

SOCWA
O&M/Environmental, Safety
General Fund, Administration
Residual Engineering
IT
Capital
Budget Workshop
2022/2023 Fiscal Year
April 19, 2022
Agenda Item 5

Table of Contents

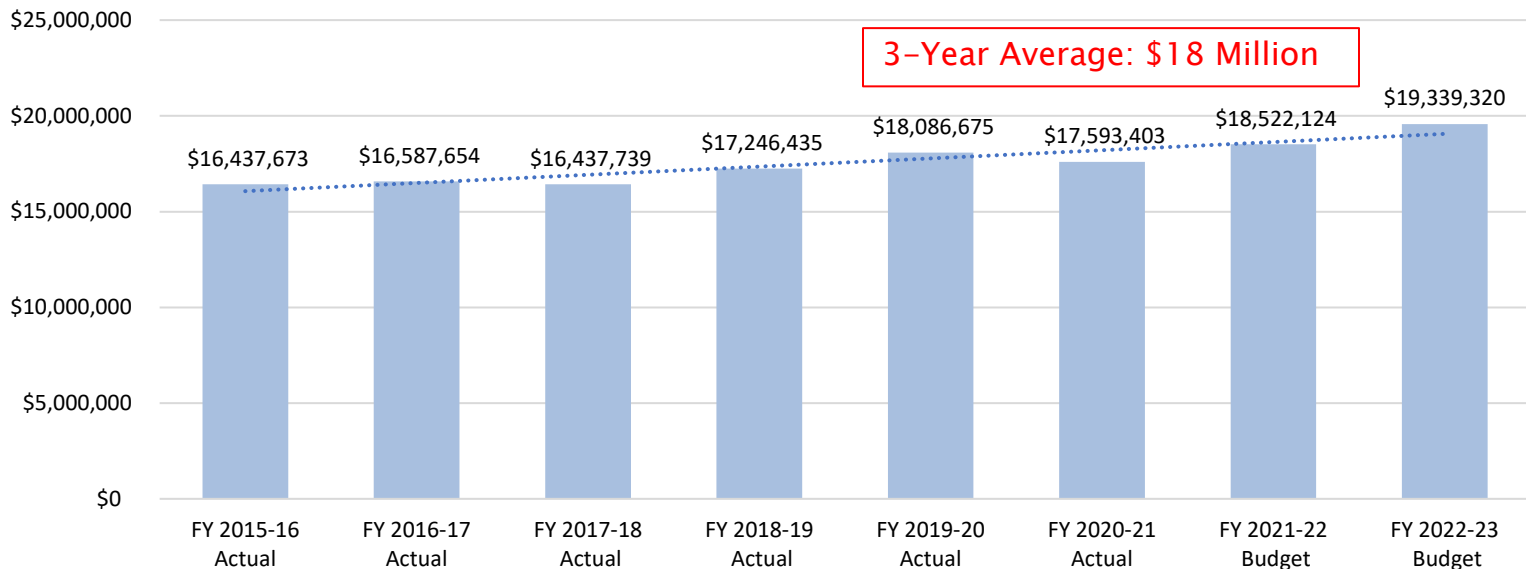
Slide 3	Cost Drivers
Slide 4	O&M Budget by Member Agency
Slide 5	O&M Budget by Project Committee and Member Agency
Slide 6	Administration Proposed FY 2022-23 Budget
Slide 7	General Fund Percentages Calculation Methodology
Slide 8	General Fund by Line-Item Proposed FY 2022-23 Budget
Slide 9	General Fund by Member Agency; SMWD & CSJC Combined & Separate
Slide 10	Residual Engineering Proposed FY 2022-23 Budget
Slide 11	IT Proposed FY 2022-23 Budget
Slide 12	Comparative Fringe Pool and Rate
Slide 13	Health Insurance
Slide 14	Pension Costs
Slide 15	UAL and OPEB by Member Agency
Slide 16	Proposed Fiscal Year 2022-23 Budget
Slide 17	Questions & Discussions
Slide 18	Proposed FY 2022-23 Capital Budget
Slide 19	Current Fiscal Year Update
Slides 20-24	Next Fiscal Year(s) Update
Slide 25	Capital Budget Year-to-Year Comparison (includes Small Capital)
Slide 26	FY22/23 CIP Updated Summary by Member Agency
Slide 27	O&M Labor to CIP (new item)
Slide 28	Cash Management
Slide 29	Budget & Cash Request
Slide 30	Questions & Discussions

O&M Environmental, Safety 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 Actual	Mix %	FY 2021-22 Budget	Mix %	FY 2022-23 Budget ¹	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%	\$7,004,033	39.8%	\$7,640,464	41.3%	\$7,750,268	40.1%	\$109,804	1.4%
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%	1,991,025	11.3%	1,980,044	10.7%	2,185,348	11.3%	205,304	10.4%
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%	1,465,691	8.3%	1,470,000	7.9%	1,569,000	8.1%	99,000	6.7%
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%	1,590,105	9.0%	1,481,788	8.0%	1,609,036	8.3%	127,248	8.6%
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%	1,867,698	10.6%	1,935,000	10.4%	1,845,004	9.5%	(89,996)	-4.7%
Environmental & Safety	917,282	5.6%	970,609	5.9%	724,059	4.4%	840,026	4.9%	966,428	5.3%	951,550	5.4%	1,140,912	6.2%	1,200,265	6.2%	59,353	5.2%
IT	599,453	3.6%	564,968	3.4%	611,860	3.7%	561,926	3.3%	638,188	3.5%	546,884	3.1%	610,540	3.3%	609,236	3.2%	(1,304)	-0.2%
Engineering Misc	318,296	1.9%	103,820	0.6%	41,370	0.3%	34,824	0.2%	848									
Management Support Services	98,630	0.6%	95,040	0.6%	71,974	0.4%	145,354	0.8%	307,969	1.7%	513,732	2.9%	475,000	2.6%	501,512	2.6%	26,512	5.6%
Contract Services - Misc	286,078	1.7%	204,068	1.2%	282,098	1.7%	297,985	1.7%	277,898	1.5%	297,793	1.7%	277,016	1.5%	320,996	1.7%	43,980	15.9%
IT Direct	274,869	1.7%	296,152	1.8%	500	0.0%	2,216	0.0%	12,672	0.1%	9,669	0.1%	5,508	0.0%	45,004	0.2%	39,496	717.1%
Facilities	208,757	1.3%	238,640	1.4%	195,862	1.2%	246,465	1.4%	277,115	1.5%	343,448	2.0%	328,512	1.8%	328,512	1.7%	-	0.0%
Insurance	144,644	0.9%	160,192	1.0%	208,092	1.3%	203,645	1.2%	261,406	1.4%	276,867	1.6%	317,684	1.7%	491,248	2.5%	173,564	54.6%
Grit Hauling	141,376	0.9%	120,132	0.7%	121,142	0.7%	114,827	0.7%	138,647	0.8%	127,842	0.7%	120,000	0.6%	124,472	0.6%	4,472	3.7%
Legal	133,933	0.8%	41,180	0.2%	23,595	0.1%	94,380	0.5%	74,189	0.4%	71,684	0.4%	48,612	0.3%	23,688	0.1%	(24,924)	-51.3%
Other Miscellaneous	372,398	2.3%	424,629	2.6%	618,345	3.8%	685,830	4.0%	484,315	2.7%	535,382	3.0%	691,044	3.7%	735,731	3.8%	44,687	6.5%
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%	\$17,593,403	100.0%	\$18,522,124	100.0%	\$19,339,320	100.0%	\$817,196	4.4%

Cost Drivers	\$14,875,619	\$15,102,661	\$14,988,106	\$15,601,088	16,560,434	15,930,719	16,733,748	17,269,669	535,921
% Total Cost Base	90.5%	91.0%	91.2%	90.5%	91.6%	90.5%	90.3%	89.3%	65.6%

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



FY 2022–23 Operations & Maintenance and Environmental Budget by Member Agency

Santa Margarita Water District includes City of San Juan Capistrano

	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 Actual	Change %	FY 2021-22 Budget	Change %	FY 2022-23 Budget	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%	\$1,720,789	-5.3%	\$1,917,228	11.4%	\$1,734,432	-9.5%
City of San Clemente	86,209	118,480	37.4%	95,461	-19.4%	111,629	16.9%	111,934	0.3%	123,320	10.2%	180,648	46.5%	161,144	-10.8%
El Toro Water District	655,134	638,776	-2.5%	662,650	3.7%	734,749	10.9%	795,146	8.2%	714,320	-10.2%	787,800	10.3%	754,636	-4.2%
Emerald Bay Service District	76,191	71,680	-5.9%	68,504	-4.4%	78,797	15.0%	79,223	0.5%	97,470	23.0%	115,204	18.2%	89,496	-22.3%
Irvine Ranch Water District	114,396	129,595	13.3%	105,604	-18.5%	105,648	0.0%	102,694	-2.8%	106,076	3.3%	166,156	56.6%	148,344	-10.7%
Moulton Niguel Water District	7,518,023	7,251,922	-3.5%	7,399,121	2.0%	7,779,446	5.1%	7,938,734	2.0%	7,670,357	-3.4%	7,790,916	1.6%	8,526,140	9.4%
Santa Margarita Water District ¹	3,293,213	3,558,158	8.0%	3,467,212	-2.6%	3,249,207	-6.3%	3,954,707	21.7%	3,957,843	0.1%	4,112,628	3.9%	4,425,156	7.6%
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%	3,152,345	-3.0%	3,440,840	9.2%	3,455,876	0.4%
Trabuco Canyon Water District	18,755	19,959	6.4%	7,791	-61.0%	18,041	131.6%	35,539	97.0%	50,881	43.2%	10,704	-79.0%	44,096	312.0%
Total O&M Budget	\$16,437,673	\$16,587,654	0.9%	\$16,437,739	-0.9%	\$17,246,435	4.9%	\$18,086,675	4.9%	\$17,593,403	-2.7%	\$18,522,124	5.3%	\$19,339,320	4.4%

¹Includes the City of San Juan Capistrano.

Santa Margarita Water District and City of San Juan Capistrano Separate

	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 Actual	Change %	FY 2021-22 Budget	Change %	FY 2022-23 Budget	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%	\$1,720,789	-5.3%	\$1,917,228	11.4%	\$1,734,432	-9.5%
City of San Clemente	86,209	118,480	37.4%	95,461	-19.4%	111,629	16.9%	111,934	0.3%	123,320	10.2%	180,648	46.5%	161,144	-10.8%
City of San Juan Capistrano ²	1,673,090	1,748,767	4.5%	1,848,072	5.7%	1,946,717	5.3%	1,906,230	-2.1%	1,735,491	-9.0%	1,637,724	-5.6%	1,794,556	9.6%
El Toro Water District	655,134	638,776	-2.5%	662,650	3.7%	734,749	10.9%	795,146	8.2%	714,320	-10.2%	787,800	10.3%	754,636	-4.2%
Emerald Bay Service District	76,191	71,680	-5.9%	68,504	-4.4%	78,797	15.0%	79,223	0.5%	97,470	23.0%	115,204	18.2%	89,496	-22.3%
Irvine Ranch Water District	114,396	129,595	13.3%	105,604	-18.5%	105,648	0.0%	102,694	-2.8%	106,076	3.3%	166,156	56.6%	148,344	-10.7%
Moulton Niguel Water District	7,518,023	7,251,922	-3.5%	7,399,121	2.0%	7,779,446	5.1%	7,938,734	2.0%	7,670,357	-3.4%	7,790,916	1.6%	8,526,140	9.4%
Santa Margarita Water District ²	1,620,123	1,809,391	11.7%	1,619,140	-10.5%	1,302,490	-19.6%	2,048,476	57.3%	2,222,352	8.5%	2,474,904	11.4%	2,630,600	6.3%
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%	3,152,345	-3.0%	3,440,840	9.2%	3,455,876	0.4%
Trabuco Canyon Water District	18,755	19,959	6.4%	7,791	-61.0%	18,041	131.6%	35,539	97.0%	50,881	43.2%	10,704	-79.0%	44,096	312.0%
Total O&M Budget	\$16,437,673	\$16,587,654	0.9%	\$16,437,739	-0.9%	\$17,246,435	4.9%	\$18,086,675	4.9%	\$17,593,403	-2.7%	\$18,522,124	5.3%	\$19,339,320	4.4%

²Santa Margarita Water District and the City of San Juan Capistrano are presented separately.

FY 2022–23 O&M Budget by Project Committee and Member Agency

Santa Margarita Water District includes City of San Juan Capistrano

	City of Laguna Beach	City of San Clemente	El Toro Water District	Emerald Bay Service District	Irvine Ranch Water District	Moulton Niguel Water District	Santa Margarita Water District ¹	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	-	-	-	-	-	1,374,592	3,802,140	1,386,956	-	6,563,688	33.9%
PC 5 - San Juan Creek Ocean Outfall	-	121,140	-	-	-	113,056	403,808	90,888	-	728,892	3.8%
PC 8 - Pretreatment Program	9,748	40,004	7,900	6,324	28,224	38,292	69,808	40,992	-	241,292	1.2%
PC 12 SO- Water Reclamation Permits	-	-	-	-	-	103,560	149,400	45,824	44,096	342,880	1.8%
PC 15 - Coastal Treatment Plant/AWT	1,165,392	-	-	57,604	-	219,348	-	1,431,904	-	2,874,248	14.9%
PC 17 - Joint Regional Wastewater	481,392	-	622,768	20,044	-	6,363,180	-	372,152	-	7,859,536	40.6%
PC 21 Effluent Transmission Main	-	-	8,548	-	8,548	3,656	-	-	-	20,752	0.1%
PC 24 - Aliso Creek Ocean Outfall	77,900	-	115,420	5,524	111,572	310,456	-	87,160	-	708,032	3.7%
Total O&M by Project Committee and Member Agency	1,734,432	161,144	754,636	89,496	148,344	8,526,140	4,425,156	3,455,876	44,096	19,339,320	100.0%
Member Agency Share of Budget %	9.0%	0.8%	3.9%	0.5%	0.8%	44.1%	22.9%	17.9%	0.2%	100.0%	

¹Includes the City of San Juan Capistrano.

Santa Margarita Water District and City of San Juan Capistrano Separate

	City of Laguna Beach	City of San Clemente	City of San Juan Capistrano ²	El Toro Water District	Emerald Bay Service District	Irvine Ranch Water District	Moulton Niguel Water District	Santa Margarita Water District ²	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	-	-	1,657,308	-	-	-	1,374,592	2,144,832	1,386,956	-	6,563,688	33.9%
PC 5 - San Juan Creek Ocean Outfall	-	121,140	80,768	-	-	-	113,056	323,040	90,888	-	728,892	3.8%
PC 8 - Pretreatment Program	9,748	40,004	17,176	7,900	6,324	28,224	38,292	52,632	40,992	-	241,292	1.2%
PC 12 SO- Water Reclamation Permits	-	-	39,304	-	-	-	103,560	110,096	45,824	44,096	342,880	1.8%
PC 15 - Coastal Treatment Plant/AWT	1,165,392	-	-	-	57,604	-	219,348	-	1,431,904	-	2,874,248	14.9%
PC 17 - Joint Regional Wastewater	481,392	-	-	622,768	20,044	-	6,363,180	-	372,152	-	7,859,536	40.6%
PC 21 Effluent Transmission Main	-	-	-	8,548	-	8,548	3,656	-	-	-	20,752	0.1%
PC 24 - Aliso Creek Ocean Outfall	77,900	-	-	115,420	5,524	111,572	310,456	-	87,160	-	708,032	3.7%
Total O&M by Project Committee and Member Agency	1,734,432	161,144	1,794,556	754,636	89,496	148,344	8,526,140	2,630,600	3,455,876	44,096	19,339,320	100.0%
Member Agency Share of Budget %	9.0%	0.8%	9.3%	3.9%	0.5%	0.8%	44.1%	13.6%	17.9%	0.2%	100.0%	

²Santa Margarita Water District and the City of San Juan Capistrano are presented separately.

Administration Proposed FY 2022-23 Budget

(*Includes General Fund Expenses)

(in dollars)

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget
Salary and Fringe						
01-6000-04-00-00 Regular Salaries-Admin & IT	857,635	896,766	934,332	899,005	998,424	974,150
01-6001-04-00-00 Overtime Salaries-Admin & IT	29,661	12,171	33,485	35,428	10,000	10,000
01-6315-04-00-00 Comp Time - Admin	10,469	10,014	9,200	18,225	5,000	5,000
01-6401-04-00-00 Fringe Benefits IN to PC's & Depts.	630,891	677,267	693,140	486,745	517,316	508,162
Total Payroll Costs	1,528,656	1,596,217	1,670,157	1,439,403	1,530,740	1,497,312
Other Expenses						
01-6018-04-00-00 Public Notices/ Public Relations				2,180	3,270	3,270
01-6101-04-00-00 HR Recruitment & Employee Relations	45,075	19,836	34,745	32,837	24,350	29,190
01-6102-04-00-00 Subscriptions	2,677	2,977	2,058	2,119	2,081	2,533
01-6103-04-00-00 Contract Labor/Part-Time Labor					50,000	30,000
01-6200-04-00-00 Management Support Services	219,478	213,329	80,611	58,868	90,000	50,000
01-6201-04-00-00 Audit	55,000	20,000	38,267	40,600	46,000	46,000
01-6202-04-00-00 Legal	282,388	257,966	222,876	338,560	220,000	200,000
01-6204-04-00-00 Postage	2,348	1,751	3,126	897	1,500	1,500
01-6223-04-00-00 Office Supplies - Admin	5,561	4,698	5,983	3,512	4,500	4,294
01-6224-04-00-00 Office Equipment	6,722	476	1,933	2,338	1,200	6,000
01-6234-04-00-00 Memberships & Trainings	71,655	70,166	94,279	76,234	88,000	95,912
01-6239-04-00-00 Travel & Conference	27,680	24,189	13,470	5,224	11,000	25,000
01-6240-04-00-00 Scholarship/Education reimbursement				1,000		
01-6241-04-00-00 Education Reimbursement		4,500	1,500	1,500	1,500	4,500
01-6310-04-00-00 Miscellaneous	28,056	24,830	25,777	19,542	18,000	20,000
01-6311-04-00-00 Mileage	1,164	897	401	185	1,236	569
01-6317-04-00-00 Contract Services Misc	4,855	4,922	5,293	5,464	5,722	5,573
01-6500-04-00-00 IT Allocations in to PC's & Depts.	104,057	95,635	142,337	114,520	125,761	117,968
01-6601-04-00-00 Shipping/Freight	3,595	5,819	4,830	4,296	3,815	4,382
01-6705-04-00-00 Monthly Car Allowance	12,000	11,974	12,119	12,046	12,000	12,000
Total Other Expenses	872,312	763,965	689,605	721,922	709,934	658,691
Total Administration Expenses	2,400,967	2,360,182	2,359,761	2,161,324	2,240,674	2,156,003
Year-Over-Year Change %'s		-1.7%	0.0%	-8.4%	3.7%	-3.8%

*Expenses included in the General Fund and the pro rata share are detailed on the following page.

General Fund Percentages Calculation

Methodology Proposed by TCWD in FY 2018-19

Agency	Recycled Water Permitting	ETM's & Interceptor				Outfalls			Plants			Total PC's by Agency (#)	Total PC's by Agency (%)
	PC2SO	PC8	PC 21 B,C & D	PC 21 E	PC 23	PC 5	PC 10	PC 24	PC2	PC 15	PC17		
El Toro Water District		1	0	0				1			1	3	8.11%
Emerald Bay Service District		1			0			1		1	1	4	10.81%
Irvine Ranch Water District	1	1	0	0				1				3	8.11%
City of Laguna Beach		1			0			1		1	1	4	10.81%
Moulton Niguel Water District	1	1		0		0		1	1	1	1	6	16.22%
City of San Clemente		1				1	0					2	5.41%
City of San Juan Capistrano	1	1				1			1			4	10.81%
Santa Margarita Water District	1	1				1			1			4	10.81%
South Coast Water District	1	1				1		0	1	1	1	6	16.22%
Trabuco Canyon Water District	1											1	2.70%
Total by PC's (#)	6	9	0	0	0	4	0	5	4	4	5	37	100.00%

Agency	SOCWA Board Participation (#)	SOCWA Board Participation (%)	Proposed SOCWA General Fund	Cost/PC	Current Admin Allocation (%)	Corresponding Admin. Budget Adjustment	Delta
El Toro Water District	1	10%	\$ 37,726.71	\$ 12,575.57	4.24%	\$3,787.75	\$ 4,982.46
Emerald Bay Service District	1	10%	\$ 48,786.66	\$ 12,196.66	0.45%	\$399.62	\$ 12,654.27
Irvine Ranch Water District	1	10%	\$ 37,726.71	\$ 12,575.57	0.93%	\$832.78	\$ 2,027.48
City of Laguna Beach	1	10%	\$ 48,786.66	\$ 12,196.66	11.20%	\$10,009.13	\$ 22,263.78
Moulton Niguel Water District	1	10%	\$ 70,906.55	\$ 11,817.76	44.02%	\$39,341.16	\$ 73,715.71
City of San Clemente	1	10%	\$ 26,666.76	\$ 13,333.38	0.74%	\$663.48	\$ (9,201.75)
City of San Juan Capistrano	1	10%	\$ 48,786.66	\$ 12,196.66	9.87%	\$8,823.00	\$ 21,077.66
Santa Margarita Water District	1	10%	\$ 48,786.66	\$ 12,196.66	10.43%	\$9,319.77	\$ 21,574.42
South Coast Water District	1	10%	\$ 70,906.55	\$ 11,817.76	18.06%	\$16,135.32	\$ 50,509.87
Trabuco Canyon Water District	1	10%	\$ 15,606.81	\$ 15,606.81	0.06%	\$51.74	\$ (20,873.45)
Total by PC's (#)	10	100%	\$ 454,686.73		100.00%	\$89,363.73	

General Fund Proposed FY 2022-23 Budget

(Included Within Administration Expenses)

(in dollars)

			Finance Committee Recommended General Fund %'s	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget
Salary and Fringe									
01-6000-04-00-00	Regular Salaries-Admin & IT	Footnote #1		150,343	219,977	223,834	167,925	174,131	170,387
01-6001-04-00-00	Overtime Salaries-Admin & IT	50%		14,831	6,085	16,742	17,714	5,000	5,000
01-6315-04-00-00	Comp Time - Admin	50%		5,235	5,007	4,600	9,112	2,500	2,500
01-6401-04-00-00	Fringe Benefits IN to PC's & Depts.			110,595	166,134	166,053	90,919	90,223	88,882
Total Payroll Costs				281,002	397,204	411,229	285,670	271,854	266,770
Percentage Change YOY									
Other Expenses									
01-6018-04-00-00	Public Notices/ Public Relations	100%						3,270	3,270
01-6103-04-00-00	Contract Labor/Part-Time Labor	25%						12,500	7,500
01-6101-04-00-00	Recruitment & Employee Relations								
01-6102-04-00-00	Subscriptions								
01-6200-04-00-00	Management Support Services								
01-6201-04-00-00	Audit	100%		55,000	20,000	38,267	40,600	46,000	46,000
01-6202-04-00-00	Legal	40%		112,955	103,186	89,150	135,424	88,000	80,000
01-6203-04-00-00	Outside Services	100%							
01-6204-04-00-00	Postage	20%		470	350	625	179	300	300
01-6220-04-00-00	Board of Directors - Fees								
01-6223-04-00-00	Office Supplies - Admin	100%		5,561	4,698	5,983	3,512	4,500	4,294
01-6224-04-00-00	Office Equipment	100%		6,722	476	1,933	2,338	1,200	6,000
01-6234-04-00-00	Memberships & Trainings								
01-6239-04-00-00	Travel & Conference								
01-6240-04-00-00	Scholarship Sponsorship								
01-6310-04-00-00	Miscellaneous	20%		5,611	4,966	5,155	3,908	3,600	4,000
01-6311-04-00-00	Mileage								
01-6317-04-00-00	Contract Services Misc								
01-6500-04-00-00	IT Allocations in to PC's & Depts.	5%		5,203	4,782	7,117	5,726	6,288	5,898
01-6601-04-00-00	Shipping/Freight								
01-6705-04-00-00	Monthly Car Allowance								
Total Other Expenses				191,522	138,458	148,230	191,688	165,658	157,262
Total General Fund Expenses				472,524	535,662	559,459	477,358	437,512	424,032

Time Allocation		
(1)	Executive Assistant	50%
	GM	50%
	Controller	5%

General Fund by Member Agency with SMWD and CSJC Combined & Separate

Santa Margarita Water District and City of San Juan Capistrano Separate												
FY 2016-17 Actual	FY 2017-18 Actual	Change %	FY 2018-19 Actual	Change %	FY 2019-20 Actual	Change %	FY 2020-21 Actual	Change %	FY 2021-22 Budget	Change %	FY 2022-23 Budget	Change %
Member Agency General Fund Expenses and Member Agencies Distribution Percentages												
City of Laguna Beach	47,252	10.0%	57,909	10.8%	60,482	10.8%	51,606	10.8%	47,299	10.8%	45,841	10.8%
City of San Clemente	47,252	10.0%	28,955	5.4%	30,241	5.4%	25,803	5.4%	23,649	5.4%	22,921	5.4%
City of San Juan Capistrano	47,252	10.0%	57,909	10.8%	60,482	10.8%	51,606	10.8%	47,299	10.8%	45,841	10.8%
El Toro Water District	47,252	10.0%	43,432	8.1%	45,362	8.1%	38,705	8.1%	35,474	8.1%	34,381	8.1%
Emerald Bay Service District	47,252	10.0%	57,909	10.8%	60,482	10.8%	51,606	10.8%	47,299	10.8%	45,841	10.8%
Irvine Ranch Water District	47,252	10.0%	43,432	8.1%	45,362	8.1%	38,705	8.1%	35,474	8.1%	34,381	8.1%
Moulton Niguel Water District	47,252	10.0%	86,864	16.2%	90,723	16.2%	77,409	16.2%	70,948	16.2%	68,762	16.2%
Santa Margarita Water District	47,252	10.0%	57,909	10.8%	60,482	10.8%	51,606	10.8%	47,299	10.8%	45,841	10.8%
South Coast Water District	47,252	10.0%	86,864	16.2%	90,723	16.2%	77,409	16.2%	70,948	16.2%	68,762	16.2%
Trabuco Canyon Water District	47,252	10.0%	14,477	2.7%	15,121	2.7%	12,902	2.7%	11,825	2.7%	11,460	2.7%
Total General Fund	472,524	100.0%	535,662	100.0%	559,459	100.0%	477,358	100.0%	437,512	100.0%	424,032	100.0%

Santa Margarita Water District and City of San Juan Capistrano Combined													
FY 2016-17 Actual	FY 2017-18 Actual	Change %	FY 2018-19 Actual	Change %	FY 2019-20 Actual	Change %	FY 2020-21 Actual	Change %	FY 2021-22 Budget	Change %	FY 2022-23 Budget	Change %	Member Agency Impact
Member Agency General Fund Expenses and Member Agencies Distribution Percentages													
City of Laguna Beach	47,252	10.0%	57,909	10.8%	60,482	10.8%	51,606	10.8%	47,299	10.8%	45,841	10.8%	-
City of San Clemente	47,252	10.0%	28,955	5.4%	30,241	5.4%	25,803	5.4%	23,649	5.4%	22,921	5.4%	-
City of San Juan Capistrano	47,252	10.0%	57,909	10.8%	60,482	10.8%	51,606	10.8%	47,299	10.8%	45,841	10.8%	(45,841)
El Toro Water District	47,252	10.0%	43,432	8.1%	45,362	8.1%	38,705	8.1%	35,474	8.1%	34,381	8.1%	-
Emerald Bay Service District	47,252	10.0%	57,909	10.8%	60,482	10.8%	51,606	10.8%	47,299	10.8%	45,841	10.8%	-
Irvine Ranch Water District	47,252	10.0%	43,432	8.1%	45,362	8.1%	38,705	8.1%	35,474	8.1%	34,381	8.1%	-
Moulton Niguel Water District	47,252	10.0%	86,864	16.2%	90,723	16.2%	77,409	16.2%	70,948	16.2%	68,762	16.2%	-
Santa Margarita Water District	47,252	10.0%	57,909	10.8%	60,482	10.8%	51,606	10.8%	47,299	10.8%	91,683	21.6%	45,841
South Coast Water District	47,252	10.0%	86,864	16.2%	90,723	16.2%	77,409	16.2%	70,948	16.2%	68,762	16.2%	-
Trabuco Canyon Water District	47,252	10.0%	14,477	2.7%	15,121	2.7%	12,902	2.7%	11,825	2.7%	11,460	2.7%	-
Total General Fund	472,524	100.0%	535,662	100.0%	559,459	100.0%	477,358	100.0%	437,512	100.0%	424,032	100.0%	-

Residual Engineering (in dollars)

	FY 2017-18 Actual	FY 18-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget
Salary and Fringe						
01-5000-03-00-00 Regular Salaries-O&M	192,301	208,085	180,767	148,365	175,927	161,205
01-5001-03-00-00 Overtime Salaries-O&M	101					
01-5306-03-00-00 Scheduled Holiday Work	48					
01-5401-03-00-00 Fringe Benefits IN to PC's & Depts.	136,870	157,152	134,103	80,329	91,772	84,092
Total Payroll Costs	329,320	365,237	314,871	228,694	267,699	245,297
Other Expenses						
01-5014-03-00-00 Engineering - Misc.	3,064					
01-5015-03-00-00 Management Support Services	513					
01-5017-03-00-00 Legal Fees						
01-5022-03-00-00 Miscellaneous Expense	1,586	74	783	2,529	3,184	3,184
01-5023-03-00-00 Office Supplies - All	248	192	171	31	208	208
01-5031-03-00-00 Safety Supplies		145			306	306
01-5033-03-00-00 Recruitment		14,000				
01-5034-03-00-00 Travel Expense/Tech. Conferences	7,817	12,763	5,767		6,439	6,439
01-5035-03-00-00 Training Expense	3,708	897	278	275	2,244	2,244
01-5037-03-00-00 Office Equipment		1,890			408	408
01-5039-03-00-00 Membership Dues/Fees	930	996	1,120	996	1,377	1,377
01-5061-03-00-00 Mileage	220	389	263	47	510	510
01-5077-03-00-00 IT Direct				1,839		
01-5309-03-00-00 Operating Leases	8,706	6,174	7,764	5,408	9,300	9,300
01-5705-03-00-00 Monthly Car Allowance	4,200	4,191	4,888	4,216	4,200	4,200
01-5802-03-00-00 Shipping/Freight		26			312	312
01-6500-03-00-00 IT Allocations in to PC's & Depts.	54,654	50,202	59,855	49,873	54,293	52,639
Total Other Expenses	85,646	91,938	80,889	65,214	82,781	81,127
Total Residual Engineering Expenses	414,966	457,175	395,760	293,908	350,481	326,424
YOY Change		10.2%	-13.4%	-25.7%	19.2%	-6.9%
Capitalized Portion of Labor & Fringe	320,695	330,807	377,921	431,664	393,641	416,125
Percentage Change		3.2%	14.2%	14.2%	-8.8%	5.7%

IT (In \$'s)

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget
01-6000-05-00-00 Regular Salaries-Admin & IT	84,015	85,028	92,851	99,833	100,075	106,310
01-6001-05-00-00 Overtime Salaries-Admin & IT	7,460	1,500	4,020			
01-6315-05-00-00 Comp Time - IT	2,749	3,529	-			-
01-6401-05-00-00 Fringe Benefits IN to PC's & Depts.	61,803	64,216	68,882	54,052	51,852	55,456
Total Salary & Fringe	156,028	154,274	166,753	153,885	151,928	161,767
Other Expenses						
01-6028-05-00-00 Small Tools & Supplies		-			1,000	1,000
01-6031-05-00-00 Safety Supplies						
01-6035-05-00-00 Training Expense	11,100	340		1,725	3,000	3,000
01-6101-05-00-00 Recruitment & Employee Relations, IT DEPT			365			
01-6102-05-00-00 Subscriptions			111			
01-6200-05-00-00 Management Support Services	4,350	8,663	34,550			
01-6223-05-00-00 Office Supplies - All						
01-6224-05-00-00 Office Equipment		-			600	600
01-6234-05-00-00 Memberships & Trainings	336	96			2,750	12,850
01-6239-05-00-00 Travel & Conference	2,608	-	2,745		1,500	1,500
01-6300-05-00-00 Software Maintenance Agreements	128,792	75,792	76,051	40,260	41,026	60,433
01-6301-05-00-00 Hardware Maintenance Agreements	5,529	7,851	6,052	10,441	14,726	14,186
01-6302-05-00-00 Cloud Subscriptions (Internet)	45,251	87,528	68,556	142,417	177,328	181,766
01-6303-05-00-00 Telecommunications	124,353	143,411	144,078	146,075	165,582	164,582
01-6305-05-00-00 IT Professional Services	121,847	83,433	240,364	119,370	92,400	53,500
01-6306-05-00-00 Small Hardware Purchases (< \$5k)	59,166	65,435	29,362	7,495	40,985	28,900
01-6307-05-00-00 Small Software Purchases & Licenses(<\$5k)	48,838	28,313	10,968	28,935	28,968	26,444
01-6308-05-00-00 IT Memberships	1,138	194	704		160	160
01-6309-05-00-00 Operating Leases	56,935	48,727	59,847	58,041	64,173	64,173
01-6310-05-00-00 Miscellaneous	279	329	874		5,000	5,000
01-6311-05-00-00 Mileage		778				-
01-6312-05-00-00 Computer & Photocopy Supplies	4,023	2,598	-	2,633		-
01-6601-05-00-00 Shipping/Freight		-	-		-	-
Total Other Expenses	614,544	553,489	674,627	557,392	639,198	618,094
Total IT Expenses	770,572	707,763	840,380	711,277	791,126	779,860
IT Allocations (Out) to PC's & Depts						
Total IT Allocations (Out) to PC's & Depts	(770,572)	(707,763)	(840,380)	(711,277)	(791,126)	(779,860)

IT is a Service Center and "ALL" costs are distributed to Departments and Project Committees.

Comparative Fringe Pool and Rate (In \$'s)

	FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2022-23 Budget	Change %
457 Plan - Employer Contributions (41 Participants)	\$13,821	\$83,925	\$75,524	\$64,550	\$74,097	\$72,639	\$80,000	\$80,000	
Accrued Administrative Leave	34,879	30,478	23,929	26,567	47,949	33,434	36,694	35,142	-4.2%
Accrued Holiday	221,783	220,371	234,247	244,674	251,092	262,771	296,993	290,432	-2.2%
Accrued Personal Leave	74,238	76,638	83,205	87,369	97,085	81,137	100,213	96,811	-3.4%
COVID 19 Federal Leave						44,236			
COVID 19 State Leave						15,910			
Accrued Sick Pay	242,262	262,987	204,767	274,389	233,159	289,940	316,082	310,663	-1.7%
Accrued Vacation	372,526	416,343	345,815	419,442	383,841	382,525	408,565	420,367	2.9%
Bereavement Pay	1,345	8,088	10,892	10,820	9,043	12,149	8,700	9,170	5.4%
Jury Duty			5,817	3,149	5,156	1,005	5,000	5,250	5.0%
Disability Insurance - Private	51,728	56,122	57,924	56,713	61,659	61,468	64,736	62,538	-3.4%
Group Medical Insurance	948,341	1,017,679	864,239	918,687	902,394	959,986	1,037,624	1,104,750	6.5%
Medicare Tax - Employer	94,167	94,550	96,326	100,314	104,441	104,289	108,056	112,130	3.8%
Retiree Health Savings Program (RHS)			17,800	29,600	39,600	48,000	55,200	57,600	4.3%
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	640,736	633,939	633,420	-0.1%
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	
Workers Compensation Ins.	76,883	212,990	233,538	159,452	192,000	121,937	153,353	195,530	27.5%

Total O&M Budget Fringe Benefits Pool	\$3,865,192	\$4,370,418	\$3,923,431	\$4,144,686	\$4,309,837	\$3,132,163	\$3,306,155	\$3,414,802	3.3%
--	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------	-------------

Change in Fringe Pool 13.1% -10.2% 5.6% 4.0% -27.3% 5.6% 3.3%

Pay for Time Worked Labor Base(Regular Salaries)									
O&M including CIP Labor	\$3,184,417	\$3,224,868	\$3,282,424	\$3,451,281	\$3,402,166	\$3,752,079	\$3,964,865		5.7%
Environmental	815,299	789,929	827,189	933,333	955,618	1,095,082	1,066,194		-2.6%
Engineering including CIP Labor	305,422	377,076	396,554	397,732	428,407	435,220	434,675		-0.1%
Admin	695,744	857,635	896,766	934,332	899,005	998,424	974,150		-2.4%
IT	44,447	84,015	85,028	92,851	99,833	100,075	106,310		6.2%

Total Pay for Time Worked Labor Base	\$4,976,917	\$5,045,329	\$5,333,523	\$5,487,962	\$5,809,528	\$5,785,029	\$6,380,880	\$6,546,194	2.6%
---	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------	-------------

Fringe Rate 78% 86.6% 73.6% 75.5% 74.2% 54.1% 51.8% 52.2% 0.4%

Change in Labor Base 1.4% 5.7% 2.9% 5.9% -0.4% 10.3% 2.6%

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

Health Insurance

Group Insurance Increases 6.5% FY 2022-23		Increase/ (Decrease)¹
CalPERS Health	\$977,026	
CalPERS Admin Fee	2,436	
Mutual Omaha Life Ins.	15,036	
Guardian Life Dental	96,206	
Vision Service Plan	14,045	
Total Group Insurance	\$1,104,750	6.5%
Prior Year Budget	\$1,037,624	

¹ Premium Increase.

OPEB Increases 5.2% FY 2022-23		Increase/ (Decrease)
CalPERS OPEB	\$525,593	
CalPERS Admin Fee	1,314	
Total	\$526,907	5.2%
Prior Year Budget	\$501,063	

Pension Costs

Employer Normal Costs Remains Flat FY 2022-23		
Total	\$633,420	-0.1%
Prior year Budget	\$633,939	

UAL Required Annual Payment Increases \$165k or 14.3% FY 2022-23					
	Annual Lump Sum Payment	Monthly Payments	Annual Interest Savings	Increase/ (Decrease)	Without Savings
Total	\$1,322,162	\$1,367,655	\$45,493	14.3%	18.2%
Prior Year Budget	\$1,156,844				

UAL and OPEB by Member Agency

UAL and OPEB by Member Agency

Board Approved Methodology					
FY 2020-21 Distribution	FY 2021-22	FY 2022-23	\$ Change	% Change	
City of Laguna Beach	10.71%	\$177,192	\$197,968	\$20,776	11.73%
City of San Clemente	0.68%	11,149	12,629	1,480	13.28%
City of San Juan Capistrano	10.43%	172,858	192,902	20,044	11.60%
El Toro Water District	3.47%	58,142	64,254	6,112	10.51%
Emerald Bay Service District	0.47%	7,558	8,608	1,050	13.89%
Irvine Ranch Water District	0.76%	12,622	14,025	1,403	11.11%
Moulton Niguel Water District	44.55%	743,846	823,690	79,844	10.73%
Santa Margarita Water District	10.14%	165,273	187,493	22,220	13.44%
South Coast Water District	18.77%	308,971	347,148	38,177	12.36%
Trabuco Canyon Water District	0.02%	295	353	58	19.63%
Total	100.00%	\$1,657,907	\$1,849,069	\$191,162	11.53%

Proposed Fiscal Year 2022–23 Budget

Budget by Member Agency before UAL & OPEB					
City of Laguna Beach	\$1,965,849	\$2,187,387	11.3%	\$1,964,879	-10.2%
City of San Clemente	162,987	225,296	38.2%	201,216	-10.7%
City of San Juan Capistrano	1,982,203	1,875,393	-5.4%	2,031,402	8.3%
El Toro Water District	833,330	914,848	9.8%	869,337	-5.0%
Emerald Bay Service District	160,034	175,894	9.9%	144,863	-17.6%
Irvine Ranch Water District	156,706	220,944	41.0%	198,514	-10.2%
Moulton Niguel Water District	8,610,079	8,767,486	1.8%	9,502,388	8.4%
Santa Margarita Water District	2,523,798	2,809,887	11.3%	2,956,431	5.2%
South Coast Water District	3,584,146	3,911,754	9.1%	3,892,467	-0.5%
Trabuco Canyon Water District	69,503	23,773	-65.8%	60,250	153.4%
Total	\$20,048,635	\$21,112,661	5.3%	\$21,821,747	3.4%

UAL and OPEB Distribution by Member Agency					
UAL and OPEB by Member Agency	Distribution using Board Approved Methodology				
	City of Laguna Beach	\$156,033	\$177,192	13.6%	\$197,968
City of San Clemente	9,954	11,149	12.0%	12,629	13.3%
City of San Juan Capistrano	152,039	172,858	13.7%	192,902	11.6%
El Toro Water District	50,643	58,142	14.8%	64,254	10.5%
Emerald Bay Service District	6,784	7,558	11.4%	8,608	13.9%
Irvine Ranch Water District	11,054	12,622	14.2%	14,025	11.1%
Moulton Niguel Water District	649,208	743,846	14.6%	823,690	10.7%
Santa Margarita Water District	147,776	165,273	11.8%	187,493	13.4%
South Coast Water District	273,612	308,971	12.9%	347,148	12.4%
Trabuco Canyon Water District	278	295	6.1%	353	19.6%
Total	\$1,457,381	\$1,657,907	13.8%	\$1,849,069	11.5%

Total Budget by Member Agency					
City of Laguna Beach	\$2,121,882	\$2,364,579	11.4%	\$2,162,847	-8.5%
City of San Clemente	172,941	236,445	36.7%	213,846	-9.6%
City of San Juan Capistrano	2,134,243	2,048,251	-4.0%	2,224,304	8.6%
El Toro Water District	883,973	972,990	10.1%	933,591	-4.0%
Emerald Bay Service District	166,819	183,452	10.0%	153,471	-16.3%
Irvine Ranch Water District	167,760	233,566	39.2%	212,539	-9.0%
Moulton Niguel Water District	9,259,287	9,511,332	2.7%	10,326,078	8.6%
Santa Margarita Water District	2,671,575	2,975,160	11.4%	3,143,924	5.7%
South Coast Water District	3,857,757	4,220,725	9.4%	4,239,614	0.4%
Trabuco Canyon Water District	69,781	24,068	-65.5%	60,603	151.8%
Total Budget by Member Agency	\$21,506,016	\$22,770,568	5.9%	\$23,670,816	4.0%

Questions and Discussion



SOCWA Proposed CIP Budget

April 19, 2022
Engineering Committee
Agenda Item No. 8

Current Fiscal Year Update

- ▶ Q1–Q4 Spending Estimated (including small capital, Misc. Eng, Non–Cap)
 - Est. FY21–22 spending \$11.86M (~39% of original budget)
 - Est. cash on hand level under \$3M on 6/30/2023
- ▶ Major Projects in FY21 / 22
 - PC–2 Package B – construction
 - PC 15 Export Sludge – construction (complete)
 - PC 15 Facility Improvements – construction (complete)
 - PC 15 and PC17 Aeration Diffusers – design and equipment order pending delivery
 - PC 17 AWT#2 – design(restart)
 - PC 17 MCC A, C, G, & H – design
 - PC 21 Air Valves (D and E) – design

Next Fiscal Year(s) Update

- ▶ Years 1–5 detailed – Years 6–10+ summary (spreadsheet provided)
- ▶ Detailed project descriptions for FY22–23 projects
- ▶ Historical reconciliation of project budget
- ▶ FY year end spending and cash on hand estimates
- ▶ Agency project allocations for each project
- ▶ Updated 2019 TYCIP formatted tables
- ▶ Agency and PC summary and comparison tables

Next Fiscal Year(s) Update

- ▶ Major Projects in FY22/23 – PC–2
 - PC–2 Package B – construction (est. September substantial completion)
 - PC–2 2022 Plant 1 Electrical Rehabilitation – construction
 - PC–2 2022 Misc. Gates and Pipe Rehabilitations (L/S) – construction
 - PC–2 2022 Misc. Roof Rehabilitations (L/S/C) – construction
 - PC–2 Centrate Piping Reconstruction – construction

Next Fiscal Year(s) Update

- ▶ Major Projects in FY22/23 – PC-15
 - PC-15 Aeration Diffusers – construction
 - PC-15 Export Sludge Mitigation – design and construction
 - PC-15 Personnel Building Reconstruction – construction
 - PC-15 Fiber Installation to Alicia Parkway – implementation
 - PC-15 Foul Air Scrubber Replacement Project – design and construction

Next Fiscal Year(s) Update

- ▶ Major Projects in FY22/23 – PC-17
 - PC-17 MCC A, C, G, & H – construction
 - PC-17 Aeration Diffusers – construction (est. closeout August)
 - PC-17 AWT No.2 Reconstruction – construction

Next Fiscal Year(s) Update

- ▶ Major Projects in FY22/23 – PC21 and 24
 - PC–21 Air Valves (D and E) – construction
 - PC–21 Trail Bridge Crossing Protection – design and permitting
 - PC–24 Internal Seal Replacement – construction

Year to Year Comparison

(Includes Small Capital)

Budget - Current FY22-23 Versus FY22-23 Planned in FY21-22	Proposed FY22-23 Budget	FY22-23 Budget From FY21-22	Reduced Budget for FY22-23
Total	\$24,758,682	\$27,192,592	(\$2,433,910)

FY22/23 CIP Updated Summary

Member Agency	Proposed FY22-23 Budget
CLB	\$2,154,358
CSC	\$33,055
CSJC	\$2,808,824
ETWD	\$706,525
EBSD	\$166,989
IRWD	\$524,331
MNWD	\$12,243,043
SMWD	\$2,043,270
SCWD	\$4,078,286
Total	\$24,758,682

O&M Labor to CIP (new item)

PC / Area	Estimated O&M Labor
PC-2 (JBL) Liquids	\$35,000
PC-2 (JBL) Solids	\$15,000
PC-15 (CTP) Liquids	\$25,000
PC-17 (RTP) AWT	\$5,000
PC-17 (RTP) Liquids	\$15,000
PC-17 (RTP) Solids	\$5,000
Total	\$100,000

Cash Management

- ▶ Item 1 – Closed project cash is refunded directly to MAs with the Annual Use Audit (Est. \$500k)
- ▶ Item 2 – Cogen grant funds are returned directly to MAs with the Annual Use Audit (Est. \$350k today and the future estimated grant \$'s)
- ▶ Item 3 – Cash to be transferred when Project moves into next phase (design to construction or phase 1 construction to phase 2) (Est. \$1.2M)
- ▶ Item 4 – Cash anticipated to be expended more than 24 month into the future will be returned with the Annual Use Audit (Est. \$200k)

Budget & Cash Request

Member Agency	Proposed FY22-23 Budget	Proposed FY22-23 Cash Request	Delta
CLB	\$2,154,358	\$1,684,160	(\$470,199)
CSC	33,055	33,055	-
CSJC	2,808,824	1,955,677	(853,148)
ETWD	706,525	486,152	(220,372)
EBSD	166,989	130,303	(36,686)
IRWD	524,331	323,139	(201,192)
MNWD	12,243,043	9,237,627	(3,005,416)
SMWD	2,043,270	1,357,473	(685,797)
SCWD	4,078,286	3,047,743	(1,030,543)
Total	\$24,758,682	\$18,255,330	(\$6,503,353)

Questions and Discussion

General Fund Percentages Calculation Santa Margarita with 4 PCs vs. 8

Agency	Project Committee Participation											Revised ¹		Original	Change in Distribution %'s
	Recycled Water Permitting	ETM's & Interceptor				Outfalls			Plants			Total PC's by Agency (#)	Total PC's by Agency (%)	Total PC's by Agency (%)	
	PC2SO	PC8	PC 21 B,C &D	PC 21 E	PC 23	PC 5	PC 10	PC 24	PC2	PC 15	PC17				
El Toro Water District		1	0	0				1			1	3	9.09%	8.11%	0.98%
Emerald Bay Service District		1			0			1		1	1	4	12.12%	10.81%	1.31%
Irvine Ranch Water District	1	1	0	0				1				3	9.09%	8.11%	0.98%
City of Laguna Beach		1			0			1		1	1	4	12.12%	10.81%	1.31%
Moulton Niguel Water District	1	1		0		0		1	1	1	1	6	18.18%	16.22%	1.97%
City of San Clemente		1				1	0					2	6.06%	5.41%	0.66%
City of San Juan Capistrano												0	0.00%	10.81%	-10.81%
Santa Margarita Water District	1	1				1			1			4	12.12%	10.81%	1.31%
South Coast Water District	1	1				1		0	1	1	1	6	18.18%	16.22%	1.97%
Trabuco Canyon Water District	1											1	3.03%	2.70%	0.33%
Total by PC's (#)	5	8	0	0	0	3	0	5	3	4	5	33	100.00%	100.00%	0.00%

¹Remaining Member Agencies Distribution %'s will increase

Agency	Revised Amount	Original	\$ Change(+/-)
El Toro Water District	\$38,548	\$34,381	\$4,167
Emerald Bay Service District	51,398	45,841	5,557
Irvine Ranch Water District	38,548	34,381	4,167
City of Laguna Beach	51,398	45,841	5,557
Moulton Niguel Water District	77,097	68,762	8,335
City of San Clemente	25,699	22,921	2,778
City of San Juan Capistrano	0	45,841	(45,841)
Santa Margarita Water District	51,398	45,841	5,557
South Coast Water District	77,097	68,762	8,335
Trabuco Canyon Water District	12,849	11,460	1,389
Total by PC's (#)	\$424,032	\$424,032	(\$0)

¹Remaining Member Agencies Amount will increase by 12.12%.

IT Year-Over-Year Budget Change

Description	Amount
Software Maintenance Agreements	19,407
Memberships & Trainings	10,100
Payroll Costs	\$9,839
Cloud Subscriptions (Internet)	4,438
Other	(1,540)
Small Software Purchases & Licenses(<\$5k)	(2,524)
Small Hardware Purchases (< \$5k)	(12,085)
IT Professional Services	(38,900)
Total	<u>(\$11,265)</u>

- Cloud subscriptions
 - Disaster recovery and cybersecurity make up the largest costs in this line item, followed by our financial management system (FE Nxt) and our online bidding system called Planet Bids.
- Telecommunications,
 - The major line items are related to our fiber connections and cloud- based phone systems.
- IT professional services
 - The services have decreased significantly from last year due to finishing up of some multi-year projects, such as the network diagram.

Total Budget by Member Agency with Redistributed General Fund Percentages

	FY 2020-21 Actual	FY 2021-22 Budget	Change %	FY 2022-23 Budget	Change %		FY 2022-23 Budget	Change %
Total Budget by Member Agency						Change \$		
City of Laguna Beach	\$2,121,882	\$2,364,579	11.4%	\$2,162,847	-8.5%	\$5,557	\$2,168,404	0.3%
City of San Clemente	172,941	236,445	36.7%	213,846	-9.6%	2,778	\$216,624	1.3%
City of San Juan Capistrano	2,134,243	2,048,251	-4.0%	2,224,304	8.6%	(45,841)	\$2,178,463	-2.1%
El Toro Water District	883,973	972,990	10.1%	933,591	-4.0%	4,167	\$937,758	0.4%
Emerald Bay Service District	166,819	183,452	10.0%	153,471	-16.3%	5,557	\$159,028	3.6%
Irvine Ranch Water District	167,760	233,566	39.2%	212,539	-9.0%	4,167	\$216,706	2.0%
Moulton Niguel Water District	9,259,287	9,511,332	2.7%	10,326,078	8.6%	8,335	\$10,334,413	0.1%
Santa Margarita Water District	2,671,575	2,975,160	11.4%	3,143,924	5.7%	5,557	\$3,149,481	0.2%
South Coast Water District	3,857,757	4,220,725	9.4%	4,239,614	0.4%	8,335	\$4,247,949	0.2%
Trabuco Canyon Water District	69,781	24,068	-65.5%	60,603	151.8%	1,388	\$61,991	2.3%
Total Budget by Member Agency	\$21,506,016	\$22,770,568	5.9%	\$23,670,816	4.0%	\$0	\$23,670,816	0.0%

Insurance Distribution Change Budget Dollar and Percentage

Project Committee	Proposed Budget FY 2022-23		Current Budget FY 2021-22		Proposed Budget FY 2022-23		Change	
	Amount (\$)	Distribution (%)	Amount (\$)	Distribution (%)	Amount (\$)	Distribution (%)	Amount (\$)	Distribution (%)
PC 2	\$ 167,599	34.12%	\$ 161,848	32.95%	\$ (5,751)	-1.17%		
PC 5	14,950	3.04%	22,928	4.67%	7,978	1.62%		
PC 8	4,676	0.95%	5,940	1.21%	1,264	0.26%		
PC 12	7,985	1.63%	2,396	0.49%	(5,589)	-1.14%		
PC 15	72,851	14.83%	79,716	16.23%	6,865	1.40%		
PC 17	209,727	42.69%	195,832	39.86%	(13,895)	-2.83%		
PC 24	13,459	2.74%	22,588	4.60%	9,129	1.86%		
	\$ 491,248	100%	\$ 491,248	100%	\$ 0	0%		

Finance Committee Budget Schedule

- **March 15, 2022** - O&M Environmental Safety Budget Presentation
- **March 29, 2022** - O&M Environmental Safety Budget Continued
- **April 19, 2022** - General Fund, Administration, Residual Engineering, Capital Budget & IT Budget Presentation
- **May 10, 2022** - Workshop Total Budget and Response to 4/19/2022 Questions & Comments
- **May 19, 2022** - Board Budget Consideration for Approval
- **June 2, 2022** - Next All Hands Meeting