

FY 2025-26 Budget Amendment

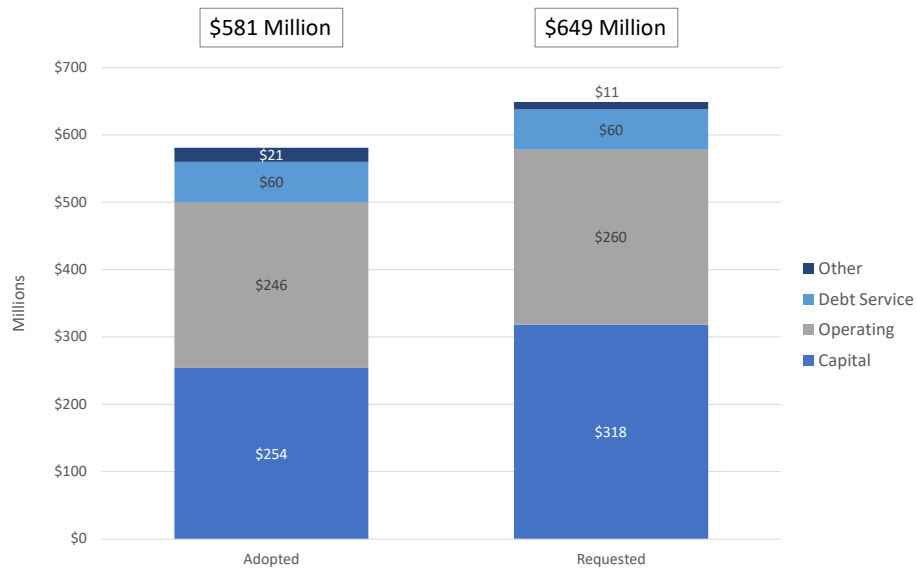
Presented by Ruth Zintzun,
Finance Manager

Administration Committee
April 8, 2026



1

Budget Increase Request



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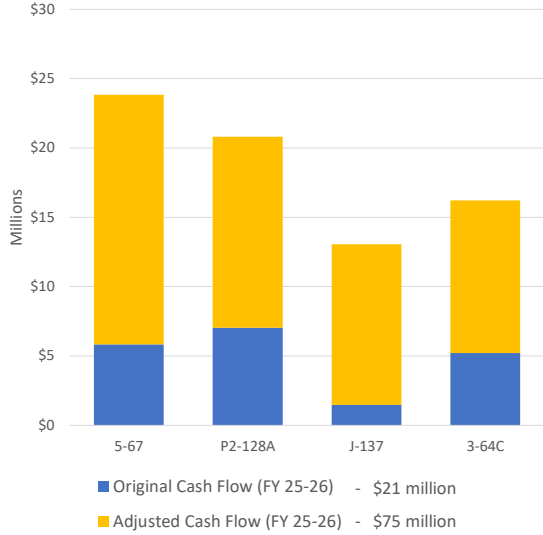
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Capital Improvement Program

CASH FLOW PROJECTION
Orange County Sanitation District Consolidated Cash Flow Projections

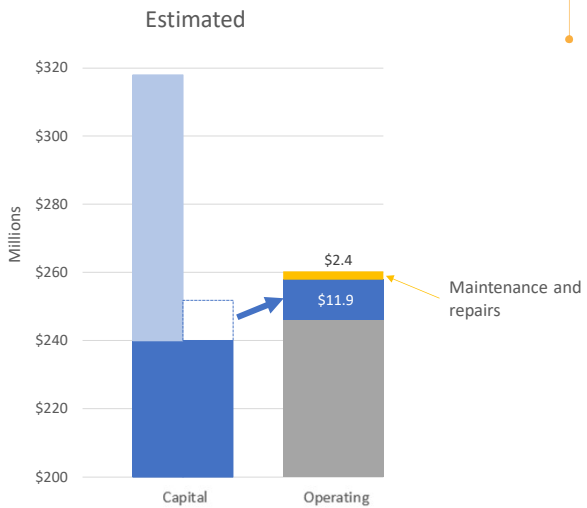
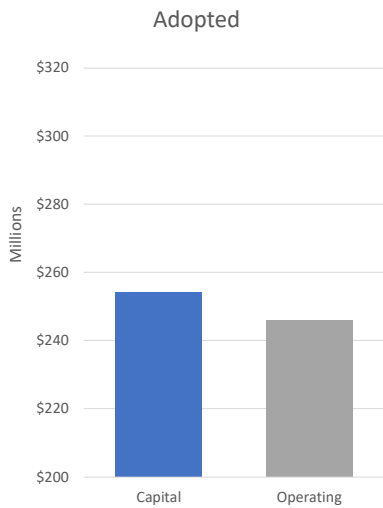
Ref.	Description	Projections 20-26	Projections 20-27	Projections 27-28	Projections 28-29	Projections 29-30	Projections 30-31
Revenues							
1	General User Fees	880,777,442	871,850,761	875,987,203	885,724,026	876,262,824	838,844,006
2	Investment User Fees	16,930,000	17,000,000	17,000,000	16,930,000	16,930,000	20,400,000
3	BMU Assessments	25,899,000	25,767,437	19,588,864	20,718,773	22,238,440	23,728,476
4	Sanitary Assessments	9,200	93,243	1,82,881	148,267	142,049	141,758
5	Special Fees	123,880,000	123,648,840	122,252,206	126,188,384	128,241,186	124,308,884
6	New CIP Assets	26,413,000	27,288,207	28,827,716	29,883,887	29,742,000	19,000,000
7	Interest Revenues	15,411,000	22,517,700	22,188,644	22,817,944	23,724,764	24,925,258
8	Capital Facilities/Leasehold Changes	18,128,000	9,187,776	18,722,200	18,222,200	18,244,200	18,885,000
9	Other Revenues	18,128,000	9,187,776	18,722,200	18,222,200	18,244,200	18,885,000
10	Revenues	1,061,945,442	1,078,866,268	1,077,258,644	1,085,268,241	1,085,268,241	1,000,244,126
Payments							
11	Debt Maturities	288,262,000	278,895,000	278,187,000	285,880,000	272,162,000	278,187,000
12	Capital Improvement Program CIP	288,950,719	282,992,241	274,763,148	267,841,248	262,484,842	268,262,247
13	Less CIP Savings & Deferrals	(24,814,086)	(27,727,000)	(26,914,376)	(26,879,750)	(26,171,800)	(26,415,975)
14	Interest on New Debt Issuance	110,000,000	110,000,000	110,000,000	110,000,000	110,000,000	110,000,000
15	CIP Debt Service	66,811,104	68,345,824	64,448,114	64,407,024	64,407,024	62,950,704
16	Payments	685,237,809	709,959,065	689,618,538	694,107,922	674,724,666	677,815,926
17	Net Cash Flow	376,707,633	368,907,203	387,640,106	391,160,319	410,543,575	322,428,200
18	Balance Forward	1,000,000,000	1,375,714,836	1,763,354,942	2,154,515,261	2,565,058,836	2,887,487,036
19	Balance	1,376,707,633	1,744,621,039	2,150,995,048	2,545,675,580	2,975,602,411	3,209,915,236

12	Capital Improvement Program (CIP)	288,950,719
13	Less: CIP Savings & Deferrals	(34,674,086)

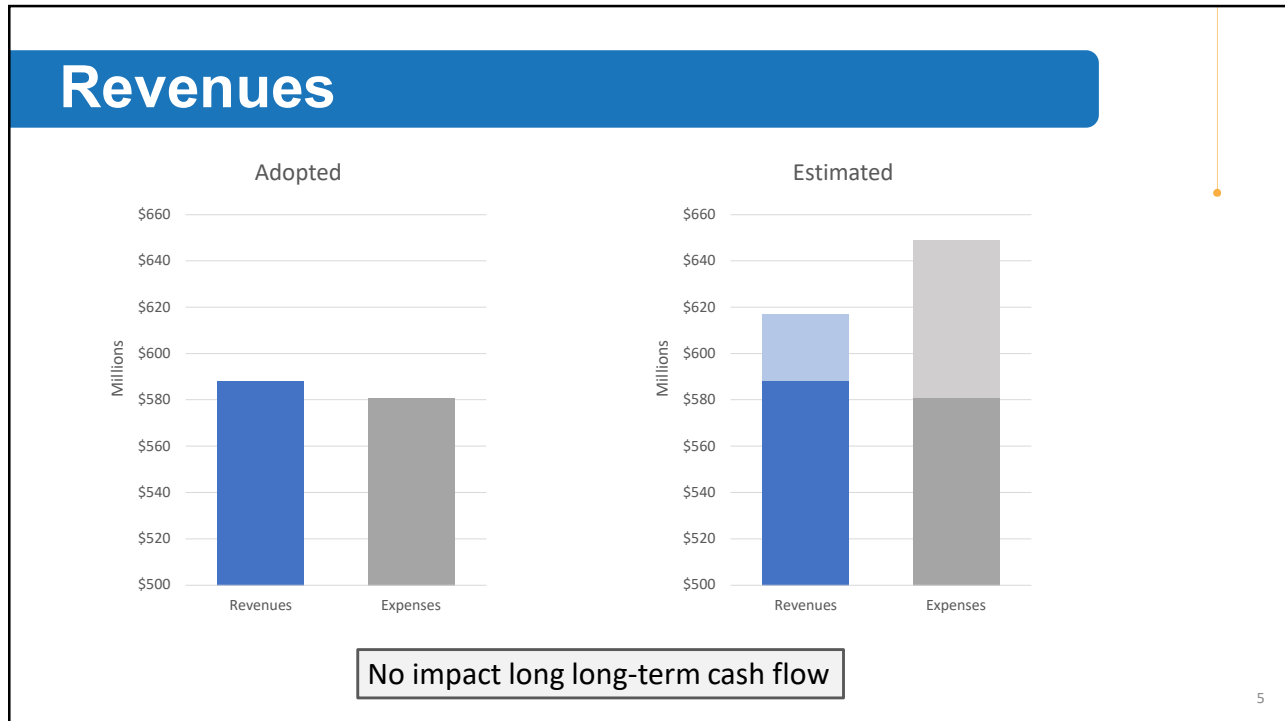


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Operating Expenses



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Recommendation

Recommend to the Board of Directors to:

Approve a budget increase of \$68,000,000 for FY 2025-26, for a total budget as follows:

	FY 2025-26
Net Operating	\$260,365,399
Self-Insurance	\$6,745,565
Net Capital Improvement Program	\$317,959,620
Debt/COP Service	\$60,431,104
Intra-District Joint Equity Purchase/Sale (1)	\$3,500,000
Total	\$649,001,688

(1) Cash to/from Revenue Area 14 (RA14) in exchange for capital assets to/from Consolidated Revenue Area 15 (RA15)

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