

SOCWA
Finance Committee
Budget Workshop
FY 2023-24
May 16, 2023

Total Budget by Member Agency (SOCWA Total Cost Base/All Costs)

Seven Agencies share GF in FY 23-24				
	FY 2022-23 Budget (w/ UAL and OPEB)	FY 2023-24 Budget (w/ UAL and OPEB)	\$ Amount Change	% Change
Budget by Member Agency				
City of Laguna Beach	\$2,159,704	\$2,297,247	\$137,543	6.4%
City of San Clemente	213,038	239,396	26,358	12.4%
City of San Juan Capistrano ¹	2,226,342	-	(2,226,342)	-100.0%
El Toro Water District	933,235	1,124,563	191,328	20.5%
Emerald Bay Service District	153,244	175,635	22,391	14.6%
Irvine Ranch Water District ¹	211,743	214,330	2,587	1.2%
Moulton Niguel Water District	10,327,930	10,044,183	(283,748)	-2.7%
Santa Margarita Water District	3,145,357	5,885,396	2,740,039	87.1%
South Coast Water District	4,238,696	4,694,055	455,359	10.7%
Trabuco Canyon Water District ¹	61,528	-	(61,528)	-100.0%
Total	\$23,670,816	\$24,674,804	\$1,003,988	4.2%

In comparison to SOCWA's FY 2022-23 Budget, FY 2023-24 Budget increased by \$1.0 million or 4.2%, primarily due to an inflationary environment and supply chain disruptions.

- COLA is 7%, per the FY 2023-24 MOU Agreement.
- Merit increases are an average of 3%, per the FY 2023-24 MOU Agreement.

¹Irvine Ranch Water District has terminated membership in SOCWA; all costs except GF are included in the budget and will be paid by El Toro Water District. The City of San Juan Capistrano costs except GF are included with Santa Margarita Water District. Trabuco Canyon Water District will terminate SOCWA membership on June 30, 2023. The Agency will pay its share of long-term liabilities at the termination date, UAL and OPEB, in the amount of \$20,813. The UAL portion will be an additional discretionary payment to CALPERS and the OPEB portion will be deposited with the PARS 115 trust fund. TCWD plans to contract with SOCWA for services in PC 12 (2SO); all proceeds will be credited to agencies in the project committee during the Use Audit at fiscal yearend. The estimated amount is \$13,000.

SOCWA Budget Year-Over-Year (YOY) Change

SOCWA Budget Year-Over-Year (YOY) Change

FY 2022-23 Budget	FY 2023-24 Budget	FY 23-24 \$ Change +(-)	% Change
\$23,670,816	\$24,674,804	\$1,003,988	4.2%

FY 2022-23 Budget Roll Forward to Proposed FY 2023-24 Budget				
Budget Changes (Cost Drivers in Blue)				
Payroll Costs ¹	\$458,847			
Utilities ²	219,464			
Biosolids Hauling and Disposal ²	178,504			
Chemicals ^{2&4}	99,620			
Contract Services Misc.	52,227			
Insurance	44,625			
Recruitment (Sr. Engineer)	18,000	\$1,071,286	4.5%	Change from FY 22-23 Budget
Maintenance - Equip. & Facilities ⁴	(67,292)			
Unfunded Pension Liability (UAL) & OPEB ⁴	(57,880)			
Other	57,873	(67,299)	-0.3%	Change from FY 22-23 Budget
Total Budget Change	\$1,003,988	\$1,003,988	4.2%	
FY 2023-24 Budget	\$24,674,804			

¹COLA is 7%, and Merit is an average of 3% per the FY 2023-24 MOU Agreement.

²Chemicals, fuel, and utilities increases are due to high inflation and supply chain disruptions.

³UAL decreased due to CalPERS' favorable ROI in 2021.

⁴AWT movement to MNWD Impact:

Chemicals

Maintenance

Total

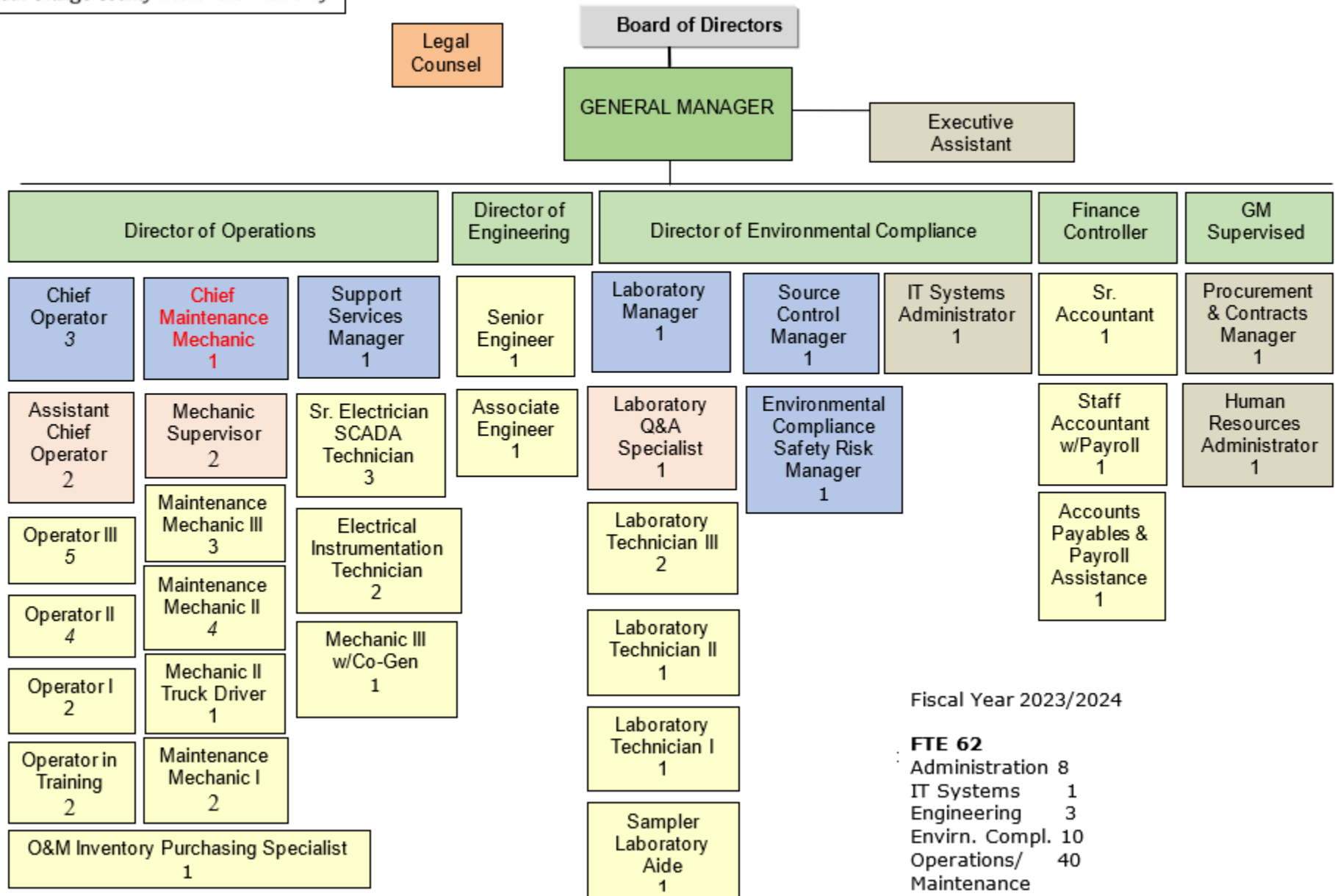
Amount
\$395,000
50,000
\$445,000

Headcount

FTEs Headcount										
Department	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget	FY 2027-28 Budget
Operations	42	42	40	40	40	39	39	39	40	40
Environmental Compliance & Safety	9	9	9	10	10	10	10	10	10	10
Engineering	3	3	3	3	3	3	3	3	3	3
Administration	9	9	8	8	8	8	8	8	8	8
IT	1	1	1	1	1	1	1	1	1	1
Total	64	64	61	62	62	61	61	61	62	62



EXHIBIT C



Fringe Pool

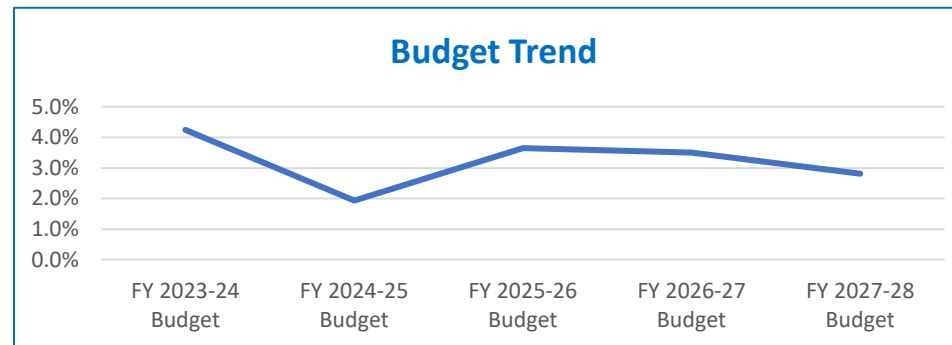
	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget	FY 2027-28 Budget
457 Plan - Employer Contribution	\$72,639	\$76,797	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
Accrued Administrative Leave	33,434	36,582	35,142	31,605	35,000	35,000	35,000	35,000
Accrued Holiday	262,771	262,937	290,432	306,391	315,583	325,050	334,802	344,846
Accrued Personal Leave	81,137	97,394	96,811	102,130	105,194	108,350	111,601	114,949
COVID 19 Federal Leave	44,236	1,533						
COVID 19 State Leave	15,910	37,815						
Accrued Sick Pay	289,940	273,286	310,663	325,764	335,537	345,603	355,971	366,650
Accrued Vacation	382,525	416,472	420,367	460,932	474,760	489,003	503,673	518,784
Bereavement Pay	12,149	12,901	9,170	12,500	12,500	12,500	12,500	12,500
Jury Duty	1,005	5,054	5,250	3,500	3,500	3,500	3,500	3,500
Disability Insurance - Private	61,468	62,325	62,538	65,876	66,534	67,200	67,872	68,551
Group Medical Insurance	959,986	1,024,258	1,104,750	1,152,765	1,221,970	1,297,010	1,376,890	1,461,929
Medicare Tax - Employer	104,289	96,485	112,130	113,503	120,913	125,587	133,003	137,335
Retiree Health Savings Program (RHS)	48,000	55,000	57,600	67,200	67,200	67,200	67,200	67,200
Retiree Health PARS Investment								
Retiree Health Benefits ¹								
Retirement - PERS Normal Costs	640,736	636,896	633,420	717,208	754,341	783,760	830,739	858,476
Retirement - PERS Unfunded Liability ¹								
Unemployment Ins./Reimbursement			1,000					
Workers Compensation Ins.	121,937	182,738	195,530	150,502	158,027	165,928	174,225	182,936
Total Budget Fringe Benefits Pool	\$ 3,132,163	\$ 3,278,473	\$ 3,414,802	\$ 3,589,876	\$ 3,751,059	\$ 3,905,691	\$ 4,086,976	\$ 4,252,654
Change in Fringe Pool	-27.3%	4.7%	4.2%	5.1%	4.5%	4.1%	4.6%	4.1%
Pay for Time Worked Labor Base (Regular Salaries)								
O&M	\$ 3,402,166	\$ 3,379,203	\$ 3,964,865	\$ 3,913,707	\$ 4,146,706	\$ 4,323,342	\$ 4,657,514	\$ 4,801,216
Environmental	955,618	949,369	1,066,194	1,151,739	1,196,171	1,229,522	1,272,863	1,307,946
Engineering including CIP Labor	428,407	418,681	434,675	469,025	488,355	508,575	529,729	545,686
Admin	899,005	923,711	974,150	1,006,210	1,031,361	1,067,909	1,100,298	1,155,187
IT	99,833	103,017	106,310	116,046	121,918	128,087	134,569	141,378
Total Pay for Time Worked Labor Base	\$ 5,785,029	\$ 5,773,981	\$ 6,546,194	\$ 6,656,728	\$ 6,984,512	\$ 7,257,436	\$ 7,694,973	\$ 7,951,413
Fringe Rate²	54.1%	56.8%	52.2%	53.9%	53.7%	53.8%	53.1%	53.5%
Change in Labor Base	-0.4%	-0.2%	13.4%	1.7%	4.9%	3.9%	6.0%	3.3%

¹ Retiree 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.

² The Fringe Rate is 53.9%; it was used for all five years of the Budget projections.

SOCWA 5-Year Budget Trend

	FY 2023-24 Budget	Change %	FY 2024-25 Budget	Change %	FY 2025-26 Budget	Change %	FY 2026-27 Budget	Change %	FY 2027-28 Budget	Change %
Total Budget by Member Agency										
City of Laguna Beach	\$2,297,247	6.4%	\$2,360,749	2.8%	\$2,426,057	2.8%	\$2,514,737	3.7%	\$2,576,643	2.5%
City of San Clemente	239,396	12.4%	226,064	-5.6%	224,676	-0.6%	231,179	2.9%	235,288	1.8%
City of San Juan Capistrano	-	-100.0%	-		-		-		-	
El Toro Water District	1,124,563	20.5%	1,107,947	-1.5%	1,147,671	3.6%	1,175,244	2.4%	1,185,654	0.9%
Emerald Bay Service District	175,635	14.6%	178,357	1.6%	183,454	2.9%	189,564	3.3%	195,123	2.9%
Irvine Ranch Water District	214,330	1.2%	168,924	-21.2%	167,127	-1.1%	172,558	3.2%	175,065	1.5%
Moulton Niguel Water District	10,044,183	-2.7%	10,246,249	2.0%	10,693,517	4.4%	10,988,730	2.8%	11,263,115	2.5%
Santa Margarita Water District	5,885,396	87.1%	6,025,546	2.4%	6,236,328	3.5%	6,500,662	4.2%	6,753,385	3.9%
South Coast Water District	4,694,055	10.7%	4,838,632	3.1%	4,991,924	3.2%	5,211,797	4.4%	5,357,923	2.8%
Trabuco Canyon Water District	-	-100.0%	-		-		-		-	
Total	\$24,674,804	4.2%	\$25,152,469	1.9%	\$26,070,754	3.7%	\$26,984,470	3.5%	\$27,742,196	2.8%



Cost Drivers Prioritized by Major Expenditures

Includes UAL and OPEB

(in dollars)

	FY 2020-21 Actual	Mix %	FY 2021-22 Actual	Mix %	FY 2022-23 Budget	Mix %	FY 2023-24 Budget	Mix %	FY 2024-25 Budget	Mix %	FY 2025-26 Budget	Mix %	FY 2026-27 Budget	Mix %	FY 2027-28 Budget	Mix %	Total 5 Years	5 Year Mix %
Payroll Costs Including Fringe Benefits ¹	9,257,678	43.0%	9,414,994	42.2%	10,070,769	42.5%	10,529,616	42.7%	11,019,853	43.8%	11,445,361	43.9%	12,124,515	44.9%	12,520,149	45.1%	57,639,494	44.1%
UAL & OPEB ¹	1,457,381	6.8%	1,639,829	7.4%	1,849,069	7.8%	1,791,189	7.3%	1,814,515	7.2%	1,805,888	6.9%	1,783,500	6.6%	1,754,055	6.3%	8,949,147	6.9%
Chemicals ^{2&3}	1,991,025	9.3%	2,266,775	10.2%	2,185,380	9.2%	2,285,000	9.3%	2,350,900	9.3%	2,419,800	9.3%	2,489,600	9.2%	2,561,500	9.2%	12,106,800	9.3%
Utilities ²	1,590,105	7.4%	1,701,678	7.6%	1,609,036	6.8%	1,828,500	7.4%	1,875,600	7.5%	2,226,100	8.5%	2,145,100	7.9%	2,271,000	8.2%	10,346,300	7.9%
Biosolids Hauling and Disposal ²	1,465,691	6.8%	1,616,875	7.3%	1,568,996	6.6%	1,747,500	7.1%	1,799,900	7.2%	1,830,029	7.0%	1,884,900	7.0%	1,941,500	7.0%	9,203,829	7.0%
Maintenance - Equip. & Facilities ³	1,867,698	8.7%	1,945,146	8.7%	1,845,000	7.8%	1,777,708	7.2%	1,894,020	7.5%	1,924,783	7.4%	1,956,321	7.2%	1,956,321	7.1%	9,509,153	7.3%
IT	557,392	2.6%	521,498	2.3%	618,094	2.6%	622,687	2.5%	635,140	2.5%	647,843	2.5%	660,800	2.4%	674,016	2.4%	3,240,486	2.5%
Environmental & Safety	951,151	4.4%	986,120	4.4%	1,196,376	5.1%	1,208,245	4.9%	1,219,861	4.8%	1,244,597	4.8%	1,245,504	4.6%	1,246,238	4.5%	6,164,445	4.7%
Engineering Misc																		
Management Support Services	572,600	2.7%	151,187	0.7%	551,512	2.3%	582,000	2.4%	245,070	1.0%	182,369	0.7%	184,710	0.7%	186,036	0.7%	1,380,185	1.1%
IT Direct	9,669	0.0%	2,107	0.0%	45,004	0.2%	45,000	0.2%	45,000	0.2%	45,000	0.2%	45,000	0.2%	45,000	0.2%	225,001	0.2%
Contract Services - Misc	297,793	1.4%	341,743	1.5%	326,569	1.4%	378,796	1.5%	389,554	1.5%	400,613	1.5%	411,972	1.5%	423,632	1.5%	2,004,566	1.5%
Audit & Legal	450,844	2.1%	424,556	1.9%	269,688	1.1%	276,672	1.1%	270,952	1.1%	272,067	1.0%	273,212	1.0%	274,188	1.0%	1,367,091	1.0%
Facilities	343,448	1.6%	314,008	1.4%	328,512	1.4%	315,000	1.3%	321,300	1.3%	332,800	1.3%	341,500	1.3%	353,400	1.3%	1,664,001	1.3%
Insurance	276,867	1.3%	410,049	1.8%	491,248	2.1%	535,873	2.2%	589,460	2.3%	648,406	2.5%	713,247	2.6%	784,572	2.8%	3,271,558	2.5%
Grit Hauling	127,842	0.6%	167,805	0.8%	124,472	0.5%	132,500	0.5%	136,500	0.5%	140,600	0.5%	144,800	0.5%	149,100	0.5%	703,500	0.5%
Engineering transfer to Capital	(431,664)	-2.0%	(394,227)	-1.8%	(416,125)	-1.8%	(422,501)	-1.7%	(451,031)	-1.8%	(469,706)	-1.8%	(489,242)	-1.8%	(503,980)	-1.8%	(2,336,460)	-1.8%
Other Miscellaneous	720,496	3.4%	786,637	3.5%	1,007,216	4.3%	1,041,019	4.2%	995,873	4.0%	974,204	3.7%	1,069,032	4.0%	1,105,469	4.0%	5,185,598	4.0%
Total SOCWA Cost Base	21,506,016	100.0%	22,296,778	100.0%	23,670,816	100.0%	24,674,804	100.0%	25,152,469	100.0%	26,070,754	100.0%	26,984,470	100.0%	27,742,196	100.0%	130,624,694	100.0%
Cost Drivers	19,710,722		20,244,101		21,494,232		22,372,445		22,854,860		23,726,770		24,474,950		25,110,815		118,539,840	
% Total Cost Base	91.7%		90.8%		90.8%		90.7%		90.9%		91.0%		90.7%		90.5%		90.7%	

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

¹ Payroll costs, including fringe benefits and UAL & OPEB, are 50% of the Authority's Total Cost Base.
COLA is 7% in FY 23-24 and assumed at 2% in the outer years. Merit is an average of 3% for all five years.

^{2&3}Chemicals, fuel, and utilities increases are due to high inflation and supply chain disruptions; chemicals and maintenance costs are offset by reduced costs associated with the movement of PC 17, Regional Plant, AWT to Moulton Niguel Water District.

O&M Budget

(in dollars)

	FY 2023-24 Budget	Change	FY 2024-25 Budget	Change	FY 2025-26 Budget	Change	FY 2026-27 Budget	Change %	FY 2027-28 Budget	Change %
Salary and Fringe										
5000--**-** Regular Salaries-O&M	5,065,446	2.7%	5,342,877	5.5%	5,552,864	3.9%	5,930,377	6.8%	6,109,162	3.0%
5001--**-** Overtime Salaries-O&M	82,008	11.5%	84,532	3.1%	87,048	3.0%	89,688	3.0%	92,288	2.9%
5306--**-** Scheduled Holiday Work	68,376	(20.9%)	70,708	3.4%	73,056	3.3%	75,528	3.4%	77,528	2.6%
5315--**-** Comp Time - O&M	17,628	4.2%	18,148	2.9%	18,684	3.0%	19,232	2.9%	15,532	(19.2%)
5401--**-** Fringe Benefits IN to PC's & Depts.	2,731,721	6.2%	2,881,336	5.5%	2,994,579	3.9%	3,198,166	6.8%	3,294,582	3.0%
5700--**-** Standby Pay	104,000	48.6%	87,308	-16.1%	87,308	0.0%	87,308	0.0%	87,308	(0.0%)
Total Payroll Costs	8,069,179	4.1%	8,484,909	5.2%	8,813,538	3.9%	9,400,299	6.7%	9,676,400	2.9%
Other Expenses										
5002--**-** Electricity	1,260,000	0.5%	1,425,600	13.1%	1,478,700	3.7%	1,461,400	(1.2%)	1,549,000	6.0%
5003--**-** Natural Gas	490,500	82.9%	369,700	-24.6%	664,800	79.8%	598,500	(10.0%)	634,200	6.0%
5004--**-** Potable & Reclaimed Water	78,000	(10.4%)	80,300	2.9%	82,600	2.9%	85,200	3.1%	87,800	3.1%
5005--**-** Co-generation Power Credit	(1,302,000)	24.0%	(1,380,100)	6.0%	(1,462,900)	6.0%	(1,550,700)	6.0%	(1,643,700)	6.0%
5006--**-** Chlorine/Sodium Hypochlorite	181,000	(67.3%)	184,600	2.0%	188,300	2.0%	192,200	2.1%	196,200	2.1%
5007--**-** Polymer Products	1,040,000	31.7%	1,071,200	3.0%	1,103,400	3.0%	1,136,500	3.0%	1,170,600	3.0%
5008--**-** Ferric Chloride	880,000	27.9%	906,500	3.0%	933,700	3.0%	961,600	3.0%	990,400	3.0%
5009--**-** Odor Control Chemicals	155,000	31.8%	159,600	3.0%	164,400	3.0%	169,300	3.0%	174,300	3.0%
5010--**-** Other Chemicals - Misc.	2,000	(0.2%)	2,000	0.0%	3,000	50.0%	3,000	0.0%	3,000	0.0%
5011--**-** Laboratory Services	56,632	(13.8%)	58,060	2.5%	59,508	2.5%	60,980	2.5%	60,980	0.0%
5012--**-** Grit Hauling	132,500	6.4%	136,500	3.0%	140,600	3.0%	144,800	3.0%	149,100	3.0%
5013--**-** Landscaping	211,000	(3.7%)	217,300	3.0%	223,800	3.0%	230,500	3.0%	237,400	3.0%
5014--**-** Engineering - Misc.										
5015--**-** Management Support Services	527,000	5.1%	188,970	-64.1%	125,147	(33.8%)	126,343	1.0%	126,502	0.1%
5016--**-** Audit - Environmental	1,304		1,324	1.5%	1,356	2.4%	1,376	1.5%	1,376	0.0%
5017--**-** Legal Fees	30,672	29.5%	24,032	-21.6%	24,208	0.7%	24,396	0.8%	24,396	0.0%
5018--**-** Public Notices/ Public Relations	1,500	(59.8%)	1,550	3.3%	1,600	3.2%	1,650	3.1%	1,650	0.0%
5019--**-** Contract Services Misc.	372,996	16.2%	383,696	2.9%	394,696	2.9%	405,996	2.9%	417,596	2.9%
5021--**-** Small Vehicle Expense	24,128	4.4%	24,448	1.3%	24,764	1.3%	25,092	1.3%	25,492	1.6%
5022--**-** Miscellaneous Expense	16,032	0.3%	16,068	0.2%	17,104	6.4%	17,156	0.3%	17,156	0.0%
5023--**-** Office Supplies - All	48,000	4.3%	48,900	1.9%	49,800	1.8%	50,800	2.0%	51,800	2.0%
5024--**-** Petroleum Products	27,000	(20.6%)	27,000	0.0%	27,000	0.0%	27,000	0.0%	27,000	0.0%
5025--**-** Uniforms	78,000	9.9%	80,100	2.7%	82,200	2.6%	85,300	3.8%	87,600	2.7%
5026--**-** Small Vehicle Fuel	20,272	(10.9%)	20,504	1.1%	20,724	1.1%	21,056	1.6%	21,356	1.4%
5027--**-** Insurance - Property/Liability	535,873	9.1%	589,460	10.0%	648,406	10.0%	713,247	10.0%	784,572	10.0%
5028--**-** Small Tools & Supplies	77,668	(3.6%)	78,852	1.5%	81,024	2.8%	82,196	1.4%	83,296	1.3%
5030--**-** Trash Disposal	9,000	5.9%	9,000	0.0%	9,000	0.0%	9,000	0.0%	9,000	0.0%
5031--**-** Safety Program & Supplies	114,956	2.0%	117,252	2.0%	119,596	2.0%	121,992	2.0%	121,992	0.0%
5032--**-** Equipment Rental	7,000	(0.1%)	8,000	14.3%	8,000	0.0%	8,000	0.0%	8,000	0.0%

O&M Budget (cont'd.)

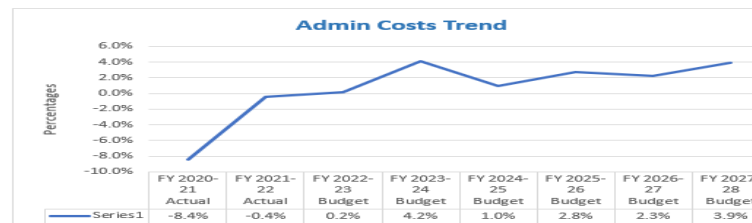
5033--** Recruitment	2,300	(0.7%)	2,300	0.0%	2,300	0.0%	2,300	0.0%	2,300	0.0%
5034--** Travel Expense/Tech. Conferences	75,078	1.8%	75,937	1.1%	76,714	1.0%	77,495	1.0%	78,174	0.9%
5035--** Training Expense	50,479	(30.9%)	53,789	6.6%	54,051	0.5%	54,322	0.5%	54,345	0.0%
5036--** Laboratory Supplies	127,092	4.9%	130,064	2.3%	132,564	1.9%	135,096	1.9%	135,096	0.0%
5037--** Office Equipment	27,000	3.9%	27,000	0.0%	27,000	0.0%	27,000	0.0%	27,000	0.0%
5038--** Permits	635,836	7.1%	648,943	2.1%	662,293	2.1%	651,600	(1.6%)	651,600	0.0%
5039--** Membership Dues/Fees	13,153	(47.6%)	24,114	83.3%	24,451	1.4%	24,781	1.3%	24,814	0.1%
5044--** Offshore Monitoring	81,604	2.0%	60,116	-26.3%	61,316	2.0%	62,544	2.0%	62,544	0.0%
5045--** Offshore Biochemistry	22,500	(25.0%)	22,854	1.6%	23,204	1.5%	23,570	1.6%	23,570	0.0%
5046--** Effluent Chemistry	50,948	13.2%	51,908	1.9%	52,880	1.9%	53,860	1.9%	53,860	0.0%
5047--** Access Road Expenses	45,000	0.0%	45,000	0.0%	45,000	0.0%	45,000	0.0%	45,000	0.0%
5048--** Storm Damage	20,000	(4.8%)	20,000	0.0%	20,000	0.0%	20,000	0.0%	20,000	0.0%
5049--** Biosolids Disposal	1,747,500	11.4%	1,799,900	3.0%	1,830,029	1.7%	1,884,900	3.0%	1,941,500	3.0%
5050--** Contract Services Generators	23,000	(17.9%)	23,000	0.0%	23,000	0.0%	23,000	0.0%	23,000	0.0%
5052--** Janitorial Services	95,000	(5.9%)	95,000	0.0%	100,000	5.3%	102,000	2.0%	107,000	4.9%
5053--** Contract Serv - Digester Cleaning	80,000	33.3%	90,000	12.5%			65,000		60,000	(7.7%)
5054--** Diesel Truck Maint	43,000	2.4%	44,000	2.3%	45,000	2.3%	46,000	2.2%	47,000	2.2%
5055--** Diesel Truck Fuel	11,800	2.6%	11,800	0.0%	11,800	0.0%	11,800	0.0%	11,800	0.0%
5056--** Maintenance Equip. & Facilities (Solids)	300,000	(16.9%)	309,100	3.0%	318,400	3.0%	328,000	3.0%	337,800	3.0%
5057--** Maintenance Equip. & Facilities (Liquids)	510,000	(13.6%)	525,300	3.0%	541,100	3.0%	557,400	3.0%	574,200	3.0%
5058--** Maintenance Equip. & Facilities (Common)	92,008	2.2%	94,908	3.2%	97,808	3.1%	100,808	3.1%	64,208	(36.3%)
5059--** Maintenance Equip. & Facilities (Co-Gen)	836,700	16.9%	873,400	4.4%	908,100	4.0%	948,700	4.5%	990,700	4.4%
5060--** Maintenance Equip. & Facilities (AWT)	39,000	(55.7%)	40,000	2.6%	41,000	2.5%	42,000	2.4%	43,000	2.4%
5061--** Mileage	2,900	(20.6%)	2,950	1.7%	3,000	1.7%	3,050	1.7%	3,050	0.0%
5068--** MNWD Potable Water Supplies & Svcs.	44,880	2.0%	45,776	2.0%	46,692	2.0%	47,628	2.0%	47,628	0.0%
5069--** Misc-Capital-Dilution & Metering Study										
5074--** Education Reimbursement										
5076--** SCADA Infrastructure	93,600	1.6%	93,900	0.3%	119,400	27.2%	99,900	(16.3%)	99,600	(0.3%)
5077--** IT Direct	45,000	(0.0%)	45,000	0.0%	45,000	0.0%	45,000	0.0%	45,000	0.0%
5101--** Employee Recognition										
5105--** Co-Generation Power Credit - Offset	1,302,000	24.0%	1,380,100	6.0%	1,462,900	6.0%	1,550,700	6.0%	1,643,700	6.0%
5303--** Group Insurance Waiver	14,400	(20.0%)	14,700	2.1%	15,000	2.0%	15,300	2.0%	15,600	2.0%
5305--** Medicare Tax Payments for Employees	152	(93.6%)	152	0.0%	156	2.6%	160	2.6%	160	0.0%
5309--** Operating Leases	20,000	(28.6%)	20,000	0.0%	20,000	0.0%	20,000	0.0%	20,000	0.0%
5705--** Monthly Car Allowance	31,200	(11.9%)	31,200	0.0%	31,200	0.0%	31,200	0.0%	31,200	0.0%
5799--** Zephyr Wall Costs Share - O&M	(14,000)	0.0%	(14,000)	0.0%	(14,000)	0.0%	(14,000)	0.0%	(14,000)	0.0%
5802--** Shipping/Freight										
6500--** IT Allocations in to PC's & Depts.	620,553	1.9%	640,597	3.2%	658,154	2.7%	680,683	3.4%	697,456	2.5%
Total Other Expenses	12,165,718	5.0%	12,179,227	0.1%	12,700,047	4.3%	12,980,679	2.2%	13,385,970	3.1%
Total Expenses	20,234,898	4.6%	20,664,136	2.1%	21,513,585	4.1%	22,380,978	4.0%	23,062,370	3.0%

Residual Engineering Budget (after Labor and Fringe to Capital) (in dollars)

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget	FY 2027-28 Budget
Regular Salaries-O&M	148,365	167,229	161,205	194,546	195,342	203,430	211,892	218,274
Overtime Salaries-O&M								
Scheduled Holiday Work								
Fringe Benefits IN to PC's & Depts.	80,329	94,953	84,092	104,916	105,345	109,707	114,270	117,712
Total Payroll Costs	228,694	262,181	245,297	299,462	300,687	313,137	326,162	335,987
Engineering - Misc.								
Management Support Services								
Legal Fees								
Miscellaneous Expense	2,529	1,127	3,184	2,000	2,040	2,081	2,122	2,165
Office Supplies - All	31		208					
Safety Supplies			306					
Recruitment								
Travel Expense/Tech. Conferences			6,439	8,500	8,670	8,843	9,020	9,201
Training Expense	275		2,244	1,300	1,326	1,353	1,380	1,407
Office Equipment			408	150	153	156	159	162
Membership Dues/Fees	996	1,223	1,377	1,775	1,811	1,847	1,884	1,921
Mileage	47	137	510	250	255	260	265	271
IT Direct	1,839			250	255	260	265	271
Operating Leases	5,408	28,681	9,300	30,000	30,600	31,212	31,836	32,473
Monthly Car Allowance	4,216	2,294	4,200	4,200	4,200	4,200	4,200	4,200
Shipping/Freight			312	100	102	104	106	108
IT Allocations in to PC's & Depts.	49,873	47,328	52,639	54,993	55,974	57,179	58,544	59,628
Total Other Expenses	65,214	80,790	81,127	103,518	105,385	107,495	109,782	111,807
Total Residual Engineering Expenses	293,908	342,971	326,424	402,980	406,073	420,632	435,944	447,793
YOY Change	-25.7%	16.7%	-4.8%	23.5%	0.8%	3.6%	3.6%	2.7%
Capitalized Portion of Labor & Fringe	431,664	387,595	416,125	422,501	451,031	469,706	489,242	503,980
Percentage Change	14.2%	-10.2%	7.4%	1.5%	6.8%	4.1%	4.2%	3.0%

Administration Budget (in \$'s)

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget	FY 2027-28 Budget
Salary and Fringe								
Regular Salaries-Admin & IT	899,005	923,711	974,150	1,006,210	1,031,361	1,067,909	1,100,298	1,155,187
Overtime Salaries-Admin & IT	35,428	28,565	10,000	7,000	5,000	5,000	5,000	5,000
Comp Time - Admin	18,225	6,252	5,000	4,000	3,000	3,000	3,000	3,000
Fringe Benefits IN to PC's & Depts.	486,745	524,484	508,162	542,634	556,198	575,908	593,375	622,975
Total Payroll Costs	1,439,403	1,483,013	1,497,312	1,559,845	1,595,559	1,651,817	1,701,673	1,786,162
Other Expenses								
Public Notices/ Public Relations	2,180		3,270					
HR Recruitment & Employee Relations	32,837	23,042	29,190	48,100	30,977	31,596	32,228	32,873
Subscriptions	2,119	2,528	2,533	1,400	1,428	1,457	1,486	1,515
Contract Labor/Temp Labor		24,512	30,000	30,000	30,600	31,212	31,836	32,473
Management Support Services	58,868	32,691	50,000	55,000	56,100	57,222	58,366	59,534
Audit	40,600	45,000	46,000	46,000	46,920	47,858	48,816	49,792
Legal	338,560	266,611	200,000	200,000	200,000	200,000	200,000	200,000
Postage	897	1,460	1,500	1,500	1,500	1,500	1,500	1,500
Office Supplies - Admin	3,512	3,113	4,294	4,000	4,080	4,162	4,245	4,330
Office Equipment	2,338	5,101	6,000	1,000	1,000	1,000	1,000	1,000
Memberships & Trainings	76,234	98,047	95,912	105,000	105,000	105,000	105,000	105,000
Travel & Conference	5,224	11,482	25,000	25,000	25,000	25,000	25,000	25,000
Scholarship/Education reimbursement	1,000			1,000	1,000	1,000	1,000	1,000
Education Reimbursement	1,500	2,651	4,500	3,000	3,000	3,000	3,000	3,000
Miscellaneous	19,542	22,786	20,000	22,000	22,230	22,462	22,697	22,934
Mileage	185	148	569	600	612	624	637	649
Contract Services Misc	5,464	5,646	5,573	5,800	5,858	5,917	5,976	6,036
IT Allocations in to PC's & Depts.	114,520	108,574	117,968	123,292	123,658	126,574	126,315	131,883
Shipping/Freight	4,296	3,822	4,382	1,200	1,224	1,248	1,273	1,299
Monthly Car Allowance	12,046	12,046	12,000	12,000	12,000	12,000	12,000	12,000
Total Other Expenses	721,922	669,260	658,691	685,892	672,186	678,832	682,375	691,817
Total Administration Expenses	2,161,324	2,152,273	2,156,003	2,245,737	2,267,746	2,330,649	2,384,048	2,477,979
Year-Over-Year Change %'s	-8.4%	-0.4%	0.2%	4.2%	1.0%	2.8%	2.3%	3.9%



General Fund by Member Agency w/ Revised Distribution by Member Agency (CSJC, IRWD & TCWD excluded)

Agency	Project Committee Participation											Revised ¹		Original		Change in Distribution %'s
	Water Permitting	ETMs & Interceptor				Outfalls			Plants			Total PC's by Agency (#)	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	10.34%	3	8.11%	2.24%
Emerald Bay Service District		1			0			1		1	1	4	13.79%	4	10.81%	2.98%
Irvine Ranch Water District ³			0	0								0	0.00%	3	8.11%	-8.11%
City of Laguna Beach		1			0			1		1	1	4	13.79%	4	10.81%	2.98%
Moulton Niguel Water District	1	1		0		0		1	1	1	1	6	20.69%	6	16.22%	4.47%
City of San Clemente		1				1	0					2	6.90%	2	5.41%	1.49%
City of San Juan Capistrano ²												0	0.00%	4	10.81%	-10.81%
Santa Margarita Water District	1	1				1			1			4	13.79%	4	10.81%	2.98%
South Coast Water District	1	1				1		0	1	1	1	6	20.69%	6	16.22%	4.47%
Trabuco Canyon Water District ³												0	0.00%	1	2.70%	-2.70%
Total by PC's (#)	3	7	0	0	0	3	0	4	3	4	5	29	100.00%	37	100.00%	0.00%

¹Remaining Member Agencies Distribution % will increase, and their share of the GF will increase, \$89,896, in total, or 27.6% for each remaining agency.

²City of San Juan Capistrano GF will not be paid by Santa Margarita Water District in FY 2023-24.

³Irvine Ranch Water District has terminated membership in SOCWA and Trabuco Canyon Water District will terminate SOCWA membership on June 30, 2023.

General Fund – Distribution from Admin.

Description	Board Approved GF %'s
Regular Salaries	See Footnote #1
Overtime Salaries	50%
Comp Time - Earned	50%
Public Notices/Public Notices	100%
Contract Labor/Part-Time Labor	25%
Audit	100%
Legal	40%
Outside Services	100%
Postage	20%
Office Supplies - Admin	100%
Office Equipment	100%
Misc.	20%
IT Allocation into PC's & Depts	5%

(1) Time Allocations: GM 50%, Exec Assist 50%, Controller 5%

General Fund (GF)

Budget

(in dollars)

	Finance Committee Recommended General Fund %'s	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget	FY 2027-28 Budget
Regular Salaries-Admin	Footnote #1	167,925	157,568	170,387	180,128	183,731	190,898	198,385	206,208
Overtime Salaries-Admin	50%	17,714	5,523	5,000	3,500	2,500	2,500	2,500	2,500
Comp Time - Admin	50%	9,112	1,124	2,500	2,000	1,500	1,500	1,500	1,500
Fringe Benefits IN to PC's & Depts.		90,919	89,467	88,882	97,141	99,083	102,949	106,986	111,205
Total Payroll Costs		285,670	253,681	266,770	282,769	286,814	297,847	309,372	321,413
Public Notices/ Public Relations	100%			3,270					
Contract Labor/Part-Time Labor	25%		6,128	7,500	7,500	7,650	7,803	7,959	8,118
Audit	100%	40,600	45,000	46,000	46,000	46,920	47,858	48,816	49,792
Legal	40%	135,424	106,644	80,000	80,000	80,000	80,000	80,000	80,000
Outside Services	100%								
Postage	20%	179	292	300	300	300	300	300	300
Office Supplies - Admin	100%	3,512	3,113	4,294	4,000	4,080	4,162	4,245	4,330
Office Equipment	100%	2,338	5,101	6,000	1,000	1,000	1,000	1,000	1,000
Miscellaneous	20%	3,908	4,557	4,000	4,400	4,446	4,492	4,539	4,587
IT Allocations in to PC's & Depts.	5%	5,726	5,429	5,898	6,165	6,183	6,329	6,316	6,594
Total Other Expenses		191,688	176,264	157,262	149,365	150,579	151,944	153,175	154,721
Total General Fund Expenses		477,358	429,946	424,032	432,133	437,393	449,791	462,546	476,134

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

Information Technology (IT) Budget (in dollars)

		FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget	FY 2027-28 Budget
01-6000-05-00-00	Regular Salaries-Admin & IT	99,833	103,017	106,310	116,046	121,918	128,087	134,569	141,378
01-6001-05-00-00	Overtime Salaries-Admin & IT								
01-6315-05-00-00	Comp Time - IT			-	-	-	-	-	-
01-6401-05-00-00	Fringe Benefits IN to PC's & Depts.	54,052	58,493	55,456	62,582	65,749	69,076	72,571	76,243
	Total Salary & Fringe	153,885	161,510	161,767	178,629	187,667	197,163	207,140	217,621
Other Expenses									
01-6028-05-00-00	Small Tools & Supplies		200	1,000	1,000	1,020	1,040	1,061	1,082
01-6031-05-00-00	Safety Supplies								
01-6035-05-00-00	Training Expense	1,725	1,725	3,000	3,000	3,060	3,121	3,184	3,247
01-6101-05-00-00	Recruitment & Employee Relations, IT				-	-	-	-	-
01-6102-05-00-00	Subscriptions				-	-	-	-	-
01-6200-05-00-00	Management Support Services				-	-	-	-	-
01-6223-05-00-00	Office Supplies - All				600	612	624	637	649
01-6224-05-00-00	Office Equipment		634	600	2,750	2,805	2,861	2,918	2,977
01-6234-05-00-00	Memberships & Trainings			12,850	1,500	1,530	1,561	1,592	1,624
01-6239-05-00-00	Travel & Conference			1,500	84,700	86,394	88,122	89,884	91,682
01-6300-05-00-00	Software Maintenance Agreements	40,260	27,624	60,433	22,400	22,848	23,305	23,771	24,246
01-6301-05-00-00	Hardware Maintenance Agreements	10,441	10,036	14,186	196,935	200,873	204,891	208,989	213,168
01-6302-05-00-00	Cloud Subscriptions (Internet)	142,417	176,080	181,766	161,382	164,610	167,902	171,260	174,685
01-6303-05-00-00	Telecommunications	146,075	148,781	164,582	19,960	20,359	20,766	21,182	21,605
01-6305-05-00-00	IT Professional Services	119,370	48,237	53,500	25,400	25,908	26,426	26,955	27,494
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	7,495	12,308	28,900	30,500	31,110	31,732	32,367	33,014
01-6307-05-00-00	Small Software Purchases & Licenses(<\$5k)	28,935	23,907	26,444	160	163	166	170	173
01-6308-05-00-00	IT Memberships		-	160	64,200	65,484	66,794	68,130	69,492
01-6309-05-00-00	Operating Leases	58,041	68,611	64,173	5,000	5,100	5,202	5,306	5,412
01-6310-05-00-00	Miscellaneous		187	5,000	-	-	-	-	-
01-6311-05-00-00	Mileage		-	-	3,200	3,264	3,329	3,396	3,464
01-6312-05-00-00	Computer & Photocopy Supplies	2,633	3,167		-	-	-	-	-
01-6601-05-00-00	Shipping/Freight		-	-	-	-	-	-	-
	Total Other Expenses	557,392	521,498	618,094	622,687	635,140	647,843	660,800	674,016
Total IT Expenses		711,277	683,007	779,860	801,315	822,808	845,006	867,940	891,637
IT Allocations (Out) to PC's & Depts									
01-6400-05-00-0	IT Allocations (OUT) to PC's & Depts.	(711,277)	(683,007)	(779,860)	(801,315)	(822,808)	(845,006)	(867,940)	(891,637)
	Total IT Allocations (Out) to PC's & Depts	(711,277)	(683,007)	(779,860)	(801,315)	(822,808)	(845,006)	(867,940)	(891,637)

O&M Budget by Wastewater Code (Liquids, Solids, AWT, Common, etc.)

PC 2 JB Latham O&M Budget

by Member Agency and Wastewater Code

Member Agency Budget by Wastewater Code

City of San Juan Capistrano
Moulton Niguel Water District
Santa Margarita Water District
South Coast Water District

Total

Liquids			Solids			Common - Liquids			Common - Solids			Total		
FY 22-23 Budget	FY 23-24 Budget	Change +/-	FY 22-23 Budget	FY 23-24 Budget	Change +/-	FY 22-23 Budget	FY 23-24 Budget	Change +/-	FY 22-23 Budget	FY 23-24 Budget	Change +/-	FY 22-23 Budget	FY 23-24 Budget	Change +/-
\$604,512	-	(\$604,512)	\$692,832	-	(\$692,832)	\$183,040	-	(\$183,040)	\$178,504	-	(\$178,504)	\$1,658,888	-	(\$1,658,888)
383,484	475,124	91,640	726,360	562,987	(163,373)	137,307	141,264	3,957	128,600	132,329	3,729	1,375,751	1,311,704	(64,047)
876,520	1,584,003	707,483	997,724	2,107,437	1,109,713	102,964	294,281	191,317	168,808	357,324	188,516	2,146,016	4,343,045	2,197,029
440,220	542,265	102,045	657,452	618,352	(39,100)	171,568	176,519	4,951	118,984	122,413	3,429	1,388,224	1,459,549	71,325
\$2,304,736	\$2,601,393	\$296,657	\$3,074,368	\$3,288,776	\$214,408	\$594,879	\$612,064	\$17,185	\$594,896	\$612,065	\$17,169	\$6,568,879	\$7,114,298	\$545,419

Member Agency Wastewater Code Allocation %'s

City of San Juan Capistrano
Moulton Niguel Water District
Santa Margarita Water District
South Coast Water District

Total

Liquids			Solids			Common - Liquids			Common - Solids			Total		
FY 22-23 Budget	FY 23-24 Budget	Change +/-	FY 22-23 Budget	FY 23-24 Budget	Change +/-	FY 22-23 Budget	FY 23-24 Budget	Change +/-	FY 22-23 Budget	FY 23-24 Budget	Change +/-	FY 22-23 Budget	FY 23-24 Budget	Change +/-
26.2%	0.0%	-26.2%	22.5%	0.0%	-22.5%	30.8%	0.0%	-30.8%	30.0%	0.0%	-30.0%	25.3%	0.0%	-25.3%
16.6%	18.3%	1.6%	23.6%	17.1%	-6.5%	23.1%	23.1%	0.0%	21.6%	21.6%	0.0%	20.9%	18.4%	-2.5%
38.0%	60.9%	22.9%	32.5%	64.1%	31.6%	17.3%	48.1%	30.8%	28.4%	58.4%	30.0%	32.7%	61.0%	28.4%
19.1%	20.8%	1.7%	21.4%	18.8%	-2.6%	28.8%	28.8%	0.0%	20.0%	20.0%	0.0%	21.1%	20.5%	-0.6%
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%

PC 5 SJCOO O&M Budget

by Member Agency and Wastewater Code

Member Agency Budget by Wastewater Code

City of San Clemente
City of San Juan Capistrano
Moulton Niguel Water District
Santa Margarita Water District
South Coast Water District

Total

Fixed			Var 5%			VAR 95%			Total		
FY 22-23 Budget	FY 23-24 Budget	Change +/-	FY 22-23 Budget	FY 23-24 Budget	Change +/-	FY 22-23 Budget	FY 23-24 Budget	Change +/-	FY 22-23 Budget	FY 23-24 Budget	Change +/-
\$ 120,388	\$ 133,420	\$ 13,032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,388	\$ 133,420	\$ 13,032
80,268	-	(80,268)	-	-	-	-	-	-	80,268	-	(80,268)
112,360	124,509	12,149	-	-	-	-	-	-	112,360	124,509	12,149
321,044	444,734	123,690	-	-	-	-	-	-	321,044	444,734	123,690
90,324	100,105	9,781	-	-	-	-	-	-	90,324	100,105	9,781
\$ 724,384	\$ 802,768	\$ 78,384	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 724,384	\$ 802,768	\$ 78,384

Member Agency Wastewater Code Allocation %'s

City of San Clemente
City of San Juan Capistrano
Moulton Niguel Water District
Santa Margarita Water District
South Coast Water District

Total

Fixed			Var 5%			VAR 95%			Total		
FY 22-23 Budget	FY 23-24 Budget	Change +/-	FY 22-23 Budget	FY 23-24 Budget	Change +/-	FY 22-23 Budget	FY 23-24 Budget	Change +/-	FY 22-23 Budget	FY 23-24 Budget	Change +/-
16.6%	16.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	16.6%	16.6%	0.0%
11.1%	0.0%	-11.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.1%	0.0%	-11.1%
15.5%	15.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	15.5%	15.5%	0.0%
44.3%	55.4%	11.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	44.3%	55.4%	11.1%
12.5%	12.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	12.5%	12.5%	0.0%
100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%

PC 8 Pretreatment Program O&M Budget by Member Agency and Wastewater Code

Member Agency Budget by Wastewater Code

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

Total

Insurance			Labor			Total		
FY 22-23 Budget	FY 23-24 Budget	Change +/(-)	FY 22-23 Budget	FY 23-24 Budget	Change +/(-)	FY 22-23 Budget	FY 23-24 Budget	Change +/(-)
\$ 682	\$ 797	115	\$ 9,088	\$ 7,942	(\$1,146)	\$ 9,770	\$ 8,739	(\$1,031)
682	797	115	39,344	43,450	4,106	40,026	44,247	4,221
682	-	(682)	16,516	-	(16,516)	17,198	-	(17,198)
682	797	115	7,240	4,516	(2,724)	7,922	5,313	(2,609)
682	797	115	5,664	3,738	(1,926)	6,346	4,534	(1,812)
682	797	115	27,564	24,295	(3,269)	28,246	25,091	(3,155)
683	797	114	37,632	45,811	8,179	38,315	46,608	8,293
683	1,594	911	51,972	80,746	28,774	52,655	82,340	29,685
683	797	114	40,332	52,794	12,462	41,015	53,591	12,576
\$ 6,141	\$ 7,170	\$1,029	\$ 235,352	\$ 263,292	\$ 27,940	\$ 241,493	\$ 270,462	\$ 28,969

Member Agency Wastewater Code Allocation %'s

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

Total

Insurance			Labor			Total		
FY 22-23 Budget	FY 23-24 Budget	Change +/(-)	FY 22-23 Budget	FY 23-24 Budget	Change +/(-)	FY 22-23 Budget	FY 23-24 Budget	Change +/(-)
11.1%	11.1%	0.0%	3.9%	3.0%	-0.8%	4.0%	3.2%	-0.8%
11.1%	11.1%	0.0%	16.7%	16.5%	-0.2%	16.6%	16.4%	-0.2%
11.1%	0.0%	-11.1%	7.0%	0.0%	-7.0%	7.1%	0.0%	-7.1%
11.1%	11.1%	0.0%	3.1%	1.7%	-1.4%	3.3%	2.0%	-1.3%
11.1%	11.1%	0.0%	2.4%	1.4%	-1.0%	2.6%	1.7%	-1.0%
11.1%	11.1%	0.0%	11.7%	9.2%	-2.5%	11.7%	9.3%	-2.4%
11.1%	11.1%	0.0%	16.0%	17.4%	1.4%	15.9%	17.2%	1.4%
11.1%	22.2%	11.1%	22.1%	30.7%	8.6%	21.8%	30.4%	8.6%
11.1%	11.1%	0.0%	17.1%	20.1%	2.9%	17.0%	19.8%	2.8%
100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

PC 12 (2SO) O&M Budget by Member Agency and Wastewater Code

Member Agency Budget by Wastewater Code

City of San Juan Capistrano
Moulton Niguel Water District
Santa Margarita Water District
South Coast Water District
Trabuco Canyon Water District

Total

Region 9			Equally			Total		
FY 22-23 Budget	FY 23-24 Budget	Change +/(-)	FY 22-23 Budget	FY 23-24 Budget	Change +/(-)	FY 22-23 Budget	FY 23-24 Budget	Change +/(-)
\$5,104	-	(\$5,104)	\$34,940	\$0	(\$34,940)	\$40,044	-	(\$40,044)
70,580	21,291	(49,289)	34,940	11,662	(23,278)	105,520	32,952	(72,568)
77,240	22,220	(55,020)	34,940	23,323	(11,617)	112,180	45,543	(66,637)
11,752	3,135	(8,617)	34,940	11,662	(23,278)	46,692	14,797	(31,895)
9,992	-	(9,992)	34,940	-	(34,940)	44,932	-	(44,932)
\$174,668	\$46,646	(\$128,022)	\$174,700	\$46,646	(\$128,054)	\$349,368	\$93,293	(\$256,075)

Member Agency Wastewater Code Allocation %'s

City of San Juan Capistrano
Moulton Niguel Water District
Santa Margarita Water District
South Coast Water District
Trabuco Canyon Water District

Total

Region 9			Equally			Total		
FY 22-23 Budget	FY 23-24 Budget	Change +/(-)	FY 22-23 Budget	FY 23-24 Budget	Change +/(-)	FY 22-23 Budget	FY 23-24 Budget	Change +/(-)
2.9%	0.0%	-2.9%	20.0%	0.0%	-20.0%	11.5%	0.0%	-11.5%
40.4%	45.6%	5.2%	20.0%	25.0%	5.0%	30.2%	35.3%	5.1%
44.2%	47.6%	3.4%	20.0%	50.0%	30.0%	32.1%	48.8%	16.7%
6.7%	6.7%	0.0%	20.0%	25.0%	5.0%	13.4%	15.9%	2.5%
5.7%	0.0%	-5.7%	20.0%	0.0%	-20.0%	12.9%	0.0%	-12.9%
100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

Trabuco Canyon Water District will terminate SOCWA membership on June 30, 2023.

The Agency will pay its share of long-term liabilities at the termination date, UAL and OPEB, in the amount of \$20,813. The UAL portion will be an additional discretionary payment to CALPERS and the OPEB portion will be deposited with the PARS 115 trust fund. TCWD plans to contract with SOCWA for services in PC 12 (2SO); all proceeds will be credited to agencies in the project committee during the Use Audit at fiscal yearend. The estimated amount is \$13,000.

PC 15 Coastal O&M Budget by Member Agency and Wastewater Code

Member Agency Budget by Wastewater Code

	Liquids			Common Liquids			AWT			Total		
	FY 22-23 Budget	FY 23-24 Budget	Change +/(-)	FY 22-23 Budget	FY 23-24 Budget	Change +/(-)	FY 22-23 Budget	FY 23-24 Budget	Change +/(-)	FY 22-23 Budget	FY 23-24 Budget	Change +/(-)
City of Laguna Beach	\$881,120	\$833,003	(\$48,117)	\$281,696	\$284,284	\$2,588	\$ -	\$ -	\$ -	\$1,162,816	\$1,117,287	(\$45,529)
Emerald Bay Service District	35,204	35,694	490	22,196	22,422	226	-	-	-	57,400	58,116	716
Moulton Niguel Water District	-	-	-	217,360	219,343	1,983	-	-	-	217,360	219,343	1,983
South Coast Water District	679,580	683,284	3,704	221,812	223,842	2,030	528,480	693,949	165,469	1,429,872	1,601,075	171,203
Total	\$1,595,904	\$1,551,982	(\$43,922)	\$743,064	\$749,891	\$6,827	\$528,480	\$693,949	\$165,469	\$2,867,448	\$2,995,822	\$128,374

Member Agency Wastewater Code Allocation %'s

	Liquids			Common Liquids			AWT			Total		
	FY 22-23 Budget	FY 23-24 Budget	Change +/(-)	FY 22-23 Budget	FY 23-24 Budget	Change +/(-)	FY 22-23 Budget	FY 23-24 Budget	Change +/(-)	FY 22-23 Budget	FY 23-24 Budget	Change +/(-)
City of Laguna Beach	55.2%	53.7%	-1.5%	37.9%	37.9%	0.0%				40.6%	37.3%	-3.3%
Emerald Bay Service District	2.2%	2.3%	0.1%	3.0%	3.0%	0.0%				2.0%	1.9%	-0.1%
Moulton Niguel Water District	0.0%	0.0%	0.0%	29.3%	29.3%	0.0%				7.6%	7.3%	-0.3%
South Coast Water District	42.6%	44.0%	1.4%	29.9%	29.8%	0.0%	100.0%	100.0%	0.0%	49.9%	53.4%	3.6%
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%

PC 17 Regional O&M Budget by Member Agency and Wastewater Code

Member Agency Budget by Wastewater Code

City of Laguna Beach
El Toro Water District
Emerald Bay Service District
Moulton Niguel Water District
South Coast Water District

Total

Liquids			Solids			AWT			Common Liquids			Common Solids			Total		
FY 22-23 Budget	FY 23-24 Budget	Change +/-	FY 22-23 Budget	FY 23-24 Budget	Change +/-	FY 22-23 Budget	FY 23-24 Budget	Change +/-	FY 22-23 Budget	FY 23-24 Budget	Change +/-	FY 22-23 Budget	FY 23-24 Budget	Change +/-	FY 22-23 Budget	FY 23-24 Budget	Change +/-
\$2,216	\$5,343	\$3,127	\$412,624	\$541,481	\$128,857	\$0	\$0	\$0	\$0	\$0	\$0	\$66,781	\$65,590	(\$1,191)	\$481,621	\$612,414	\$130,793
4,852	6,531	1,679	496,820	625,460	128,640	-	-	-	-	-	-	121,521	119,313	(2,208)	623,193	751,304	128,111
-	229	229	16,540	23,264	6,724	-	-	-	-	-	-	3,517	3,449	(68)	20,057	26,942	6,885
2,353,644	2,602,681	249,037	2,225,996	2,492,163	266,167	838,960	82,717	(756,243)	597,669	586,338	(11,331)	350,188	343,852	(6,336)	6,366,457	6,107,752	(258,705)
1,324	4,362	3,038	317,676	443,389	125,713	-	-	-	-	-	-	53,340	52,379	(961)	372,340	500,130	127,790
\$2,362,036	\$2,619,146	\$257,110	\$3,469,656	\$4,125,757	\$656,101	\$838,960	\$82,717	(\$756,243)	\$597,669	\$586,338	(\$11,331)	\$595,347	\$584,584	(\$10,763)	\$7,863,668	\$7,998,542	\$134,874

Member Agency Wastewater Code Allocation %'s

City of Laguna Beach
El Toro Water District
Emerald Bay Service District
Moulton Niguel Water District
South Coast Water District

Total

Liquids			Solids			AWT			Common Liquids			Common Solids			Total		
FY 22-23 Budget	FY 23-24 Budget	Change +/-	FY 22-23 Budget	FY 23-24 Budget	Change +/-	FY 22-23 Budget	FY 23-24 Budget	Change +/-	FY 22-23 Budget	FY 23-24 Budget	Change +/-	FY 22-23 Budget	FY 23-24 Budget	Change +/-	FY 22-23 Budget	FY 23-24 Budget	Change +/-
0.09%	0.204%	0.1%	11.89%	13.12%	1.2%							11.22%	11.22%	0.0%	6.12%	7.66%	1.5%
0.21%	0.249%	0.0%	14.32%	15.16%	0.8%							20.41%	20.41%	0.0%	7.92%	9.39%	1.5%
0.00%	0.009%	0.0%	0.48%	0.56%	0.1%							0.59%	0.59%	0.0%	0.26%	0.34%	0.1%
99.64%	99.371%	-0.3%	64.16%	60.40%	-3.8%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	58.82%	58.82%	0.0%	80.96%	76.36%	-4.6%
0.06%	0.167%	0.1%	9.16%	10.75%	1.6%							8.96%	8.96%	0.0%	4.73%	6.25%	1.5%
100.00%	100.00%	0.0%	100.00%	100.00%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.00%	100.00%	0.0%	100.00%	100.00%	0.0%

Solids increases of \$656k, cost drivers are natural gas, \$135k, or 29%, polymer products, \$181k or 39%, ferric chloride, \$112k, or 24%, and Co-Gen maintenance \$101k, or 23%. This group increase is \$528k or 39%.

PC 24 Aliso Creek Ocean Outfall O&M Budget by Member Agency and Wastewater Code

Member Agency Budget by Wastewater Code

City of Laguna Beach
El Toro Water District
Emerald Bay Service District
Irvine Ranch Water District
Moulton Niguel Water District
South Coast Water District
Total

Fixed			Var 5%			Var 95%			Total		
FY 22-23 Budget	FY 23-24 Budget	Change +/-	FY 22-23 Budget	FY 23-24 Budget	Change +/-	FY 22-23 Budget	FY 23-24 Budget	Change +/-	FY 22-23 Budget	FY 23-24 Budget	Change +/-
\$77,384	\$103,200	\$25,816	-	-	-	-	-	-	\$77,384	\$103,200	\$25,816
114,651	152,942	38,291	-	-	-	-	-	-	114,651	152,942	38,291
5,488	7,318	1,830	-	-	-	-	-	-	5,488	7,318	1,830
110,831	147,854	37,023	-	-	-	-	-	-	110,831	147,854	37,023
308,395	411,375	102,980	-	-	-	-	-	-	308,395	411,375	102,980
86,579	115,490	28,911	-	-	-	-	-	-	86,579	115,490	28,911
\$703,328	\$938,178	\$234,850	-	-	-	-	-	-	\$703,328	\$938,178	\$234,850

Member Agency Wastewater Code Allocation %'s

City of Laguna Beach
El Toro Water District
Emerald Bay Service District
Irvine Ranch Water District
Moulton Niguel Water District
South Coast Water District
Total

Fixed			Var 5%			Var 95%			Total		
FY 22-23 Budget	FY 23-24 Budget	Change +/-	FY 22-23 Budget	FY 23-24 Budget	Change +/-	FY 22-23 Budget	FY 23-24 Budget	Change +/-	FY 22-23 Budget	FY 23-24 Budget	Change +/-
11.0%	11.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.0%	11.0%	0.0%
16.3%	16.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	16.3%	16.3%	0.0%
0.8%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.8%	0.8%	0.0%
15.8%	15.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	15.8%	15.8%	0.0%
43.8%	43.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	43.8%	43.8%	0.0%
12.3%	12.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	12.3%	12.3%	0.0%
100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%

Budget includes a Board approved contract for Plume Tracking, \$315k, split \$236k to PC 24 and \$79k to PC 5.

Capital Budget FY 2023-24 with 1 Year Forecast 2024-25

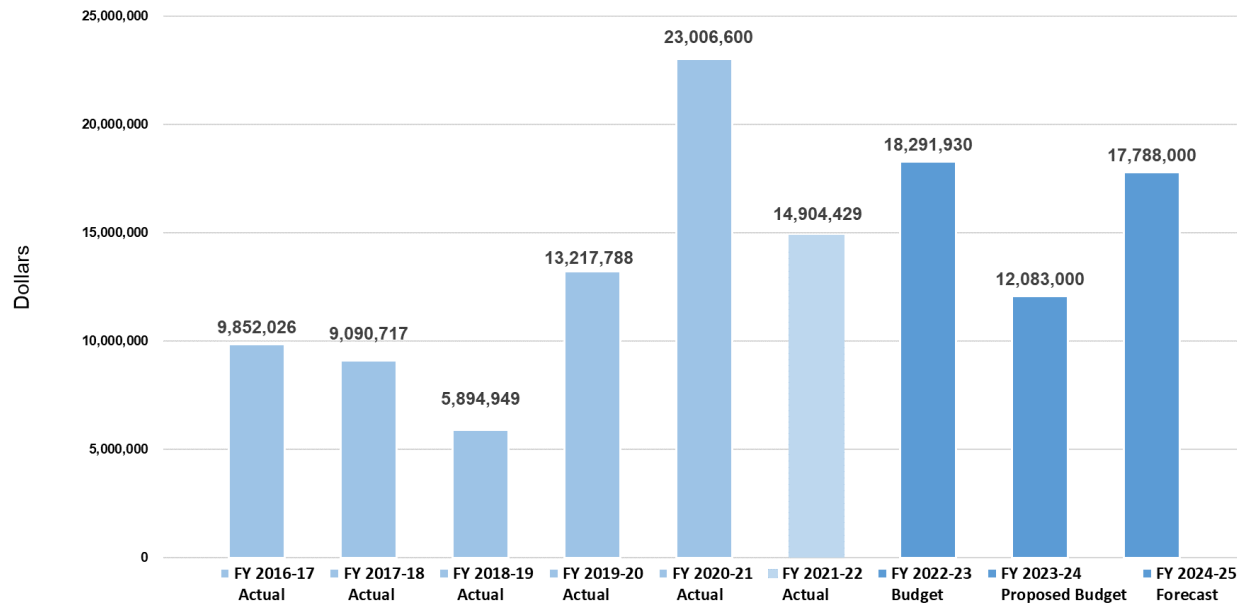
FY 2023-24 Capital Budget Summary w/1-Year Forecast by Member Agency

(Includes Large Capital, Non-Capital and Small Capital by Member Agency)

Total Capital Budget
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
Total Member Agency

FY 2016-17 Actual Expenditures	FY 2017-18 Actual Expenditures	FY 2018-19 Actual Expenditures	FY 2019-20 Actual Expenditures	FY 2020-21 Actual Expenditures	FY 2021-22 Actual Expenditures	FY 2022-23 Budget	FY 2023-24 Proposed Budget	FY 2024-25 Forecast
\$ 857,725	\$ 1,047,324	\$ 525,844	\$ 1,272,768	\$ 3,683,943	\$ 1,675,172	\$ 1,685,109	\$ 1,578,800	\$ 2,209,718
9,387	396	3,571	39,837	243,015	12,837.55	33,054.50	45,706	174,511.00
886,145	698,567	645,880	1,842,353	2,790,902	2,403,157	1,954,803	-	-
673,966	433,008	174,214	195,893	174,608	145,934	501,753	439,342	910,962
58,190	76,782	40,038	98,196	288,166	130,550	129,922	120,244	162,907
19,893	48,848	88,323	62,145	43,818	58,233	323,139	194,385	202,123
4,729,584	4,411,148	1,962,020	5,553,551	7,797,990	5,405,763	9,232,536	4,218,407	7,131,702
818,783	520,859	480,709	1,635,717	2,577,840	1,746,691	1,368,942	2,897,386	3,542,133
1,798,353	1,853,786	1,974,351	2,517,327	5,406,318	3,326,091	3,062,671	2,588,730	3,453,944
\$ 9,852,026	\$ 9,090,717	\$ 5,894,949	\$ 13,217,788	\$ 23,006,600	\$ 14,904,429	\$ 18,291,930	\$ 12,083,000	\$ 17,788,000



FY 2023-24 Budget Summary

	JBL Large Cap (PC 2)	CTP Large Cap (PC 15)	RTP Large Cap (PC 17)	Outfalls/ETM (PCs 5, 21, 24)	Non-Cap	Small Cap
Construction	\$3,650,000*	\$1,900,000	\$0	\$250,000	\$70,000	\$2,013,000
Design	\$500,000	\$575,000	\$900,000	\$550,000		
Planning	\$50,000	\$0	\$15,000	\$50,000	\$315,000	
Other	\$200,000	\$450,000	\$200,000		\$175,000**	

* \$2.4 MM for Package B closeout

** Staff augmentation if we're unable to hire Senior Engineer

Operation & Maintenance

O&M/Environmental, Safety, and Engineering Accomplishments FY 2022-23

- ▶ Substantially finished 2 major capital projects.
- ▶ Completed 63 small capital projects - \$1.25M (est. 62% spent)
- ▶ Goods on order for installation - \$1,050,000 (3/14/23) was \$850,000 (3/22/22)
- ▶ COVID-19 wind down
- ▶ Coastal Fire Recovery (including new power lines pending)
- ▶ Received SJCOO & ACOO NPDES permits (6-year effort)
- ▶ Completed successful laboratory audit and award of accredited certification

Professional Licensing & Certifications

FY 2021-22

Laboratory IV – 1

Laboratory I – 1

PMP – 1 (Engineering)

FY 2022-23

Operator V – 1

Operator III – 1

Operator II – 2

Mechanic III – 1

Mechanic II – 3

Electrical I – 1

Laboratory I – 1

O&M and Environmental, Safety and Engineering Drivers

- ▶ Flows are reviewed and agreed to at the Engineering Committee and made available to Member Agencies for comment.
- ▶ As directed by SMWD, the PC 2 FY 2022-23 Flows and Solids are projected to include budgeted flows 3.2 mgd due to the Oso Plant Shutdown.
- ▶ CPUC projected rate increases are used to calculate most utility cost changes, including natural gas, and Co-Gen engine operations actual results are used as the basis for projecting electricity.
- ▶ Inflation for non-labor expenses is assumed at an average of 3%.
- ▶ Long-term contract rates are used to budget contracted supplies and services.

Environmental Compliance Drivers

- ▶ Safety Budget remains at FY 2022-23 levels.
- ▶ Laboratory Supplies/Services slight increase from FY 2022-23 due to inflation.
- ▶ Water Quality fees for NPDES permits are increasing.
- ▶ Pretreatment costs to remain at FY 2022-23 levels.
- ▶ Board approved plume tracking implementation in FY 2023-24 & FY 2024-25, driving costs increases in PC 5 & PC24 for management support services.

Budget Schedule

- March 9 – Draft budget presented to Engineering Committee
- April 13 – Revised budget presentation to Engineering Committee
- April 18 – Finance Committee Budget Review Meeting
- May 16 – Finance Committee Meeting
- May 18 – Board Budget Workshop
- June 1 – Board Meeting (Budget Consideration for Approval)

Questions and Discussion