

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

March 21, 2018

8:30 a.m.

NOTICE IS HEREBY GIVEN that a Special Meeting of the South Orange County Wastewater Authority (SOCWA) Finance Committee has been called by the Chairman to be held on **March 21, 2018 at 8:30 a.m.** 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 (I.E., ACCESS TO AN AMPLIFIED SOUND SYSTEM, ETC.) PLEASE CONTACT THE SOUTH ORANGE COUNTY WASTEWATER AUTHORITY SECRETARY'S OFFICE AT (949) 234-5421 AT LEAST TWENTY-FOUR (24) HOURS PRIOR TO THE SCHEDULED MEETING. THIS AGENDA CAN BE OBTAINED IN ALTERNATE FORMAT UPON WRITTEN REQUEST TO THE SOUTH ORANGE COUNTY WASTEWATER AUTHORITY'S SECRETARY AT LEAST TWENTY-FOUR (24) HOURS PRIOR TO THE SCHEDULED MEETING.

AGENDA EXHIBITS AND OTHER WRITINGS THAT ARE DISCLOSABLE PUBLIC RECORDS DISTRIBUTED TO ALL, OR A MAJORITY OF, THE MEMBERS OF THE SOUTH ORANGE COUNTY WASTEWATER AUTHORITY FINANCE COMMITTEE IN CONNECTION WITH A MATTER SUBJECT TO DISCUSSION OR CONSIDERATION AT AN OPEN MEETING OF THE FINANCE COMMITTEE ARE AVAILABLE FOR PUBLIC INSPECTION IN THE AUTHORITY OFFICE, 34156 DEL OBISPO STREET, DANA POINT, CA ("AUTHORITY OFFICE"). IF SUCH WRITINGS ARE DISTRIBUTED TO MEMBERS OF THE FINANCE COMMITTEE LESS THAN TWENTY-FOUR (24) 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 MEMBERS, EXCEPT THAT, IF SUCH WRITINGS ARE DISTRIBUTED IMMEDIATELY PRIOR TO, OR DURING, THE MEETING, THEY WILL BE AVAILABLE IN THE FINANCE COMMITTEE MEETING ROOM.

AGENDA

- 1. Call Meeting to Order**
- 2. Pledge of Allegiance**
- 3. Public Comments**

THOSE WISHING TO ADDRESS THE FINANCE COMMITTEE ON ANY ITEM LISTED ON THE AGENDA SHOULD SUBMIT A "REQUEST TO BE HEARD" FORM TO THE CLERK OF THE BOARD BEFORE THE PRESIDING OFFICER ANNOUNCES THAT AGENDA ITEM. YOUR NAME WILL BE CALLED TO SPEAK AT THAT TIME.

NOTICE OF SPECIAL MEETING – FINANCE COMMITTEE

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4. Approval of Minutes

- a. Finance Committee Meeting Minutes of January 19, 2018
- b. Finance Committee Meeting Minutes of February 13, 2018

Recommendation:

Finance Committee approval of minutes as submitted.

5. FY 18-19 Draft Annual Operating Expenses and Capital Budget

- i. The information below will be previewed for comments with the Finance Managers on March 19, 2018 and SOCWA staff will provide their comments and suggestions to the Committee on March 21, 2018.
- ii. The following items have been previewed at the Finance Committee Meetings on February 13, 2018, February 26, 2018 and March 7, 2018 (included with the enclosed):
 - a) Budget Assumptions
 - b) O&M 5 Year Labor Plan
 - c) FY 18-19 thru FY 22-23 O&M Budget Fringe Benefits Pool Forecast
 - d) Proposed Small Internal Capital
 - e) FY 18-19 and FY 19-20 Proposed Capital Program
 - f) Residual Engineering Expenses
 - g) Information Technology Budget
- iii. Staff will be previewing the following new budget sections at this meeting (included with the enclosed):
 - a) Administration Budget, including proposed administration staffing
 - b) Non-Capital Engineering
 - c) O&M Budget by Project Committee and Member Agency

Recommendation: Committee review, comments and recommendations for Board consideration. Action may include setting further Finance Committee Meetings for additional discussions or information.

6. Financial Matters for Month of February 2018

- i. Summary of Disbursements for February 2018 – Exhibit A
- ii. Schedule of Funds Available for Reinvestment – Exhibit B
- iii. Schedule of Cash and Investments – Exhibit C
- iv. Capital Schedule – Exhibit D
- v. Capital Projects Budget vs. Actual Graph – Exhibit D1
- vi. Operations/Maintenance & Environmental Safety Costs – Exhibit E1
- vii. Engineering Budget vs. Actual Comparison – Exhibit E2
- viii. Administration Budget vs. Actual Comparison – Exhibit E3
- ix. Information Technology (IT) Budget vs. Actual Comparison – Exhibit E

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7. IRWD Requested to Withdraw from PC12 (formerly PC2-SO)

- a. IRWD Letter dated March 13, 2018

8. Finance Committee Members Comments on Open Items

9. General Manager Comments on Open Items

- i. Administration Legal Costs – FY 16-17 revised and YTD 17-18.
- ii. Next Finance Committee Meeting March 30, 2018 at 8:30 a.m.
- iii. Please bring your calendars to set April, May 2018 meetings.

10. Adjournment

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

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

Dated this 16th day of March 2018.



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

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

Finance Committee

January 19, 2018

The Special Meeting of the South Orange County Wastewater Authority (SOCWA) Finance Committee Meeting was held on January 19, 2018 at 10:30 a.m. at their Administrative Offices located at 34156 Del Obispo Street, Dana Point, California. The following members of the Finance Committee were present:

DENNIS ERDMAN
RAY MILLER
MATT COLLINGS
TONI ISEMAN

South Coast Water District
City of San Juan Capistrano
Moulton Niguel Water District
City of Laguna Beach

Absent:

DAN FERONS
FRED ADJARIAN

Santa Margarita Water District
El Toro Water District

Staff Present:

BETTY BURNETT
DANITA HIRSH
MARY CAREY
JIM BURROR
DINA ASH
AMBER BAYLR

General Manager
Executive Assistant
Finance Controller
Director of Operations
HR Administrator
Director of Environmental Compliance

Also Present:

HECTOR RUIZ
ERICA CASTILLO
DENNIS CAFFERTY
TREVOR AGRELIUS

Trabuco Canyon Water District
Santa Margarita Water District
El Toro Water District
Moulton Niguel Water District

1. Call Meeting to Order

Chairperson Erdman called the meeting to order at 10:30 a.m.

2. Public Comments

None.

3. Budget Preparation FY 18-19

- 3a. Schedule Budget FY 18-19

Ms. Burnett thanked staff for their efforts in working together to put together the Budget Schedule. Ms. Burnett gave the committee a brief overview of the items to be discussed and directed them to review the budget schedule meeting dates handed out at the meeting. An open discussion ensued.

In absence of Committee Member Adjarian, Chairman Erdman invited Mr. Cafferty of El Toro Water District to join the discussion at the table at 10:40 a.m.

- 3b. Fringe Benefit Rate YTD (17-18)
Ms. Carey distributed a handout and provided the Committee with an overview of the Budgeted Fringe Rate vs. the Actual Fringe Rate. An open discussion ensued.

Ms. Burnett stated there are several things to consider going forward. Currently, the process is to budget, spend, and then coming back and true up the numbers for the Use Audit. She stated, it is less impactful administratively to stick to the budget once approved. However, if the agencies feel strongly that they would not like to pay any more than what is actually use in a given year as has been the past practice, then the Use Audit is for bringing the numbers back to actual. An open discussion ensued.

- 3c.
Ms. Burnett briefed the Committee Members on the Budget Assumption materials then asked Ms. Carey to update some of the highlights. Ms. Carey discussed some of the highlighted items in the Budget Assumptions. An open discussion ensued.

ACTION TAKEN – None.

4. General Managers Report on Open Item

Ms. Burnett briefed the Committee on a request that was made to make minor clarification and revisions to the March 2015 Uniform Purchasing Policy Procedure. Open discussion ensued.

ACTION TAKEN – None.

Chairman Erdman stated that he look forward to reviewing the Year-to-Date Financials that will be distributed within a week and the next scheduled Finance Committee meeting will be February 13 at 10:30 a.m.

5. Adjournment

There being no further business, Chairman Erdman adjourned the meeting at 11:33 a.m.

I HEREBY CERTIFY that the foregoing Minutes are a true and accurate copy of the Minutes of Special Meeting of the South Orange County Wastewater Authority Finance Committee of January 19, 2017 and approved and ratified by the Board of Directors of the South Orange County Wastewater Authority.

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

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

Finance Committee

February 13, 2018

The Special Meeting of the South Orange County Wastewater Authority (SOCWA) Finance Committee Meeting was held on February 13, 2018 at 11:00 a.m. at their Administrative Offices located at 34156 Del Obispo Street, Dana Point, California. The following members of the Finance Committee were present:

DENNIS ERDMAN	South Coast Water District
DAN FERONS	Santa Margarita Water District
RAY MILLER	City of San Juan Capistrano
MATT COLLINGS	Moulton Niguel Water District
TONI ISEMAN	City of Laguna Beach (arrived at 11:06 a.m.)
FRED ADJARIAN	El Toro Water District

Staff Present:

BETTY BURNETT	General Manager
DANITA HIRSH	Executive Assistant
MARY CAREY	Finance Controller
JIM BURROR	Director of Operations
BRIAN PECK	Director of Engineering
AMBER BAYLR	Director of Environmental Compliance
DINA ASH	HR Administrator

Also Present:

HECTOR RUIZ	Trabuco Canyon Water District
STEPHEN DOPUDJA	Trabuco Canyon Water District
DAVE REBENDORF	City of San Clemente
ERICA CASTILLO	Santa Margarita Water District
DENNIS CAFFERTY	El Toro Water District
TREVOR AGRELIUS	Moulton Niguel Water District
NEELY SHAHBAKHTI	El Toro Water District

1. Call Meeting to Order

Chairperson Erdman called the meeting to order at 11:00 a.m.

2. Pledge of Allegiance – Matt Collings

3. Public Comments

John Shatz requested to speak on agenda item no. 6. Chairman Erdman noted that the speaker would be recognize when the item came up.

4. Approval of Minutes

Director Collings noted that on the May 22nd Minutes under the Budget Q&A section, there was a reference to Chairman Erdman and Chairman Ferons. The minutes need to be changed to just Chairman Erdman.

ACTION TAKEN

Motion was made by Director Adjarian and seconded by Director Miller to approve the Minutes for April 11, 2017 and May 22, 2017 with the correction as noted by Director Collings.

Motion carried:	Aye 6, Nay 0, Abstained 0, Absent 0
	Director Erdman Aye
	Director Collings Aye
	Director Ferons Aye
	Director Adjarian Aye
	Director Iseman Aye

5. SOCWA General Budget – Policy/Expense/Percentage Decisions

Ms. Burnett recognized Stephen Dopudja of Trabuco Canyon Water District who was invited by staff to the meeting to share any new updates to the General Fund presentation. The presentation was also included in the Finance Committee packet. Ms. Burnett also stated that the presentation was circulated out to the Member Agencies to allow opportunity to share with their Boards and to gather feedback. An open discussion ensued.

ACTION TAKEN

SOCWA's staff will continue to work with Director Dopudja in developing a General Fund model that will address the goal of implementing an approach that recognizes the number of agency participations at SOCWA as a key element of the cost allocation for the General Fund.

6. Budget Preparation FY 2018-19 Fiscal Year

Chairman Erdman ask the speaker if he would like to speak on the item. The speaker responded that he would like to speak to the labor component of the budget and that he would hold his comments until such time as it was discussed. Chairman Erdman stated that the speaker would be recognized at that point.

Ms. Burnett provided a brief summary of the budget materials and directed the Committee to the schedule for review of the draft budget. An open discussion ensued.

Chairman Erdman asked the speaker if he would like to make his comments since the topic of labor was being discussed.

Speaker John Schatz stated his name for the recorded and stated he was presenting as an attorney on behalf of his client, SOCWA employee Teri Noson, noting that he wanted to make the Board aware of a personnel matter for his client. He stated his concern was as to the organizational charts included in the agenda materials and objected to the addition of an administration position for the General Manager on the organizational charts.

Director Collings stated Moulton Niguel cannot support any of the budget as proposed and objected to the draft budget assumptions noting that the Board had not approved an additional administration position. Ms. Burnett stated that the need for the position was continuing both as to work load and as to performance.

Mr. Burror, provided the Committee with the O&M proposed staffing presentation. Identifying specific positions that either retired or potentially nearing retirement and the subsequent impact on the organization. An open discussion ensued.

Mr. Burror, provided the Committee with the new O&M budget requests for Fiscal Year 2018/2019.

Director Ferons exited the meeting at 1:03 p.m.

Mr. Peck, Engineering Director briefed the Committee on Engineering Committee capital project planning efforts.

Director Iseman exited the meeting at 1:20 p.m.

Ms. Burnett stated the remaining agenda items would carry over to the next Finance Committee Meeting on February 26, 2018 at 8:30 a.m.

Adjournment

There being no further business, Chairman Erdman adjourned the meeting at 1:22 p.m.

I HEREBY CERTIFY that the foregoing Minutes are a true and accurate copy of the Minutes of Special Meeting of the South Orange County Wastewater Authority Finance Committee of February 13, 2017 and approved and ratified by the Board of Directors of the South Orange County Wastewater Authority.

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

Agenda Item

5

Legal Counsel Review: N/A

Meeting Date: March 21, 2018

TO: Finance Committee

FROM: Betty Burnett, General Manager

STAFF CONTACT: Mary Carey, Finance Controller

SUBJECT: FY 18-19 Draft Annual Operating Expenses and Capital Budget

Summary:

The FY 18-19 Draft Annual Operating Expenses and Capital Budget draft is attached hereto for the preview of the SOCWA Finance Committee. The agency finance managers will be meeting on Monday March 19, 2018 to receive an overview of the attached items and provide comment to the SOCWA staff.

The following items have been previewed at the Finance Committee Meetings on February 13, 2018, February 26, 2018 and March 7, 2018, and are included with the enclosed:

- a) Budget Assumptions
- b) O&M 5 Year Labor Plan
- c) FY 18-19 thru FY 22-23 O&M Budget Fringe Benefits Pool Forecast
- d) Proposed Small Internal Capital
- e) FY 18-19 and FY 19-20 Proposed Capital Program
- f) Residual Engineering Expenses
- g) Information Technology Budget

Staff will be previewing the following new budget sections at this meeting (included with the enclosed:

- a) Administration Budget, including proposed administration staffing
- b) Non-Capital Engineering
- c) O&M Budget by Project Committee and Member Agency

Recommendation:

Committee review, comments and recommendations for Board consideration. Action may include setting further Finance Committee Meetings for additional discussions for information.



Draft
FY 2018/19
Annual Operating Expenses & Capital Budget
March 21, 2018

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South Orange County Wastewater Authority
Total O&M Budget by Member Agency
(SOCWA Total Cost Base/All Costs)

	FY 2015-16 Actual	FY 2016-17 Actual	Change %	FY 2017-18 Budget	Change %	FY 2018-19 Budget	Change %
O&M Budget by Member Agency							
City of Laguna Beach	1,927,334	1,958,644	1.6%	2,161,172	10.3%	2,402,150	11.2%
City of San Clemente	96,253	135,201	40.5%	150,828	11.6%	205,727	36.4%
City of San Juan Capistrano	1,868,009	1,995,575	6.8%	1,841,226	-7.7%	2,154,513	17.0%
El Toro Water District	731,459	695,114	-5.0%	910,427	31.0%	906,250	-0.5%
Emerald Bay Service District	85,067	81,061	-4.7%	123,058	51.8%	141,906	15.3%
Irvine Ranch Water District	127,723	260,392	103.9%	217,242	-16.6%	416,787	91.9%
Moulton Niguel Water District	8,393,893	8,425,530	0.4%	8,929,537	6.0%	9,403,010	5.3%
Santa Margarita Water District	1,808,872	1,872,246	3.5%	2,410,815	28.8%	2,270,665	-5.8%
South Coast Water District	3,317,016	3,482,170	5.0%	3,607,691	3.6%	3,886,899	7.7%
Trabuco Canyon Water District	20,940	22,776	8.8%	64,200	181.9%	57,854	-9.9%
Total O&M Budget by Member Agency	18,376,566	18,928,709	3.0%	20,416,195	7.9%	21,845,762	7.0%

South Orange County Wastewater Authority
O&M Budget by Member Agency including details of Administration, Residual Engineering and General Fund Allocation

	FY 2015-16 Actual	FY 2016-17 Actual	Change %	FY 2017-18 Budget	Change %	FY 2018-19 Budget	Change %
O&M & Environmental, Safety Expenses							
City of Laguna Beach	1,704,854	1,716,404	0.7%	1,906,260	11.1%	2,081,328	9.2%
City of San Clemente	86,209	118,480	37.4%	102,548	-13.4%	140,036	36.6%
City of San Juan Capistrano	1,673,090	1,748,767	4.5%	1,619,200	-7.4%	1,862,456	15.0%
El Toro Water District	655,134	609,144	-7.0%	784,072	28.7%	759,188	-3.2%
Emerald Bay Service District	76,191	71,036	-6.8%	77,632	9.3%	83,628	7.7%
Irvine Ranch Water District	114,396	228,187	99.5%	162,136	-28.9%	326,580	101.4%
Moulton Niguel Water District	7,518,023	7,383,482	-1.8%	7,978,944	8.1%	8,268,984	3.6%
Santa Margarita Water District	1,620,123	1,640,691	1.3%	2,130,244	29.8%	1,965,116	-7.8%
South Coast Water District	2,970,898	3,051,504	2.7%	3,204,100	5.0%	3,393,612	5.9%
Trabuco Canyon Water District	18,755	19,959	6.4%	24,824	24.4%	9,340	-62.4%
Total O&M Budget	16,437,673	16,587,654	0.9%	17,989,960	8.5%	18,890,268	5.0%

Member Agency Administration and Residual Engineering Expenses Allocation Percentages

City of Laguna Beach	10.4%	11.4%	10.6%	11.0%
City of San Clemente	0.5%	0.6%	0.6%	0.7%
City of San Juan Capistrano	10.2%	12.2%	9.0%	9.9%
El Toro Water District	4.0%	4.9%	4.4%	4.0%
Emerald Bay Service District	0.5%	0.5%	0.4%	0.4%
Irvine Ranch Water District	0.7%	1.0%	0.9%	1.7%
Moulton Niguel Water District	45.7%	42.5%	44.4%	43.8%
Santa Margarita Water District	9.9%	9.6%	11.8%	10.4%
South Coast Water District	18.1%	17.3%	17.8%	18.0%
Trabuco Canyon Water District	0.1%	0.1%	0.1%	0.0%
Total Allocation Percentages	100.0%	100.0%	100.0%	100.0%
Residual Engineering Expenses	199,826	344,018	365,926	462,379
Administration Expenses	1,715,207	1,997,037	2,060,310	2,493,115
Less General Fund			(365,323)	(472,868)
Total Administration and Residual Engineering Expenses	1,915,033	2,341,055	2,060,913	2,482,625
State Revolving Loan (Laguna Beach)	23,860			

Member Agency Administration and Residual Engineering Expenses and Percent Change Year over Year

City of Laguna Beach	198,620	242,240	22.0%	218,379	-9.9%	273,535	25.3%
City of San Clemente	10,044	16,721	66.5%	11,748	-29.7%	18,404	56.7%
City of San Juan Capistrano	194,919	246,808	26.6%	185,494	-24.8%	244,770	32.0%
El Toro Water District	76,325	85,970	12.6%	89,823	4.5%	99,775	11.1%
Emerald Bay Service District	8,876	10,025	12.9%	8,893	-11.3%	10,991	23.6%
Irvine Ranch Water District	13,327	32,205	141.6%	18,574	-42.3%	42,920	131.1%
Moulton Niguel Water District	875,870	1,042,048	19.0%	914,060	-12.3%	1,086,739	18.9%

South Orange County Wastewater Authority
O&M Budget by Member Agency including details of Administration, Residual Engineering and General Fund Allocation

	FY 2015-16 Actual	FY 2016-17 Actual	Change %	FY 2017-18 Budget	Change %	FY 2018-19 Budget	Change %
Santa Margarita Water District	188,749	231,555	22.7%	244,039	5.4%	258,262	5.8%
South Coast Water District	346,118	430,666	24.4%	367,059	-14.8%	446,000	21.5%
Trabuco Canyon Water District	2,185	2,817	28.9%	2,844	1.0%	1,227	-56.8%
Total Administration and Residual Engineering Expenses	1,915,033	2,341,055	22.2%	2,060,913	-12.0%	2,482,625	20.5%

Member Agency General Fund Expenses and Member Agencies Distribution Percentages

City of Laguna Beach	36,532	10.0%	47,287	10.0%
City of San Clemente	36,532	10.0%	47,287	10.0%
City of San Juan Capistrano	36,532	10.0%	47,287	10.0%
El Toro Water District	36,532	10.0%	47,287	10.0%
Emerald Bay Service District	36,532	10.0%	47,287	10.0%
Irvine Ranch Water District	36,532	10.0%	47,287	10.0%
Moulton Niguel Water District	36,532	10.0%	47,287	10.0%
Santa Margarita Water District	36,532	10.0%	47,287	10.0%
South Coast Water District	36,532	10.0%	47,287	10.0%
Trabuco Canyon Water District	36,532	10.0%	47,287	10.0%
Total Member Agency	365,323	100.0%	472,868	100.0%

***Member Agency Administration, Residual Engineering and General Fund Expenses and Percent Change Year over Year**

City of Laguna Beach	198,620	242,240	22.0%	254,912	5.2%	320,822	25.9%
City of San Clemente	10,044	16,721	66.5%	48,280	188.7%	65,691	36.1%
City of San Juan Capistrano	194,919	246,808	26.6%	222,026	-10.0%	292,057	31.5%
El Toro Water District	76,325	85,970	12.6%	126,355	47.0%	147,062	16.4%
Emerald Bay Service District	8,876	10,025	12.9%	45,426	353.1%	58,278	28.3%
Irvine Ranch Water District	13,327	32,205	141.6%	55,106	71.1%	90,207	63.7%
Moulton Niguel Water District	875,870	1,042,048	19.0%	950,593	-8.8%	1,134,026	19.3%
Santa Margarita Water District	188,749	231,555	22.7%	280,571	21.2%	305,549	8.9%
South Coast Water District	346,118	430,666	24.4%	403,591	-6.3%	493,287	22.2%
Trabuco Canyon Water District	2,185	2,817	28.9%	39,376	1297.9%	48,514	23.2%
Total Member Agency	1,915,033	2,341,055	22.2%	2,426,235	3.6%	2,955,494	21.8%

Total O&M Budget by Member Agency, O&M, Administration, Residual Engineering and General Fund and Percent Change Year over Year

City of Laguna Beach	1,927,334	1,958,644	1.6%	2,161,172	10.3%	2,402,150	11.2%
City of San Clemente	96,253	135,201	40.5%	150,828	11.6%	205,727	36.4%
City of San Juan Capistrano	1,868,009	1,995,575	6.8%	1,841,226	-7.7%	2,154,513	17.0%
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Emerald Bay Service District	85,067	81,061	-4.7%	123,058	51.8%	141,906	15.3%
Irvine Ranch Water District	127,723	260,392	103.9%	217,242	-16.6%	416,787	91.9%
Moulton Niguel Water District	8,393,893	8,425,530	0.4%	8,929,537	6.0%	9,403,010	5.3%
Santa Margarita Water District	1,808,872	1,872,246	3.5%	2,410,815	28.8%	2,270,665	-5.8%
South Coast Water District	3,317,016	3,482,170	5.0%	3,607,691	3.6%	3,886,899	7.7%
Trabuco Canyon Water District	20,940	22,776	8.8%	64,200	181.9%	57,854	-9.9%
Total O&M Budget	18,376,566	18,928,709	3.0%	20,416,195	7.9%	21,845,762	7.0%

*Member Agency Administration, Residual Engineering and General Fund expenses are distributed to Project Committees on page 25.

South Orange County Wastewater Authority
Total Cost Base
Cost Drivers Prioritized by Major Expenditures
(SOCWA Total Cost Base)

	FY 2015-16 Actual	Mix %	FY 2016-17 Actual	Mix %	FY 2017-18 Budget	Mix %	FY 2018-19 Budget	Mix %
Payroll Costs Including Fringe Benefits	9,042,308	49.6%	9,721,033	48.5%	10,159,040	50.0%	10,767,422	50.9%
Chemicals	1,447,564	7.9%	1,346,942	8.2%	1,607,004	7.9%	1,580,028	7.9%
Utilities	1,413,498	7.7%	1,663,111	10.5%	1,755,532	8.6%	1,273,500	7.5%
Biosolids Hauling and Disposal	1,477,697	8.0%	1,481,192	7.8%	1,541,004	7.6%	1,639,012	7.6%
Maintenance - Equip. & Facilities	1,250,933	6.8%	1,111,952	5.7%	1,546,024	7.6%	2,213,008	7.6%
IT	880,295	4.8%	540,228	3.7%	670,169	3.3%	622,786	3.3%
Environmental & Safety	876,242	4.8%	1,038,291	6.5%	1,142,828	5.6%	1,242,416	6.1%
Engineering Misc	318,296	1.7%	103,825	1.7%	392,500	1.9%	175,004	1.9%
Management Support Services	295,528	1.6%	312,617	2.8%	241,524	1.2%	418,436	1.2%
IT Direct			296,159					
Contract Services - Misc	286,078	1.6%	212,138	1.5%	287,000	1.4%	379,948	1.4%
Audit & Legal	233,694	1.3%	264,840	0.9%	137,208	0.7%	317,000	0.7%
Facilities	208,757	1.1%	238,640	1.1%	288,020	1.4%	292,020	1.4%
Insurance	144,644	0.8%	160,201	0.8%	211,752	1.0%	183,124	1.1%
Grit Hauling	141,376	0.8%	120,131	0.6%	122,004	0.6%	134,004	0.6%
Engineering transfer to Capital	(410,229)	-2.2%	(297,239)	-2.5%	(448,173)	-2.2%	(379,404)	-2.2%
Other Miscellaneous	769,885	3.8%	614,647	2.2%	762,760	3.2%	987,457	3.2%
Total SOCWA Cost Base	18,376,566	100.0%	18,928,709	100.0%	20,416,195	100.0%	21,845,762	100.0%

Cost Drivers	17,002,361	17,319,190	19,055,625	19,931,611
% Total Cost Base	92.5%	91.5%	93.3%	91.2%

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

South Orange County Wastewater Authority
FY 2018-19 Total O&M Budget by Project Committee and Member Agency

	City of Laguna Beach	City of San Clemente	City of San Juan Capistrano	El Toro Water District	Emerald Bay Service District	Irvine Ranch Water District	Moulton Niguel Water District	Santa Margarita Water District	South Coast Water District	Trabuco Canyon Water District	Total
O&M by Project Committee and Member Agency											
PC 2 - Jay B. Latham Plant	-	-	1,738,988	-	-	-	1,246,200	1,688,520	1,488,372	-	6,162,080
PC 5 - San Juan Creek Ocean Outfall	-	122,964	105,260	-	-	-	102,480	199,448	86,668	-	616,820
PC 8 - Pretreatment Program	7,784	17,072	9,052	5,160	2,348	23,556	45,780	49,520	33,680	-	193,952
PC 12 SO- Water Reclamation Permits	-	-	9,156	-	-	9,980	24,848	27,628	10,292	9,340	91,244
PC 15 - Coastal Treatment Plant/AWT	1,487,044	-	-	-	60,268	-	278,188	-	1,352,436	-	3,177,936
PC 17 - Joint Regional Wastewater Reclamation	526,676	-	-	642,960	17,860	-	6,373,796	-	371,888	-	7,933,180
PC 21 Effluent Transmission Main	-	-	-	26,648	-	26,648	11,700	-	-	-	64,996
PC 24 - Aliso Creek Ocean Outfall	59,824	-	-	84,420	3,152	266,396	185,992	-	50,276	-	650,060
Total O&M by Project Committee and Member Agency	2,081,328	140,036	1,862,456	759,188	83,628	326,580	8,268,984	1,965,116	3,393,612	9,340	18,890,268

*Total Administration, General Fund and Residual Engineering Expenses by Member Agency (calculated page 7b)	320,822	65,691	292,057	147,062	58,278	90,207	1,134,026	305,549	493,287	48,514	2,955,494
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Administration, General Fund and Residual Engineering Expenses Allocation Percentages by Project Committee and Member Agency

Project Committee											
PC 2 - Jay B. Latham Plant	-	-	93.4%	-	-	-	15.1%	85.9%	43.9%	-	32.6%
PC 5 - San Juan Creek Ocean Outfall	-	87.8%	5.7%	-	-	-	1.2%	10.1%	2.6%	-	3.3%
PC 8 - Pretreatment Program	0.4%	12.2%	0.5%	0.7%	2.8%	7.2%	0.6%	2.5%	1.0%	-	1.0%
PC 12 SO- Water Reclamation Permits	-	-	0.5%	0.0%	-	3.1%	0.3%	1.4%	0.3%	100.0%	0.5%
PC 15 - Coastal Treatment Plant/AWT	71.4%	-	-	-	72.1%	-	3.4%	-	39.9%	-	16.8%
PC 17 - Joint Regional Wastewater Reclamation	25.3%	-	-	84.7%	21.4%	-	77.1%	-	11.0%	-	42.0%
PC 21 Effluent Transmission Main	-	-	-	3.5%	-	8.2%	0.1%	-	-	-	0.3%
PC 24 - Aliso Creek Ocean Outfall	2.9%	-	-	11.1%	3.8%	81.6%	2.2%	-	1.5%	-	3.4%
Total Allocation %'s	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Administration, General Fund and Residual Engineering Expenses by Project Committee and Member Agency

Project Committee											
PC 2 - Jay B. Latham Plant	-	-	272,696	-	-	-	170,906	262,542	216,346	-	922,491
PC 5 - San Juan Creek Ocean Outfall	-	57,682	16,506	-	-	-	14,054	31,011	12,598	-	131,852
PC 8 - Pretreatment Program	1,200	8,008	1,419	1,000	1,636	6,507	6,278	7,700	4,896	-	38,644
PC 12 SO- Water Reclamation Permits	-	-	1,436	-	-	2,757	3,408	4,296	1,496	48,514	61,906
PC 15 - Coastal Treatment Plant/AWT	229,218	-	-	-	41,999	-	38,151	-	196,587	-	505,954
PC 17 - Joint Regional Wastewater Reclamation	81,183	-	-	124,548	12,446	-	874,116	-	54,057	-	1,146,349
PC 21 Effluent Transmission Main	-	-	-	5,162	-	7,361	1,605	-	-	-	14,127
PC 24 - Aliso Creek Ocean Outfall	9,221	-	-	16,353	2,197	73,583	25,507	-	7,308	-	134,170

Total Administration, General Fund and Residual Engineering Expenses by Project Committee and Member Agency	320,822	65,691	292,057	147,062	58,278	90,207	1,134,026	305,549	493,287	48,514	2,955,494
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Total O&M Budget by Project Committee and Member Agency

Project Committee											
PC 2 - Jay B. Latham Plant	-	-	2,011,684	-	-	-	1,417,106	1,951,062	1,704,718	-	7,084,571
PC 5 - San Juan Creek Ocean Outfall	-	180,646	121,766	-	-	-	116,534	230,459	99,266	-	748,672
PC 8 - Pretreatment Program	8,984	25,080	10,471	6,160	3,984	30,063	52,058	57,220	38,576	-	232,596
PC 12 SO- Water Reclamation Permits	-	-	10,592	-	-	12,737	28,256	31,924	11,788	57,854	153,150
PC 15 - Coastal Treatment Plant/AWT	1,716,262	-	-	-	102,267	-	316,339	-	1,549,023	-	3,683,890
PC 17 - Joint Regional Wastewater Reclamation	607,859	-	-	767,508	30,306	-	7,247,912	-	425,945	-	9,079,529
PC 21 Effluent Transmission Main	-	-	-	31,810	-	34,009	13,305	-	-	-	79,123
PC 24 - Aliso Creek Ocean Outfall	69,045	-	-	100,773	5,349	339,979	211,499	-	57,584	-	784,230

Total O&M Budget by Project Committee and Member Agency	2,402,150	205,727	2,154,513	906,250	141,906	416,787	9,403,010	2,270,665	3,886,899	57,854	21,845,762
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*Member Agency Administration, Residual Engineering and General Fund expenses are distributed by Member Agency on page 7b.

South Orange County Wastewater Authority
Total O&M 5-Year Labor Plan
(Payroll Costs in thousands)

Headcount								
Department	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
Operations	39	40	41	42	40	40	40	40
Engineering	3	3	3	3	3	3	3	3
Environmental Compliance & Safety	10	10	10	9	9	9	9	9
IT	1	1	1	1	1	1	1	1
Administration	7	7	9	9	9	9	9	8
Total	60	61	64	64	62	62	62	61
FY 2017-18 Budget	60	61	64	65	63	62	62	
Environmental Added 1 Analyst Position in FY 17/18, position was moved to Admin in FY 18/19; Admin added 2 Board Approved Positions in FY 17/18.								

Payroll Costs				
Inflation, 3% Average Merit and 3.1% COLA				
Department	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Operations	5,978	6,118	6,224	6,563
Engineering	407	668	677	728
Environmental Compliance & Safety	1,327	1,416	1,576	1,559
Administration and IT	1,330	1,316	1,682	1,918
Total	9,042	9,518	10,159	10,767
% Change		5.3%	6.7%	6.0%

SOCWA Cost Base	18,377	19,624	20,416	21,846
Payroll Cost Content	49.2%	48.5%	49.8%	49.3%

South Orange County Wastewater Authority
FY 18/19 thru FY 22/23 Total O&M Budget Fringe Benefits Pool Forecast

	FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Forecast	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	
457 Plan - Employer Contribution	13,821	83,925	85,000	85,000	85,000	85,000	85,000	85,000	85,000	
Accrued Administrative Leave	34,879	30,478	21,622	22,000	24,943	26,487	28,127	29,868	31,716	
Accrued Holiday	221,783	220,371	247,435	248,279	255,695	271,523	288,330	306,177	325,130	
Accrued Personal Leave	74,238	76,638	84,288	85,000	90,161	95,742	101,668	107,962	114,644	
Accrued Sick Pay	242,262	262,987	278,890	278,890	297,367	315,774	335,320	356,077	378,118	
Accrued Vacation	372,526	416,343	409,536	409,536	388,553	412,604	438,145	465,266	494,066	
Bereavement Pay	1,345	8,088	1,398	7,856	8,000	8,000	8,000	8,000	8,000	
Disability Insurance - Private	51,728	56,122	59,307	57,534	58,373	59,540	60,731	61,945	63,184	2% Inflation
Group Life Insurance > \$50,000 (taxable)	7,233	-	-	-	-	-	-	-	-	
Group Medical Insurance	941,108	1,017,679	967,541	973,516	1,005,463	1,038,644	1,072,919	1,108,325	1,144,900	3.3%
Medicare Tax - Employer	94,167	94,550	95,922	94,128	100,563	104,869	111,481	118,465	123,566	
Pension Benefit in Excess of Cap	2,824	2,199	2,937	-	-	-	-	-	-	
Retiree Health PARS Investment	500,000	504,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	
Retiree Health Benefits	281,389	384,936	308,402	384,038	413,056	444,448	478,226	514,571	553,679	7.6% Infl
Retirement - PERS Normal Costs	517,823	500,175	609,905	513,873	578,173	626,616	722,372	768,222	801,337	
Retirement - PERS Unfunded Liability	429,804	497,705	595,685	595,685	743,842	908,700	1,038,700	1,203,000	1,346,400	
Unemployment Ins./Reimbursement	1,378	1,234	1,433	1,500	2,000	2,000	2,000	2,000	2,000	
Workers Compensation Ins.	76,883	212,990	223,717	163,144	200,000	200,000	200,000	200,000	200,000	3 Yr Avg.
Total O&M Budget Fringe Benefits Pool	3,865,192	4,370,418	4,243,018	4,169,978	4,501,189	4,849,946	5,221,018	5,584,877	5,921,741	
					7.9%	7.7%	7.7%	7.0%	6.0%	
Pay for Time Worked Labor Base(Regular Salaries)										
O&M		3,184,417	3,475,459	3,475,459	3,601,718	3,711,888	3,954,268	4,209,344	4,465,603	
Environmental		815,299	895,840	895,840	877,249	931,618	989,286	1,050,522	1,115,550	
Engineering including CIP Labor		305,422	388,651	388,651	414,794	440,482	467,761	496,729	527,492	
Admin		695,744	871,373	871,373	985,114	1,046,123	1,110,909	1,179,707	1,120,999	
IT		44,447	87,428	87,428	92,748	98,492	104,580	111,057	117,931	
Total Pay for Time Worked Labor Base	4,976,917	5,045,329	5,718,751	5,718,751	5,971,624	6,228,603	6,626,804	7,047,360	7,347,575	
Fringe Rate	78%	86.6%	74.2%	72.9%	75.4%	77.9%	78.8%	79.2%	80.6%	
					4.4%	4.3%	6.4%	6.3%	4.3%	

Percent Change				
FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
0.0%	0.0%	0.0%	0.0%	0.0%
13.4%	6.2%	6.2%	6.2%	6.2%
3.0%	6.2%	6.2%	6.2%	6.2%
6.1%	6.2%	6.2%	6.2%	6.2%
6.6%	6.2%	6.2%	6.2%	6.2%
-5.1%	6.2%	6.2%	6.2%	6.2%
1.8%	0.0%	0.0%	0.0%	0.0%
1.5%	2.0%	2.0%	2.0%	2.0%
3.3%	3.3%	3.3%	3.3%	3.3%
6.8%	4.3%	6.3%	6.3%	4.3%
0.0%	0.0%	0.0%	0.0%	0.0%
7.6%	7.6%	7.6%	7.6%	7.6%
12.5%	8.4%	15.3%	6.3%	4.3%
24.9%	22.2%	14.3%	15.8%	11.9%
33.3%	0.0%	0.0%	0.0%	0.0%
22.6%	0.0%	0.0%	0.0%	0.0%
7.9%	7.7%	7.7%	7.0%	6.0%

FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
3.6%	3.1%	6.5%	6.5%	6.1%
-2.1%	6.2%	6.2%	6.2%	6.2%
6.7%	6.2%	6.2%	6.2%	6.2%
13.1%	6.2%	6.2%	6.2%	-5.0%
6.1%	6.2%	6.2%	6.2%	6.2%
4.4%	4.3%	6.4%	6.3%	4.3%

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

Headcount								
Department	FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
Operations	39	40	41	42	40	40	40	40
Engineering	3	3	3	3	3	3	3	3
Environmental Compliance & Safety	10	10	10	9	9	9	9	9
IT	1	1	1	1	1	1	1	1
Administration	7	7	9	9	9	9	9	8
Total	60	61	64	64	62	62	62	61
Environmental FTE Position in FY 17/18 not hired and position funding applied to 1 Admin in FY 17/18; Admin support 2 positions in FY 18/19 plus 1 Ops Maintenance.								

March 21, 2018

**Total Operating Budget Assumptions
South Orange County Wastewater Authority
Fiscal Year 2018-19**

Fiscal Year 2018-19 with projections through 2022-23, 5 Years

1. The consolidated operations budget is divided into "Functional Departments"
 - a) Operations
 - b) Engineering (Capital and Non-Capital)
 - c) Environmental Compliance and Safety
 - d) Information Technology (IT)
 - e) Administration
 - f) General Fund (shown individually and as a part of Administration)
2. The FY Budget establishes the Board approved allocations used for the purpose of collecting the O&M deposits from Member Agencies. After the close of the fiscal year the Use Audit is prepared and the approved allocations are then adjusted to reflect actual labor time spent, actual liquids and solids treated, or actual purpose of the expense accumulated (if incurred for a single agency or group of agencies that is less than a full PC group) ("Actual Expenses"). Actual Expenses will be included in the fiscal year use audit to determine under/over payments by member agencies.
3. Each Department Manager provided:
 - a) Headcount requirements for the 5-year budget period, inclusive of new hires, retirements, promotions, succession planning, etc. The staffing plan takes into account known and anticipated retirements, and costs for labor are projected based on filling open positions in operations with entry level staff unless vacancies occur earlier than projected. In that event, SOCWA may need to hire experienced staff at more mid-level pay scales and in turn may experience higher labor costs than planned.
 - b) Total Full Time Equivalent FY 2017-18 is 65 64 positions. In FY 2017-18 four positions (4) were added to address needs in SCADA systems, accounting, analyst (not hired) and administration (funded for 1 year). For FY 2018-19 administration will continue as FTE and analyst position is eliminated. Operations will add 1 FTE mechanic due to overlap in training needed for planned retirements in FY 2019-20 for a total of 64 positions in 2018-19. In FY 2019-20 total positions will return to 62 due to 2 O&M department retirements.

- c) Other expenses (Non-Labor), including new initiatives:
 - i. Engineering budget for investigation of Asset Management Program options
 - ii. Environmental compliance budget for Tri-Annual California Bight Ocean Monitoring and Testing \$81,630
 - iii. Completion of Cost of Use Study
 - iv. Outfall Tie in Cost Study
- 4. Operations and Environmental Compliance and Safety budgets were built at the Project Committee level.
 - a) Payroll costs were allocated to Project Committees based on future projections of where each individual employee would work. Individual employees support multiple Project Committees/Work Sites; therefore, percentages were used to allocate time by project committee.
 - b) Non-labor costs are based on prior actuals, contractual agreements, expected inflation increases, current year run rates and projected impacts from capital projects.
- 5. Engineering costs were split between Capital projects and Administration and other Non-Capital Engineering work based on how the department spends time.
- 6. In addition to liquid flow rates, solids loading, and common costs (typically shared equally between liquids and solids), labor time spent (as actually occurred in 2017-18 FY) is used to calculate some expense allocations to agencies. As an example, O&M labor expended for work on Co-Gen engines at JBL and RTP during 2017-18 will be reduced due to the completion of the construction and labor hours are projected for the budget as shifting to perform O&M on the liquids side of the plants due to the planned construction in 2018-19.

Projected Operational Cost changes are based on:

- a) Flows and loads based on results of FY end 2017 use audit with the exception of PC2 (JBL) solids which will be based on the past 3-year average (as directed by PC 2 in April, 2017) and agreement between SMWD and MNWD to continue flow for MNWD from Oso-Trabuco line at 1.4 mgd.
- b) CPUC projected rate increases are used to calculate most utility cost changes, and for CoGen engine operations actual operating results will be used as the basis for projected for electricity and natural gas costs.

- c) Cogen engine maintenance costs will be increased to match cost of manufacturer recommended maintenance.
 - d) Inflation will be assumed at 3% for electricity, chemicals, fuels and petroleum products.
 - e) Other non-labor expenses will be inflated at 2%.
 - f) Long-term contract rates will be used for contracted supplies and services.
 - g) Fuel increases are based on contractual agreements and current run rates.
7. Payroll costs include salaries and wages plus fringe benefits.
- a) For purposes of applying salary adjustments pursuant to Section 4 Compensation (C) of the Memorandum of Understanding between the South Orange County Wastewater Authority and the SOCWA Employee Association, SOCWA will be utilizing the Los Angeles-Long Beach-Anaheim CPI-U Index published by the Bureau of Labor Statistics of the United States Department of Labor as that is the closest index to the one that was referenced in the MOU ("Los Angeles-Riverside-Orange County"). This change is necessitated by the Bureau of Labor Statistics removal of Riverside from the prior index. Riverside will now have its own separate index. Since SOCWA is in Orange County, the index reflects CPI in a portion of Orange County. Labor inflation based on this CPI will be result in a 3.1% Cost of Living Adjustment (COLA) in July for all employees.
 - b) An average 3% merit increase for all employees
 - c) PERS retirement was calculated using the CalPERS provided "Employer Normal Cost Rate", 10.609%, 9.409% and 6.842%, which is applied to Payroll dollars.
 - d) PERS unfunded liability (UAL) will be provided by CalPERS for Tier 1, Tier 2 and Tier 3 plans.
 - e) Retiree Health (PARS) savings, was will continue at \$250,000 (10-year level pay approach), and is included in the fringe benefit rate.
 - f) Retiree Health "Pay-AS-YOU GO" premiums are based on actual individual current rates provided by CalPERS plus 2% for the out years. The employer co-pay will continue under the current MOU at 95% for all plans.
 - g) Medicare tax, holiday, vacation, sick and personal time were calculated based on the individual employee earning rate.

- h) Group medical insurance is based on actual individual current rates and the Employer co-pay will continue under the current MOU at 95% for all plans.
 - i) PERS Medical insurance increases were offset by benefit change to 95%. Standard increases beyond 2019 are projected at 10%.
 - j) Budgeted fringe benefit rate is 75.4%, which includes costs of accrued leave, group insurances (medical, disability, retiree health), PERS, PARS savings, and other paid benefits (unemployment, workers' compensation, bereavement pay)
 - k) Pay for time worked rate is 89% (Direct labor Utilization net of PTO, paid time off) and is projected based on actuals as of December 2017.
8. Administration expenses are a part of the O&M costs of each agency and are detailed in the Budget document for the purposes of allowing member agencies to track administrative costs and evaluate trends in administrative expenses. Administration expenses (net of General Fund) and other "Consolidated" expenses are applied to Member Agencies based on a Total Cost Input (Cost identified to a Project Committee and in some cases a member agency). Extraordinary and one-time O&M expenses having no administrative impact (examples: intermittent spikes in chemical or electrical costs or emergency labor), are deducted from the Total Cost Input base. This is a FAR (Federal Acquisition Regulation) methodology. This approach was confirmed appropriate by outside engineering/financial review of Carollo Engineering in FY '15/'16. This approach assigns administrative costs to the agency incurring the cost.
- a) Insurance costs are projected at:
 - i. CSRMA general liability 5-10% and other: Property 10-15%, Liability (PLP) 5% and Commercial Crime 5%.
 - ii. Workers' Compensations estimated 10% increase.
 - b) Training budgets are expected to increase due to new employee needs (SOCWA is now 30% with 5 years or less experience due to retirements).
 - c) In FY 2018-19 the General Manager and administrative assistants will track time spent on project committee or agency specific work and at the close of the fiscal year cost will be allocated with the Use Audit to the relevant project committee.
9. The General Fund Budget will be allocated in accordance with the approach agreed to by the Board of Directors during the FY 2017-18 discussions (need to complete). General Fund Expenses are added back to Administration for the purposes of tracking costs and showing total Administration by agency and project committee. Historically, General Fund expenses are estimated to cover costs of Board Meetings and staff costs of compliance with legally required JPA reporting and filing requirements (Form 700, Annual JPA Statements, etc.).

10. The following 14 points approved by the Board from the Allocation Working Group are continued in the FY 2018-19 Budget:
- a) The budget funds continuous metering of flows upstream of the JBL Plant from the OSO Trabuco and San Juan sewer trunk lines
 - b) Permit fees for the Pretreatment Program are levied as a fixed charge and allocated to the PC 8 Budget
 - c) For PC 5 and 24 engineering costs are allocated based on ownership capacity.
 - d) Individual agencies will pay Director meeting attendance fees either through SOCWA or directly to their participating director
 - e) Engineering studies will continue to address future capital and capacity needs of the treatment plants
 - f) JBL Effluent Pump Station (EPS) costs will be placed in PC 2 liquids ownership category
 - g) Continue PC 2 and 15 water use allocations: 30% from solids to liquids for PC 2, 70% from common into liquids PC 15
 - h) Continue PC 15 and 17 bleach use allocations: 4% from liquids to AWT for PC 15, track system changes for PC 15 and 17
 - i) Continue PC 2 and 17 odor control allocations: 39% from solids to liquids for PC 2, 42.1% from liquids to solids for PC 17
 - j) Continue PC 17 Ferric Chloride allocations: 40% from liquids to solids
 - k) Continue PC 15 and 17 Polymer allocations: 57% from AWT to liquids for PC 15 and 17.8% from liquids and AWT to solids for PC 17
 - l) Continue certain PC 24 costs as fixed costs: engineering misc., legal, off-shore monitoring, inspections/port cleaning and misc. equipment.
 - m) PC 2SO (12) excludes ETWD and IRWD.

General Approval Information:

All O&M Budgets since inception reflect the costs of direct use and costs allocated by capacity ownership for capital improvements, repairs and replacements necessary to operate within legal compliance requirements and accepted industry standards.

The signature authority levels authorized for expending the FY 2017-18 budget are in conformity with SOCWA's Uniform Purchasing Policy and Procedures, policy number, 6.2015.01, as approved by the Board on March 5, 2015 and as revised for clarification on December 28, 2017.

Board approval of the Budget authorizes the above budget assumptions. Staff is authorized to contract for services, acquire supplies and pay vendors and expenses within the Functional Departments and Project Committees. Staff is authorized to follow the Budget and expend the amounts therein stated consistent with the Uniform Purchasing Policies and Procedures.

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South Orange County Wastewater Authority
O & M & Environmental, Safety Departments Budget Summary

		FY 2016-17 Actual	FY 2017-18 Budget	Change %	FY 2018-19 Budget	Change %
Salary and Fringe						
5000--**	Regular Salaries-O&M	3,999,716	4,371,300	9.3%	4,478,956	2.5%
5001--**	Overtime Salaries-O&M	147,190	74,992	-49.1%	115,032	53.4%
5302--**	Performance Based Merit Pay	23,922	-	-100.0%	-	0.0%
5306--**	Scheduled Holiday Work	25,116	39,904	58.9%	49,884	25.0%
5307--**	Weekend Shift Pay	996	-	-100.0%	-	0.0%
5315--**	Comp Time - O&M	-	-	0.0%	1,836	0.0%
5401--**	Fringe Benefits IN to PC's & Depts.	3,464,677	3,243,512	-6.4%	3,377,160	4.1%
5700--**	Standby Pay	68,900	69,996	1.6%	99,004	41.4%
	Total Payroll Costs	7,730,517	7,799,704	0.9%	8,121,872	4.1%
Other Expenses						
5002--**	Electricity	1,464,878	1,484,000	1.3%	1,055,972	-28.8%
5003--**	Natural Gas	139,971	209,512	49.7%	148,528	-29.1%
5004--**	Potable & Reclaimed Water	58,263	62,008	6.4%	69,012	11.3%
5005--**	Co-generation Power Credit	(201,611)	(250,000)	24.0%	(250,008)	0.0%
5006--**	Chlorine/Sodium Hypochlorite	422,596	478,000	13.1%	489,008	2.3%
5007--**	Polymer Products	506,570	709,016	40.0%	658,020	-7.2%
5008--**	Ferric Chloride	268,559	255,012	-5.0%	265,000	3.9%
5009--**	Odor Control Chemicals	148,229	160,000	7.9%	163,008	1.9%
5010--**	Other Chemicals - Misc.	988	5,000	406.0%	5,000	0.0%
5011--**	Laboratory Services	29,423	36,500	24.1%	41,696	14.2%
5012--**	Grit Hauling	120,131	122,008	1.6%	134,008	9.8%
5013--**	Landscaping	199,368	183,004	-8.2%	185,008	1.1%
5014--**	Engineering - Misc.	103,825	392,508	278.0%	175,008	-55.4%
5015--**	Management Support Services	95,040	128,008	34.7%	233,936	82.8%
5016--**	Audit - Environmental	-	500	0.0%	500	0.0%
5017--**	Legal Fees	41,177	12,216	-70.3%	27,012	121.1%
5018--**	Public Notices/ Public Relations	145	500	244.8%	2,004	300.8%
5019--**	Contract Services Misc.	204,070	287,000	40.6%	375,012	30.7%
5021--**	Small Vehicle Expense	28,170	20,900	-25.8%	21,016	0.6%
5022--**	Miscellaneous Expense	12,348	18,492	49.8%	18,488	0.0%
5023--**	Office Supplies - All	39,431	42,000	6.5%	38,004	-9.5%
5024--**	Petroleum Products	34,625	60,000	73.3%	59,988	0.0%
5025--**	Uniforms	36,917	36,000	-2.5%	37,012	2.8%
5026--**	Small Vehicle Fuel	14,743	37,688	155.6%	35,688	-5.3%
5027--**	Insurance - Property/Liability	160,201	211,740	32.2%	183,120	-13.5%
5028--**	Small Tools & Supplies	64,336	77,476	20.4%	85,656	10.6%
5030--**	Trash Disposal	4,863	5,000	2.8%	6,992	39.8%
5031--**	Safety Program & Supplies	119,600	86,872	-27.4%	106,392	22.5%
5032--**	Equipment Rental	15,754	7,004	-55.5%	7,008	0.1%
5033--**	Recruitment	1,482	1,000	-32.5%	3,016	201.6%
5034--**	Travel Expense/Tech. Conferences	19,787	61,012	208.3%	111,028	82.0%
5035--**	Training Expense	52,511	52,564	0.1%	87,068	65.6%
5036--**	Laboratory Supplies	68,799	75,024	9.0%	90,328	20.4%
5037--**	Office Equipment	19,969	22,496	12.7%	24,996	11.1%
5038--**	Permits	475,018	475,500	0.1%	415,976	-12.5%
5039--**	Membership Dues/Fees	14,356	12,244	-14.7%	11,924	-2.6%
5044--**	Offshore Monitoring	32,634	42,008	28.7%	96,012	128.6%
5045--**	Offshore Biochemistry - 20B	-	-	0.0%	109,996	0.0%
5046--**	Effluent Chemistry	38,855	45,996	18.4%	76,980	67.4%
5047--**	Access Road Expenses	36,245	46,996	29.7%	48,000	2.1%
5048--**	Storm Damage	30,592	19,000	-37.9%	20,008	5.3%
5049--**	Biosolids Disposal	1,481,192	1,541,004	4.0%	1,639,008	6.4%
5050--**	Contract Services Generators	22,514	21,008	-6.7%	21,004	0.0%
5052--**	Janitorial Services	34,408	100,016	190.7%	100,020	0.0%
5053--**	Contract Serv - Digester Cleaning - 29E	-	60,004	0.0%	60,000	0.0%

South Orange County Wastewater Authority
O & M & Environmental, Safety Departments Budget Summary

5054--**	Diesel Truck Maint	24,175	40,000	65.5%	41,004	2.5%
5055--**	Diesel Truck Fuel	8,696	13,996	60.9%	14,004	0.1%
5056--**	Maintenance Equip. & Facilities (Solids)	343,870	328,004	-4.6%	338,000	3.0%
5057--**	Maintenance Equip. & Facilities (Liquids)	542,344	575,000	6.0%	591,996	3.0%
5058--**	Maintenance Equip. & Facilities (Common)	71,872	73,008	1.6%	76,000	4.1%
5059--**	Maintenance Equip. & Facilities (Co-Gen)	93,997	500,000	431.9%	1,135,012	127.0%
5060--**	Maintenance Equip. & Facilities (AWT)	59,870	70,000	16.9%	72,000	2.9%
5061--**	Mileage	4,506	5,688	26.2%	2,024	-64.4%
5067--**	Port Cleaning	-	35,000	0.0%	35,008	0.0%
5068--**	MNWD Potable Water Supplies & Svcs.	22,508	23,996	6.6%	24,484	2.0%
5069--**	Misc-Capital-Dilution & Metering Study	102,670	15,004	-85.4%	20,004	33.3%
5076--**	SCADA Infrastructure	-	-	0.0%	57,000	0.0%
5077--**	IT Direct	296,159	-	-100.0%	-	0.0%
5101--**	Employee Recognition	1,925	-	-100.0%	1,004	0.0%
5105--**	Co-Generation Power Credit - Offset	201,611	250,000	24.0%	249,984	0.0%
5301--**	Vehicle Pay	162	-	-100.0%	-	0.0%
5303--**	Group Insurance Waiver	7,403	10,796	45.8%	10,812	0.1%
5305--**	Medicare Tax Payments for Employees	12,054	11,044	-8.4%	9,444	-14.5%
5309--**	Operating Leases	5,085	12,000	136.0%	31,004	158.4%
5705--**	Monthly Car Allowance	31,631	28,196	-10.9%	25,368	-10.0%
5706--**	Effluent Pond Cleaning	-	90,004	0.0%	90,000	0.0%
5802--**	Shipping/Freight	659	-	-100.0%	144	0.0%
6500--**	IT Allocations in to PC's & Depts.	564,971	654,684	15.9%	651,648	-0.5%
Total Other Expenses		8,857,138	10,190,256	15.1%	10,768,396	5.7%
Total Expenses		16,587,654	17,989,960	8.5%	18,890,268	5.0%

South Orange County Wastewater Authority
Fiscal Year 2018-19 O&M Project Committee Detail
(Does Not Include Administration, Residual Engineering and General Fund Expenses)

			PC 02	PC 12	PC 05	PC 15	PC 17	PC 21	PC 24	PC 08	SOCWA
Salary and Fringe											
5000--**	Regular Salaries-O&M		1,462,476	30,184	123,128	891,144	1,764,964	-	127,292	79,768	4,478,956
5001--**	Overtime Salaries-O&M		32,908	-	1,116	21,256	57,720	-	656	1,376	115,032
5306--**	Scheduled Holiday Work		14,736	-	744	6,540	27,320	-	344	200	49,884
5315--**	Comp Time - O&M		752	-	-	-	1,084	-	-	-	1,836
5401--**	Fringe Benefits IN to PC's & Depts.		1,102,724	22,756	92,844	671,916	1,330,788	-	95,988	60,144	3,377,160
5700--**	Standby Pay		29,996	-	-	14,992	54,016	-	-	-	99,004
	Total Payroll Costs		2,643,592	52,940	217,832	1,605,848	3,235,892	-	224,280	141,488	8,121,872
Other Expenses											
5002--**	Electricity		374,984	-	1,004	297,000	381,988	-	996	-	1,055,972
5003--**	Natural Gas		120,020	-	512	2,996	25,000	-	-	-	148,528
5004--**	Potable & Reclaimed Water		20,008	-	-	13,004	36,000	-	-	-	69,012
5005--**	Co-generation Power Credit		-	-	-	-	(250,008)	-	-	-	(250,008)
5006--**	Chlorine/Sodium Hypochlorite		28,000	-	-	100,004	361,004	-	-	-	489,008
5007--**	Polymer Products		250,008	-	-	2,004	406,008	-	-	-	658,020
5008--**	Ferric Chloride		105,004	-	-	30,996	129,000	-	-	-	265,000
5009--**	Odor Control Chemicals		28,004	-	-	85,004	50,000	-	-	-	163,008
5010--**	Other Chemicals - Misc.		1,000	-	-	-	4,000	-	-	-	5,000
5011--**	Laboratory Services		10,692	-	-	11,500	16,504	-	-	3,000	41,696
5012--**	Grit Hauling - 21A		50,004	-	-	30,004	54,000	-	-	-	134,008
5013--**	Landscaping		50,004	-	-	60,008	74,996	-	-	-	185,008
5014--**	Engineering - Misc.		30,004	-	10,000	20,000	32,500	62,496	20,008	-	175,008
5015--**	Management Support Services		59,004	5,512	9,404	5,000	123,500	2,500	25,012	4,004	233,936
5016--**	Audit - Environmental		-	-	-	-	-	-	-	500	500
5017--**	Legal Fees		4,996	6,004	2,000	5,000	5,004	-	2,004	2,004	27,012
5018--**	Public Notices/ Public Relations		-	-	-	-	-	-	-	2,004	2,004
5019--**	Contract Services Misc. - 29		115,004	-	-	110,000	150,008	-	-	-	375,012
5021--**	Small Vehicle Expense - 31A		8,004	-	-	6,004	6,000	-	-	1,008	21,016
5022--**	Miscellaneous Expense		8,000	-	-	2,996	5,996	-	-	1,496	18,488
5023--**	Office Supplies - All		27,000	-	-	4,004	7,000	-	-	-	38,004
5024--**	Petroleum Products		15,992	-	-	2,000	41,996	-	-	-	59,988
5025--**	Uniforms		13,004	-	-	6,004	18,004	-	-	-	37,012
5026--**	Small Vehicle Fuel - 37A		14,988	-	512	6,004	12,988	-	-	1,196	35,688
5027--**	Insurance - Property/Liability		65,464	1,004	5,756	26,436	78,860	-	5,600	-	183,120
5028--**	Small Tools & Supplies		40,004	-	-	11,000	28,008	-	-	6,644	85,656
5030--**	Trash Disposal		2,000	-	-	2,996	1,996	-	-	-	6,992
5031--**	Safety Supplies		34,704	-	1,004	34,692	35,000	-	992	-	106,392
5032--**	Equipment Rental		3,000	-	-	1,000	3,008	-	-	-	7,008
5033--**	Recruitment		1,016	-	-	1,000	1,000	-	-	-	3,016
5034--**	Travel Expense/Tech. Conferences		30,376	2,888	6,348	30,384	30,396	-	6,388	4,248	111,028
5035--**	Training Expense		38,724	-	632	17,928	24,764	-	600	4,420	87,068
5036--**	Laboratory Supplies		14,296	-	19,236	14,496	22,744	-	19,556	-	90,328
5037--**	Office Equipment		13,000	-	-	2,000	9,996	-	-	-	24,996
5038--**	Permits		22,432	18,488	155,000	22,000	40,012	-	148,036	10,008	415,976
5039--**	Membership Dues/Fees		8,044	-	-	968	2,588	-	-	324	11,924
5044--**	Offshore Monitoring - 20A		-	-	30,996	-	-	-	65,016	-	96,012
5045--**	Offshore Biochemistry - 20B		-	-	64,996	-	-	-	45,000	-	109,996
5046--**	Effluent Chemistry - 20C		-	-	44,996	-	-	-	31,984	-	76,980
5047--**	Access Road Expenses		-	-	-	48,000	-	-	-	-	48,000
5048--**	Storm Damage		-	-	-	20,008	-	-	-	-	20,008
5049--**	Biosolids Disposal - 21B		600,000	-	-	125,004	914,004	-	-	-	1,639,008

South Orange County Wastewater Authority
Fiscal Year 2018-19 O&M Project Committee Detail
(Does Not Include Administration, Residual Engineering and General Fund Expenses)

		PC 02	PC 12	PC 05	PC 15	PC 17	PC 21	PC 24	PC 08	SOCWA
5050--**	Contract Services Generators - 29A	9,000	-	-	4,004	8,000	-	-	-	21,004
5052--**	Janitorial Services	40,004	-	-	20,008	40,008	-	-	-	100,020
5053--**	Contract Serv - Digester Cleaning - 29E	60,000	-	-	-	-	-	-	-	60,000
5054--**	Diesel Truck Maint - 31B	20,996	-	-	1,004	19,004	-	-	-	41,004
5055--**	Diesel Truck Fuel - 37B	6,000	-	-	1,004	7,000	-	-	-	14,004
5056--**	Maintenance Equip. & Facilities (Solids) 41-A	142,004	-	-	-	195,996	-	-	-	338,000
5057--**	Maintenance Equip. & Facilities (Liquids) 41-B	246,996	-	-	175,000	170,000	-	-	-	591,996
5058--**	Maintenance Equip. & Facilities (Common) 41-C	27,000	-	1,004	21,000	26,000	-	996	-	76,000
5059--**	Maintenance Equip. & Facilities (Co-Gen) 41-D	485,004	-	-	-	650,008	-	-	-	1,135,012
5060--**	Maintenance Equip. & Facilities (AWT) 41-E	-	-	-	36,000	36,000	-	-	-	72,000
5061--**	Mileage	2,024	-	-	-	-	-	-	-	2,024
5067--**	Port Cleaning	-	-	-	-	-	-	35,008	-	35,008
17-5068-02-04-22	MNWD Lab Services and Supplies	-	-	-	-	24,484	-	-	-	24,484
5069--**	Misc-Capital-Dilution & Metering Study	-	-	20,004	-	-	-	-	-	20,004
5076--**	SCADA Infrastructure	19,000	-	-	19,000	19,000	-	-	-	57,000
5101--**	Employee Recognition	-	-	1,004	-	-	-	-	-	1,004
5105--**	Co-Generation Power Credit - Offset	-	-	-	-	249,984	-	-	-	249,984
5303--**	Group Insurance Waiver	3,600	-	-	3,600	3,612	-	-	-	10,812
5305--**	Medicare Tax Payments for Employees	3,860	-	2,456	2,996	132	-	-	-	9,444
5309--**	Operating Leases	25,004	-	-	-	6,000	-	-	-	31,004
5705--**	Monthly Car Allowance	8,412	-	4,204	1,364	11,388	-	-	-	25,368
5706--**	Effluent Pond Cleaning	-	-	-	-	90,000	-	-	-	90,000
5802--**	Shipping/Freight	-	-	-	-	-	-	144	-	144
6500--**	IT Allocations in to PC's & Depts.	212,800	4,408	17,920	129,664	256,808	-	18,440	11,608	651,648
Total Other Expenses		3,518,488	38,304	398,988	1,572,088	4,697,288	64,996	425,780	52,464	10,768,396
Total Expenses		6,162,080	91,244	616,820	3,177,936	7,933,180	64,996	650,060	193,952	18,890,268

South Orange County Wastewater Authority
5-Year Residual Engineering Expenses

Percent Change			
FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	FY 18-19 Budget
	251.2%	1.3%	27.7%
	271.3%	-8.9%	29.7%
	260.0%	-3.3%	28.6%
	-100.0%		650.0%
		-100.0%	
	-100.0%		2.0%
	-100.0%		
	-99.1%	-100.0%	
	94.4%	235.4%	4.9%
	258.8%	54.8%	21.2%
	-9.6%	127.9%	14.1%
	50.0%	36.4%	50.0%
	21.4%	-11.5%	25.1%
	120.8%	-1.9%	0.0%
		277.7%	0.0%
	-23.7%	67.8%	3.2%
	-47.6%	48.8%	20.1%
	72.2%	6.4%	26.4%

	FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	FY 18-19 Budget	Q1 FY 18-19	Q2 FY 18-19	Q3 FY 18-19	Q4 FY 18-19
Salary and Fringe								
01-5000-03-00-00 Regular Salaries-O&M	43,715	153,513	155,460	198,486	49,622	49,622	49,622	49,622
01-5401-03-00-00 Fringe Benefits IN to PC's & Depts.	34,097	126,599	115,351	149,658	37,464	37,464	37,464	37,464
Total Payroll Costs	77,812	280,112	270,812	348,145	87,086	87,086	87,086	87,086
Other Expenses								
01-5014-03-00-00 Engineering - Misc.	3,186							
01-5015-03-00-00 Management Support Services	16,004		1,000	7,500	7,500			
01-5017-03-00-00 Legal Fees		830						
01-5022-03-00-00 Miscellaneous Expense	7,437		3,000	3,060	765	765	765	765
01-5023-03-00-00 Office Supplies - All	37	0	0	200	50	50	50	50
01-5033-03-00-00 Recruitment	29,815	265						
01-5034-03-00-00 Travel Expense/Tech. Conferences	974	1,893	6,350	6,659	1,665	1,665	1,665	1,665
01-5035-03-00-00 Training Expense	594	2,131	3,300	4,000	1,000	1,000	1,000	1,000
01-5037-03-00-00 Office Equipment				5,000	1,250	1,250	1,250	1,250
01-5039-03-00-00 Membership Dues/Fees	862	779	1,775	2,025	506	506	506	506
01-5061-03-00-00 Mileage	98	147	200	300	75	75	75	75
01-5077-03-00-00 IT Direct								
01-5309-03-00-00 Operating Leases	15,348	18,637	16,500	20,637	5,159	5,159	5,159	5,159
01-5301-03-00-00 Monthly Car Allowance	1,938	4,281	4,200	4,200	1,050	1,050	1,050	1,050
01-5802-03-00-00 Shipping/Freight	0	79	300	300	75	75	75	75
01-6500-03-00-00 IT Allocations in to PC's & Depts.	45,721	34,864	58,489	60,353	15,088	15,088	15,088	15,088
Total Other Expenses	122,014	63,906	95,114	114,234	34,184	26,684	26,684	26,684
Total Residual Engineering Expenses	199,826	344,018	365,926	462,379	121,269	113,769	113,769	113,769

Engineering Labor & Fringe to Capital 379,404

South Orange County Wastewater Authority
5-Year Administration Expenses
(*Includes General Fund Expenses)

Percent Change			
FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Budget	FY 2018-19 Budget

Salary and Fringe

01-6000-04-00-00	Regular Salaries-Admin & IT	667,234	695,744	871,373	985,114	246,279	246,279	246,279	246,279
01-6001-04-00-00	Overtime Salaries-Admin & IT	21,816	27,883	10,000	12,000	3,000	3,000	3,000	3,000
01-6315-04-00-00	Comp Time - Admin		1,914		10,000	2,500	2,500	2,500	2,500
01-6401-04-00-00	Fringe Benefits IN to PC's & Depts.	520,442	602,675	646,559	742,776	185,940	185,940	185,940	185,940
	Total Payroll Costs	1,209,491	1,328,215	1,527,932	1,749,891	437,719	437,719	437,719	437,719

4.3%	25.2%	13.1%	PTO taken changed to 8%, impact more regular salaries
27.8%	-64.1%	20.0%	and lower fringe rate because more time added to base.
			Labor is either in regular salaries or PTO Time taken. If vacation
15.8%	7.3%	14.9%	and sick not taken, costs increase for Authority, paying regular salaries
9.8%	15.0%	14.5%	and accrued PTO.

Other Expenses

01-5018-04-00-00	Public Notices/ Public Relations	1,350		1,400	1,400	350	350	350	350
01-5027-04-00-00	Insurance - Property/Liability	74	28			-	-	-	-
01-5304-04-00-00	Earned Benefit	2,211		-	-	-	-	-	-
01-6101-04-00-00	HR Recruitment & Employee Relations	22,310	35,803	10,104	21,200	5,300	5,300	5,300	5,300
01-6102-04-00-00	Subscriptions	0	1,334	1,008	3,243	811	811	811	811
01-6200-04-00-00	Management Support Services	180,895	162,229	112,500	112,500	28,125	28,125	28,125	28,125
01-6201-04-00-00	Audit	22,900	34,700	35,000	40,000	10,000	10,000	10,000	10,000
01-6202-04-00-00	Legal	76,861	188,130	90,000	250,000	62,500	62,500	62,500	62,500
01-6203-04-00-00	Outside Services	0	5,110	2,016		0	0	0	0
01-6204-04-00-00	Postage	3,512	2,521	708	2,319	580	580	580	580
01-6220-04-00-00	Board of Directors - Fees	10,854	-		-	-	-	-	-
01-6223-04-00-00	Office Supplies - Admin	2,705	4,041	7,500	8,470	2,118	2,118	2,118	2,118
01-6224-04-00-00	Office Equipment Admin or IT	7,814	9,132	8,000	8,000	2,000	2,000	2,000	2,000
01-6234-04-00-00	Memberships & Trainings	56,335	75,467	84,827	89,520	22,380	22,380	22,380	22,380
01-6239-04-00-00	Travel & Conference	24,734	23,794	36,950	22,800	5,700	5,700	5,700	5,700
01-6240-04-00-00	Scholarship Sponsorship	1,000	1,000	1,000	1,000	250	250	250	250
01-6310-04-00-00	Miscellaneous	18,236	20,831	14,000	20,000	5,000	5,000	5,000	5,000
01-6311-04-00-00	Mileage	328	941	1,000	1,000	250	250	250	250
01-6317-04-00-00	Contract Services Misc	4,225	8,070	1,800	4,936	1,234	1,234	1,234	1,234
01-6500-04-00-00	IT Allocations in to PC's & Depts.	80,556	80,812	111,365	143,335	35,834	35,834	35,834	35,834
01-6601-04-00-00	Shipping/Freight	1,067	2,647	1,200	1,500	375	375	375	375
01-6705-04-00-00	Monthly Car Allowance	11,608	12,231	12,000	12,000	3,000	3,000	3,000	3,000
	Total Other Expenses	529,575	668,821	532,378	743,224	185,806	185,806	185,806	185,806

60.5%	-71.8%	109.8%
-10.3%	-24.5%	221.8%
51.5%	-30.7%	0.0%
144.8%	0.9%	14.3%
	-52.2%	177.8%
-28.2%	-60.5%	-100.0%
	-71.9%	227.6%
49.4%	85.6%	12.9%
16.9%	-12.4%	0.0%
34.0%	12.4%	5.5%
-3.8%	55.3%	-38.3%
0.0%	0.0%	0.0%
14.2%	-32.8%	42.9%
186.6%	6.3%	0.0%
91.0%	-77.7%	174.2%
0.3%	37.8%	28.7%
148.2%	-54.7%	25.0%
5.4%	-1.9%	0.0%
26.3%	-20.4%	39.6%

Total Administration Expenses	1,739,067	1,997,036	2,060,310	2,493,115	623,525	623,525	623,525	623,525
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14.8%	3.2%	21.0%
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*Expenses included in the General Fund and the pro rata share are detailed on page 31.

South Orange County Wastewater Authority
5-Year General Fund Expenses
(Taken From Administration Expenses)

		Board Approved, 6/14/2017, General Fund %'s	FY 2017-18 Budget	FY 18-19 Budget	Q1 FY 18-19	Q2 FY 18-19	Q3 FY 18-19	Q4 FY 18-19
Salary and Fringe								
01-6000-04-00-00	Regular Salaries-Admin & IT	Footnote #1	150,343	166,686	41,672	41,672	41,672	41,672
01-6001-04-00-00	Overtime Salaries-Admin & IT	50%	5,000	6,000	1,500	1,500	1,500	1,500
01-6315-04-00-00	Comp Time - Admin			5,000	1,250	1,250	1,250	1,250
01-6401-04-00-00	Fringe Benefits IN to PC's & Depts.		111,554	125,681	31,420	31,420	31,420	31,420
Total Payroll Costs			266,897	303,367	75,842	75,842	75,842	75,842
Other Expenses								
01-5018-04-00-00	Public Notices/ Public Relations	100%	1,400	1,400	350	350	350	350
01-5027-04-00-00	Insurance - Property/Liability				-	-	-	-
01-5037-04-00-00	Office Equipment	100%	8,000	8,000	2,000	2,000	2,000	2,000
01-5304-04-00-00	Earned Benefit		-		-	-	-	-
01-6101-04-00-00	Recruitment & Employee Relations				-	-	-	-
01-6102-04-00-00	Subscriptions				-	-	-	-
01-6200-04-00-00	Management Support Services				-	-	-	-
01-6201-04-00-00	Audit	100%	35,000	40,000	10,000	10,000	10,000	10,000
01-6202-04-00-00	Legal	40%	36,000	100,000	25,000	25,000	25,000	25,000
01-6203-04-00-00	Outside Services	100%	2,016	-	-	-	-	-
01-6204-04-00-00	Postage	20%	142	464	116	116	116	116
01-6220-04-00-00	Board of Directors - Fees				-	-	-	-
01-6223-04-00-00	Office Supplies - Admin	100%	7,500	8,470	2,118	2,118	2,118	2,118
01-6234-04-00-00	Memberships & Trainings				-	-	-	-
01-6239-04-00-00	Travel & Conference				-	-	-	-
01-6240-04-00-00	Scholarship Sponsorship				-	-	-	-
01-6310-04-00-00	Miscellaneous	20%	2,800	4,000	1,000	1,000	1,000	1,000
01-6311-04-00-00	Mileage				-	-	-	-
01-6317-04-00-00	Contract Services Misc				-	-	-	-
01-6500-04-00-00	IT Allocations in to PC's & Depts.	5%	5,568	7,167	1,792	1,792	1,792	1,792
01-6601-04-00-00	Shipping/Freight				-	-	-	-
01-6705-04-00-00	Monthly Car Allowance							
Total Other Expenses			98,426	169,501	42,375	42,375	42,375	42,375
Total General Fund Expenses			365,323	472,868	118,217	118,217	118,217	118,217

Time Allocation		
(1)	Executive Assistant	50% 50,634
	GM	50% 108,576
	Controller	5% 7,476
		166,686

**South Orange County Wastewater Authority
FY 2018-19 IT Budget**

		FY 2015-16 Actual	FY 2016-17 Budget	FY 2017-18 Budget	FY 2018-19 Budget	Q1 FY 18-19	Q2 FY 18-19	Q3 FY 18-19	Q4 FY 18-19
Salary & Fringe									
01-6000-05-00-00	Regular Salaries-Admin & IT	66,870	74,052	87,428	92,748	23,187	23,187	23,187	23,187
01-6001-05-00-00	Overtime Salaries-Admin & IT	1,275	2,004	2,076	3,082	770	770	770	770
01-6315-05-00-00	Comp Time - IT				2,332	583	583	583	583
01-5401-05-00-00	Fringe Benefits IN to PC's & Depts.	52,159	52,572	64,871	69,932	17,506	17,506	17,506	17,506
Total Salary & Fringe		120,304	128,628	154,375	168,095	42,047	42,047	42,047	42,047
Other Expenses									
01-5023-05-00-00	Office Supplies - All	91	-		-	-	-	-	-
01-5028-05-00-00	Small Tools & Supplies	458	504	1,250	1,000	250	250	250	250
01-5035-05-00-00	Training Expense	99	-	7,800	12,000	3,000	3,000	3,000	3,000
01-5037-05-00-00	Office Equipment	3,626	6,000	1,270	400	100	100	100	100
01-5061-05-00-00	Mileage	83	348	1,008		-	-	-	-
01-6102-05-00-00	Subscriptions	168	-		-	-	-	-	-
01-6200-05-00-00	Management Support Services	5,021	-		64,500	16,125	16,125	16,125	16,125
01-6234-05-00-00	Memberships & Trainings	13,701	1,848		2,750	688	688	688	688
01-6239-05-00-00	Travel & Conference	1,586	2,496	9,900	9,900	2,475	2,475	2,475	2,475
01-6300-05-00-00	Software Maintenance Agreements	74,078	57,144	170,893	98,893	24,723	24,723	24,723	24,723
01-6301-05-00-00	Hardware Maintenance Agreements	150,043	12,912	11,657	11,657	2,914	2,914	2,914	2,914
01-6302-05-00-00	Cloud Subscriptions (Internet)	21,049	9,516	45,300	45,800	11,450	11,450	11,450	11,450
01-6303-05-00-00	Telecommunications	116,136	109,020	134,300	129,940	32,485	32,485	32,485	32,485
01-6305-05-00-00	IT Professional Services	158,246	241,500	77,000	157,000	39,250	39,250	39,250	39,250
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	4,692	34,896	70,000	46,800	11,700	11,700	11,700	11,700
01-6307-05-00-00	Small Software Purchases & Licenses(<\$5k)	13,469	48,540	89,455	43,735	10,934	10,934	10,934	10,934
01-6308-05-00-00	IT Memberships	-	-	160	160	40	40	40	40
01-6309-05-00-00	Operating Leases	42,880	44,004	44,000	55,200	13,800	13,800	13,800	13,800
01-6310-05-00-00	Miscellaneous	-	996	5,000	5,000	1,250	1,250	1,250	1,250
01-6312-05-00-00	Computer & Photocopy Supplies	-	252	900	2,275	569	569	569	569
01-6601-05-00-00	Shipping/Freight	-	252	276	276	69	69	69	69
Total Other Expenses		605,426	570,228	670,169	687,286	171,821	171,821	171,821	171,821
Total IT Expenses		725,730	698,856	824,544	855,381	213,868	213,868	213,868	213,868
IT Allocations (Out) to PC's & Depts									
01-6400-05-00-00	IT Allocations (OUT) to PC's & Depts.	(725,730)	(698,856)	(824,544)	(855,381)	(213,868)	(213,868)	(213,868)	(213,868)
Total IT Allocations (Out) to PC's & Depts		(725,730)	(698,856)	(824,544)	(855,381)	(213,868)	(213,868)	(213,868)	(213,868)

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

South Orange County Wastewater Authority
FY 2018-19 PC 02 O&M Budget Distribution by Member Agency and Wastewater Code

Member Agency Budget by Wastewater Code	Liquids			Solids			Common - Liquids			Common - Solids			Total		
	FY 16-17 Actual	FY 18-19 Budget	Variance	FY 16-17 Actual	FY 18-19 Budget	Variance	FY 16-17 Actual	FY 18-19 Budget	Variance	FY 16-17 Actual	FY 18-19 Budget	Variance	FY 16-17 Actual	FY 18-19 Budget	Variance
City of San Juan Capistrano	717,616	683,348	(34,268)	556,976	701,236	144,260	183,100	179,444	(3,656)	178,496	174,960	(3,536)	1,636,188	1,738,988	102,800
Moulton Niguel Water District	473,668	451,160	(22,508)	593,150	534,372	(58,778)	137,336	134,604	(2,732)	128,652	126,064	(2,588)	1,332,806	1,246,200	(86,606)
Santa Margarita Water District	478,412	455,656	(22,756)	599,076	966,428	367,352	102,936	100,948	(1,988)	168,868	165,488	(3,380)	1,349,292	1,688,520	339,228
South Coast Water District	575,512	548,012	(27,500)	520,652	655,532	134,880	171,680	168,188	(3,492)	119,024	116,640	(2,384)	1,386,868	1,488,372	101,504
Total	2,245,208	2,138,176	(107,032)	2,269,854	2,857,568	587,714	595,052	583,184	(11,868)	595,040	583,152	(11,888)	5,705,154	6,162,080	456,926
Budget Change vs. 2015-16 Actual			-4.8%			25.9%			-2.0%			-2.0%			8.0%

Member Agency Wastewater Code Allocation %'s	Liquids			Solids			Common - Liquids			Common - Solids			Total		
	FY 16-17 Actual	FY 18-19 Budget	Variance	FY 16-17 Actual	FY 18-19 Budget	Variance	FY 16-17 Actual	FY 18-19 Budget	Variance	FY 16-17 Actual	FY 18-19 Budget	Variance	FY 16-17 Actual	FY 18-19 Budget	Variance
City of San Juan Capistrano	32.0%	31.96%	0.0%	24.5%	24.54%	0.0%	30.8%	30.8%	0.0%	30.0%	30.0%	0.0%	28.7%	28.2%	-0.5%
Moulton Niguel Water District	21.1%	21.10%	0.0%	26.1%	18.70%	-7.4%	23.1%	23.1%	0.0%	21.6%	21.6%	0.0%	23.4%	20.2%	-3.1%
Santa Margarita Water District	21.3%	21.31%	0.0%	26.4%	33.82%	7.4%	17.3%	17.3%	0.0%	28.4%	28.4%	0.0%	23.7%	27.4%	3.8%
South Coast Water District	25.6%	25.63%	0.0%	22.9%	22.940%	0.0%	28.9%	28.8%	0.0%	20.0%	20.0%	0.0%	24.3%	24.2%	-0.2%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

South Orange County Wastewater Authority
FY 2018-19 PC 05 O&M Budget Distribution by Member Agency and Wastewater Code

	Fixed			Var 5%			VAR 95%			Total		
	FY 16-17 Actual	FY 18-19 Budget	Variance	FY 16-17 Actual	FY 18-19 Budget	Variance	FY 16-17 Actual	FY 18-19 Budget	Variance	FY 16-17 Actual	FY 18-19 Budget	Variance
Member Agency Budget by Wastewater Code												
City of San Clemente	42,352	30,208	(12,144)	2,448	3,616	1,168	60,456	89,140	28,684	105,256	122,964	17,708
City of San Juan Capistrano	28,236	20,144	(8,092)	1,644	2,408	764	56,083	82,708	26,625	85,963	105,260	19,297
Moulton Niguel Water District	39,524	28,192	(11,332)	2,280	3,368	1,088	48,096	70,920	22,824	89,900	102,480	12,580
Santa Margarita Water District	112,932	80,556	(32,376)	6,540	9,648	3,108	74,077	109,244	35,167	193,549	199,448	5,899
South Coast Water District	31,776	22,664	(9,112)	1,836	2,724	888	41,565	61,280	19,715	75,177	86,668	11,491
Total	254,820	181,764	(73,056)	14,748	21,764	7,016	280,277	413,292	133,015	549,845	616,820	66,975
Member Agency Wastewater Code Allocation %'s												
City of San Clemente	16.6%	16.6%	0.0%	16.6%	16.6%	0.0%	21.6%	21.6%	0.0%	19.1%	19.9%	0.8%
City of San Juan Capistrano	11.1%	11.1%	0.0%	11.1%	11.1%	-0.1%	20.0%	20.0%	0.0%	15.6%	17.1%	1.4%
Moulton Niguel Water District	15.5%	15.5%	0.0%	15.5%	15.5%	0.0%	17.2%	17.2%	0.0%	16.3%	16.6%	0.3%
Santa Margarita Water District	44.3%	44.3%	0.0%	44.3%	44.3%	0.0%	26.4%	26.4%	0.0%	35.2%	32.3%	-2.9%
South Coast Water District	12.5%	12.5%	0.0%	12.4%	12.5%	0.1%	14.8%	14.8%	0.0%	13.7%	14.1%	0.4%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

South Orange County Wastewater Authority
FY 2018-19 PC 08 O&M Budget Distribution by Member Agency and Wastewater Code

	Insurance			Time Card			Total		
	FY 16/17 Actual	FY 18/19 Budget	Variance	FY 16/17 Actual	FY 18/19 Budget	Variance	FY 16/17 Actual	FY 18/19 Budget	Variance
Member Agency Budget by Wastewater Code									
City of Laguna Beach	160	168	8	5,864	7,616	1,752	6,024	7,784	1,760
City of San Clemente	160	168	8	13,064	16,904	3,840	13,224	17,072	3,848
City of San Juan Capistrano	160	168	8	6,868	8,884	2,016	7,028	9,052	2,024
El Toro Water District	160	168	8	3,860	4,992	1,132	4,020	5,160	1,140
Emerald Bay Service District	160	168	8	1,680	2,180	500	1,840	2,348	508
Irvine Ranch Water District	160	168	8	18,072	23,388	5,316	18,232	23,556	5,324
Moulton Niguel Water District	160	168	8	35,267	45,612	10,345	35,427	45,780	10,353
Santa Margarita Water District	160	168	8	38,148	49,352	11,204	38,308	49,520	11,212
South Coast Water District	160	168	8	25,900	33,512	7,612	26,060	33,680	7,620
Total	1,440	1,512	72	148,723	192,440	43,717	150,163	193,952	43,789
Member Agency Wastewater Code Allocation %'s									
City of Laguna Beach	11.1%	11.1%		3.9%	4.0%	0.0%	4.0%	4.0%	0.0%
City of San Clemente	11.1%	11.1%		8.8%	8.8%	0.0%	8.8%	8.8%	0.0%
City of San Juan Capistrano	11.1%	11.1%		4.6%	4.6%	0.0%	4.7%	4.7%	0.0%
El Toro Water District	11.1%	11.1%		2.6%	2.6%	0.0%	2.7%	2.7%	0.0%
Emerald Bay Service District	11.1%	11.1%		1.1%	1.1%	0.0%	1.2%	1.2%	0.0%
Irvine Ranch Water District	11.1%	11.1%		12.2%	12.2%	0.0%	12.1%	12.1%	0.0%
Moulton Niguel Water District	11.1%	11.1%		23.7%	23.7%	0.0%	23.6%	23.6%	0.0%
Santa Margarita Water District	11.1%	11.1%		25.7%	25.6%	0.0%	25.5%	25.5%	0.0%
South Coast Water District	11.1%	11.1%		17.4%	17.4%	0.0%	17.4%	17.4%	0.0%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

South Orange County Wastewater Authority
FY 2018-19 PC 12 O&M Budget Distribution by Member Agency and Wastewater Code

	Region 9			Equally			Total		
	FY 16/17 Actual	FY 18/19 Budget	Variance	FY 16/17 Actual	FY 18/19 Budget	Variance	FY 16/17 Actual	FY 18/19 Budget	Variance
Member Agency Budget by Wastewater Code									
City of San Juan Capistrano	3,320	1,552	(1,768)	16,268	7,604	(8,664)	19,588	9,156	(10,432)
El Toro Water District	-	-	-	-	-	-	-	-	-
Irvine Ranch Water District	5,107	2,376	(2,731)	16,268	7,604	(8,664)	21,375	9,980	(11,395)
Moulton Niguel Water District	36,909	17,244	(19,665)	16,268	7,604	(8,664)	53,177	24,848	(28,329)
Santa Margarita Water District	42,866	20,024	(22,842)	16,268	7,604	(8,664)	59,134	27,628	(31,506)
South Coast Water District	5,751	2,688	(3,063)	16,268	7,604	(8,664)	22,019	10,292	(11,727)
Trabuco Canyon Water District	3,691	1,736	(1,955)	16,268	7,604	(8,664)	19,959	9,340	(10,619)
Total	97,644	45,620	(52,024)	97,608	45,624	(51,984)	195,252	91,244	(104,008)
Member Agency Wastewater Code Allocation %'s									
City of San Juan Capistrano	3.4%	3.4%	0.0%	16.7%	16.7%	0.0%	10.0%	10.0%	0.0%
El Toro Water District	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Irvine Ranch Water District	5.2%	5.2%	0.0%	16.7%	16.7%	0.0%	10.9%	10.9%	0.0%
Moulton Niguel Water District	37.8%	37.8%	0.0%	16.7%	16.7%	0.0%	27.2%	27.2%	0.0%
Santa Margarita Water District	43.9%	43.9%	0.0%	16.7%	16.7%	0.0%	30.3%	30.3%	0.0%
South Coast Water District	5.9%	5.9%	0.0%	16.7%	16.7%	0.0%	11.3%	11.3%	0.0%
Trabuco Canyon Water District	3.8%	3.8%	0.0%	16.7%	16.7%	0.0%	10.2%	10.2%	0.0%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

South Orange County Wastewater Authority **FY 2018-19 PC 15 O&M Budget Distribution 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
Budget Change vs. 2015-16 Actual

Liquids			Common Liquids			AWT			Total		
FY 16/17 Actual	FY 18/19 Budget	Variance	FY 16/17 Actual	FY 18/19 Budget	Variance	FY 16/17 Actual	FY 18/19 Budget	Variance	FY 16/17 Actual	FY 18/19 Budget	Variance
879,400	1,126,504	247,104	340,840	360,540	19,700	-	-	-	1,220,240	1,487,044	266,804
24,836	31,840	7,004	26,876	28,428	1,552	-	-	-	51,712	60,268	8,556
-	-	-	263,019	278,188	15,169	-	-	-	263,019	278,188	15,169
586,272	751,676	165,404	268,372	283,896	15,524	334,792	316,864	(17,928)	1,189,436	1,352,436	163,000
1,490,508	1,910,020	419,512	899,107	951,052	51,945	334,792	316,864	(17,928)	2,724,407	3,177,936	453,529
		28.1%			5.8%			-5.4%			16.6%

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 16/17 Actual	FY 18/19 Budget	% Variance	FY 16/17 Actual	FY 18/19 Budget	% Variance	FY 16/17 Actual	FY 18/19 Budget	% Variance	FY 16/17 Actual	FY 18/19 Budget	% Variance
59.0%	59.0%	0.0%	37.9%	37.9%	0.0%				44.8%	46.8%	2.0%
1.7%	1.7%	0.0%	3.0%	3.0%	0.0%				1.9%	1.9%	0.0%
0.0%	0.0%	0.0%	29.3%	29.3%	0.0%				9.7%	8.8%	-0.9%
39.3%	39.4%	0.0%	29.8%	29.9%	0.0%	100.0%	100.0%	0.0%	43.7%	42.6%	-1.1%
100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

South Orange County Wastewater Authority **FY 2018-19 PC 17 O&M Budget Distribution by Member Agency and Wastewater Code**

	Liquids			Solids			AWT			Common Liquids			Common Solids			Total		
	FY 16/17 Actual	FY 18/19 Budget	Variance	FY 16/17 Actual	FY 18/19 Budget	Variance	FY 16/17 Actual	FY 18/19 Budget	Variance	FY 16/17 Actual	FY 18/19 Budget	Variance	FY 16/17 Actual	FY 18/19 Budget	Variance	FY 16/17 Actual	FY 18/19 Budget	Variance
Member Agency Budget by Wastewater Code																		
City of Laguna Beach	3,156	3,652	496	383,616	448,152	64,536	-	-	-	-	-	-	60,436	74,872	14,436	447,208	526,676	79,468
El Toro Water District	3,640	4,232	592	430,152	502,520	72,368	-	-	-	-	-	-	109,944	136,208	26,264	543,736	642,960	99,224
Emerald Bay Service District	100	104	4	11,832	13,820	1,988	-	-	-	-	-	-	3,168	3,936	768	15,100	17,860	2,760
Moulton Niguel Water District	2,009,461	2,334,312	324,851	1,983,112	2,316,716	333,604	540,472	660,500	120,028	619,876	669,728	49,852	316,908	392,540	75,632	5,469,829	6,373,796	903,967
South Coast Water District	2,096	2,436	340	265,060	309,648	44,588	-	-	-	-	-	-	48,272	59,804	11,532	315,428	371,888	56,460
Total	2,018,453	2,344,736	326,283	3,073,772	3,590,856	517,084	540,472	660,500	120,028	619,876	669,728	49,852	538,728	667,360	128,632	6,791,301	7,933,180	1,141,879
Budget Change vs. 2015-16 Actual			16.2%			16.8%			22.2%			8.0%			23.9%			16.8%

	Liquids			Solids			AWT			Common Liquids			Common Solids			Total		
	FY 16/17 Actual	FY 18/19 Budget	% Variance	FY 16/17 Actual	FY 18/19 Budget	% Variance	FY 16/17 Actual	FY 18/19 Budget	% Variance	FY 16/17 Actual	FY 18/19 Budget	Variance	FY 16/17 Actual	FY 18/19 Budget	% Variance	FY 16/17 Actual	FY 18/19 Budget	% Variance
Member Agency Wastewater Code Allocation %'s																		
City of Laguna Beach	0.2%	0.2%	0.0%	12.5%	12.5%	0.0%							11.2%	11.2%	0.0%	6.6%	6.6%	0.1%
El Toro Water District	0.2%	0.2%	0.0%	14.0%	14.0%	0.0%							20.4%	20.4%	0.0%	8.0%	8.1%	0.1%
Emerald Bay Service District	0.0%	0.0%	0.0%	0.4%	0.4%	0.0%							0.6%	0.6%	0.0%	0.2%	0.2%	0.0%
Moulton Niguel Water District	99.6%	99.6%	0.0%	64.5%	64.5%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	58.8%	58.8%	0.0%	80.5%	80.3%	-0.2%
South Coast Water District	0.1%	0.1%	0.0%	8.6%	8.6%	0.0%							9.0%	9.0%	0.0%	4.6%	4.7%	0.0%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

South Orange County Wastewater Authority
FY 2017-18 PC 21 O&M Budget Distribution by Member Agency and Wastewater Code

	Reach B/C/D			Reach E			Total		
	FY 16/17 Actual	FY 18/19 Budget	Variance	FY 16/17 Actual	FY 18/19 Budget	Variance	FY 16/17 Actual	FY 18/19 Budget	Variance
Member Agency Budget by Wastewater Code									
El Toro Water District	448	21,772	21,324	100	4,876	4,776	548	26,648	(24,927)
Irvine Ranch Water District	448	21,772	21,324	100	4,876	4,776	548	26,648	(24,927)
Moulton Niguel Water District	-	-	-	240	11,700	11,460	240	11,700	(10,667)
Total	896	43,544	42,648	440	21,452	21,012	1,336	64,996	(60,521)
Member Agency Wastewater Code Allocation %'s									
El Toro Water District	50.0%	50.0%	0.0%	22.7%	22.7%	0.0%	41.0%	41.0%	0.0%
Irvine Ranch Water District	50.0%	50.0%	0.0%	22.7%	22.7%	0.0%	41.0%	41.0%	0.0%
Moulton Niguel Water District				54.5%	54.5%	0.0%	18.0%	18.0%	0.0%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

South Orange County Wastewater Authority
FY 2018-19 PC 24 O&M Budget Distribution by Member Agency and Wastewater Code

	Fixed			Var 5%			Var 95%			Total		
	FY 16/17 Actual	FY 18/19 Budget	Variance	FY 16/17 Actual	FY 18/19 Budget	Variance	FY 16/17 Actual	FY 18/19 Budget	Variance	FY 16/17 Actual	FY 18/19 Budget	Variance
Member Agency Budget by Wastewater Code												
City of Laguna Beach	26,316	36,076	9,760	1,252	1,776	524	15,364	21,972	6,608	42,932	59,824	16,892
El Toro Water District	38,984	53,168	14,184	1,844	2,636	792	20,012	28,616	8,604	60,840	84,420	23,580
Emerald Bay Service District	1,868	2,424	556	84	120	36	432	608	176	2,384	3,152	768
Irvine Ranch Water District	37,696	51,408	13,712	1,784	2,552	768	148,552	212,436	63,884	188,032	266,396	78,364
Moulton Niguel Water District	104,902	143,040	38,138	4,964	7,096	2,132	25,068	35,856	10,788	134,934	185,992	51,058
South Coast Water District	29,440	40,152	10,712	1,392	1,996	604	5,684	8,128	2,444	36,516	50,276	13,760
Total	239,206	326,268	87,062	11,320	16,176	4,856	215,112	307,616	92,504	465,638	650,060	184,422
Member Agency Wastewater Code Allocation %'s												
City of Laguna Beach	11.0%	11.1%	0.1%	11.1%	11.0%	-0.1%	7.1%	7.1%	0.0%	9.2%	9.2%	0.0%
El Toro Water District	16.3%	16.3%	0.0%	16.3%	16.3%	0.0%	9.3%	9.3%	0.0%	13.1%	13.0%	-0.1%
Emerald Bay Service District	0.8%	0.7%	0.0%	0.7%	0.7%	0.0%	0.2%	0.2%	0.0%	0.5%	0.5%	0.0%
Irvine Ranch Water District	15.8%	15.8%	0.0%	15.8%	15.8%	0.0%	69.1%	69.1%	0.0%	40.4%	41.0%	0.6%
Moulton Niguel Water District	43.9%	43.8%	0.0%	43.9%	43.9%	0.0%	11.7%	11.7%	0.0%	29.0%	28.6%	-0.4%
South Coast Water District	12.3%	12.3%	0.0%	12.3%	12.3%	0.0%	2.6%	2.6%	0.0%	7.8%	7.7%	-0.1%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

**South Orange County Wastewater Authority
FY 2018-19 Budget
Small Internal Capital**

	1st QTR	2nd QTR	3rd QTR	4th QTR	Total Work Plan
PC 02 J B Latham Plant					
Liquids					
2244-000 - 2 ISCO Samplers (between 3 PC's)	1,250	1,250	1,250	1,250	5,000
2245-000 - Laboratory Equipment Replacement (between 3 PC's)	625	625	625	625	2,500
2246-000 - Primary Motor Operated Valves	3,750	3,750	3,750	3,750	15,000
2247-000 - Return Activated Sludge Pump Rebuild	3,750	3,750	3,750	3,750	15,000
2248-000 - 9-Side headworks exhaust fan	2,500	2,500	2,500	2,500	10,000
2249-000 - Effluent pump station gas line	3,750	3,750	3,750	3,750	15,000
2299-015 - New Scum Pump and Controls	11,875	11,875	11,875	11,875	47,500
2299-016 - Raw Sewage Pump Check Valve	2,500	2,500	2,500	2,500	10,000
2299-017 - 4 side blower room skylights	2,500	2,500	2,500	2,500	10,000
2299-018 - Scrubber Fan (4-side)	8,000	8,000	8,000	8,000	32,000
2299-019 - RSP Rebuild	6,250	6,250	6,250	6,250	25,000
2299-020 - Stock pri & sec flights and chain	2,500	2,500	2,500	2,500	10,000
2299-021 - Spare Vulcan or Grit Seperator	9,250	9,250	9,250	9,250	37,000
Total Liquids	58,500	58,500	58,500	58,500	234,000
Solids					
2299-029 - Air Compressor for DAFT	1,875	1,875	1,875	1,875	7,500
2299-030 - Polymer Mixer Replacement	3,750	3,750	3,750	3,750	15,000
2299-031 - Digester mix pump valves	15,000	15,000	15,000	15,000	60,000
2299-032 - Spare RAS Bleach Pump	2,500	2,500	2,500	2,500	10,000

**South Orange County Wastewater Authority
FY 2018-19 Budget
Small Internal Capital**

	1st QTR	2nd QTR	3rd QTR	4th QTR	Total Work Plan
2299-033 - Spare Recirc Pump	2,625	2,625	2,625	2,625	10,500
2299-034 - Ferric Pump	2,500	2,500	2,500	2,500	10,000
2299-035 - Spare Cogen Parts	8,250	8,250	8,250	8,250	33,000
2299-036 - Valves	3,750	3,750	3,750	3,750	15,000
2299-037 - Centrifuge Support Equipment	7,500	7,500	7,500	7,500	30,000
2299-038 - Seepex split case pumps	7,500	7,500	7,500	7,500	30,000
2299-039 - Centrifuge Rebuild	12,500	12,500	12,500	12,500	50,000
Total Solids	67,750	67,750	67,750	67,750	271,000
Common					
2299-022 - Safety Equipment	7,500	7,500	7,500	7,500	30,000
2299-023 - Paint Oil Storage Building	1,875	1,875	1,875	1,875	7,500
2299-024 - Pressure Washer/Steam Cleaner	1,375	1,375	1,375	1,375	5,500
2299-025 - F-250 delivery vehicle (3 Plant Split)	2,500	2,500	2,500	2,500	10,000
2299-026 - 4" Trash Pump	2,500	2,500	2,500	2,500	10,000
2299-027 - New Gate Drives for Plant Entrance	5,000	5,000	5,000	5,000	20,000
2299-028 - Fixed Gas Detector Equipment	5,000	5,000	5,000	5,000	20,000
2299-040 - Surveillance Camera System Upgrades	9,250	9,250	9,250	9,250	37,000
2299-041 - JBL Wireless Project	27,500	27,500	27,500	27,500	110,000
Total Common	62,500	62,500	62,500	62,500	250,000
Total PC2 JB Latham	188,750	188,750	188,750	188,750	755,000
PC 15 Coastal Treatment Plant					
Liquids					
2503-000 - 2 ISCO Samplers (between 3 PC's)	1,250	1,250	1,250	1,250	5,000
2515-000 - Laboratory Equipment Replacement (between 3 PC's)	625	625	625	625	2,500
2516-000 - Replacement Scrubber Water Softener	2,500	2,500	2,500	2,500	10,000
2517-000 - Process Water Pump	2,500	2,500	2,500	2,500	10,000

**South Orange County Wastewater Authority
FY 2018-19 Budget
Small Internal Capital**

	1st QTR	2nd QTR	3rd QTR	4th QTR	Total Work Plan
2518-000 - Secondary Chain and Flights	3,750	3,750	3,750	3,750	15,000
2519-000 - Secondary Drive	2,125	2,125	2,125	2,125	8,500
2568-000 - Valves	5,000	5,000	5,000	5,000	20,000
2569-000 - Primary Skimmer	1,750	1,750	1,750	1,750	7,000
2570-000 - Spare Export Sludge Mixer Gearbox	2,250	2,250	2,250	2,250	9,000
2571-000 - Valves	6,250	6,250	6,250	6,250	25,000
2572-000 - Aeration Panel Replacement	5,000	5,000	5,000	5,000	20,000
2573-000 - Headwork Ventilation Fans	15,000	15,000	15,000	15,000	60,000
2574-000 - Pump Rebuilds	7,500	7,500	7,500	7,500	30,000
Total Liquids	55,500	55,500	55,500	55,500	222,000
Common					
2575-000 - Administration Building Flooring	5,000	5,000	5,000	5,000	20,000
2576-000 - F-250 delivery vehicle (3 Plant Split)	2,500	2,500	2,500	2,500	10,000
2577-000 - Concrete West of Headworks - Driveway	12,500	12,500	12,500	12,500	50,000
2578-000 - Locker Room Remodel and New Sewer	9,750	9,750	9,750	9,750	39,000
2579-000 - Replacement 4X4 Vehicle	7,500	7,500	7,500	7,500	30,000
2580-000 - Safety Equipment	7,500	7,500	7,500	7,500	30,000
2581-000 - Fixed Gas Detector Equipment	5,000	5,000	5,000	5,000	20,000
2586-000 - Surveillance Camera System Upgrades	18,750	18,750	18,750	18,750	75,000
2587-000 - Network Switches (Technology Steering Project, SCADA) - P	18,750	18,750	18,750	18,750	75,000
Total Common	87,250	87,250	87,250	87,250	349,000
AWT					
2582-000 - Spare Turbidity Meter	2,500	2,500	2,500	2,500	10,000
2583-000 - Spare Chlorine Analyzer Equipment	5,000	5,000	5,000	5,000	20,000
2584-000 - AWT Bleach Pump Pad Cover	2,500	2,500	2,500	2,500	10,000
2585-000 - Mixer Shaft and Blade	3,750	3,750	3,750	3,750	15,000
Total AWT	13,750	13,750	13,750	13,750	55,000
Total PC 15 Coastal Treatment Plant	156,500	156,500	156,500	156,500	626,000

**South Orange County Wastewater Authority
FY 2018-19 Budget
Small Internal Capital**

	1st QTR	2nd QTR	3rd QTR	4th QTR	Total Work Plan
PC 17 Joint Regional Wastewater Reclamation					
Liquids					
2712-000 - 2 ISCO Samplers (between 3 PC's)	1,250	1,250	1,250	1,250	5,000
2713-000 - Laboratory Equipment Replacement (between 3 PC's)	625	625	625	625	2,500
2714-000 - Interstage #2 Pump and Motor Rebuild	8,000	8,000	8,000	8,000	32,000
2760-000 - RAS #2 Pump and Motor Rebuild	4,000	4,000	4,000	4,000	16,000
2761-000 - RAS #24 Pump and Motor Rebuild	2,750	2,750	2,750	2,750	11,000
2762-000 - RAS #4 Pump and Motor Rebuild	4,000	4,000	4,000	4,000	16,000
2763-000 - RAS #6 Pump and Motor Rebuild	4,000	4,000	4,000	4,000	16,000
2764-000 - RAS #66 Pump and Motor Rebuild	4,000	4,000	4,000	4,000	16,000
2765-000 - Spare Recirc Pump	2,625	2,625	2,625	2,625	10,500
2766-000 - Check Valves	3,625	3,625	3,625	3,625	14,500
2767-000 - Aeration Panels	6,750	6,750	6,750	6,750	27,000
2768-000 - Ferric Pumps	2,500	2,500	2,500	2,500	10,000
Total Liquids	44,125	44,125	44,125	44,125	176,500
Solids					
2774-000 - Centrifuge Incline Conveyor #2 Rehab	8,750	8,750	8,750	8,750	35,000
2775-000 - Check Valves	3,250	3,250	3,250	3,250	13,000
2776-000 - Spare Recirc Pump	2,625	2,625	2,625	2,625	10,500
2777-000 - Centrifuge Room Lighting	7,500	7,500	7,500	7,500	30,000
2778-000 - Cogen Door Project	3,750	3,750	3,750	3,750	15,000
2779-000 - Centrifuge Rebuild	6,250	6,250	6,250	6,250	25,000
2780-000 - Spare Cogen Parts	10,250	10,250	10,250	10,250	41,000
Total Solids	42,375	42,375	42,375	42,375	169,500
Common					
2769-000 - F-250 delivery vehicle (3 Plant Split)	2,500	2,500	2,500	2,500	10,000
2770-000 - Safety Equipment	7,500	7,500	7,500	7,500	30,000
2771-000 - Fixed Gas Detector Equipment	5,000	5,000	5,000	5,000	20,000
2772-000 - Utility Vehicle	7,500	7,500	7,500	7,500	30,000



South Orange County Wastewater Authority
FY 2018-19 Budget
Supporting Schedules Detail

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O&M Management Support Detail

FY 2018-19 Budget			
Dept.	PC	Services Descriptions	Budget
O&M	02	Asset Register Pilot Project	50,000
O&M	17	Asset Register Pilot Project	50,000
O&M	17	Underground Mapping	60,000
O&M	21	Asset Register Pilot Project	2,500
O&M	24	Asset Register Pilot Project	2,500
Compliance	02	Air Quality Compliance & Biogas Optimization	9,000
Compliance	05	Port Modification Design	9,400
Compliance	08	As Needed Support	4,000
Compliance	12	SNMP Implementation & Support	5,500
Compliance	15	IGP Compliance	5,000
Compliance	17	Cogeneration Testing & Air Permit Review Support	13,500
Compliance	24	As Needed Support	22,536
Total			233,936

Management Support	Amount
O&M	165,012
Compliance	68,924
Total	233,936

Project Committee	Dept 01	Dept 02	Total
PC02	50,004	9,000	59,004
PC05		9,404	9,404
PC08		4,004	4,004
PC12		5,512	5,512
PC15		5,000	5,000
PC17	110,000	13,500	123,500
PC21	2,500		2,500
PC24	2,508	22,504	25,012
Total	165,012	68,924	233,936

Administration Management Support Detail

FY 2018-19 Budget				
Dept.	Services Descriptions	Total Est. Cost	Specific PC, if known	Notes
GM	JPA Planning	25,000	PC 01/Admin	
GM	As needed Consulting Services	15,000	PC 01/Admin	
GM	Contracts Practices Improvements	3,000	PC 01/Admin	
GM	Public Interactions - Website Services	8,500	PC 01/Admin	
GM	Public Outreach	36,000	PC 01/Admin	
GM	Assistance with MSR/Legislation Response	20,000	PC 01/Admin	
GM	Misc	5,000	PC 01/Admin	
Total		112,500		

O&M Travel and Conferences Detail

FY 2018-19 Budget								
Dept.	# of Employees	Conference	Conference Location	Est. Conf. Cost	Est. Travel Cost	Est. Lodging Cost	Est. Meal Cost	Total Est. Cost
O&M	10	Tri-state	Las Vegas	1,500	800	3,000	4,000	9,300
O&M	2	CASA-Annual	Monterey	400	500	1,200	300	2,400
O&M	1	CASA-Winter	Palm Springs	250	50	1,000	250	1,550
O&M	1	SCAP-Annual	TBD	-	-	400	250	650
O&M	4	WEF Specialty or WEFTEC	Chicago	4,000	5,600	8,000	4,000	21,600
O&M	3	HACHWIMS Annual (Denver)	Denver	3,000	4,200	6,000	3,000	16,200
O&M	1	Watereuse	TBD	500	200	1,200	350	2,250
O&M	1	CSRMA	TBD	150	-	-	-	150
O&M	2	GE Jenbacher	Wisconsin	5,000	2,800	4,000	2,000	13,800
O&M	4	SARB Local Annual	OC Area	800	200	-	-	1,000
O&M	5	Certification Advancement Seminars	LA/SD/OC Area	1,250	300	500	500	2,550
O&M	1	CSDA - 2 Webinars	NA	300	-	-	-	300
		Other Misc.		255				255
Total								72,005
Compliance	2	Tri-state	Las Vegas	300	200	600	800	1,900
Compliance	3	CWEA Annual Conference	Sacramento	1,800	750	2,268	1,200	6,018
Compliance	2	HACH Annual Conference	Loveland, CO	2,800	1,400		100	4,300
		National Environmental Monitoring						
Compliance	1	Conference	New Orlean, LA	600	800	500	350	2,250
Compliance	1	CWEA P3S Conference	Riverside, CA	545				545
Compliance	1	CWEA Annual Conference	Sacramento	600	250	756	400	2,006
Compliance	1	NACWA	Providence, Rhode Island	625	550	750	200	2,125
Compliance	1	CASA RWG Meetings	Sacramento, CA		900	400	250	1,550
Compliance	1	CASA Public Policy Forum	Sacramento, CA	300	400	400	250	1,350
Compliance	1	WEFTEC	New Orleans, LA	1,000	1,200	800	500	3,500
Compliance	1	WateReuse	Monterey, CA	1,000	1,200	800	500	3,500
		NACWA National Clean Water Law						
Compliance	1	Seminar	Savannah, Georgia	875	800	650	500	2,825
Compliance	1	CASA Annual Conference	Palm Springs, CA	400			100	500
Compliance	1	National Safety Seminar	Las Vegas, NV	800	500	500	500	2,300
Compliance	1	CSMRA	Palm Springs, CA	150				150
		Other Misc.		4,204				4,204
Total								39,023
Grand Total								111,028

Project Committee	Dept 01	Dept 02	Total
PC02	23,993	6,384	30,376
PC05		6,348	6,348
PC08		4,248	4,248
PC12		2,888	2,888
PC15	24,000	6,384	30,384
PC17	24,012	6,384	30,396
PC21			
PC24		6,388	6,388
Total	72,005	39,023	111,028

Engineering Travel and Conferences Detail									
FY 2018-19 Budget									
Dept.	Employees	Conference	Conference Location	Est. Conf. Cost	Est. Travel Cost	Est. Lodging Cost	Total Est. Cost	Notes	DEPT
Engineering	Brian	Tri-State Seminar On The River	Las Vegas	100	100	650	850		03
	Brian, Roni,								
Engineering	Jason	CWEA Annual	Sacramento	1,559	200	1,750	3,509		03
Engineering	Brian	WEF Specialty or WEFTEC	New Orleans	700	800	800	2,300		03
TOTAL							6,659		

Administration Travel & Conferences Detail

FY2018-19 Budget				
Dept.	# of Employees	Conference	Total Est. Cost	Notes
GM	1	CASA	2,000	HR (2 conferences)
GM	1	WEFTEC	2,500	
GM	1	Watereuse	1,000	
GM Office	1	CSRMA/CASA	3,000	GM/HR
Admin	1	CSDA Board Secretary	1,500	Plus Webinars
GM Office	1	WEROC	250	Safety Officer
GM Office	1	Public Retirement Journal	1,550	HR (2 conferences)
HR/Finance	3	CalPERS	700	Accounting/HR
Finance	3	CSMFO	3,500	1 Finance Controller/2 Accountants
Finance	1	Cal Assoc. Procurement Officers	2,500	
Finance	1	SCAP December Meeting	2,500	
Finance	2	PARMA	1,800	Public Risk Management

Total

22,800

O&M Training

FY 2018-19 Budget

Dept.	Training Item	Total Est. Cost	Specific PC, if known	Notes	DEPT
O&M	Truck	5,000	PC2		01
O&M	Crane	2,000	PC17		01
O&M	Arc Flash	3,000	Split between 2, 15 and 17		01
O&M	Supervisor	3,000	Split between 2, 15 and 17		01
O&M	SCADA/PLC	3,000	Split between 2, 15 and 17		01
O&M	Tabware	12,000	Split between 2, 15 and 17		01
O&M	Financial Edge	6,000	Split between 2, 15 and 17		01
O&M	Local training	5,000	seals, pumps, motors, PLC's. etc.	Split between 2, 15 and 17	01
O&M	GE Jenbacher	3,000	Split between 2 and 17	Travel \$'s in Travel budget	01
O&M	New Employee	15,001	Arcflash, Hazwoper, etc. - Split between 2, 15 and 17		01
Total		57,001			

Dept.	# of employees	Membership	Total Est. Cost	Specific PC, if known	Notes
Lab	1	TNI	750	2,15,17,05,24	TNI webinars are normally \$75 each
Lab	4	SARBS	2,400	2,15,17,05,24	Specialty or Annual conference
Safety	1	Association of Safety Engineers	1,000	2,15,17,05,24	Specialty or Annual conference
Safety	O & M	OSHA/CALOSHA	19,415	Location of O & M Employee	Training requirement for compliance.
Safety	O & M	BIT DOT	1,470	2,15,17	Compliance with DOT
Safety	O & M	FEMA	5,031	2,15,17	NIMS/SIMS Training
Total			30,066		

(0)

Project Committee	Dept 01	Dept 02	Total	Prior Year Actuals (adj for PC 5 & 24)
PC 02	22,167	16,558	38,724	55.1%
PC 05		632	632	2.0%
PC 08		4,418	4,419	14.7%
PC 15	15,666	2,263	17,928	7.5%
PC 17	19,169	5,596	24,764	18.6%
PC 24		600	600	2.0%
Total Dept 02	57,001	30,066	87,068	100.0%

Engineering Training

FY 2018-19 Budget

Dept.	Event		Total Est. Cost	Notes	Dept.
Engineering	Jason	General	1,000		03
Engineering	Roni	ASCE PE Review	1,600		03
Engineering	Roni	Two Local Conferences	400		03
Engineering	Brian	General	1,000		03
TOTAL			4,000		

**SOCWA
O&M Legal**

FY 2018-19 Budget

Dept.	Legal Services	Total Est. Cost	Specific PC, if known	Notes	Dept.
O&M	General Contractual and Labor	15,000			01
Environmental	Water Reclamation	6,000	PC 12		02
Environmental	General Contractual and Labor	6,000			02
	Misc				
Total		27,000			

Project Committee	Dept 01	Dept 02	Total
PC2	5,000		5,000
PC5		2,000	2,000
PC8		2,000	2,000
PC12		6,000	6,000
PC15	5,000		5,000
PC17	5,000		5,000
PC24	-	2,000	2,000
Total	15,000	12,000	27,000

SOCWA

Administration Legal

FY 2018-19 Budget

JPA Issues	110,000
MNWD	35,000
Labor	35,000
PC Billed	20,000
Contracts	12,000
General Legal	10,000
General Engineering	7,500
Voting Issues	5,000
Budget	5,000
PERS	5,000
Insurance	3,000
PRA	2,500

Total	250,000
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O&M Memberships Detail

FY 2018-19 BUDGET

Dept.	# of Memberships	Membership	Total Est. Cost	Specific PC, if known	Notes	Dept.
O&M	40	CWEA	6,800	Location of O&M employees		01
O&M	1	WEF/CWEA/WERF	400	PC2		01
O&M	1	AWWA	200	PC2		01
O&M	1	AAEES	200	PC2		01
O&M	1	ASCE	300	PC2		01
O&M	1	PE Renewal	150	PC2		01
02-Lab	7	CWEA	1,250	PC2		02
02-Lab	7	CWEA Certification	700	PC2		02
02-Lab	2	TNI	300	PC2		02
02-EC	1	American Academy of	200	PC2		02
02-EC	1	Water Environment Fe	400	PC2		02
02-Safety	1	Association of Safety I	700	PC2		02
08-PT	1	CWEA/WEF	324	PC8		02
		Misc				
Total			11,924			

Project Committee	Dept 01	Dept 02	Total
PC2	4,484	3,560	8,044
PC5			-
PC8		324	324
PC15	968		968
PC17	2,588		2,588
PC24	-		-
Total	8,040	3,884	11,924

Engineering Memberships and Licenses

FY2018-19 Budget

Dept.		Membership	Total Est. Cost	Notes	Dept.
Engineering	Jason	AIChE	300		03
Engineering	Roni	ASCE	300		03
	Brian,				
Engineering	Jason, Roni	WEF/CWEA	1,125		03
Engineering	Brian, Jason	PE Renewal	300		03
TOTAL			2,025		

Administration Memberships Detail

FY 2018-19 Budget					
Dept.	# of Memberships	Membership	Total Est. Cost	Specific PC, if known	Notes
Agency	1	Watereuse	4,750	PC01 / admin	
Agency	1	WEF	500	PC01 / admin	
Agency	1	WERF	13,650	PC01 / admin	
Agency	1	SCAP	10,300	PC01 / admin	
Agency	1	NACWA	24,750	PC01 / admin	
Agency	1	CASA	16,550	PC01 / admin	
Agency	1	MWDOC - WEROC	13,750	PC01 / admin	
GM Office	1	STAR12 (HR)	500	PC01 / admin	Unlimited Webinar/Seminars
GM Office	1	PRJ (HR)	500	PC01 / admin	Public Retirement Journal
GM Office	1	Human Resources	500	PC01 / admin	General
GM Office	1	California Bar Association	800	PC01 / admin	GM
Finance	4	CSMFO	670	PC01 / admin	
Contracts		NCMA	150	PC01 / admin	
Contracts		CAPPO	150	PC01 / admin	
GM/Finance	1	Misc. Training & Memberships	2,000	General	Management Courses
Total			89,520		

3% Inflation per Jim

IT Professional Services Detail

FY 2018-19 Budget

01-6305-05-00-00 IT Professional Services (includes project hardware)

Expense Description	FY 2018-19 Budget
Assetpoint - Professional services and licensing	11,000
Blackbaud - Financial Edge projects	75,000
SOCWA Website maintenance (Greycomm)	6,000
Zumasys support / disaster recovery offsite datacenter storage	65,000
Total	157,000

Agenda Item

6

Legal Counsel Review: N/A

Meeting Date: March 21, 2018

TO: Finance Committee

FROM: Betty Burnett, General Manager

STAFF CONTACT: Mary Carey, Finance Controller

SUBJECT: Financial Matters for the Month of February 2018 – to be reviewed by SOCWA Finance Committee at March 21, 2018 meeting

Summary/Discussion

SOCWA staff is directed by SOCWA Investment Policy (approved December 7, 2017) to provide the schedule of cash and investments to the Board of Directors monthly.

The remainder of the financial reports are provided no less than quarterly to the SOCWA Finance Committee and following Finance Committee review would be recommended to the Board of Directors to be received and filed.

This information is for review, comment and recommendation of the Finance Committee at its March 21, 2018 meeting.

The reports included are as follows:

- a) Summary of Disbursements
 - February 2018 (Exhibit A)
- b) Schedule of Funds Available for Reinvestment (Exhibit B)
- 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 and E-1.2)
 - Residual Engineering, after transfer to Capital (Exhibit E-2)
 - Administration (Exhibit E-3)
 - Information Technology (IT) (Exhibit E-4)

Fiscal impact

Monthly Disbursements are as follows:

Financials – February 28, 2018

Page 2 of 2

March 21, 2018

- February 2018 disbursements were \$2,042,841.

By Direction of the Finance Committee, the Finance Committee Chairman would review the monthly disbursements.

The above transactions are summarized by Project Committee in the attached Exhibit A.

The attached Exhibits B, C, D and E are informational reports only.

Recommendation

Finance Committee recommends to the Board to receive and file the February 2018 Financial Reports as submitted.

Exhibit A

**South Orange County Wastewater Authority
Summary of Disbursements for February 2018
Staff Recommendation of Fiscal Matters**

	<u>Actual</u>
General Fund	(\$485,531)
PC 2 - Jay B. Latham Plant	(500,813)
PC 3 - SOCWA Plant/PCA AWT	-
PC 5 - San Juan Creek Ocean Outfall	(18,511)
PC 8 - Pretreatment Program	(6,785)
PC 12 SO - Water Reclamation Permits	(1,773)
PC 15 - Coastal Treatment Plant/AWT	(353,639)
PC 17 - Joint Regional Wastewater Reclamation	(662,619)
PC 21 - Effluent Transmission Main	(1,073)
PC 24 - Aliso Creek Ocean Outfall	(12,097)
Total	<u>(\$2,042,841)</u>

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
SCHEDULE OF FUNDS AVAILABLE FOR REINVESTMENT
as of February 28, 2018**

CASH IN BANK: (BEGINNING BAL.)	\$ 3,716,943
L.A.I.F. FUNDS: (BEGINNING BAL.)	9,619,364
DEPOSITS, TRANSFERS & ADJUSTMENTS:	3,816,476
FUND REQUIREMENTS:	
BILLS FOR CONSIDERATION	<u>(2,042,841)</u>
	<u><u>\$ 15,109,943</u></u>

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

Exhibit C

**South Orange County Wastewater Authority
Schedule of Cash and Investments
as of February 28, 2018**

MVA	\$ 6,261	(A)
A/P Checking	\$ 1,382,348	(B)
Payroll Checking	\$ 265,969	(C)
State LAIF	\$ 13,455,364	(D)
Total Cash in Bank	15,109,943	
Petty Cash	1,600	(E)
Total Operating Cash	15,111,543	
OPEB Trust	4,877,632	(F)
Total Cash and Investments	\$ 19,989,175	

Notes:

- (A) Interest bearing account; all cash receipts are deposited in this account.
- (B) Accounts Payable Checks are drawn against this account; money is transferred to this account from the LAIF account.
- (C) Payroll including payroll taxes and related liabilities are drawn against this account; money is transferred to this account from the LAIF account.
- (D) 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
as of February 28, 2018**

FY 2017-18 Budget vs. Actual Spending							
Description	Capital Budget	Fiscal Year Spending	(Over)/ Under Budget	% Expended	Member Agency Billed	Member Agency Collected	Past Due Amount
PC 2-JB Latham PC 3A	3,743,470	430,348	3,313,122	11.5%	1,995,032	1,995,032	
PC 5-San Juan Creek Outfall	195,510		195,510	0.0%	38,532	38,532	
PC 15-Coastal	6,637,145	1,086,820	5,550,325	16.4%	1,890,923	771,606	1,119,317 (1)
PC 17-Regional	3,196,068	2,614,051	582,017	81.8%	1,430,386	1,430,386	
PC 21 Effluent Transmission	236,607	4,243	232,364	1.8%	205,627	205,627	
PC 24 Aliso Creek Outfall	25,001	-	25,001	0.0%	-	-	-
Total Large Capital	14,033,801	4,135,463	9,898,338	29.5%	5,560,500	4,441,183	1,119,317
Non-Capital Engineering	158,952	312,721	(153,769)	196.7%	158,952	136,536	22,416 (1)
Small Internal Capital	1,946,997	802,067	1,144,930	41.2%	1,460,244	1,290,868	211,786 (1)
Total Capital	16,139,750	5,250,251	10,889,499	32.5%	1,619,196	5,868,587	1,353,519

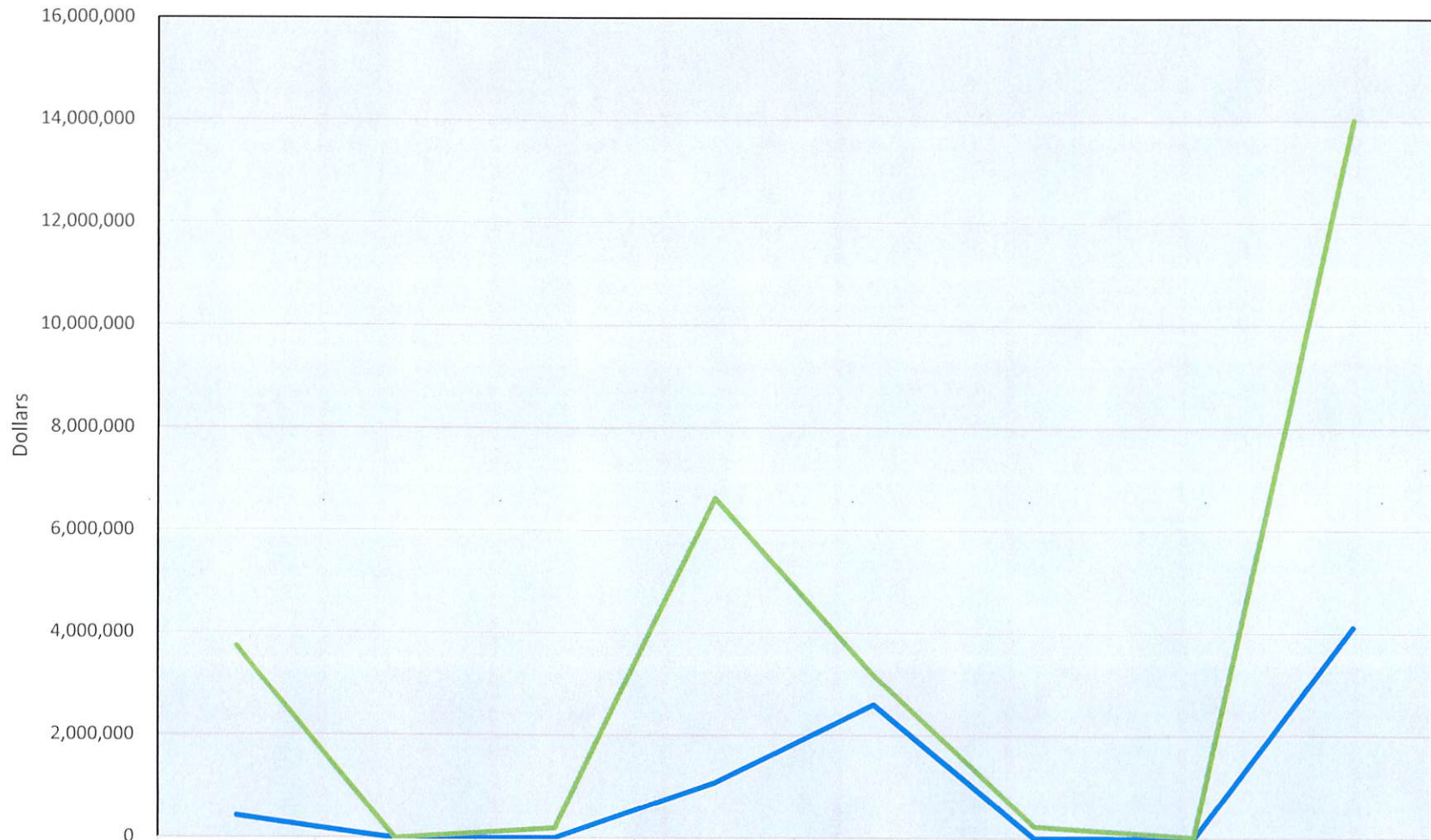
(1) **Schedule for Past Due Amounts as of February 28, 2018**

Description	Past Due Amount MNWD	Past Due Amount TOTAL
PC 15-Coastal	1,119,317	1,119,317
Total Large Capital	1,119,317	1,119,317
Non-Capital Engineering	22,416	22,416 (2)
Small Internal Capital	211,786	211,786 (2)
Total Capital	1,353,519	1,353,519

(2) Balances due are for PC 15 Coastal Treatment Plant

Large Capital Projects Budget vs. Actual Spending For the Period Ended February 28, 2018

Exhibit D-1



Spent - YTD
Capital Budget 17-18

PC 2-JB Latham	PC 3A	PC 5-San Juan Creek Outfall	PC 15-Coastal	PC 17-Regional	PC 21 Effluent Transmission	PC 24 Aliso Creek Outfall	Total Large Capital
430,348	0	0	1,086,820	2,614,051	4,243	0	4,135,463
3,743,470	0	195,510	6,637,145	3,196,068	236,607	25,001	14,033,801

South Orange County Wastewater Authority
O & M & Environmental Safety Costs Summary
For the Period Ended February 28, 2018

		FY 2017-18 Budget	Actual	(Over)/Under Budget	% Expended	
Salary and Fringe						
_5000--**-**	Regular Salaries-O&M	4,371,300	2,678,385	1,692,915	61.3%	
_5001--**-**	Overtime Salaries-O&M	74,992	100,235	(25,243)	133.7%	(1)
_5306--**-**	Scheduled Holiday Work	39,904	39,477	427	98.9%	(2)
_5315--**-**	Comp Time - O&M	-	6,045	(6,045)	0.0%	
_5401--**-**	Fringe Benefits IN to PC's & Dept	3,243,512	1,987,362	1,256,150	61.3%	
_5700--**-**	Standby Pay	69,996	46,605	23,391	66.6%	
	Total Payroll Costs	7,799,704	4,858,109	2,941,595	62.3%	
Other Expenses						
_5002--**-**	Electricity	1,484,000	1,296,679	187,321	87.4%	(3)
_5003--**-**	Natural Gas	209,512	65,227	144,285	31.1%	(3)
_5004--**-**	Potable & Reclaimed Water	62,008	51,564	10,444	83.2%	(4)
_5005--**-**	Co-generation Power Credit	(250,000)	-	(250,000)	0.0%	
_5006--**-**	Chlorine/Sodium Hypochlorite	478,000	308,713	169,287	64.6%	
_5007--**-**	Polymer Products	709,016	305,051	403,965	43.0%	
_5008--**-**	Ferric Chloride	255,012	193,234	61,778	75.8%	(5)
_5009--**-**	Odor Control Chemicals	160,000	70,278	89,722	43.9%	
_5010--**-**	Other Chemicals - Misc.	5,000	373	4,627	7.5%	
_5011--**-**	Laboratory Services	36,500	21,795	14,705	59.7%	
_5012--**-**	Grit Hauling	122,008	76,962	45,046	63.1%	
_5013--**-**	Landscaping	183,004	72,862	110,142	39.8%	
_5014--**-**	Engineering - Misc.	392,508	16,690	375,818	4.3%	
_5015--**-**	Management Support Services	128,008	46,778	81,230	36.5%	
_5016--**-**	Audit - Environmental	500	-	500	0.0%	
_5017--**-**	Legal Fees	12,216	11,209	1,007	91.8%	
_5018--**-**	Public Notices/ Public Relations	500	320	180	64.0%	
_5019--**-**	Contract Services Misc.	287,000	178,054	108,946	62.0%	
_5020--**-**	Postage Expense	-	174	(174)	0.0%	
_5021--**-**	Small Vehicle Expense	20,900	15,237	5,663	72.9%	(6)
_5022--**-**	Miscellaneous Expense	18,492	7,865	10,627	42.5%	
_5023--**-**	Office Supplies - All	42,000	25,410	16,590	60.5%	
_5024--**-**	Petroleum Products	60,000	6,999	53,001	11.7%	
_5025--**-**	Uniforms	36,000	19,446	16,554	54.0%	
_5026--**-**	Small Vehicle Fuel	37,688	11,309	26,379	30.0%	
_5027--**-**	Insurance - Property/Liability	211,740	139,244	72,496	65.8%	
_5028--**-**	Small Tools & Supplies	77,476	42,300	35,176	54.6%	

**South Orange County Wastewater Authority
O & M & Environmental Safety Costs Summary
For the Period Ended February 28, 2018**

	FY 2017-18 Budget	Actual	(Over)/Under Budget	% Expended	
24-5029-01-00-01 Maintenance E & F - Solids - 41A	-	600	(600)	0.0%	
5030--***	5,000	4,703	297	94.1%	
5031--***	86,872	77,984	8,888	89.8%	
5032--***	7,004	1,280	5,724	18.3%	
5033--***	1,000	2,737	(1,737)	273.7%	(7)
5034--***	61,012	32,965	28,047	54.0%	
5035--***	52,564	50,087	2,477	95.3%	(8)
5036--***	75,024	56,305	18,719	75.0%	
5037--***	22,496	35,709	(13,213)	158.7%	(9)
5038--***	475,500	316,201	159,299	66.5%	
5039--***	12,244	8,163	4,081	66.7%	
5040--***	-	-	-	0.0%	
5041--***	-	-	-	0.0%	
5042--***	-	-	-	0.0%	
5044--***	42,008	23,909	18,099	56.9%	
5046--***	45,996	23,570	22,426	51.2%	
5047--***	46,996	25,648	21,348	54.6%	
5048--***	19,000	-	19,000	0.0%	
5049--***	1,541,004	750,635	790,369	48.7%	
5050--***	21,008	20,137	871	95.9%	(10)
5052--***	100,016	20,630	79,386	20.6%	
5053--***	60,004	45,235	14,769	75.4%	
5054--***	40,000	12,291	27,709	30.7%	
5055--***	13,996	3,211	10,785	22.9%	
5056--***	328,004	165,519	162,485	50.5%	
5057--***	575,000	390,337	184,663	67.9%	
5058--***	73,008	20,523	52,485	28.1%	
5059--***	500,000	114,633	385,367	22.9%	
5060--***	70,000	29,433	40,567	42.0%	
5061--***	5,688	1,330	4,358	23.4%	
5067--***	35,000	-	35,000	0.0%	
5068--***	23,996	13,677	10,319	57.0%	
5069--***	15,004	6,300	8,704	42.0%	
5077--***	-	500	(500)	0.0%	
17-5101-01-00-01 Employee Recognition	-	274	(274)	0.0%	
5105--***	250,000	-	250,000	0.0%	
5303--***	10,796	6,986	3,810	64.7%	
5305--***	11,044	5,959	5,085	54.0%	
5309--***	12,000	34,931	(22,931)	291.1%	(11)

Exhibit E-1

**South Orange County Wastewater Authority
O & M & Environmental Safety Costs Summary
For the Period Ended February 28, 2018**

	FY 2017-18 Budget	Actual	(Over)/Under Budget	% Expended
5705--**-** Monthly Car Allowance	28,196	20,437	7,759	72.5%
5706--**-** Effluent Pond Cleaning	90,004	-	90,004	0.0%
5802--**-** Shipping/Freight	-	253	(253)	0.0%
6500--**-** IT Allocations in to PC's & Depts.	654,684	343,866	310,818	52.5%
Total Other Expenses	10,190,256	5,650,728	4,539,528	55.5%
Total Expenses	17,989,960	10,508,837	7,481,123	58.4%

- (1) Overtime costs required due to nighttime and bypass construction activities for capital projects.
- (2) Staffing required for elevated holiday flows and loads.
- (3) Engine projects timeframe affecting the electricity and gas budget line items.
- (4) Recycled water purchases were required during a construction project to replace the process water controls system at CTP.
- (5) Ferric chloride use has increased more than expected to comply with both new engine gas cleaning system requirements.
- (6) Older vehicles required repairs.
- (7) Recruitment costs related to retirements. No additional recruitment is anticipated for the FY.
- (8) Training expenses due to new hire costs related to retirements.
- (9) & (11) Costs were incurred to replace the engineering trailer and modify the RTP lab staff work space.
- (10) Generator maintenance is completed for the FY. Costs typically range from \$5,000 to \$15,000 per plant depending on services needed.

Exhibit E-1.2

South Orange County Wastewater Authority
Budget vs. Actual Comparison - PC's on Separate Report
Year-to-Date February 2018

		FY 2017-18 Budget	Actual	(Over)/Under Budget	% Expended	
PC 02 Jay B Latham Plant						
Salary and Fringe						
02-5000-01-**-**	Regular Salaries-O&M	1,228,504	832,952	395,552	67.80%	
02-5000-02-**-**	Regular Salaries-O&M	163,196	90,891	72,305	55.69%	
02-5001-01-**-**	Overtime Salaries-O&M	21,908	35,255	(13,347)	160.92%	(1)
02-5001-02-**-**	Overtime Salaries-O&M	204	838	(634)	410.74%	
02-5306-01-**-**	Scheduled Holiday Work	11,992	13,129	(1,137)	109.48%	(2)
02-5306-02-**-**	Scheduled Holiday Work	1,804	1,718	86	95.21%	(2)
02-5315-01-00-00	Comp Time - O&M	-	3,072	(3,072)	0.00%	
02-5315-02-00-00	Comp Time - O&M	-	618	(618)	0.00%	
02-5401-01-**-**	Fringe Benefits IN to PC's & Depts.	911,556	618,051	293,506	67.80%	
02-5401-02-**-**	Fringe Benefits IN to PC's & Depts.	121,096	67,441	53,655	55.69%	
02-5700-01-**-**	Standby Pay	23,328	17,355	5,973	74.40%	
	Total Payroll Costs	2,483,588	1,681,319	802,269	67.70%	
Other Expenses						
02-5002-01-**-**	Electricity	524,000	577,484	(53,484)	110.21%	(3)
02-5003-01-**-**	Natural Gas	65,012	33,381	31,631	51.35%	(3)
02-5003-02-00-00	Natural Gas	-	1,109	(1,109)	0.00%	
02-5004-01-**-**	Potable & Reclaimed Water	15,004	11,441	3,563	76.25%	
02-5006-01-**-**	Chlorine/Sodium Hypochlorite	28,000	13,235	14,765	47.27%	
02-5007-01-**-**	Polymer Products	301,004	119,632	181,372	39.74%	
02-5008-01-**-**	Ferric Chloride	100,004	84,766	15,238	84.76%	(4)
02-5009-01-**-**	Odor Control Chemicals	25,000	11,636	13,364	46.54%	
02-5010-01-**-**	Other Chemicals - Misc.	1,000	8	992	0.75%	
02-5011-02-**-**	Laboratory Services	10,500	5,290	5,210	50.38%	
02-5012-01-**-**	Grit Hauling	40,000	30,400	9,600	76.00%	
02-5013-01-**-**	Landscaping	48,000	21,716	26,284	45.24%	
02-5014-01-**-**	Engineering - Misc.	4,996	4,000	996	80.06%	(5)
02-5014-02-**-**	Engineering - Misc.	100,004	4,760	95,244	4.76%	
02-5015-01-**-**	Management Support Services	4,996	6,340	(1,344)	126.90%	(5)
02-5015-02-**-**	Management Support Services	13,000	20,824	(7,824)	160.19%	(6)

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02-5017-01-**-**	Legal Fees	1,200	7,395	(6,195)	616.25%	(7)
02-5019-01-**-**	Contract Services Misc.	95,000	68,143	26,857	71.73%	
02-5020-01-00-00	Postage Expense	-	167	(167)	0.00%	
02-5021-01-**-**	Small Vehicle Expense	8,004	7,408	596	92.55%	(8)
02-5022-01-**-**	Miscellaneous Expense	8,004	5,105	2,899	63.78%	
02-5023-01-**-**	Office Supplies - All	25,008	13,732	11,276	54.91%	
02-5024-01-**-**	Petroleum Products	16,004	-	16,004	0.00%	
02-5025-01-**-**	Uniforms	12,996	8,000	4,996	61.56%	
02-5026-01-**-**	Small Vehicle Fuel	15,000	5,923	9,077	39.49%	
02-5027-01-**-**	Insurance - Property/Liability	70,448	45,451	24,997	64.52%	
02-5028-01-**-**	Small Tools & Supplies	40,004	14,737	25,267	36.84%	
02-5030-01-**-**	Trash Disposal	1,000	1,503	(503)	150.32%	(9)
02-5031-02-**-**	Safety Program & Supplies	30,396	24,384	6,012	80.22%	(10)
02-5032-01-**-**	Equipment Rental	3,000	2	2,998	0.08%	
02-5033-01-**-**	Recruitment	1,000	715	286	71.45%	
02-5034-01-**-**	Travel Expense/Tech. Conferences	13,836	6,135	7,701	44.34%	
02-5034-02-**-**	Travel Expense/Tech. Conferences	3,140	1,637	1,503	52.14%	
02-5035-01-**-**	Training Expense	15,904	17,196	(1,292)	108.12%	(11)
02-5035-02-**-**	Training Expense	1,116	3,799	(2,683)	340.43%	(11)
02-5036-02-**-**	Laboratory Supplies	13,004	9,964	3,040	76.62%	(12)
02-5037-01-**-**	Office Equipment	15,500	17,254	(1,754)	111.31%	(13)
02-5038-02-**-**	Permits	22,000	16,940	5,060	77.00%	(14)
02-5039-01-**-**	Membership Dues/Fees	3,044	2,219	825	72.90%	(15)
02-5039-02-**-**	Membership Dues/Fees	800	913	(113)	114.17%	(15)
02-5049-01-**-**	Biosolids Disposal	550,004	234,877	315,127	42.70%	
02-5050-01-**-**	Contract Services Generators	9,004	11,666	(2,662)	129.57%	(16)
02-5052-01-**-**	Janitorial Services	40,004	8,737	31,267	21.84%	(17)
02-5054-01-**-**	Diesel Truck Maint	20,004	4,426	15,578	22.13%	
02-5055-01-**-**	Diesel Truck Fuel	6,000	1,340	4,660	22.33%	
02-5056-01-**-**	Maintenance Equip. & Facilities (Solids)	138,000	68,592	69,408	49.70%	
02-5057-01-**-**	Maintenance Equip. & Facilities (Liquids)	240,000	193,456	46,544	80.61%	(18)
02-5058-01-**-**	Maintenance Equip. & Facilities (Common)	26,000	11,259	14,741	43.30%	
02-5059-01-**-**	Maintenance Equip. & Facilities (Co-Gen)	250,000	88,648	161,352	35.46%	
02-5061-01-**-**	Mileage	1,000	120	880	11.99%	
02-5061-02-**-**	Mileage	492	203	289	41.17%	
02-5068-01-00-00	MNWD Potable Water Supplies & Svcs.	-	89	(89)	0.00%	
02-5303-01-**-**	Group Insurance Waiver	3,604	2,237	1,368	62.06%	
02-5303-02-00-00	Group Insurance Waiver	-	388	(388)	0.00%	
02-5305-01-**-**	Medicare Tax Payments for Employees	3,812	2,708	1,104	71.03%	
02-5309-01-**-**	Operating Leases	6,000	34,931	(28,931)	582.18%	(19)

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02-5705-01-**-**	Monthly Car Allowance	7,196	6,559	637	91.14%	
02-5705-02-00-00	Monthly Car Allowance	-	452	(452)	0.00%	
02-5802-01-00-00	Shipping/Freight	-	180	(180)	0.00%	
02-6500-01-**-**	IT Allocations in to PC's & Depts.	184,880	97,106	87,774	52.52%	
02-6500-02-**-**	IT Allocations in to PC's & Depts.	24,040	12,625	11,415	52.52%	
	Total Other Expenses	3,205,968	2,005,342	1,200,626	67.64%	
	Total Jay B Latham Plant	5,689,556	3,686,661	2,002,895	67.66%	
PC 05 San Juan Creek Ocean Outfall						
	Salary and Fringe					
05-5000-01-**-**	Regular Salaries-O&M	11,252	600	10,652	5.33%	
05-5000-02-**-**	Regular Salaries-O&M	90,480	63,708	26,772	70.41%	
05-5001-01-**-**	Overtime Salaries-O&M	376	-	376	0.00%	
05-5001-02-**-**	Overtime Salaries-O&M	96	210	(114)	219.18%	
05-5306-01-**-**	Scheduled Holiday Work	96	-	96	0.00%	
05-5306-02-**-**	Scheduled Holiday Work	2,404	411	1,993	17.11%	
05-5401-01-**-**	Fringe Benefits IN to PC's & Depts.	8,348	445	7,903	5.33%	
05-5401-02-**-**	Fringe Benefits IN to PC's & Depts.	67,136	47,272	19,864	70.41%	
	Total Salary and Fringe	180,188	112,647	67,541	62.52%	
Other Expenses						
05-5002-01-**-**	Electricity	1,000	58	942	5.83%	
05-5003-01-**-**	Natural Gas	500	-	500	0.00%	
05-5014-02-**-**	Engineering - Misc.	20,004	-	20,004	0.00%	
05-5015-02-**-**	Management Support Services	27,500	4,428	23,073	16.10%	
05-5017-02-**-**	Legal Fees	2,004	-	2,004	0.00%	
05-5026-01-**-**	Small Vehicle Fuel - 37A	2,496	-	2,496	0.00%	
05-5027-01-**-**	Insurance - Property/Liability	5,372	3,565	1,807	66.37%	
05-5031-02-**-**	Safety Supplies	128	-	128	0.00%	
05-5034-02-**-**	Travel Expense/Tech. Conferences	2,484	264	2,220	10.61%	
05-5036-02-**-**	Laboratory Supplies	16,000	14,384	1,616	89.90%	(20)
05-5038-02-**-**	Permits	145,000	143,454	1,546	98.93%	(14)
05-5044-02-**-**	Offshore Monitoring	20,004	11,954	8,050	59.76%	
05-5046-02-**-**	Effluent Chemistry	16,000	9,444	6,557	59.02%	
05-5056-01-00-00	Maintenance Equip. & Facilities (Solids) 41-A	-	38	(38)	0.00%	
05-5058-01-**-**	Maintenance Equip. & Facilities (Common) 41-C	1,004	-	1,004	0.00%	
05-5069-02-**-**	Misc-Capital-Dilution & Metering Study	15,004	6,300	8,704	41.99%	
05-5305-02-**-**	Medicare Tax Payments for Employees	2,352	-	2,352	0.00%	
05-5705-02-**-**	Monthly Car Allowance	4,200	646	3,554	15.38%	

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05-6500-01-**-**	IT Allocations in to PC's & Depts.	1,692	888	804	52.48%
05-6500-02-**-**	IT Allocations in to PC's & Depts.	12,952	6,804	6,148	52.53%
	Total Other Expenses	295,696	202,226	93,470	68.39%
	Total PC 05 San Juan Creek Ocean Outfall	475,884	314,873	161,011	66.17%
PC 08 PreTreatment					
	Salary and Fringe				
08-5000-02-**-**	Regular Salaries-O&M	83,504	46,473	37,031	55.65%
08-5001-02-**-**	Overtime Salaries-O&M	1,412	-	1,412	0.00%
08-5306-02-**-**	Scheduled Holiday Work	200	-	200	0.00%
08-5401-02-**-**	Fringe Benefits IN to PC's & Depts.	61,956	34,483	27,473	55.66%
	Total Salary and Fringe	147,072	80,956	66,116	55.04%
	Other Expenses				
08-5011-02-**-**	Laboratory Services	2,500	100	2,400	4.00%
08-5015-02-**-**	Management Support Services	2,008	-	2,008	0.00%
08-5016-02-**-**	Audit - Environmental	500	-	500	0.00%
08-5017-02-**-**	Legal Fees	2,008	921	1,087	45.87%
08-5018-02-**-**	Public Notices/ Public Relations	500	320	180	64.00%
08-5021-02-**-**	Small Vehicle Expense	900	18	882	2.03%
08-5022-02-**-**	Miscellaneous Expense	1,496	-	1,496	0.00%
08-5026-02-**-**	Small Vehicle Fuel - 37A	1,200	-	1,200	0.00%
08-5027-01-00-00	Insurance - Property/Liability	-	182	(182)	0.00%
08-5027-02-**-**	Insurance - Property/Liability	2,196	1,327	869	60.42%
08-5028-02-**-**	Small Tools & Supplies	3,472	1,721	1,751	49.56%
08-5034-02-**-**	Travel Expense/Tech. Conferences	3,504	305	3,199	8.69%
08-5035-02-**-**	Training Expense	1,496	1,500	(4)	100.27%
08-5038-02-**-**	Permits and Fines	10,008	-	10,008	0.00%
08-5039-02-**-**	Membership Dues/Fees	796	344	452	43.22%
08-6500-02-**-**	IT Allocations in to PC's & Depts.	12,568	6,601	5,967	52.52%
	Total Other Expenses	45,152	13,338	31,814	29.54%
	Total PC 08 PreTreatment	192,224	94,294	97,930	49.05%
PC 12 Water Reclamation Permits					
	Salary and Fringe				
12-5000-02-**-**	Regular Salaries-O&M	50,192	16,790	33,402	33.45%
12-5306-02-**-**	Scheduled Holiday Work	392	-	392	0.00%
12-5401-02-**-**	Fringe Benefits IN to PC's & Depts.	37,240	12,458	24,782	33.45%

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Total Salary and Fringe		87,824	29,248	58,576	33.30%	
Other Expenses						
12-5015-02-**-**	Management Support Services	15,992	179	15,813	1.12%	
12-5017-02-**-**	Legal Fees	5,000	-	5,000	0.00%	
12-5027-01-00-00	Insurance - Property/Liability	-	231	(231)	0.00%	
12-5027-02-**-**	Insurance - Property/Liability	2,740	1,689	1,051	61.63%	
12-5034-02-**-**	Travel Expense/Tech. Conferences	1,256	405	851	32.24%	
12-5038-02-**-**	Permits	124,996	14,929	110,067	11.94%	
12-6500-02-**-**	IT Allocations in to PC's & Depts.	7,064	3,714	3,350	52.58%	
Total Other Expenses		157,048	21,147	135,901	13.47%	
Total PC 12 Water Reclamation Permits		244,872	50,395	194,477	20.58%	
PC 15 Coastal Treatment Plant						
Salary and Fringe						
15-5000-01-**-**	Regular Salaries-O&M	697,360	418,796	278,564	60.05%	
15-5000-02-**-**	Regular Salaries-O&M	149,952	74,109	75,843	49.42%	
15-5001-01-**-**	Overtime Salaries-O&M	10,920	16,038	(5,118)	146.87%	(1)
15-5001-02-**-**	Overtime Salaries-O&M	188	941	(753)	500.71%	(1)
15-5306-01-**-**	Scheduled Holiday Work	3,004	5,232	(2,228)	174.16%	(2)
15-5306-02-**-**	Scheduled Holiday Work	1,800	1,815	(15)	100.82%	(2)
15-5315-01-00-00	Comp Time - O&M	-	130	(130)	0.00%	
15-5401-01-**-**	Fringe Benefits IN to PC's & Depts.	517,440	310,747	206,693	60.05%	
15-5401-02-**-**	Fringe Benefits IN to PC's & Depts.	111,268	54,989	56,279	49.42%	
15-5700-01-**-**	Standby Pay	23,336	11,570	11,766	49.58%	
Total Salary and Fringe		1,515,268	894,366	620,902	59.02%	
Other Expenses						
15-5002-01-**-**	Electricity	283,004	153,242	129,762	54.15%	
15-5003-01-**-**	Natural Gas	3,000	931	2,069	31.03%	
15-5004-01-**-**	Potable & Reclaimed Water	13,000	14,741	(1,741)	113.39%	(21)
15-5006-01-**-**	Chlorine/Sodium Hypochlorite	99,996	33,748	66,248	33.75%	
15-5007-01-**-**	Polymer Products	2,004	347	1,657	17.31%	
15-5008-01-**-**	Ferric Chloride	30,004	18,762	11,242	62.53%	
15-5009-01-**-**	Odor Control Chemicals	85,000	33,347	51,653	39.23%	
15-5011-02-**-**	Laboratory Services	9,500	7,590	1,910	79.90%	(22)
15-5012-01-**-**	Grit Hauling	30,004	13,765	16,239	45.88%	
15-5013-01-**-**	Landscaping	60,008	19,144	40,864	31.90%	
15-5014-01-**-**	Engineering - Misc.	5,000	2,398	2,602	47.96%	

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15-5014-02-**-**	Engineering - Misc.	50,000	-	50,000	0.00%	
15-5015-01-**-**	Management Support Services	5,000	306	4,694	6.13%	
15-5015-02-**-**	Management Support Services	4,500	2,467	2,033	54.81%	
15-5019-01-**-**	Contract Services Misc.	67,000	40,310	26,690	60.16%	
15-5021-01-**-**	Small Vehicle Expense	5,996	2,983	3,013	49.75%	
15-5022-01-**-**	Miscellaneous Expense	2,996	907	2,089	30.26%	
15-5023-01-**-**	Office Supplies - All	6,996	2,862	4,134	40.91%	
15-5024-01-**-**	Petroleum Products	2,000	529	1,471	26.45%	
15-5025-01-**-**	Uniforms	5,996	3,170	2,826	52.87%	
15-5026-01-**-**	Small Vehicle Fuel	5,996	912	5,084	15.21%	
15-5027-01-**-**	Insurance - Property/Liability	34,640	22,900	11,740	66.11%	
15-5028-01-**-**	Small Tools & Supplies	9,000	5,979	3,021	66.43%	
15-5030-01-**-**	Trash Disposal	2,996	2,094	902	69.89%	
15-5031-02-**-**	Safety Program & Supplies	24,000	22,492	1,508	93.72%	(10)
15-5032-01-**-**	Equipment Rental	1,000	-	1,000	0.00%	
15-5033-01-00-00	Recruitment	-	100	(100)	0.00%	
15-5034-01-**-**	Travel Expense/Tech. Conferences	13,832	6,092	7,740	44.05%	
15-5034-02-**-**	Travel Expense/Tech. Conferences	3,324	1,049	2,275	31.55%	
15-5035-01-**-**	Training Expense	15,904	6,328	9,576	39.79%	
15-5035-02-**-**	Training Expense	1,116	484	632	43.37%	
15-5036-02-**-**	Laboratory Supplies	10,004	8,523	1,481	85.20%	
15-5037-01-**-**	Office Equipment	1,000	750	250	74.97%	
15-5038-02-**-**	Permits	6,504	961	5,544	14.77%	
15-5039-01-**-**	Membership Dues/Fees	2,996	1,266	1,730	42.26%	
15-5039-02-**-**	Membership Dues/Fees	804	323	481	40.22%	
15-5047-01-**-**	Access Road Expenses	46,996	25,648	21,348	54.57%	
15-5048-01-**-**	Storm Damage	19,000	-	19,000	0.00%	
15-5049-01-**-**	Biosolids Disposal - 21B	125,000	-	125,000	0.00%	
15-5050-01-**-**	Contract Services Generators	4,004	4,187	(183)	104.57%	(16)
15-5052-01-**-**	Janitorial Services	20,008	4,487	15,521	22.43%	
15-5054-01-**-**	Diesel Truck Maint	996	332	664	33.37%	(17)
15-5055-01-**-**	Diesel Truck Fuel - 37B	996	-	996	0.00%	
15-5056-01-00-00	Maintenance Equip. & Facilities (Solids) 41-A	-	2	(2)	0.00%	
15-5057-01-**-**	Maintenance Equip. & Facilities (Liquids)	170,004	60,352	109,652	35.50%	
15-5058-01-**-**	Maintenance Equip. & Facilities (Common)	20,008	905	19,103	4.52%	
15-5060-01-**-**	Maintenance Equip. & Facilities (AWT)	35,000	15,112	19,888	43.18%	
15-5061-01-**-**	Mileage	1,196	63	1,133	5.26%	
15-5303-01-**-**	Group Insurance Waiver	3,596	2,243	1,353	62.38%	
15-5305-01-**-**	Medicare Tax Payments for Employees	2,964	2,264	700	76.39%	
15-5705-01-**-**	Monthly Car Allowance	4,200	3,522	678	83.85%	

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15-5802-01-00-00	Shipping/Freight	-	28	(28)	0.00%	
15-6500-01-**-**	IT Allocations in to PC's & Depts.	104,820	55,055	49,765	52.52%	
15-6500-02-**-**	IT Allocations in to PC's & Depts.	22,212	11,668	10,544	52.53%	
	Total Other Expenses	1,485,120	617,672	867,448	45.06%	
	Total PC 15 Coastal Treatment Plant	3,000,388	1,512,037	1,488,351	50.39%	
PC 17 Joint Reginal Wastewater Reclamation Salary and Fringe						
17-5000-01-**-**	Regular Salaries-O&M	1,531,652	908,563	623,089	59.32%	
17-5000-02-**-**	Regular Salaries-O&M	272,888	163,963	108,925	60.08%	
17-5001-01-**-**	Overtime Salaries-O&M	39,148	43,660	(4,512)	111.53%	(1)
17-5001-02-**-**	Overtime Salaries-O&M	196	2,801	(2,605)	1428.95%	(1)
17-5306-01-**-**	Scheduled Holiday Work	12,004	13,666	(1,662)	113.85%	(2)
17-5306-02-**-**	Scheduled Holiday Work	2,992	3,374	(382)	112.76%	(2)
17-5315-01-**-**	Comp Time - O&M	-	934	(934)	0.00%	
17-5315-02-00-00	Comp Time - O&M	-	1,290	(1,290)	0.00%	
17-5401-01-**-**	Fringe Benefits IN to PC's & Depts.	1,136,496	674,154	462,342	59.32%	
17-5401-02-**-**	Fringe Benefits IN to PC's & Depts.	202,488	121,661	80,827	60.08%	
17-5700-01-**-**	Standby Pay	23,332	17,680	5,652	75.78%	
	Total Salary and Fringe	3,221,196	1,951,746	1,269,450	60.59%	
Other Expenses						
17-5002-01-**-**	Electricity	675,000	565,894	109,106	83.84%	(23)
17-5003-01-**-**	Natural Gas	141,000	29,806	111,194	21.14%	(23)
17-5004-01-**-**	Potable & Reclaimed Water	34,004	25,382	8,622	74.64%	
17-5005-01-**-**	Co-generation Power Credit	(250,000)	-	(250,000)	0.00%	
17-5006-01-**-**	Chlorine/Sodium Hypochlorite	350,004	261,731	88,273	74.78%	(28)
17-5007-01-**-**	Polymer Products	406,008	185,072	220,936	45.58%	
17-5008-01-**-**	Ferric Chloride	125,004	89,705	35,299	71.76%	(24)
17-5009-01-**-**	Odor Control Chemicals	50,000	25,295	24,705	50.59%	
17-5010-01-**-**	Other Chemicals - Misc.	4,000	365	3,635	9.13%	
17-5011-02-**-**	Laboratory Services	14,000	8,814	5,186	62.96%	
17-5012-01-**-**	Grit Hauling - 21A	52,004	32,797	19,207	63.07%	
17-5013-01-**-**	Landscaping	74,996	32,002	42,994	42.67%	
17-5014-01-**-**	Engineering - Misc.	5,004	772	4,232	15.43%	
17-5014-02-**-**	Engineering - Misc.	125,000	4,760	120,240	3.81%	
17-5015-01-**-**	Management Support Services	5,004	5,500	(496)	109.90%	(5)
17-5015-02-**-**	Management Support Services	22,504	2,467	20,037	10.96%	
17-5017-01-00-00	Legal Fees	-	2,607	(2,607)	0.00%	

South Orange County Wastewater Authority
Budget vs. Actual Comparison - PC's on Separate Report
Year-to-Date February 2018

		FY 2017-18 Budget	Actual	(Over)/Under Budget	% Expended	
17-5019-01-**-**	Contract Services Misc.	125,000	69,260	55,740	55.41%	
17-5020-01-00-00	Postage Expense	-	7	(7)	0.00%	
17-5021-01-**-**	Small Vehicle Expense	6,000	4,828	1,172	80.46%	(8)
17-5022-01-**-**	Miscellaneous Expense	5,996	1,853	4,143	30.91%	
17-5023-01-**-**	Office Supplies - All	9,996	8,816	1,180	88.20%	
17-5024-01-**-**	Petroleum Products	41,996	6,470	35,526	15.41%	
17-5025-01-**-**	Uniforms	17,008	8,277	8,731	48.66%	
17-5026-01-**-**	Small Vehicle Fuel	12,996	4,474	8,522	34.42%	
17-5027-01-**-**	Insurance - Property/Liability	90,252	59,786	30,466	66.24%	
17-5028-01-**-**	Small Tools & Supplies	25,000	19,863	5,137	79.45%	
17-5030-01-**-**	Trash Disposal	1,004	1,106	(102)	110.16%	(9)
17-5031-02-**-**	Safety Program & Supplies	31,352	31,108	244	99.22%	(10)
17-5032-01-**-**	Equipment Rental	3,004	1,278	1,726	42.54%	
17-5033-01-00-00	Recruitment	-	1,922	(1,922)	0.00%	
17-5034-01-**-**	Travel Expense/Tech. Conferences	13,832	14,301	(469)	103.39%	(11)
17-5034-02-**-**	Travel Expense/Tech. Conferences	3,324	2,778	546	83.57%	(11)
17-5035-01-**-**	Training Expense	15,904	19,583	(3,679)	123.13%	(11)
17-5035-02-**-**	Training Expense	1,124	1,197	(73)	106.48%	(11)
17-5036-02-**-**	Laboratory Supplies	19,020	10,927	8,093	57.45%	
17-5037-01-**-**	Office Equipment	5,996	17,705	(11,709)	295.28%	(25)
17-5038-02-**-**	Permits	35,000	2,542	32,458	7.26%	
17-5039-01-**-**	Membership Dues/Fees	3,004	2,549	455	84.86%	(15)
17-5039-02-**-**	Membership Dues/Fees	800	548	252	68.54%	
17-5049-01-**-**	Biosolids Disposal	866,000	515,758	350,242	59.56%	
17-5050-01-**-**	Contract Services Generators	8,000	4,283	3,717	53.54%	
17-5052-01-**-**	Janitorial Services	40,004	7,406	32,598	18.51%	(16)
17-5053-01-**-**	Contract Serv - Digester Cleaning - 29E	60,004	45,235	14,769	75.39%	
17-5054-01-**-**	Diesel Truck Maint	19,000	7,533	11,467	39.65%	
17-5055-01-**-**	Diesel Truck Fuel	7,000	1,871	5,129	26.73%	
17-5056-01-**-**	Maintenance Equip. & Facilities (Solids)	190,004	96,887	93,117	50.99%	
17-5057-01-**-**	Maintenance Equip. & Facilities (Liquids)	164,996	136,529	28,467	82.75%	(26)
17-5058-01-**-**	Maintenance Equip. & Facilities (Common)	25,000	8,359	16,641	33.44%	
17-5059-01-**-**	Maintenance Equip. & Facilities (Co-Gen)	250,000	25,985	224,015	10.39%	
17-5060-01-**-**	Maintenance Equip. & Facilities (AWT)	35,000	14,321	20,679	40.92%	
17-5061-01-**-**	Mileage	3,000	945	2,055	31.50%	
17-5068-02-**-**	MNWD Potable Water Supplies & Svcs.	23,996	13,589	10,407	56.63%	
17-5077-01-03-00	IT Direct	-	500	(500)	0.00%	
17-5101-01-00-00	Employee Recognition	-	274	(274)	0.00%	
17-5105-01-**-**	Co-Generation Power Credit - Offset	250,000	-	250,000	0.00%	
17-5303-01-**-**	Group Insurance Waiver	32	249	(217)	778.84%	

South Orange County Wastewater Authority
Budget vs. Actual Comparison - PC's on Separate Report
Year-to-Date February 2018

		FY 2017-18 Budget	Actual	(Over)/Under Budget	% Expended
17-5303-02-**-**	Group Insurance Waiver	3,564	1,869	1,695	52.45%
17-5305-01-**-**	Medicare Tax Payments for Employees	1,784	987	797	55.35%
17-5305-02-**-**	Medicare Tax Payments for Employees	132	-	132	0.00%
17-5309-01-**-**	Operating Leases	6,000	-	6,000	0.00%
17-5705-01-**-**	Monthly Car Allowance	8,396	8,806	(410)	104.89%
17-5705-02-**-**	Monthly Car Allowance	4,204	452	3,752	10.76%
17-5706-01-**-**	Effluent Pond Cleaning	90,004	-	90,004	0.00%
17-5802-01-00-00	Shipping/Freight	-	45	(45)	0.00%
17-6500-01-**-**	IT Allocations in to PC's & Depts.	230,508	121,068	109,440	52.52%
17-6500-02-**-**	IT Allocations in to PC's & Depts.	40,652	21,353	19,299	52.53%
	Total Other Expenses	4,628,420	2,598,449	2,029,971	57.68%
	Total PC 17 Joint Reginal Wastewater Reclamation	7,849,616	4,550,195	3,299,421	58.87%
PC 21 Effluent Transmission					
	Other Expenses				
21-5014-02-**-**	Engineering - Misc.	62,496	-	62,496	0.00%
21-5019-02-00-00	Contract Services Misc. - 29	-	340	(340)	0.00%
21-5027-01-00-00	Insurance - Property/Liability	-	66	(66)	0.00%
21-5027-02-**-**	Insurance - Property/Liability	728	483	246	66.28%
	Total Other Expenses	63,224	889	62,335	38.56%
	Total PC 21 Effluent Transmission	63,224	889	62,335	38.56%
PC 23 North Coast Interceptor					
	Other Expenses				
23-5017-01-00-00	Legal Fees	-	286	(286)	0.00%
	Total Other Expenses	0	286	(286)	0.00%
	Total	-	286	(286)	0.00%
PC 24 Aliso Creek Ocean Outfall					
	Salary and Fringe				
24-5000-01-**-**	Regular Salaries-O&M	6,696	600	6,096	8.96%
24-5000-02-**-**	Regular Salaries-O&M	85,624	60,940	24,684	71.17%
24-5001-01-**-**	Overtime Salaries-O&M	348	369	(21)	105.94% (27)
24-5001-02-**-**	Overtime Salaries-O&M	196	123	73	62.97%
24-5306-01-**-**	Scheduled Holiday Work	104	-	104	0.00%
24-5306-02-**-**	Scheduled Holiday Work	3,112	133	2,979	4.27%
24-5401-01-**-**	Fringe Benefits IN to PC's & Depts.	4,960	445	4,515	8.98%

South Orange County Wastewater Authority
Budget vs. Actual Comparison - PC's on Separate Report
Year-to-Date February 2018

		FY 2017-18 Budget	Actual	(Over)/Under Budget	% Expended	
24-5401-02-**-**	Fringe Benefits IN to PC's & Depts.	63,528	45,218	18,310	71.18%	
	Total Salary and Fringe	164,568	107,828	56,740	65.52%	
Other Expenses						
24-5002-01-**-**	Electricity	996	-	996	0.00%	
24-5014-02-**-**	Engineering - Misc.	20,004	-	20,004	0.00%	
24-5015-02-**-**	Management Support Services	27,504	4,268	23,237	15.52%	
24-5017-02-**-**	Legal Fees	2,004	-	2,004	0.00%	
24-5027-01-00-00	Insurance - Property/Liability	-	3,565	(3,565)	0.00%	
24-5027-02-**-**	Insurance - Property/Liability	5,364	-	5,364	0.00%	
24-5029-01-00-00	Maintenance E & F - Solids - 41A	-	600	(600)	0.00%	
24-5031-02-**-**	Safety Supplies	996	-	996	0.00%	
24-5034-02-**-**	Travel Expense/Tech. Conferences	2,480	-	2,480	0.00%	
24-5036-02-**-**	Laboratory Supplies	16,996	12,507	4,489	73.59%	
24-5038-02-**-**	Permits	131,992	137,375	(5,383)	104.08%	(14)
24-5044-02-**-**	Offshore Monitoring	22,004	11,954	10,050	54.33%	
24-5046-02-**-**	Effluent Chemistry	29,996	14,127	15,870	47.09%	
24-5058-01-**-**	Maintenance Equip. & Facilities (Common) 41-C	996	-	996	0.00%	
24-5067-02-**-**	Port Cleaning	35,000	-	35,000	0.00%	
24-6500-01-**-**	IT Allocations in to PC's & Depts.	1,008	529	479	52.48%	
24-6500-02-**-**	IT Allocations in to PC's & Depts.	12,288	6,455	5,833	52.53%	
	Total Other Expenses	309,628	191,379	118,249	61.81%	
	Total PC 24 Aliso Creek Ocean Outfall	474,196	299,207	174,989	63.10%	
	Total SOCWA	17,989,960	10,508,837	7,481,123	58.42%	

- (1) Overtime costs required due to nighttime and bypass construction activities for capital projects.
(2) Staffing has been required for elevated holiday flows and loads.
(3) Engine project timeframe affecting the electricity and gas budget line items.
(4) Ferric chloride use has increased more than expected to comply with the new engine gas cleaning system requirements.
(5) No additional efforts are expected this FY.
(6) Contract work on PC2 trunkline to clean sewers so that the ADS monitors would work properly.
(7) Legal review of O&M contracts.
(8) Older vehicles required repairs.
(9) Additional trash was removed following the completion of several construction projects.
(10) One third of the line item was spent on upgrading confined space entry meters. No large expenses are planned for the FY.
(11) Training expenses due to hiring to replace retirements.
(12) Planned purchases of samplers occurred at the beginning of the FY. Expenses are expected to level out for the FY.
(13) Costs for engineering trailer replacement.

Exhibit E-1.2

**South Orange County Wastewater Authority
Budget vs. Actual Comparison - PC's on Separate Report
Year-to-Date February 2018**

FY 2017-18 Budget	Actual	(Over)/Under Budget	% Expended
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- (14) Permit costs are primarily incurred in July of each year. Expenses are expected to level out for the FY.
- (15) Membership costs are primarily incurred in July and December of each year. Expenses are expected to level out for the FY.
- (16) Generator maintenance is completed for the FY. Costs typically range from \$5,000 to \$15,000 per plant depending on services needed.
- (17) Janitorial expenses are lower than projected.
- (18) Staff have been focused on the Liquids system projects. Focus will be shifting focus to Solids.
- (19) Costs for engineering trailer replacement.
- (20) New sampler cost.
- (21) Recycled water purchase required during a construction project to replace the process water controls system.
- (22) Annual pretreatment and AWT testing completed at the beginning of the FY.
- (23) The RTP engine project impacting electricity and gas usage.
- (24) Ferric chloride use has increased to comply with the new engine gas cleaning system requirements.
- (25) Plant work station and conference room improvements.
- (26) Liquids system O&M during construction project
- (27) Staff investigated a potential leak of the outfall after hours. A reoccurring underground spring was determined to be the source of the water found.
- (28) Elevated bleach usage has occurred in the AWT due to debris in the clearwell. Staff has been working with MNWD to find a period that the AWT can be shutdown and cleaned. The current plan is to clean the basin in mid-march 2018.

**South Orange County Wastewater Authority
Budget vs. Actual Comparison - Engineering
For the Period Ended February 28, 2018**

		FY 2017-18 Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
01-5000-03-00-00	Regular Salaries-O&M	155,460	128,608	26,852	82.7%
01-5000-03-03-00	Regular Salaries-O&M	-	185	(185)	
01-5001-03-00-00	Overtime Salaries-O&M	-	202	(202)	
01-5401-03-00-00	Fringe Benefits IN to PC's & Depts.	115,356	95,427	19,929	82.7%
02-5306-03-01-00	Scheduled Holiday Work	-	32	(32)	
	Total Payroll Costs	270,816	224,453	46,363	82.9%
Other Expenses					
01-5015-03-00-00	Management Support Services	996	-	996	0.0%
01-5022-03-00-00	Miscellaneous Expense	3,000	1,586	1,414	52.9%
01-5023-03-00-00	Office Supplies - All	-	86	(86)	
01-5034-03-00-00	Travel Expense/Tech. Conferences	6,348	4,331	2,017	68.2%
01-5035-03-00-00	Training Expense	3,300	654	2,646	19.8%
01-5039-03-00-00	Membership Dues/Fees	1,776	810	966	45.6%
01-5061-03-00-00	Mileage	202	220	(18)	108.9%
01-5309-03-00-00	Operating Leases	16,500	6,828	9,672	41.4%
01-5705-03-00-00	Monthly Car Allowance	4,200	2,875	1,325	68.5%
01-5802-03-00-00	Shipping/Freight	300	-	300	0.0%
01-6500-03-00-00	IT Allocations in to PC's & Depts.	58,488	30,722	27,766	52.5%
	Total Other Expenses	95,110	48,113	46,997	50.6%
Total Expenses		365,926	272,566	93,360	74.5%

The costs in this department will vary based on the amount of work required to support Capital Projects vs. Non-Capital Projects such as work to support Carollo Engineering Capital Assets Valuation Project and Annual Budget.

South Orange County Wastewater Authority
Budget vs. Actual Comparison- Administration
For the Period Ended February 28, 2018

		FY 2017-18 Budget	*Budget Increase	Adjusted Budget	Actual	(Over)/Under Budget	% Expended	
Salary and Fringe								
01-6000-04-00-00	Regular Salaries-Admin or IT	871,373		871,373	579,313	292,060	66.5%	(1)
01-6001-04-00-00	Overtime Salaries-Admin or IT	10,000		10,000	26,832	(16,832)	268.3%	(1)
01-6315-04-00-00	Comp Time - Admin	0		0	9,451	(9,451)		(1)
01-6401-04-00-00	Fringe Benefits IN to ADMIN or IT	646,559		646,559	429,850	216,709	66.5%	
	Total Payroll Costs	1,527,932	-	1,527,932	1,045,446	482,486	68.4%	
Other Expenses								
01-5018-04-00-00	Public Notices/ Public Relations	1,400		1,400	-	1,400		
01-5037-04-00-00	Office Equipment	8,000		8,000	-	8,000		
01-6101-04-00-00	HR Recruitment & Employee Relations	10,104		10,104	39,773	(29,669)	393.6%	(2)
01-6102-04-00-00	Subscriptions	1,008		1,008	2,999	(1,991)	297.6%	
01-6200-04-00-00	Management Support Services	112,500	117,500	230,000	105,054	124,946	45.7%	
01-6201-04-00-00	Audit	35,000	5,000	40,000	51,184	(11,184)	128.0%	(1)
01-6202-04-00-00	Legal	90,000		90,000	156,513	(66,513)	173.9%	
01-6203-04-00-00	Outside Services	2,016		2,016	-	2,016	0.0%	
01-6204-04-00-00	Postage	708		708	1,733	(1,025)	244.7%	
01-6223-04-00-00	Office Supplies - Admin	7,500		7,500	4,475	3,025	59.7%	
01-6224-04-00-00	Office Equipment Admin or IT	-		-	850	(850)		
01-6234-04-00-00	Memberships & Trainings	84,827		84,827	70,144	14,683	82.7%	(1)
01-6239-04-00-00	Travel & Conference	36,950		36,950	20,913	16,037	56.6%	
01-6240-04-00-00	Scholarship Sponsorship	1,000		1,000	-	1,000		
01-6310-04-00-00	Miscellaneous	14,000		14,000	16,069	(2,069)	114.8%	
01-6311-04-00-00	Mileage	1,000		1,000	637	363	63.7%	
01-6317-04-00-00	Contract Services Misc	1,800		1,800	3,275	(1,475)	181.9%	
01-6500-04-00-00	IT Allocations in to PC's & Depts.	111,365		111,365	58,492	52,873	52.5%	
01-6601-04-00-00	Shipping/Freight	1,200		1,200	1,851	(651)	154.3%	
01-6705-04-00-00	Monthly Car Allowance	12,000		12,000	8,215	3,785	68.5%	
	Total Other Expenses	532,378	122,500	654,878	542,175	112,703	82.8%	
Total Expenses		2,060,310	122,500	2,182,810	1,587,621	595,189	72.7%	

*Budget increase approved at June 7th Board Meeting.

- (1) Additional requirements for Admin due to audits & contracting work; please note that the regular salaries are higher because the staff took less PTO time in order to meet work requirements.
- (2) Recruiting fees relating to increased workload & staff additions.

South Orange County Wastewater Authority
Budget vs. Actual Comparison-IT
For the Period Ended February 28, 2018

		FY 2017-18 Budget	Actual	(Over)/Under Budget	% Expended	
Salary & Fringe						
01-6000-05-00-00	Regular Salaries-Admin or IT	87,428	58,267	29,161	66.6%	
01-6001-05-00-00	Overtime Salaries-Admin or IT	2,076	2,015	61	97.1%	
01-6315-05-00-00	Comp Time - IT	-	1,686	(1,686)		(1)
01-6401-05-00-00	Fringe Benefits IN to ADMIN or IT	64,871	43,234	21,637	66.6%	
	Total Salary & Fringe	154,375	105,201	49,174	68.1%	
Other Expenses						
01-5028-05-00-00	Small Tools & Supplies	1,250	-	1,250	0.0%	
01-5035-05-00-00	Training Expense	7,800	11,100	(3,300)	142.3%	
01-5037-05-00-00	Office Equipment	1,270	-	1,270	0.0%	
01-5061-05-00-00	Mileage	1,008	-	1,008	0.0%	
01-5306-05-00-00	Scheduled Holiday Work	-	174	(174)		
01-6200-05-00-00	Management Support Services	-	4,350	(4,350)		(1)
01-6234-05-00-00	Memberships & Trainings	-	70	(70)		
01-6239-05-00-00	Travel & Conference	9,900	2,308	7,592	23.3%	
01-6300-05-00-00	Software Maintenance Agreements	170,893	50,688	120,205	29.7%	
01-6301-05-00-00	Hardware Maintenance Agreements	11,657	2,889	8,768	24.8%	
01-6302-05-00-00	Cloud Subscriptions (Internet)	45,300	36,574	8,726	80.7%	
01-6303-05-00-00	Telecommunications	134,300	78,422	55,878	58.4%	
01-6305-05-00-00	IT Professional Services	77,000	48,494	28,506	63.0%	
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	70,000	33,358	36,642	47.7%	
01-6307-05-00-00	Small Software Purchases & Licenses (<	89,455	24,737	64,718	27.7%	
01-6308-05-00-00	IT Memberships	160	-	160	0.0%	
01-6309-05-00-00	Operating Leases	44,000	32,834	11,166	74.6%	
01-6310-05-00-00	Miscellaneous	5,000	21	4,979	0.4%	
01-6312-05-00-00	Computer & Photocopy Supplies	900	1,859	(959)	206.6%	(1)
01-6601-05-00-00	Shipping/Freight	276	-	276	0.0%	
	Total Other Expenses	670,169	327,879	342,290	48.9%	
Total Expenses before Allocation		824,544	433,080	391,464	52.5%	
IT Allocations (Out) to PC's & Depts						
01-6400-05-00-00	IT Allocations (OUT) to PC's & Depts.	(824,544)	(433,080)	(391,464)	52.5%	
		(824,544)	(433,080)	(391,464)	52.5%	
		0	(0)	0		

(1) Additional requirements for Authority.



March 13, 2018

via email

Ms. Betty Burnett
General Manager
South Orange County Wastewater Authority
34156 Del Obispo Street
Dana Point, CA 92629

Re: Irvine Ranch Water District Request to Withdraw from Project Committee 12

Dear Ms. Burnett:

The Irvine Ranch Water District (IRWD) service area overlies portions of both the Santa Ana (Region 8) and San Diego (Region 9) Regional Water Quality Control Boards. IRWD has been producing and delivering recycled water within the Region 8 and Region 9 boundaries for many years. Until 2015, SOCWA administered the Region 8 master recycled water permit on behalf of IRWD. At the request of Region 8 staff, IRWD applied for and secured an individual permit for recycled water production and delivery in Region 8 relieving SOCWA of any further effort associated with the Region 8 permit. Order No. R8-2015-0024, the Region 8 recycled water discharge permit unique to IRWD, was issued directly to IRWD, effective July 2015.

SOCWA administers the Region 9 master permit (Order No. 97-52) for recycled water deliveries within the Region 9 boundary on behalf of PC 12 (formerly PC2-SO). In 2017, IRWD received an accommodation from both Region 8 and Region 9 that will allow IRWD's recycled water deliveries within the Region 9 boundary to be regulated under IRWD's new Region 8 discharge order, which is anticipated to be effective by May 2018.

IRWD has confirmed with Region 9 staff that there will be no on-going monitoring or reporting requirements on the part of SOCWA associated with the IRWD recycled water system. The IRWD recycled water system therefore contributes to no costs associated with PC 12. PC 12 neither owns nor maintains any facilities that would obligate members to on-going fixed or capital expenses, therefore, IRWD should have no continuing financial obligations to PC 12.

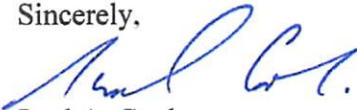
IRWD therefore is hereby notifying SOCWA of its request to withdraw from PC 12 and hereby requests SOCWA staff modify the 18/19 fiscal year budget to remove any costs allocated to IRWD associated with PC 12.

IRWD sincerely appreciates efforts of SOCWA staff over many years to facilitate the coverage of IRWD's Region 9 recycled water deliveries under SOCWA's permit.

Ms. Betty Burnett, General Manager
South Orange County Wastewater Authority
March 13, 2018
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Please contact me at (949) 453-5590 if you have any questions or require any further information.

Sincerely,

A handwritten signature in blue ink, appearing to read "Paul A. Cook".

Paul A. Cook
General Manager

FY 2016-17 Legal Billing													
FY 2016-17 Budget	Labor	MOU	PERS	General Legal	Budget/ Voting Issues	PRA	Audit	Contracts	Engineering General	Insurance	MNWD	PC Billed*	Total Spent
\$ 656.00	\$ 11,118.47	\$ 88,450.91	\$ 7,235.27	\$ 22,379.00	\$ -	\$ 2,127.00	\$ 3,929.50	\$ 11,363.50	\$ 830.25	\$ -	\$ 58,554.36	\$ 23,492.89	\$ 230,137

* PC Billed

PC 2	\$ 2,230.41
PC 5	\$ 420.25
PC 12	\$ 861.00
PC 15	\$ 18,836.29
PC 17	\$ 745.19
PC 24	\$ 399.75
	\$ 23,492.89

PC 15 Litigation \$ 120,081.60

FY 2017-18 Legal Billing YTD as of 1/31/2018													
FY 2017-18 Budget	Labor	MOU	PERS	General Legal	Budget/ Voting Issues	PRA	Audit	Contracts	Engineering General	Insurance	MNWD	PC Billed *	Total Spent
2,632.00	31,924.21	25,619.20	14,954.00	60,949.00	-	-	5,326.00	6,499.50	-	-	30,236.48	11,696.03	181,784.42

* PC Billed	
PC 2	\$ 7,939.03
PC 5	\$ -
PC 12	\$ -
PC 15	\$ 330.00
PC 17	\$ 2,557.00
PC 23	\$ 770.00
PC 24	\$ -
	<u>\$ 11,596.03</u>

PC 15 Litigation \$ 327,353.02