confidentiality obligations described in this paragraph shall supersede and replace all prior confidentiality and/or nondisclosure agreements (NDAs) between us.

You agree to share all facts that may affect your financial statements, even if you first become aware of those facts after the completion of our preparation of the financial statements.

We agree to retain our documentation or work papers for a period of at least eight years from the date of the completion of our financial statement preparation procedures.

## **INDEMNITY**

You agree that none of Starting Line Advisory, its partners, affiliates, officers or employees shall be responsible for or liable to you for any misstatements in your financial statements that we may fail to detect as a result of knowing representations made to us, or the concealment or intentional withholding of information from us, by any of your owners, directors, officers or employees, whether or not they acted in doing so in your interests or for your benefit. You agree to hold Starting Line Advisory harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees from any such misstatement, provided that the services performed hereunder were performed in accordance with professional standards, in all material respects. Starting Line Advisory agrees to hold you harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees resulting from its negligence or intentional misconduct related to services provided under this Agreement.

## **LIMITATION OF LIABILITY**

The exclusive remedy available to you for any alleged loss or damages arising from or related to Starting Line Advisory's services or relationship with you shall be the right to pursue claims for actual damages that are directly caused by Starting Line Advisory's breach of this agreement or Starting Line Advisory's violation of applicable professional standards. In no event shall Starting Line Advisory's aggregate liability to you exceed two times fees paid under this agreement (provided that this limitation shall not apply to any liability resulting from Starting Line Advisory's intentional acts), nor shall Starting Line Advisory ever be liable to you for incidental, consequential, punitive or exemplary damages, or attorneys' fees.



## TIME LIMITATION

The nature of our services makes it difficult, with time, to gather and present evidence that fully and fairly establishes the facts underlying any Dispute. We both agree that, notwithstanding any statute of limitations that might otherwise apply to a Dispute, it is reasonable that you may not bring any legal proceeding against us unless it is commenced within twenty-four (24) months ("Limitation Period") after the date when we deliver our report, return or other deliverable under this agreement to you, regardless of whether we perform other services for you or that may relate to the agreed-upon procedure report. The Limitations Period applies and begins to run even if you have not suffered any damage or loss or have not become aware of the existence or possible existence of a Dispute.

## GOVERNING LAW AND VENUE

Any Dispute between us, including any Dispute related to the engagement contemplated by this agreement, shall be governed by California law. Any unresolved Dispute shall be submitted to a federal or state court located in the County of Orange.

## RETAINER FEE

A monthly retainer fee of \$11,375 will be invoiced to TCWD following the provision of monthly services. The monthly retainer fee is based on time requirements for Starting Line Advisory personnel to perform the defined scope of services.

## OUT OF SCOPE SERVICES, TRAVEL & INCIDENTALS

Services provided to TCWD that are substantially beyond the defined scope of retainer services outlined in this letter will be billed at the standard hourly rates provided. These services may be requested by the general manager on an ad-hoc basis throughout the course of the engagement. 50% of the standard hourly rate will be charged for time spent travelling to perform services outside of the County of Orange. Mileage will be charged at the active Internal Revenue Service (IRS) mileage rate at the time of travel for travel outside of the County of Orange.

Personnel	Hourly Rate
Advisory Partner	\$225
Advisory Manager	\$195
Senior Advisor	\$165
Advisor	\$135
Intern	\$95



## **TIME & EXPENSES**

Starting Line Advisory will be compensated for incidentals and time and expenses, including time and expenses of legal counsel, incurred in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings due to our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur. Upon termination of our relationship, you will be billed for services to the date of termination. If collection action is necessary, expenses and reasonable attorney fees will be added to the amount due.

If TCWD hires any of the staff working on this engagement, TCWD agrees to reimburse Starting Line Advisory a one-time fee of fifty percent (50%) of the staff member's annual salary to cover recruitment and training costs.

## **OPTIONS TO EXTEND**

TCWD and Starting Line Advisory may agree to extend the agreement period beyond June 30, 2026. Upon mutual agreement of both parties, a one-year extension period will follow under the same terms provided in this letter. One-year extension periods begin on July 1<sup>st</sup> and end on June 30<sup>th</sup> each year and can be exercised indefinitely with the mutual agreement of TCWD and Starting Line Advisory. The monthly retainer fee and/or hourly rates are subject to increase at Starting Line Advisory's discretion beginning each extension period. Rate increases will not exceed a 12-month average of the 12-month change in the Consumer Price Index for All Urban Consumers (CPI-U) in the Los Angeles-Long Beach-Anaheim area as published by the Bureau of Labor Statistics (BLS).

## **REMOTE SERVICES**

Our services can be provided 100% remotely. Starting Line Advisory operates efficiently as your "satellite" service provider. When reasonably necessary, or at client request, we enjoy spending time providing services in person.

## **ASSIGNMENTS PROHIBITED**

You shall not assign, sell, barter or transfer any legal rights, causes of actions, claims or disputes you may have against Starting Line Advisory to any person or entity.



## ACKNOWLEDGEMENT

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the understanding of our engagement including our respective responsibilities. We appreciate the opportunity to serve you as your Certified Public Accountants and look forward to working with you and your staff.

Respectfully,

**Ian Berg, CPA**  
Owner

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## RESPONSE:

This letter correctly sets forth our understanding. Acknowledged and agreed on behalf of TCWD by:

**Name:** \_\_\_\_\_

**Title:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**RESOLUTION NO. 2025-1351**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
TRABUCO CANYON WATER DISTRICT  
APPOINTING A TREASURER**

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WHEREAS, since its formation and to date, the Trabuco Canyon Water District (the “District”) has had and maintained the office of the Treasurer of Trabuco Canyon Water District as required by the County Water District Act (the “Act”); and

WHEREAS, the Treasurer position is currently held by Ms. Cindy Byerrum (Eide Bailly)

WHEREAS, the District has determined that it desires to rescind the Resolution appointing Ms. Cindy Byerrum (Eide Bailly); and

WHEREAS, the Board wishes to appoint a Treasurer of the Trabuco Canyon Water District.

**NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE TRABUCO CANYON WATER DISTRICT DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:**

**Section 1.**

- (a) Mr. Ian Berg, of, is hereby appointed as Treasurer of the Trabuco Canyon Water District effective July 1, 2025

**Section 2.**

- (a) The Treasurer shall, pursuant to Water Code Section 30582, install and maintain a system of auditing and accounting that shall completely and at all times show the financial condition of the Trabuco Canyon Water District.
- (b) The Treasurer is hereby authorized to manage and direct the auditing and accounting system for the Trabuco Canyon Water District subject to the authority of this Board. Such authority shall also extend to the Assessment District and Community Facilities Districts of the Trabuco Canyon Water District.
- (c) The Treasurer and the District staff are hereby authorized and directed to take all actions necessary to accomplish the directives set forth in this Resolution, including, but not limited to, making all necessary filings, including filings with the California Secretary of State’s office.

**ADOPTED, SIGNED AND APPROVED** this 18<sup>th</sup> day of June, 2025.

**TRABUCO CANYON WATER DISTRICT**

By: \_\_\_\_\_  
President/Vice President

By: \_\_\_\_\_  
Secretary to the Board of Directors

STATE OF CALIFORNIA        )  
  ) ss.  
COUNTY OF ORANGE        )

I, Michael Perea, Secretary of the Board of the Trabuco Canyon Water District, do hereby certify that the foregoing resolution was duly adopted by the Board of said District at a meeting of said Board held on June 18, 2025, of which meeting all of the members of the Board had due notice and at which a quorum thereof were present and acting throughout and for which notice and an agenda was prepared and posted as required by law and that at such meeting such resolution was adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

\_\_\_\_\_  
Secretary of the Board,  
Trabuco Canyon Water District

STATE OF CALIFORNIA        )  
  ) ss.  
COUNTY OF ORANGE        )

I, Michael Perea, Secretary of the Board of the Trabuco Canyon Water District, do hereby certify that the foregoing is a full, true and correct copy of Resolution No. 2025-1351 of such Board and that the same has not been amended or repealed.

Dated this 18<sup>th</sup> day of June, 2025.

\_\_\_\_\_  
Secretary of the Board,  
Trabuco Canyon Water District

**TRABUCO CANYON WATER DISTRICT  
REGULAR BOARD MEETING | JUNE 18, 2025**

**ACTION CALENDAR**

**LEGISLATIVE AND OTHER MATTERS**

**ITEM 14: LOCAL GOVERNMENTAL AND LEGISLATIVE INFORMATIONAL MATTER(S)**

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Staff may provide information at the time of the meeting.

**RECOMMENDED ACTION:**

*Receive information at the time of the meeting and take action(s) as deemed appropriate.*

**CONTACTS (staff responsible): PALUDI/COLLINS**