

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

**April 29, 2025
10:30 a.m.**

NOTICE IS HEREBY GIVEN that a Special Meeting of the South Orange County Wastewater Authority (SOCWA) Finance Committee was called to be held on **April 29, 2025, at 10:30 a.m.** SOCWA staff will be present and conducting the meeting at the SOCWA Administrative Office located at 34156 Del Obispo Street, Dana Point, California.

THE SOCWA MEETING ROOM IS WHEELCHAIR ACCESSIBLE. IF YOU REQUIRE ANY SPECIAL DISABILITY RELATED ACCOMMODATIONS, PLEASE CONTACT THE SOUTH ORANGE COUNTY WASTEWATER AUTHORITY SECRETARY'S OFFICE AT (949) 234-5452 AT LEAST TWENTY-FOUR (24) HOURS PRIOR TO THE SCHEDULED MEETING TO REQUEST SUCH ACCOMMODATIONS. THIS AGENDA CAN BE OBTAINED IN ALTERNATE FORMAT UPON REQUEST TO THE SOUTH ORANGE COUNTY WASTEWATER AUTHORITY'S SECRETARY AT LEAST TWENTY-FOUR (24) HOURS PRIOR TO THE SCHEDULED MEETING. MEMBERS OF THE PUBLIC HAVE THE OPTION TO PARTICIPATE IN AND MAY JOIN THE MEETING REMOTELY VIA VIDEO CONFERENCE FOR VISUAL INFORMATION ONLY (USE ZOOM LINK BELOW) AND BY TELECONFERENCE FOR AUDIO PARTICIPATION (USE PHONE NUMBERS BELOW). THIS IS A PHONE-CALL MEETING AND NOT A WEB-CAST MEETING, SO PLEASE REFER TO AGENDA MATERIALS AS POSTED ON THE WEBSITE AT WWW.SOCWA.COM, ON YOUR REQUEST, EVERY EFFORT WILL BE MADE TO ACCOMMODATE PARTICIPATION. FOR PARTIES PARTICIPATING REMOTELY, PUBLIC COMMENTS WILL BE TAKEN DURING THE MEETING FOR ORAL COMMUNICATION IN ADDITION TO PUBLIC COMMENTS RECEIVED BY PARTIES PARTICIPATING IN PERSON. COMMENTS MAY BE SUBMITTED PRIOR TO THE MEETING VIA EMAIL TO ASSISTANT SECRETARY DANITA HIRSH AT DHIRSH@SOCWA.COM WITH THE SUBJECT LINE "REQUEST TO PROVIDE PUBLIC COMMENT." IN THE EMAIL, PLEASE INCLUDE YOUR NAME, THE ITEM YOU WISH TO SPEAK ABOUT, AND THE TELEPHONE NUMBER YOU WILL BE CALLING FROM SO THAT THE COORDINATOR CAN UN-MUTE YOUR LINE WHEN YOU ARE CALLED UPON TO SPEAK. THOSE MAKING PUBLIC COMMENT REQUESTS REMOTELY VIA TELEPHONE IN REAL-TIME WILL BE ASKED TO PROVIDE YOUR NAME, THE ITEM YOU WISH TO SPEAK ABOUT, AND THE TELEPHONE NUMBER THAT YOU ARE CALLING FROM SO THE COORDINATOR CAN UN-MUTE YOUR LINE WHEN YOU ARE CALLED UPON TO SPEAK. ONCE THE MEETING HAS COMMENCED, THE CHAIR WILL INVITE YOU TO SPEAK AND ASK THE COORDINATOR TO UN-MUTE YOUR LINE AT THE APPROPRIATE TIME.

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

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

Join Zoom Meeting
<https://socwa.zoom.us/>

Meeting ID: 854 4995 0013
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AGENDA

1. Call Meeting to Order
2. Public Comments

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

3. Approval of Committee Member Request for Remote Participation (Standing Item)

Recommended Action: Committee Discussion/Direction and Action.

PAGE NO.

4. Approval of Minutes..... 1

- Finance Committee Meeting of April 15, 2025

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

5. FY 2025-26 Final Budget 3

Recommended Action: Committee Discussion, Direction, and Action.

6. Adjournment

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

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

Dated this 25th day of April 2025.



Danita Hirsh, Assistant Secretary
SOUTH ORANGE COUNTY WASTEWATER AUTHORITY

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

Finance Committee

April 15, 2025

DRAFT

The Special Meeting of the South Orange County Wastewater Authority (SOCWA) Finance Committee was held on April 15, 2025, at 10:30 a.m. in-person and via teleconference from the Administrative Offices located at 34156 Del Obispo Street, Dana Point, California. The following members of the Finance Committee were present:

GAVIN CURRAN	City of Laguna Beach	Alternate Director
DENNIS CAFFERTY	El Toro Water District	Alternate Director
RICK SHINTAKU	South Coast Water District	Alternate Director
PAUL PENDER	Santa Margarita Water District	Alternate Director

Staff Participation:

AMBER BOONE	General Manager
JIM BURROR	Deputy GM/Chief Engineer
JACK BECK	Staff Accountant
ANNA SUTHERLAND	Accountant
DINA ASH	HR Administrator
RONI GRANT	CIP Manager
MATT CLARKE	Chief Technology Officer
DANITA HIRSH	Executive Assistant/Clerk of the Board

Also Participating:

KATHRYN FRESHLEY	El Toro Water District
JOE MULLER	South Coast Water District
ERICA CASTILLO	South Coast Water District
MATT COLLINGS	Moulton Niguel Water District
KELSEY DECASAS	Moulton Niguel Water District

1. Call Meeting to Order

Chairperson Paul Pender called the meeting to order at 10:31 a.m.

2. Public Comments

None.

3. Approval of Committee Member Request for Remote Participation (Standing Item)

None.

4. Approval of Minutes

- Finance Committee Meeting of March 18, 2025.

ACTION TAKEN

A motion was made by Director Curran and seconded by Director Shintaku to approve the Minutes for March 18, 2025, as corrected.

Motion carried: Aye 4, Nay 0, Abstained 0, Absent 0
Director Curran Aye
Director Cafferty Aye
Director Pender Aye
Director Shintaku Aye

5. Financial Reports for the Month of February 2025 and Updated Quarterly Billings

ACTION TAKEN

A motion was made by Director Cafferty and seconded by Director Curran to recommend that the Board of Directors receive and file the February 2025 Financial Reports.

Motion carried: Aye 4, Nay 0, Abstained 0, Absent 0
Director Curran Aye
Director Cafferty Aye
Director Pender Aye
Director Shintaku Aye

6. FY 2025-26 Draft Final Budget

An open discussion ensued regarding the FY 2025-26 draft final budget and its current structure.

This was an information item; no action was taken.

7. Adjournment

There being no further business, Chairperson Pender adjourned the meeting at 11:48 a.m.

I HEREBY CERTIFY that the foregoing Minutes are a true and accurate copy of the Minutes of the Special Meeting of the South Orange County Wastewater Authority Finance Committee of April 15, 2025, and approved by the Finance Committee and received and filed by the Board of Directors of the South Orange County Wastewater Authority.

Danita Hirsh / Assistant Secretary
SOUTH ORANGE COUNTY WASTEWATER AUTHORITY

Agenda Item

5

Legal Counsel Review: No

Meeting Date: April 29, 2025

TO: Finance Committee
FROM: Amber Boone, General Manager
SUBJECT: FY 2025-2026 Final Budget

Summary

This report presents the FY 25-26 O&M Budget, and provides an analysis of the budget changes between fiscal years 2024-25 and 2025-26, highlighting key drivers across each Project Committee (PC), administration, and retirement costs. The overall budget shows a net increase of \$670,714, representing a 3.63% change from the previous fiscal year. These budget numbers include increases in the budget for a 3% merit pool and 3% cost of living (COLA) adjustment. The report includes summary tables, schedules, and total budget requests by member agency and project committee (PC).

Table 1: Budget Comparison between Fiscal Years (FY)

Project Committee	FY 2025-26 (\$)	FY 2024-25 (\$)	Difference (\$)	Change (%)	Budget Driver
PC2	\$8,473,997	\$7,838,158	\$635,839	8.11%	3A facility shutdown, utility cost increases and inflation
PC5	\$855,671	\$693,802	\$161,869	23.33%	Compliance exceedances; special studies
PC8	\$290,677	\$344,331	(\$53,654)	-15.58%	Labor reductions
PC12	\$90,237	\$274,945	(\$184,708)	-67.18%	Salt & Nutrient Management plan completion
PC15	\$3,824,741	\$3,256,411	\$568,330	17.45%	Utility cost increases and inflation
PC17	\$561,921	\$641,236	(\$79,315)	-12.37%	Estimated comparison
PC21	\$3,057	\$3,051	\$6	0.19%	Minor adjustment
PC23	\$7,419	\$7,629	(\$210)	-2.75%	Minor adjustment
PC24	\$762,022	\$670,212	\$91,810	13.70%	Effluent testing; special studies
Total Operating Budget	\$14,869,743	\$13,729,775	\$1,139,968	8.30%	Operation increases
Administration	\$1,781,584	\$2,346,107	(\$564,523)	-24.06%	Administrative efficiencies
UAL/OPEB	\$2,477,818	\$2,155,259	\$322,559	14.97%	Liability obligations
TOTAL BUDGET	\$19,129,145	\$18,458,431	\$670,714	3.63%	Net increase

Table 2: Total Budget by Member Agency

O&M by Project Committee and Member Agency	Total (\$)
City of Laguna Beach	\$2,277,130
City of San Clemente	\$319,516
El Toro Water District	\$317,396
Emerald Bay Service District	\$212,814
IRWD (C.O. ETWD)	\$185,142
Moulton Niguel Water District	\$698,702
Moulton Niguel Water District (C.O. SCWD)	\$3,198,254
Moulton Niguel Water District (C.O. SMWD)	\$604,537
Moulton Niguel Water District (C.O. ETWD)	\$363,152
Santa Margarita Water District	\$6,131,018
South Coast Water District	\$4,821,486
Total Budget by Project Committee and Member Agency	\$19,129,146

Discussion:

The FY 2025-26 budget is presented for consideration by the Finance Committee members. Based on discussions at the April 15, 2025 Finance Committee meeting, staff reviewed expenses exceeding \$100,000 to provide supporting schedules and related narratives that explain potential increases as budget drivers.

Operations & Maintenance Budget Drivers

The Operations and Maintenance Budget represents an 8.3% increase compared to FY 2024-2025. Included in this section are tables that reflect the line item code, description, budget request, and associated budget driver.

Table 3: O&M Budget Drivers – PC2, Department 01

Line Item	Description	FY 2024-2025	FY 2025-2026	Budget Driver
02-5002-01-00	Electricity	\$ 683,100	\$ 791,040	Inflationary rate increases anticipated to be approved by CPUC.
02-5003-01-00-00	Natural Gas	\$ 259,560	\$ 222,480	Cogen will be offline for two months with less reduction in natural gas pricing.
02-5007-01-00-00	Polymer Products	\$ 458,000	\$ 550,000	Increasing costs for chemical production including general inflation, energy price increases, and market forces; used for thickening Biosolids and waste active sludge.
02-5008-01-00-00	Ferric Chloride	\$ 300,000	\$ 400,000	Increasing costs for chemical production including general inflation, energy price increases, and market forces; used for odor control and enhanced solids settling.
02-5019-01-00-00	Contract Services Misc.	\$ 132,900	\$ 140,000	General price inflation; includes monitoring, security, gate services, access control, scrubber cleaning, and vector control.
02-5027-01-00-00	Insurance - Property/Liability	\$ 224,629	\$ 258,324	Escalating costs for insuring the pool of organizations in the JPA and several recent large claims associated with fire damage.
02-5049-01-00-00	Biosolids Disposal	\$ 787,500	\$ 800,000	General inflation escalators included in long-term contracts for managing Biosolids offsite.
02-5056-01-00-00	Maintenance Equip. & Facilities (Solids)	\$ 125,000	\$ 125,000	Costs in alignment with FY 2024-2025 Budget.
02-5057-01-00-00	Maintenance Equip. & Facilities (Liquids)	\$ 200,000	\$ 200,000	Costs in alignment with FY 2024-2025 Budget.
02-5059-01-00-00	Maintenance Equip. & Facilities (Co-Gen)	\$ 308,000	\$ 308,000	Costs in alignment with FY 2024-2025 Budget.

Table 4: O&M Budget Drivers – PC15, Department 01

Line Item	Description	FY 2024-2025	FY 2025-2026	Budget Driver
15-5002-01-00-00	Electricity	\$310,000.00	\$310,000.00	Inflationary rate increases anticipated to be approved by CPUC in alignment with the FY 2024-2025 Budget.
15-5006-01-00-00	Chlorine/Sodium Hypochlorite	\$117,500.00	\$117,500.00	Increasing costs for chemical production and increased sewage septicity; \$80,000 for recycled water and \$37,500 for odor control.
15-5008-01-00-00	Ferric Chloride	\$160,000.00	\$300,000.00	Increasing costs for chemical production including general inflation, energy price increases, and market forces.
15-5019-01-00-00	Contract Services Misc.	\$113,000.00	\$116,700.00	General price inflation; includes scrubber cleaning, security patrols, gate services, access control, and vector control.
15-5027-01-00-00	Insurance - Property/Liability	\$ 94,951.00	\$108,780.00	Escalating costs for insuring the pool of organizations in the JPA and recent large claims associated with fire damage.
15-5057-01-00-00	Maintenance Equip. & Facilities (Liquids)	\$100,000.00	\$100,000.00	General price inflation; materials, supplies, and maintenance services for liquids processing equipment in alignment with the FY 2024-2025 Budget.

Table 5: : O&M Budget Drivers – PC 5 & PC 24, Department 02

Line Item	Description	FY 2024-2025	FY 2025-2026	PC	Budget Driver
05-5015-02-00-00	Management Support Services	\$ 57,500.00	\$150,000	PC 05	Increased monitoring for intensive monitoring requirements.
05-5038-02-00-00	Permits	\$ 332,746.00	\$382,658	PC 05	SWRCB Water Quality Fee Increases
24-5015-02-00-00	Management Support Services	\$ 57,500.00	\$150,000	PC 24	Increased monitoring for intensive monitoring requirements.
24-5038-02-00-00	Permits	\$ 286,000.00	\$328,900	PC 24	SWRCB Water Quality Fee Increases

Administration

Table 6: Administration Drivers

Line Item	Description	Amount	Change (\$)	Budget Driver
01-6234-04-00-00	Memberships & Trainings	\$105,000	(\$2,500)	Memberships included per FY 2024-2025 request for inclusion in the General Fund.
01-6200-04-00-00	Management Support Services	\$150,000	\$90,000	Increase of \$90,000 for consulting services for accounting review and management consulting to support SOCWA's transition.
01-6202-04-00-00	Legal	\$100,000	(\$25,000)	Decrease in legal services of \$25,000 due to projected lower number of board meetings.

Information Technology (IT)

Table 7: IT Budget Drivers

Line Item	Description	Amount	Change (\$)	Budget Driver
01-6302-05-00-00	Cloud Subscriptions (Internet)	\$172,679	\$15,400	Increase in Aquatic Informatics (RIO) licensing from \$2,600 to \$18,000 annually due to expiration of grandfathered rate structure
01-6303-05-00-00	Telecommunications	\$145,382	(\$9,000)	Reduction in T-Mobile and Verizon services due to transfer of 15 users to MNWD
01-6305-05-00-00	IT Professional Services	\$150,000	\$30,000	Additional allocation of \$30,000 annually for dedicated Blackbaud support services through the administrative cost reduction strategy.

At the April 15, 2025 Finance Committee, there were questions about the IT budget details for telecommunications and IT professional services. Included in the following tables are further details and descriptions for the three IT line items over \$100,000.

Table 8: Cloud Subscriptions Schedule

01-6302-05-00-00 Cloud Subscriptions (Internet)		
Components	Budget Request (\$)	Description
socwa.com GoDaddy Domain Registration	\$1,000.00	Increase from \$500 from FY 2024-2025 budget
Cloud Connect Services (off-site Veeam Cloud Backups) and Azure Site Recovery	\$34,000.00	Increase from \$31,000 from 2024-2025 budget
MSDS Online	\$4,907.00	
PlanetBids	\$15,000.00	Decrease from \$21,000 from 2024-2025 budget
Dropbox Fax (was HelloFax) efaxing service	\$794.99	
ZenDesk (Help Desk Saas)	\$900.00	Increase from \$800 from 2024-2025 budget
SilverSky/Cygilant SOCvue managed SIEM (Annual Auto-Renewal)	\$27,000.00	Increase from \$26,000 from 2024-2025 budget
RIO for WIMS (approximate)	\$18,000.00	Previously was about \$2,600 for FY 24-25 - "Grandfathered in at this rate"
Blackbaud Financial Edge NXT	\$37,021.00	Increase of 5%
Bomgar Remote Management (Cloud) Remote Management Monitoring Tool	\$2,500.00	Increase from \$2,000 from FY 2024-2025
Zoom Meeting Business (10 Licenses) and 200GB Cloud Storage	\$2,479.00	
Barrauda Total Email Protection	\$10,500.00	Increase from \$10,000 from FY 2024-2025 budget
Grammarly Licensing (Spelling/Grammar Checker) 15 Licenses	\$1,740.00	Decrease from \$2,700 from FY 2024-2025 budget
Online Safety Training	\$11,836.80	
Subtotal	\$167,678.79	

Table 9: Telecommunications Schedule

01-6303-05-00-00 Telecommunications	
Components	Budget Request (\$)
Convergence Fiber Internet connection, 400/400 - JB Latham Treatment Plant	\$18,588.00
Convergence Fiber Internet connection, 100/100 - Regional Treatment Plant	\$8,040.00
Cox business cable Internet connection 50/10 - JB Latham Plant	\$5,686.00
Cox business cable Internet connection 50/10 - Regional Treatment Plant	\$5,868.00
Cox business fiber for CTP	\$19,300.00
AT&T analog phone lines	\$4,000.00
CALNET3 data lines	\$6,000.00
Dish Network (5x receivers)	\$2,500.00
La Bell Exchange after-hours answering service	\$700.00
Satellite phone at the Coastal Treatment Plant (emergency use)	\$800.00
SCADA analog dial out lines (x7 Measured Rate Lines)	\$3,900.00
TelePacific Broadsoft cloud hosted UCx (phone system)	\$30,000.00
Verizon Wireless	\$30,000.00
T-Mobile	\$10,000.00
Subtotal	\$145,382

Table 10: Software Maintenance Agreements Schedule

01-6300-05-00-00 Software Maintenance Agreements		
Components	Budget Request (\$)	Details
Blackbaud Financial Edge - Online Support	\$31,680.00	
Hach WIMS support	\$11,000.00	Increase from \$10,555
Veeam Backup, Replication, Licensing and Support	\$3,000.00	Decrease from \$6,500 from FY 2024-2025 budget
IBM Maas360 Premier Suite mobile device management (iPhone, Android)	\$7,500.00	Increase from \$7300 from FY 2024-2025 budget
ESRI ARC GIS	\$1,850.00	Increase from \$1,700 from FY 2024-2025 budget
Palo Alto Firewalls (JBL,RTP,CTP)	\$9,000.00	Increase from \$6,000 from FY 2024-2025 budget
Subtotal	\$64,030.00	

Recommended Action: Committee Discussion, Direction, and Action.

Attachment: Distribution of FY 2025-2026 Budget by Member Agency and Project Committee

Total Budget By PC & Member Agency										
For Fiscal Year 2025-26										
	PC02	PC05	PC08	PC12	PC15	PC17 - LAB	PC21	PC23	PC24	Total
O&M by Project Committee and Member Agency										
City of Laguna Beach	-	-	14,264	-	1,669,122	-	-	7,114	83,822	1,774,322
City of San Clemente	-	142,213	56,492	-	-	-	-	-	-	198,705
El Toro Water District	-	-	8,721	-	-	-	1,223	-	124,225	134,169
Emerald Bay Service District	-	-	7,138	-	92,217	-	-	306	5,944	105,604
IRWD (C.O. ETWD)	-	-	32,211	-	-	-	1,223	-	120,095	153,528
Moulton Niguel Water District	-	-	48,574	33,548	-	561,921	-	-	-	644,043
Moulton Niguel Water District (C.O. SCWD)	1,888,914	54,421	-	-	-	-	-	-	-	1,943,335
Moulton Niguel Water District (C.O. SMWD)	-	78,294	-	-	-	-	-	-	-	78,294
Moulton Niguel Water District (C.O. ETWD)	-	-	-	-	-	-	611	-	334,131	334,743
Santa Margarita Water District	4,545,512	474,042	79,630	39,340	-	-	-	-	-	5,138,523
South Coast Water District	2,039,571	106,702	43,648	17,350	2,063,402	-	-	-	93,805	4,364,478
Total O&M by Project Committee and Member Agency	8,473,997	855,671	290,677	90,237	3,824,741	561,921	3,057	7,419	762,022	14,869,743

Percentage of each Member Agency as a Total of O&M before Admin, GF, UAL, and OPEB	56.99%	5.75%	1.95%	0.61%	25.72%	3.78%	0.02%	0.05%	5.12%	100%
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Admin Cost by Project Committee Based on O&M Costs										
	719,172	72,619	24,669	7,658	324,599	47,689	259	630	64,671	1,261,967

Admin Cost Allocation Percentages Based on O&M before Admin, GF, UAL, & OPEB	Admin Rate									
City of Laguna Beach	0.00%	0.00%	4.91%	0.00%	43.64%	0.00%	0.00%	95.88%	11.00%	11.93%
City of San Clemente	0.00%	16.62%	19.43%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.34%
El Toro Water District	0.00%	0.00%	3.00%	0.00%	0.00%	0.00%	40.00%	0.00%	16.30%	0.90%
Emerald Bay Service District	0.00%	0.00%	2.46%	0.00%	2.41%	0.00%	0.00%	4.12%	0.78%	0.71%
IRWD (C.O. ETWD)	0.00%	0.00%	11.08%	0.00%	0.00%	0.00%	40.00%	0.00%	15.76%	1.03%
Moulton Niguel Water District	0.00%	0.00%	16.71%	37.18%	0.00%	100.00%	0.00%	0.00%	0.00%	4.33%
Moulton Niguel Water District (C.O. SCWD)	22.29%	6.36%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	13.07%
Moulton Niguel Water District (C.O. SMWD)	0.00%	9.15%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.53%
Moulton Niguel Water District (C.O. ETWD)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	20.00%	0.00%	43.85%	2.25%
Santa Margarita Water District	53.64%	55.40%	27.39%	43.60%	0.00%	0.00%	0.00%	0.00%	0.00%	34.56%
South Coast Water District	24.07%	12.47%	15.02%	19.23%	53.95%	0.00%	0.00%	0.00%	12.31%	29.35%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Administrative Costs by PC & Member Agency										
City of Laguna Beach	-	-	1,211	-	141,655	-	-	604	7,114	150,583
City of San Clemente	-	12,069	4,794	-	-	-	-	-	-	16,864
El Toro Water District	-	-	740	-	-	-	104	-	10,543	11,387
Emerald Bay Service District	-	-	606	-	7,826	-	-	26	504	8,962
IRWD (C.O. ETWD)	-	-	2,734	-	-	-	104	-	10,192	13,030
Moulton Niguel Water District	-	-	4,122	2,847	-	47,689	-	-	-	54,659
Moulton Niguel Water District (C.O. SCWD)	160,309	4,619	-	-	-	-	-	-	-	164,927
Moulton Niguel Water District (C.O. SMWD)	-	6,645	-	-	-	-	-	-	-	6,645
Moulton Niguel Water District (C.O. ETWD)	-	-	-	-	-	-	52	-	28,357	28,409
Santa Margarita Water District	385,769	40,231	6,758	3,339	-	-	-	-	-	436,097
South Coast Water District	173,095	9,056	3,704	1,472	175,117	-	-	-	7,961	370,405
Total Administrative Costs	719,172	72,619	24,669	7,658	324,599	47,689	259	630	64,671	1,261,967

General Fund										
City of Laguna Beach	-	-	696	-	81,468	-	-	347	4,091	86,603
City of San Clemente	-	61,982	24,621	-	-	-	-	-	-	86,603
El Toro Water District	-	-	5,629	-	-	-	789	-	80,184	86,603
Emerald Bay Service District	-	-	5,854	-	75,624	-	-	251	4,874	86,603
IRWD (C.O. ETWD)	-	-	-	-	-	-	-	-	-	-
Moulton Niguel Water District	-	-	-	-	-	-	-	-	-	-
Moulton Niguel Water District (C.O. SCWD)	-	-	-	-	-	-	-	-	-	-
Moulton Niguel Water District (C.O. SMWD)	-	-	-	-	-	-	-	-	-	-
Moulton Niguel Water District (C.O. ETWD)	-	-	-	-	-	-	-	-	-	-
Santa Margarita Water District	76,608	7,989	1,342	663	-	-	-	-	-	86,603
South Coast Water District	40,471	2,117	866	344	40,943	-	-	-	1,861	86,603
Total General Fund	117,079	72,088	39,009	1,007	198,036	-	789	598	91,011	519,617

Total Budget By PC & Member Agency										
For Fiscal Year 2025-26										
	PC02	PC05	PC08	PC12	PC15	PC17 - LAB	PC21	PC23	PC24	Total
Total O&M Budget by Project Committee and Member Agency Before UAL & GF										
City of Laguna Beach	-	-	16,171	-	1,892,245	-	-	8,065	95,028	2,011,508
City of San Clemente	-	216,263	85,908	-	-	-	-	-	-	302,171
El Toro Water District	-	-	15,091	-	-	-	2,116	-	214,952	232,158
Emerald Bay Service District	-	-	13,597	-	175,667	-	-	582	11,323	201,169
IRWD (C.O. ETWD)	-	-	34,944	-	-	-	1,326	-	130,287	166,558
Moulton Niguel Water District	-	-	52,697	36,395	-	609,611	-	-	-	698,702
Moulton Niguel Water District (C.O. SCWD)	2,049,223	59,039	-	-	-	-	-	-	-	2,108,262
Moulton Niguel Water District (C.O. SMWD)	-	84,939	-	-	-	-	-	-	-	84,939
Moulton Niguel Water District (C.O. ETWD)	-	-	-	-	-	-	663	-	362,488	363,152
Santa Margarita Water District	5,007,889	522,262	87,730	43,342	-	-	-	-	-	5,661,223
South Coast Water District	2,253,136	117,875	48,218	19,166	2,279,463	-	-	-	103,627	4,821,486
Total O&M Budget by PC and Member Agency	9,310,248	1,000,379	354,355	98,903	4,347,375	609,611	4,105	8,647	917,704	16,651,327
UAL & OPEB by Project Committee and Member Agency										
City of Laguna Beach	-	-	2,135	-	249,873	-	-	1,065	12,549	265,622
City of San Clemente	-	12,414	4,931	-	-	-	-	-	-	17,345
El Toro Water District	-	-	5,541	-	-	-	777	-	78,920	85,237
Emerald Bay Service District	-	-	787	-	10,169	-	-	34	655	11,646
IRWD (C.O. ETWD)	-	-	3,899	-	-	-	148	-	14,537	18,584
Moulton Niguel Water District	-	-	-	-	-	-	-	-	-	-
Moulton Niguel Water District (C.O. SCWD)	1,059,468	30,524	-	-	-	-	-	-	-	1,089,992
Moulton Niguel Water District (C.O. SMWD)	-	519,598	-	-	-	-	-	-	-	519,598
Moulton Niguel Water District (C.O. ETWD)	-	-	-	-	-	-	-	-	-	-
Santa Margarita Water District	415,578	43,340	7,280	3,597	-	-	-	-	-	469,794
South Coast Water District	-	-	-	-	-	-	-	-	-	-
Total UAL & OPEB by PC & Member Agency	1,475,046	605,876	24,573	3,597	260,042	-	925	1,099	106,661	2,477,818
Total Budget by Project Committee and Member Agency										
City of Laguna Beach	-	-	18,306	-	2,142,118	-	-	9,130	107,577	2,277,130
City of San Clemente	-	228,677	90,839	-	-	-	-	-	-	319,516
El Toro Water District	-	-	20,632	-	-	-	2,893	-	293,872	317,396
Emerald Bay Service District	-	-	14,384	-	185,836	-	-	616	11,978	212,814
IRWD (C.O. ETWD)	-	-	38,843	-	-	-	1,474	-	144,824	185,142
Moulton Niguel Water District	-	-	52,697	36,395	-	609,611	-	-	-	698,702
Moulton Niguel Water District (C.O. SCWD)	3,108,691	89,563	-	-	-	-	-	-	-	3,198,254
Moulton Niguel Water District (C.O. SMWD)	-	604,537	-	-	-	-	-	-	-	604,537
Moulton Niguel Water District (C.O. ETWD)	-	-	-	-	-	-	663	-	362,488	363,152
Santa Margarita Water District	5,423,467	565,602	95,010	46,939	-	-	-	-	-	6,131,018
South Coast Water District	2,253,136	117,875	48,218	19,166	2,279,463	-	-	-	103,627	4,821,486
Total Budget by Project Committee and Member Agency	10,785,294	1,606,255	378,928	102,500	4,607,417	609,611	5,030	9,746	1,024,365	19,129,146