

**NOTICE OF SPECIAL MEETING
OF THE
SOUTH ORANGE COUNTY WASTEWATER AUTHORITY**

**FINANCE COMMITTEE
TELECONFERENCE MEETING**

**March 16, 2021
10:30 a.m.**

Join Zoom Meeting by clicking on the link below:

<https://socwa.zoom>

**Meeting ID: 853 5809 3919
Passcode: 202188**

One tap mobile

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Meeting ID: 853 5809 3919
Passcode: 202188

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NOTICE IS HEREBY GIVEN that a Special Meeting of the South Orange County Wastewater Authority (SOCWA) Finance Committee was called by the Chairman to be held by Teleconference on **March 16, 2021**, located at 34156 Del Obispo Street, Dana Point, California. This meeting is being conducted via Teleconference pursuant to the California Governor Executive Order N-29-20.

*MEMBERS OF THE PUBLIC ARE INVITED TO PARTICIPATE IN THIS TELECONFERENCE MEETING AND MAY JOIN THE MEETING VIA THE TELECONFERENCE PHONE NUMBER AND ENTER THE ID CODE. THIS IS A PHONE CALL MEETING AND NOT A WEB-CAST MEETING SO PLEASE REFER TO AGENDA MATERIALS AS POSTED WITH THE AGENDA ON THE WEB-SITE WWW.SOCWA.COM. ON YOUR REQUEST, EVERY EFFORT WILL BE MADE TO ACCOMMODATE PARTICIPATION. IF YOU REQUIRE ANY SPECIAL DISABILITY RELATED ACCOMMODATIONS, PLEASE CONTACT THE SOUTH ORANGE COUNTY WASTEWATER AUTHORITY SECRETARY'S OFFICE AT (949) 234-5452 AT LEAST **TWENTY-FOUR (24)** HOURS PRIOR TO THE SCHEDULED MEETING TO REQUEST DISABILITY RELATED ACCOMMODATIONS. THIS AGENDA CAN BE OBTAINED IN ALTERNATE FORMAT UPON REQUEST TO THE SOUTH ORANGE COUNTY WASTEWATER AUTHORITY'S SECRETARY AT LEAST TWENTY-FOUR (24) HOURS PRIOR TO THE SCHEDULED MEETING.*

AGENDA EXHIBITS AND OTHER WRITINGS THAT ARE DISCLOSABLE PUBLIC RECORDS DISTRIBUTED TO ALL, OR A MAJORITY OF, THE MEMBERS OF THE SOUTH ORANGE COUNTY WASTEWATER AUTHORITY FINANCE COMMITTEE IN CONNECTION WITH A MATTER SUBJECT FOR DISCUSSION OR CONSIDERATION AT AN OPEN MEETING OF THE FINANCE COMMITTEE ARE AVAILABLE BY PHONE REQUEST MADE TO THE AUTHORITY ADMINISTRATIVE OFFICE AT 949-234-5452. THE AUTHORITY ADMINISTRATIVE OFFICES ARE LOCATED AT 34156 DEL OBISPO STREET, DANA POINT, CA ("AUTHORITY OFFICE"). IF SUCH WRITINGS

March 16, 2021

ARE DISTRIBUTED TO MEMBERS OF THE FINANCE COMMITTEE LESS THAN **TWENTY-FOUR (24)** HOURS PRIOR TO THE MEETING, THEY WILL BE SENT TO PARTICIPANTS REQUESTING VIA EMAIL DELIVERY. IF SUCH WRITINGS ARE DISTRIBUTED IMMEDIATELY PRIOR TO, OR DURING, THE MEETING, THEY WILL BE AVAILABLE IMMEDIATELY ON VERBAL REQUEST TO BE DELIVERED VIA EMAIL TO REQUESTING PARTIES.

AGENDA

1. Call Meeting to Order

2. Public Comments

THOSE WISHING TO ADDRESS THE FINANCE COMMITTEE ON ANY ITEM LISTED ON THE AGENDA WILL BE REQUESTED TO IDENTIFY AT THE OPENING OF THE MEETING AND PRIOR TO THE CLOSE OF THE MEETING. THE AUTHORITY REQUESTS THAT YOU STATE YOUR NAME WHEN MAKING THE REQUEST IN ORDER THAT YOUR NAME MAY BE CALLED TO SPEAK ON THE ITEM OF INTEREST. THE CHAIR OF THE MEETING WILL RECOGNIZE SPEAKERS FOR COMMENT AND GENERAL MEETING DECORUM SHOULD BE OBSERVED IN ORDER THAT SPEAKERS ARE NOT TALKING OVER EACH OTHER DURING THE CALL.

3. Approval of Minutes

- Finance Committee Meeting of February 16, 2021

Recommended Action: Staff recommends the Finance Committee to approve minutes as submitted.

4. Financial Reports for the Month of February 2021

The reports included are as follows:

- a. Summary of Disbursements for February 2021 (Exhibit A)
- b. Schedule of Funds Available for Reinvestment (Exhibit B)
 - Local Agency Investment Fund (LAIF)
- c. Schedule of Cash and Investments (Exhibit C)
- d. Capital Schedule (Exhibit D)
 - Capital Projects – Graph (Exhibit D-1)
- e. Budget vs. Actual Expenses:
 - Operations and Environmental Summary (Exhibit E-1)
 - Operations and Environmental by PC (E-1.2)
 - Residual Engineering, after transfer to Capital (Exhibit E-2)
 - Administration (Exhibit E-3)
 - Information Technology (IT) (Exhibit E-4)

Recommended Action: Staff recommends to the Board of Directors to ratify the February 2021 disbursements for the period from February 1, 2021, through February 28, 2021, totaling \$3,746,671, and to receive and file the February 2021 Financial Reports as submitted.

March 16, 2021

5. FY 2021-22 Operations & Maintenance / Environmental Budget

❖ **Staff PowerPoint Presentation**

- Key Budget Assumptions:
 - Environmental Permit Requirements drives Budget Growth
 - COLA, 2.3% estimate, (CPI March final, 4-10-2021)
 - 3% Average Merit
 - Electricity Price Increases
 - Chemicals Usage Increased to Control Odor Levels
 - CO-Gen recurring costs
- Staffing Overview
- Major Cost Drivers
- Co-Generation System Credits and Debits
- Summary O&M by Member Agency
- O&M by Project Committee and Member Agency

Recommended Action: Committee discussion and comments

6. Small Capital Budget

- Fiscal year 2021-22 spending may include items ordered but not received in FY 2020-21 due to supply disruptions
- Carryover Funds will not be requested; all monies not spent in FY 2020-21 will be refunded with Use Audit.

Recommended Action: Committee discussion and comments

7. SOCWA Unfunded Liability Funding Policy

Recommended Action: Staff recommends to the Finance Committee to recommend to the Board of Directors the approval of the CalPERS Unfunded Liability (OPEB & UAL) Funding Policy.

Adjournment

I hereby certify that the foregoing Notice was personally emailed or mailed to each member of the SOCWA Finance Committee at least 24 hours prior to the scheduled time of the Special Meeting referred to above.

I hereby certify that the foregoing Notice was posted at least 24 hours prior to the time of the above-referenced Finance Committee at the usual agenda posting location of the South Orange County Wastewater Authority and at www.socwa.com.

Dated this 12th day of March 2021.



Betty Burnett, General Manager/Secretary
SOUTH ORANGE COUNTY WASTEWATER AUTHORITY

MINUTES OF SPECIAL MEETING
OF THE
SOUTH ORANGE COUNTY WASTEWATER AUTHORITY

Finance Committee

February 16, 2021

The Special Meeting of the South Orange County Wastewater Authority (SOCWA) Finance Committee Meeting was held on February 16, 2021 at 10:30 a.m. via teleconference from the Administrative Offices located at 34156 Del Obispo Street, Dana Point, California. The following members of the Finance Committee were present via Teams Meeting:

ROBB GRANTHAM	Santa Margarita Water District	Alternate Director
TONI ISEMAN	City of Laguna Beach	Director
DENNIS CAFFERTY	El Toro Water District	Alternate Director
MATT COLLINGS	Moulton Niguel Water District	Director
PAM ARENDS-KING	South Coast Water District	Alternate Director [exited @ 12:26 p.m.]

Absent:

SERGIO FARIAS	City of San Juan Capistrano	Director
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Staff Participation:

BETTY BURNETT	General Manager
AMBER BAYLOR	Director of Environmental Compliance
JASON MANNING	Director of Engineering
JIM BURROR	Director of Operations
MARY CAREY	Finance Controller
KONSTANTIN SHILKOV	Senior Accountant
NADYN KIM	Accountant
ANNA SUTHERLAND	Accounts Payable
DAVID BARANOWSKI	Senior Engineer
DINA ASH	HR Administrator
JEANETTE COTINOLA	Contracts/Procurement Administrator
MATT CLARKE	IT Administrator
DANITA HIRSH	Executive Assistant

Also Participating:

GREG MOSER	Procopio Law Firm
KATHRYN FRESHLEY	El Toro Water District
DENNIS ERDMAN	South Coast Water District
TREVOR AGRELIUS	Moulton Niguel Water District
JASON HAYDEN	El Toro Water District
ERICA CASTILLO	Santa Margarita Water District

1. **Call Meeting to Order**

Chairman Grantham called the meeting to order at 10:31 a.m.

2. **Public Comments**

None

3. Approval of Minutes

- Finance Committee Meeting of January 14, 2021

ACTION TAKEN

Motion was made by Director Collings and seconded by Director Arends-King to approve Finance Committee Meeting Minutes for February 16, 2021 as submitted.

Motion carried:	Aye 4, Nay 0, Abstained 1, Absent 1
	Director Grantham Aye
	Director Iseman Abstain
	Director Farias Absent
	Director Cafferty Aye
	Director Collings Aye
	Director Arends-King Aye

4. Financial Reports for the Month of January 2021

Ms. Carey reported that being half-way through the fiscal year the expenditures are at approximately 58% and are where they should be. Mr. Burror updated the Committee on Operations expenditures of open purchase orders that may impact the budget due to COVID-19 related incidents effecting delays in delivering of materials. An open discussion ensued.

ACTION TAKEN

Motion was made by Director Collings and seconded by Director Arends-King to recommend to the Board of Directors to ratify the January 2021 disbursements for the period of January 1 through January 31, 2021, totaling \$3,583,938, and to receive and file the January 2021 Financial Reports as submitted.

Motion carried:	Aye 5, Nay 0, Abstained 0, Absent 1
	Director Grantham Aye
	Director Iseman Aye
	Director Farias Absent
	Director Cafferty Aye
	Director Collings Aye
	Director Arends-King Aye

5. FY 2021-22 Budget Development

Ms. Carey gave a presentation of the Budget Development Kick-off for FY2021-2022. She reported on the budget schedule, and items that would impact the budget for the coming year including Key Budget Assumptions, Additional Discretionary Payments (ADP), OPEB (Retiree Health), General Fund, and briefed the Committee on federal funding opportunities that may open in the future through the Water Infrastructure Finance and Innovation Act of 2014 (WIFA). An open discussion ensued.

ACTION TAKEN

There was Committee consensus on directing staff to coordinate a meeting with the Finance Officers from the member agencies to discuss the CalPERS Unfunded Liabilities component in preparation of the budget and provide feedback at the next Finance Committee meeting in March.

Adjournment

There being no further business, Chairman Grantham adjourned the meeting at 12:31 p.m.

I HEREBY CERTIFY that the foregoing Minutes are a true and accurate copy of the Minutes of the Regular Meeting of the South Orange County Wastewater Authority Finance Committee of February 16, 2021, and approved by the Finance Committee and received and filed by the Board of Directors of the South Orange County Wastewater Authority.

Betty Burnett, General Manager/Secretary
SOUTH ORANGE COUNTY WASTEWATER AUTHORITY

Agenda Item

4

Finance Committee Meeting

Meeting Date: March 16, 2021

TO: Finance Committee
FROM: Betty Burnett, General Manager
STAFF CONTACT: Mary Carey, Finance Controller
SUBJECT: Financial Reports for the Month of February 2021

Summary/Discussion

The following selected financial reports are routinely provided monthly to the Finance Committee for recommendation to the Board of Directors to ratify Cash Disbursements and receive and file the remaining documents.

The reports included are as follows:

- a) Summary of Disbursements for February 2021 (Exhibit A)
- b) Schedule of Funds Available for Reinvestment (Exhibit B)
 - Local Agency Investment Fund (LAIF)
- c) Schedule of Cash and Investments (Exhibit C)
- d) Capital Schedule (Exhibit D)
 - Capital Projects – Graph (Exhibit D-1)
- e) Budget vs. Actual Expenses:
 - Operations and Environmental Summary (Exhibit E-1)
 - Operations and Environmental by PC (E-1.2)
 - Residual Engineering, after transfer to Capital (Exhibit E-2)
 - Administration (Exhibit E-3)
 - Information Technology (IT) (Exhibit E-4)

Fiscal impact

February 2021 cash disbursements were: \$3,746,671.

- Monthly disbursements are summarized in the attached Exhibit A.
- The attached Exhibits B, C, D and E are informational reports only.

Recommended Action: Staff recommends the Finance Committee recommend to the Board of Directors to ratify the February 2021 disbursements for the period from February 1, 2021, through February 28, 2021, totaling \$3,746,671, and to receive and file the February 2021 Financial Reports as submitted.

Exhibit A

**South Orange County Wastewater Authority
Summary of Disbursements for Febraury 2021
Staff Recommendation of Fiscal Matters**

	<u>Actual</u>
General Fund	\$ (1,607,429)
PC 2 - Jay B. Latham Plant	(580,102)
PC 5 - San Juan Creek Ocean Outfall	(503,838)
PC 8 - Pretreatment Program	(10,785)
PC 12 SO - Water Reclamation Permits	(19,172)
PC 15 - Coastal Treatment Plant/AWT	(358,302)
PC 17 - Joint Regional Wastewater Reclamation	(605,250)
PC 21 - Effluent Transmission Main	(26,543.48)
PC 24 - Aliso Creek Ocean Outfall	(35,251)
Total	<u><u>\$ (3,746,671)</u></u>

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
SCHEDULE OF FUNDS AVAILABLE FOR REINVESTMENT
as of February 28, 2021**

CASH IN BANK: (BEGINNING BAL.)	\$	857,702
L.A.I.F. FUNDS: (BEGINNING BAL.)		13,211,010
DEPOSITS, TRANSFERS & ADJUSTMENTS:		6,580,766
FUND REQUIREMENTS:		
BILLS FOR CONSIDERATION		(3,746,671)
TOTAL CASH IN BANK	\$	16,902,807

In accordance with Government Code 53646(c), since all funds are placed in the State LAIF, staff has included in the Financial Packet, the most current statement from the State LAIF, in lieu of the report required by Government Code 53646(b)(1).

In accordance with requirements of the Government Code and the "SOCWA Investment Policy", I hereby certify that:

- 1). All investment actions executed since the last report have been made in full compliance with the Investment Policy.
- 2). SOCWA does not have sufficient funds currently on hand to meet its expenditure obligations for the next six months (see note) due to the fact that SOCWA bills and receives operational funds on a quarterly basis only.

Betty Burnett
General Manager

Note: Operational funds are collected on a quarterly basis at the beginning of the quarter. Capital funds are collected on a quarterly basis in connection with projected needs. Member agencies have pledged to have funds available to meet all obligations.



PMIA/LAIF Performance Report as of 03/03/21



PMIA Average Monthly Effective Yields⁽¹⁾

Feb	0.407
Jan	0.458
Dec	0.540

Quarterly Performance Quarter Ended 12/31/20

LAIF Apportionment Rate ⁽²⁾ :	0.63
LAIF Earnings Ratio ⁽²⁾ :	0.00001719170547343
LAIF Fair Value Factor ⁽¹⁾ :	1.002271318
PMIA Daily ⁽¹⁾ :	0.49%
PMIA Quarter to Date ⁽¹⁾ :	0.58%
PMIA Average Life ⁽¹⁾ :	165

Pooled Money Investment Account Monthly Portfolio Composition ⁽¹⁾ 01/31/21 \$124.0 billion

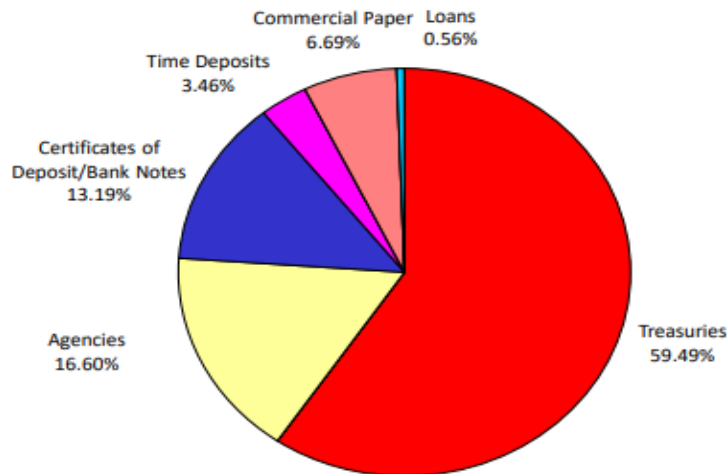


Chart does not include 0.01% of mortgages. Percentages may not total 100% due to rounding.

Daily rates are now available here. [View PMIA Daily Rates](#)

Notes: The apportionment rate includes interest earned on the CalPERS Supplemental Pension Payment pursuant to Government Code 20825 (c)(1) and interest earned on the Wildfire Fund loan pursuant to Public Utility Code 3288 (a).

Source:

⁽¹⁾ State of California, Office of the Treasurer

⁽²⁾ State of California, Office of the Controller

Exhibit C

**South Orange County Wastewater Authority
Schedule of Cash and Investments
as of Febraury 28, 2021**

MVA	\$ 1,236,896	(A)
A/P Checking	1,993,906	(B)
Payroll Checking	48,995	(C)
State LAIF	13,623,010	(D)
Total Cash in Bank	\$ 16,902,807	
Petty Cash	1,600	(E)
Total Operating Cash	\$ 16,904,407	
OPEB Trust	6,123,967	(F)
Total Cash and Investments	\$ 23,028,373	

Notes:

- (A) Interest bearing account; all cash receipts are deposited in this account and later moved to the LAIF account.
- (B) Accounts Payable Checks are drawn against this account; money is transferred to this account, as needed, from the LAIF account.
- (C) Payroll including payroll taxes and related liabilities are drawn against this account; money is transferred into this account, as needed, from the LAIF account.
- (D) California State Local Agency Investment Fund (LAIF) balance.
- (E) Cash on hand with GM's office and held by Chief Operators at each Treatment facility.
- (F) OPEB Trust Fund; these funds can only be used for Retiree Health Benefits.

**South Orange County Wastewater Authority
Capital Projects Summaries
For the Period Ended February 28, 2021
(in dollars)**

FY 2020-21 Budget vs. Actual Spending								
Description	Capital Budget	¹ Fiscal Year Spending	(Over)/ Under Budget	% Expended	Member Agency Billed	Member Agency Collections	Open Receivables	% Expended vs. Billed
PC 2-JB Latham	\$ 11,001,875	\$ 4,214,021	\$ 6,787,854	38.3%	\$ 2,323,978	\$ 2,323,978	\$ -	181.3%
PC 5-San Juan Creek Outfall	1,263,700	807,850	455,850	63.9%	1,129,057	992,717	136,340	71.6%
PC 15-Coastal	9,901,134	3,587,235	6,313,899	36.2%	2,250,000	2,250,000	-	159.4%
PC 17-Regional	2,673,023	1,754,083	918,940	65.6%	-	-	-	-
PC 21 Effluent Transmission	2,322,668	1,320	2,321,348	0.1%	100,000	100,000	-	1.3%
² PC 24 Aliso Creek Outfall	-	6,252	(6,252)	0.0%	-	-	-	-
Total Large Capital	\$ 27,162,400	\$ 10,370,761	\$ 16,791,639	38.2%	\$ 5,803,035	\$ 5,666,695	\$ 136,340	178.7%
Non-Capital Engineering	1,161,634	30,950	1,130,684	2.7%	94,210	94,210		32.9%
Non-Capital Misc Engineering	75,000	-	75,000	-	56,250	56,250		-
Small Internal Capital	2,099,000	581,200	1,517,800	27.7%	1,574,250	1,574,250		36.9%
Total Capital	\$ 30,498,034	\$ 10,982,911	\$ 19,515,123	36.0%	\$ 7,527,745	\$ 7,391,405	\$ 136,340	145.9%

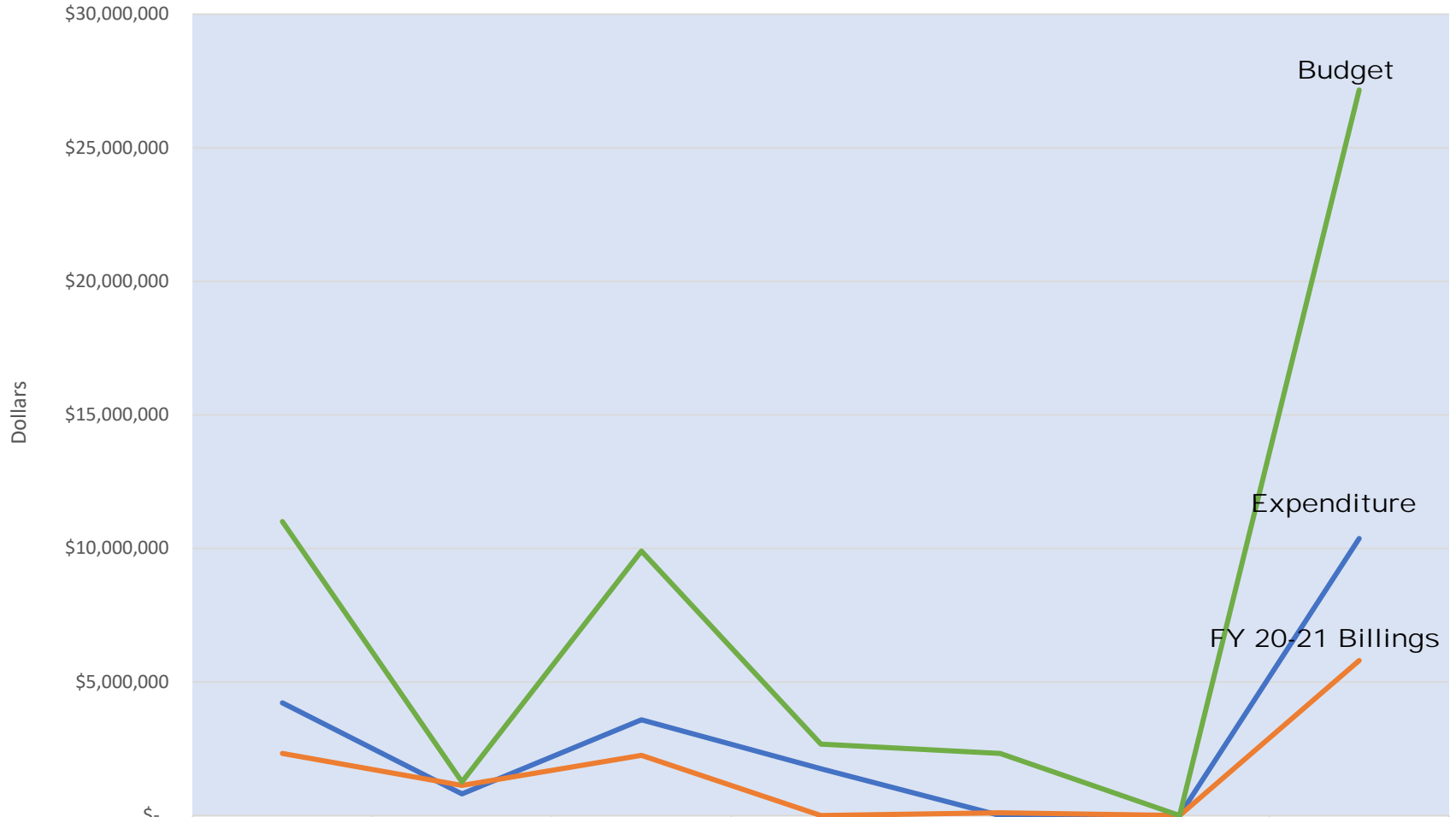
¹ Fiscal Year Spending does not include spending on carryover projects from FY 2019-20 Budget; Small Capital and Non-Capital work delayed because of COVID 19:

	Carryover	YTD Spending	Balance	% Expended
Non-Capital Engineering	\$369,508	\$88,668	\$280,840	24.0%
Non-Capital Misc Engineering	252,298	76,655	175,643	30.4%
Small Internal Capital	565,000	333,007	231,993	58.9%
	\$1,186,806	\$498,331	\$688,475	42.0%

² PC 24 is paid out of Cash on Hand collected in an earlier year

Large Capital Projects Fiscal Year '20-21 Budget vs. Year-to-Date Expenditures & Billings as of 2/28/2021

Exhibit D-1



	PC 2-JB Latham	PC 5-San Juan Creek Outfall	PC 15-Coastal	PC 17-Regional	PC 21 Effluent Transmission	PC 24 Aliso Creek Outfall	Total Large Capital
Spent - YTD 2/28/21	\$4,214,021	\$807,850	\$3,587,235	\$1,754,083	1,320.00	\$6,252	\$10,370,761
FY 20-21 Billings	\$2,323,978	\$1,129,057	\$2,250,000	\$0	\$100,000	\$0	\$5,803,035
Capital Budget 20-21	\$11,001,875	\$1,263,700	\$9,901,134	\$2,673,023	\$2,322,668	-	\$27,162,400

South Orange County Wastewater Authority
O & M & Environmental Safety Costs Summary
For the Period Ended February 28, 2021
(in dollars)

	FY 2020-21 Budget	Actual	(Over)/Under Budget	% Expended	
Salary and Fringe					
5000--***	Regular Salaries-O&M	4,510,604	2,881,900	1,628,705	63.9%
5001--***	Overtime Salaries-O&M	128,700	79,935	48,765	62.1%
5306--***	Scheduled Holiday Work	33,964	57,968	(24,004)	170.7%
5315--***	Comp Time - O&M	12,168	9,282	2,886	76.3%
5401--***	Fringe Benefits IN to PC's & Depts.	2,374,488	1,517,122	857,366	63.9%
5700--***	Standby Pay	67,608	44,980	22,628	66.5%
	Total Payroll Costs	7,127,532	4,591,186	2,536,346	64.4%
Other Expenses					
5002--***	Electricity	1,154,008	802,891	351,117	69.6%
5003--***	Natural Gas	234,532	150,295	84,237	64.1%
5004--***	Potable & Reclaimed Water	77,008	52,064	24,944	67.6%
5005--***	Co-generation Power Credit	(669,000)	(427,884)	(241,116)	64.0%
5006--***	Chlorine/Sodium Hypochlorite	479,900	319,852	160,048	66.6%
5007--***	Polymer Products	739,004	532,691	206,313	72.1%
5008--***	Ferric Chloride	452,000	430,175	21,825	95.2% (1)
5009--***	Odor Control Chemicals	114,996	53,145	61,851	46.2%
5010--***	Other Chemicals - Misc.	2,996	-	2,996	-
5011--***	Laboratory Services	40,580	20,044	20,536	49.4%
5012--***	Grit Hauling	124,996	71,719	53,277	57.4%
5013--***	Landscaping	206,004	161,406	44,599	78.4% (2)
5014--***	Engineering - Misc.	-	-	-	-
5015--***	Management Support Services	370,504	189,209	181,295	51.1%
5016--***	Audit - Environmental	1,252	-	1,252	-
5017--***	Legal Fees	32,355	37,273	(4,918)	115.2% (3)
5018--***	Public Notices/ Public Relations	5,500	-	5,500	-
5019--***	Contract Services Misc.	256,012	160,097	95,915	62.5%
5021--***	Small Vehicle Expense	24,556	10,352	14,204	42.2%
5022--***	Miscellaneous Expense	18,020	3,525	14,495	19.6%
5023--***	Office Supplies - All	43,004	19,182	23,822	44.6%
5024--***	Petroleum Products	34,000	8,550	25,450	25.1%
5025--***	Uniforms	68,992	42,543	26,449	61.7%
5026--***	Small Vehicle Fuel	24,604	8,533	16,071	34.7%
5027--***	Insurance - Property/Liability	275,584	167,200	108,384	60.7%
5028--***	Small Tools & Supplies	77,500	39,158	38,342	50.5%
5030--***	Trash Disposal	6,992	4,297	2,695	61.5%
5031--***	Safety Program & Supplies	114,868	86,430	28,438	75.2%
5032--***	Equipment Rental	7,004	876	6,128	12.5%
5033--***	Recruitment	2,504	1,389	1,115	55.5%
5034--***	Travel Expense/Tech. Conferences	32,316	1,795	30,521	5.6%
5035--***	Training Expense	40,664	8,127	32,537	20.0%
5036--***	Laboratory Supplies	100,152	62,765	37,387	62.7%
5037--***	Office Equipment	65,000	18,177	46,823	28.0%
5038--***	Permits	480,520	465,932	14,588	97.0% (4)
5039--***	Membership Dues/Fees	23,772	6,136	17,636	25.8%
5044--***	Offshore Monitoring	44,004	55,880	(11,876)	127.0% (5)
5046--***	Effluent Chemistry	40,004	6,326	33,678	15.8%
5047--***	Access Road Expenses	44,004	38,887	5,117	88.4% (6)
5048--***	Storm Damage	20,008	-	20,008	-
5049--***	Biosolids Disposal	1,429,996	970,481	459,515	67.9%
5050--***	Contract Services Generators - 29A	22,008	50	21,958	0.2%
5051--***	Contract Serv - Metering Station - 29B	-	2,767	(2,767)	-
5052--***	Janitorial Services	94,004	71,680	22,324	76.3% (7)
5053--***	Contract Serv - Digester Cleaning - 29E	125,000	6,152	118,848	4.9%
5054--***	Diesel Truck Maint	41,004	18,180	22,824	44.3%
5055--***	Diesel Truck Fuel - 37B	11,504	4,022	7,482	35.0%
5056--***	Maintenance Equip. & Facilities (Solids)	361,000	168,117	192,883	46.6%
5057--***	Maintenance Equip. & Facilities (Liquids)	669,000	387,021	281,980	57.9%
5058--***	Maintenance Equip. & Facilities (Common)	86,008	124,658	(38,650)	144.9% (8)
5059--***	Maintenance Equip. & Facilities (Co-Gen)	960,000	366,158	593,842	38.1%
5060--***	Maintenance Equip. & Facilities (AWT)	75,000	53,751	21,249	71.7%
5061--***	Mileage	3,548	1,294	2,254	36.5%
5067--***	Port Cleaning	70,000	-	70,000	-
5068--***	MNWD Potable Water Supplies & Svcs.	42,000	15,323	26,677	36.5%
5076--***	SCADA Infrastructure	91,508	47,755	43,753	52.2%
5077--***	IT Direct	10,000	-	10,000	-
5105--***	Co-Generation Power Credit - Offset	669,000	427,884	241,116	64.0%
5303--***	Group Insurance Waiver	14,392	9,305	5,087	64.7%
5305--***	Medicare Tax Payments for Employees	1,336	1,288	48	96.4%
5309--***	Operating Leases	31,008	17,580	13,428	56.7%
5705--***	Monthly Car Allowance	31,192	23,555	7,637	75.5%
5799--***	Zephyr Wall Costs Share - O&M	(14,000)	(14,500)	500	-
5802--***	Shipping/Freight	100	-	100	-
6241--***	Education Reimbursement	-	606	(606)	-
6500--***	IT Allocations in to PC's & Depts.	556,996	349,496	207,500	62.7%
	Total Other Expenses	10,592,323	6,661,658	3,930,665	62.9%
	Total O&M Expenses	17,719,855	11,252,844	6,467,011	63.5%

South Orange County Wastewater Authority
O & M & Environmental Safety Costs Summary
For the Period Ended February 28, 2021
(in dollars)

- (1) Odor levels continue to rise in the collection system resulting in higher levels of Ferric Chloride usage to control hydrogen sulfide in the treatment plants and the digester gas.
- (2) Tree removals from emergency projects and Santa Ana Winds have been elevated this year.
- (3) Regulatory Environmental requirements and Construction agreements review.
- (4) Water Quality Fee increases.
- (5) Annual, one-time cost for kelp overflight required by the NPDES permit; Water Quality Fee increases.
- (6) Recently completed the annual access road asphalt repairs.
- (7) Janitorial services are elevated due to additional office disinfection and cleaning needs due to the Pandemic.
- (8) Emergency water line repairs completed at RTP.

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC
For the Period Ended February 28, 2021
(in dollars)

		FY 2020-21 Budget	Actual	(Over)/Under Budget	% Expended
02 - Jay B. Latham Plant					
Salary and Fringe					
02-5000-**-**-**	Regular Salaries-O&M	1,518,048	1,026,801	491,247	67.6%
02-5001-**-**-**	Overtime Salaries-O&M	38,716	33,795	4,921	87.3% (1)
02-5306-**-**-**	Scheduled Holiday Work	13,364	22,581	(9,217)	169.0% (1)
02-5315-**-**-**	Comp Time - O&M	5,028	3,614	1,414	71.9% (1)
02-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	799,132	540,540	258,592	67.6%
02-5700-**-**-**	Standby Pay	25,352	17,843	7,510	70.4%
	Total Payroll Costs	<u>2,399,640</u>	<u>1,645,172</u>	<u>754,468</u>	<u>68.6%</u>
Other Expenses					
02-5002-**-**-**	Electricity	547,004	315,847	231,157	57.7%
02-5003-**-**-**	Natural Gas	121,036	82,177	38,859	67.9%
02-5004-**-**-**	Potable & Reclaimed Water	24,004	16,034	7,970	66.8%
02-5006-**-**-**	Chlorine/Sodium Hypochlorite	7,900	5,234	2,666	66.2%
02-5007-**-**-**	Polymer Products	278,000	220,248	57,752	79.2%
02-5008-**-**-**	Ferric Chloride	140,000	175,098	(35,098)	125.1% (2)
02-5009-**-**-**	Odor Control Chemicals	21,000	10,145	10,855	48.3%
02-5010-**-**-**	Other Chemicals - Misc.	1,000	-	1,000	-
02-5011-**-**-**	Laboratory Services	12,500	5,167	7,333	41.3%
02-5012-**-**-**	Grit Hauling	54,000	30,007	23,993	55.6%
02-5013-**-**-**	Landscaping	75,008	35,387	39,621	47.2%
02-5015-**-**-**	Management Support Services	26,004	32,790	(6,786)	126.1% (3)
02-5017-**-**-**	Legal Fees	3,095	122	2,973	3.9%
02-5019-**-**-**	Contract Services Misc.	75,008	42,762	32,246	57.0%
02-5021-**-**-**	Small Vehicle Expense	11,000	4,781	6,219	43.5%
02-5022-**-**-**	Miscellaneous Expense	8,000	2,183	5,817	27.3%
02-5023-**-**-**	Office Supplies - All	28,000	8,083	19,917	28.9%
02-5024-**-**-**	Petroleum Products	11,000	1,410	9,590	12.8%
02-5025-**-**-**	Uniforms	32,992	20,346	12,646	61.7%
02-5026-**-**-**	Small Vehicle Fuel	12,004	2,485	9,519	20.7%
02-5027-**-**-**	Insurance - Property/Liability	89,920	56,720	33,200	63.1%
02-5028-**-**-**	Small Tools & Supplies	37,004	20,455	16,549	55.3%
02-5030-**-**-**	Trash Disposal	2,000	1,431	569	71.5%
02-5031-**-**-**	Safety Program & Supplies	39,004	34,963	4,041	89.6%
02-5032-**-**-**	Equipment Rental	3,000	876	2,124	29.2%
02-5033-**-**-**	Recruitment	1,000	944	56	94.4%
02-5034-**-**-**	Travel Expense/Tech. Conferences	9,496	115	9,381	1.2%
02-5035-**-**-**	Training Expense	12,808	2,837	9,971	22.2%
02-5036-**-**-**	Laboratory Supplies	16,472	8,500	7,972	51.6%
02-5037-**-**-**	Office Equipment	13,000	1,621	11,379	12.5%
02-5038-**-**-**	Permits	25,504	33,785	(8,281)	132.5% (4)
02-5039-**-**-**	Membership Dues/Fees	4,384	2,012	2,372	45.9%
02-5049-**-**-**	Biosolids Disposal	524,996	347,191	177,805	66.1%
02-5050-**-**-**	Contract Services Generators - 29A	10,004	50	9,954	0.0%
02-5052-**-**-**	Janitorial Services	41,000	37,288	3,712	90.9% (5)
02-5053-**-**-**	Contract Serv - Digester Cleaning - 29E	60,000	6,152	53,848	10.3%
02-5054-**-**-**	Diesel Truck Maint	21,000	5,172	15,828	24.6%
02-5055-**-**-**	Diesel Truck Fuel - 37B	3,004	1,061	1,943	35.3%
02-5056-**-**-**	Maintenance Equip. & Facilities (Solids)	155,000	48,975	106,025	31.6%
02-5057-**-**-**	Maintenance Equip. & Facilities (Liquids)	254,000	118,645	135,355	46.7%
02-5058-**-**-**	Maintenance Equip. & Facilities (Common)	28,000	24,148	3,852	86.2%
02-5059-**-**-**	Maintenance Equip. & Facilities (Co-Gen)	369,000	142,027	226,973	38.5%
02-5061-**-**-**	Mileage	2,044	589	1,455	28.8%
02-5076-**-**-**	SCADA Infrastructure	30,504	15,918	14,586	52.2%
02-5077-**-**-**	IT Direct	4,996	-	4,996	-
02-5303-**-**-**	Group Insurance Waiver	3,592	2,395	1,197	66.7%
02-5309-**-**-**	Operating Leases	25,004	16,780	8,224	67.1%
02-5705-**-**-**	Monthly Car Allowance	18,600	15,171	3,429	81.6%
02-5799-**-**-**	Zephyr Wall Costs Share - O&M	(14,000)	(14,500)	500	-
02-6500-**-**-**	IT Allocations in to PC's & Depts.	187,624	117,731	69,893	62.7%
	Total Other Expenses	<u>3,466,515</u>	<u>2,059,356</u>	<u>1,407,159</u>	<u>59.4%</u>
	Total Expenses	<u>5,866,155</u>	<u>3,704,529</u>	<u>2,161,626</u>	<u>63.2%</u>

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC
For the Period Ended February 28, 2021
(in dollars)

	FY 2020-21 Budget	Actual	(Over)/Under Budget	% Expended	
05 - San Juan Creek Ocean Outfall					
Salary and Fringe					
05-5000-**-**-**	Regular Salaries-O&M	94,880	87,817	7,063	92.6%
05-5001-**-**-**	Overtime Salaries-O&M	584	1,443	(859)	247.1% (1)
05-5306-**-**-**	Scheduled Holiday Work	100	468	(368)	-
05-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	49,940	46,229	3,711	92.6%
	Total Payroll Costs	145,504	135,958	9,546	93.4%
Other Expenses					
05-5002-**-**-**	Electricity	1,004	-	1,004	-
05-5003-**-**-**	Natural Gas	500	-	500	-
05-5015-**-**-**	Management Support Services	80,000	25,841	54,159	32.3%
05-5017-**-**-**	Legal Fees	2,008	1,351	658	67.3%
05-5026-**-**-**	Small Vehicle Fuel	500	-	500	-
05-5027-**-**-**	Insurance - Property/Liability	8,192	4,875	3,317	59.5%
05-5031-**-**-**	Safety Supplies	1,004	-	1,004	-
05-5034-**-**-**	Travel Expense/Tech. Conferences	2,000	300	1,700	15.0%
05-5035-**-**-**	Training Expense	4,000	62	3,938	1.5%
05-5036-**-**-**	Laboratory Supplies	24,504	19,022	5,482	77.6%
05-5038-**-**-**	Permits	198,996	210,586	(11,590)	105.8% (6)
05-5039-**-**-**	Membership Dues/Fees	5,564	-	5,564	-
05-5044-**-**-**	Offshore Monitoring	22,000	22,325	(325)	101.5% (7)
05-5046-**-**-**	Effluent Chemistry	20,004	4,595	15,409	23.0%
05-5056-**-**-**	Maintenance Equip. & Facilities (Solids) 41-A	-	321	(321)	-
05-5058-**-**-**	Maintenance Equip. & Facilities (Common)	1,004	6,215	(5,211)	619.0% (8)
05-5067-**-**-**	Port Cleaning	35,000	-	35,000	-
05-6500-**-**-**	IT Allocations in to PC's & Depts.	11,716	7,352	4,364	62.7%
	Total Other Expenses	417,996	302,845	115,151	72.5%
	Total Expenses	563,500	438,802	124,698	77.9%
08 - Pre Treatment					
Salary and Fringe					
08-5000-**-**-**	Regular Salaries-O&M	81,396	62,811	18,585	77.2%
08-5306-**-**-**	Scheduled Holiday Work	356	-	356	-
08-5315-**-**-**	Comp Time - Environment	2,476	-	2,476	-
08-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	42,852	33,066	9,786	77.2%
	Total Payroll Costs	127,080	95,877	31,203	75.4%
Other Expenses					
08-5011-**-**-**	Laboratory Services	3,008	100	2,908	3.3%
08-5015-**-**-**	Management Support Services	4,000	-	4,000	-
08-5016-**-**-**	Audit - Environmental	1,252	-	1,252	-
08-5017-**-**-**	Legal Fees	2,532	3,019	(487)	119.2% (9)
08-5018-**-**-**	Public Notices/ Public Relations	5,500	-	5,500	-
08-5021-**-**-**	Small Vehicle Expense - 31A	1,052	-	1,052	-
08-5022-**-**-**	Miscellaneous Expense	2,020	-	2,020	-
08-5026-**-**-**	Small Vehicle Fuel - 37A	1,096	59	1,037	5.4%
08-5027-**-**-**	Insurance - Property/Liability	2,844	1,692	1,152	59.5%
08-5028-**-**-**	Small Tools & Supplies	3,496	1,180	2,316	33.7%
08-5034-**-**-**	Travel Expense/Tech. Conferences	2,220	300	1,920	13.5%
08-5035-**-**-**	Training Expense	796	509	287	64.0%
08-5038-**-**-**	Permits and Fines	6,000	-	6,000	-
08-5039-**-**-**	Membership Dues/Fees	800	743	57	92.9%
08-6500-**-**-**	IT Allocations in to PC's & Depts.	10,052	6,307	3,745	62.7%
	Total Other Expenses	46,668	13,909	32,759	29.8%
	Total Expenses	173,748	109,786	63,962	63.2%
12 - Water Reclamation Permits					
Salary and Fringe					
12-5000-**-**-**	Regular Salaries-O&M	50,404	24,702	25,702	49.0%
12-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	26,528	13,004	13,524	49.0%
	Total Payroll Costs	76,932	37,706	39,226	49.0%
Other Expenses					
12-5015-**-**-**	Management Support Services	157,000	83,099	73,901	52.9%
12-5017-**-**-**	Legal Fees	2,008	8,161	(6,153)	406.4% (9)
12-5027-**-**-**	Insurance - Property/Liability	3,116	1,854	1,262	59.5%
12-5034-**-**-**	Travel Expense/Tech. Conferences	1,352	-	1,352	-
12-5038-**-**-**	Permits	21,512	20,362	1,150	94.7%
12-6500-**-**-**	IT Allocations in to PC's & Depts.	6,236	3,906	2,330	62.6%
	Total Other Expenses	191,224	117,383	73,841	61.4%
	Total Expenses	268,156	155,089	113,068	57.8%

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC
For the Period Ended February 28, 2021
(in dollars)

		FY 2020-21 Budget	Actual	(Over)/Under Budget	% Expended
15 - Coastal Treatment Plant					
Salary and Fringe					
15-5000-**-**-**	Regular Salaries-O&M	939,512	566,721	372,791	60.3%
15-5001-**-**-**	Overtime Salaries-O&M	21,760	11,372	10,388	52.3% (1)
15-5306-**-**-**	Scheduled Holiday Work	5,096	10,985	(5,889)	215.6% (1)
15-5315-**-**-**	Comp Time - O&M	2,100	1,821	279	86.7% (1)
15-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	494,584	298,340	196,244	60.3%
15-5700-**-**-**	Standby Pay	16,900	7,670	9,230	45.4%
	Total Payroll Costs	<u>1,479,952</u>	<u>896,909</u>	<u>583,043</u>	<u>60.6%</u>
Other Expenses					
15-5002-**-**-**	Electricity	256,000	165,258	90,742	64.6%
15-5003-**-**-**	Natural Gas	3,000	1,618	1,382	53.9%
15-5004-**-**-**	Potable & Reclaimed Water	25,004	14,647	10,357	58.6%
15-5006-**-**-**	Chlorine/Sodium Hypochlorite	92,000	60,236	31,764	65.5%
15-5007-**-**-**	Polymer Products	1,004	-	1,004	-
15-5008-**-**-**	Ferric Chloride	46,996	39,235	7,761	83.5% (2)
15-5009-**-**-**	Odor Control Chemicals	50,000	25,055	24,945	50.1%
15-5011-**-**-**	Laboratory Services	8,000	7,543	457	94.3% (10)
15-5012-**-**-**	Grit Hauling	20,996	16,669	4,327	79.4%
15-5013-**-**-**	Landscaping	56,000	20,945	35,055	37.4%
15-5015-**-**-**	Management Support Services	2,500	3,198	(698)	127.9% (3)
15-5017-**-**-**	Legal Fees	15,700	2,660	13,040	16.9%
15-5019-**-**-**	Contract Services Misc.	85,000	56,619	28,381	66.6%
15-5021-**-**-**	Small Vehicle Expense - 31A	5,504	666	4,838	12.1%
15-5022-**-**-**	Miscellaneous Expense	1,000	290	710	29.0%
15-5023-**-**-**	Office Supplies - All	4,004	3,566	438	89.1%
15-5024-**-**-**	Petroleum Products	3,000	3,264	(264)	108.8% (11)
15-5025-**-**-**	Uniforms	8,996	4,967	4,029	55.2%
15-5026-**-**-**	Small Vehicle Fuel - 37A	2,000	958	1,042	47.9%
15-5027-**-**-**	Insurance - Property/Liability	46,396	27,608	18,788	59.5%
15-5028-**-**-**	Small Tools & Supplies	8,000	3,632	4,368	45.4%
15-5030-**-**-**	Trash Disposal	2,996	1,281	1,715	42.7%
15-5031-**-**-**	Safety Program & Supplies	33,352	16,488	16,864	49.4%
15-5032-**-**-**	Equipment Rental	1,000	-	1,000	-
15-5033-**-**-**	Recruitment	500	150	350	29.9%
15-5034-**-**-**	Travel Expense/Tech. Conferences	5,748	148	5,600	2.6%
15-5035-**-**-**	Training Expense	8,356	1,298	7,058	15.5%
15-5036-**-**-**	Laboratory Supplies	11,004	7,888	3,116	71.7%
15-5037-**-**-**	Office Equipment	2,000	10	1,990	0.5%
15-5038-**-**-**	Permits	8,000	393	7,608	4.9%
15-5039-**-**-**	Membership Dues/Fees	2,600	1,274	1,326	49.0%
15-5047-**-**-**	Access Road Expenses	44,004	38,887	5,117	88.4%
15-5048-**-**-**	Storm Damage	20,008	-	20,008	-
15-5049-**-**-**	Biosolids Disposal	-	2,625	(2,625)	-
15-5050-**-**-**	Contract Services Generators - 29A	4,004	-	4,004	-
15-5052-**-**-**	Janitorial Services	12,004	8,681	3,323	72.3%
15-5054-**-**-**	Diesel Truck Maint - 31B	1,004	-	1,004	-
15-5055-**-**-**	Diesel Truck Fuel - 37B	496	-	496	-
15-5057-**-**-**	Maintenance Equip. & Facilities (Liquids)	179,000	88,210	90,790	49.3%
15-5058-**-**-**	Maintenance Equip. & Facilities (Common)	22,000	3,748	18,252	17.0%
15-5060-**-**-**	Maintenance Equip. & Facilities (AWT) 41-E	37,000	8,063	28,937	21.8%
15-5061-**-**-**	Mileage	500	124	376	24.9%
15-5076-**-**-**	SCADA Infrastructure	30,500	15,918	14,582	52.2%
15-5303-**-**-**	Group Insurance Waiver	3,600	2,395	1,205	66.5%
15-5305-**-**-**	Medicare Tax Payments for Employees	1,336	1,288	48	96.4%
15-5705-**-**-**	Monthly Car Allowance	4,204	2,795	1,409	66.5%
15-6500-**-**-**	IT Allocations in to PC's & Depts.	116,012	72,796	43,216	62.7%
	Total Other Expenses	<u>1,292,328</u>	<u>733,094</u>	<u>559,234</u>	<u>56.7%</u>
	Total Expenses	<u>2,772,280</u>	<u>1,630,003</u>	<u>1,142,277</u>	<u>58.8%</u>

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC
For the Period Ended February 28, 2021
(in dollars)

		FY 2020-21 Budget	Actual	(Over)/Under Budget	% Expended
17 - Joint Regional Wastewater Reclamation and Sludge Handling					
Salary and Fringe					
17-5000-**-**-**	Regular Salaries-O&M	1,721,896	1,026,905	694,991	59.6%
17-5001-**-**-**	Overtime Salaries-O&M	66,064	32,379	33,685	49.0% (1)
17-5306-**-**-**	Scheduled Holiday Work	14,880	23,642	(8,762)	158.9% (1)
17-5315-**-**-**	Comp Time - O&M	2,564	3,847	(1,283)	150.0% (1)
17-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	906,456	540,595	365,861	59.6%
17-5700-**-**-**	Standby Pay	25,356	19,468	5,889	76.8%
	Total Payroll Costs	2,737,216	1,646,835	1,090,381	60.2%
Other Expenses					
17-5002-**-**-**	Electricity	350,000	321,786	28,214	91.9% (12)
17-5003-**-**-**	Natural Gas	109,996	66,500	43,496	60.5%
17-5004-**-**-**	Potable & Reclaimed Water	28,000	21,383	6,617	76.4%
17-5005-**-**-**	Co-generation Power Credit	(669,000)	(427,884)	(241,116)	64.0%
17-5006-**-**-**	Chlorine/Sodium Hypochlorite	380,000	254,382	125,618	66.9%
17-5007-**-**-**	Polymer Products	460,000	312,443	147,557	67.9%
17-5008-**-**-**	Ferric Chloride	265,004	215,842	49,162	81.4% (2)
17-5009-**-**-**	Odor Control Chemicals	43,996	17,945	26,051	40.8%
17-5010-**-**-**	Other Chemicals - Misc.	1,996	-	1,996	-
17-5011-**-**-**	Laboratory Services	17,072	7,235	9,837	42.4%
17-5012-**-**-**	Grit Hauling - 21A	50,000	25,042	24,958	50.1%
17-5013-**-**-**	Landscaping	74,996	105,073	(30,077)	140.1% (13)
17-5015-**-**-**	Management Support Services	21,000	25,290	(4,290)	120.4% (3)
17-5017-**-**-**	Legal Fees	5,004	13,281	(8,277)	265.4% (14)
17-5019-**-**-**	Contract Services Misc.	95,000	60,716	34,284	63.9%
17-5021-**-**-**	Small Vehicle Expense	7,000	4,905	2,095	70.1%
17-5022-**-**-**	Miscellaneous Expense	7,000	1,052	5,948	15.0%
17-5023-**-**-**	Office Supplies - All	11,000	7,533	3,467	68.5%
17-5024-**-**-**	Petroleum Products	20,000	3,876	16,124	19.4%
17-5025-**-**-**	Uniforms	27,004	17,231	9,773	63.8%
17-5026-**-**-**	Small Vehicle Fuel	9,004	5,031	3,973	55.9%
17-5027-**-**-**	Insurance - Property/Liability	115,592	68,784	46,808	59.5%
17-5028-**-**-**	Small Tools & Supplies	29,000	13,892	15,108	47.9%
17-5030-**-**-**	Trash Disposal	1,996	1,586	410	79.4%
17-5031-**-**-**	Safety Program & Supplies	40,504	34,979	5,525	86.4%
17-5032-**-**-**	Equipment Rental	3,004	-	3,004	-
17-5033-**-**-**	Recruitment	1,004	295	709	29.3%
17-5034-**-**-**	Travel Expense/Tech. Conferences	9,496	632	8,864	6.7%
17-5035-**-**-**	Training Expense	12,700	3,359	9,341	26.4%
17-5036-**-**-**	Laboratory Supplies	23,672	9,799	13,873	41.4%
17-5037-**-**-**	Office Equipment	50,000	16,546	33,454	33.1%
17-5038-**-**-**	Permits	21,508	2,142	19,366	10.0%
17-5039-**-**-**	Membership Dues/Fees	4,860	2,106	2,754	43.3%
17-5049-**-**-**	Biosolids Disposal	905,000	620,665	284,335	68.6%
17-5050-**-**-**	Contract Services Generators - 29A	8,000	-	8,000	-
17-5051-**-**-**	Contract Serv - Metering Station - 29B	-	2,767	(2,767)	-
17-5052-**-**-**	Janitorial Services	41,000	25,711	15,289	62.7%
17-5053-**-**-**	Contract Serv - Digester Cleaning - 29E	65,000	-	65,000	-
17-5054-**-**-**	Diesel Truck Maint	19,000	13,008	5,992	68.5%
17-5055-**-**-**	Diesel Truck Fuel - 37B	8,004	2,961	5,043	37.0%
17-5056-**-**-**	Maintenance Equip. & Facilities (Solids)	206,000	118,821	87,179	57.7%
17-5057-**-**-**	Maintenance Equip. & Facilities (Liquids)	236,000	180,166	55,834	76.3%
17-5058-**-**-**	Maintenance Equip. & Facilities (Common)	34,000	90,546	(56,546)	266.3% (15)
17-5059-**-**-**	Maintenance Equip. & Facilities (Co-Gen)	591,000	224,131	366,869	37.9%
17-5060-**-**-**	Maintenance Equip. & Facilities (AWT)	38,000	45,688	(7,688)	120.2% (16)
17-5061-**-**-**	Mileage	1,004	581	423	57.9%
17-5068-**-**-**	MNWD Potable Water Supplies & Svcs.	42,000	15,323	26,677	36.5%
17-5076-**-**-**	SCADA Infrastructure	30,504	15,919	14,585	52.2%
17-5077-**-**-**	IT Direct	5,004	-	5,004	-
17-5105-**-**-**	Co-Generation Power Credit - Offset	669,000	427,884	241,116	64.0%
17-5303-**-**-**	Group Insurance Waiver	7,200	4,514	2,686	62.7%
17-5309-**-**-**	Operating Leases	6,004	799	5,205	0.13
17-5705-**-**-**	Monthly Car Allowance	8,388	5,589	2,799	66.6%
17-6241-**-**-**	Education Reimbursement	-	606	(606)	-
17-6500-**-**-**	IT Allocations in to PC's & Depts.	212,628	133,418	79,210	62.7%
	Total Other Expenses	4,760,144	3,141,879	1,618,265	66.0%
	Total Expenses	7,497,360	4,788,714	2,708,646	63.9%

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC
For the Period Ended February 28, 2021
(in dollars)

		FY 2020-21 Budget	Actual	(Over)/Under Budget	% Expended
21 - Effluent Transmission Main					
Salary and Fringe					
21-5000-**-**-**	Regular Salaries-O&M	1,384	1,072	312	77.4%
21-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	732	564	168	77.1%
	Total Payroll Costs	2,116	1,636	480	77.3%
Other Expenses					
21-5019-**-**-**	Contract Services Misc. - 29	1,004	-	1,004	-
21-5027-**-**-**	Insurance - Property/Liability	968	576	392	59.5%
	Total Other Expenses	1,972	576	1,396	29.2%
	Total Expenses	4,088	2,212	1,876	54.1%
23 - North Coast Interceptor					
Other Expenses					
23-5017-**-**-**	Legal Fees	-	8,680	(8,680)	-
	Total Other Expenses	-	8,680	(8,680)	-
24 - Aliso Creek Ocean Outfall					
Salary and Fringe					
24-5000-**-**-**	Regular Salaries-O&M	103,084	85,071	18,013	82.5%
24-5001-**-**-**	Overtime Salaries-O&M	1,576	945	631	60.0%
24-5306-**-**-**	Scheduled Holiday Work	168	292	(124)	174.1% (1)
24-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	54,264	44,784	9,480	82.5%
	Total Payroll Costs	159,092	131,093	27,999	82.4%
Other Expenses					
24-5015-**-**-**	Management Support Services	80,000	18,990	61,010	23.7%
24-5017-**-**-**	Legal Fees	2,008	-	2,008	-
24-5027-**-**-**	Insurance - Property/Liability	8,556	5,091	3,465	59.5%
24-5031-**-**-**	Safety Supplies	1,004	-	1,004	-
24-5034-**-**-**	Travel Expense/Tech. Conferences	2,004	300	1,704	15.0%
24-5035-**-**-**	Training Expense	2,004	62	1,942	3.1%
24-5036-**-**-**	Laboratory Supplies	24,500	17,557	6,943	71.7%
24-5038-**-**-**	Permits	199,000	198,664	336	99.8% (6)
24-5039-**-**-**	Membership Dues/Fees	5,564	-	5,564	-
24-5044-**-**-**	Offshore Monitoring	22,004	33,555	(11,551)	152.5% (7)
24-5046-**-**-**	Effluent Chemistry	20,000	1,730	18,270	8.7%
24-5058-**-**-**	Maintenance Equip. & Facilities (Common) 41-C	1,004	-	1,004	-
24-5067-**-**-**	Port Cleaning	35,000	-	35,000	-
24-5802-**-**-**	Shipping/Freight	100	-	100	-
24-6500-**-**-**	IT Allocations in to PC's & Depts.	12,728	7,987	4,741	62.8%
	Total Other Expenses	415,476	283,936	131,540	68.3%
	Total Expenses	574,568	415,029	159,539	72.2%
Total O&M Expenses		17,719,855	11,252,844	6,467,011	63.5%

**South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC**

For the Period Ended February 28, 2021

- (1) O&M overtime is elevated due to staff coverage needed for COVID19 impacts and after hours construction activities.
- (2) Odor levels continue to rise in the collection system resulting in higher levels of Ferric Chloride usage to control hydrogen sulfide in the treatment plants and the digester gas.
- (3) Foul air system assessment was conducted to ensure that foul air control properly functions after recent system modifications.
- (4) SOCWA permits are primarily paid in July and November each year in compliance with AQMD Rule 1110.2; Fee Increases.
- (5) Janitorial services are elevated due to additional office disinfection and cleaning needs due to the Pandemic.
- (6) Water Quality Fee increases.
- (7) Annual, one-time cost for kelp overflight required by the NPDES permit; Water Quality Fee increases.
- (8) The surge tower site was re-fenced and cleared to discourage unauthorized entry.
- (9) Costs related to required pretreatment ordinance update (PC 08) & preparation of a report of water discharge for recycled water order (PC 12)
- (10) Annual priority pollutants testing as required by NPDES permit.
- (11) Additional fuel purchases have been required at CTP due to several extended power outages and construction-related shutdowns.
- (12) Engine repairs and equipment overhauls have required engine shutdowns and electricity purchases.
- (13) Tree removals from emergency projects in response to Santa Ana Winds.
- (14) Construction related expenses.
- (15) Emergency water line repairs completed at RTP.
- (16) Purchasing related to valves and actuators replacement for AWT.

**South Orange County Wastewater Authority
Budget vs. Actual Comparison - Engineering**

For the Period Ended February 28, 2021
(in dollars)

		FY 2020-21 Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
01-5000-03-00-00	Regular Salaries-O&M	196,836	102,217	94,619	51.9%
01-5401-03-00-00	Fringe Benefits IN to PC's & Depts.	103,621	53,810	49,811	51.9%
	Total Payroll Costs	300,457	156,027	144,430	51.9%
Other Expenses					
01-5022-03-00-00	Miscellaneous Expense	3,184	1,918	1,266	60.2%
01-5023-03-00-00	Office Supplies - All	208	31	177	14.9%
01-5031-03-00-00	Safety Supplies	306	-	306	-
01-5034-03-00-00	Travel Expense/Tech. Conferences	6,439	-	6,439	-
01-5035-03-00-00	Training Expense	2,244	-	2,244	-
01-5037-03-00-00	Office Equipment	408	-	408	-
01-5039-03-00-00	Membership Dues/Fees	1,377	664	713	48.2%
01-5061-03-00-00	Mileage	510	47	463	9.1%
01-5309-03-00-00	Operating Leases	6,829	5,408	1,421	79.2%
01-5705-03-00-00	Monthly Car Allowance	4,200	2,795	1,405	66.5%
01-5802-03-00-00	Shipping/Freight	312	-	312	-
01-6500-03-00-00	IT Allocations in to PC's & Depts.	50,794	31,872	18,922	62.7%
	Total Other Expenses	76,810	42,734	34,077	55.6%
	Total Engineering Expenses	377,267	198,761	178,507	52.7%

**South Orange County Wastewater Authority
Budget vs. Actual Comparison- Administration**

For the Period Ended February 28, 2021

(in dollars)

		FY 2020-21 Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
01-6000-04-00-00	Regular Salaries-Admin or IT	944,542	581,797	362,745	61.6%
01-6001-04-00-00	Overtime Salaries-Admin or IT	20,000	23,483	(3,483)	117.4% (1)
01-6315-04-00-00	Comp Time - Admin	15,000	5,975	9,026	39.8%
01-6401-04-00-00	Fringe Benefits IN to ADMIN or IT	497,236	311,688	185,548	62.7%
	Total Payroll Costs	1,476,778	922,943	553,835	62.5%
Other Expenses					
01-5018-04-00-00	Public Notices/ Public Relations	-	2,180	(2,180)	- (2)
01-6101-04-00-00	HR Recruitment & Employee Relations	26,500	6,289	20,211	23.7%
01-6102-04-00-00	Subscriptions	2,040	1,634	406	80.1%
01-6200-04-00-00	Management Support Services	102,000	41,046	60,954	40.2%
01-6201-04-00-00	Audit	44,900	32,500	12,400	72.4%
01-6202-04-00-00	Legal	200,000	186,526	13,474	93.3% (3)
01-6204-04-00-00	Postage	4,000	458	3,542	11.4%
01-6223-04-00-00	Office Supplies - Admin	6,120	3,038	3,082	49.6%
01-6224-04-00-00	Office Equipment Admin or IT	1,000	1,310	(310)	131.0%
01-6234-04-00-00	Memberships & Trainings	88,950	41,658	47,292	46.8%
01-6239-04-00-00	Travel & Conference	10,965	2,063	8,902	18.8%
01-6240-04-00-00	Scholarship Sponsorship		1,000	(1,000)	-
01-6241-04-00-00	Education Reimbursement	3,000	1,500	1,500	-
01-6310-04-00-00	Miscellaneous	23,460	11,863	11,597	50.6%
01-6311-04-00-00	Mileage	1,211	26	1,185	2.1%
01-6317-04-00-00	Contract Services Misc	5,610	3,664	1,946	65.3%
01-6500-04-00-00	IT Allocations in to PC's & Depts.	116,635	73,186	43,449	62.7%
01-6601-04-00-00	Shipping/Freight	3,740	2,210	1,530	59.1%
01-6705-04-00-00	Monthly Car Allowance	12,000	7,985	4,015	66.5%
	Total Other Expenses	652,131	420,135	231,996	64.4%
	Total Admin Expenses	2,128,909	1,343,078	785,831	63.1%

- (1) Overtime salary and comp should be considered together, 84.2% expended
- (2) Publication fee for ordinance
- (3) JPA Revision projected over budget, \$50,000, for Legal line item

South Orange County Wastewater Authority
Budget vs. Actual Comparison-IT
 For the Period Ended February 28, 2021
 (in dollars)

		FY 2020-21 Budget	Actual	(Over)/Under Budget	% Expended
Salary & Fringe					
01-6000-05-00-00	Regular Salaries-Admin or IT	93,909	66,543	27,366	70.9%
01-6001-05-00-00	Overtime Salaries-Admin or IT	-	-	-	-
01-6315-05-00-00	Comp Time - IT	5,000	-	5,000	-
01-6401-05-00-00	Fringe Benefits IN to ADMIN or IT	49,437	35,030	14,407	70.9%
	Total Salary & Fringe	148,346	101,573	46,773	68.5%
Other Expenses					
01-5028-05-00-00	Small Tools & Supplies	1,000	-	1,000	-
01-5035-05-00-00	Training Expense	2,000	1,725	275	86.3%
01-5037-05-00-00	Office Equipment	600	-	600	-
01-6234-05-00-00	Memberships & Trainings	1,375	-	1,375	-
01-6239-05-00-00	Travel & Conference	1,750	-	1,750	-
01-6300-05-00-00	Software Maintenance Agreements	38,779	25,426	13,353	65.6%
01-6301-05-00-00	Hardware Maintenance Agreements	7,126	1,305	5,821	18.3%
01-6302-05-00-00	Cloud Subscriptions (Internet)	148,369	80,410	67,959	54.2%
01-6303-05-00-00	Telecommunications	150,534	89,734	60,800	59.6%
01-6305-05-00-00	IT Professional Services	108,060	94,801	13,259	87.7%
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	29,200	8,336	20,864	28.5%
01-6307-05-00-00	Small Software Purchases & Licenses (<\$5k)	26,908	12,646	14,262	47.0%
01-6308-05-00-00	IT Memberships	160	-	160	-
01-6309-05-00-00	Operating Leases	55,200	36,375	18,825	65.9%
01-6310-05-00-00	Miscellaneous	5,000	-	5,000	-
01-6312-05-00-00	Computer & Photocopy Supplies	-	2,224	(2,224)	-
	Total Other Expenses	576,061	352,982	223,079	61.3%
	Total Expenses before Allocation	724,407	454,555	269,852	62.7%
IT Allocations (Out) to PC's & Depts					
01-6400-05-00-00	IT Allocations (OUT) to PC's & Depts.	(724,407)	(454,555)	(269,852)	62.7%
	Total IT Allocations (Out) to PC's & Depts	(724,407)	(454,555)	(269,852)	62.7%

Agenda Item 5:

SOCWA

**Budget Development
O&M/Environmental
2021-2022 Fiscal Year
Finance Committee
March 16, 2021**

FY 2021–22 Budget Prep Overview

Key Budget Assumptions / O&M and Environmental

- ❖ Environmental Permit Requirements drives Budget Growth
- ❖ COLA, 2.3% estimate, (CPI March final, 4–10–2021)
- ❖ 3% Average Merit
- ❖ Electricity Price Increases
- ❖ Chemicals Usage Increased to Control Odor Levels
- ❖ CO–Gen recurring costs

General Assumptions

- ❖ Staffing Overview
- ❖ Year–Over–Year (YOY) Budget Change
- ❖ Major Cost Drivers
- ❖ Summary O&M By Member Agency
- ❖ O&M by Project Committee and Member Agency

Staffing Overview

Headcount								
Department	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget ¹	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget
Operations	42	42	40	40	40	40	40	40
Environmental Compliance & Safety	9	9	9	10	10	10	10	10
Total	51	51	49	50	50	50	50	50

¹ FTE in Environmental Compliance to meet statutory requirements; headcount is flat thereafter.

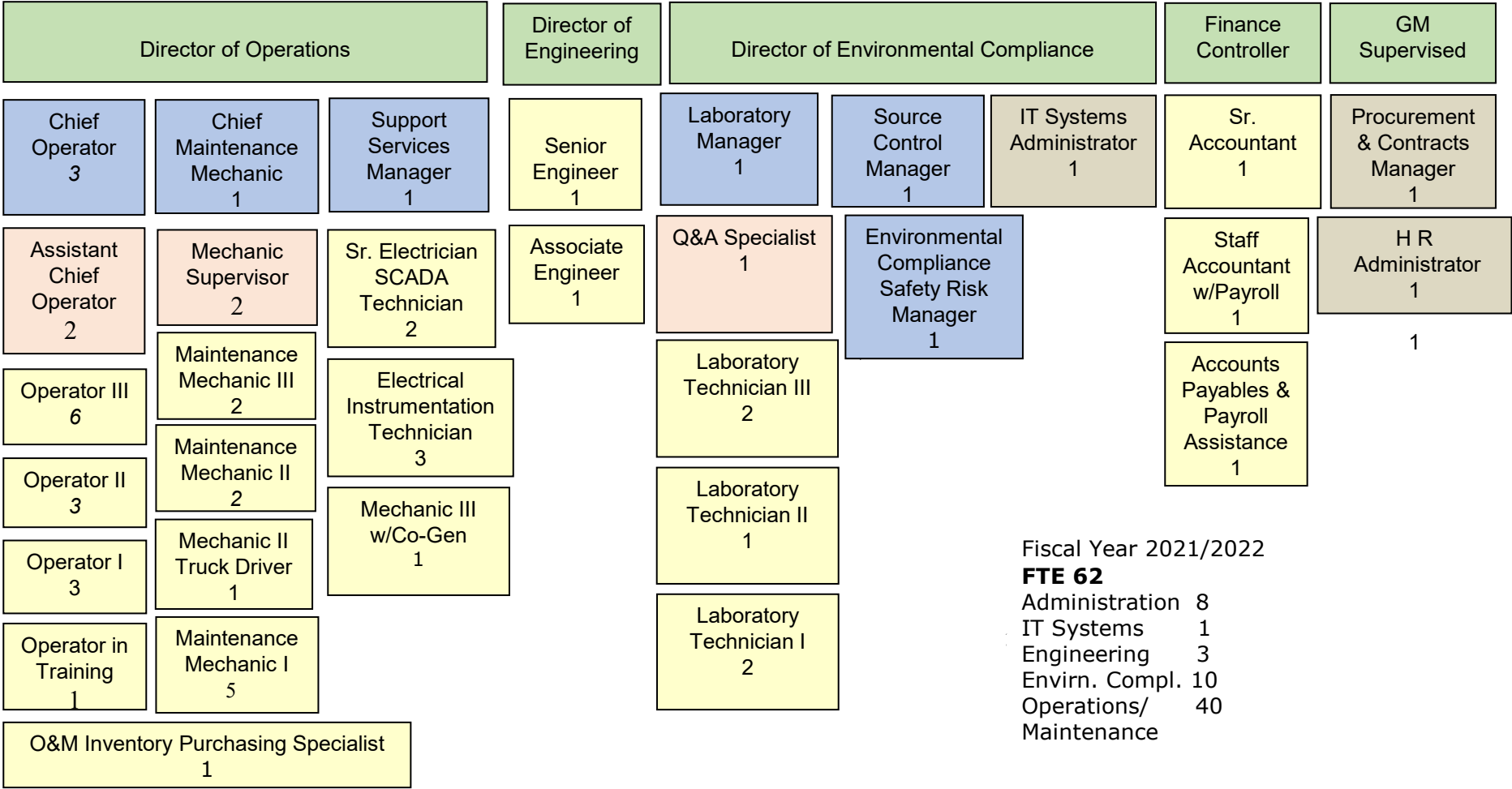


Legal Counsel

Board of Directors

GENERAL MANAGER

Executive Assistant



Fiscal Year 2021/2022
FTE 62
 Administration 8
 IT Systems 1
 Engineering 3
 Envirn. Compl. 10
 Operations/ 40
 Maintenance

O&M Budget Year-Over-Year (YOY) Change

	FY 21 Bdgt Roll Fwd to FY 22 \$17,719,855	% Change
FY 2020-21 Budget		
Environmental Permit Requirements & Increased Water Quality Fees	\$721,984	41.8%
COLA & Merit	243,573	14.1%
Utilities	186,248	10.8%
Chemicals	157,132	9.1%
2 Retirees replacements transition, labor & fringe	121,130	7.0%
Insurance	105,240	6.1%
New Hire Environmental, labor & fringe	100,873	5.8%
IT	60,020	3.5%
Contract Services Misc.	45,996	2.7%
Biosolids Hauling and Disposal	40,004	2.3%
Scheduled Holiday Work & Overtime	39,408	2.3%
Training	32,320	1.9%
Laboratory Services	24,616	1.4%
Laboratory Recruitments	20,000	1.2%
Legal Fees	16,257	0.9%
Fringe rate Decrease	(76,083)	-4.4%
Maintenance - Equip. & Facilities	(43,004)	-2.5%
Port Cleaning	(35,000)	-2.0%
Other	(32,585)	-1.9%
O&M Budget Change	\$1,728,129	9.8%
FY 2021-22 Budget	\$19,447,984	9.8%

Cost Drivers

	FY 2015-16 Actual	Mix %	FY 2016-17 Actual	Mix %	FY 2017-18 Actual	Mix %	FY 2018-19 Actual	Mix %	FY 2019-20 Actual	Mix %	FY 2020-21 Budget	Mix %	FY 2021-22 Budget	Mix %	\$ Change	% Change
Payroll Costs Including Fringe Benefits	\$7,305,190	44.4%	\$7,730,396	46.6%	\$7,278,776	44.3%	\$7,515,052	43.6%	\$7,867,178	43.5%	\$7,127,532	40.2%	\$7,718,320	39.7%	\$590,788	8.29%
Chemicals	1,497,173	9.1%	1,381,568	8.3%	1,500,539	9.1%	1,567,210	9.1%	1,697,189	9.4%	1,822,896	10.3%	1,980,028	10.2%	157,132	8.62%
Biosolids Hauling and Disposal	1,477,697	9.0%	1,481,192	8.9%	1,322,804	8.0%	1,381,075	8.0%	1,466,713	8.1%	1,429,996	8.1%	1,470,000	7.6%	40,004	2.80%
Utilities	1,410,964	8.6%	1,663,124	10.0%	1,996,791	12.1%	1,637,836	9.5%	1,569,259	8.7%	1,465,548	8.3%	1,651,796	8.5%	186,248	12.71%
Maintenance - Equip. & Facilities	1,250,934	7.6%	1,111,944	6.7%	1,439,933	8.8%	1,917,785	11.1%	2,046,663	11.3%	2,151,008	12.1%	2,108,004	10.8%	(43,004)	-2.00%
Environmental & Safety	917,282	5.6%	970,609	5.9%	724,059	4.4%	840,026	4.9%	966,428	5.3%	1,126,540	6.4%	1,768,200	9.1%	641,660	56.96%
IT	599,453	3.6%	564,968	3.4%	611,860	3.7%	561,926	3.3%	638,188	3.5%	556,996	3.1%	617,016	3.2%	60,020	10.78%
Engineering Misc	318,296	1.9%	103,820	0.6%	41,370	0.3%	34,824	0.2%	848	0.0%		0.0%		0.0%		
Management Support Services	98,630	0.6%	95,040	0.6%	71,974	0.4%	145,354	0.8%	307,969	1.7%	370,504	2.1%	107,508	0.6%	(262,996)	-70.98%
Contract Services - Misc	286,078	1.7%	204,068	1.2%	282,098	1.7%	297,985	1.7%	277,898	1.5%	256,012	1.4%	302,008	1.6%	45,996	17.97%
IT Direct	274,869	1.7%	296,152	1.8%	500	0.0%	2,216	0.0%	12,672	0.1%	10,000	0.1%	10,500	0.1%	500	5.00%
Facilities	208,757	1.3%	238,640	1.4%	195,862	1.2%	246,465	1.4%	277,115	1.5%	307,000	1.7%	328,512	1.7%	21,512	7.01%
Insurance	144,644	0.9%	160,192	1.0%	208,092	1.3%	203,645	1.2%	261,406	1.4%	275,584	1.6%	380,824	2.0%	105,240	38.19%
Grit Hauling	141,376	0.9%	120,132	0.7%	121,142	0.7%	114,827	0.7%	138,647	0.8%	124,996	0.7%	119,996	0.6%	(5,000)	-4.00%
Legal	133,933	0.8%	41,180	0.2%	23,595	0.1%	94,380	0.5%	74,189	0.4%	32,355	0.2%	48,612	0.2%	16,257	50.25%
Other Miscellaneous	372,398	2.3%	424,629	2.6%	618,345	3.8%	685,830	4.0%	484,315	2.7%	662,888	3.7%	836,660	4.3%	173,772	26.21%
Total SOCWA Cost Base	\$16,437,673	100.0%	\$16,587,654	100.0%	\$16,437,739	100.0%	\$17,246,435	100.0%	\$18,086,675	100.0%	\$17,719,855	100.0%	\$19,447,984	100.0%	\$1,728,129	9.75%
Cost Drivers	\$14,875,619		\$15,102,661		\$14,988,106		\$15,601,088		16,560,434		16,051,020		17,420,872			
% Total Cost Base	90.5%		91.0%		91.2%		90.5%		91.6%		90.6%		89.6%			

Over 90% of O&M's Cost Base (Total Costs) are in the above highlighted group.

O&M Budget by Member Agencies

	FY 2015-16 Actual	FY 2016-17 Actual	Change %	FY 2017-18 Actual	Change %	FY 2018-19 Actual	Change %	FY 2019-20 Actual	Change %	FY 2020-21 Budget	Change %	FY 2021-22 Budget	¹ Change %
O&M & Environmental, Safety Expenses													
City of Laguna Beach	\$1,704,854	\$1,739,148	2.0%	\$1,701,896	-2.1%	\$1,889,933	11.0%	\$1,817,869	-3.8%	\$1,929,908	6.2%	\$ 1,989,800	3.1%
City of San Clemente	86,209	118,480	37.4%	95,461	-19.4%	111,629	16.9%	111,934	0.3%	122,104	9.1%	195,492	60.1%
City of San Juan Capistrano	1,673,090	1,748,767	4.5%	1,848,072	5.7%	1,946,717	5.3%	1,906,230	-2.1%	1,941,655	1.9%	1,918,264	-1.2%
El Toro Water District	655,134	638,776	-2.5%	662,650	3.7%	734,749	10.9%	795,146	8.2%	759,796	-4.4%	832,136	9.5%
Emerald Bay Service District	76,191	71,680	-5.9%	68,504	-4.4%	78,797	15.0%	79,223	0.5%	79,704	0.6%	119,948	50.5%
Irvine Ranch Water District	114,396	129,595	13.3%	105,604	-18.5%	105,648	0.0%	102,694	-2.8%	111,184	8.3%	178,340	60.4%
Moulton Niguel Water District	7,518,023	7,251,921	-3.5%	7,399,121	2.0%	7,779,446	5.1%	7,938,734	2.0%	7,722,144	-2.7%	8,309,312	7.6%
Santa Margarita Water District	1,620,123	1,809,391	11.7%	1,619,140	-10.5%	1,302,490	-19.6%	2,048,476	57.3%	1,582,088	-22.8%	2,136,428	35.0%
South Coast Water District	2,970,898	3,059,936	3.0%	2,929,500	-4.3%	3,278,985	11.9%	3,250,829	-0.9%	3,439,772	5.8%	3,751,428	9.1%
Trabuco Canyon Water District	18,755	19,959	6.4%	7,791	-61.0%	18,041	131.6%	35,539	97.0%	31,500	-11.4%	16,836	-46.6%
Total O&M Budget	\$16,437,673	\$16,587,653	0.9%	\$16,437,739	-0.9%	\$17,246,435	4.9%	\$18,086,675	4.9%	\$17,719,855	-2.0%	\$ 19,447,984	9.8%

¹ Member Agencies Budget Growth is attributable to Environmental Permit Requirements in the Outfalls, PC 5 and 24, and Increased Water Quality Fees.

O&M Budget by PC & Member Agencies

	FY 2021-22 Budget	FY 2020-21 Budget	Change Amount	% Change
O&M by Project Committee and Member Agency				
PC 2 - Jay B. Latham Plant	\$ 6,405,648	\$ 5,866,155	\$ 539,493	9.2% (1)
PC 5 - San Juan Creek Ocean Outfall	937,344	563,500	373,844	66.3% (2)
PC 8 - Pretreatment Program	233,076	173,748	59,328	34.1% (3)
PC 12 SO- Water Reclamation Permits	147,588	268,156	(120,568)	-45.0% (4)
PC 15 - Coastal Treatment Plant/AWT	3,082,804	2,772,280	310,524	11.2% (1)
PC 17 - Joint Regional Wastewater	7,709,292	7,497,360	211,932	2.8%
PC 21 Effluent Transmission Main	21,656	4,088	17,568	429.7% (5)
PC 24 - Aliso Creek Ocean Outfall	910,576	574,568	336,008	58.5% (2)
Total O&M by Project Committee and Member Agency	\$19,447,984	\$ 17,719,855	\$ 1,728,129	9.8%

(1) Increase due to Electricity price increases, increased chemical usage to control odor, insurance costs increase and bio-solids hauling.

(2) Member Agencies Budget Growth is attributable to Environmental Permit Requirements in the Outfalls, PC 5 and 24, and Increased Water Quality Fees.

(3) Includes Member Agency Specific work.

(4) Prior year Permit Requirements.

(5) Pipe flow monitoring service

O&M Budget by PC & Member Agencies

	City of Laguna Beach	City of San Clemente	City of San Juan Capistrano	El Toro Water District	Emerald Bay Service District	Irvine Ranch Water District	Moulton Niguel Water District	Santa Margarita Water District	South Coast Water District	Trabuco Canyon Water District	Total	PC Share %
O&M by Project Committee and Member Agency												
PC 2 - Jay B. Latham Plant	-	-	1,769,900	-	-	-	1,390,968	1,624,740	1,620,040	-	6,405,648	32.9%
PC 5 - San Juan Creek Ocean Outfall	-	155,788	103,868	-	-	-	145,380	415,420	116,888	-	937,344	4.8%
PC 8 - Pretreatment Program	7,228	39,704	27,644	5,864	3,952	25,924	43,088	48,968	30,704	-	233,076	1.2%
PC 12 SO- Water Reclamation Permits	-	-	16,852	-	-	-	46,680	47,300	19,920	16,836	147,588	0.8%
PC 15 - Coastal Treatment Plant/AWT	1,283,604	-	-	-	72,368	-	218,064	-	1,508,768	-	3,082,804	15.9%
PC 17 - Joint Regional Wastewater	598,800	-	-	668,904	36,524	-	6,062,044	-	343,020	-	7,709,292	39.6%
PC 21 Effluent Transmission Main	-	-	-	8,920	-	8,920	3,816	-	-	-	21,656	0.1%
PC 24 - Aliso Creek Ocean Outfall	100,168	-	-	148,448	7,104	143,496	399,272	-	112,088	-	910,576	4.7%
Total O&M by Project Committee and Member Agency	1,989,800	195,492	1,918,264	832,136	119,948	178,340	8,309,312	2,136,428	3,751,428	16,836	19,447,984	100.0%
Member Agency Share of Budget %	10.2%	1.0%	9.9%	4.3%	0.6%	0.9%	42.7%	11.0%	19.3%	0.1%	100.0%	

Recommended Action

- ❖ Committee discussion and comments

Agenda Item 6:

SOCWA

**Small Capital Budget
2021-2022 Fiscal Year**

FY 2021-22 Small Capital Budget by Member Agency

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2021-22 Budget	\$ Change	% Change
* Small Internal Capital								
Member Agency								
City of Laguna Beach	\$ 142,310	\$ 194,006	\$ 205,096	\$ 227,168	\$ 261,700	\$ 271,972	\$ 10,272	3.9%
City of San Clemente	881	-	-	-	-	-	\$ -	-
City of San Juan Capistrano	257,760	208,464	151,837	191,808	217,592	209,056	\$ (8,536)	-3.9%
El Toro Water District	29,944	45,040	57,630	75,167	48,340	55,832	\$ 7,492	15.5%
Emerald Bay Service District	10,776	14,577	15,292	17,162	19,892	20,580	\$ 688	3.5%
Irvine Ranch Water District	576	-	-	26,156	-	-	\$ -	-
Moulton Niguel Water District	569,879	725,483	766,988	882,656	978,844	960,916	\$ (17,928)	-1.8%
Santa Margarita Water District	189,454	154,973	116,746	143,792	149,200	143,248	\$ (5,952)	-4.0%
South Coast Water District	326,349	362,263	292,957	343,639	423,432	399,396	\$ (24,036)	-5.7%
Total Member Agency	\$ 1,527,930	\$ 1,704,805	\$ 1,606,546	\$ 1,907,548	\$ 2,099,000	\$ 2,061,000	\$ (38,000)	-1.8%
Budget % Change YOY		11.6%	-5.8%	18.7%	10.0%	-1.8%		

- Fiscal Year 2021–22 spending may include items ordered but not received in FY 2020–21 due to supply disruptions
- Carryover Funds will not be requested; all monies not spent in FY 2020–21 will be refunded with Use Audit.

South Orange County Wastewater Authority SOCWA Small Capital Projects Scheduled for FY 2021-22

	CLB	CSC	CSJC	EBSB	ETWD	IRWD	MNWD	SCWD	SMWD	TOTAL
PC 02 J B Latham										
Liquids	\$ -	\$ -	\$ 120,616	\$ -	\$ -	\$ -	\$ 90,460	\$ 113,080	\$ 67,848	\$ 392,004
Common	-	-	42,540	-	-	-	31,288	34,192	31,980	140,000
Solids	-	-	45,900	-	-	-	33,080	30,600	43,420	153,000
Total PC 02 JBL	-	-	209,056	-	-	-	154,828	177,872	143,248	685,004
PC 15 Coastal Treatment Plant										
Liquids	154,296	-	-	12,148	-	-	119,064	121,492	-	407,000
Common	85,676	-	-	6,748	-	-	66,112	67,464	-	226,000
AWT	-	-	-	-	-	-	-	7,000	-	7,000
Total PC 15 CTP	239,972	-	-	18,896	-	-	185,176	195,956	-	640,000
PC 17 Joint Regional Wastewater Reclamation										
Liquids	-	-	-	-	-	-	290,000	-	-	290,000
Common	13,040	-	-	688	21,340	-	162,508	10,424	-	208,000
Solids	18,960	-	-	996	34,492	-	99,404	15,144	-	168,996
AWT	-	-	-	-	-	-	69,000	-	-	69,000
Total PC 17 RTP	32,000	-	-	1,684	55,832	-	620,912	25,568	-	735,996
Total Work Plan	\$ 271,972	\$ -	\$ 209,056	\$ 20,580	\$ 55,832	\$ -	\$ 960,916	\$ 399,396	\$ 143,248	\$ 2,061,000

South Orange County Wastewater Authority
Small Capital Projects Schedueld for FY 2021-22

PC 02 J B Latham
Liquids

	1st QTR	2nd QTR	3rd QTR	4th QTR	Total Work Plan
2222-001 - 2 ISCO Samplers (between 3 PC's)	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750	\$ 7,000
2222-002 - Laboratory Equipment and Probe Replacements (between 3 PC's)	7,250	7,250	7,250	7,250	29,000
2222-003 - Building Lighting Improvements	5,500	5,500	5,500	5,500	22,000
2222-004 - Pump Overhauls	7,500	7,500	7,500	7,500	30,000
2222-005 - Replacement Liquids Side Bleach Tank	6,250	6,250	6,250	6,250	25,000
2222-006 - Gate Replacements	3,750	3,750	3,750	3,750	15,000
2222-007 - 4-Side Headworks Roll up Door Replacement	7,250	7,250	7,250	7,250	29,000
2222-008 - Replacement 4-Side Primary Scum Trough	5,000	5,000	5,000	5,000	20,000
2222-009 - Mix Liquor Channel Air Line Replacement Project	6,250	6,250	6,250	6,250	25,000
2222-010 - Spare Potable Water Pumps	2,500	2,500	2,500	2,500	10,000
2222-011 - 4-Side Replacement Primary Tank Covers	45,000	45,000	45,000	45,000	180,000
Total Liquids	\$ 98,000	\$ 98,000	\$ 98,000	\$ 98,000	\$ 392,000

	1st QTR	2nd QTR	3rd QTR	4th QTR	Total Work Plan
Common					
2222-012 - Safety Equipment	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 10,000
2222-013 - Site Security and Access Upgrades 2022 (between 3 PC's)	12,500	12,500	12,500	12,500	50,000
2222-014 - JBL HP SCADA Server Switch	3,750	3,750	3,750	3,750	15,000
2222-015 - PA System (between 3 PC's)	16,250	16,250	16,250	16,250	65,000
Total Common	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 140,000
Solids					
2222-016 - Solids Buildings Door Replacements 21-22	\$ 5,750	\$ 5,750	\$ 5,750	\$ 5,750	\$ 23,000
2222-017 - Pump Overhauls	3,750	3,750	3,750	3,750	15,000
2222-018 - Foul Air Connection to Centrate Line	2,500	2,500	2,500	2,500	10,000
2222-019 - Centrifuge Rebuild	13,750	13,750	13,750	13,750	55,000
2222-020 - Replacement Flame Arresters	5,000	5,000	5,000	5,000	20,000
2222-021 - Peterbilt Transmission Upfit (PC2/PC17)	1,250	1,250	1,250	1,250	5,000
2222-022 - Engine Room Noise Reduction Project	6,250	6,250	6,250	6,250	25,000
Total Solids	\$ 38,250	\$ 38,250	\$ 38,250	\$ 38,250	\$ 153,000
Total PC 02 J B Latham	\$ 171,250	\$ 171,250	\$ 171,250	\$ 171,250	\$ 685,000

**PC 15 Coastal Treatment Plant
Liquids**

	1st QTR	2nd QTR	3rd QTR	4th QTR	Total Work Plan
2222-001 - 2 ISCO Samplers (between 3 PC's)	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750	\$ 7,000
2222-002 - Laboratory Equipment and Probe Replacements (between 3 PC's)	5,000	5,000	5,000	5,000	20,000
2522-025 - Pump/Blower Overhauls	8,750	8,750	8,750	8,750	35,000
2522-026 - Pump Control Rehabilitations	10,000	10,000	10,000	10,000	40,000
2522-027 - Building Lighting Improvements	12,500	12,500	12,500	12,500	50,000
2522-028 - Two Spare Foul Air Fans	8,750	8,750	8,750	8,750	35,000
2522-029 - Liquids Buildings Door Replacements	11,250	11,250	11,250	11,250	45,000
2522-030 - Gallery Area Floor Rehabilitations	15,000	15,000	15,000	15,000	60,000
2522-031 - Building #13 Roof Replacement	7,500	7,500	7,500	7,500	30,000
2522-032 - Potable Water Station Rehabilitation	10,000	10,000	10,000	10,000	40,000
2522-033 - Drainage Pumping Station Roof Replacement	6,250	6,250	6,250	6,250	25,000
Headworks Driveway Replacement	5,000	5,000	5,000	5,000	20,000
Total Liquids	\$ 101,750	\$ 101,750	\$ 101,750	\$ 101,750	\$ 407,000

Common

Common	1st QTR	2nd QTR	3rd QTR	4th QTR	Total Work Plan
2222-013 - Site Security and Access Upgrades 2022 (between 3 PC's)	\$ 11,250	\$ 11,250	\$ 11,250	\$ 11,250	\$ 45,000
2222-015 - PA System (between 3 PC's)	16,250	16,250	16,250	16,250	65,000
2522-035 - Safety Equipment	2,500	2,500	2,500	2,500	10,000
2522-036 - Landscape Renovations 21-22	9,000	9,000	9,000	9,000	36,000
2522-038 - Replacement Roll Up Door	7,500	7,500	7,500	7,500	30,000
2522-039 - CTP PLC Hardware Upgrades and Replacements 21-22	3,750	3,750	3,750	3,750	15,000
2522-040 - CTP HP SCADA Server Switch	3,750	3,750	3,750	3,750	15,000
2522-041 - CTP OIT Replacements 21-22	2,500	2,500	2,500	2,500	10,000
Total Common	\$ 56,500	\$ 56,500	\$ 56,500	\$ 56,500	\$ 226,000
AWT					
2522-043 - Replacement Turbidity Meter	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750	\$ 7,000
Total AWT	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750	\$ 7,000
Total PC 15 Coastal Treatment Plant	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 640,000

**PC 17 Joint Regional Wastewater Reclamation
Liquids**

	1st QTR	2nd QTR	3rd QTR	4th QTR	Total Work Plan
2222-001 - 2 ISCO Samplers (between 3 PC's)	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750	\$ 7,000
2222-002 - Laboratory Equipment and Probe Replacements (between 3 PC's)	5,000	5,000	5,000	5,000	20,000
2722-046 - Scum Pump Overhaul/Replacements	8,250	8,250	8,250	8,250	33,000
2722-047 - Rebuild Low Pressure Water Pump	2,500	2,500	2,500	2,500	10,000
2722-048 - Grit Pump Overhaul/Replacements	8,500	8,500	8,500	8,500	34,000
2722-049 - Primary Pump Overhaul/Replacements	3,500	3,500	3,500	3,500	14,000
2722-050 - Interstage Pump Overhaul	12,250	12,250	12,250	12,250	49,000
2722-051 - Replacement RAS Valves	7,500	7,500	7,500	7,500	30,000
2722-052 - Spare RAS Bleach Pump	6,250	6,250	6,250	6,250	25,000
2722-053 - Headworks Area Building Doors	8,750	8,750	8,750	8,750	35,000
2722-054 - Primary Area Building Doors	8,250	8,250	8,250	8,250	33,000
Total Liquids	\$ 72,500	\$ 72,500	\$ 72,500	\$ 72,500	\$ 290,000

	1st QTR	2nd QTR	3rd QTR	4th QTR	Total Work Plan
Common					
2222-013 - Site Security and Access Upgrades 2022 (between 3 PC's)	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ 70,000
2222-015 - PA System (between 3 PC's)	17,000	17,000	17,000	17,000	68,000
2722-055 - Safety Equipment	2,500	2,500	2,500	2,500	10,000
2722-056 - Access Road Repaving	6,250	6,250	6,250	6,250	25,000
2722-057 - Landscape Renovations 21-22	5,000	5,000	5,000	5,000	20,000
2722-059 - RTP HP SCADA Server Switch	3,750	3,750	3,750	3,750	15,000
Total Common	\$ 52,000	\$ 52,000	\$ 52,000	\$ 52,000	\$ 208,000
Solids					
2722-061 - Solids Area Buildings Replacement Doors	\$ 11,250	\$ 11,250	\$ 11,250	\$ 11,250	\$ 45,000
2722-062 - Spare Centrifuge Feed Pump	4,250	4,250	4,250	4,250	17,000
2722-063 - Spare Centrifuge Cyclo Drive	6,250	6,250	6,250	6,250	25,000
2722-064 - Replacement Digester Sludge Pump	13,000	13,000	13,000	13,000	52,000
2722-065 - ORT Fan Replacement/Overhaul	4,500	4,500	4,500	4,500	18,000
2722-066 - Sludge Hauling Trailer Renovation	1,750	1,750	1,750	1,750	7,000
2722-067 - Peterbilt Transmission Upfit (PC2/PC17)	1,250	1,250	1,250	1,250	5,000
Total Solids	\$ 42,250	\$ 42,250	\$ 42,250	\$ 42,250	\$ 169,000

1st QTR	2nd QTR	3rd QTR	4th QTR	Total Work Plan
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AWT

2722-068 - Chlorine Contact Gates	\$ 12,250	\$ 12,250	\$ 12,250	\$ 12,250	\$ 49,000
2722-069 - Spare Pulsafeeder Pump	5,000	5,000	5,000	5,000	20,000
Total AWT	\$ 17,250	\$ 17,250	\$ 17,250	\$ 17,250	\$ 69,000
Total PC 17 Joint Regional Wastewater Reclamation	\$ 184,000	\$ 184,000	\$ 184,000	\$ 184,000	\$ 736,000
Total Work Plan	\$ 515,250	\$ 515,250	\$ 515,250	\$ 515,250	\$ 2,061,000

Recommended Action

- ▶ Committee discussion and comments

AGENDA ITEM 5



Draft FY 2021-22 Annual Operating Expenses March 16, 2020

Table of Contents

	Page
O&M Budget Year-Over-Year	1
O&M Comparative Budget by Member Agency FY 2021-22	2
O&M Budget by Project Committee and Member Agency FY 2021-22	3
O&M 5-Year Labor Plan and Headcount	4
O&M Total Cost Base & Cost Drivers Prioritized by Major Expenditures	5
Fringe Pool FY 2021-22 through FY 2025-26 compared to Prior Actuals	6
O&M Budget Detail by Project Committee	7-8
O&M Budget Detail Comparative Summary (Final Budget will included 5yr Plan)	9-10
<u>Project Committees Allocations</u>	
PC 2 - Jay B. Latham Plant	11
PC 5 - San Juan Creek Outfall	12
PC 8 - Pre Treatment	13
PC 12 SO- Water Reclamation Permits	14
PC 15 - Coastal Treatment Plant/AWT	15
PC 17 - Joint Regional Wastewater Reclamation	19
PC 21 - Effluent Transmission	17
PC 24 - Aliso Creek Outfall	18
<u>Small Capital</u>	
FY 2021-22 Small Capital Budget by Member Agency	19
SOCWA Small Capital Projects Scheduled for FY 2021-22	20
SOCWA Small Capital Projects Scheduled for FY 2021-22 - Project	21-23
Small Capital Project Budget/Plan by Member Agency	24

**South Orange County Wastewater Authority
O&M Budget Year-Over-Year (YOY) Change
FY 2020-21 Roll Forward to FY 2021-22**

	FY 21 Bdgt Roll Fwd to FY 22	% Change
FY 2020-21 Budget	\$17,719,855	
Environmental Permit Requirements & Increased Water Quality Fees	\$721,984	41.8%
COLA & Merit	243,573	14.1%
Utilities	186,248	10.8%
Chemicals	157,132	9.1%
2 Retirees replacements transition, labor & fringe	121,130	7.0%
Insurance	105,240	6.1%
New Hire Environmental, labor & fringe	100,873	5.8%
IT	60,020	3.5%
Contract Services Misc.	45,996	
Biosolids Hauling and Disposal	40,004	2.3%
Scheduled Holiday Work & Overtime	39,408	2.3%
Training	32,320	1.9%
Laboratory Services	24,616	1.4%
Laboratory Recruitments	20,000	1.2%
Legal Fees	16,257	0.9%
Fringe rate Decrease	(76,083)	-4.4%
Maintenance - Equip. & Facilities	(43,004)	-2.5%
Port Cleaning	(35,000)	-2.0%
Other	(32,585)	-1.9%
O&M Budget Change	\$1,728,129	9.8%
FY 2021-22 Budget	\$19,447,984	9.8%

**South Orange County Wastewater Authority
Preliminary FY 2021-22 O&M Budget by Member Agency
O&M and Environmental Only**

O&M & Environmental, Safety Expenses

	FY 2015-16 Actual	FY 2016-17 Actual	Change %	FY 2017-18 Actual	Change %	FY 2018-19 Actual	Change %	FY 2019-20 Actual	Change %	FY 2020-21 Budget	Change %	FY 2021-22 Budget	¹Change %
City of Laguna Beach	\$1,704,854	\$1,739,148	2.0%	\$1,701,896	-2.1%	\$1,889,933	11.0%	\$1,817,869	-3.8%	\$1,929,908	6.2%	\$ 1,989,800	3.1%
City of San Clemente	86,209	118,480	37.4%	95,461	-19.4%	111,629	16.9%	111,934	0.3%	122,104	9.1%	195,492	60.1%
City of San Juan Capistrano	1,673,090	1,748,767	4.5%	1,848,072	5.7%	1,946,717	5.3%	1,906,230	-2.1%	1,941,655	1.9%	1,918,264	-1.2%
El Toro Water District	655,134	638,776	-2.5%	662,650	3.7%	734,749	10.9%	795,146	8.2%	759,796	-4.4%	832,136	9.5%
Emerald Bay Service District	76,191	71,680	-5.9%	68,504	-4.4%	78,797	15.0%	79,223	0.5%	79,704	0.6%	119,948	50.5%
Irvine Ranch Water District	114,396	129,595	13.3%	105,604	-18.5%	105,648	0.0%	102,694	-2.8%	111,184	8.3%	178,340	60.4%
Moulton Niguel Water District	7,518,023	7,251,921	-3.5%	7,399,121	2.0%	7,779,446	5.1%	7,938,734	2.0%	7,722,144	-2.7%	8,309,312	7.6%
Santa Margarita Water District	1,620,123	1,809,391	11.7%	1,619,140	-10.5%	1,302,490	-19.6%	2,048,476	57.3%	1,582,088	-22.8%	2,136,428	35.0%
South Coast Water District	2,970,898	3,059,936	3.0%	2,929,500	-4.3%	3,278,985	11.9%	3,250,829	-0.9%	3,439,772	5.8%	3,751,428	9.1%
Trabuco Canyon Water District	18,755	19,959	6.4%	7,791	-61.0%	18,041	131.6%	35,539	97.0%	31,500	-11.4%	16,836	-46.6%
Total O&M Budget	\$16,437,673	\$16,587,653	0.9%	\$16,437,739	-0.9%	\$17,246,435	4.9%	\$18,086,675	4.9%	\$17,719,855	-2.0%	\$ 19,447,984	9.8%

¹ Member Agencies Budget Growth is attributable to Environmental Permit Requirements in the Outfalls, PC 5 and 24, and Increased Water Quality Fees

**South Orange County Wastewater Authority
FY 2021-22 O&M Budget by Project Committee and Member Agency**

	City of Laguna Beach	City of San Clemente	City of San Juan Capistrano	El Toro Water District	Emerald Bay Service District	Irvine Ranch Water District	Moulton Niguel Water District	Santa Margarita Water District	South Coast Water District	Trabuco Canyon Water District	FY 2021-22 Total	PC Share %	FY 2020-21 Budget	Change Amount	% Change	
O&M by Project Committee and Member Agency																
PC 2 - Jay B. Latham Plant	\$ -	\$ -	\$ 1,769,900	\$ -	\$ -	\$ -	\$ 1,390,968	\$ 1,624,740	\$ 1,620,040	\$ -	\$ 6,405,648	32.9%	\$ 5,866,155	\$ 539,493	9.2% (1)	
PC 5 - San Juan Creek Ocean Outfall	-	155,788	103,868	-	-	-	145,380	415,420	116,888	-	937,344	4.8%	563,500	373,844	66.3% (2)	
PC 8 - Pretreatment Program	7,228	39,704	27,644	5,864	3,952	25,924	43,088	48,968	30,704	-	233,076	1.2%	173,748	59,328	34.1% (3)	
PC 12 SO- Water Reclamation Permits	-	-	16,852	-	-	-	46,680	47,300	19,920	16,836	147,588	0.8%	268,156	(120,568)	-45.0% (4)	
PC 15 - Coastal Treatment Plant/AWT	1,283,604	-	-	-	72,368	-	218,064	-	1,508,768	-	3,082,804	15.9%	2,772,280	310,524	11.2% (1)	
PC 17 - Joint Regional Wastewater	598,800	-	-	668,904	36,524	-	6,062,044	-	343,020	-	7,709,292	39.6%	7,497,360	211,932	2.8%	
PC 21 Effluent Transmission Main	-	-	-	8,920	-	8,920	3,816	-	-	-	21,656	0.1%	4,088	17,568	429.7% (5)	
PC 24 - Aliso Creek Ocean Outfall	100,168	-	-	148,448	7,104	143,496	399,272	-	112,088	-	910,576	4.7%	574,568	336,008	58.5% (2)	
Total O&M by Project Committee and Member Agency	\$ 1,989,800	\$ 195,492	\$ 1,918,264	\$ 832,136	\$ 119,948	\$ 178,340	\$ 8,309,312	\$ 2,136,428	\$ 3,751,428	\$ 16,836	\$ 19,447,984	\$ 1	\$ 17,719,855	\$ 1,728,129	9.8%	
Member Agency Share of Budget %	10.2%	1.0%	9.9%	4.3%	0.6%	0.9%	42.7%	11.0%	19.3%	0.1%	100.0%					

- (1) Increase due to Electricity price increases, increased chemical usage to control odor, insurance costs increase and bio-solids hauling.
- (2) Member Agencies Budget Growth is attributable to Environmental Permit Requirements in the Outfalls, PC 5 and 24, and Increased Water Quality Fees.
- (3) Includes Member Agency Specific work.
- (4) Prior year Permit Requirements.
- (5) Pipe flow monitoring service

**South Orange County Wastewater Authority
Total O&M 5-Year Labor Plan**

Headcount								
Department	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget ¹	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget
Operations	42	42	40	40	40	40	40	40
Environmental Compliance & Safety	9	9	9	10	10	10	10	10
Total	51	51	49	50	50	50	50	50

¹ FTE in Environmental Compliance to meet statutory requirements; headcount is flat thereafter.

**South Orange County Wastewater Authority
O&M Total Cost Base
Cost Drivers Prioritized by Major Expenditures**

	FY 2015-16 Actual	Mix %	FY 2016-17 Actual	Mix %	FY 2017-18 Actual	Mix %	FY 2018-19 Actual	Mix %	FY 2019-20 Actual	Mix %	FY 2020-21 Budget	Mix %	FY 2021-22 Budget	Mix %	\$ Change	% Change
Payroll Costs Including Fringe Benefits	\$7,305,190	44.4%	\$7,730,396	46.6%	\$7,278,776	44.3%	\$7,515,052	43.6%	\$7,867,178	43.5%	\$7,127,532	40.2%	\$7,718,320	39.7%	\$590,788	8.29%
Chemicals	1,497,173	9.1%	1,381,568	8.3%	1,500,539	9.1%	1,567,210	9.1%	1,697,189	9.4%	1,822,896	10.3%	1,980,028	10.2%	157,132	8.62%
Biosolids Hauling and Disposal	1,477,697	9.0%	1,481,192	8.9%	1,322,804	8.0%	1,381,075	8.0%	1,466,713	8.1%	1,429,996	8.1%	1,470,000	7.6%	40,004	2.80%
Utilities	1,410,964	8.6%	1,663,124	10.0%	1,996,791	12.1%	1,637,836	9.5%	1,569,259	8.7%	1,465,548	8.3%	1,651,796	8.5%	186,248	12.71%
Maintenance - Equip. & Facilities	1,250,934	7.6%	1,111,944	6.7%	1,439,933	8.8%	1,917,785	11.1%	2,046,663	11.3%	2,151,008	12.1%	2,108,004	10.8%	(43,004)	-2.00%
Environmental & Safety	917,282	5.6%	970,609	5.9%	724,059	4.4%	840,026	4.9%	966,428	5.3%	1,126,540	6.4%	1,768,200	9.1%	641,660	56.96%
IT	599,453	3.6%	564,968	3.4%	611,860	3.7%	561,926	3.3%	638,188	3.5%	556,996	3.1%	617,016	3.2%	60,020	10.78%
Engineering Misc	318,296	1.9%	103,820	0.6%	41,370	0.3%	34,824	0.2%	848	0.0%		0.0%		0.0%		
Management Support Services	98,630	0.6%	95,040	0.6%	71,974	0.4%	145,354	0.8%	307,969	1.7%	370,504	2.1%	107,508	0.6%	(262,996)	-70.98%
Contract Services - Misc	286,078	1.7%	204,068	1.2%	282,098	1.7%	297,985	1.7%	277,898	1.5%	256,012	1.4%	302,008	1.6%	45,996	17.97%
IT Direct	274,869	1.7%	296,152	1.8%	500	0.0%	2,216	0.0%	12,672	0.1%	10,000	0.1%	10,500	0.1%	500	5.00%
Facilities	208,757	1.3%	238,640	1.4%	195,862	1.2%	246,465	1.4%	277,115	1.5%	307,000	1.7%	328,512	1.7%	21,512	7.01%
Insurance	144,644	0.9%	160,192	1.0%	208,092	1.3%	203,645	1.2%	261,406	1.4%	275,584	1.6%	380,824	2.0%	105,240	38.19%
Grit Hauling	141,376	0.9%	120,132	0.7%	121,142	0.7%	114,827	0.7%	138,647	0.8%	124,996	0.7%	119,996	0.6%	(5,000)	-4.00%
Legal	133,933	0.8%	41,180	0.2%	23,595	0.1%	94,380	0.5%	74,189	0.4%	32,355	0.2%	48,612	0.2%	16,257	50.25%
Other Miscellaneous	372,398	2.3%	424,629	2.6%	618,345	3.8%	685,830	4.0%	484,315	2.7%	662,888	3.7%	836,660	4.3%	173,772	26.21%
Total SOCWA Cost Base	\$16,437,673	100.0%	\$16,587,654	100.0%	\$16,437,739	100.0%	\$17,246,435	100.0%	\$18,086,675	100.0%	\$17,719,855	100.0%	\$19,447,984	100.0%	\$1,728,129	9.75%
Cost Drivers	\$14,875,619		\$15,102,661		\$14,988,106		\$15,601,088		16,560,434		16,051,020		17,420,872			
% Total Cost Base	90.5%		91.0%		91.2%		90.5%		91.6%		90.6%		89.6%			

Over 90% of O&M's Cost Base (Total Costs) are in the above highlighted group.

**South Orange County Wastewater Authority
FY 2021-22 thru FY 2025-26 Fringe Benefits Budget
(In dollars)**

	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget
457 Plan - Employer Contribution	\$ 13,821	\$ 83,925	\$ 75,524	\$ 64,550	\$ 74,097	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Accrued Administrative Leave	34,879	30,478	23,929	26,567	47,949	28,131	36,694	38,675	40,764	42,965	45,285
Accrued Holiday	221,783	220,371	234,247	244,674	251,092	263,680	296,993	313,031	329,934	347,751	366,529
Accrued Personal Leave	74,238	76,638	83,205	87,369	97,085	90,120	100,213	105,625	111,329	117,341	123,677
Accrued Sick Pay	242,262	262,987	204,767	274,389	233,159	286,116	316,082	333,150	351,140	370,102	390,087
Accrued Vacation	372,526	416,343	345,815	419,442	383,841	394,012	408,565	430,628	453,882	478,391	504,224
Bereavement Pay	1,345	8,088	10,892	10,820	9,043	8,700	8,700	9,170	9,665	10,187	10,737
Jury Duty			5,817	3,149	5,156	2,500	5,000	5,250	5,513	5,788	6,078
Disability Insurance - Private	51,728	56,122	57,924	56,713	61,659	62,379	64,736	66,678	68,678	70,738	72,860
Group Medical Insurance	948,341	1,017,679	864,239	918,687	902,394	954,938	1,037,624	1,103,524	1,173,609	1,248,145	1,327,414
Medicare Tax - Employer	94,167	94,550	96,326	100,314	104,441	101,836	109,102	113,307	119,410	125,507	131,609
Retiree Health Savings Program (RHS)			17,800	29,600	39,600	45,600	55,200	55,200	55,200	55,200	55,200
Retiree Health PARS Investment	500,000	504,000	210,000								
¹ Retiree Health Benefits	281,389	384,936	354,582	423,438	456,943						
Retirement - PERS Normal Costs	517,823	500,175	504,975	570,071	584,043	617,724	640,352	664,716	701,469	738,167	774,885
¹ Retirement - PERS Unfunded Liability	432,628	499,903	599,849	743,843	867,337						
Unemployment Ins./Reimbursement	1,378	1,234		11,608			1,000	1,000	1,000	1,000	1,000
Workers Compensation Ins.	76,883	212,990	233,538	159,452	192,000	202,000	153,353	168,688	185,557	204,113	224,524
Total O&M Budget Fringe Benefits Pool	\$ 3,865,192	\$ 4,370,418	\$ 3,923,431	\$ 4,144,686	\$ 4,309,837	\$ 3,137,735	\$ 3,313,614	\$ 3,488,641	\$ 3,687,149	\$ 3,895,394	\$ 4,114,110
Change in Fringe Pool		13.1%	-10.2%	5.6%	4.0%	-27.2%	5.6%	5.3%	5.7%	5.6%	5.6%
Pay for Time Worked Labor Base(Regular Salaries)											
O&M	\$ 3,184,417	\$ 3,224,868	\$ 3,282,424	\$ 3,451,281	\$ 3,559,419	\$ 3,760,336	\$ 3,934,434	\$ 4,156,326	\$ 4,369,837	\$ 4,575,290	
Environmental	815,299	789,929	827,189	933,333	951,174	1,151,038	1,134,948	1,195,884	1,260,091	1,327,745	
Engineering including CIP Labor	305,422	377,076	396,554	397,732	411,345	435,220	458,587	483,208	509,152	536,488	
Admin	695,744	857,635	896,766	934,332	944,542	998,424	1,052,029	1,108,512	1,168,028	1,230,740	
IT	44,447	84,015	85,028	92,851	93,909	100,075	105,448	111,110	117,075	123,361	
Total Pay for Time Worked Labor Base	\$ 4,976,917	\$ 5,045,329	\$ 5,333,523	\$ 5,487,962	\$ 5,809,528	\$ 5,960,389	\$ 6,445,093	\$ 6,685,446	\$ 7,055,041	\$ 7,424,184	\$ 7,793,625
Fringe Rate	78%	86.6%	73.6%	75.5%	74.2%	52.6%	51.4%	52.2%	52.3%	52.5%	52.8%
Change in Labor Base		1.4%	5.7%	2.9%	5.9%	2.6%	8.1%	3.7%	5.5%	5.2%	5.0%

¹Retiree Health (OPEB) Pay-Go expenses and Unfunded Pension Liability (UAL) removed from Fringe Pool and Distributed by Member Agency based on Board Approved Actuarial Methodology.

South Orange County Wastewater Authority
2021-22 Project Committee Detail-Budget
O&M and Environmental

	PC 02	PC 05	PC 08	PC 12	PC 15	PC 17	PC 21	PC 24	SOCWA	
Salary and Fringe										
-5000--***	Regular Salaries-O&M	\$ 1,598,432	\$ 154,572	\$ 117,772	\$ 44,808	\$ 1,095,684	\$ 1,741,660	\$ 1,096	\$ 157,360	\$ 4,911,384
-5001--***	Overtime Salaries-O&M	37,900	72	-	-	19,208	49,452	-	620	107,252
-5306--***	Scheduled Holiday Work	36,608	416	-	-	15,584	38,136	-	264	91,008
-5315--***	Comp Time - O&M	8,264	-	-	-	2,000	5,716	-	-	15,980
-5401--***	Fringe Benefits IN to PC's & Depts.	821,808	79,476	60,548	23,040	563,324	895,440	564	80,896	2,525,096
-5700--***	Standby Pay	25,096	-	-	-	16,504	26,000	-	-	67,600
	Total Payroll Costs	\$ 2,528,108	\$ 234,536	\$ 178,320	\$ 67,848	\$ 1,712,304	\$ 2,756,404	\$ 1,660	\$ 239,140	\$ 7,718,320
Other Expenses										
-5002--***	Electricity	\$ 575,796	\$ -	\$ -	\$ -	\$ 230,000	\$ 524,988	\$ -	\$ -	\$ 1,330,784
-5003--***	Natural Gas	138,008	-	-	-	3,000	95,000	-	-	236,008
-5004--***	Potable & Reclaimed Water	25,004	-	-	-	25,000	35,000	-	-	85,004
-5005--***	Co-generation Power Credit	-	-	-	-	-	(686,000)	-	-	(686,000)
-5006--***	Chlorine/Sodium Hypochlorite	7,996	-	-	-	94,004	400,004	-	-	502,004
-5007--***	Polymer Products	304,996	-	-	-	1,004	441,000	-	-	747,000
-5008--***	Ferric Chloride	199,996	-	-	-	58,000	330,004	-	-	588,000
-5009--***	Odor Control Chemicals	21,004	-	-	-	51,004	35,008	-	-	107,016
-5010--***	Other Chemicals - Misc.	1,000	-	-	-	-	1,004	-	-	2,004
-5011--***	Laboratory Services	19,000	-	3,200	-	20,000	22,996	-	-	65,196
-5012--***	Grit Hauling - 21A	54,996	-	-	-	23,000	42,000	-	-	119,996
-5013--***	Landscaping	77,004	-	-	-	57,000	85,004	-	-	219,008
-5015--***	Management Support Services	40,008	-	-	40,004	2,500	24,996	-	-	107,508
-5016--***	Audit - Environmental	-	-	1,304	-	-	-	-	-	1,304
-5017--***	Legal Fees	4,996	2,008	2,596	2,000	30,000	5,004	-	2,008	48,612
-5018--***	Public Notices/ Public Relations	-	-	6,000	-	-	-	-	-	6,000
-5019--***	Contract Services Misc. - 29	77,004	-	-	-	100,008	105,000	19,996	-	302,008
-5021--***	Small Vehicle Expense - 31A	11,000	-	1,076	-	4,004	7,000	-	-	23,080
-5022--***	Miscellaneous Expense	8,000	-	2,008	-	1,000	5,004	-	-	16,012
-5023--***	Office Supplies - All	29,000	-	-	-	4,004	13,004	-	-	46,008
-5024--***	Petroleum Products	11,000	-	-	-	3,000	20,004	-	-	34,004
-5025--***	Uniforms	34,008	-	-	-	9,000	28,000	-	-	71,008
-5026--***	Small Vehicle Fuel - 37A	10,004	500	1,148	-	2,000	9,004	-	-	22,656
-5027--***	Insurance - Property/Liability	129,916	11,588	3,636	6,208	56,468	162,576	-	10,432	380,824
-5028--***	Small Tools & Supplies	38,000	-	3,000	-	9,000	30,000	-	-	80,000
-5030--***	Trash Disposal	3,000	-	-	-	2,996	2,504	-	-	8,500
-5031--***	Safety Supplies	41,000	1,052	-	-	35,000	41,248	-	1,044	119,344

**South Orange County Wastewater Authority
2021-22 Project Committee Detail-Budget
O&M and Environmental**

	PC 02	PC 05	PC 08	PC 12	PC 15	PC 17	PC 21	PC 24	SOCWA	
-5032--***	Equipment Rental	3,000	-	-	-	1,000	3,004	-	-	7,004
-5033--***	Recruitment	3,144	5,000	-	-	2,800	6,528	-	5,032	22,504
-5034--***	Travel Expense/Tech. Conferences	9,012	1,512	2,732	920	5,244	8,996	-	1,512	29,928
-5035--***	Training Expense	26,468	2,064	-	-	17,196	25,192	-	2,064	72,984
-5036--***	Laboratory Supplies	20,992	35,000	-	-	14,000	24,392	-	30,004	124,388
-5037--***	Office Equipment	13,000	-	-	-	2,996	9,996	-	-	25,992
-5038--***	Permits	28,000	475,000	6,500	25,004	10,000	22,000	-	450,004	1,016,508
-5039--***	Membership Dues/Fees	26,940	12,444	6,912	36	20,244	29,180	-	12,532	108,288
-5044--***	Offshore Monitoring - 20A	-	30,000	-	-	-	-	-	30,004	60,004
-5045--***	Offshore Biochemistry - 20B	-	70,000	-	-	-	-	-	70,000	140,000
-5046--***	Effluent Chemistry - 20C	-	35,000	-	-	-	-	-	35,000	70,000
-5047--***	Access Road Expenses	-	-	-	-	45,000	-	-	-	45,000
-5048--***	Storm Damage	-	-	-	-	21,000	-	-	-	21,000
-5049--***	Biosolids Disposal - 21B	620,000	-	-	-	-	850,000	-	-	1,470,000
-5050--***	Contract Services Generators - 29A	10,004	-	-	-	5,000	13,004	-	-	28,008
-5052--***	Janitorial Services	47,000	-	-	-	12,004	42,000	-	-	101,004
-5053--***	Contract Serv - Digester Cleaning - 29E	119,996	-	-	-	-	-	-	-	119,996
-5054--***	Diesel Truck Maint - 31B	22,000	-	-	-	1,000	19,000	-	-	42,000
-5055--***	Diesel Truck Fuel - 37B	3,004	-	-	-	504	8,000	-	-	11,508
-5056--***	Maintenance Equip. & Facilities (Solids) 41-A	155,000	-	-	-	-	211,000	-	-	366,000
-5057--***	Maintenance Equip. & Facilities (Liquids) 41-B	260,000	-	-	-	149,996	242,000	-	-	651,996
-5058--***	Maintenance Equip. & Facilities (Common) 41-C	29,000	1,004	-	-	23,000	36,000	-	1,004	90,008
-5059--***	Maintenance Equip. & Facilities (Co-Gen) 41-D	342,000	-	-	-	-	570,000	-	-	912,000
-5060--***	Maintenance Equip. & Facilities (AWT) 41-E	-	-	-	-	38,000	50,000	-	-	88,000
-5061--***	Mileage	2,104	-	-	-	500	1,004	-	-	3,608
17-5068-02-04-22	MNWD Lab Services and Supplies	-	-	-	-	-	43,000	-	-	43,000
-5074--***	Education Reimbursement	-	-	-	-	-	1,996	-	-	1,996
-5076--***	SCADA Infrastructure	32,300	-	-	-	32,296	32,000	-	-	96,596
-5077--***	IT Direct	4,996	-	-	-	500	5,004	-	-	10,500
-5105--***	Co-Generation Power Credit - Offset	-	-	-	-	-	685,992	-	-	685,992
-5303--***	Group Insurance Waiver	3,596	-	-	-	3,600	7,196	-	-	14,392
-5305--***	Medicare Tax Payments for Employees	-	-	-	-	2,160	-	-	-	2,160
-5309--***	Operating Leases	26,000	-	-	-	-	-	-	-	26,000
-5705--***	Monthly Car Allowance	22,804	-	-	-	4,196	8,396	-	-	35,396
-5799--***	Zephyr Wall Costs Share-O&M	(14,000)	-	-	-	-	-	-	-	(14,000)
-6500--***	IT Allocations in to PC's & Depts.	199,444	20,636	14,644	5,568	137,272	218,656	-	20,796	617,016
	Total Other Expenses	3,877,540	702,808	54,756	79,740	1,370,500	4,952,888	19,996	671,436	11,729,664
	Total Expenses	\$6,405,648	\$ 937,344	\$ 233,076	\$ 147,588	\$3,082,804	\$7,709,292	\$ 21,656	\$ 910,576	\$ 19,447,984

South Orange County Wastewater Authority O & M, Environmental & Safety Departments Comparative Budget Summary (in dollars)

			FY 2017-18 Actual	FY 2018-19 Actual	Change %	FY 2019-20 Actual	Change %	FY 2020-21 Budget	Change %	FY 2021-22 Budget	Change Amount	Change %
Salary and Fringe												
-5000-*	5000	Regular Salaries-O&M	\$ 4,029,527	\$ 4,109,613	2.0%	\$ 4,384,614	6.69%	\$ 4,510,604	2.87%	\$ 4,911,384	\$ 400,780	8.89%
-5001-*	5001	Overtime Salaries-O&M	146,313	186,185	27.3%	99,451	(46.59%)	128,700	29.41%	107,252	(21,448)	(16.67%)
-5306-*	5306	Scheduled Holiday Work	46,220	27,874	-39.7%	37,133	33.22%	33,964	(8.53%)	91,008	57,044	167.95%
-5315-*	5315	Comp Time - O&M	35,495	20,215	-43.0%	24,956	23.46%	12,168	(51.24%)	15,980	3,812	31.33%
-5401-*	5401	Fringe Benefits IN to PC's & Depts.	2,953,297	3,103,713	5.1%	3,252,755	4.80%	2,374,488	(27.00%)	2,525,096	150,608	6.34%
-5700-*	5700	Standby Pay	67,925	67,452	-0.7%	68,268	1.21%	67,608	(0.97%)	67,600	(8)	(0.01%)
		Total Payroll Costs	\$ 7,278,776	\$ 7,515,052	3.2%	\$ 7,867,178	4.69%	\$ 7,127,532	(9.40%)	\$ 7,718,320	\$ 590,788	8.29%
Other Expenses												
-5002-*	5002	Electricity	\$ 1,805,916	\$ 1,312,224	-27.3%	\$ 1,240,334	(5.48%)	\$ 1,154,008	(6.96%)	\$ 1,330,784	\$ 176,776	15.32%
-5003-*	5003	Natural Gas	116,552	248,855	113.5%	244,816	(1.62%)	234,532	(4.20%)	236,008	1,476	0.63%
-5004-*	5004	Potable & Reclaimed Water	74,323	76,756	3.3%	84,108	9.58%	77,008	(8.44%)	85,004	7,996	10.38%
-5005-*	5005	Co-generation Power Credit		(423,049)		(618,118)	46.11%	(669,000)	8.23%	(686,000)	(17,000)	2.54%
-5006-*	5006	Chlorine/Sodium Hypochlorite	536,903	539,221	0.4%	443,105	(17.82%)	479,900	8.30%	502,004	22,104	4.61%
-5007-*	5007	Polymer Products	503,962	524,794	4.1%	619,728	18.09%	739,004	19.25%	747,000	7,996	1.08%
-5008-*	5008	Ferric Chloride	317,541	361,750	13.9%	488,505	35.04%	452,000	(7.47%)	588,000	136,000	30.09%
-5009-*	5009	Odor Control Chemicals	120,872	116,360	-3.7%	100,042	(14.02%)	114,996	14.95%	107,016	(7,980)	(6.94%)
-5010-*	5010	Other Chemicals - Misc.	754		-100.0%			2,996		2,004	(992)	(33.11%)
-5011-*	5011	Laboratory Services	28,231	28,961	2.6%	41,279	42.53%	40,580	(1.69%)	65,196	24,616	60.66%
-5012-*	5012	Grit Hauling - 21A	121,142	114,827	-5.2%	138,647	20.74%	124,996	(9.85%)	119,996	(5,000)	(4.00%)
-5013-*	5013	Landscaping	135,400	173,627	28.2%	169,111	(2.60%)	206,004	21.82%	219,008	13,004	6.31%
-5014-*	5014	Engineering - Misc.	41,370	34,824	-15.8%	848	(97.56%)				-	
-5015-*	5015	Management Support Services	71,974	145,354	102.0%	307,969	111.88%	370,504	20.31%	107,508	(262,996)	(70.98%)
-5016-*	5016	Audit - Environmental						1,252		1,304	52	4.15%
-5017-*	5017	Legal Fees	23,595	94,380	300.0%	74,189	(21.39%)	32,355	(56.39%)	48,612	16,257	50.25%
-5018-*	5018	Public Notices/ Public Relations	1,241	178	-85.7%	277	55.58%	5,500		6,000	500	9.09%
-5019-*	5019	Contract Services Misc.	282,098	297,985	5.6%	277,898	(6.74%)	256,012	(7.88%)	302,008	45,996	17.97%
-5021-*	5021	Small Vehicle Expense	19,633	33,416	70.2%	17,686	(47.07%)	24,556	38.84%	23,080	(1,476)	(6.01%)
-5022-*	5022	Miscellaneous Expense	13,422	26,150	94.8%	15,597	(40.35%)	18,020	15.53%	16,012	(2,008)	(11.14%)
-5023-*	5023	Office Supplies - All	37,276	35,020	-6.1%	39,609	13.10%	43,004	8.57%	46,008	3,004	6.99%
-5024-*	5024	Petroleum Products	20,506	25,086	22.3%	45,809	82.61%	34,000	(25.78%)	34,004	4	0.01%
-5025-*	5025	Uniforms	37,269	50,613	35.8%	66,018	30.44%	68,992	4.50%	71,008	2,016	2.92%
-5026-*	5026	Small Vehicle Fuel	17,473	19,868	13.7%	16,921	(14.83%)	24,604	45.41%	22,656	(1,948)	(7.92%)
-5027-*	5027	Insurance - Property/Liability	208,092	203,645	-2.1%	261,406	28.36%	275,584	5.42%	380,824	105,240	38.19%
-5028-*	5028	Small Tools & Supplies	90,225	93,729	3.9%	65,691	(29.91%)	77,500	17.98%	80,000	2,500	3.23%
-5030-*	5030	Trash Disposal	7,263	4,537	-37.5%	7,514	65.59%	6,992	(6.94%)	8,500	1,508	21.57%
-5031-*	5031	Safety Program & Supplies	97,822	118,750	21.4%	134,715	13.44%	114,868	(14.73%)	119,344	4,476	3.90%
-5032-*	5032	Equipment Rental	2,024	2,006	-0.9%	7,456	271.78%	7,004	(6.06%)	7,004	-	0.00%

South Orange County Wastewater Authority
O & M, Environmental & Safety Departments Comparative Budget Summary
(in dollars)

	FY 2017-18 Actual	FY 2018-19 Actual	Change %	FY 2019-20 Actual	Change %	FY 2020-21 Budget	Change %	FY 2021-22 Budget	Change Amount	Change %		
-5033--***	5033	Recruitment	5,201	1,618	-68.9%	2,936	81.41%	2,504	(14.71%)	22,504	20,000	798.72%
-5034--***	5034	Travel Expense/Tech. Conferences	51,043	53,765	5.3%	39,624	(26.30%)	32,316	(18.44%)	29,928	(2,388)	(7.39%)
-5035--***	5035	Training Expense	93,351	83,837	-10.2%	44,198	(47.28%)	40,664	(8.00%)	72,984	32,320	79.48%
-5036--***	5036	Laboratory Supplies	76,220	83,107	9.0%	99,479	19.70%	100,152	0.68%	124,388	24,236	24.20%
-5037--***	5037	Office Equipment	38,739	41,450	7.0%	31,992	(22.82%)	65,000	103.18%	25,992	(39,008)	(60.01%)
-5038--***	5038	Permits	359,577	406,121	12.9%	496,135	22.16%	480,520	(3.15%)	1,016,508	535,988	111.54%
-5039--***	5039	Membership Dues/Fees	13,493	13,771	2.1%	28,821	109.29%	23,772	(17.52%)	108,288	84,516	355.53%
-5044--***	5044	Offshore Monitoring	32,757	34,289	4.7%	53,042	54.69%	44,004	(17.04%)	60,004	16,000	36.36%
-5045--***	5045	Offshore Biochemistry							140,000	140,000		
-5046--***	5046	Effluent Chemistry	55,487	54,595	-1.6%	27,530	(49.57%)	40,004	45.31%	70,000	29,996	74.98%
-5047--***	5047	Access Road Expenses	28,848	32,960	14.3%	34,686	5.24%	44,004	26.87%	45,000	996	2.26%
-5048--***	5048	Storm Damage		139,435		549	(99.61%)	20,008		21,000	992	4.96%
-5049--***	5049	Biosolids Disposal	1,322,804	1,381,075	4.4%	1,466,713	6.20%	1,429,996	(2.50%)	1,470,000	40,004	2.80%
-5050--***	5050	Contract Services Generators	21,115	18,604	-11.9%	18,724	0.64%	22,008	17.54%	28,008	6,000	27.26%
-5052--***	5052	Janitorial Services	53,199	72,838	36.9%	100,490	37.96%	94,004	(6.45%)	101,004	7,000	7.45%
-5053--***	5053	Contract Serv - Digester Cleaning	63,126	-	-100.0%	10,226		125,000	1122.37%	119,996	(5,004)	(4.00%)
-5054--***	5054	Diesel Truck Maint	18,953	37,222	96.4%	48,718	30.89%	41,004	(15.83%)	42,000	996	2.43%
-5055--***	5055	Diesel Truck Fuel	4,480	10,386	131.8%	7,916	(23.79%)	11,504	45.33%	11,508	4	0.03%
-5056--***	5056	Maintenance Equip. & Facilities (Solids)	357,142	414,025	15.9%	333,411	(19.47%)	361,000	8.27%	366,000	5,000	1.39%
-5057--***	5057	Maintenance Equip. & Facilities (Liquids)	551,066	642,977	16.7%	563,956	(12.29%)	669,000	18.63%	651,996	(17,004)	(2.54%)
-5058--***	5058	Maintenance Equip. & Facilities (Common)	49,636	90,048	81.4%	78,573	(12.74%)	86,008	9.46%	90,008	4,000	4.65%
-5059--***	5059	Maintenance Equip. & Facilities (Co-Gen)	376,170	712,103	89.3%	982,729	38.00%	960,000	(2.31%)	912,000	(48,000)	(5.00%)
-5060--***	5060	Maintenance Equip. & Facilities (AWT)	105,919	58,633	-44.6%	87,994	50.08%	75,000	(14.77%)	88,000	13,000	17.33%
-5061--***	5061	Mileage	1,949	2,332	19.7%	2,349	0.73%	3,548	51.03%	3,608	60	1.69%
-5067--***	5067	Port Cleaning						70,000			(70,000)	(100.00%)
-5068--***	5068	MNWD Potable Water Supplies & Svcs.	22,462	41,172	83.3%	23,757	(42.30%)	42,000	76.79%	43,000	1,000	2.38%
-5069--***	5069	Misc-Capital-Dilution & Metering Study	19,225	1,500	-92.2%	28,350	1790.00%				-	
-5074--***	5074	Education Reimbursement				1,325			1,996	1,996		
-5076--***	5076	SCADA Infrastructure		306		698	127.86%	91,508		96,596	5,088	5.56%
-5077--***	5077	IT Direct	500	2,216	343.1%	12,672	471.95%	10,000	(21.09%)	10,500	500	5.00%
-5101--***	5101	Employee Recognition	274		-100.0%						-	
-5105--***	5105	Co-Generation Power Credit - Offset		423,049		618,118	46.11%	669,000	8.23%	685,992	16,992	2.54%
-5303--***	5303	Group Insurance Waiver	11,221	14,368	28.0%	14,542	1.21%	14,392	(1.03%)	14,392	-	0.00%
-5305--***	5305	Medicare Tax Payments for Employees	8,153	4,743	-41.8%	3,456	(27.15%)	1,336	(61.34%)	2,160	824	61.68%
-5309--***	5309	Operating Leases	41,285	22,202	-46.2%	23,343	5.14%	31,008	32.84%	26,000	(5,008)	(16.15%)
-5705--***	5705	Monthly Car Allowance	29,735	28,491	-4.2%	31,678	11.18%	31,192	(1.53%)	35,396	4,204	13.48%
-5706--***	5706	Effluent Pond Cleaning									-	
-5799--***		Zephyr Wall Costs Share - O&M		(14,142)		(28,579)	102.09%	(14,000)	(51.01%)	(14,000)	-	0.00%
-5802--***	5802	Shipping/Freight	1,094	494	-54.8%		(100.00%)	100			(100)	(100.00%)
-6500--***	6500	IT Allocations in to PC's & Depts.	611,860	561,926	-8.2%	638,188	13.57%	556,996	(12.72%)	617,016	60,020	10.78%
		Total Other Expenses	\$ 9,158,963	\$ 9,731,383	6.2%	\$ 10,219,497	5.02%	\$ 10,592,323	3.65%	\$ 11,729,664	\$ 1,137,341	10.74%
		Total Expenses	\$ 16,437,739	\$ 17,246,435	4.9%	\$ 18,086,675	4.9%	\$ 17,719,855	-2.0%	\$ 19,447,984	\$ 1,728,129	9.8%

**South Orange County Wastewater Authority
PC 02 Wastewater Distribution by Member Agency
Budget vs Actual**

Member Agency Budget by Wastewater Code

	Liquids			Solids			Common - Liquids			Common - Solids			Total		
	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance
City of San Juan Capistrano	\$ 731,830	\$ 677,076	\$ (54,754)	\$ 756,177	\$ 747,616	\$ (8,561)	\$ 160,195	\$ 174,776	\$ 14,581	\$ 149,366	\$ 170,432	\$ 21,066	\$ 1,797,568	\$ 1,769,900	\$ (27,668)
Moulton Niguel Water District	481,437	443,052	(38,385)	497,454	694,004	196,550	118,410	131,104	12,694	107,643	122,808	15,165	1,204,943	1,390,968	186,025
Santa Margarita Water District	491,400	513,048	21,648	950,258	852,192	(98,066)	89,682	98,316	8,634	141,300	161,184	19,884	1,672,640	1,624,740	(47,900)
South Coast Water District	555,866	571,292	15,426	679,159	771,328	92,169	143,590	163,804	20,214	99,577	113,616	14,039	1,478,192	1,620,040	141,848
Total	\$ 2,260,533	\$ 2,204,468	\$ (56,065)	\$ 2,883,048	\$ 3,065,140	\$ 182,092	\$ 511,876	\$ 568,000	\$ 56,124	\$ 497,885	\$ 568,040	\$ 70,155	\$ 6,153,343	\$ 6,405,648	\$ 252,305
			-2.5%			6.3%			11.0%			14.1%			4.1%

Additional Budget

Net Budget Variance

Member Agency Wastewater Code Allocation %'s

	Liquids			Solids			Common - Liquids			Common - Solids			Total		
	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance
City of San Juan Capistrano	32.4%	30.7%	-1.7%	26.2%	24.4%	-1.8%	31.3%	30.8%	-0.5%	30.0%	30.0%	0.0%	29.2%	27.6%	-1.6%
Moulton Niguel Water District	21.3%	20.1%	-1.2%	17.3%	22.6%	5.4%	23.1%	23.1%	-0.1%	21.6%	21.6%	0.0%	19.6%	21.7%	2.1%
Santa Margarita Water District	21.7%	23.3%	1.5%	33.0%	27.8%	-5.2%	17.5%	17.3%	-0.2%	28.4%	28.4%	0.0%	27.2%	25.4%	-1.8%
South Coast Water District	24.6%	25.9%	1.3%	23.6%	25.2%	1.6%	28.1%	28.8%	0.8%	20.0%	20.0%	0.0%	24.0%	25.3%	1.3%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

**South Orange County Wastewater Authority
PC 05 Wastewater Distribution by Member Agency
Budget vs Actual**

Member Agency Budget by Wastewater Code

	Fixed			Var 5%			VAR 95%			Total		
	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance
City of San Clemente	\$ 91,235	\$ 155,788	\$ 64,553	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,235	\$ 155,788	\$ 64,553
City of San Juan Capistrano	60,824	103,868	43,044	-	-	-	-	-	-	60,824	103,868	43,044
Moulton Niguel Water District	85,142	145,380	60,238	-	-	-	-	-	-	85,142	145,380	60,238
Santa Margarita Water District	243,295	415,420	172,125	-	-	-	-	-	-	243,295	415,420	172,125
South Coast Water District	68,454	116,888	48,434	-	-	-	-	-	-	68,454	116,888	48,434
Total	\$ 548,950	\$ 937,344	\$ 388,394	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 548,950	\$ 937,344	\$ 388,394

70.8%

Member Agency Wastewater Code Allocation %'s

	Fixed			Var 5%			VAR 95%			Total		
	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance
City of San Clemente	16.6%	16.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	16.6%	16.6%	0.0%
City of San Juan Capistrano	11.1%	11.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.1%	11.1%	0.0%
Moulton Niguel Water District	15.5%	15.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	15.5%	15.5%	0.0%
Santa Margarita Water District	44.3%	44.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	44.3%	44.3%	0.0%
South Coast Water District	12.5%	12.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	12.5%	12.5%	0.0%
Total	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%

South Orange County Wastewater Authority PC 08 Wastewater Distribution by Member Agency Budget vs Actual

	Insurance			Labor			Total		
	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance
Member Agency Budget by Wastewater Code									
City of Laguna Beach	\$ 295	\$ 404	\$ 109	\$ 5,937	\$ 6,824	\$ 887	\$ 6,232	\$ 7,228	\$ 996
City of San Clemente	295	404	109	20,404	39,300	18,896	20,699	39,704	19,005
City of San Juan Capistrano	295	404	109	13,247	27,240	13,993	13,542	27,644	14,102
El Toro Water District	295	404	109	5,577	5,460	(117)	5,872	5,864	(8)
Emerald Bay Service District	295	404	109	2,079	3,548	1,469	2,374	3,952	1,578
Irvine Ranch Water District	295	404	109	16,557	25,520	8,963	16,852	25,924	9,072
Moulton Niguel Water District	295	404	109	38,516	42,684	4,168	38,811	43,088	4,277
Santa Margarita Water District	295	404	109	39,633	48,564	8,931	39,928	48,968	9,040
South Coast Water District	295	404	109	27,552	30,300	2,748	27,847	30,704	2,857
Total	\$ 2,656	\$ 3,636	\$ 980	\$ 169,502	\$ 229,440	\$ 59,938	\$ 172,158	\$ 233,076	\$ 60,918
			36.9%			35.4%			35.4%

	Insurance			Time Card			Total		
	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance
Member Agency Wastewater Code Allocation %'s									
City of Laguna Beach	11.1%	11.1%	0.0%	3.5%	3.0%	-0.5%	3.6%	3.1%	-0.5%
City of San Clemente	11.1%	11.1%	0.0%	12.0%	17.1%	5.1%	12.0%	17.0%	5.0%
City of San Juan Capistrano	11.1%	11.1%	0.0%	7.8%	11.9%	4.1%	7.9%	11.9%	4.0%
El Toro Water District	11.1%	11.1%	0.0%	3.3%	2.4%	-0.9%	3.4%	2.5%	-0.9%
Emerald Bay Service District	11.1%	11.1%	0.0%	1.2%	1.5%	0.3%	1.4%	1.7%	0.3%
Irvine Ranch Water District	11.1%	11.1%	0.0%	9.8%	11.1%	1.4%	9.8%	11.1%	1.3%
Moulton Niguel Water District	11.1%	11.1%	0.0%	22.7%	18.6%	-4.1%	22.5%	18.5%	-4.1%
Santa Margarita Water District	11.1%	11.1%	0.0%	23.4%	21.2%	-2.2%	23.2%	21.0%	-2.2%
South Coast Water District	11.1%	11.1%	0.0%	16.3%	13.2%	-3.0%	16.2%	13.2%	-3.0%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

**South Orange County Wastewater Authority
PC 12 Recycled Water Distribution by Member Agency
Budget vs Actual**

	Region 9			Equally			Total		
	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance
Member Agency Budget by Wastewater Code									
City of San Juan Capistrano	\$ 4,845	\$ 2,096	\$ (2,749)	\$ 29,451	\$ 14,756	\$ (14,695)	\$ 34,297	\$ 16,852	\$ (17,445)
Moulton Niguel Water District	62,784	31,924	(30,860)	29,451	14,756	(14,695)	92,235	46,680	(45,555)
Santa Margarita Water District	63,162	32,544	(30,618)	29,451	14,756	(14,695)	92,614	47,300	(45,314)
South Coast Water District	10,378	5,164	(5,214)	29,451	14,756	(14,695)	39,830	19,920	(19,910)
Trabuco Canyon Water District	6,088	2,080	(4,008)	29,451	14,756	(14,695)	35,539	16,836	(18,703)
Total	\$ 147,257	\$ 73,808	\$ (73,449)	\$ 147,257	\$ 73,780	\$ (73,477)	\$ 294,514	\$ 147,588	\$ (146,926)
			-49.9%			-49.9%			-49.9%

	Region 9			Equally			Total		
	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance
Member Agency Wastewater Code Allocation %'s									
City of San Juan Capistrano	3.3%	2.8%	-0.5%	20.0%	20.0%	0.0%	11.6%	11.4%	-0.2%
Moulton Niguel Water District	42.6%	43.3%	0.6%	20.0%	20.0%	0.0%	31.3%	31.6%	0.3%
Santa Margarita Water District	42.9%	44.1%	1.2%	20.0%	20.0%	0.0%	31.4%	32.0%	0.6%
South Coast Water District	7.0%	7.0%	-0.1%	20.0%	20.0%	0.0%	13.5%	13.5%	0.0%
Trabuco Canyon Water District	4.1%	2.8%	-1.3%	20.0%	20.0%	0.0%	12.1%	11.4%	-0.7%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

**South Orange County Wastewater Authority
PC 15 Wastewater Distribution by Member Agency
Budget vs Actual**

	Liquids			Common Liquids			AWT			Total		
	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance
Member Agency Budget by Wastewater Code												
City of Laguna Beach	\$ 964,056	\$ 1,000,984	\$ 36,928	\$ 233,886	\$ 282,620	\$ 48,734	\$ -	\$ -	\$ -	\$ 1,197,943	\$ 1,283,604	\$ 85,661
Emerald Bay Service District	34,576	50,088	15,512	18,447	22,280	3,833	-	-	-	53,023	72,368	19,345
Moulton Niguel Water District	-	-	-	180,458	218,064	37,606	-	-	-	180,458	218,064	37,606
South Coast Water District	584,274	719,844	135,570	184,160	222,548	38,388	474,851	566,376	91,525	1,243,286	1,508,768	265,482
Total	\$ 1,582,906	\$ 1,770,916	\$ 188,010	\$ 616,951	\$ 745,512	\$ 128,561	\$ 474,851	\$ 566,376	\$ 91,525	\$ 2,674,709	\$ 3,082,804	\$ 408,095
			11.9%			20.8%			19.3%			15.3%

	Liquids			Common Liquids			AWT			Total		
	FY 19-20 Actual	FY 21-22 Budget	% Variance	FY 19-20 Actual	FY 21-22 Budget	% Variance	FY 19-20 Actual	FY 21-22 Budget	% Variance	FY 19-20 Actual	FY 21-22 Budget	% Variance
Member Agency Wastewater Code Allocation %'s												
City of Laguna Beach	60.9%	56.5%	-4.4%	37.9%	37.9%	0.0%				44.8%	41.6%	-3.2%
Emerald Bay Service District	2.2%	2.8%	0.6%	3.0%	3.0%	0.0%				2.0%	2.3%	0.4%
Moulton Niguel Water District	0.0%	0.0%	0.0%	29.2%	29.3%	0.0%				6.7%	7.1%	0.3%
South Coast Water District	36.9%	40.6%	3.7%	29.9%	29.9%	0.0%	100.0%	100.0%	0.0%	46.5%	48.9%	2.5%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

**South Orange County Wastewater Authority
PC 17 Wastewater Distribution by Member Agency
Budget vs Actual**

	Liquids			Solids			AWT			Common Liquids			Common Solids			Total		
	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance
Member Agency Budget by Wastewater Code																		
City of Laguna Beach	\$ 2,087	\$ 2,084	\$ (3)	\$ 466,277	\$ 532,360	\$ 66,083	\$ -	\$ -		\$ -	\$ -		\$ 61,962	\$ 64,356	\$ 2,394	\$ 530,326	\$ 598,800	\$ 68,474
El Toro Water District	4,295	3,988	(307)	583,745	547,804	(35,941)	-	-		-	-		112,713	117,112	4,399	700,753	668,904	(31,849)
Emerald Bay Service District	3	-	(3)	16,711	33,136	16,425	-	-		-	-		3,258	3,388	130	19,972	36,524	16,552
Moulton Niguel Water District	2,150,218	2,104,316	(45,902)	2,274,761	2,189,144	(85,617)	812,802	855,136	42,334	554,441	575,980	21,539	324,831	337,468	12,637	6,117,054	6,062,044	(55,010)
South Coast Water District	761	924	163	282,146	290,692	8,546	-	-		-	-		49,481	51,404	1,923	332,389	343,020	10,631
Total	\$ 2,157,364	\$ 2,111,312	\$ (46,052)	\$ 3,623,640	\$ 3,593,136	\$ (30,504)	\$ 812,802	\$ 855,136	\$ 42,334	\$ 554,441	\$ 575,980	\$ 21,539	\$ 552,246	\$ 573,728	\$ 21,482	\$ 7,700,494	\$ 7,709,292	\$ 8,798
			-2.1%			-0.8%			5.2%			3.9%			3.9%			0.0%

	Liquids			Solids			AWT			Common Liquids			Common Solids			Total		
	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance
Member Agency Wastewater Code Allocation %'s																		
City of Laguna Beach	0.1%	0.1%	0.0%	12.9%	14.8%	1.9%							11.2%	11.2%	0.0%	6.9%	7.8%	0.9%
El Toro Water District	0.2%	0.2%	0.0%	16.1%	15.2%	-0.9%							20.4%	20.4%	0.0%	9.1%	8.7%	-0.4%
Emerald Bay Service District	0.0%	0.0%	0.0%	0.5%	0.9%	0.5%							0.6%	0.6%	0.0%	0.3%	0.5%	0.2%
Moulton Niguel Water District	99.7%	99.7%	0.0%	62.8%	60.9%	-1.8%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	58.8%	58.8%	0.0%	79.4%	78.6%	-0.8%
South Coast Water District	0.0%	0.0%	0.0%	7.8%	8.1%	0.3%							9.0%	9.0%	0.0%	4.3%	4.4%	0.1%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

**South Orange County Wastewater Authority
PC 21 Wastewater Distribution by Member Agency
Budget vs Actual**

	Reach B/C/D			Reach E			Total		
	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance
Member Agency Budget by Wastewater Code									
El Toro Water District	\$ 6,477	\$ 7,256	\$ 779	\$ 1,486	\$ 1,664	\$ 178	\$ 7,963	\$ 8,920	\$ 957
Irvine Ranch Water District	6,477	7,256	779	1,486	1,664	178	7,963	8,920	957
Moulton Niguel Water District	-	-	-	3,408	3,816	408	3,408	3,816	408
Total	\$ 12,954	\$ 14,512	\$ 1,558	\$ 6,380	\$ 7,144	\$ 764	\$ 19,335	\$ 21,656	\$ 2,321
			12.0%			12.0%			12.0%

	Reach B-C-D			Reach E			Total		
	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance
Member Agency Wastewater Code Allocation %'s									
El Toro Water District	50.0%	50.0%	0.0%	23.3%	23.3%	0.0%	41.2%	41.2%	0.0%
Irvine Ranch Water District	50.0%	50.0%	0.0%	23.3%	23.3%	0.0%	41.2%	41.2%	0.0%
Moulton Niguel Water District				53.4%	53.4%	0.0%	17.6%	17.6%	0.0%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

**South Orange County Wastewater Authority
PC 24 Wastewater Distribution by Member Agency
Budget vs Actual**

	Fixed			Var 5%			Var 95%			Total		
	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance
Member Agency Budget by Wastewater Code												
City of Laguna Beach	\$ 54,358	\$ 100,168	\$ 45,810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,358	\$ 100,168	\$ 45,810
El Toro Water District	80,558	148,448	67,890	-	-	-	-	-	-	80,558	148,448	67,890
Emerald Bay Service District	3,854	7,104	3,250	-	-	-	-	-	-	3,854	7,104	3,250
Irvine Ranch Water District	77,879	143,496	65,617	-	-	-	-	-	-	77,879	143,496	65,617
Moulton Niguel Water District	216,681	399,272	182,591	-	-	-	-	-	-	216,681	399,272	182,591
South Coast Water District	60,831	112,088	51,257	-	-	-	-	-	-	60,831	112,088	51,257
Total	\$ 494,162	\$ 910,576	\$ 416,414	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 494,162	\$ 910,576	\$ 416,414
			84.3%			0.0%			0.0%			84.3%

	Fixed			Var 5%			Var 95%			Total		
	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance
Member Agency Wastewater Code Allocation %'s												
City of Laguna Beach	11.0%	11.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.0%	11.0%	0.0%
El Toro Water District	16.3%	16.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	16.3%	16.3%	0.0%
Emerald Bay Service District	0.8%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.8%	0.8%	0.0%
Irvine Ranch Water District	15.8%	15.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	15.8%	15.8%	0.0%
Moulton Niguel Water District	43.8%	43.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	43.8%	43.8%	0.0%
South Coast Water District	12.3%	12.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	12.3%	12.3%	0.0%
Total	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%

**South Orange County Wastewater Authority
FY 2021-22 Small Capital Budget by Member Agency**

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2021-22 Budget	\$ Change	% Change
*Small Internal Capital								
Member Agency								
City of Laguna Beach	\$ 142,310	\$ 194,006	\$ 205,096	\$ 227,168	\$ 261,700	\$ 271,972	\$ 10,272	3.9%
City of San Clemente	881	-	-	-	-	-	\$ -	-
City of San Juan Capistrano	257,760	208,464	151,837	191,808	217,592	209,056	\$ (8,536)	-3.9%
El Toro Water District	29,944	45,040	57,630	75,167	48,340	55,832	\$ 7,492	15.5%
Emerald Bay Service District	10,776	14,577	15,292	17,162	19,892	20,580	\$ 688	3.5%
Irvine Ranch Water District	576	-	-	26,156	-	-	\$ -	-
Moulton Niguel Water District	569,879	725,483	766,988	882,656	978,844	960,916	\$ (17,928)	-1.8%
Santa Margarita Water District	189,454	154,973	116,746	143,792	149,200	143,248	\$ (5,952)	-4.0%
South Coast Water District	326,349	362,263	292,957	343,639	423,432	399,396	\$ (24,036)	-5.7%
Total Member Agency	\$ 1,527,930	\$ 1,704,805	\$ 1,606,546	\$ 1,907,548	\$ 2,099,000	\$ 2,061,000	\$ (38,000)	-1.8%
Budget % Change YOY		11.6%	-5.8%	18.7%	10.0%	-1.8%		

**South Orange County Wastewater Authority
SOCWA Small Capital Projects Scheduled for FY 2021-22**

	CLB	CSC	CSJC	EBSB	ETWD	IRWD	MNWD	SCWD	SMWD	TOTAL
PC 02 J B Latham										
Liquids	\$ -	\$ -	\$ 120,616	\$ -	\$ -	\$ -	\$ 90,460	\$ 113,080	\$ 67,848	\$ 392,004
Common	-	-	42,540	-	-	-	31,288	34,192	31,980	140,000
Solids	-	-	45,900	-	-	-	33,080	30,600	43,420	153,000
Total PC 02 JBL	-	-	209,056	-	-	-	154,828	177,872	143,248	685,004
PC 15 Coastal Treatment Plant										
Liquids	154,296	-	-	12,148	-	-	119,064	121,492	-	407,000
Common	85,676	-	-	6,748	-	-	66,112	67,464	-	226,000
AWT	-	-	-	-	-	-	-	7,000	-	7,000
Total PC 15 CTP	239,972	-	-	18,896	-	-	185,176	195,956	-	640,000
PC 17 Joint Regional Wastewater Reclamation										
Liquids	-	-	-	-	-	-	290,000	-	-	290,000
Common	13,040	-	-	688	21,340	-	162,508	10,424	-	208,000
Solids	18,960	-	-	996	34,492	-	99,404	15,144	-	168,996
AWT	-	-	-	-	-	-	69,000	-	-	69,000
Total PC 17 RTP	32,000	-	-	1,684	55,832	-	620,912	25,568	-	735,996
Total Work Plan	\$ 271,972	\$ -	\$ 209,056	\$ 20,580	\$ 55,832	\$ -	\$ 960,916	\$ 399,396	\$ 143,248	\$ 2,061,000

South Orange County Wastewater Authority
Small Capital Projects Scheduled for FY 2021-22

	1st QTR	2nd QTR	3rd QTR	4th QTR	Total Work Plan
PC 02 J B Latham					
Liquids					
2222-001 - 2 ISCO Samplers (between 3 PC's)	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750	\$ 7,000
2222-002 - Laboratory Equipment and Probe Replacements (between 3 PC's)	7,250	7,250	7,250	7,250	29,000
2222-003 - Building Lighting Improvements	5,500	5,500	5,500	5,500	22,000
2222-004 - Pump Overhauls	7,500	7,500	7,500	7,500	30,000
2222-005 - Replacement Liquids Side Bleach Tank	6,250	6,250	6,250	6,250	25,000
2222-006 - Gate Replacements	3,750	3,750	3,750	3,750	15,000
2222-007 - 4-Side Headworks Roll up Door Replacement	7,250	7,250	7,250	7,250	29,000
2222-008 - Replacement 4-Side Primary Scum Trough	5,000	5,000	5,000	5,000	20,000
2222-009 - Mix Liquor Channel Air Line Replacement Project	6,250	6,250	6,250	6,250	25,000
2222-010 - Spare Potable Water Pumps	2,500	2,500	2,500	2,500	10,000
2222-011 - 4-Side Replacement Primary Tank Covers	45,000	45,000	45,000	45,000	180,000
Total Liquids	\$ 98,000	\$ 98,000	\$ 98,000	\$ 98,000	\$ 392,000
Common					
2222-012 - Safety Equipment	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 10,000
2222-013 - Site Security and Access Upgrades 2022 (between 3 PC's)	12,500	12,500	12,500	12,500	50,000
2222-014 - JBL HP SCADA Server Switch	3,750	3,750	3,750	3,750	15,000
2222-015 - PA System (between 3 PC's)	16,250	16,250	16,250	16,250	65,000
Total Common	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 140,000
Solids					
2222-016 - Solids Buildings Door Replacements 21-22	\$ 5,750	\$ 5,750	\$ 5,750	\$ 5,750	\$ 23,000
2222-017 - Pump Overhauls	3,750	3,750	3,750	3,750	15,000
2222-018 - Foul Air Connection to Centrate Line	2,500	2,500	2,500	2,500	10,000
2222-019 - Centrifuge Rebuild	13,750	13,750	13,750	13,750	55,000
2222-020 - Replacement Flame Arresters	5,000	5,000	5,000	5,000	20,000
2222-021 - Peterbilt Transmission Upfit (PC2/PC17)	1,250	1,250	1,250	1,250	5,000
2222-022 - Engine Room Noise Reduction Project	6,250	6,250	6,250	6,250	25,000
Total Solids	\$ 38,250	\$ 38,250	\$ 38,250	\$ 38,250	\$ 153,000
Total PC 02 J B Latham	\$ 171,250	\$ 171,250	\$ 171,250	\$ 171,250	\$ 685,000

**South Orange County Wastewater Authority
Small Capital Projects Scheduled for FY 2021-22**

	1st QTR	2nd QTR	3rd QTR	4th QTR	Total Work Plan
PC 15 Coastal Treatment Plant					
Liquids					
2222-001 - 2 ISCO Samplers (between 3 PC's)	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750	\$ 7,000
2222-002 - Laboratory Equipment and Probe Replacements (between 3 PC's)	5,000	5,000	5,000	5,000	20,000
2522-025 - Pump/Blower Overhauls	8,750	8,750	8,750	8,750	35,000
2522-026 - Pump Control Rehabilitations	10,000	10,000	10,000	10,000	40,000
2522-027 - Building Lighting Improvements	12,500	12,500	12,500	12,500	50,000
2522-028 - Two Spare Foul Air Fans	8,750	8,750	8,750	8,750	35,000
2522-029 - Liquids Buildings Door Replacements	11,250	11,250	11,250	11,250	45,000
2522-030 - Gallery Area Floor Rehabilitations	15,000	15,000	15,000	15,000	60,000
2522-031 - Building #13 Roof Replacement	7,500	7,500	7,500	7,500	30,000
2522-032 - Potable Water Station Rehabilitation	10,000	10,000	10,000	10,000	40,000
2522-033 - Drainage Pumping Station Roof Replacement	6,250	6,250	6,250	6,250	25,000
2522-034 - Headworks Driveway Replacement	5,000	5,000	5,000	5,000	20,000
Total Liquids	\$ 101,750	\$ 101,750	\$ 101,750	\$ 101,750	\$ 407,000
Common					
2222-013 - Site Security and Access Upgrades 2022 (between 3 PC's)	\$ 11,250	\$ 11,250	\$ 11,250	\$ 11,250	\$ 45,000
2222-015 - PA System (between 3 PC's)	16,250	16,250	16,250	16,250	65,000
2522-035 - Safety Equipment	2,500	2,500	2,500	2,500	10,000
2522-036 - Landscape Renovations 21-22	9,000	9,000	9,000	9,000	36,000
2522-038 - Replacement Roll Up Door	7,500	7,500	7,500	7,500	30,000
2522-039 - CTP PLC Hardware Upgrades and Replacements 21-22	3,750	3,750	3,750	3,750	15,000
2522-040 - CTP HP SCADA Server Switch	3,750	3,750	3,750	3,750	15,000
2522-041 - CTP OIT Replacements 21-22	2,500	2,500	2,500	2,500	10,000
Total Common	\$ 56,500	\$ 56,500	\$ 56,500	\$ 56,500	\$ 226,000
AWT					
2522-043 - Replacement Turbidity Meter	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750	\$ 7,000
Total AWT	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750	\$ 7,000
Total PC 15 Coastal Treatment Plant	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 640,000

South Orange County Wastewater Authority
Small Capital Projects Scheduled for FY 2021-22

	1st QTR	2nd QTR	3rd QTR	4th QTR	Total Work Plan
PC 17 Joint Regional Wastewater Reclamation					
Liquids					
2222-001 - 2 ISCO Samplers (between 3 PC's)	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750	\$ 7,000
2222-002 - Laboratory Equipment and Probe Replacements (between 3 PC's)	5,000	5,000	5,000	5,000	20,000
2722-046 - Scum Pump Overhaul/Replacements	8,250	8,250	8,250	8,250	33,000
2722-047 - Rebuild Low Pressure Water Pump	2,500	2,500	2,500	2,500	10,000
2722-048 - Grit Pump Overhaul/Replacements	8,500	8,500	8,500	8,500	34,000
2722-049 - Primary Pump Overhaul/Replacements	3,500	3,500	3,500	3,500	14,000
2722-050 - Interstage Pump Overhaul	12,250	12,250	12,250	12,250	49,000
2722-051 - Replacement RAS Valves	7,500	7,500	7,500	7,500	30,000
2722-052 - Spare RAS Bleach Pump	6,250	6,250	6,250	6,250	25,000
2722-053 - Headworks Area Building Doors	8,750	8,750	8,750	8,750	35,000
2722-054 - Primary Area Building Doors	8,250	8,250	8,250	8,250	33,000
Total Liquids	\$ 72,500	\$ 72,500	\$ 72,500	\$ 72,500	\$ 290,000
Common					
2222-013 - Site Security and Access Upgrades 2022 (between 3 PC's)	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ 70,000
2222-015 - PA System (between 3 PC's)	17,000	17,000	17,000	17,000	68,000
2722-055 - Safety Equipment	2,500	2,500	2,500	2,500	10,000
2722-056 - Access Road Repaving	6,250	6,250	6,250	6,250	25,000
2722-057 - Landscape Renovations 21-22	5,000	5,000	5,000	5,000	20,000
2722-059 - RTP HP SCADA Server Switch	3,750	3,750	3,750	3,750	15,000
Total Common	\$ 52,000	\$ 52,000	\$ 52,000	\$ 52,000	\$ 208,000
Solids					
2722-061 - Solids Area Buildings Replacement Doors	\$ 11,250	\$ 11,250	\$ 11,250	\$ 11,250	\$ 45,000
2722-062 - Spare Centrifuge Feed Pump	4,250	4,250	4,250	4,250	17,000
2722-063 - Spare Centrifuge Cyclo Drive	6,250	6,250	6,250	6,250	25,000
2722-064 - Replacement Digester Sludge Pump	13,000	13,000	13,000	13,000	52,000
2722-065 - ORT Fan Replacement/Overhaul	4,500	4,500	4,500	4,500	18,000
2722-066 - Sludge Hauling Trailer Renovation	1,750	1,750	1,750	1,750	7,000
2722-067 - Peterbilt Transmission Upfit (PC2/PC17)	1,250	1,250	1,250	1,250	5,000
Total Solids	\$ 42,250	\$ 42,250	\$ 42,250	\$ 42,250	\$ 169,000
AWT					
2722-068 - Chlorine Contact Gates	\$ 12,250	\$ 12,250	\$ 12,250	\$ 12,250	\$ 49,000
2722-069 - Spare Pulsafeeder Pump	5,000	5,000	5,000	5,000	20,000
Total AWT	\$ 17,250	\$ 17,250	\$ 17,250	\$ 17,250	\$ 69,000
Total PC 17 Joint Regional Wastewater Reclamation	\$ 184,000	\$ 184,000	\$ 184,000	\$ 184,000	\$ 736,000
Total Work Plan	\$ 515,250	\$ 515,250	\$ 515,250	\$ 515,250	\$ 2,061,000

**South Orange County Wastewater Authority
Small Capital Project Budget/Plan by Member Agency
FY 2021 - 22**

					FY 2021-22
	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Member Agency					
City of Laguna Beach	\$ 67,993	\$ 67,993	\$ 67,993	\$ 67,993	\$ 271,972
City of San Clemente	-	-	-	-	-
City of San Juan Capistrano	52,264	52,264	52,264	52,264	209,056
El Toro Water District	13,958	13,958	13,958	13,958	55,832
Emerald Bay Service District	5,145	5,145	5,145	5,145	20,580
Irvine Ranch Water District	-	-	-	-	-
Moulton Niguel Water District	240,229	240,229	240,229	240,229	960,916
Santa Margarita Water District	35,812	35,812	35,812	35,812	143,248
South Coast Water District	99,849	99,849	99,849	99,849	399,396
Trabuco Canyon Water District	-	-	-	-	-
Total Member Agency	\$ 515,250	\$ 515,250	\$ 515,250	\$ 515,250	\$ 2,061,000

Agenda Item

7

Finance Committee Meeting

Meeting Date: March 16, 2021

TO: Finance Committee

FROM: Betty Burnett, General Manager

STAFF CONTACT: Mary Carey, Finance Controller

SUBJECT: CalPERS Unfunded Liability (OPEB & UAL) Funding Policy

Summary/Discussion

During the preparation of last year's 2019/2020 Budget substantial work was done to inform the Board and engage discussion regarding accruing and growing unfunded liability related to CalPERS pension and OPEB obligations. The Board asked that the Finance Committee work with SOCWA staff to develop an approach to address the obligations and set forth commitments for the future.

In September 2020, Staff brought forward to the Finance Committee a recommended policy to address funding options and funding progress for CalPERS Unfunded Liability (UAL) obligations. The draft policy was a starting point for discussion of a workable approach for the member agencies. The focus of the effort was to be in a position to deliver to the Board a policy in advance of the preparation of the coming fiscal year budget 2021/2022. Several staff representative meetings were held with member agencies to discuss an approach that would capture the commitment of the agencies to meet the funding needed into the future. It was recognized that the Policy statements should be approved by the Board and then carried into the revisions to the JPA Agreement in the process now underway but also expected to take some time. Various presentations provided to the Finance Committee have highlighted that with an estimated \$15 million in current obligations the unfunded liabilities will grow at 7% per year based on CalPERS current approach. Attached is an Example of the financial benefits that occur from making advanced payments to reduce the growth of the UAL liability.

As the agency representatives met and held discussions, several noted that consideration be given to meeting the costs accumulating as "normal" contributions to current employees for future medical obligations, also referred to as "Normal OPEB Contributions." The agency finance representatives generally agreed that it was advisable not to accumulate more future obligations and expressed support to include the "Normal" costs in the coming FY draft budget (2021/22).

Additionally, discussion was had on the development of a Policy statement to put before the Board as the Board had requested of the Finance Committee. The attached draft follows on the agency representatives' general discussion.

Recommended Action: Staff recommends to the Finance Committee to recommend to the Board of Directors the approval of the CalPERS Unfunded Liability (OPEB & UAL) Funding Policy.

South Orange County Wastewater Authority Unfunded Liability CalPERS Accrued Pension (UAL) and Other Post Employment Benefits (OPEB) Funding Policy Adopted April 5, 2021

Policy Purpose

Adoption of a formal policy defining priorities and guidelines for the funding of pension benefits is a best practice for public retirement systems. National organizations representing the nation's governors, state legislatures, local officials and public finance professionals formed a Pension Funding Task Force and released "Pension Funding: A Guide for Elected Officials" in March 2013, which recommends state and local governments adopt pension funding policies based on the following five general policy objectives:

1. Have a pension funding policy that is based on actuarially determined contribution (ADC). The ADC should be reviewed on an annual or biannual basis.
2. Build funding discipline into the policy to ensure that promised benefits can be paid.
3. Maintain intergenerational equity so that the cost of employee benefits is paid by the generation of taxpayers who receives services.
4. Make employer costs a consistent percentage of payroll.
5. Require clear reporting to show how and when pension plans will be fully funded.

In March 2018, the California State Auditor released its report number 2017-113 on its audit of the South Orange County Wastewater Authority (SOCWA). The audit's finding was as follows.

Responsibility for SOCWA's Unfunded Retirement Benefits Is Unclear

SOCWA's JPA agreement specifies that it is a separate entity established under Government Code section 6500 et seq. and is distinct from its 10 members. In addition, SOCWA's JPA agreement does not expressly hold its members liable for its unfunded obligations for retirement benefits for its employees, specifically pensions and other postemployment benefits totaling approximately \$18 million as of June 2017. The State Auditors asked SOCWA officials whether the members would be liable for these amounts if SOCWA were to dissolve and did not have sufficient assets to pay these obligations, and Staff believed the members would be liable.

However, the State Auditor concluded that the JPA agreement is unclear and the SOCWA officials did not have a firm legal opinion or an express guarantee from the members to support the staff opinion. Subsequent to the State Auditor's recommendations in September 2018, the Governor signed into law the provisions of AB 1912, which requires JPA members to consider the matter of distribution of PERS obligations in the event of JPA dissolution and should that not occur the CalPERS Board is authorized to make a distribution for the members of the JPA.

The State Auditor’s recommendation included the following:

SOCWA and its members should amend the current JPA agreement to expressly state whether members will be responsible for SOCWA’s retirement benefits liabilities in the event SOCWA is not able to meet those obligations and then it should inform plan participants of that provision.

Funding Objective

The main objective of SOCWA’s retirement programs is to fully fund the long-term cost of benefits provided by the Authority, through disciplined and timely accumulation of contributions and prudent investment of assets to deliver earned benefits on a continuing basis.

Funding guidelines

The following priorities and guidelines seek to balance six (6) main objectives:

1. **100% Payment of Vested Benefits** – Contributions and current plan assets sufficient to pay for all vested benefits expected to be paid to members and their beneficiaries when due.
2. On a go forward basis, OPEB Normal Costs (Current Year) will be funded in each budget year.
3. A catch-up period will be in place over the next four (4) years to fund the OPEB Normal Costs for FY 2018/2019 to 2019/2020.
4. Unfunded Accrued Liability (UAL) and Other Post-Employment Benefits OPEB shall be recorded on the books and records of SOCWA via the Supplemental Financial Statements in each annual period and the recorded allocation approved by the SOCWA Board is an affirmative obligation of each member agency as stated therein.
5. SOCWA Staff will present in each annual budget preparation period reports on the accruing OPEB and UAL Obligations. Each agency will indicate in each annual budget cycle it’s approach to meeting the obligation. Options may include: (i) pay Normal accruing costs only, (ii) making additional collective contributions, (iii) allow individual agencies to make contributions to their individual obligations.
6. This policy should be reviewed from time to time to keep pace with new and developing and developing trends and information.

Key Policy Decision

- SOCWA Member Agency's will be assigned within the JPA Agreement the obligation to fund a share of UAL and Future CalPERS bases utilizing the Actuarial Methodology based on rolling averages historical actual where worked labor dollars from fiscal year 2002 forward, and the same shall be recorded in the Financial Statements and Use Audits in each Annual Period.
- Each SOCWA Member Agency may elect to fund its share of UAL through Additional Discretionary Payments (ADP) to be made direct to CalPERS through SOCWA using one or a combination of the following payment plans:
 - a) Payments will be based on a fixed ADC amount that meets a funding timeline and/or % that follows the guidelines of this policy or
 - b) Member Agencies may elect to make a lump sum ADP or
 - c) A combination, a lump sum payment and ADC's
- Each Member Agency is requested to submit their Payment Plan during the Annual Budget Process and it will become a Budget Line Item.
- Member Agencies are encouraged to pre-pay their full UAL and their portion of New Bases as they become due.
- The ADP Budget Line Item will be invoiced quarterly and the normal payment terms, Net 45 days, shall apply; however, the payment to CalPERS will be made in July, which will increase savings.
- SOCWA's staff will report to the Board annually on the Progress of paying off the UAL, remaining balances and interest/carrying rate of unpaid balances, and SOCWA member agency representatives will make that information available to their full boards or councils.
- Revisions should be made to the SOCWA JPA Agreement to capture the obligation of individual SOCWA member agencies to meet their share of UAL/OPEB obligations into the future.

Examples

Net Pension (CalPERS) Liability by Member Agency Last Six Fiscal Years¹

	2015	2016	2017	2018	2019	2020
Net Pension Liability						
City of Laguna Beach	\$707,518	\$950,501	\$1,216,301	\$1,424,347	\$1,409,954	\$1,534,919
City of San Clemente	47,198	61,300	77,311	90,008	88,503	96,580
City of San Juan Capistrano	703,507	936,034	1,193,586	1,385,379	1,370,129	1,497,375
Emerald Bay Service District	31,672	41,975	53,337	61,839	60,806	65,469
El Toro Water District	244,130	324,911	414,375	478,930	466,984	503,652
Irvine Ranch Water District	53,099	69,383	88,286	103,279	100,812	109,341
Moulton Niguel Water District	3,077,442	4,124,557	5,251,583	6,070,714	5,953,985	6,443,537
South Coast Water District	1,245,892	1,644,626	2,108,568	2,462,306	2,432,546	2,676,449
Santa Margarita Water District	683,820	901,247	1,145,985	1,332,256	1,301,158	1,431,672
Trabuco Canyon Water District			613	1,378	1,439	2,555
Total	\$6,794,277	\$9,054,535	\$11,549,944	\$13,410,437	\$13,186,316	\$14,361,551

% Change Year-Over-Year² 33.27% 27.56% 16.11% -1.67% 8.91%

Net Pension Liability

Allocation %'s

City of Laguna Beach	10.41%	10.50%	10.53%	10.62%	10.69%	10.69%
City of San Clemente	0.69%	0.68%	0.67%	0.67%	0.67%	0.67%
City of San Juan Capistrano	10.35%	10.34%	10.33%	10.33%	10.39%	10.43%
Emerald Bay Service District	0.47%	0.46%	0.46%	0.46%	0.46%	0.46%
El Toro Water District	3.59%	3.59%	3.59%	3.57%	3.54%	3.51%
Irvine Ranch Water District	0.78%	0.77%	0.76%	0.77%	0.76%	0.76%
Moulton Niguel Water District	45.29%	45.55%	45.47%	45.27%	45.15%	44.87%
South Coast Water District	18.34%	18.16%	18.26%	18.36%	18.45%	18.64%
Santa Margarita Water District	10.06%	9.95%	9.92%	9.93%	9.87%	9.97%
Trabuco Canyon Water District			0.01%	0.01%	0.01%	0.02%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

¹Prior to GASB 68 Implementation, FY 2015, the pension liability was not reported in the Statement of Net Position, the annual required contribution was included in the Notes to the Financial Statements.

²The year-over-year changes are due to changes in CalPERS methodology in 2016, financial market returns less than 7.65% in 2017 and the discount rate decrease from 7.65% to 7.15% in 2018.



Potential Savings

“Soft Fresh Start” allows SOCWA to “target” 10-year Repayment Schedule, with flexibility to adjust amount of ADPs each year

	2019 UAL	FY20 Base	Combined UAL	Required UAL Payments	ADPs	"Soft" Fresh Start	10-Year Fresh Start	Savings
1 2022	1,177,800	-	1,177,800	1,177,800	1,102,861	2,280,661	2,280,661	(1,102,861)
2 2023	1,301,316	22,587	1,323,903	1,323,903	956,757	2,280,661	2,280,661	(956,757)
3 2024	1,376,457	45,173	1,421,631	1,421,631	859,030	2,280,661	2,280,661	(859,030)
4 2025	1,457,047	67,760	1,524,807	1,524,807	755,853	2,280,661	2,280,661	(755,853)
5 2026	1,500,806	90,347	1,591,152	1,591,152	689,508	2,280,661	2,280,661	(689,508)
6 2027	1,540,809	112,933	1,653,742	1,653,742	626,919	2,280,661	2,280,661	(626,919)
7 2028	1,581,912	112,933	1,694,845	1,694,845	585,816	2,280,661	2,280,661	(585,816)
8 2029	1,624,146	112,933	1,737,079	1,737,079	543,582	2,280,661	2,280,661	(543,582)
9 2030	1,667,541	112,933	1,780,474	1,780,474	500,187	2,280,661	2,280,661	(500,187)
10 2031	1,712,129	112,933	1,825,062	496,912	762,676	1,259,588	2,280,661	565,474
11 2032	1,757,943	112,933	1,870,876					1,870,876
12 2033	1,744,567	112,933	1,857,500					1,857,500
13 2034	1,729,161	112,933	1,842,094					1,842,094
14 2035	1,687,731	112,933	1,800,664					1,800,664
15 2036	1,615,264	112,933	1,728,197					1,728,197
16 2037	833,085	112,933	946,018					946,018
17 2038	739,756	112,933	852,690					852,690
18 2039	640,700	112,933	753,633					753,633
19 2040	563,033	112,933	675,966					675,966
20 2041	512,124	112,933	625,057					625,057
21 2042	363,996	112,933	476,929					476,929
22 2043	344,939		344,939					344,939
23 2044	271,898		271,898					271,898
24 2045	112,927		112,927					112,927
	\$27,857,087	\$ 2,032,798	\$29,889,885	\$ 14,402,345	\$ 7,383,190	\$ 21,785,536	\$ 22,806,607	\$ 8,104,349
Soft Fresh Start Savings over Traditional Fresh Start						\$ 1,021,072		



Tracking UAL Funding Progress

SOCWA will review funding progress each year

	Current UAL Balance + FY20 Base	UAL Balance - Soft Fresh Start
2021	16,568,242	\$ 16,568,242
1 2022	16,509,693	13,316,336
2 2023	16,295,915	14,098,219
3 2024	15,966,083	13,064,344
4 2025	15,506,436	11,496,373
5 2026	14,945,986	10,079,446
6 2027	14,281,560	8,563,334
7 2028	13,528,108	6,941,095
8 2029	12,678,227	5,205,298
9 2030	11,723,967	3,294,019
10 2031	10,656,786	1,302,928
11 2032	9,467,511	-
12 2033	8,208,824	-
13 2034	6,877,964	-
14 2035	5,496,800	-
15 2036	4,093,893	-
16 2037	3,401,896	-
17 2038	2,758,014	-
18 2039	2,171,495	-
19 2040	1,624,236	-
20 2041	1,091,366	-
21 2042	674,422	-
22 2043	364,824	-

