

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

**April 18, 2023  
10:30 a.m.**

NOTICE IS HEREBY GIVEN that a Special Meeting of the South Orange County Wastewater Authority (SOCWA) Finance Committee was called to be held on **April 18, 2023, at 10:30 a.m.** SOCWA staff will be present and conducting the meeting at the SOCWA Administrative Office located at 34156 Del Obispo Street, Dana Point, California.

THE SOCWA MEETING ROOM IS WHEELCHAIR ACCESSIBLE. 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 SUCH 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. MEMBERS OF THE PUBLIC HAVE THE OPTION TO PARTICIPATE IN AND MAY JOIN THE MEETING REMOTELY VIA VIDEO CONFERENCE FOR VISUAL INFORMATION ONLY (USE ZOOM LINK BELOW) AND BY TELECONFERENCE FOR AUDIO PARTICIPATION (USE PHONE NUMBERS BELOW). THIS IS A PHONE-CALL MEETING AND NOT A WEB-CAST MEETING, SO PLEASE REFER TO AGENDA MATERIALS AS POSTED ON THE WEBSITE AT [WWW.SOCWA.COM](http://WWW.SOCWA.COM), ON YOUR REQUEST, EVERY EFFORT WILL BE MADE TO ACCOMMODATE PARTICIPATION. FOR PARTIES PARTICIPATING REMOTELY, PUBLIC COMMENTS WILL BE TAKEN DURING THE MEETING FOR ORAL COMMUNICATION IN ADDITION TO PUBLIC COMMENTS RECEIVED BY PARTIES PARTICIPATING IN PERSON. COMMENTS MAY BE SUBMITTED PRIOR TO THE MEETING VIA EMAIL TO ASSISTANT SECRETARY DANITA HIRSH AT [DHIRSH@SOCWA.COM](mailto:DHIRSH@SOCWA.COM) WITH THE SUBJECT LINE "REQUEST TO PROVIDE PUBLIC COMMENT." IN THE EMAIL, PLEASE INCLUDE YOUR NAME, THE ITEM YOU WISH TO SPEAK ABOUT, AND THE TELEPHONE NUMBER YOU WILL BE CALLING FROM SO THAT THE COORDINATOR CAN UN-MUTE YOUR LINE WHEN YOU ARE CALLED UPON TO SPEAK. THOSE MAKING PUBLIC COMMENT REQUESTS REMOTELY VIA TELEPHONE IN REAL-TIME WILL BE ASKED TO PROVIDE YOUR NAME, THE ITEM YOU WISH TO SPEAK ABOUT, AND THE TELEPHONE NUMBER THAT YOU ARE CALLING FROM SO THE COORDINATOR CAN UN-MUTE YOUR LINE WHEN YOU ARE CALLED UPON TO SPEAK. ONCE THE MEETING HAS COMMENCED, THE CHAIR WILL INVITE YOU TO SPEAK AND ASK THE COORDINATOR TO UN-MUTE YOUR LINE AT THE APPROPRIATE TIME.

AGENDA ATTACHMENTS 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 FOR PUBLIC INSPECTION IN THE AUTHORITY ADMINISTRATIVE OFFICE LOCATED AT 34156 DEL OBISPO STREET, DANA POINT, CA ("AUTHORITY OFFICE") OR BY PHONE REQUEST MADE TO THE AUTHORITY OFFICE AT 949-234-5452. IF SUCH WRITINGS ARE DISTRIBUTED TO MEMBERS OF THE FINANCE COMMITTEE LESS THAN TWENTY-FOUR (24) HOURS PRIOR TO THE MEETING, THEY WILL BE AVAILABLE IN THE RECEPTION AREA OF THE AUTHORITY OFFICE AT THE SAME TIME AS THEY ARE DISTRIBUTED TO THE FINANCE COMMITTEE AND SENT TO ANY REMOTE PARTICIPANTS REQUESTING EMAIL DELIVERY OR POSTED ON SOCWA'S WEBSITE. IF SUCH WRITINGS ARE DISTRIBUTED IMMEDIATELY PRIOR TO, OR DURING, THE MEETING, THEY WILL BE AVAILABLE IN THE MEETING ROOM OR IMMEDIATELY UPON VERBAL REQUEST TO BE DELIVERED VIA EMAIL TO REQUESTING PARTIES PARTICIPATING REMOTELY.

**THE PUBLIC MAY PARTICIPATE REMOTELY BY VIRTUAL MEANS FOR AUDIO OF MEETING USE  
THE CALL IN PHONE NUMBERS BELOW AND FOR VIDEO USE THE ZOOM LINK BELOW.**

Join Zoom Meeting

<https://socwa.zoom.us/j/89550644195?pwd=UjBqckRvQWR5cnpJck04UEVHaFZxdz09>

Meeting ID: 895 5064 4195

Passcode: 240391

Dial by your location:

+1 669 900 6833 US (San Jose)	+1 253 215 8782 US (Tacoma)
+1 346 248 7799 US (Houston)	+1 312 626 6799 US (Chicago)

Find your local number: <https://socwa.zoom.us/j/89550644195?pwd=UjBqckRvQWR5cnpJck04UEVHaFZxdz09>

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.*

PAGE NO.

3. Financial Reports for the Month of January 2023 ..... 5

The reports included are as follows:

- a. Summary of Disbursements for January 2023 (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 that the Finance Committee recommend that the Board of Directors ratify the January 2023 disbursements, \$2,326,317, for the period from January 1, 2023, through January 31, 2023, and to receive and file the January 2023 Financial Reports as submitted.

4. Financial Reports for the Month of February 2023 ..... 25

The reports included are as follows:

- a. Summary of Disbursements for February 2023 (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 that the Finance Committee recommend that the Board of Directors ratify the February 2023 disbursements, \$4,341,262, for the period from February 1, 2023, through February 28, 2023, and to receive and file the February 2023 Financial Reports as submitted.

5. FY2022-23 O&M Budget Update and Proposed Budget Amendments ..... 45

**Recommended Action:** Staff recommends that the Finance Committee recommend to the Board of Directors:

- a. Staff recommends that the Finance Committee recommend to the Board of Directors that PC 2–JBL budget line items be amended by \$410,000.
- b. Staff recommends that the Finance Committee recommend to the Board of Directors that PC 5–SJCOO budget line items be amended by \$45,000.
- c. Staff recommends that the Finance Committee recommend to the Board of Directors that PC 15–RTP budgets be amended by \$70,000.
- d. Staff recommends that the Finance Committee recommend to the Board of Directors that PC 17–RTP budgets be amended by \$495,000.
- e. Staff recommends that the Finance Committee recommend to the Board of Directors that PC 24–RTP budgets be amended by \$45,000.
- f. Staff recommends that the Finance Committee recommend to the Board of Directors that Administration budgets be amended by \$265,000.

Staff will continue to monitor the expenses and adjust as needed. There will be no additional billings to the Member Agencies.

**Recommended Action:** Committee discussion, comments, and recommendation to the Board for approval of additional budget.

6. FY 2023-24 Workshop Total Budget and Response to Questions and Comments from March 21, 2023 (Presentation Materials Only)..... 50

- a. Staff Presentation of PowerPoint
  - Draft FY 2023-24 Comparative Total Budget by Member Agency (SOCWA Total Cost Base/ All Costs) General Fund distributed amongst seven agencies
  - General Fund by Member Agency with Revised Distribution Percentages
  - General Fund by Member Agency with Revised Distribution Amounts
  - UAL and OPEB Distribution Change
  - General Fund Scenarios requested by Santa Margarita Water District
  - O&M Budget by Wastewater Code (Liquids, Solids, AWT, Common, etc.)
  - Revised CIP Budget
  - Budget Schedule

**Recommended Action:** Committee discussion, comments, and direction.

7. Trabuco Canyon Water District and Irvine Ranch Water District appearance in the Budget.

- Irvine Ranch as El Toro Water District (IRWD)
- Trabuco Canyon Water District payment for contracted services as a credit to PC 12 project committee costs, therefore, benefitting project committee members.

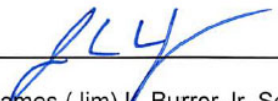
**Recommended Action:** Committee discussion, comments, and direction.

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 meeting at the usual agenda posting location of the South Orange County Wastewater Authority and at [www.socwa.com](http://www.socwa.com).

Dated this 14th day of April 2023.

  
\_\_\_\_\_  
James (Jim) L. Burror Jr, Secretary  
SOUTH ORANGE COUNTY WASTEWATER AUTHORITY

# Agenda Item

# 3

**Finance Committee Meeting**

**Meeting Date: April 18, 2023**

**TO:** Finance Committee

**FROM:** Jim Burror, Acting General Manager/Director of Operations

**STAFF CONTACT:** Mary Carey, Finance Controller

**SUBJECT:** Financial Reports for the Month of January 2023

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## 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 January 2023 (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)
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  - Administration (Exhibit E-3)
  - Information Technology (IT) (Exhibit E-4)

## Fiscal impact

January 2023 cash disbursements were: \$ 2,326,317.

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

## Recommendation

Staff recommends that the Finance Committee recommends to the Board of Directors to ratify the January 2023 disbursements, \$ 2,326,317, for the period from January 1, 2023, through January 31, 2023, and to receive and file the January 2023 Financial Reports as submitted.

**Exhibit A**

**South Orange County Wastewater Authority  
Summary of Disbursements for January 2023  
Staff Recommendation of Fiscal Matters**

	<b>Actual</b>
General Fund	\$ (130,247)
PC 2 - Jay B. Latham Plant	(926,941)
PC 5 - San Juan Creek Ocean Outfall	(30,978)
PC 8 - Pretreatment Program	(13,910)
PC 12 SO - Water Reclamation Permits	(4,703.92)
PC 15 - Coastal Treatment Plant/AWT	(308,405)
PC 17 - Joint Regional Wastewater Reclamation	(869,047)
PC 21 - Effluent Transmission Main	(6,656)
PC 23 - North Coast Interceptor	-
PC 24 - Aliso Creek Ocean Outfall	(35,428)
<b>Total</b>	<b>\$ (2,326,317)</b>

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY  
SCHEDULE OF FUNDS AVAILABLE FOR REINVESTMENT  
as of January 31, 2023**

CASH IN BANK: (BEGINNING BAL.)	\$ 1,898,647
L.A.I.F. FUNDS: (BEGINNING BAL.)	4,786,673
DEPOSITS, TRANSFERS & ADJUSTMENTS:	1,042,706
FUND REQUIREMENTS:	
BILLS FOR CONSIDERATION <sup>1</sup>	<u>(2,326,317)</u>
<b>TOTAL CASH IN BANK</b>	<b><u>\$ 5,401,709</u></b>

<sup>1</sup> GL postings.

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 03/09/23



### PMIA Average Monthly Effective Yields<sup>(1)</sup>

February	2.624
January	2.425
December	2.173

### Quarterly Performance Quarter Ended 12/31/22

LAIF Apportionment Rate <sup>(2)</sup> :	2.07
LAIF Earnings Ratio <sup>(2)</sup> :	0.00005680946709337
LAIF Fair Value Factor <sup>(1)</sup> :	0.981389258
PMIA Daily <sup>(1)</sup> :	2.29
PMIA Quarter to Date <sup>(1)</sup> :	1.98
PMIA Average Life <sup>(1)</sup> :	287

### Pooled Money Investment Account Monthly Portfolio Composition <sup>(1)</sup> 02/28/23 \$200.5 billion

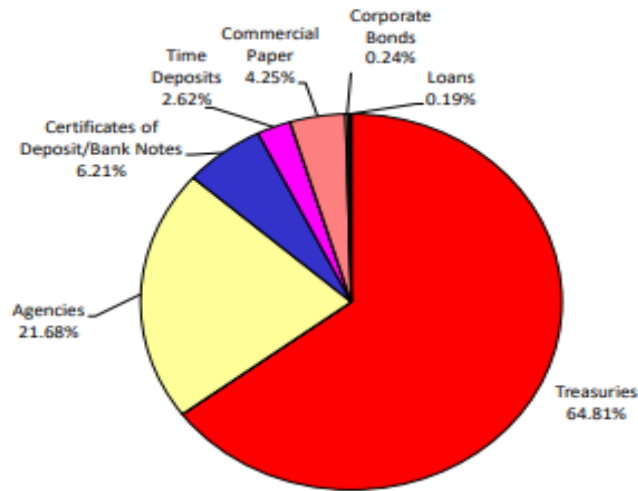


Chart does not include \$3,158,000.00 in mortgages, which equates to 0.002%. Percentages may not total 100% due to rounding.

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:

<sup>(1)</sup> State of California, Office of the Treasurer

<sup>(2)</sup> State of California, Office of the Controller



## Exhibit C

### South Orange County Wastewater Authority Schedule of Cash and Investments as of January 31, 2023

MVA	\$ 4,249	(A)
A/P Checking	1,283,771	(B)
Payroll Checking	371,164	(C)
State LAIF	3,742,525	(D)
<b>Total Cash in Bank<sup>1</sup></b>	<b>\$ 5,401,709</b>	
Petty Cash	1,600	(E)
<b>Total Operating Cash</b>	<b>\$ 5,403,309</b>	
OPEB Trust	6,063,520	(F)
<b>Total Cash and Investments</b>	<b>\$ 11,466,829</b>	

<sup>1</sup>Bank balance at the end of a month may differ from an accounting closing balance as there may be in-transit items that haven't cleared the bank.

#### 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.

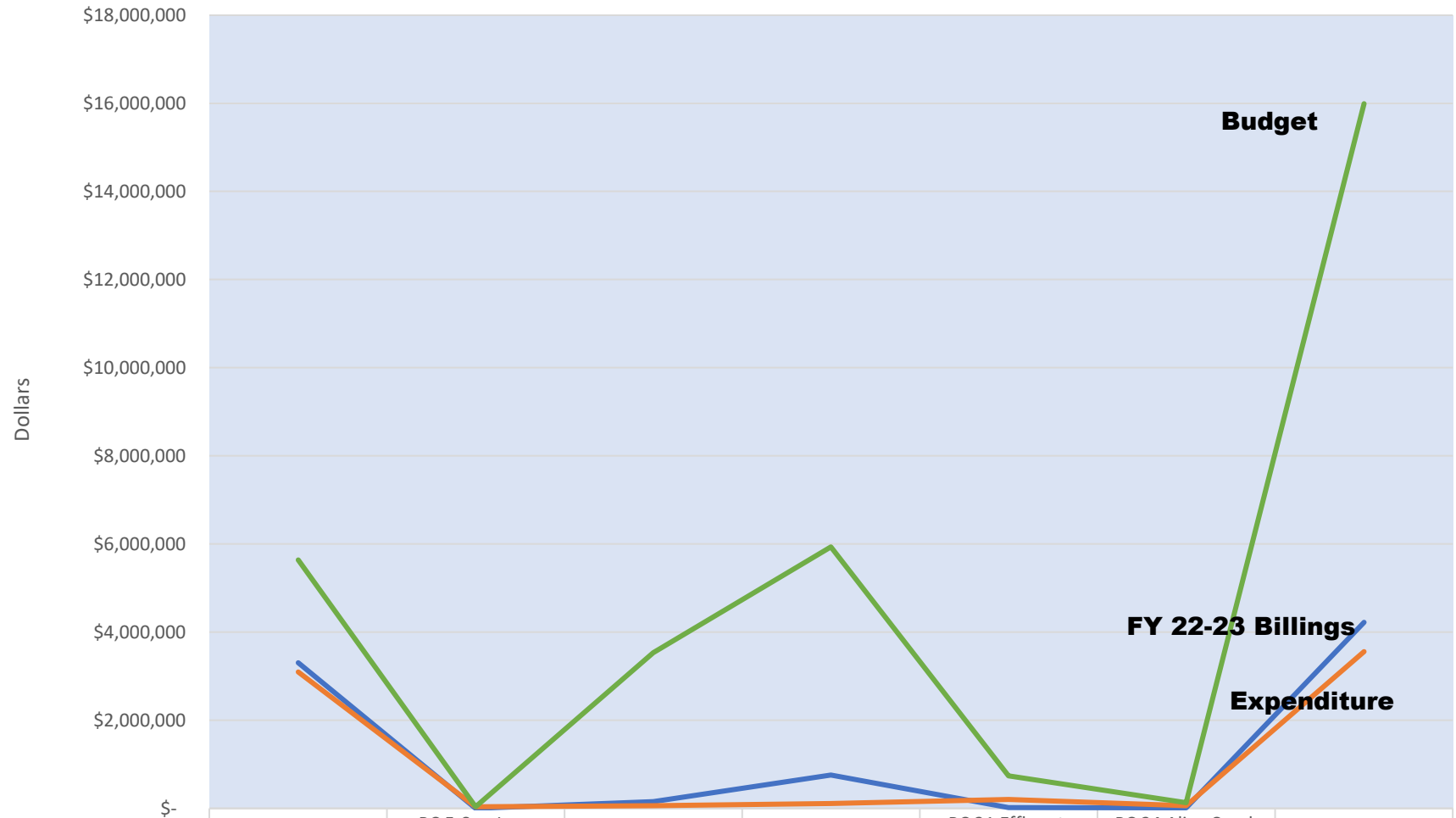
**South Orange County Wastewater Authority  
Capital Projects Summaries  
For the Period Ended January 31, 2023  
(in dollars)**

<b>FY 2022-23 Budget vs. Actual Spending</b>								
<b>Description<sup>1</sup></b>	<b>Capital Budget</b>	<b>Fiscal Year Spending</b>	<b>(Over)/ Under Budget</b>	<b>% Expended</b>	<b>Member Agency Billed</b>	<b>Member Agency Collections</b>	<b>Open Receivables</b>	<b>% Expended vs. Billed</b>
PC 2-JB Latham	\$ 5,638,569	\$ 3,303,035	\$ 2,335,534	58.6%	\$ 3,095,405	\$ 3,095,405	\$ -	106.7%
PC 5-San Juan Creek Outfall	39,064	-	39,064	-	39,064	39,064	-	-
PC 15-Coastal	3,529,980	149,558	3,380,422	4.2%	56,250	56,250	-	265.9%
PC 17-Regional	5,928,616	753,167	5,175,449	12.7%	109,155	109,155	-	690.0%
PC 21 Effluent Transmission	732,810	13,203	719,607	1.8%	200,000	200,000	-	-
PC 24 Aliso Creek Outfall	127,065	6,131	120,934	4.8%	60,100	60,100	-	-
<b>Total Large Capital</b>	<b>\$ 15,996,104</b>	<b>\$ 4,225,093</b>	<b>\$ 11,771,011</b>	<b>26.4%</b>	<b>\$ 3,559,974</b>	<b>\$ 3,559,974</b>	<b>\$ -</b>	<b>118.7%</b>
Non-Capital Engineering	217,326	118,516	98,810	54.5%	75,000	75,000	-	158.0%
Non-Capital Misc Engineering	17,500	11,009	6,491	62.9%	-	-	-	-
Small Internal Capital	2,061,000	649,677	1,411,323	31.5%	1,545,750	1,545,750	-	42.0%
<b>Total Capital</b>	<b>\$ 18,291,930</b>	<b>\$ 5,004,295</b>	<b>\$ 13,287,635</b>	<b>27.4%</b>	<b>\$ 5,180,724</b>	<b>\$ 5,180,724</b>	<b>\$ -</b>	<b>96.6%</b>

<sup>1</sup>All Project Committees had cash on hand at the end of FY 2021-22 to help cover the current year expenditures.

# Large Capital Projects Fiscal Year '22-23 Budget vs. Year-to-Date Expenditures & Billings as of 1/31/2023

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 1/31/23	\$3,303,035	-	\$149,558	\$753,167	\$13,202.67	6,130.58	\$4,225,093
FY 22-23 Billings	\$3,095,405	39,064.00	\$56,250	\$109,155	200,000.00	60,100.00	\$3,559,974
Capital Budget FY 22-23	\$5,638,569	39,064.00	\$3,529,980	\$5,928,616	\$732,810	\$127,065	\$15,996,104

**South Orange County Wastewater Authority**  
**O & M & Environmental Safety Costs Summary<sup>1</sup>**  
For the Period Ended January 31, 2023  
(in dollars)

		<b>FY 2022-23 Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>	
<b>Salary and Fringe</b>						
**5000-**-**_**	Regular Salaries-O&M	4,931,084	2,631,496	2,299,588	53.4%	
**5001-**-**_**	Overtime Salaries-O&M	73,524	90,981	(17,457)	123.7%	(1)
**5306-**-**_**	Scheduled Holiday Work	86,468	54,890	31,578	63.5%	
**5315-**-**_**	Comp Time - O&M	16,920	12,583	4,337	74.4%	(1)
**5401-**-**_**	Fringe Benefits IN to PC's & Depts.	2,572,272	1,578,898	993,374	61.4%	(7)
**5700-**-**_**	Standby Pay	70,000	39,780	30,220	56.8%	
	Total Payroll Costs	7,750,268	4,408,628	3,341,640	56.9%	
<b>Other Expenses</b>						
**5002-**-**_**	Electricity	1,253,828	715,389	538,439	57.1%	
**5003-**-**_**	Natural Gas	268,200	346,904	(78,704)	129.3%	(2)
**5004-**-**_**	Potable & Reclaimed Water	87,008	45,300	41,708	52.1%	
**5005-**-**_**	Co-generation Power Credit	(1,050,004)	(649,505)	(400,499)	61.9%	
**5006-**-**_**	Chlorine/Sodium Hypochlorite	554,000	306,599	247,401	55.3%	(2)
**5007-**-**_**	Polymer Products	789,548	530,110	259,438	67.1%	(2)
**5008-**-**_**	Ferric Chloride	688,256	579,001	109,255	84.1%	(2)
**5009-**-**_**	Odor Control Chemicals	117,572	83,092	34,480	70.7%	(2)
**5010-**-**_**	Other Chemicals - Misc.	2,004	-	2,004	-	
**5011-**-**_**	Laboratory Services	65,724	28,439	37,285	43.3%	
**5012-**-**_**	Grit Hauling	124,472	79,105	45,367	63.6%	
**5013-**-**_**	Landscaping	219,008	112,223	106,785	51.2%	
**5015-**-**_**	Management Support Services	501,512	94,695	406,817	18.9%	
**5017-**-**_**	Legal Fees	23,688	30,352	(6,664)	128.1%	
**5018-**-**_**	Public Notices/ Public Relations	3,732	-	3,732	-	
**5019-**-**_**	Contract Services Misc.	320,996	177,873	143,123	55.4%	
**5021-**-**_**	Small Vehicle Expense	23,104	19,290	3,814	83.5%	(3)
**5022-**-**_**	Miscellaneous Expense	15,988	2,755	13,233	17.2%	
**5023-**-**_**	Office Supplies - All	46,008	17,675	28,333	38.4%	
**5024-**-**_**	Petroleum Products	34,000	17,666	16,334	52.0%	
**5025-**-**_**	Uniforms	71,004	55,030	15,974	77.5%	
**5026-**-**_**	Small Vehicle Fuel	22,764	9,893	12,871	43.5%	
**5027-**-**_**	Insurance - Property/Liability	491,248	464,254	26,994	94.5%	(3)
**5028-**-**_**	Small Tools & Supplies	80,600	35,385	45,215	43.9%	
**5030-**-**_**	Trash Disposal	8,500	6,532	1,968	76.8%	
**5031-**-**_**	Safety Program & Supplies	112,712	97,276	15,436	86.3%	
**5032-**-**_**	Equipment Rental	7,004	10,313	(3,309)	147.2%	(4)
**5033-**-**_**	Recruitment	2,316	3,016	(700)	130.2%	
**5034-**-**_**	Travel Expense/Tech. Conferences	73,736	11,048	62,688	15.0%	
**5035-**-**_**	Training Expense	73,052	31,101	41,951	42.6%	
**5036-**-**_**	Laboratory Supplies	121,144	94,655	26,489	78.1%	
**5037-**-**_**	Office Equipment	25,992	5,497	20,495	21.1%	
**5038-**-**_**	Permits	593,908	549,934	43,974	92.6%	(3)
**5039-**-**_**	Membership Dues/Fees	25,120	7,279	17,841	29.0%	
**5044-**-**_**	Offshore Monitoring	80,000	64,189	15,811	80.2%	
**5045-**-**_**	Offshore Biochemistry - 20B	30,004	-	30,004	-	
**5046-**-**_**	Effluent Chemistry	44,992	37,394	7,598	83.1%	
**5047-**-**_**	Access Road Expenses	45,000	-	45,000	-	
**5048-**-**_**	Storm Damage	21,000	9,662	11,338	0.5%	
**5049-**-**_**	Biosolids Disposal	1,568,996	1,074,941	494,055	68.5%	
**5050-**-**_**	Contract Services Generators - 29A	28,008	6,751	21,257	24.1%	
**5052-**-**_**	Janitorial Services	101,004	45,886	55,118	45.4%	

**South Orange County Wastewater Authority**  
**O & M & Environmental Safety Costs Summary<sup>1</sup>**  
For the Period Ended January 31, 2023  
(in dollars)

		<b>FY 2022-23 Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>	
**5053-**-**_**	Contract Serv - Digester Cleaning - 29E	60,000	33,762	26,238	56.3%	
**5054-**-**_**	Diesel Truck Maint	41,996	24,494	17,502	58.3%	
**5055-**-**_**	Diesel Truck Fuel	11,496	9,884	1,612	86.0%	(2)
**5056-**-**_**	Maintenance Equip. & Facilities (Solids)	361,000	221,110	139,890	61.2%	
**5057-**-**_**	Maintenance Equip. & Facilities (Liquids)	589,996	321,972	268,024	54.6%	
**5058-**-**_**	Maintenance Equip. & Facilities (Common)	90,008	65,103	24,905	72.3%	(5)
**5059-**-**_**	Maintenance Equip. & Facilities (Co-Gen)	715,996	631,813	84,183	88.2%	(6)
**5060-**-**_**	Maintenance Equip. & Facilities (AWT)	88,000	44,740	43,260	50.8%	
**5061-**-**_**	Mileage	3,652	2,418	1,234	66.2%	
**5068-**-**_**	MNWD Potable Water Supplies & Svcs.	44,000	18,289	25,711	41.6%	
**5076-**-**_**	SCADA Infrastructure	92,128	56,892	35,236	61.8%	
**5077-**-**_**	IT Direct	45,004	41,822	3,182	92.9%	(3)
**5105-**-**_**	Co-Generation Power Credit - Offset	1,050,000	649,505	400,495	61.9%	
**5303-**-**_**	Group Insurance Waiver	18,000	9,388	8,612	52.2%	
**5305-**-**_**	Medicare Tax Payments for Employees	2,388	1,522	866	63.7%	
**5309-**-**_**	Operating Leases	28,004	9,924	18,080	35.4%	
**5705-**-**_**	Monthly Car Allowance	35,400	18,538	16,862	52.4%	
**5797-**-**_**	Verily Stipends - WastewaterSCAN Monitorin	-	(8,100)	8,100	0.0%	
**5799-**-**_**	Zephyr Wall Costs Share-O&M	(14,000)	(14,000)	-	100.0%	
**6500-**-**_**	IT Allocations in to PC's & Depts.	609,236	312,385	296,851	51.3%	
	Total Other Expenses	11,589,052	7,608,456	3,980,596	65.7%	
<b>Total O&amp;M Expenses</b>		<b>19,339,320</b>	<b>12,017,084</b>	<b>7,322,236</b>	<b>62.1%</b>	

<sup>1</sup> This report intends to monitor the Annual Budget % Expended at the Project Committee and Functional Department levels.

The financial information contained in this report, in some cases, is based on the full accrual basis of accounting, whereby expenses are recognized in the period in which the liability is incurred, i.e., payroll and fringe benefits.

There are instances where we will include the total expense for the entire accounting fiscal year if the information is available, i.e., property and liability insurance premiums.

The audited financial statements for the fiscal year recognize all expenses on the full accrual basis of accounting.

- (1) Power emergencies to date between the three (3) Treatment Plants.
- (2) Chemical, fuel, and utilities increased with inflation and supply chain disruptions more than budgeted.
- (3) These are non-linear expenses that are primarily incurred in the first quarter of the Fiscal Year.
- (4) Several pieces are being rented due to delays associated with receiving newly purchased units.
- (5) JBL installed and replaced a failed welding fume hood. CTP implemented additional fire hardening recommendations from OCFA.
- (6) Completed both 30k and 40k Cogen services for the Fiscal Year.
- (7) The fringe rate was increased to 60% year-to-date from the budgeted 52.2 % based on an updated forecast; the change is primarily due to lower labor costs; there are openings in O&M and Engineering.

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC<sup>1</sup>**  
For the Period Ended January 31, 2023  
(in dollars)

FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended
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**02 - Jay B. Latham Plant**

## Salary and Fringe

02-5000-**-**-**	Regular Salaries-O&M	1,699,352	931,316	768,036	54.8%
02-5001-**-**-**	Overtime Salaries-O&M	27,144	35,949	(8,805)	132.4% (1)
02-5306-**-**-**	Scheduled Holiday Work	37,836	24,099	13,737	63.7%
02-5315-**-**-**	Comp Time - O&M	8,056	5,657	2,399	70.2% (1)
02-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	886,460	558,789	327,671	63.0% (15)
02-5700-**-**-**	Standby Pay	26,000	15,243	10,758	58.6%
	Total Payroll Costs	2,684,848	1,571,053	1,113,795	58.5%

## Other Expenses

02-5002-**-**-**	Electricity	534,828	390,129	144,699	72.9% (2)
02-5003-**-**-**	Natural Gas	165,128	160,968	4,160	97.5% (2)
02-5004-**-**-**	Potable & Reclaimed Water	26,004	16,447	9,557	63.2%
02-5006-**-**-**	Chlorine/Sodium Hypochlorite	9,000	19,565	(10,565)	217.4% (2)
02-5007-**-**-**	Polymer Products	319,544	193,433	126,111	60.5% (2)
02-5008-**-**-**	Ferric Chloride	255,252	172,691	82,561	67.7% (2)
02-5009-**-**-**	Odor Control Chemicals	23,568	18,908	4,660	80.2% (2)
02-5010-**-**-**	Other Chemicals - Misc.	1,000	-	1,000	-
02-5011-**-**-**	Laboratory Services	19,712	6,900	12,812	35.0%
02-5012-**-**-**	Grit Hauling	59,468	47,675	11,793	80.2% (2)
02-5013-**-**-**	Landscaping	77,004	36,153	40,851	46.9%
02-5015-**-**-**	Management Support Services	30,008	18,386	11,622	61.3%
02-5017-**-**-**	Legal Fees	4,996	13,633	(8,637)	272.9%
02-5019-**-**-**	Contract Services Misc.	82,000	66,674	15,326	81.3%
02-5021-**-**-**	Small Vehicle Expense	11,000	8,859	2,141	80.5% (3)
02-5022-**-**-**	Miscellaneous Expense	8,000	550	7,450	6.9%
02-5023-**-**-**	Office Supplies - All	29,000	8,385	20,615	28.9%
02-5024-**-**-**	Petroleum Products	11,000	6,261	4,739	56.9%
02-5025-**-**-**	Uniforms	34,008	24,796	9,212	72.9%
02-5026-**-**-**	Small Vehicle Fuel	10,004	4,104	5,900	41.0%
02-5027-**-**-**	Insurance - Property/Liability	167,039	161,680	5,359	96.8% (4)
02-5028-**-**-**	Small Tools & Supplies	38,000	13,270	24,730	34.9%
02-5030-**-**-**	Trash Disposal	3,000	1,087	1,913	36.2%
02-5031-**-**-**	Safety Program & Supplies	39,248	32,250	6,998	82.2%
02-5032-**-**-**	Equipment Rental	3,000	274	2,726	0.09
02-5033-**-**-**	Recruitment	1,000	1,301	(301)	130.1%
02-5034-**-**-**	Travel Expense/Tech. Conferences	20,596	4,415	16,181	21.4%
02-5035-**-**-**	Training Expense	25,352	11,114	14,238	43.8%
02-5036-**-**-**	Laboratory Supplies	21,000	12,920	8,080	61.5%
02-5037-**-**-**	Office Equipment	13,000	418	12,582	3.2%
02-5038-**-**-**	Permits	26,500	19,800	6,700	74.7% (4)
02-5039-**-**-**	Membership Dues/Fees	5,808	2,662	3,146	45.8%
02-5049-**-**-**	Biosolids Disposal	687,000	350,989	336,011	51.1%
02-5050-**-**-**	Contract Services Generators - 29A	10,004	2,700	7,304	27.0%
02-5052-**-**-**	Janitorial Services	47,000	22,057	24,943	46.9%
02-5053-**-**-**	Contract Serv - Digester Cleaning - 29E	60,000	33,762	26,238	56.3%
02-5054-**-**-**	Diesel Truck Maint	21,996	11,486	10,510	52.2%
02-5055-**-**-**	Diesel Truck Fuel	2,996	3,455	(459)	115.3% (2)
02-5056-**-**-**	Maintenance Equip. & Facilities (Solids)	150,000	135,163	14,837	90.1% (5)
02-5057-**-**-**	Maintenance Equip. & Facilities (Liquids)	230,000	133,830	96,170	58.2%
02-5058-**-**-**	Maintenance Equip. & Facilities (Common)	29,000	31,863	(2,863)	109.9% (6)
02-5059-**-**-**	Maintenance Equip. & Facilities (Co-Gen)	277,000	149,889	127,111	54.1%

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC<sup>1</sup>**  
For the Period Ended January 31, 2023  
(in dollars)

		<b>FY 2022-23 Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
02-5061-**-**	Mileage	2,148	1,040	1,108	48.4%
02-5076-**-**	SCADA Infrastructure	27,832	18,964	8,868	68.1%
02-5077-**-**	IT Direct	15,004	13,941	1,063	92.9% (4)
02-5303-**-**	Group Insurance Waiver	7,204	3,891	3,313	54.0%
02-5309-**-**	Operating Leases	22,000	9,924	12,076	45.1%
02-5705-**-**	Monthly Car Allowance	22,800	11,123	11,677	48.8%
02-5797-**-**	Verily Stipends - WastewaterSCAN Monitoring	-	(2,700)	2,700	100.0%
02-5799-**-**	Zephyr Wall Costs Share-O&M	(14,000)	(14,000)	-	100.0%
02-6500-**-**	IT Allocations in to PC's & Depts.	211,980	108,691	103,289	51.3%
	Total Other Expenses	3,884,031	2,501,776	1,382,255	64.4%
	Total Expenses	6,568,879	4,072,830	2,496,049	62.0%
<b>05 - San Juan Creek Ocean Outfall</b>					
Salary and Fringe					
05-5000-**-**	Regular Salaries-O&M	108,564	75,232	33,332	69.3%
05-5001-**-**	Overtime Salaries-O&M	72	206	(134)	286.6%
05-5306-**-**	Scheduled Holiday Work	440	88	352	20.0%
05-5401-**-**	Fringe Benefits IN to PC's & Depts.	56,628	45,139	11,489	79.7% (15)
	Total Payroll Costs	165,704	120,666	45,038	72.8%
Other Expenses					
05-5015-**-**	Management Support Services	125,004	32,829	92,175	26.3%
05-5017-**-**	Legal Fees	2,008	1,565	443	77.9%
05-5026-**-**	Small Vehicle Fuel	500	-	500	-
05-5027-**-**	Insurance - Property/Liability	18,420	17,191	1,229	93.3% (4)
05-5031-**-**	Safety Supplies	1,004	-	1,004	-
05-5034-**-**	Travel Expense/Tech. Conferences	5,592	1,358	4,234	24.3%
05-5035-**-**	Training Expense	2,500	-	2,500	-
05-5036-**-**	Laboratory Supplies	35,000	20,922	14,078	59.8%
05-5038-**-**	Permits	275,000	272,360	2,640	99.0% (4)
05-5039-**-**	Membership Dues/Fees	2,000	-	2,000	-
05-5044-**-**	Offshore Monitoring	40,000	34,054	5,946	85.1% (7)
05-5045-**-**	Offshore Biochemistry - 20B	15,004	-	15,004	-
05-5046-**-**	Effluent Chemistry	22,496	28,044	(5,548)	124.7% (8)
05-5058-**-**	Maintenance Equip. & Facilities (Common)	1,004	-	1,004	-
05-6500-**-**	IT Allocations in to PC's & Depts.	13,148	6,741	6,407	51.3%
	Total Other Expenses	558,680	415,065	143,615	74.3%
	Total Expenses	724,384	535,730	188,654	74.0%

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC<sup>1</sup>**  
For the Period Ended January 31, 2023  
(in dollars)

		FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended
<b>08 - Pre Treatment</b>					
Salary and Fringe					
08-5000-**-**-**	Regular Salaries-O&M	116,396	59,534	56,862	51.1%
08-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	60,716	35,721	24,995	58.8% (15)
	Total Payroll Costs	177,112	95,255	81,857	53.8%
Other Expenses					
08-5011-**-**-**	Laboratory Services	3,004	1,790	1,214	59.6%
08-5015-**-**-**	Management Support Services	20,004	-	20,004	-
08-5017-**-**-**	Legal Fees	2,672	605	2,067	22.6%
08-5018-**-**-**	Public Notices/ Public Relations	3,732	-	3,732	-
08-5021-**-**-**	Small Vehicle Expense - 31A	1,100	-	1,100	-
08-5022-**-**-**	Miscellaneous Expense	1,984	-	1,984	-
08-5026-**-**-**	Small Vehicle Fuel - 37A	1,256	-	1,256	-
08-5027-**-**-**	Insurance - Property/Liability	6,141	5,731	410	93.3% (4)
08-5028-**-**-**	Small Tools & Supplies	3,600	93	3,507	2.6%
08-5034-**-**-**	Travel Expense/Tech. Conferences	3,496	-	3,496	-
08-5035-**-**-**	Training Expense	2,000	267	1,733	-
08-5038-**-**-**	Permits and Fines	504	-	504	-
08-5039-**-**-**	Membership Dues/Fees	796	452	344	56.8%
08-6500-**-**-**	IT Allocations in to PC's & Depts.	14,092	7,227	6,865	51.3%
	Total Other Expenses	64,381	16,165	48,216	25.1%
	Total Expenses	241,493	111,420	130,073	46.1%
<b>12 - Water Reclamation Permits</b>					
Salary and Fringe					
12-5000-**-**-**	Regular Salaries-O&M	88,952	7,950	81,002	8.9%
12-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	46,400	4,770	41,630	10.3% (15)
	Total Payroll Costs	135,352	12,721	122,631	9.4%
Other Expenses					
12-5014-**-**-**	Engineering - Misc.	-	-	-	-
12-5015-**-**-**	Management Support Services	164,996	(9,500)	174,496	-5.8%
12-5017-**-**-**	Legal Fees	2,000	-	2,000	-
12-5027-**-**-**	Insurance - Property/Liability	8,884	8,291	593	93.3% (4)
12-5034-**-**-**	Travel Expense/Tech. Conferences	4,796	606	4,190	12.6%
12-5038-**-**-**	Permits	22,508	24,687	(2,179)	109.7%
12-5039-**-**-**	Membership Dues/Fees	68	-	68	-
12-6500-**-**-**	IT Allocations in to PC's & Depts.	10,764	5,523	5,241	51.3%
	Total Other Expenses	214,016	29,608	184,408	13.8%
	Total Expenses	349,368	42,328	307,040	12.1%



**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC<sup>1</sup>**  
For the Period Ended January 31, 2023  
(in dollars)

FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended
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**15 - Coastal Treatment Plant**

## Salary and Fringe

15-5000-**-**-**	Regular Salaries-O&M	954,888	523,218	431,670	54.8%
15-5001-**-**-**	Overtime Salaries-O&M	11,216	15,954	(4,738)	142.2% (1)
15-5306-**-**-**	Scheduled Holiday Work	15,672	7,742	7,930	49.4%
15-5315-**-**-**	Comp Time - O&M	1,996	3,378	(1,382)	169.3% (1)
15-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	498,120	313,931	184,189	63.0% (15)
15-5700-**-**-**	Standby Pay	17,000	6,273	10,728	36.9%
	Total Payroll Costs	1,498,892	870,494	628,398	58.1%

## Other Expenses

15-5002-**-**-**	Electricity	235,000	180,956	54,044	77.0% (2)
15-5003-**-**-**	Natural Gas	3,000	3,721	(721)	124.0%
15-5004-**-**-**	Potable & Reclaimed Water	25,004	12,973	12,031	51.9%
15-5006-**-**-**	Chlorine/Sodium Hypochlorite	90,000	60,612	29,388	67.3% (2)
15-5007-**-**-**	Polymer Products	1,000	-	1,000	-
15-5008-**-**-**	Ferric Chloride	70,000	81,691	(11,691)	116.7% (2)
15-5009-**-**-**	Odor Control Chemicals	52,004	27,920	24,084	53.7%
15-5011-**-**-**	Laboratory Services	20,000	6,408	13,592	32.0%
15-5012-**-**-**	Grit Hauling	21,004	11,886	9,118	56.6%
15-5013-**-**-**	Landscaping	57,000	35,864	21,136	62.9%
15-5015-**-**-**	Management Support Services	11,500	6,574	4,926	57.2%
15-5017-**-**-**	Legal Fees	5,000	1,565	3,435	31.3%
15-5019-**-**-**	Contract Services Misc.	110,000	51,938	58,062	47.2%
15-5021-**-**-**	Small Vehicle Expense - 31A	4,004	1,526	2,478	38.1%
15-5022-**-**-**	Miscellaneous Expense	1,000	276	724	27.6%
15-5023-**-**-**	Office Supplies - All	4,004	2,856	1,148	71.3%
15-5024-**-**-**	Petroleum Products	3,000	7,003	(4,003)	233.4% (9)
15-5025-**-**-**	Uniforms	9,000	6,806	2,194	75.6%
15-5026-**-**-**	Small Vehicle Fuel	2,000	1,688	312	84.4%
15-5027-**-**-**	Insurance - Property/Liability	72,916	68,050	4,866	93.3% (4)
15-5028-**-**-**	Small Tools & Supplies	9,000	4,581	4,419	50.9%
15-5030-**-**-**	Trash Disposal	2,996	2,320	676	77.4%
15-5031-**-**-**	Safety Supplies	32,804	24,297	8,507	74.1%
15-5032-**-**-**	Equipment Rental	1,000	-	1,000	-
15-5033-**-**-**	Recruitment	312	104	208	33.4%
15-5034-**-**-**	Travel Expense/Tech. Conferences	13,072	545	12,527	4.2%
15-5035-**-**-**	Training Expense	17,148	9,039	8,109	52.7%
15-5036-**-**-**	Laboratory Supplies	14,000	20,416	(6,416)	145.8% (10)
15-5037-**-**-**	Office Equipment	2,996	2,655	341	88.6%
15-5038-**-**-**	Permits	6,996	3,387	3,610	48.4%
15-5039-**-**-**	Membership Dues/Fees	4,800	1,263	3,537	26.3%
15-5047-**-**-**	Access Road Expenses	45,000	-	45,000	-
15-5048-**-**-**	Storm Damage	21,000	9,662	11,338	0.46
15-5050-**-**-**	Contract Services Generators	5,000	4,051	949	81.0% (4)
15-5052-**-**-**	Janitorial Services	12,004	7,438	4,566	62.0%
15-5054-**-**-**	Diesel Truck Maint - 31B	1,000	-	1,000	-
15-5055-**-**-**	Diesel Truck Fuel - 37B	500	755	(255)	1.51
15-5057-**-**-**	Maintenance Equip. & Facilities (Liquids)	144,996	63,256	81,740	43.6%
15-5058-**-**-**	Maintenance Equip. & Facilities (Common)	23,000	17,370	5,630	75.5% (11)
15-5060-**-**-**	Maintenance Equip. & Facilities (AWT)	38,000	22,164	15,836	58.3%
15-5061-**-**-**	Mileage	500	268	232	53.6%
15-5076-**-**-**	SCADA Infrastructure	32,296	18,964	13,332	58.7%

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC<sup>1</sup>**  
For the Period Ended January 31, 2023  
(in dollars)

		<b>FY 2022-23 Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
15-5077-**-**-**	IT Direct	15,000	13,941	1,059	92.9% (4)
15-5303-**-**-**	Group Insurance Waiver	3,600	2,118	1,482	58.8%
15-5305-**-**-**	Medicare Tax Payments for Employees	2,240	1,522	718	68.0%
15-5705-**-**-**	Monthly Car Allowance	4,200	2,472	1,728	58.8%
15-5797-**-**-**	Verily Stipends - WastewaterSCAN Monitoring	-	(2,700)	2,700	100.0%
15-6500-**-**-**	IT Allocations in to PC's & Depts.	118,660	60,843	57,817	51.3%
	Total Other Expenses	1,368,556	861,044	507,512	62.9%
	Total Expenses	2,867,448	1,731,539	1,135,909	60.4%
<b>17 - Joint Regional Wastewater Reclamation and Sludge Handling</b>					
Salary and Fringe					
17-5000-**-**-**	Regular Salaries-O&M	1,844,716	966,952	877,764	52.4%
17-5001-**-**-**	Overtime Salaries-O&M	34,472	38,674	(4,202)	112.2% (1)
17-5306-**-**-**	Scheduled Holiday Work	32,244	22,782	9,462	70.7%
17-5315-**-**-**	Comp Time - O&M	6,868	3,548	3,320	51.7% (1)
17-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	962,288	580,171	382,117	60.3% (15)
17-5700-**-**-**	Standby Pay	27,000	18,265	8,735	67.6%
	Total Payroll Costs	2,907,588	1,630,392	1,277,196	56.1%
Other Expenses					
17-5002-**-**-**	Electricity	484,000	144,304	339,696	29.8%
17-5003-**-**-**	Natural Gas	100,072	182,215	(82,143)	182.1% (2)
17-5004-**-**-**	Potable & Reclaimed Water	36,000	15,880	20,120	44.1%
17-5005-**-**-**	Co-generation Power Credit	(1,050,004)	(649,505)	(400,499)	61.9%
17-5006-**-**-**	Chlorine/Sodium Hypochlorite	455,000	226,422	228,578	49.8%
17-5007-**-**-**	Polymer Products	469,004	336,677	132,327	71.8% (2)
17-5008-**-**-**	Ferric Chloride	363,004	324,618	38,386	89.4% (2)
17-5009-**-**-**	Odor Control Chemicals	42,000	36,264	5,736	86.3% (2)
17-5010-**-**-**	Other Chemicals - Misc.	1,004	-	1,004	-
17-5011-**-**-**	Laboratory Services	23,008	13,342	9,666	58.0%
17-5012-**-**-**	Grit Hauling - 21A	44,000	19,545	24,456	44.4%
17-5013-**-**-**	Landscaping	85,004	40,206	44,798	47.3%
17-5015-**-**-**	Management Support Services	24,996	6,574	18,422	26.3%
17-5017-**-**-**	Legal Fees	5,004	11,418	(6,414)	228.2%
17-5019-**-**-**	Contract Services Misc.	110,000	59,260	50,740	53.9%
17-5021-**-**-**	Small Vehicle Expense	7,000	8,905	(1,905)	127.2% (3)
17-5022-**-**-**	Miscellaneous Expense	5,004	1,929	3,075	38.5%
17-5023-**-**-**	Office Supplies - All	13,004	6,433	6,571	49.5%
17-5024-**-**-**	Petroleum Products	20,000	4,402	15,598	22.0%
17-5025-**-**-**	Uniforms	27,996	23,428	4,568	83.7%
17-5026-**-**-**	Small Vehicle Fuel	9,004	4,101	4,903	45.5%
17-5027-**-**-**	Insurance - Property/Liability	199,964	186,620	13,344	93.3% (4)
17-5028-**-**-**	Small Tools & Supplies	30,000	17,441	12,559	58.1%
17-5030-**-**-**	Trash Disposal	2,504	3,124	(620)	124.8%
17-5031-**-**-**	Safety Supplies	38,652	40,728	(2,076)	105.4%
17-5032-**-**-**	Equipment Rental	3,004	10,039	(7,035)	334.2% (12)
17-5033-**-**-**	Recruitment	1,004	1,611	(607)	160.5%
17-5034-**-**-**	Travel Expense/Tech. Conferences	20,592	2,307	18,285	11.2%
17-5035-**-**-**	Training Expense	25,148	10,681	14,467	42.5%
17-5036-**-**-**	Laboratory Supplies	25,144	20,830	4,314	82.8%
17-5037-**-**-**	Office Equipment	9,996	2,424	7,572	24.2%
17-5038-**-**-**	Permits	15,000	2,199	12,801	14.7%
17-5039-**-**-**	Membership Dues/Fees	5,804	2,901	2,903	50.0%

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC<sup>1</sup>**  
For the Period Ended January 31, 2023  
(in dollars)

		<b>FY 2022-23 Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
17-5049-**-**-**	Biosolids Disposal	881,996	723,952	158,044	82.1% (2)
17-5050-**-**-**	Contract Services Generators - 29A	13,004	-	13,004	-
17-5052-**-**-**	Janitorial Services	42,000	16,390	25,610	39.0%
17-5054-**-**-**	Diesel Truck Maint	19,000	13,007	5,993	68.5%
17-5055-**-**-**	Diesel Truck Fuel	8,000	5,674	2,326	70.9% (2)
17-5056-**-**-**	Maintenance Equip. & Facilities (Solids)	211,000	85,947	125,053	40.7%
17-5057-**-**-**	Maintenance Equip. & Facilities (Liquids)	215,000	124,886	90,114	58.1%
17-5058-**-**-**	Maintenance Equip. & Facilities (Common)	36,000	14,477	21,523	40.2%
17-5059-**-**-**	Maintenance Equip. & Facilities (Co-Gen)	438,996	481,924	(42,928)	109.8% (13)
17-5060-**-**-**	Maintenance Equip. & Facilities (AWT)	50,000	22,576	27,424	45.2%
17-5061-**-**-**	Mileage	1,004	1,110	(106)	110.6%
17-5068-**-**-**	MNWD Potable Water Supplies & Svcs.	44,000	18,289	25,711	41.6%
17-5076-**-**-**	SCADA Infrastructure	32,000	18,964	13,036	59.3%
17-5077-**-**-**	IT Direct	15,000	13,941	1,059	92.9% (4)
17-5105-**-**-**	Co-Generation Power Credit - Offset	1,050,000	649,505	400,495	61.9%
17-5303-**-**-**	Group Insurance Waiver	7,196	3,378	3,818	46.9%
17-5305-**-**-**	Medicare Tax Payments for Employees	148	-	148	-
17-5309-**-**-**	Operating Leases	6,004	-	6,004	-
17-5705-**-**-**	Monthly Car Allowance	8,400	4,943	3,457	58.8%
17-5797-**-**-**	Verily Stipends - WastewaterSCAN Monitoring	-	(2,700)	2,700	100.0%
17-6500-**-**-**	IT Allocations in to PC's & Depts.	226,420	116,093	110,327	51.3%
	Total Other Expenses	4,956,080	3,429,681	1,526,399	69.2%
	Total Expenses	7,863,668	5,060,073	2,803,595	64.3%
<b>21 - Effluent Transmission Main</b>					
Salary and Fringe					
21-5000-**-**-**	Regular Salaries-O&M	1,156	-	1,156	-
21-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	600	-	600	-
	Total Payroll Costs	1,756	-	1,756	0.0%
Other Expenses					
21-5019-**-**-**	Contract Services Misc.	18,996	-	18,996	-
21-5027-**-**-**	Insurance - Property/Liability	-	-	-	-
	Total Other Expenses	18,996	-	18,996	0.0%
	Total Expenses	20,752	-	20,752	0.0%
<b>24 - Aliso Creek Ocean Outfall</b>					
Salary and Fringe					
24-5000-**-**-**	Regular Salaries-O&M	117,060	67,294	49,766	57.5%
24-5001-**-**-**	Overtime Salaries-O&M	620	198	422	32.0%
24-5306-**-**-**	Scheduled Holiday Work	276	178	98	64.6%
24-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	61,060	40,377	20,683	66.1% (15)
	Total Payroll Costs	179,016	108,047	70,969	60.4%
Other Expenses					
24-5015-**-**-**	Management Support Services	125,004	39,830	85,174	31.9%
24-5017-**-**-**	Legal Fees	2,008	1,565	443	77.9%
24-5027-**-**-**	Insurance - Property/Liability	17,884	16,691	1,193	93.3% (4)
24-5031-**-**-**	Safety Supplies	1,004	-	1,004	-
24-5034-**-**-**	Travel Expense/Tech. Conferences	5,592	1,817	3,776	32.5%
24-5035-**-**-**	Training Expense	904	-	904	-
24-5036-**-**-**	Laboratory Supplies	26,000	19,567	6,433	75.3%

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC<sup>1</sup>**  
For the Period Ended January 31, 2023  
(in dollars)

		<b>FY 2022-23 Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
24-5038-**-**-**	Permits	247,400	227,502	19,898	92.0%
24-5039-**-**-**	Membership Dues/Fees	5,844	-	5,844	-
24-5044-**-**-**	Offshore Monitoring	40,000	30,134	9,866	75.3% (7)
24-5045-**-**-**	Offshore Biochemistry - 20B	15,000	-	15,000	-
24-5046-**-**-**	Effluent Chemistry	22,496	9,350	13,146	41.6%
24-5058-**-**-**	Maintenance Equip. & Facilities (Common) 41-C	1,004	1,394	(390)	138.8% (14)
24-6500-**-**-**	IT Allocations in to PC's & Depts.	14,172	7,268	6,904	51.3%
	Total Other Expenses	524,312	355,117	169,195	67.7%
	Total Expenses	703,328	463,164	240,164	65.9%
<b>Total O&amp;M Expenses</b>		<b>19,339,320</b>	<b>12,017,084</b>	<b>7,322,236</b>	<b>62.1%</b>

<sup>1</sup> This report intends to monitor the Annual Budget % Expended at the Project Committee and Functional Department levels.

The financial information contained in this report, in some cases, is based on the full accrual basis of accounting, whereby expenses are recognized in the period in which the liability is incurred, i.e., payroll and fringe benefits.

There are instances where we will include the total expense for the entire accounting fiscal year if the information is available, i.e., property and liability insurance premiums.

The audited financial statements for the fiscal year recognize all expenses on the full accrual basis of accounting.

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC**  
For the Period Ended January 31, 2023

- (1) Power emergencies to date between the three (3) Treatment Plants.
- (2) Chemicals, fuel, and utilities increased with inflation and supply chain disruptions more than budgeted.
- (3) Several older vehicles are being maintained.
- (4) These are non-linear expenses that are primarily incurred in the first quarter of the Fiscal Year.
- (5) Staff is performing additional work in areas isolated by ongoing construction work that is not normally accessible for O&M work.
- (6) JBL installed and replaced a failed welding fume hood.
- (7) Toxicity exceedances at the SJCOO triggering accelerated testing and additional costs.
- (8) New NPDES permit requirement for continuous TDS monitoring installation at M-001 sampler.
- (9) Refueling associated with several extended power outages.
- (10) Additional supplies for sampler maintenance and supply restocking.
- (11) CTP implemented additional fire hardening recommendations from OCFA.
- (12) Several pieces are being rented due to delays associated with receiving newly purchased units.
- (13) 30,000-hour Cogen Service Completed.
- (14) O&M staff implementing recommendations in the new NPDES Permit.
- (15) The fringe rate was increased to 60% year-to-date from the budgeted 52.2 % based on an updated forecast; the change is primarily due to lower labor costs; there are openings in O&M and Engineering.

Exhibit E-2

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

For the Period Ended January 31, 2023  
(in dollars)

		FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
01-5000-03-00-00	Regular Salaries-O&M	161,205	70,448	90,757	43.7%
01-5401-03-00-00	Fringe Benefits IN to PC's & Depts.	84,092	42,269	41,823	50.3% (1)
	Total Payroll Costs	245,297	112,716	132,581	46.0%
Other Expenses					
01-5022-03-00-00	Miscellaneous Expense	3,184	842	2,342	26.5%
01-5023-03-00-00	Office Supplies - All	208	59	149	28.5%
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	204	1,173	14.8%
01-5061-03-00-00	Mileage	510	23	487	4.6%
01-5309-03-00-00	Operating Leases	9,300	9,589	(289)	103.1%
01-5705-03-00-00	Monthly Car Allowance	4,200	1,971	2,229	46.9%
01-5802-03-00-00	Shipping/Freight	312	-	312	-
01-6500-03-00-00	IT Allocations in to PC's & Depts.	52,639	26,990	25,649	51.3%
	Total Other Expenses	81,127	39,679	41,448	48.9%
<b>Total Engineering Expenses</b>		<b>326,424</b>	<b>152,395</b>	<b>174,029</b>	<b>46.7%</b>

(1) The fringe rate was increased to 60% year-to-date from the budgeted 52.2 % based on an updated forecast; the change is primarily due to lower labor costs; there are openings in O&M and Engineering.

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

For the Period Ended January 31, 2023

(in dollars)

		<b>FY 2022-23 Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
<b>Salary and Fringe</b>					
01-6000-04-00-00	Regular Salaries-Admin or IT	974,150	539,943	434,206	55.4%
01-6001-04-00-00	Overtime Salaries-Admin or IT	10,000	14,813	(4,813)	148.1% (1)
01-6315-04-00-00	Comp Time - Admin	5,000	1,699	3,301	34.0%
01-6401-04-00-00	Fringe Benefits IN to ADMIN or IT	508,162	323,966	184,196	63.8% (3)
	<b>Total Payroll Costs</b>	<b>1,497,312</b>	<b>880,422</b>	<b>616,890</b>	<b>58.8%</b>
<b>Other Expenses</b>					
01-6018-04-00-00	Public Notices/Public Relations	3,270	-	3,270	-
01-6101-04-00-00	HR Recruitment & Employee Relations	29,190	8,894	20,296	30.5%
01-6102-04-00-00	Subscriptions	2,533	1,327	1,206	52.4%
01-6103-04-00-00	Contract Labor	30,000	5,059	24,941	16.9%
01-6200-04-00-00	Management Support Services	50,000	34,310	15,690	68.6%
01-6201-04-00-00	Audit	46,000	21,600	24,400	47.0%
01-6202-04-00-00	Legal	200,000	197,897	2,103	98.9%
01-6204-04-00-00	Postage	1,500	734	766	48.9%
01-6223-04-00-00	Office Supplies - Admin	4,294	1,754	2,540	40.8%
01-6224-04-00-00	Office Equipment Admin or IT	6,000	761	5,239	12.7%
01-6234-04-00-00	Memberships & Trainings	95,912	102,776	(6,864)	107.2% (2)
01-6239-04-00-00	Travel & Conference	25,000	8,294	16,706	33.2%
01-6241-04-00-00	Education Reimbursement	4,500	655	3,845	14.6%
01-6310-04-00-00	Miscellaneous	20,000	13,129	6,871	65.6%
01-6311-04-00-00	Mileage	569	494	75	86.8%
01-6317-04-00-00	Contract Services Misc	5,573	3,397	2,176	61.0%
01-6500-04-00-00	IT Allocations in to PC's & Depts.	117,968	60,486	57,482	51.3%
01-6601-04-00-00	Shipping/Freight	4,382	356	4,026	8.1%
01-6705-04-00-00	Monthly Car Allowance	12,000	7,062	4,938	58.8%
	<b>Total Other Expenses</b>	<b>658,691</b>	<b>468,983</b>	<b>189,708</b>	<b>71.2%</b>
<b>Total Admin Expenses</b>		<b>2,156,003</b>	<b>1,349,405</b>	<b>806,598</b>	<b>62.6%</b>

(1) Increased number of meetings.

(2) Inflationary impact on costs

(3) The fringe rate was increased to 60% year-to-date from the budgeted 52.2 % based on an updated forecast; the change is primarily due to lower labor costs; there are openings in O&M and Engineering.

**South Orange County Wastewater Authority**  
**Budget vs. Actual Comparison-IT**  
For the Period Ended January 31, 2023  
(in dollars)

		<b>FY 2022-23 Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
Salary & Fringe					
01-6000-05-00-00	Regular Salaries-Admin or IT	106,310	61,650	44,660	58.0%
01-6401-05-00-00	Fringe Benefits IN to ADMIN or IT	55,456	36,990	18,466	66.7% (2)
	Total Salary & Fringe	161,766	98,640	63,126	61.0%
Other Expenses					
01-6028-05-00-00	Small Tools & Supplies	1,000	-	1,000	-
01-6035-05-00-00	Training Expense	3,000	-	3,000	-
01-6224-05-00-00	Office Equipment Admin or IT	600	-	600	-
01-6234-05-00-00	Memberships & Trainings	12,850	1,810	11,040	14.1%
01-6239-05-00-00	Travel & Conference	1,500	-	1,500	-
01-6300-05-00-00	Software Maintenance Agreements	60,433	32,013	28,420	53.0%
01-6301-05-00-00	Hardware Maintenance Agreements	14,186	10,252	3,934	72.3% (1)
01-6302-05-00-00	Cloud Subscriptions (Internet)	181,766	91,473	90,293	50.3%
01-6303-05-00-00	Telecommunications	164,582	86,210	78,372	52.4%
01-6305-05-00-00	IT Professional Services	53,500	17,481	36,019	32.7%
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	28,900	13,559	15,341	46.9%
01-6307-05-00-00	Small Software Purchases & Licenses (<\$5k)	26,444	9,595	16,849	36.3%
01-6308-05-00-00	IT Memberships	160	-	160	-
01-6309-05-00-00	Operating Leases	64,173	37,504	26,669	58.4%
01-6310-05-00-00	Miscellaneous	5,000	-	5,000	-
01-6312-05-00-00	Computer & Photocopy Supplies	-	1,323	(1,323)	-
	Total Other Expenses	618,094	301,220	316,874	48.7%
<b>Total Expenses before Allocation</b>		<b>779,860</b>	<b>399,860</b>	<b>380,000</b>	<b>51.3%</b>
IT Allocations (Out) to PC's & Depts					
01-6400-05-00-00	IT Allocations (OUT) to PC's & Depts.	(779,860)	(399,860)	(380,000)	51.3%
	Total IT Allocations (Out) to PC's & Depts	(779,860)	(399,860)	(380,000)	51.3%

(1) AVI SPL Maintenance for JBL Audio/Visual

(2) The fringe rate was increased to 60% year-to-date from the budgeted 52.2 % based on an updated forecast; the change is primarily due to lower labor costs; there are openings in O&M and Engineering.



# Agenda Item

# 4

**Finance Committee Meeting**

**Meeting Date: April 18, 2023**

**TO:** Finance Committee

**FROM:** Jim Burror, Acting General Manager/Director of Operations

**STAFF CONTACT:** Mary Carey, Finance Controller

**SUBJECT:** Financial Reports for the Month of February 2023

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## 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 2023 (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 2023 cash disbursements were: \$ 4,341,262.

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

## Recommendation

Staff recommends that the Finance Committee recommends to the Board of Directors to ratify the February 2023 disbursements, \$ 4,341,262, for the period from February 1, 2023, through February 28, 2023, and to receive and file the February 2023 Financial Reports as submitted.

## Exhibit A

### South Orange County Wastewater Authority Summary of Disbursements for February 2023 Staff Recommendation of Fiscal Matters

	<b>Actual</b>
General Fund	\$ (454,169)
PC 2 - Jay B. Latham Plant	(1,512,200)
PC 5 - San Juan Creek Ocean Outfall	(94,150)
PC 8 - Pretreatment Program	(31,300)
PC 12 SO - Water Reclamation Permits	(37,810.00)
PC 15 - Coastal Treatment Plant/AWT	(545,668)
PC 17 - Joint Regional Wastewater Reclamation	(1,552,727)
PC 21 - Effluent Transmission Main	(7,091)
PC 23 - North Coast Interceptor	-
PC 24 - Aliso Creek Ocean Outfall	(106,147)
<b>Total</b>	<b>\$ (4,341,262)</b>

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY  
SCHEDULE OF FUNDS AVAILABLE FOR REINVESTMENT  
as of February 28, 2023**

CASH IN BANK: (BEGINNING BAL.)	\$ 1,659,184
L.A.I.F. FUNDS: (BEGINNING BAL.)	3,742,525
DEPOSITS, TRANSFERS & ADJUSTMENTS:	8,637,336
FUND REQUIREMENTS:	
BILLS FOR CONSIDERATION <sup>1</sup>	<u>(4,341,262)</u>
<b>TOTAL CASH IN BANK</b>	<b><u>\$ 9,697,783</u></b>

<sup>1</sup> GL postings.

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 03/09/23



### PMIA Average Monthly Effective Yields<sup>(1)</sup>

February	2.624
January	2.425
December	2.173

### Quarterly Performance Quarter Ended 12/31/22

LAIF Apportionment Rate <sup>(2)</sup> :	2.07
LAIF Earnings Ratio <sup>(2)</sup> :	0.00005680946709337
LAIF Fair Value Factor <sup>(1)</sup> :	0.981389258
PMIA Daily <sup>(1)</sup> :	2.29
PMIA Quarter to Date <sup>(1)</sup> :	1.98
PMIA Average Life <sup>(1)</sup> :	287

### Pooled Money Investment Account Monthly Portfolio Composition <sup>(1)</sup> 02/28/23 \$200.5 billion

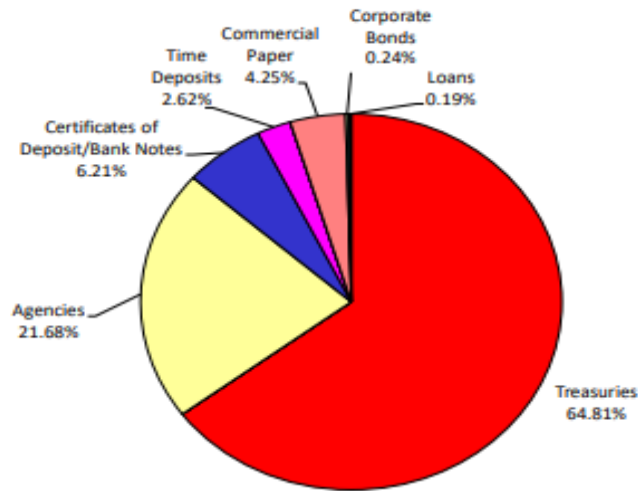


Chart does not include \$3,158,000.00 in mortgages, which equates to 0.002%. Percentages may not total 100% due to rounding.

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:

<sup>(1)</sup> State of California, Office of the Treasurer

<sup>(2)</sup> State of California, Office of the Controller

## Exhibit C

### South Orange County Wastewater Authority Schedule of Cash and Investments as of February 28, 2023

MVA	\$ 2,513	(A)
A/P Checking	1,147,084	(B)
Payroll Checking	402,662	(C)
State LAIF	8,145,525	(D)
<b>Total Cash in Bank<sup>1</sup></b>	<b>\$ 9,697,783</b>	
Petty Cash	1,600	(E)
<b>Total Operating Cash</b>	<b>\$ 9,699,383</b>	
OPEB Trust	5,912,313	(F)
<b>Total Cash and Investments</b>	<b>\$ 15,611,696</b>	

<sup>1</sup>Bank balance at the end of a month may differ from an accounting closing balance as there may be in-transit items that haven't cleared the bank.

Notes:

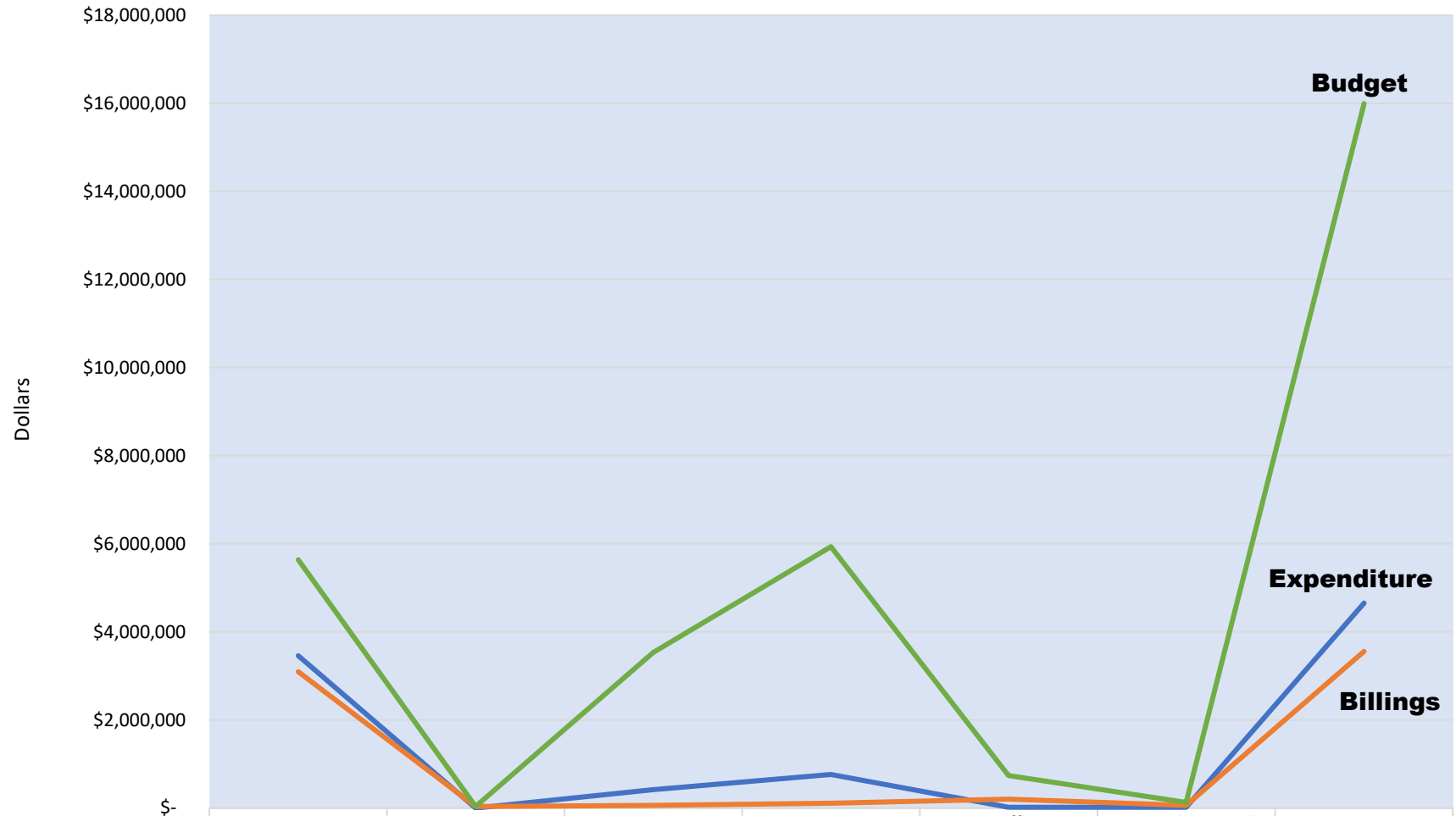
- (A) Interest bearing account; all cash receipts are deposited in this account and later moved to the LAIF account.
- (B) Accounts Payable Checks are drawn against this account; money is transferred to this account, as needed, from the LAIF account.
- (C) Payroll including payroll taxes and related 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, 2023  
(in dollars)**

<b>FY 2022-23 Budget vs. Actual Spending</b>								
<b>Description<sup>1</sup></b>	<b>Capital Budget</b>	<b>Fiscal Year Spending</b>	<b>(Over)/ Under Budget</b>	<b>% Expended</b>	<b>Member Agency Billed</b>	<b>Member Agency Collections</b>	<b>Open Receivables</b>	<b>% Expended vs. Billed</b>
PC 2-JB Latham	\$ 5,638,569	\$ 3,455,573	\$ 2,182,996	61.3%	\$ 3,095,405	\$ 3,095,405	\$ -	111.6%
PC 5-San Juan Creek Outfall	39,064	-	39,064	-	39,064	39,064	-	-
PC 15-Coastal	3,529,980	412,927	3,117,053	11.7%	56,250	56,250	-	734.1%
PC 17-Regional	5,928,616	758,396	5,170,220	12.8%	109,155	109,155	-	694.8%
PC 21 Effluent Transmission	732,810	13,440	719,370	1.8%	200,000	200,000	-	-
PC 24 Aliso Creek Outfall	127,065	12,239	114,826	9.6%	60,100	60,100	-	-
<b>Total Large Capital</b>	<b>\$ 15,996,104</b>	<b>\$ 4,652,574</b>	<b>\$ 11,343,530</b>	<b>29.1%</b>	<b>\$ 3,559,974</b>	<b>\$ 3,559,974</b>	<b>\$ -</b>	<b>130.7%</b>
Non-Capital Engineering	217,326	124,978	92,348	57.5%	75,000	75,000	-	166.6%
Non-Capital Misc Engineering	17,500	11,009	6,491	62.9%	-	-	-	-
Small Internal Capital	2,061,000	773,844	1,287,156	37.5%	1,545,750	1,545,750	-	50.1%
<b>Total Capital</b>	<b>\$ 18,291,930</b>	<b>\$ 5,562,405</b>	<b>\$ 12,729,525</b>	<b>30.4%</b>	<b>\$ 5,180,724</b>	<b>\$ 5,180,724</b>	<b>\$ -</b>	<b>107.4%</b>

<sup>1</sup>All Project Committees had cash on hand at the end of FY 2021-22 to help cover the current year expenditures.

## Large Capital Projects Fiscal Year 2022-23 Budget vs. Exhibit D-1 Year-to-Date Expenditures & Billings as of 2/28/2023



	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 2/28/2023	\$3,455,573	\$-	\$412,927	\$758,396	\$13,440	\$12,239	\$4,652,574
FY 22-23 Billings	\$3,095,405	\$39,064	\$56,250	\$109,155	\$200,000	\$60,100	\$3,559,974
Capital Budget FY 22-23	\$5,638,569	\$39,064	\$3,529,980	\$5,928,616	\$732,810	\$127,065	\$15,996,104

**South Orange County Wastewater Authority**  
**O & M & Environmental Safety Costs Summary<sup>1</sup>**  
For the Period Ended February 28, 2023  
(in dollars)

		<b>FY 2022-23 Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>	
<b>Salary and Fringe</b>						
**5000-**-**-**	Regular Salaries-O&M	4,931,084	2,961,466	1,969,618	60.1%	
**5001-**-**-**	Overtime Salaries-O&M	73,524	102,235	(28,711)	139.0%	(1)
**5306-**-**-**	Scheduled Holiday Work	86,468	60,294	26,174	69.7%	
**5315-**-**-**	Comp Time - O&M	16,920	17,368	(448)	102.6%	(1)
**5401-**-**-**	Fringe Benefits IN to PC's & Depts.	2,572,272	1,776,880	795,392	69.1%	(7)
**5700-**-**-**	Standby Pay	70,000	44,980	25,020	64.3%	
	Total Payroll Costs	7,750,268	4,963,222	2,787,046	64.0%	
<b>Other Expenses</b>						
**5002-**-**-**	Electricity	1,253,828	854,512	399,316	68.2%	
**5003-**-**-**	Natural Gas	268,200	389,000	(120,800)	145.0%	(2)
**5004-**-**-**	Potable & Reclaimed Water	87,008	52,210	34,798	60.0%	
**5005-**-**-**	Co-generation Power Credit	(1,050,004)	(723,024)	(326,980)	68.9%	
**5006-**-**-**	Chlorine/Sodium Hypochlorite	554,000	326,427	227,573	58.9%	(2)
**5007-**-**-**	Polymer Products	789,548	696,414	93,134	88.2%	(2)
**5008-**-**-**	Ferric Chloride	688,256	666,555	21,701	96.8%	(2)
**5009-**-**-**	Odor Control Chemicals	117,572	96,378	21,194	82.0%	(2)
**5010-**-**-**	Other Chemicals - Misc.	2,004	-	2,004	-	
**5011-**-**-**	Laboratory Services	65,724	29,343	36,381	44.6%	
**5012-**-**-**	Grit Hauling	124,472	95,344	29,128	76.6%	
**5013-**-**-**	Landscaping	219,008	133,606	85,402	61.0%	
**5015-**-**-**	Management Support Services	501,512	99,713	401,799	19.9%	
**5017-**-**-**	Legal Fees	23,688	35,343	(11,655)	149.2%	
**5018-**-**-**	Public Notices/ Public Relations	3,732	-	3,732	-	
**5019-**-**-**	Contract Services Misc.	320,996	206,763	114,233	64.4%	
**5021-**-**-**	Small Vehicle Expense	23,104	20,613	2,491	89.2%	(3)
**5022-**-**-**	Miscellaneous Expense	15,988	3,031	12,957	19.0%	
**5023-**-**-**	Office Supplies - All	46,008	19,043	26,965	41.4%	
**5024-**-**-**	Petroleum Products	34,000	18,792	15,208	55.3%	
**5025-**-**-**	Uniforms	71,004	62,537	8,467	88.1%	
**5026-**-**-**	Small Vehicle Fuel	22,764	11,046	11,718	48.5%	
**5027-**-**-**	Insurance - Property/Liability	491,248	464,254	26,994	94.5%	(3)
**5028-**-**-**	Small Tools & Supplies	80,600	43,406	37,194	53.9%	
**5030-**-**-**	Trash Disposal	8,500	6,832	1,668	80.4%	
**5031-**-**-**	Safety Program & Supplies	112,712	104,935	7,777	93.1%	
**5032-**-**-**	Equipment Rental	7,004	11,581	(4,577)	165.4%	(4)
**5033-**-**-**	Recruitment	2,316	3,016	(700)	130.2%	
**5034-**-**-**	Travel Expense/Tech. Conferences	73,736	11,646	62,090	15.8%	
**5035-**-**-**	Training Expense	73,052	33,021	40,031	45.2%	
**5036-**-**-**	Laboratory Supplies	121,144	100,215	20,929	82.7%	
**5037-**-**-**	Office Equipment	25,992	5,497	20,495	21.1%	
**5038-**-**-**	Permits	593,908	549,934	43,974	92.6%	(3)
**5039-**-**-**	Membership Dues/Fees	25,120	7,977	17,143	31.8%	
**5044-**-**-**	Offshore Monitoring	80,000	77,035	2,965	96.3%	
**5045-**-**-**	Offshore Biochemistry - 20B	30,004	-	30,004	-	
**5046-**-**-**	Effluent Chemistry	44,992	41,326	3,666	91.9%	
**5047-**-**-**	Access Road Expenses	45,000	-	45,000	-	
**5048-**-**-**	Storm Damage	21,000	9,662	11,338	0.5	
**5049-**-**-**	Biosolids Disposal	1,568,996	1,192,130	376,866	76.0%	
**5050-**-**-**	Contract Services Generators - 29A	28,008	6,751	21,257	24.1%	
**5052-**-**-**	Janitorial Services	101,004	52,787	48,217	52.3%	



**South Orange County Wastewater Authority**  
**O & M & Environmental Safety Costs Summary<sup>1</sup>**  
For the Period Ended February 28, 2023  
(in dollars)

		<b>FY 2022-23 Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>	
**5053-**-**_**	Contract Serv - Digester Cleaning - 29E	60,000	33,762	26,238	56.3%	
**5054-**-**_**	Diesel Truck Maint	41,996	29,172	12,824	69.5%	
**5055-**-**_**	Diesel Truck Fuel	11,496	10,572	924	92.0%	(2)
**5056-**-**_**	Maintenance Equip. & Facilities (Solids)	361,000	238,088	122,912	66.0%	
**5057-**-**_**	Maintenance Equip. & Facilities (Liquids)	589,996	381,958	208,038	64.7%	
**5058-**-**_**	Maintenance Equip. & Facilities (Common)	90,008	69,977	20,031	77.7%	(5)
**5059-**-**_**	Maintenance Equip. & Facilities (Co-Gen)	715,996	665,714	50,282	93.0%	(6)
**5060-**-**_**	Maintenance Equip. & Facilities (AWT)	88,000	44,877	43,123	51.0%	
**5061-**-**_**	Mileage	3,652	3,527	125	96.6%	
**5068-**-**_**	MNWD Potable Water Supplies & Svcs.	44,000	18,734	25,266	42.6%	
**5076-**-**_**	SCADA Infrastructure	92,128	56,892	35,236	61.8%	
**5077-**-**_**	IT Direct	45,004	41,822	3,182	92.9%	(3)
**5105-**-**_**	Co-Generation Power Credit - Offset	1,050,000	723,024	326,976	68.9%	
**5303-**-**_**	Group Insurance Waiver	18,000	10,357	7,643	57.5%	
**5305-**-**_**	Medicare Tax Payments for Employees	2,388	1,522	866	63.7%	
**5309-**-**_**	Operating Leases	28,004	11,198	16,806	40.0%	
**5705-**-**_**	Monthly Car Allowance	35,400	20,938	14,462	59.1%	
**5797-**-**_**	Verily Stipends - WastewaterSCAN Monitorin	-	(13,500)	13,500	0.0%	
**5799-**-**_**	Zephyr Wall Costs Share-O&M	(14,000)	(14,000)	-	100.0%	
**6500-**-**_**	IT Allocations in to PC's & Depts.	609,236	353,322	255,914	58.0%	
	Total Other Expenses	11,589,052	8,503,607	3,085,445	73.4%	
<b>Total O&amp;M Expenses</b>		<b>19,339,320</b>	<b>13,466,829</b>	<b>5,872,491</b>	<b>69.6%</b>	

<sup>1</sup> This report intends to monitor the Annual Budget % Expended at the Project Committee and Functional Department levels.

The financial information contained in this report, in some cases, is based on the full accrual basis of accounting, whereby expenses are recognized in the period in which the liability is incurred, i.e., payroll and fringe benefits.

There are instances where we will include the total expense for the entire accounting fiscal year if the information is available, i.e., property and liability insurance premiums.

The audited financial statements for the fiscal year recognize all expenses on the full accrual basis of accounting.

- (1) Power emergencies to date between the three (3) Treatment Plants.
- (2) Chemical, fuel, and utilities increased with inflation and supply chain disruptions more than budgeted.
- (3) These are non-linear expenses that are primarily incurred in the first quarter of the Fiscal Year.
- (4) Several pieces are being rented due to delays associated with receiving newly purchased units.
- (5) JBL installed and replaced a failed welding fume hood. CTP implemented additional fire hardening recommendations from OCFA.
- (6) Completed both 30k and 40k Cogen services for the Fiscal Year.
- (7) The fringe rate was increased to 60% year-to-date from the budgeted 52.2 % based on an updated forecast; the change is primarily due to lower labor costs; there are openings in O&M and Engineering.

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC<sup>1</sup>**  
For the Period Ended February 28, 2023  
(in dollars)

FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended
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**02 - Jay B. Latham Plant**

## Salary and Fringe

02-5000-**-**-**	Regular Salaries-O&M	1,699,352	1,042,244	657,108	61.3%
02-5001-**-**-**	Overtime Salaries-O&M	27,144	42,212	(15,068)	155.5% (1)
02-5306-**-**-**	Scheduled Holiday Work	37,836	26,583	11,253	70.3%
02-5315-**-**-**	Comp Time - O&M	8,056	6,897	1,159	85.6% (1)
02-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	886,460	625,346	261,114	70.5% (15)
02-5700-**-**-**	Standby Pay	26,000	17,518	8,483	67.4%
	Total Payroll Costs	2,684,848	1,760,799	924,049	65.6%

## Other Expenses

02-5002-**-**-**	Electricity	534,828	481,181	53,647	90.0% (2)
02-5003-**-**-**	Natural Gas	165,128	187,281	(22,153)	113.4% (2)
02-5004-**-**-**	Potable & Reclaimed Water	26,004	18,925	7,079	72.8%
02-5006-**-**-**	Chlorine/Sodium Hypochlorite	9,000	26,440	(17,440)	293.8% (2)
02-5007-**-**-**	Polymer Products	319,544	268,847	50,697	84.1% (2)
02-5008-**-**-**	Ferric Chloride	255,252	212,760	42,492	83.4% (2)
02-5009-**-**-**	Odor Control Chemicals	23,568	21,890	1,678	92.9% (2)
02-5010-**-**-**	Other Chemicals - Misc.	1,000	-	1,000	-
02-5011-**-**-**	Laboratory Services	19,712	7,079	12,633	35.9%
02-5012-**-**-**	Grit Hauling	59,468	58,065	1,403	97.6% (2)
02-5013-**-**-**	Landscaping	77,004	47,773	29,231	62.0%
02-5015-**-**-**	Management Support Services	30,008	20,392	9,616	68.0%
02-5017-**-**-**	Legal Fees	4,996	18,624	(13,628)	372.8%
02-5019-**-**-**	Contract Services Misc.	82,000	77,477	4,523	94.5%
02-5021-**-**-**	Small Vehicle Expense	11,000	8,895	2,105	80.9% (3)
02-5022-**-**-**	Miscellaneous Expense	8,000	623	7,377	7.8%
02-5023-**-**-**	Office Supplies - All	29,000	9,004	19,996	31.0%
02-5024-**-**-**	Petroleum Products	11,000	6,261	4,739	56.9%
02-5025-**-**-**	Uniforms	34,008	28,422	5,586	83.6%
02-5026-**-**-**	Small Vehicle Fuel	10,004	4,632	5,372	46.3%
02-5027-**-**-**	Insurance - Property/Liability	167,039	161,680	5,359	96.8% (4)
02-5028-**-**-**	Small Tools & Supplies	38,000	16,147	21,853	42.5%
02-5030-**-**-**	Trash Disposal	3,000	1,184	1,816	39.5%
02-5031-**-**-**	Safety Program & Supplies	39,248	34,820	4,428	88.7%
02-5032-**-**-**	Equipment Rental	3,000	274	2,726	0.09
02-5033-**-**-**	Recruitment	1,000	1,301	(301)	130.1%
02-5034-**-**-**	Travel Expense/Tech. Conferences	20,596	4,415	16,181	21.4%
02-5035-**-**-**	Training Expense	25,352	11,264	14,088	44.4%
02-5036-**-**-**	Laboratory Supplies	21,000	14,357	6,643	68.4%
02-5037-**-**-**	Office Equipment	13,000	418	12,582	3.2%
02-5038-**-**-**	Permits	26,500	19,800	6,700	74.7% (4)
02-5039-**-**-**	Membership Dues/Fees	5,808	2,741	3,067	47.2%
02-5049-**-**-**	Biosolids Disposal	687,000	387,613	299,387	56.4%
02-5050-**-**-**	Contract Services Generators - 29A	10,004	2,700	7,304	27.0%
02-5052-**-**-**	Janitorial Services	47,000	24,724	22,276	52.6%
02-5053-**-**-**	Contract Serv - Digester Cleaning - 29E	60,000	33,762	26,238	56.3%
02-5054-**-**-**	Diesel Truck Maint	21,996	15,179	6,817	69.0%
02-5055-**-**-**	Diesel Truck Fuel	2,996	3,799	(803)	126.8% (2)
02-5056-**-**-**	Maintenance Equip. & Facilities (Solids)	150,000	146,684	3,316	97.8% (5)
02-5057-**-**-**	Maintenance Equip. & Facilities (Liquids)	230,000	161,890	68,110	70.4%
02-5058-**-**-**	Maintenance Equip. & Facilities (Common)	29,000	36,374	(7,374)	125.4% (6)
02-5059-**-**-**	Maintenance Equip. & Facilities (Co-Gen)	277,000	169,102	107,898	61.0%

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC<sup>1</sup>**  
For the Period Ended February 28, 2023  
(in dollars)

		<b>FY 2022-23 Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
02-5061-**-**	Mileage	2,148	1,203	945	56.0%
02-5076-**-**	SCADA Infrastructure	27,832	18,964	8,868	68.1%
02-5077-**-**	IT Direct	15,004	13,941	1,063	92.9% (4)
02-5303-**-**	Group Insurance Waiver	7,204	4,306	2,898	59.8%
02-5309-**-**	Operating Leases	22,000	11,198	10,802	50.9%
02-5705-**-**	Monthly Car Allowance	22,800	12,554	10,246	55.1%
02-5797-**-**	Verily Stipends - WastewaterSCAN Monitoring	-	(4,500)	4,500	100.0%
02-5799-**-**	Zephyr Wall Costs Share-O&M	(14,000)	(14,000)	-	100.0%
02-6500-**-**	IT Allocations in to PC's & Depts.	211,980	122,934	89,046	58.0%
	Total Other Expenses	3,884,031	2,921,402	962,629	75.2%
	Total Expenses	6,568,879	4,682,201	1,886,678	71.3%
<b>05 - San Juan Creek Ocean Outfall</b>					
Salary and Fringe					
05-5000-**-**	Regular Salaries-O&M	108,564	80,041	28,523	73.7%
05-5001-**-**	Overtime Salaries-O&M	72	296	(224)	410.4%
05-5306-**-**	Scheduled Holiday Work	440	88	352	20.0%
05-5401-**-**	Fringe Benefits IN to PC's & Depts.	56,628	48,025	8,603	84.8% (15)
	Total Payroll Costs	165,704	128,449	37,255	77.5%
Other Expenses					
05-5015-**-**	Management Support Services	125,004	32,970	92,035	26.4%
05-5017-**-**	Legal Fees	2,008	1,565	443	77.9%
05-5022-**-**	Miscellaneous Expense	-	36	(36)	100.0%
05-5026-**-**	Small Vehicle Fuel	500	-	500	-
05-5027-**-**	Insurance - Property/Liability	18,420	17,191	1,229	93.3% (4)
05-5031-**-**	Safety Supplies	1,004	-	1,004	-
05-5034-**-**	Travel Expense/Tech. Conferences	5,592	1,658	3,934	29.6%
05-5035-**-**	Training Expense	2,500	-	2,500	-
05-5036-**-**	Laboratory Supplies	35,000	21,890	13,110	62.5%
05-5038-**-**	Permits	275,000	272,360	2,640	99.0% (4)
05-5039-**-**	Membership Dues/Fees	2,000	-	2,000	-
05-5044-**-**	Offshore Monitoring	40,000	40,477	(477)	101.2% (7)
05-5045-**-**	Offshore Biochemistry - 20B	15,004	-	15,004	-
05-5046-**-**	Effluent Chemistry	22,496	29,745	(7,249)	132.2% (8)
05-5058-**-**	Maintenance Equip. & Facilities (Common)	1,004	-	1,004	-
05-6500-**-**	IT Allocations in to PC's & Depts.	13,148	7,624	5,524	58.0%
	Total Other Expenses	558,680	425,516	133,164	76.2%
	Total Expenses	724,384	553,966	170,418	76.5%

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC<sup>1</sup>**  
For the Period Ended February 28, 2023  
(in dollars)

		FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended
<b>08 - Pre Treatment</b>					
Salary and Fringe					
08-5000-**-**-**	Regular Salaries-O&M	116,396	68,388	48,008	58.8%
08-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	60,716	41,033	19,683	67.6% (15)
	Total Payroll Costs	177,112	109,421	67,692	61.8%
Other Expenses					
08-5011-**-**-**	Laboratory Services	3,004	1,610	1,394	53.6%
08-5015-**-**-**	Management Support Services	20,004	-	20,004	-
08-5017-**-**-**	Legal Fees	2,672	605	2,067	22.6%
08-5018-**-**-**	Public Notices/ Public Relations	3,732	-	3,732	-
08-5021-**-**-**	Small Vehicle Expense - 31A	1,100	-	1,100	-
08-5022-**-**-**	Miscellaneous Expense	1,984	-	1,984	-
08-5026-**-**-**	Small Vehicle Fuel - 37A	1,256	-	1,256	-
08-5027-**-**-**	Insurance - Property/Liability	6,141	5,731	410	93.3% (4)
08-5028-**-**-**	Small Tools & Supplies	3,600	109	3,491	3.0%
08-5034-**-**-**	Travel Expense/Tech. Conferences	3,496	-	3,496	-
08-5035-**-**-**	Training Expense	2,000	917	1,083	-
08-5038-**-**-**	Permits and Fines	504	-	504	-
08-5039-**-**-**	Membership Dues/Fees	796	452	344	56.8%
08-6500-**-**-**	IT Allocations in to PC's & Depts.	14,092	8,174	5,918	58.0%
	Total Other Expenses	64,381	17,598	46,783	27.3%
	Total Expenses	241,493	127,019	114,474	52.6%
<b>12 - Water Reclamation Permits</b>					
Salary and Fringe					
12-5000-**-**-**	Regular Salaries-O&M	88,952	13,268	75,684	14.9%
12-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	46,400	7,961	38,439	17.2% (15)
	Total Payroll Costs	135,352	21,229	114,123	15.7%
Other Expenses					
12-5014-**-**-**	Engineering - Misc.	-	-	-	-
12-5015-**-**-**	Management Support Services	164,996	(9,500)	174,496	-5.8%
12-5017-**-**-**	Legal Fees	2,000	-	2,000	-
12-5027-**-**-**	Insurance - Property/Liability	8,884	8,291	593	93.3% (4)
12-5034-**-**-**	Travel Expense/Tech. Conferences	4,796	606	4,190	12.6%
12-5038-**-**-**	Permits	22,508	24,687	(2,179)	109.7% (4)
12-5039-**-**-**	Membership Dues/Fees	68	-	68	-
12-6500-**-**-**	IT Allocations in to PC's & Depts.	10,764	6,246	4,518	58.0%
	Total Other Expenses	214,016	30,331	183,685	14.2%
	Total Expenses	349,368	51,561	297,807	14.8%

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC<sup>1</sup>**  
For the Period Ended February 28, 2023  
(in dollars)

FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended
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**15 - Coastal Treatment Plant**

## Salary and Fringe

15-5000-**-**-**	Regular Salaries-O&M	954,888	589,424	365,464	61.7%
15-5001-**-**-**	Overtime Salaries-O&M	11,216	16,921	(5,705)	150.9% (1)
15-5306-**-**-**	Scheduled Holiday Work	15,672	7,742	7,930	49.4%
15-5315-**-**-**	Comp Time - O&M	1,996	4,250	(2,254)	212.9% (1)
15-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	498,120	353,654	144,466	71.0% (15)
15-5700-**-**-**	Standby Pay	17,000	6,923	10,078	40.7%
	Total Payroll Costs	1,498,892	978,913	519,979	65.3%

## Other Expenses

15-5002-**-**-**	Electricity	235,000	209,440	25,560	89.1% (2)
15-5003-**-**-**	Natural Gas	3,000	3,721	(721)	124.0%
15-5004-**-**-**	Potable & Reclaimed Water	25,004	14,680	10,324	58.7%
15-5006-**-**-**	Chlorine/Sodium Hypochlorite	90,000	68,614	21,386	76.2% (2)
15-5007-**-**-**	Polymer Products	1,000	-	1,000	-
15-5008-**-**-**	Ferric Chloride	70,000	91,251	(21,251)	130.4% (2)
15-5009-**-**-**	Odor Control Chemicals	52,004	33,273	18,731	64.0%
15-5011-**-**-**	Laboratory Services	20,000	6,604	13,396	33.0%
15-5012-**-**-**	Grit Hauling	21,004	13,525	7,479	64.4%
15-5013-**-**-**	Landscaping	57,000	40,745	16,255	71.5%
15-5015-**-**-**	Management Support Services	11,500	6,960	4,540	60.5%
15-5017-**-**-**	Legal Fees	5,000	1,565	3,435	31.3%
15-5019-**-**-**	Contract Services Misc.	110,000	54,300	55,700	49.4%
15-5021-**-**-**	Small Vehicle Expense - 31A	4,004	2,405	1,599	60.1%
15-5022-**-**-**	Miscellaneous Expense	1,000	276	724	27.6%
15-5023-**-**-**	Office Supplies - All	4,004	3,008	996	75.1%
15-5024-**-**-**	Petroleum Products	3,000	7,003	(4,003)	233.4% (9)
15-5025-**-**-**	Uniforms	9,000	8,108	892	90.1%
15-5026-**-**-**	Small Vehicle Fuel	2,000	1,954	46	97.7%
15-5027-**-**-**	Insurance - Property/Liability	72,916	68,050	4,866	93.3% (4)
15-5028-**-**-**	Small Tools & Supplies	9,000	7,194	1,806	79.9%
15-5030-**-**-**	Trash Disposal	2,996	2,475	521	82.6%
15-5031-**-**-**	Safety Supplies	32,804	27,329	5,475	83.3%
15-5032-**-**-**	Equipment Rental	1,000	-	1,000	-
15-5033-**-**-**	Recruitment	312	104	208	33.4%
15-5034-**-**-**	Travel Expense/Tech. Conferences	13,072	545	12,527	4.2%
15-5035-**-**-**	Training Expense	17,148	9,639	7,509	56.2%
15-5036-**-**-**	Laboratory Supplies	14,000	21,480	(7,480)	153.4% (10)
15-5037-**-**-**	Office Equipment	2,996	2,655	341	88.6%
15-5038-**-**-**	Permits	6,996	3,387	3,610	48.4%
15-5039-**-**-**	Membership Dues/Fees	4,800	1,419	3,381	29.6%
15-5047-**-**-**	Access Road Expenses	45,000	-	45,000	-
15-5048-**-**-**	Storm Damage	21,000	9,662	11,338	0.46
15-5050-**-**-**	Contract Services Generators	5,000	4,051	949	81.0% (4)
15-5052-**-**-**	Janitorial Services	12,004	9,673	2,331	80.6%
15-5054-**-**-**	Diesel Truck Maint - 31B	1,000	13	987	0.01
15-5055-**-**-**	Diesel Truck Fuel - 37B	500	755	(255)	1.51
15-5057-**-**-**	Maintenance Equip. & Facilities (Liquids)	144,996	79,677	65,319	55.0%
15-5058-**-**-**	Maintenance Equip. & Facilities (Common)	23,000	17,370	5,630	75.5% (11)
15-5060-**-**-**	Maintenance Equip. & Facilities (AWT)	38,000	22,301	15,699	58.7%
15-5061-**-**-**	Mileage	500	301	199	60.1%
15-5076-**-**-**	SCADA Infrastructure	32,296	18,964	13,332	58.7%

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC<sup>1</sup>**

For the Period Ended February 28, 2023

(in dollars)

		<b>FY 2022-23 Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
15-5077-**-**-**	IT Direct	15,000	13,941	1,059	92.9% (4)
15-5303-**-**-**	Group Insurance Waiver	3,600	2,395	1,205	66.5%
15-5305-**-**-**	Medicare Tax Payments for Employees	2,240	1,522	718	68.0%
15-5705-**-**-**	Monthly Car Allowance	4,200	2,795	1,405	66.5%
15-5797-**-**-**	Verily Stipends - WastewaterSCAN Monitoring	-	(4,500)	4,500	100.0%
15-6500-**-**-**	IT Allocations in to PC's & Depts.	118,660	68,816	49,844	58.0%
	Total Other Expenses	1,368,556	959,444	409,112	70.1%
	Total Expenses	2,867,448	1,938,357	929,091	67.6%
<b>17 - Joint Regional Wastewater Reclamation and Sludge Handling</b>					
Salary and Fringe					
17-5000-**-**-**	Regular Salaries-O&M	1,844,716	1,094,093	750,623	59.3%
17-5001-**-**-**	Overtime Salaries-O&M	34,472	42,430	(7,958)	123.1% (1)
17-5306-**-**-**	Scheduled Holiday Work	32,244	25,703	6,541	79.7%
17-5315-**-**-**	Comp Time - O&M	6,868	6,221	647	90.6% (1)
17-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	962,288	656,456	305,832	68.2% (15)
17-5700-**-**-**	Standby Pay	27,000	20,540	6,460	76.1%
	Total Payroll Costs	2,907,588	1,845,443	1,062,145	63.5%
Other Expenses					
17-5002-**-**-**	Electricity	484,000	163,890	320,110	33.9%
17-5003-**-**-**	Natural Gas	100,072	197,998	(97,926)	197.9% (2)
17-5004-**-**-**	Potable & Reclaimed Water	36,000	18,605	17,395	51.7%
17-5005-**-**-**	Co-generation Power Credit	(1,050,004)	(723,024)	(326,980)	68.9%
17-5006-**-**-**	Chlorine/Sodium Hypochlorite	455,000	231,372	223,628	50.9%
17-5007-**-**-**	Polymer Products	469,004	427,567	41,437	91.2% (2)
17-5008-**-**-**	Ferric Chloride	363,004	362,544	460	99.9% (2)
17-5009-**-**-**	Odor Control Chemicals	42,000	41,215	785	98.1% (2)
17-5010-**-**-**	Other Chemicals - Misc.	1,004	-	1,004	-
17-5011-**-**-**	Laboratory Services	23,008	14,050	8,958	61.1%
17-5012-**-**-**	Grit Hauling - 21A	44,000	23,754	20,246	54.0%
17-5013-**-**-**	Landscaping	85,004	45,088	39,916	53.0%
17-5015-**-**-**	Management Support Services	24,996	6,960	18,036	27.8%
17-5017-**-**-**	Legal Fees	5,004	11,418	(6,414)	228.2%
17-5019-**-**-**	Contract Services Misc.	110,000	74,987	35,013	68.2%
17-5021-**-**-**	Small Vehicle Expense	7,000	9,313	(2,313)	133.0% (3)
17-5022-**-**-**	Miscellaneous Expense	5,004	2,096	2,908	41.9%
17-5023-**-**-**	Office Supplies - All	13,004	7,030	5,974	54.1%
17-5024-**-**-**	Petroleum Products	20,000	5,528	14,472	27.6%
17-5025-**-**-**	Uniforms	27,996	26,007	1,989	92.9%
17-5026-**-**-**	Small Vehicle Fuel	9,004	4,461	4,543	49.5%
17-5027-**-**-**	Insurance - Property/Liability	199,964	186,620	13,344	93.3% (4)
17-5028-**-**-**	Small Tools & Supplies	30,000	19,956	10,044	66.5%
17-5030-**-**-**	Trash Disposal	2,504	3,172	(668)	126.7%
17-5031-**-**-**	Safety Supplies	38,652	42,786	(4,134)	110.7%
17-5032-**-**-**	Equipment Rental	3,004	11,308	(8,304)	376.4% (12)
17-5033-**-**-**	Recruitment	1,004	1,611	(607)	160.5%
17-5034-**-**-**	Travel Expense/Tech. Conferences	20,592	2,307	18,285	11.2%
17-5035-**-**-**	Training Expense	25,148	11,201	13,947	44.5%
17-5036-**-**-**	Laboratory Supplies	25,144	22,287	2,857	88.6%
17-5037-**-**-**	Office Equipment	9,996	2,424	7,572	24.2%
17-5038-**-**-**	Permits	15,000	2,199	12,801	14.7%
17-5039-**-**-**	Membership Dues/Fees	5,804	3,364	2,440	58.0%

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC<sup>1</sup>**

For the Period Ended February 28, 2023

(in dollars)

		<b>FY 2022-23 Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
17-5049-**-**	Biosolids Disposal	881,996	804,516	77,480	91.2% (2)
17-5050-**-**	Contract Services Generators - 29A	13,004	-	13,004	-
17-5052-**-**	Janitorial Services	42,000	18,390	23,610	43.8%
17-5054-**-**	Diesel Truck Maint	19,000	13,980	5,020	73.6%
17-5055-**-**	Diesel Truck Fuel	8,000	6,018	1,982	75.2% (2)
17-5056-**-**	Maintenance Equip. & Facilities (Solids)	211,000	91,404	119,596	43.3%
17-5057-**-**	Maintenance Equip. & Facilities (Liquids)	215,000	140,392	74,608	65.3%
17-5058-**-**	Maintenance Equip. & Facilities (Common)	36,000	14,840	21,160	41.2%
17-5059-**-**	Maintenance Equip. & Facilities (Co-Gen)	438,996	496,612	(57,616)	113.1% (13)
17-5060-**-**	Maintenance Equip. & Facilities (AWT)	50,000	22,576	27,424	45.2%
17-5061-**-**	Mileage	1,004	2,023	(1,019)	201.5%
17-5068-**-**	MNWD Potable Water Supplies & Svcs.	44,000	18,734	25,266	42.6%
17-5076-**-**	SCADA Infrastructure	32,000	18,964	13,036	59.3%
17-5077-**-**	IT Direct	15,000	13,941	1,059	92.9% (4)
17-5105-**-**	Co-Generation Power Credit - Offset	1,050,000	723,024	326,976	68.9%
17-5303-**-**	Group Insurance Waiver	7,196	3,655	3,541	50.8%
17-5305-**-**	Medicare Tax Payments for Employees	148	-	148	-
17-5309-**-**	Operating Leases	6,004	-	6,004	-
17-5705-**-**	Monthly Car Allowance	8,400	5,589	2,811	66.5%
17-5797-**-**	Verily Stipends - WastewaterSCAN Monitoring	-	(4,500)	4,500	100.0%
17-6500-**-**	IT Allocations in to PC's & Depts.	226,420	131,307	95,113	58.0%
	Total Other Expenses	4,956,080	3,781,558	1,174,522	76.3%
	Total Expenses	7,863,668	5,627,001	2,236,667	71.6%
<b>21 - Effluent Transmission Main</b>					
Salary and Fringe					
21-5000-**-**	Regular Salaries-O&M	1,156	-	1,156	-
21-5401-**-**	Fringe Benefits IN to PC's & Depts.	600	-	600	-
	Total Payroll Costs	1,756	-	1,756	0.0%
Other Expenses					
21-5019-**-**	Contract Services Misc.	18,996	-	18,996	-
21-5027-**-**	Insurance - Property/Liability	-	-	-	-
	Total Other Expenses	18,996	-	18,996	0.0%
	Total Expenses	20,752	-	20,752	0.0%
<b>24 - Aliso Creek Ocean Outfall</b>					
Salary and Fringe					
24-5000-**-**	Regular Salaries-O&M	117,060	74,008	43,052	63.2%
24-5001-**-**	Overtime Salaries-O&M	620	376	244	60.7%
24-5306-**-**	Scheduled Holiday Work	276	178	98	64.6%
24-5401-**-**	Fringe Benefits IN to PC's & Depts.	61,060	44,405	16,655	72.7% (15)
	Total Payroll Costs	179,016	118,968	60,048	66.5%
Other Expenses					
24-5015-**-**	Management Support Services	125,004	41,930	83,074	33.5%
24-5017-**-**	Legal Fees	2,008	1,565	443	77.9%
24-5027-**-**	Insurance - Property/Liability	17,884	16,691	1,193	93.3% (4)
24-5031-**-**	Safety Supplies	1,004	-	1,004	-
24-5034-**-**	Travel Expense/Tech. Conferences	5,592	2,116	3,476	37.8%
24-5035-**-**	Training Expense	904	-	904	-
24-5036-**-**	Laboratory Supplies	26,000	20,200	5,800	77.7%

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC<sup>1</sup>**  
For the Period Ended February 28, 2023  
(in dollars)

		<b>FY 2022-23 Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
24-5038-**-**-**	Permits	247,400	227,502	19,898	92.0%
24-5039-**-**-**	Membership Dues/Fees	5,844	-	5,844	-
24-5044-**-**-**	Offshore Monitoring	40,000	36,557	3,443	91.4% (7)
24-5045-**-**-**	Offshore Biochemistry - 20B	15,000	-	15,000	-
24-5046-**-**-**	Effluent Chemistry	22,496	11,581	10,915	51.5%
24-5058-**-**-**	Maintenance Equip. & Facilities (Common) 41-C	1,004	1,394	(390)	138.8% (14)
24-6500-**-**-**	IT Allocations in to PC's & Depts.	14,172	8,220	5,952	58.0%
	Total Other Expenses	524,312	367,756	156,556	70.1%
	Total Expenses	703,328	486,724	216,604	69.2%
<b>Total O&amp;M Expenses</b>		<b>19,339,320</b>	<b>13,466,829</b>	<b>5,872,491</b>	<b>69.6%</b>

<sup>1</sup> This report intends to monitor the Annual Budget % Expended at the Project Committee and Functional Department levels.

The financial information contained in this report, in some cases, is based on the full accrual basis of accounting, whereby expenses are recognized in the period in which the liability is incurred, i.e., payroll and fringe benefits.

There are instances where we will include the total expense for the entire accounting fiscal year if the information is available, i.e., property and liability insurance premiums.

The audited financial statements for the fiscal year recognize all expenses on the full accrual basis of accounting.



**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC**  
For the Period Ended February 28, 2023

- (1) Power emergencies to date between the three (3) Treatment Plants.
- (2) Chemicals, fuel, and utilities increased with inflation and supply chain disruptions more than budgeted.
- (3) Several older vehicles are being maintained.
- (4) These are non-linear expenses that are primarily incurred in the first quarter of the Fiscal Year.
- (5) Staff is performing additional work in areas isolated by ongoing construction work that is not normally accessible for O&M work.
- (6) JBL installed and replaced a failed welding fume hood.
- (7) Toxicity exceedances at the SJCOO triggering accelerated testing and additional costs.
- (8) New NPDES permit requirement for continuous TDS monitoring installation at M-001 sampler.
- (9) Refueling associated with several extended power outages.
- (10) Additional supplies for sampler maintenance and supply restocking.
- (11) CTP implemented additional fire hardening recommendations from OCFA.
- (12) Several pieces are being rented due to delays associated with receiving newly purchased units.
- (13) 30,000-hour Cogen Service Completed.
- (14) O&M staff implementing recommendations in the new NPDES Permit.
- (15) The fringe rate was increased to 60% year-to-date from the budgeted 52.2 % based on an updated forecast; the change is primarily due to lower labor costs; there are openings in O&M and Engineering.

Exhibit E-2

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

For the Period Ended February 28, 2023  
(in dollars)

		FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
01-5000-03-00-00	Regular Salaries-O&M	161,205	80,919	80,286	50.2%
01-5401-03-00-00	Fringe Benefits IN to PC's & Depts.	84,092	48,552	35,540	57.7% (1)
	Total Payroll Costs	245,297	129,471	115,826	52.8%
Other Expenses					
01-5022-03-00-00	Miscellaneous Expense	3,184	891	2,293	28.0%
01-5023-03-00-00	Office Supplies - All	208	59	149	28.5%
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	204	1,173	14.8%
01-5061-03-00-00	Mileage	510	23	487	4.6%
01-5309-03-00-00	Operating Leases	9,300	11,160	(1,860)	120.0%
01-5705-03-00-00	Monthly Car Allowance	4,200	2,294	1,906	54.6%
01-5802-03-00-00	Shipping/Freight	312	-	312	-
01-6500-03-00-00	IT Allocations in to PC's & Depts.	52,639	30,526	22,113	58.0%
	Total Other Expenses	81,127	45,159	35,968	55.7%
<b>Total Engineering Expenses</b>		<b>326,424</b>	<b>174,630</b>	<b>151,794</b>	<b>53.5%</b>

(1) The fringe rate was increased to 60% year-to-date from the budgeted 52.2 % based on an updated forecast; the change is primarily due to lower labor costs; there are openings in O&M and Engineering.

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

For the Period Ended February 28, 2023

(in dollars)

		<b>FY 2022-23 Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
<b>Salary and Fringe</b>					
01-6000-04-00-00	Regular Salaries-Admin or IT	974,150	616,342	357,808	63.3%
01-6001-04-00-00	Overtime Salaries-Admin or IT	10,000	17,273	(7,273)	172.7% (1)
01-6315-04-00-00	Comp Time - Admin	5,000	1,699	3,301	34.0%
01-6401-04-00-00	Fringe Benefits IN to ADMIN or IT	508,162	369,805	138,357	72.8% (3)
	<b>Total Payroll Costs</b>	<b>1,497,312</b>	<b>1,005,119</b>	<b>492,193</b>	<b>67.1%</b>
<b>Other Expenses</b>					
01-6018-04-00-00	Public Notices/Public Relations	3,270	-	3,270	-
01-6101-04-00-00	HR Recruitment & Employee Relations	29,190	8,774	20,416	30.1%
01-6102-04-00-00	Subscriptions	2,533	1,435	1,098	56.6%
01-6103-04-00-00	Contract Labor	30,000	6,302	23,698	21.0%
01-6200-04-00-00	Management Support Services	50,000	40,520	9,480	81.0%
01-6201-04-00-00	Audit	46,000	22,600	23,400	49.1%
01-6202-04-00-00	Legal	200,000	260,752	(60,752)	130.4%
01-6204-04-00-00	Postage	1,500	752	748	50.1%
01-6223-04-00-00	Office Supplies - Admin	4,294	1,754	2,540	40.8%
01-6224-04-00-00	Office Equipment Admin or IT	6,000	4,427	1,573	73.8%
01-6234-04-00-00	Memberships & Trainings	95,912	102,971	(7,059)	107.4% (2)
01-6239-04-00-00	Travel & Conference	25,000	12,246	12,754	49.0%
01-6241-04-00-00	Education Reimbursement	4,500	655	3,845	14.6%
01-6310-04-00-00	Miscellaneous	20,000	15,208	4,792	76.0%
01-6311-04-00-00	Mileage	569	494	75	86.8%
01-6317-04-00-00	Contract Services Misc	5,573	3,847	1,726	69.0%
01-6500-04-00-00	IT Allocations in to PC's & Depts.	117,968	68,413	49,555	58.0%
01-6601-04-00-00	Shipping/Freight	4,382	1,029	3,353	23.5%
01-6705-04-00-00	Monthly Car Allowance	12,000	7,985	4,015	66.5%
	<b>Total Other Expenses</b>	<b>658,691</b>	<b>560,163</b>	<b>98,528</b>	<b>85.0%</b>
<b>Total Admin Expenses</b>		<b>2,156,003</b>	<b>1,565,282</b>	<b>590,721</b>	<b>72.6%</b>

(1) Increased number of meetings.

(2) Inflationary impact on costs

(3) The fringe rate was increased to 60% year-to-date from the budgeted 52.2 % based on an updated forecast; the change is primarily due to lower labor costs; there are openings in O&M and Engineering.

**South Orange County Wastewater Authority**  
**Budget vs. Actual Comparison-IT**  
For the Period Ended February 28, 2023  
(in dollars)

		<b>FY 2022-23 Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
Salary & Fringe					
01-6000-05-00-00	Regular Salaries-Admin or IT	106,310	70,331	35,979	66.2%
01-6401-05-00-00	Fringe Benefits IN to ADMIN or IT	55,456	42,199	13,257	76.1% (2)
	<b>Total Salary &amp; Fringe</b>	<b>161,766</b>	<b>112,530</b>	<b>49,236</b>	<b>69.6%</b>
Other Expenses					
01-6028-05-00-00	Small Tools & Supplies	1,000	-	1,000	-
01-6035-05-00-00	Training Expense	3,000	-	3,000	-
01-6224-05-00-00	Office Equipment Admin or IT	600	-	600	-
01-6234-05-00-00	Memberships & Trainings	12,850	1,810	11,040	14.1%
01-6239-05-00-00	Travel & Conference	1,500	-	1,500	-
01-6300-05-00-00	Software Maintenance Agreements	60,433	35,862	24,571	59.3%
01-6301-05-00-00	Hardware Maintenance Agreements	14,186	11,927	2,259	84.1% (1)
01-6302-05-00-00	Cloud Subscriptions (Internet)	181,766	100,487	81,279	55.3%
01-6303-05-00-00	Telecommunications	164,582	99,747	64,835	60.6%
01-6305-05-00-00	IT Professional Services	53,500	20,370	33,130	38.1%
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	28,900	13,734	15,166	47.5%
01-6307-05-00-00	Small Software Purchases & Licenses (<\$5k)	26,444	11,310	15,134	42.8%
01-6308-05-00-00	IT Memberships	160	-	160	-
01-6309-05-00-00	Operating Leases	64,173	43,162	21,011	67.3%
01-6310-05-00-00	Miscellaneous	5,000	-	5,000	-
01-6312-05-00-00	Computer & Photocopy Supplies	-	1,323	(1,323)	-
	<b>Total Other Expenses</b>	<b>618,094</b>	<b>339,731</b>	<b>278,363</b>	<b>55.0%</b>
<b>Total Expenses before Allocation</b>		<b>779,860</b>	<b>452,261</b>	<b>327,599</b>	<b>58.0%</b>
IT Allocations (Out) to PC's & Depts					
01-6400-05-00-00	IT Allocations (OUT) to PC's & Depts.	(779,860)	(452,261)	(327,599)	58.0%
	<b>Total IT Allocations (Out) to PC's &amp; Depts</b>	<b>(779,860)</b>	<b>(452,261)</b>	<b>(327,599)</b>	<b>58.0%</b>

(1) AVI SPL Maintenance for JBL Audio/Visual

(2) The fringe rate was increased to 60% year-to-date from the budgeted 52.2 % based on an updated forecast; the change is primarily due to lower labor costs; there are openings in O&M and Engineering.

# Agenda Item

# 5

**Finance Committee Meeting**

**Meeting Date:** April 18, 2023

**TO:** Finance Committee

**FROM:** Jim Burror, Acting General Manager

**STAFF CONTACT:** Mary Carey, Finance Controller

**SUBJECT:** FY2022-23 Budget Update and Proposed Budget Amendments

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## Summary/Discussion

The staff has been monitoring the progression of spending for FY2022-23. As noted by staff during the FY2022-23 Budget's approval, the PC budgets were very tight, and staff provided periodic updates on budget spending, unanticipated utility cost increases, new regulatory requirements, and other supply chain disruptions that impacted budgets. The staff has completed projected actuals for FY2022-23 and are requesting budget amendments for the PC-2 (JBL Treatment Plant), PC-5 (San Juan Creek Ocean Outfall), PC-15 (Coastal Treatment Plant), PC-17 (Regional Treatment Plant), PC-24 (Aliso Creek Ocean Outfall), and Administration.

## Discussion/Analysis

Unanticipated and substantial utility cost increases, new regulatory requirements, and other supply chain disruptions have impacted budgets in FY2022-23. The Board of Directors has approved contract renewals with these increases too. The following is a summary of the increases:

- SCE (electricity) – 8% (45% increase since 2019)
- SDGE (electricity) – 10%
- Southern California Gas Company – 400% (in February) and 200% (in January)
- Ferric Chloride – 40%
- Polymer – 32%
- Biosolids – Rain-caused landfill closures limited SOCWA deliveries to its lowest cost management option (90 days and counting)
- SCE power outage at CTP – A four (4) month-long power outage at CTP has caused increased fuel costs at CTP. This is because SOCWA's backup generator is used when SCE misses fuel deliveries due to poor weather, during servicing/maintenance of SCE's onsite generator, and when SCE's generator equipment fails.
- Cogen – SCAQMD has delayed the review of cost-saving permit modifications by over 600 days. SOCWA did not budget for continued operations under the to-be-modified permit conditions at RTP.
- New regulatory requirements for additional plume modeling of both outfalls.
- Elevated levels of legal spending to support the ongoing discussions to modify the agency agreements and other unanticipated legal matters.

The SOCWA O&M staff continue working with all aspects of the plant operations to minimize these cost increase impacts. However, the sheer magnitude of the substantial increases could not be wholly offset.

*PC-2 JBL Budget Amendment*

A budget amendment of \$410,000 is proposed to address these increases. The proposed additional funding requested for PC-2 is as follows:

Budget line item	Budget line description	Requested budget increase
02-5002	Electricity	\$50,000
02-5003	Natural Gas	\$70,000
02-5008	Ferric Chloride	\$40,000
02-5007	Polymer	\$40,000
02-5012	Legal	\$30,000
02-5049	Biosolids Disposal	\$180,000
	Total	\$410,000

*PC-5 SJCOO Budget Amendment*

A budget amendment of \$45,000 is proposed to address these increases. The proposed additional funding requested for PC-5 is as follows:

Budget line item	Budget line description	Requested budget increase
05-5015	Management Support Services (OAH modeling)	\$45,000
	Total	\$45,000

*PC-15 CTP Budget Amendment*

A budget amendment of \$70,000 is proposed to address these increases. The proposed additional funding requested for PC-15 is as follows:

Budget line item	Budget line description	Requested budget increase
15-5008	Ferric Chloride	\$55,000
15-5024	Diesel Fuel	\$15,000
	Total	\$70,000

*PC-17 RTP Budget Amendment*

A budget amendment of \$495,000 is proposed to address these increases. The proposed additional funding requested for PC-17 is as follows:

Budget line item	Budget line description	Requested budget increase
17-5003	Natural Gas	\$135,000
17-5007	Polymer	\$30,000

17-5008	Ferric Chloride	\$30,000
17-5049	Biosolids Disposal	\$175,000
17-5059	Cogen O&M	\$125,000
	Total	\$495,000

#### *PC-24 ACOO Budget Amendment*

A budget amendment of \$45,000 is proposed to address these increases. The proposed additional funding requested for PC-24 is as follows:

Budget line item	Budget line description	Requested budget increase
24-5015	Management Support Services (OAH modeling)	\$45,000
	Total	\$45,000

#### *Administration Budget Amendment*

A budget amendment of \$130,000 is proposed to address these increases. The proposed additional funding requested for Administration is as follows:

Budget line item	Budget line description	Requested budget increase
01-6001	Overtime	\$20,000
01-6202	Legal	\$130,000
01-6200	Management Support Services – Board Facilitators	\$100,000
01-6200	Management Support Services - ADP	\$15,000
	Total	\$265,000

#### **Prior Related Project Committee or Board Action(s)**

None

#### **Fiscal Impact**

The total O&M proposed budget amendment is \$1,330,000, or 6.1% of the total approved budget.

SOCWA staff does not anticipate sending a fifth billing for this budget amendment. The final allocations and billing adjustments will be determined during the annual Use Audit process.

#### **Recommended Action:**

- Staff recommends that the Finance Committee recommend to the Board of Directors that PC 2–JBL budget line items be amended by \$410,000 and allocated to the following line items:

Budget line item	Budget line description	Requested budget increase
02-5002	Electricity	\$50,000

02-5003	Natural Gas	\$70,000
02-5008	Ferric Chloride	\$40,000
02-5007	Polymer	\$40,000
02-5012	Legal	\$30,000
02-5049	Biosolids Disposal	\$180,000
	Total	\$410,000

- b. Staff recommends that the Finance Committee recommend to the Board of Directors that PC 5–SJCOO budget line items be amended by \$45,000 and allocated to the following line items:

Budget line item	Budget line description	Requested budget increase
05-5015	Management Support Services (OAH modeling)	\$45,000
	Total	\$45,000

- c. Staff recommends that the Finance Committee recommend to the Board of Directors that PC 15–RTP budgets be amended by \$70,000 with allocation to the following line items:

Budget line item	Budget line description	Requested budget increase
15-5008	Ferric Chloride	\$55,000
15-5024	Diesel Fuel	\$15,000
	Total	\$70,000

- d. Staff recommends that the Finance Committee recommend to the Board of Directors that PC 17–RTP budgets be amended by \$495,000 with allocation to the following line items:

Budget line item	Budget line description	Requested budget increase
17-5003	Natural Gas	\$135,000
17-5007	Polymer	\$30,000
17-5008	Ferric Chloride	\$30,000
17-5049	Biosolids Disposal	\$175,000
17-5059	Cogen O&M	\$125,000
	Total	\$495,000

- e. Staff recommends that the Finance Committee recommend to the Board of Directors that PC 24–RTP budgets be amended by \$45,000 with allocation to the following line items:

Budget line item	Budget line description	Requested budget increase
24-5015	Management Support Services (OAH modeling)	\$45,000
	Total	\$45,000



- f. Staff recommends that the Finance Committee recommend to the Board of Directors that Administration budgets be amended by \$265,000 with allocation to the following line items:

Budget line item	Budget line description	Requested budget increase
01-6001	Overtime	\$20,000
01-6202	Legal	\$130,000
01-6200	Management Support Services – Board Facilitators	\$100,000
01-6200	Management Support Services - ADP	\$15,000
	Total	\$265,000

**SOCWA**  
**Finance Committee**  
**Budget Workshop**  
**FY 2023-24**  
**April 18, 2023**

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

Seven Agencies share GF in FY 23-24				
Budget by Member Agency	FY 2022-23 Budget (w/ UAL and OPEB)	FY 2023-24 Budget (w/ UAL and OPEB)	\$ Amount Change	% Change
City of Laguna Beach	\$2,159,704	\$2,271,377	\$111,673	5.2%
City of San Clemente	213,038	233,302	20,264	9.5%
City of San Juan Capistrano <sup>1</sup>	2,226,342	-	(2,226,342)	-100.0%
El Toro Water District	933,235	1,108,119	174,884	18.7%
Emerald Bay Service District	153,244	172,167	18,923	12.3%
Irvine Ranch Water District <sup>1</sup>	211,743	210,964	(780)	-0.4%
Moulton Niguel Water District	10,327,930	9,942,962	(384,969)	-3.7%
Santa Margarita Water District	3,145,357	5,794,646	2,649,289	84.2%
South Coast Water District	4,238,696	4,613,655	374,959	8.8%
Trabuco Canyon Water District <sup>1</sup>	61,528	-	(61,528)	-100.0%
<b>Total</b>	<b>\$23,670,816</b>	<b>\$24,347,191</b>	<b>\$676,375</b>	<b>2.9%</b>

In Comparison to SOCWA's FY 2022-23 Budget, FY 2023-24 Budget will increase by \$676 thousand or 2.9%, primarily due to an inflationary environment and supply chain disruptions.

- COLA was not included in the initial draft budget pending the new MOU agreement. Each 1% of COLA will add \$75 thousand to \$85 thousand to the above proposed budget.
- Merit increases are assumed at a three percent average.

<sup>1</sup>Irvine 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.

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

Agency	Project Committee Participation											Revised <sup>1</sup>		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 <sup>3</sup>			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 <sup>2</sup>												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 <sup>3</sup>												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%

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

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

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

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

	Original Distribution		Revised Distribution <sup>1</sup>		Change	
	Distribution %'s	Amount	Distribution %'s	Amount	\$ Amount	%
City of Laguna Beach	10.8%	\$44,948	13.8%	\$57,348	\$12,400	27.6%
City of San Clemente	5.4%	22,474	6.9%	28,674	\$6,200	27.6%
City of San Juan Capistrano <sup>2</sup>	10.8%	44,948	0.0%	-	(\$44,948)	-100.0%
El Toro Water District	8.1%	33,711	10.3%	43,011	\$9,300	27.6%
Emerald Bay Service District	10.8%	44,948	13.8%	57,348	\$12,400	27.6%
Irvine Ranch Water District <sup>3</sup>	8.1%	33,711	0.0%	-	(\$33,711)	-100.0%
Moulton Niguel Water District	16.2%	67,422	20.7%	86,022	\$18,599	27.6%
Santa Margarita Water District	10.8%	44,948	13.8%	57,348	\$12,400	27.6%
South Coast Water District	16.2%	67,422	20.7%	86,022	\$18,599	27.6%
Trabuco Canyon Water District <sup>3</sup>	2.7%	11,237	0.0%	-	(\$11,237)	-100.0%
<b>Total General Fund</b>	<b>100.0%</b>	<b>\$415,771</b>	<b>100.0%</b>	<b>\$415,771</b>	<b>(\$0)</b>	<b>0.0%</b>

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

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

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

# UAL and OPEB Distribution Change

## UAL and OPEB by Member Agency

Board Approved Methodology									
FY 2021-22 Distribution %'s	FY 2021-22 CSJC w SMWD, No TCWD	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
10.72%	10.72%	\$156,033	\$175,863	\$197,968	\$192,095	\$194,597	\$193,672	\$191,271	\$188,113
0.70%	0.70%	9,954	11,411	12,629	12,464	12,627	12,567	12,411	12,206
10.38%	0.00%	152,039	170,266	192,902	-	-	-	-	-
3.45%	3.45%	50,643	56,524	64,254	61,756	62,560	62,263	61,491	60,475
0.47%	0.47%	6,784	7,700	8,608	8,411	8,520	8,480	8,375	8,236
0.75%	0.76%	11,054	12,366	14,025	13,531	13,707	13,642	13,473	13,250
44.24%	44.25%	649,208	725,434	823,690	792,528	802,848	799,031	789,126	776,097
10.36%	20.75%	147,776	169,855	187,493	371,656	376,496	374,706	370,061	363,951
18.91%	18.91%	273,612	310,096	347,148	338,749	343,160	341,528	337,295	331,726
0.02%	0.00%	278	314	353	-	-	-	-	-
100.00%	100.00%	\$1,457,381	\$1,639,829	\$1,849,069	\$1,791,189	\$1,814,515	\$1,805,888	\$1,783,500	\$1,754,055

# **General Fund Distribution Scenarios Requested by Santa Margarita Water District**



# General Fund Distribution Scenarios requested by Santa Margarita Water District

	GF Scenario1				GF Scenario2			
	FY 2023-24 Budget (w/ UAL and OPEB) GF current method	<sup>1</sup> FY 2023-24 Budget (w/ UAL and OPEB) Admin & Resid Engr distributed using GF %s	\$ Amount Change	% Change	FY 2023-24 Budget (w/ UAL and OPEB) GF current method	<sup>2</sup> FY 2023-24 Budget (w/ UAL and OPEB) Admin, GF & Resid Engr distributed evenly	\$ Amount Change	% Change
<b>Budget by Member Agency</b>								
City of Laguna Beach	\$2,271,377	\$2,372,277	\$100,900	4.4%	\$2,271,377	\$2,384,990	\$113,613	5.0%
City of San Clemente	233,302	363,817	130,514	55.9%	233,302	554,508	321,206	137.7%
City of San Juan Capistrano								
El Toro Water District	1,108,119	1,233,966	125,847	11.4%	1,108,119	1,335,668	227,549	20.5%
Emerald Bay Service District	172,167	460,371	288,204	167.4%	172,167	473,084	300,917	174.8%
Irvine Ranch Water District	210,964	191,658	(19,305)	-9.2%	210,964	191,658	(19,305)	-9.2%
Moulton Niguel Water District	9,942,962	9,504,539	(438,423)	-4.4%	9,942,962	9,339,273	(603,689)	-6.1%
Santa Margarita Water District	5,794,646	5,568,592	(226,054)	-3.9%	5,794,646	5,581,305	(213,342)	-3.7%
South Coast Water District	4,613,655	4,651,971	38,316	0.8%	4,613,655	4,486,706	(126,950)	-2.8%
Trabuco Canyon Water District								
<b>Total</b>	<b>\$24,347,191</b>	<b>\$24,347,191</b>	<b>(\$0)</b>	<b>0.0%</b>	<b>\$24,347,191</b>	<b>\$24,347,191</b>	<b>(\$0)</b>	<b>0.0%</b>



# 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	460,726	77,242	726,360	557,620	(168,740)	137,307	141,870	4,563	128,600	132,896	4,296	1,375,751	1,293,113	(82,638)
876,520	1,536,003	659,483	997,724	2,087,345	1,089,621	102,964	295,542	192,578	168,808	358,855	190,047	2,146,016	4,277,745	2,131,729
440,220	525,833	85,613	657,452	612,457	(44,995)	171,568	177,276	5,708	118,984	122,938	3,954	1,388,224	1,438,504	50,280
<b>\$2,304,736</b>	<b>\$2,522,563</b>	<b>\$217,827</b>	<b>\$3,074,368</b>	<b>\$3,257,422</b>	<b>\$183,054</b>	<b>\$594,879</b>	<b>\$614,688</b>	<b>\$19,809</b>	<b>\$594,896</b>	<b>\$614,688</b>	<b>\$19,792</b>	<b>\$6,568,879</b>	<b>\$7,009,362</b>	<b>\$440,483</b>

## 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%
<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>

# 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
<b>Total</b>

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	21,832	(48,748)	34,940	11,958	(22,982)	105,520	33,790	(71,730)
77,240	22,785	(54,455)	34,940	23,916	(11,024)	112,180	46,700	(65,480)
11,752	3,215	(8,537)	34,940	11,958	(22,982)	46,692	15,173	(31,519)
9,992	-	(9,992)	34,940	-	(34,940)	44,932	-	(44,932)
<b>\$174,668</b>	<b>\$47,831</b>	<b>(\$126,837)</b>	<b>\$174,700</b>	<b>\$47,831</b>	<b>(\$126,869)</b>	<b>\$349,368</b>	<b>\$95,663</b>	<b>(\$253,705)</b>

## 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
<b>Total</b>

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%
<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>

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

City of Laguna Beach  
Emerald Bay Service District  
Moulton Niguel Water District  
South Coast Water District  
**Total**

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 +/-
\$881,120	\$817,756	(\$63,364)	\$281,696	\$294,047	\$12,351	\$ -	\$ -	\$ -	\$1,162,816	\$1,111,803	(\$51,013)
35,204	35,041	(163)	22,196	23,192	996	-	-	-	57,400	58,233	833
-	-	-	217,360	226,876	9,516	-	-	-	217,360	226,876	9,516
679,580	670,777	(8,803)	221,812	231,530	9,718	528,480	670,215	141,735	1,429,872	1,572,523	142,651
<b>\$1,595,904</b>	<b>\$1,523,575</b>	<b>(\$72,329)</b>	<b>\$743,064</b>	<b>\$775,644</b>	<b>\$32,580</b>	<b>\$528,480</b>	<b>\$670,215</b>	<b>\$141,735</b>	<b>\$2,867,448</b>	<b>\$2,969,435</b>	<b>\$101,987</b>

## Member Agency Wastewater Code Allocation %'s

City of Laguna Beach  
Emerald Bay Service District  
Moulton Niguel Water District  
South Coast Water District  
**Total**

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 +/-
55.2%	53.7%	-1.5%	37.9%	37.9%	0.0%				40.6%	37.4%	-3.1%
2.2%	2.3%	0.1%	3.0%	3.0%	0.0%				2.0%	2.0%	0.0%
0.0%	0.0%	0.0%	29.3%	29.3%	0.0%				7.6%	7.6%	0.1%
42.6%	44.0%	1.4%	29.9%	29.8%	0.0%	100.0%	100.0%	0.0%	49.9%	53.0%	3.1%
<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>

# 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	\$5,314	\$3,098	\$412,624	\$531,113	\$118,489	\$0	\$0	\$0	\$0	\$0	\$0	\$66,781	\$67,046	\$265	\$481,621	\$603,472	\$121,851
4,852	6,496	1,644	496,820	613,484	116,664	-	-	-	-	-	-	121,521	121,960	439	623,193	741,940	118,747
-	227	227	16,540	22,819	6,279	-	-	-	-	-	-	3,517	3,526	9	20,057	26,572	6,515
2,353,644	2,588,651	235,007	2,225,996	2,444,444	218,448	838,960	57,160	(781,800)	597,669	599,306	1,637	350,188	351,480	1,292	6,366,457	6,041,042	(325,415)
1,324	4,338	3,014	317,676	434,899	117,223	-	-	-	-	-	-	53,340	53,540	200	372,340	492,778	120,438
\$2,362,036	\$2,605,027	\$242,991	\$3,469,656	\$4,046,759	\$577,103	\$838,960	\$57,160	(\$781,800)	\$597,669	\$599,306	\$1,637	\$595,347	\$597,552	\$2,205	\$7,863,668	\$7,905,804	\$42,136

## 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%	7.63%	1.5%
0.21%	0.249%	0.0%	14.32%	15.16%	0.8%							20.41%	20.41%	0.0%	7.92%	9.38%	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%	76.41%	-4.5%
0.06%	0.167%	0.1%	9.16%	10.75%	1.6%							8.96%	8.96%	0.0%	4.73%	6.23%	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%

## PC 17 Solids Change:

	% Distr Change			Cost Inc		Cost Inc %
City of Laguna Beach	\$481,255	\$531,113	\$49,858	\$68,631		12.9%
El Toro Water District	579,455	613,484	34,028	82,635	116,664	13.5%
Emerald Bay Service District	19,291	22,819	3,528	2,751		12.1%
Moulton Niguel Water District	2,596,243	2,444,444	(151,798)	370,247		15.1%
South Coast Water District	370,515	434,899	64,385	52,839		12.1%
Total	\$4,046,759	\$4,046,759	(\$0)	\$577,103		14.3%

The 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

Fixed			Var 5%			Var 95%			T 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	\$101,746	\$24,362	-	-	-	-	-	-	\$77,384	\$101,746	\$24,362
114,651	150,788	36,137	-	-	-	-	-	-	114,651	150,788	36,137
5,488	7,215	1,727	-	-	-	-	-	-	5,488	7,215	1,727
110,831	145,772	34,941	-	-	-	-	-	-	110,831	145,772	34,941
308,395	405,581	97,186	-	-	-	-	-	-	308,395	405,581	97,186
86,579	113,863	27,284	-	-	-	-	-	-	86,579	113,863	27,284
\$703,328	\$924,965	\$221,637	-	-	-	-	-	-	\$703,328	\$924,965	\$221,637

## Member Agency Wastewater Code Allocation %'s

Fixed			Var 5%			Var 95%			T 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.

# Revised CIP Budget

## Draft CIP Budget Summary

	FY 2023/24	FY 2024/25	Total
Capital	\$ 9.41 MM	\$ 15.16 MM	\$ 24.57 MM
Non-Capital	\$ 0.59 MM	\$ 0.62 MM	\$ 1.21 MM
Small Cap	\$ 2.01 MM	\$ 2.01 MM	\$ 4.03 MM
<b>Total</b>	<b>\$ 12.01 MM</b>	<b>\$ 17.79 MM</b>	<b>\$ 29.80 MM</b>



## Revised Capital Budget by PC and Agency

PC	Facility	FY 2023/24	FY 2024/25	Total
<b>LARGE CAP</b>				
PC-2	JBL	\$ 4,400,000	\$ 4,925,000	\$ 9,325,000
PC-15	CTP	2,925,000	3,805,000	6,730,000
PC-17	RTP	1,115,000	4,275,000	5,390,000
PC-5	SJCOO	250,000	1,000,000	1,250,000
PC-24	ACOO	500,000	1,050,000	1,550,000
PC-21	ETM	225,000	100,000	325,000
NON-CAP		585,000	620,000	1,205,000
SMALL CAP		2,013,000	2,013,000	4,026,000
<b>TOTAL</b>		<b>\$ 12,013,000</b>	<b>\$ 17,788,000</b>	<b>\$ 29,801,000</b>

Member Agency	FY 2023/24	FY 2024/25	Total
Laguna Beach	\$ 1,562,114	\$ 2,194,003	\$ 3,756,117
San Clemente	41,550	174,510	216,060
Emerald Bay SD	118,759	161,595	280,355
El Toro WD	360,773	890,407	1,251,180
Irvine Ranch WD	114,260	181,240	295,500
Moulton Niguel WD	4,267,649	7,136,020	11,403,669
South Coast WD	2,640,866	3,489,748	6,130,614
Santa Margarita WD	2,907,028	3,560,477	6,467,505
<b>TOTAL</b>	<b>\$ 12,013,000</b>	<b>\$ 17,788,000</b>	<b>\$ 29,801,000</b>

*\*Agency allocation estimated by Engineering Department*

## What Changed

- ▶ PC 21 ETM
  - ▶ Increased cost of Trail Bridge Crossing study
  - ▶ Increased cost of ETM Air Valve Replacement design
- ▶ Non-Capital
  - ▶ Increased cost of Asset Management study
  - ▶ Increased cost of Ten-Year Plan Update (Year 2)
- ▶ FY 2023/24 - No changes to JBL, RTP, CTP, SJCOO, ACOO, or Small Cap
- ▶ FY 2024/25 - Minor changes to JBL, CTP, and RTP.

# 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