

FY 2025-26 Budget Amendment

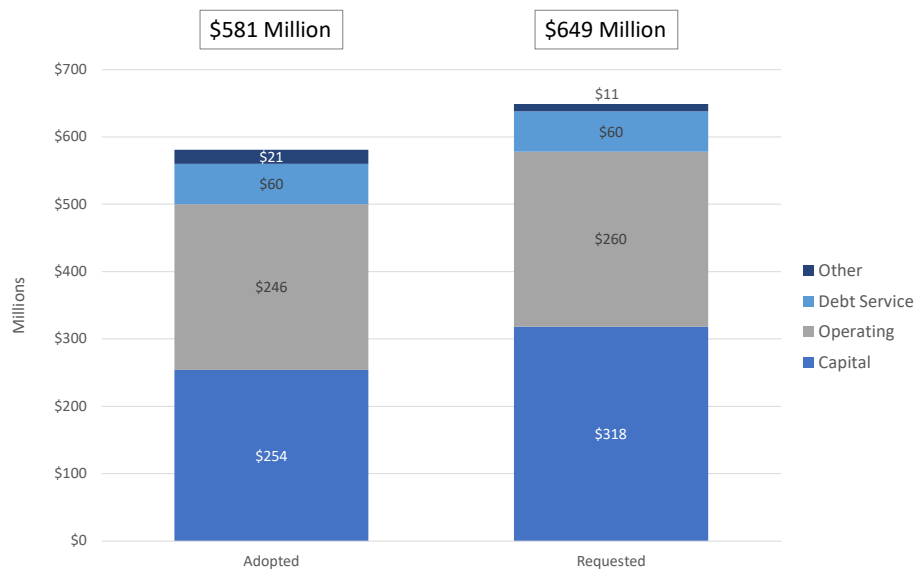
Presented by Ruth Zintzun,
Finance Manager

Administration Committee
April 8, 2026

OC SAN
ORANGE COUNTY SANITATION DISTRICT

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Budget Increase Request



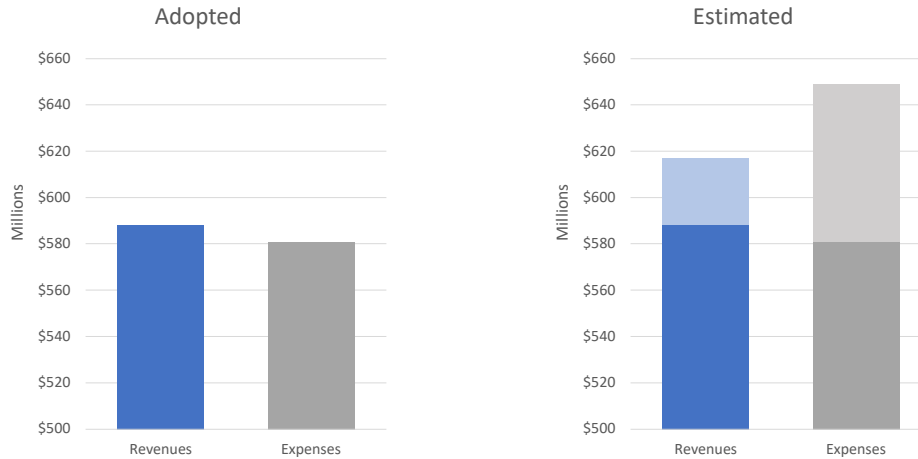
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Capital Improvement Program

CASH FLOW PROJECTION							
Orange County Sanitation District Consolidated Cash Flow Projections							
Ref	Description	Period: 25-26	Period: 26-27	Period: 27-28	Period: 28-29	Period: 29-30	Period: 30-31
Revenues							
1	General User Fees	\$90,777,442	\$71,855,785	\$75,097,253	\$85,729,028	\$76,202,824	\$58,844,556
2	Industrial User Fees	15,552,000	15,552,000	17,643,840	19,554,400	19,488,520	20,454,520
3	WRF Assessments	25,889,000	25,797,437	19,588,884	20,718,772	22,238,440	23,728,476
4	Sanitary Assessments	9,220	9,242	9,821	10,087	9,220	9,417,158
5	Regional Fees	123,980,000	124,638,840	127,227,208	128,188,360	129,541,185	129,239,884
6	New CIP Issues	-	-	-	-	-	-
7	Interest Revenues	26,474,000	27,288,297	28,037,716	28,883,000	29,762,084	30,686,000
8	Capital Facilities/Leasehold Changes	23,471,000	22,347,530	22,788,044	22,877,044	23,724,744	24,595,258
9	Other Revenues	16,128,000	\$1,167,735	16,702,220	16,222,220	16,944,000	16,885,000
10	Revenues	386,148,862	\$171,883,869	\$171,258,863	\$186,280,816	\$186,495,249	\$189,624,128
Expenditures							
11	Capital Expenditures	288,950,719	252,893,320	254,187,039	265,888,170	272,568,276	276,116,887
12	Capital Improvement Program (CIP)	288,950,719	252,893,320	254,187,039	265,888,170	272,568,276	276,116,887
13	Less: CIP Savings & Deferrals	(28,674,086)	-	(4,913,976)	(48,476,106)	(58,170,880)	(58,476,106)
14	Revenues for Future Needs	116,300	116,300	116,300	116,300	116,300	116,300
15	CIP Debt Service	65,871,104	\$3,345,824	\$4,488,734	\$5,467,024	\$6,467,024	\$2,895,104
16	Expenditures	359,256,843	\$256,355,244	\$258,652,073	\$273,887,424	\$275,417,380	\$220,617,191
17	Net Cash Flow	32,892,019	\$15,528,625	\$12,571,824	\$12,393,346	\$10,926,973	\$68,006,937
Operating Expenditures							
18	Wt. Water Use Operating Expense	25,889,000	25,797,437	19,588,884	20,718,772	22,238,440	23,728,476
19	Wt. Sewer Use Operating Expense	12,717,000	11,845,562	10,836,302	9,786,117	8,932,892	7,815,217
20	Wt. Water Use CIP Balance	177,786,000	177,786,000	177,786,000	177,786,000	177,786,000	177,786,000
21	Wt. Sewer Use CIP Balance	82,630,000	82,630,000	82,630,000	82,630,000	82,630,000	82,630,000
22	Wt. Water Use CIP Balance	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
23	Wt. Sewer Use CIP Balance	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
24	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
25	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
26	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
27	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
28	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
29	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
30	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
31	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
32	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
33	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
34	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
35	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
36	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
37	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
38	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
39	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
40	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
41	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
42	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
43	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
44	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
45	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
46	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
47	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
48	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
49	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
50	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
51	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
52	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
53	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
54	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
55	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
56	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
57	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
58	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
59	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
60	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
61	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
62	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
63	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
64	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
65	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
66	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
67	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
68	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
69	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
70	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
71	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
72	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
73	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
74	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
75	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
76	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
77	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
78	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
79	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
80	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
81	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
82	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
83	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
84	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
85	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
86	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
87	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
88	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
89	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
90	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
91	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
92	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000
93	Operating Expenditures	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	\$74,000,000	

Revenues



No impact long long-term cash flow

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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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