



Fiscal Year 2024-25 Budget

June 6, 2024



Photo by Konstantin Shilkov

APPROVED



June 6, 2024

**Annual Operating Expenses & Capital Budget
Fiscal Year 2024-25**

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**Annual Operating Expenses & Capital Budget
Fiscal Year 2024-25**

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South Orange County Wastewater Authority

Fiscal Year 2024-25 Budget

Transmittal Letter – June 6, 2024

Honorable Chairperson and Board of Directors:

Enclosed is the Proposed Fiscal Year (FY) 2024-25 Budget for the South Orange County Wastewater Authority, which includes:

- Operations and Maintenance (O&M) projected spending of \$26,342,448, a \$1.6 million or 6.5% increase over FY 2023-24. The O&M Budget is submitted to the Board for approval with four years of additional detail prepared for future planning purposes through FY 2028-29.
- Capital Improvements projected spending of \$10,736,572. Of this amount, \$8,373,572 is planned for Large Capital projects, which include planning, design, and construction at the three plants and continued work on Effluent Transmission Main projects. The balance of the Budget includes non-capital projects and small capital projects. The Capital Improvements budget is submitted with one additional year of detail, FY 2025-26, for future planning purposes.

SOCWA's FY 2023-24 Accomplishments are:

Organizational

- PC2 contract extended through June 2025.
- Continued discussions on revisions to the JPA, member operations, and/or ownership of SOCWA's facilities.

Awards

- GFOA's Certificate of Achievement for Excellence in Financial Reporting for FY 2021-2022, the fourth consecutive year, for SOCWA's Annual Comprehensive Financial Report (ACFR). The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting. When GFOA awards a government the Certificate of Achievement in Financial Reporting, they also present an Award of Financial Reporting Achievement (AFRA) to the department identified in the application as primarily responsible for the achievement of the Certificate.
- Two staff members received top awards from the Santa Ana River Basin Section or the California Water Environment Association. Katie Greenwood was recognized as the Pretreatment, Pollution Prevention & Stormwater (P3S) Person of the Year. Phil Peters was recognized as the Mechanic of The Year.
- Two staff members also received top awards from the California Water Environment Association (CWEA). Katie Greenwood received third place for P3S, and Phil received second place for Mechanic of The Year.

Operational Accomplishments

- Staff completed 75 Small Capital projects valued at \$1.8 million (estimated 87% spent). Goods on order for installation are \$0.31 million.
- Staff executed a new 5-year contract for the following contract: Polymer.

Transmittal Letter (cont.)

- Staff executed extended contract(s) for the following contracts: Bleach, Ferric Chloride, and Caustic.
- Continued training and promotions of O&M staff positioning SOCWA to maintain full-quality operations as retirements occur.
- Continued Monthly reporting of Major Repairs.
- SOCWA successfully conducted 23 inspections by regulatory agencies (CUPA, OCFA, NPDES, SCAQMD, and Stormwater).

Substantial Progress on Capital Improvements

- Construction completed this FY includes:
 - SJCOO Ballast Repairs
 - ACOO Ballast Repairs
 - Aliso Creek Ocean Outfall (ACOO) Internal Seal Replacements
 - JBL Administration Roof Replacement
 - CTP AMWA Road Guardrail Project
 - CTP SCE Feeder Replacement Project
 - RTP Cogen Black Start Upgrades
 - JBL and RTP Cogen SCR Blower Projects
 - JBL Fall Protection Upgrades
 - CTP Fall Protection Upgrades
 - RTP Fall Protection Upgrades
- Project in Construction
 - JBL Centrate Piping Replacement
 - JBL Scum Line Replacement Project
 - JBL Pre-purchases for MCC-M and G Project
 - CTP Aeration Diffuser Replacement
 - RTP Flare System Upgrades
- Projects designed during this FY that are planned for construction for next FY include:
 - JBL Plant No. 2 Primary Tanks
 - CTP Sludge Mitigation Project
 - SCADA Server Replacements
 - JBL MCC-M, MCC-G, and Standby Generator Replacements
 - CTP Personnel Building Upgrades
 - CTP Auxiliary Building Roof
 - CTP Odor Scrubber Replacement Project
 - RTP Standby Power System Modifications
 - CTP Aeration Deck Grating Project
 - CTP West Primary and Secondary Scum Skimmers Replacement Project
 - CTP Aeration Blower Upgrades Project
 - CTP Access Road Repaving
 - RTP Digester #1 Piping Rehabilitation Project
 - RTP Primary and Aeration Gates and Grates Rehabilitation Project
 - Effluent Transmission Main (ETM) Air Valve Replacements
- Other Ongoing Projects in Planning and Design for next FY include:
 - JBL Main Plant Drain Line Reconstruction (2018)
 - JBL Buried Digester and Flare Gas Line Replacement
 - JBL Heat exchanger #4 pipe replacement

Transmittal Letter (cont.)

- JBL Process Water Repiping
- JBL Plant 2 Headworks Rehabilitation
- JBL Plant 2 Grit Area Rehabilitation
- CTP Drainage Pump Station Rehabilitation
- RTP Solids Area Upgrade Design (2018)
- RTP Solids Area Overhaul Plan
- RTP Digester Gas System Improvements
- ETM Trail Bridge Project (includes working with ETWD and IRWD on grant applications)

Environmental and Compliance Accomplishments

- Continued outreach and engagement with Region IX to improve the exchange of knowledge toward Salt & Nutrient Management Plan acceptance for compliance with the State Water Board issued 2018 Recycled Water Policy to further the Basin Plan Amendment goal.
- Commercial partnership with Verily and SOCWA on wastewater-based epidemiology dashboard for public official usage in two communities in South Orange County.
- Continuing leadership for Unified Beach Monitoring with Regional Partners included in the development of water quality objectives.
- Provided regional and state-level comments on policy developments affecting SOCWA business practices.
- Successful obtainment of the amendment for the South Coast Water District's compliance requirements for the Doheny Desal Project connected to the San Juan Creek Ocean Outfall.

Financial Accomplishments

- Timely completion of the ACFR and the Annual Financial Audit with no exceptions.
- Timely and accurate compilations of the annual Budget, including financial analysis and presentations.
- Internal preparation of Financial Statements, including Supplemental Financial Statements with distribution at PC and Member Agency levels for Net Position and Change in Net Position.
- Use Audit for FY 2022-23 approved.
- Continued Member Agency billings with project-level detail.
- Continued monthly financials reporting.
- Quarterly Cash Roll Forward reporting for Large Capital, Non-Capital, and Small Capital.

Staff Hiring and Development

- Continuing to hire well-qualified individuals, including, an employee for O&M, Laboratory, and Accounting.
- Maintenance Mechanical staff gained certification level advancements for one employee stepping up to Grade II.
- Operations further gained certifications for an additional four (4) employees. One employee advanced to a Grade I and three (3) to Grade III.
- Environmental Compliance further gained one new Grade II Laboratory Certification.
- Electrical staff further gained certifications for Grade I and Grade II.
- Promoted from within six (6) employees to increased positions of responsibility.

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IT / Tech Accomplishments

- Updated the IT Disaster Recovery Plan.
- Aligned AlienVault data to meet contract limits for SilverSky/Cygilant Security Operations Center for continued security performance of the business network.
- Updated firewall hardware at all SOCWA facilities for cybersecurity protection.
- Upgraded to Artificial Intelligence Malware protection.
- Upgrade of the cloud-based backup solutions.
- Server communication management upgrade.
- Migration of in-house server to the cloud.
- Deployment and expansion of facility-level wireless access points.

Safety Accomplishments

- Completed 53 safety improvement projects (24 at JBL, 15 at CTP, and 13 at RTP) to address employee hygiene, poor and/or obsolete lighting, and unsafe walking surfaces.
- Completed Quarterly Safety Inspections for all 3 Plant sites in coordination with the SOCWA Safety Committee.
- Continued to expand the use and development of virtual and web-based training programs for necessary safety training activities and coordinated with Operations.
- Accomplished National Emergency Management Systems Training for ICS 100/200/700/800 for 1 employee, completed as a requirement for employees with less than five years of service.
- Review and update the SOCWA Safety Manual in accordance with the SOCWA Safety Committee Guidelines.
- Prepared SB 553 and Cal OSHA required Workplace Violence Prevention Plan for review and implementation beginning in FY 2024-25.
- Created additional Safety PMs for all 3 Plant Sites in coordination with the SOCWA Maintenance Supervisor in Tabware.
- Completed Safety Department / O&M Supervisor Meetings on a regular basis to review/discuss commitment to safety, open communication, safety training, employee responsibility, just culture, emphasis on the human factor, updating rules and regulations, and overall safety.
- Continued to update the Covid Exposure Plan and update staff on changes to State and Local Orders, CDC recommendations, OSHA Guidance, and a variety of changing State and Federal legislative initiatives.

Industry Engagement

- Participation in Clean Water SoCal Board, Clean Water So Cal Air Quality Committee, Clean Water So Cal Water Committee, and Presentation by Clean Water SoCal Executive Director to SOCWA Board.
- Participation in IRWM for South Orange County & San Diego Funding Area.
- CASA Regulatory Workgroup, CWEA Lab Committee, and WEF Lab Committee.
- NACWA P3S Committee
- CSRMA Executive Committee
- CFMOA
- CAPPO
- Continued to participate in discussions regarding a regional Food Waste Diversion program.

Transmittal Letter (cont.)

SOCWA's Key Initiatives for FY 2024-25 include:

- Continue to provide high-quality clean water service to the communities serviced by SOCWA's Member Agencies.
- General Counsel to modernize the JPA Agreement to better meet current and future Member Agency needs.
- Major Projects in FY 2024-25:
 - JBL MCC-M, MCC-G, and Standby Generator Replacements
 - CTP Aeration Diffuser Replacement
 - CTP Sludge Mitigation Project
 - SCADA Server Replacements
 - CTP Odor Scrubber Replacement Project
 - RTP Standby Power System Modifications
 - CTP Aeration Blower Upgrades Project
 - CTP Access Road Repaving
 - Effluent Transmission Main (ETM) Air Valve Replacements
 - ETM Trail Bridge Project (includes working with ETWD and IRWD on grant applications)
- Continue quarterly Capital Program Invoicing to collect funding only when due to be expended.
- Continue engagement to implement a Salt & Nutrient Management Plan.
- Continue O&M Improvements:
 - Track changes in regulations impacting Biosolids disposal options.
 - Focus on upward operational and laboratory efficiency trends through additional SCADA and technology improvements.
 - Ensure plant and employee readiness for emergency responses.
 - Continue to gain efficiencies in O&M.
 - Continue advancements with the Tabware CMMS system to incorporate new large capital project equipment.
 - Actively develop new employees to expanded roles and responsibilities.
 - Review and update procedures for new equipment coming online with capital program completions.
 - Start monitoring changes in sewage septicity affecting operational costs.
- Continuing Administration Improvements:
 - Achieve greater accuracy in meeting information.
 - Compliance with Board Policy and Procedures.
 - Improve efficiency of Accounts Payable (AP) via process automation, electronic workflows, and electronic storage of historical files.
 - Continue to review all work processes for efficiency improvements/streamlining.
 - Continue utilization of artificial intelligence tools within ZOOM and Otter.ai to optimize minute recordings and meeting documentation.

SOCWA's staff will continue to set strong and aggressive objectives, and as demonstrated in FY 2023-24, the staff is skilled and dedicated to ensuring that SOCWA continues to move forward in providing quality and timely services at a fair cost to our Member Agencies.

- SOCWA's FY 2024-25 Budget will increase by \$1.6 million or 6.5%, primarily due to financial market fluctuations' impact on Unfunded Pension Liabilities (UAL) annual required payments, health insurance costs increase impact on OPEB/Retiree Health "Pay-Go" health insurance premiums and inflationary increases on operating expenses.

Transmittal Letter (cont.)

- COLA is 6%, per the FY 2024-25 MOU Agreement.
 - Merit increases are an average of 3%, per the FY 2024-25 MOU Agreement.
- SOCWA's fringe rate is estimated to be 53.8% in the coming year.

The Acting General Manager/Director of Operations recommends the Board of Directors adopt the FY 2024-25 Budget.

Sincerely,

A handwritten signature in blue ink, appearing to read "JLB", with a long horizontal flourish extending to the right.

Jim Burror
Acting General Manager/
Director of Operations

Transmittal Letter (cont.)

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

	² Includes UAL & OPEB						UAL & OPEB Annual Payments Allocated using a Board Approved Actuarial Methodology ¹				
					w/o UAL & OPEB						
	FY 2022-23 Actual	% Chg	FY 2023-24 Adj. Budget	% Chg	FY 2024-25 Budget	% Chg	UAL & OPEB FY 24-25	Board Approved Method	Total Budget	Change \$	% Chg
Budget by Member Agency											
City of Laguna Beach	\$2,265,285	3.9%	\$2,298,848	1.5%	\$2,239,672	-2.6%	\$231,081	10.72%	\$2,470,753	\$171,904	7.5%
City of San Clemente	192,069	5.5%	271,276	41.2%	263,339	-2.9%	15,088	0.70%	278,428	7,152	2.6%
City of San Juan Capistrano	2,056,766	-3.8%		-100.0%							
El Toro Water District	1,057,721	19.6%	1,141,330	7.9%	1,109,155	-2.8%	74,095	3.44%	1,183,250	41,920	3.7%
Emerald Bay Service District	158,963	2.9%	177,736	11.8%	180,180	1.4%	10,152	0.47%	190,331	12,596	7.1%
IRWD (C.O. ETWD)	176,261	5.9%	214,278	21.6%	161,781	-24.5%	16,101	0.75%	177,882	(36,396)	-17.0%
Moulton Niguel Water District	9,689,775	3.0%	10,038,953	3.6%	9,904,131	-1.3%	948,020	43.99%	10,852,151	813,198	8.1%
Santa Margarita Water District	3,756,078	24.0%	5,917,020	57.5%	5,605,402	-5.3%	452,003	20.97%	6,057,405	140,385	2.4%
South Coast Water District	4,146,365	0.4%	4,668,350	12.6%	4,723,529	1.2%	408,719	18.96%	5,132,249	463,898	9.9%
Trabuco Canyon Water District	33,117	47.0%		-100.0%							
Total	\$23,532,399	5.5%	\$24,727,791	5.1%	24,187,189	-2.2%	\$2,155,259	100.00%	\$26,342,448	\$1,614,657	6.5%

¹Beginning with FY 2020-21, the Budget presentation has been modified to present costs applicable to current activity vs. costs related to prior years unfunded liabilities.

The above Budget Costs reflect the removal of UAL and OPEB payments from the Fringe Pool; the costs are distributed by Member Agency using a Board Approved Actuarial Methodology.

²Includes Allocation of UAL & OPEB Annual Payments using a Board Approved Methodology.

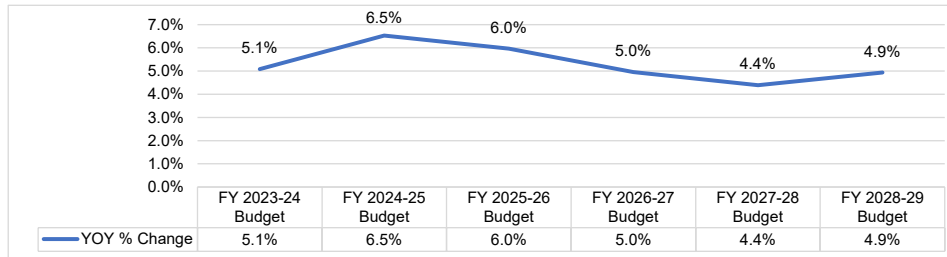
In comparison to SOCWA's FY 2023-24 Budget, the FY 2024-25 Budget increased by \$1.6 million or 6.5%, primarily due to financial market fluctuations' impact on Unfunded Pension Liabilities (UAL) annual required payments, health insurance costs increases impact on OPEB/Retiree Health "Pay-Go" health insurance premiums and inflationary increases on operating expenses.

- COLA is 6%.
- Merit increases are an average of 3%, per the FY 2024-25 MOU Agreement.

**South Orange County Wastewater Authority
5-Year Budget by Member Agency
Including UAL and OPEB
(SOCWA Total Cost Base/All Costs)**

Historical Budget Trend										
	FY 2019-20	Change	FY 2020-21	Change	FY 2021-22	Change	FY 2022-23	Change	FY 2023-24	Change
	Actual	%	Actual	%	Actual	%	Actual	%	Adj. Budget	%
Total Budget by Member Agency										
City of Laguna Beach	\$2,099,074	-4.5%	\$2,121,882	1.1%	\$2,179,567	2.7%	\$2,265,285	3.9%	\$2,298,848	1.5%
City of San Clemente	155,766	0.3%	172,941	11.0%	182,040	5.3%	192,069	5.5%	271,276	41.2%
City of San Juan Capistrano	2,198,165	-2.8%	2,134,243	-2.9%	2,138,571	0.2%	2,056,766	-3.8%		-100.0%
El Toro Water District	937,053	7.0%	883,973	-5.7%	884,248	0.0%	1,057,721	19.6%	1,141,330	7.9%
Emerald Bay Service District	149,324	1.5%	166,819	11.7%	154,451	-7.4%	158,963	2.9%	177,736	11.8%
IRWD (C.O. ETWD)	160,524	-1.6%	167,760	4.5%	166,373	-0.8%	176,261	5.9%	214,278	21.6%
Moulton Niguel Water District	8,993,369	1.1%	9,259,287	3.0%	9,411,942	1.6%	9,689,775	3.0%	10,038,953	3.6%
Santa Margarita Water District	2,357,682	53.8%	2,671,575	13.3%	3,029,218	13.4%	3,756,078	24.0%	5,917,020	57.5%
South Coast Water District	3,736,264	-1.7%	3,857,757	3.3%	4,127,834	7.0%	4,146,365	0.4%	4,668,350	12.6%
Trabuco Canyon Water District	54,975	57.5%	69,781	26.9%	22,534	-67.7%	33,117	47.0%		-100.0%
Total	\$20,842,196	3.9%	\$21,506,016	3.2%	\$22,296,778	3.7%	\$23,532,399	5.5%	\$24,727,791	5.1%

FY 2024-25 Budget										
	FY 2024-25	Change	FY 2025-26	Change	FY 2026-27	Change	FY 2027-28	Change	FY 2028-29	Change
	Budget	%	Budget	%	Budget	%	Budget	%	Budget	%
Total Budget by Member Agency										
City of Laguna Beach	\$2,470,753	7.5%	\$2,631,858	6.5%	\$2,763,195	5.0%	\$2,880,789	4.3%	\$3,019,581	4.8%
City of San Clemente	278,428	2.6%	278,099	-0.1%	293,508	5.5%	306,712	4.5%	323,117	5.3%
City of San Juan Capistrano										
El Toro Water District	1,183,250	3.7%	1,259,759	6.5%	1,324,728	5.2%	1,373,046	3.6%	1,421,206	3.5%
Emerald Bay Service District	190,331	7.1%	198,569	4.3%	208,162	4.8%	214,227	2.9%	222,607	3.9%
IRWD (C.O. ETWD)	177,882	-17.0%	184,048	3.5%	194,654	5.8%	205,973	5.8%	219,035	6.3%
Moulton Niguel Water District	10,852,151	8.1%	11,568,241	6.6%	12,154,995	5.1%	12,675,416	4.3%	13,248,168	4.5%
Santa Margarita Water District	6,057,405	2.4%	6,339,352	4.7%	6,627,923	4.6%	6,937,244	4.7%	7,328,714	5.6%
South Coast Water District	5,132,249	9.9%	5,453,498	6.3%	5,729,134	5.1%	5,988,847	4.5%	6,308,364	5.3%
Trabuco Canyon Water District										
Total	\$26,342,448	6.5%	\$27,913,423	6.0%	\$29,296,299	5.0%	\$30,582,254	4.4%	\$32,090,794	4.9%



Administration Distribution by Member Agency Based on the Ratio of O&M Costs Incurred (Usage) at the Project Committee Level¹
(in dollars)

Administration Historical Distribution by Member Agency Based on O&M Usage												
	FY 2019-20	Distribution	FY 2020-21	Distribution	FY 2021-22	Distribution	FY 2022-23	Distribution	FY 2023-24	Distribution	Total 5 Years	5 Year
	Actual	%	Actual	%	Actual	%	Actual	%	Budget	%		Distr %
City of Laguna Beach	220,723	10.1%	193,453	9.8%	199,844	9.7%	199,488	9.4%	201,425	9.1%	1,014,934	9.6%
City of San Clemente	13,591	0.6%	13,864	0.7%	15,049	0.7%	15,145	0.7%	19,411	0.9%	77,060	0.7%
City of San Juan Capistrano	231,452	10.5%	195,106	9.9%	196,230	9.5%	179,660	8.5%			802,449	7.6%
El Toro Water District	96,546	4.4%	80,305	4.1%	80,956	3.9%	94,564	4.5%	100,253	4.5%	452,623	4.3%
Emerald Bay Service District	9,619	0.4%	10,958	0.6%	10,238	0.5%	9,692	0.5%	10,597	0.5%	51,105	0.5%
IRWD (C.O. ETWD)	12,469	0.6%	11,925	0.6%	12,166	0.6%	12,195	0.6%	19,773	0.9%	68,527	0.6%
Moulton Niguel Water District	963,912	43.9%	862,312	43.6%	879,826	42.6%	884,364	41.9%	904,649	40.8%	4,495,061	42.5%
Santa Margarita Water District	248,724	11.3%	249,840	12.6%	287,212	13.9%	347,732	16.5%	540,112	24.4%	1,673,619	15.8%
South Coast Water District	394,712	18.0%	354,391	17.9%	382,695	18.5%	368,072	17.4%	420,365	19.0%	1,920,235	18.2%
Trabuco Canyon Water District	4,315	0.2%	5,720	0.3%	1,082	0.1%	1,984	0.1%		0.0%	13,101	0.1%
Total Administration	2,196,062	100.0%	1,977,874	100.0%	2,065,298	100.0%	2,112,895	100.0%	2,216,584	100.0%	10,568,713	100.0%

Administration Content							
Residual Engineering Expenses	395,760		293,908		342,971	264,024	402,980
Administration Expenses	2,359,761		2,161,324		2,152,273	2,333,340	2,245,737
Less General Fund	(559,459)		(477,358)		(429,946)	(484,470)	(432,133)
Total	2,196,062		1,977,874		2,065,298	2,112,895	2,216,584

Administration FY 2024-25 Budget Distribution by Member Agency Based on O&M Usage												
	FY 2024-25	Distribution	FY 2025-26	Distribution	FY 2026-27	Distribution	FY 2027-28	Distribution	FY 2028-29	Distribution	Total 5 Years	5 Year
	Budget	%	Budget	%	Budget	%	Budget	%	Budget	%		Distr %
City of Laguna Beach	190,241	9.2%	197,151	9.2%	202,761	9.2%	207,894	9.2%	212,921	9.2%	1,010,968	9.2%
City of San Clemente	16,892	0.8%	16,178	0.8%	16,813	0.8%	17,529	0.8%	18,264	0.8%	85,675	0.8%
El Toro Water District	91,080	4.4%	94,589	4.4%	97,639	4.4%	99,729	4.4%	101,058	4.4%	484,095	4.4%
Emerald Bay Service District	9,597	0.5%	9,840	0.5%	10,129	0.5%	10,379	0.5%	10,629	0.5%	50,575	0.5%
IRWD (C.O. ETWD)	14,190	0.7%	14,225	0.7%	14,750	0.7%	15,362	0.7%	15,988	0.7%	74,516	0.7%
Moulton Niguel Water District	862,510	41.5%	893,977	41.8%	920,551	41.8%	943,755	41.7%	963,780	41.5%	4,584,573	41.7%
Santa Margarita Water District	485,457	23.4%	493,473	23.0%	505,697	23.0%	520,982	23.0%	539,114	23.2%	2,544,723	23.1%
South Coast Water District	408,106	19.6%	421,774	19.7%	434,419	19.7%	446,865	19.8%	460,777	19.8%	2,171,941	19.7%
Total Administration	2,078,073	100.0%	2,141,206	100.0%	2,202,760	100.0%	2,262,495	100.0%	2,322,531	100.0%	11,007,064	100.0%

Administration Content							
Residual Engineering Expenses	227,291		232,521		238,683	245,209	251,689
Administration Expenses	2,346,107		2,415,128		2,493,165	2,549,435	2,615,479
Less General Fund	(495,325)		(506,443)		(529,089)	(532,148)	(544,638)
Total	2,078,073		2,141,206		2,202,760	2,262,495	2,322,531

¹Allocation amongst Member Agencies based on Ratio of O&M Costs Incurred at the Project Committee Level; supported by CAS 410 (Federal Cost Accounting Standards).

General Fund (GF) Distribution by Member Agency
Participation Method Distribution before FY 2023-24; Evenly Distributed thereafter
(in dollars)

GF Historical Distribution by Member Agency												
Participation Method Distribution by Member Agency								Evenly Distributed		Total 5 Years	5 Year Mix %	
FY 2019-20 Actual	Distribution %	FY 2020-21 Actual	Distribution %	FY 2021-22 Actual	Distribution %	FY 2022-23 Actual	Distribution %	FY 2023-24 Budget	Distribution %			
City of Laguna Beach	60,482	10.8%	51,606	10.8%	46,481	10.8%	52,375	10.8%	61,733	14.3%	272,677	11.4%
City of San Clemente	30,241	5.4%	25,803	5.4%	23,240	5.4%	26,188	5.4%	61,733	14.3%	167,205	7.0%
City of San Juan Capistrano	60,482	10.8%	51,606	10.8%	46,481	10.8%	52,375	10.8%	61,733	14.3%	210,944	8.9%
El Toro Water District	45,362	8.1%	38,705	8.1%	34,860	8.1%	39,281	8.1%	61,733	14.3%	219,941	9.2%
Emerald Bay Service District	60,482	10.8%	51,606	10.8%	46,481	10.8%	52,375	10.8%	61,733	14.3%	272,677	11.4%
IRWD (C.O. ETWD)	45,362	8.1%	38,705	8.1%	34,860	8.1%	39,281	8.1%	61,733	14.3%	158,208	6.6%
Moulton Niguel Water District	90,723	16.2%	77,409	16.2%	69,721	16.2%	78,563	16.2%	61,733	14.3%	378,149	15.9%
Santa Margarita Water District	60,482	10.8%	51,606	10.8%	46,481	10.8%	52,375	10.8%	61,733	14.3%	272,677	11.4%
South Coast Water District	90,723	16.2%	77,409	16.2%	69,721	16.2%	78,563	16.2%	61,733	14.3%	378,149	15.9%
Trabuco Canyon Water District	15,121	2.7%	12,902	2.7%	11,620	2.7%	13,094	2.7%	61,733	14.3%	52,736	2.2%
Total General Fund	559,459	100.0%	477,358	100.0%	429,946	100.0%	484,470	100.0%	432,133	100.0%	2,383,366	100.0%

GF FY 2024-25 Budget Evenly Distributed by Member Agency¹												
FY 2024-25 Budget	Distribution %	FY 2025-26 Budget	Distribution %	FY 2026-27 Budget	Distribution %	FY 2027-28 Budget	Distribution %	FY 2028-29 Budget	Distribution %	Total 5 Years	Distribution %	
City of Laguna Beach	70,761	14.3%	72,349	14.3%	75,584	14.3%	76,021	14.3%	77,805	14.3%	372,520	14.3%
City of San Clemente	70,761	14.3%	72,349	14.3%	75,584	14.3%	76,021	14.3%	77,805	14.3%	372,520	14.3%
El Toro Water District	70,761	14.3%	72,349	14.3%	75,584	14.3%	76,021	14.3%	77,805	14.3%	372,520	14.3%
Emerald Bay Service District	70,761	14.3%	72,349	14.3%	75,584	14.3%	76,021	14.3%	77,805	14.3%	372,520	14.3%
Moulton Niguel Water District	70,761	14.3%	72,349	14.3%	75,584	14.3%	76,021	14.3%	77,805	14.3%	372,520	14.3%
Santa Margarita Water District	70,761	14.3%	72,349	14.3%	75,584	14.3%	76,021	14.3%	77,805	14.3%	372,520	14.3%
South Coast Water District	70,761	14.3%	72,349	14.3%	75,584	14.3%	76,021	14.3%	77,805	14.3%	372,520	14.3%
Total General Fund	495,325	100.0%	506,443	100.0%	529,089	100.0%	532,148	100.0%	544,638	100.0%	2,607,643	100.0%

¹FY 2024-25 Budget GF Content changed from the Participation Method as follows: Finance Controller time increased from 5% to 25%, Executive Assistant time increased from 50% to 60%, Legal changed from 40% of total legal costs to 100% of Board Counsel on Board Matters, Car Allowance follows the employee's time in GF, Office Supplies reduced from 100% to 25%, Office Equipment will follow the employees in GF, and all Large Memberships except WEROC will be included in GF at 100%.

South Orange County Wastewater Authority
5-Year Budget by Member Agency including details of
Administration, Residual Engineering and General Fund Allocation
Not Including UAL and OPEB in Fringe Beginning FY 2020-21
(in dollars)

	FY 2019-20	Change	FY 2020-21	Change	FY 2021-22	Change	FY 2022-23	Change	FY 2023-24	Change	FY 2024-25	Change	FY 2025-26	Change	FY 2026-27	Change	FY 2027-28	Change	FY 2028-29	Change
	Actual	%	Actual	%	Actual	%	Actual	%	Budget	%	Budget	%	Budget	%	Budget	%	Budget	%	Budget	%
O&M & Environmental, Safety Expenses																				
City of Laguna Beach	1,817,869	-3.8%	1,720,789	-5.3%	1,757,380	2.1%	1,814,255	3.2%	1,843,595	1.6%	1,978,671	7.3%	2,107,311	6.5%	2,204,725	4.6%	2,292,277	4.0%	2,385,724	4.1%
City of San Clemente	111,934	0.3%	123,320	10.2%	132,339	7.3%	137,733	4.1%	177,667	29.0%	175,687	-1.1%	172,919	-1.6%	182,820	5.7%	193,273	5.7%	204,643	5.9%
City of San Juan Capistrano	1,906,230	-2.1%	1,735,491	-9.0%	1,725,595	-0.6%	1,633,934	-5.3%		-100.0%										
El Toro Water District	795,146	8.2%	714,320	-10.2%	711,907	-0.3%	860,015	20.8%	917,588	6.7%	947,314	3.2%	1,011,042	6.7%	1,061,684	5.0%	1,099,629	3.6%	1,132,321	3.0%
Emerald Bay Service District	79,223	0.5%	97,470	23.0%	90,032	-7.6%	88,146	-2.1%	96,994	10.0%	99,822	2.9%	105,175	5.4%	110,143	4.7%	114,445	3.9%	119,098	4.1%
IRWD (C.O. ETWD)	102,694	-2.8%	106,076	3.3%	106,980	0.9%	110,907	3.7%	180,975	63.2%	147,591	-18.4%	152,052	3.0%	160,386	5.5%	169,387	5.6%	179,138	5.8%
Moulton Niguel Water District	7,938,734	2.0%	7,670,357	-3.4%	7,736,962	0.9%	7,909,760	2.2%	8,280,043	4.7%	8,970,861	8.3%	9,555,571	6.5%	10,009,634	4.8%	10,406,015	4.0%	10,798,877	3.8%
Santa Margarita Water District	2,048,476	57.3%	2,222,352	8.5%	2,525,670	13.6%	3,157,190	25.0%	4,943,519	56.6%	5,049,184	2.1%	5,274,648	4.5%	5,498,707	4.2%	5,744,437	4.5%	6,040,620	5.2%
South Coast Water District	3,250,829	-0.9%	3,152,345	-3.0%	3,365,323	6.8%	3,347,459	-0.5%	3,847,503	14.9%	4,244,663	10.3%	4,508,266	6.2%	4,723,666	4.8%	4,927,212	4.3%	5,162,878	4.8%
Trabuco Canyon Water District	35,539	97.0%	50,881	43.2%	9,517	-81.3%	18,040	89.5%		-100.0%										
Total O&M Expenses	18,086,675	4.9%	17,593,403	-2.7%	18,161,705	3.2%	19,077,439	5.0%	20,287,885	6.3%	21,613,791	6.5%	22,886,984	5.9%	23,951,765	4.7%	24,946,675	4.2%	26,023,300	4.3%
Percentage Distribution of O&M Costs used to allocate Member Agency Administration and Residual Engineering																				
City of Laguna Beach	10.1%		9.8%		9.7%		9.5%		9.1%		9.2%		9.2%		9.2%		9.2%		9.2%	
City of San Clemente	0.6%		0.7%		0.7%		0.7%		0.9%		0.8%		0.8%		0.8%		0.8%		0.8%	
City of San Juan Capistrano	10.5%		9.9%		9.5%		8.6%													
El Toro Water District	4.4%		4.1%		3.9%		4.5%		4.5%		4.4%		4.4%		4.4%		4.4%		4.4%	
Emerald Bay Service District	0.4%		0.6%		0.5%		0.5%		0.5%		0.5%		0.5%		0.5%		0.5%		0.5%	
IRWD (C.O. ETWD)	0.6%		0.6%		0.6%		0.6%		0.9%		0.7%		0.7%		0.7%		0.7%		0.7%	
Moulton Niguel Water District	43.9%		43.6%		42.6%		41.5%		40.8%		41.5%		41.8%		41.8%		41.7%		41.5%	
Santa Margarita Water District	11.3%		12.6%		13.9%		16.5%		24.4%		23.4%		23.0%		23.0%		23.0%		23.2%	
South Coast Water District	18.0%		17.9%		18.5%		17.5%		19.0%		19.6%		19.7%		19.7%		19.8%		19.8%	
Trabuco Canyon Water District	0.2%		0.3%		0.1%		0.1%													
Total Allocation Percentages	100.0%		100.0%		100.0%		100.0%		100.0%		100.0%		100.0%		100.0%		100.0%		100.0%	
Residual Engineering Expenses	395,760		293,908		342,971		264,024		402,980		227,291		232,521		238,683		245,209		251,689	
Administration Expenses	2,359,761		2,161,324		2,152,273		2,333,340		2,245,737		2,346,107		2,415,128		2,493,165		2,549,435		2,615,479	
Less General Fund	(559,459)		(477,358)		(429,946)		(484,470)		(432,133)		(495,325)		(506,443)		(529,089)		(532,148)		(544,638)	
Total	2,196,062		1,977,874		2,065,298		2,112,895		2,216,584		2,078,073		2,141,206		2,202,760		2,262,495		2,322,531	

South Orange County Wastewater Authority
5-Year Budget by Member Agency including details of
Administration, Residual Engineering and General Fund Allocation
Not Including UAL and OPEB in Fringe Beginning FY 2020-21
(in dollars)

	FY 2019-20	Change	FY 2020-21	Change	FY 2021-22	Change	FY 2022-23	Change	FY 2023-24	Change	FY 2024-25	Change	FY 2025-26	Change	FY 2026-27	Change	FY 2027-28	Change	FY 2028-29	Change
	Actual	%	Actual	%	Actual	%	Actual	%	Budget	%	Budget	%	Budget	%	Budget	%	Budget	%	Budget	%
Member Agency Administration and Residual Engineering Expenses and Percent Change Year over Year																				
City of Laguna Beach	220,723	-11.7%	193,453	-12.4%	199,844	3.3%	199,488	-0.2%	201,425	1.0%	190,241	-5.6%	197,151	3.6%	202,761	2.8%	207,894	2.5%	212,921	2.4%
City of San Clemente	13,591	-8.0%	13,864	2.0%	15,049	8.6%	15,145	0.6%	19,411	28.2%	16,892	-13.0%	16,178	-4.2%	16,813	3.9%	17,529	4.3%	18,264	4.2%
City of San Juan Capistrano	231,452	-10.1%	195,106	-15.7%	196,230	0.6%	179,660	-8.4%		-100.0%										
El Toro Water District	96,546	-0.7%	80,305	-16.8%	80,956	0.8%	94,564	16.8%	100,253	6.0%	91,080	-9.1%	94,589	3.9%	97,639	3.2%	99,729	2.1%	101,058	1.3%
Emerald Bay Service District	9,619	-7.7%	10,958	13.9%	10,238	-6.6%	9,692	-5.3%	10,597	9.3%	9,597	-9.4%	9,840	2.5%	10,129	2.9%	10,379	2.5%	10,629	2.4%
IRWD (C.O. ETWD)	12,469	-10.8%	11,925	-4.4%	12,166	2.0%	12,195	0.2%	19,773	62.1%	14,190	-28.2%	14,225	0.2%	14,750	3.7%	15,362	4.2%	15,988	4.1%
Moulton Niguel Water District	963,912	-6.3%	862,312	-10.5%	879,826	2.0%	884,364	0.5%	904,649	2.3%	862,510	-4.7%	893,977	3.6%	920,551	3.0%	943,755	2.5%	963,780	2.1%
Santa Margarita Water District	248,724	44.3%	249,840	0.4%	287,212	15.0%	347,732	21.1%	540,112	55.3%	485,457	-10.1%	493,473	1.7%	505,697	2.5%	520,982	3.0%	539,114	3.5%
South Coast Water District	394,712	-9.0%	354,391	-10.2%	382,695	8.0%	368,072	-3.8%	420,365	14.2%	408,106	-2.9%	421,774	3.3%	434,419	3.0%	446,865	2.9%	460,777	3.1%
Trabuco Canyon Water District	4,315	80.8%	5,720	32.6%	1,082	-81.1%	1,984	83.3%		-100.0%										
Total	2,196,062	-3.8%	1,977,874	-9.9%	2,065,298	4.4%	2,112,895	2.3%	2,216,584	4.9%	2,078,073	-6.2%	2,141,206	3.0%	2,202,760	2.9%	2,262,495	2.7%	2,322,531	2.7%
Member Agency General Fund Expenses and Member Agencies Distribution Percentages																				
City of Laguna Beach	60,482	10.8%	51,606	10.8%	46,481	10.8%	52,375	10.8%	61,733	14.3%	70,761	14.3%	72,349	14.3%	75,584	14.3%	76,021	14.3%	77,805	14.3%
City of San Clemente	30,241	5.4%	25,803	5.4%	23,240	5.4%	26,188	5.4%	61,733	14.3%	70,761	14.3%	72,349	14.3%	75,584	14.3%	76,021	14.3%	77,805	14.3%
City of San Juan Capistrano	60,482	10.8%	51,606	10.8%	46,481	10.8%	52,375	10.8%												
El Toro Water District	45,362	8.1%	38,705	8.1%	34,860	8.1%	39,281	8.1%	61,733	14.3%	70,761	14.3%	72,349	14.3%	75,584	14.3%	76,021	14.3%	77,805	14.3%
Emerald Bay Service District	60,482	10.8%	51,606	10.8%	46,481	10.8%	52,375	10.8%	61,733	14.3%	70,761	14.3%	72,349	14.3%	75,584	14.3%	76,021	14.3%	77,805	14.3%
IRWD (C.O. ETWD)	45,362	8.1%	38,705	8.1%	34,860	8.1%	39,281	8.1%												
Moulton Niguel Water District	90,723	16.2%	77,409	16.2%	69,721	16.2%	78,563	16.2%	61,733	14.3%	70,761	14.3%	72,349	14.3%	75,584	14.3%	76,021	14.3%	77,805	14.3%
Santa Margarita Water District	60,482	10.8%	51,606	10.8%	46,481	10.8%	52,375	10.8%	61,733	14.3%	70,761	14.3%	72,349	14.3%	75,584	14.3%	76,021	14.3%	77,805	14.3%
South Coast Water District	90,723	16.2%	77,409	16.2%	69,721	16.2%	78,563	16.2%	61,733	14.3%	70,761	14.3%	72,349	14.3%	75,584	14.3%	76,021	14.3%	77,805	14.3%
Trabuco Canyon Water District	15,121	2.7%	12,902	2.7%	11,620	2.7%	13,094	2.7%												
Total	559,459	100.0%	477,358	100.0%	429,946	100.0%	484,470	100.0%	432,133	100.0%	495,325	100.0%	506,443	100.0%	529,089	100.0%	532,148	100.0%	544,638	100.0%

South Orange County Wastewater Authority
5-Year Budget by Member Agency including details of
Administration, Residual Engineering and General Fund Allocation
Not Including UAL and OPEB in Fringe Beginning FY 2020-21
(in dollars)

	FY 2019-20	Change	FY 2020-21	Change	FY 2021-22	Change	FY 2022-23	Change	FY 2023-24	Change	FY 2024-25	Change	FY 2025-26	Change	FY 2026-27	Change	FY 2027-28	Change	FY 2028-29	Change
	Actual	%	Actual	%	Actual	%	Actual	%	Budget	%	Budget	%	Budget	%	Budget	%	Budget	%	Budget	%
*Member Agency Administration, Residual Engineering and General Fund Expenses and Percent Change Year over Year																				
City of Laguna Beach	281,206	-8.7%	245,060	-12.9%	246,325	0.5%	251,863	2.2%	263,158	4.5%	261,001	-0.8%	269,500	3.3%	278,345	3.3%	283,915	2.0%	290,727	2.4%
City of San Clemente	43,832	0.2%	39,667	-9.5%	38,290	-3.5%	41,332	7.9%	81,145	96.3%	87,652	8.0%	88,527	1.0%	92,397	4.4%	93,550	1.2%	96,069	2.7%
City of San Juan Capistrano	291,934	-7.5%	246,713	-15.5%	242,710	-1.6%	232,036	-4.4%		-100.0%										
El Toro Water District	141,907	0.9%	119,010	-16.1%	115,817	-2.7%	133,845	15.6%	161,986	21.0%	161,841	-0.1%	166,938	3.1%	173,223	3.8%	175,750	1.5%	178,863	1.8%
Emerald Bay Service District	70,101	2.6%	62,564	-10.8%	56,719	-9.3%	62,067	9.4%	72,331	16.5%	80,358	11.1%	82,189	2.3%	85,714	4.3%	86,401	0.8%	88,435	2.4%
IRWD (C.O. ETWD)	57,830	0.7%	50,630	-12.5%	47,026	-7.1%	51,476	9.5%	19,773	-61.6%	14,190	-28.2%	14,225	0.2%	14,750	3.7%	15,362	4.2%	15,988	4.1%
Moulton Niguel Water District	1,054,635	-5.5%	939,721	-10.9%	949,546	1.0%	962,926	1.4%	966,382	0.4%	933,270	-3.4%	966,326	3.5%	996,135	3.1%	1,019,777	2.4%	1,041,585	2.1%
Santa Margarita Water District	309,206	34.3%	301,446	-2.5%	333,693	10.7%	400,107	19.9%	601,845	50.4%	556,218	-7.6%	565,822	1.7%	581,281	2.7%	597,003	2.7%	616,919	3.3%
South Coast Water District	485,435	-6.8%	431,800	-11.0%	452,416	4.8%	446,635	-1.3%	482,098	7.9%	478,867	-0.7%	494,123	3.2%	510,003	3.2%	522,886	2.5%	538,583	3.0%
Trabuco Canyon Water District	19,436	15.2%	18,622	-4.2%	12,702	-31.8%	15,077													
Total	2,755,521	-2.2%	2,455,232	-10.9%	2,495,244	1.6%	2,597,364	4.1%	2,648,717	2.0%	2,573,398	-2.8%	2,647,649	2.9%	2,731,848	3.2%	2,794,643	2.3%	2,867,169	2.6%

Budget by Member Agency, including O&M, Administration, Residual Engineering and General Fund and Percent Change Year over Year																				
City of Laguna Beach	2,099,074	-4.5%	1,965,849	-6.3%	2,003,705	1.9%	2,066,118	3.1%	2,106,753	2.0%	2,239,672	6.3%	2,376,811	6.1%	2,483,070	4.5%	2,576,192	3.8%	2,676,451	3.9%
City of San Clemente	155,766	0.3%	162,987	4.6%	170,629	4.7%	179,065	4.9%	258,812	44.5%	263,339	1.7%	261,446	-0.7%	275,217	5.3%	286,823	4.2%	300,713	4.8%
City of San Juan Capistrano	2,198,165	-2.8%	1,982,203	-9.8%	1,968,306	-0.7%	1,865,970	-5.2%		-100.0%										
El Toro Water District	937,053	7.0%	833,330	-11.1%	827,723	-0.7%	993,860	20.1%	1,079,574	8.6%	1,109,155	2.7%	1,177,980	6.2%	1,234,908	4.8%	1,275,379	3.3%	1,311,184	2.8%
Emerald Bay Service District	149,324	1.5%	160,034	7.2%	146,751	-8.3%	150,213	2.4%	169,325	12.7%	180,180	6.4%	187,364	4.0%	195,856	4.5%	200,845	2.5%	207,533	3.3%
IRWD (C.O. ETWD)	160,524	-1.6%	156,706	-2.4%	154,006	-1.7%	162,383	5.4%	200,748	23.6%	161,781	-19.4%	166,277	2.8%	175,136	5.3%	184,750	5.5%	195,126	5.6%
Moulton Niguel Water District	8,993,369	1.1%	8,610,079	-4.3%	8,686,508	0.9%	8,872,687	2.1%	9,246,425	4.2%	9,904,131	7.1%	10,521,897	6.2%	11,005,769	4.6%	11,425,791	3.8%	11,840,462	3.6%
Santa Margarita Water District	2,357,682	53.8%	2,523,798	7.0%	2,859,363	13.3%	3,557,297	24.4%	5,545,363	55.9%	5,605,402	1.1%	5,840,470	4.2%	6,079,988	4.1%	6,341,440	4.3%	6,657,539	5.0%
South Coast Water District	3,736,264	-1.7%	3,584,146	-4.1%	3,817,739	6.5%	3,794,094	-0.6%	4,329,602	14.1%	4,723,529	9.1%	5,002,389	5.9%	5,233,669	4.6%	5,450,098	4.1%	5,701,461	4.6%
Trabuco Canyon Water District	54,975	57.5%	69,503	26.4%	22,220	-68.0%	33,117	49.0%		-100.0%										
Total	20,842,196	3.9%	20,048,635	-3.8%	20,656,949	3.0%	21,674,804	4.9%	22,936,602	5.8%	24,187,189	5.5%	25,534,633	5.6%	26,683,613	4.5%	27,741,318	4.0%	28,890,469	4.1%

*Member Agency Administration, Residual Engineering and General Fund expenses are distributed to Project Committees on page 37-38.

**South Orange County Wastewater Authority
5-Year UAL and OPEB Costs and Distribution Percentages**

Board Approved Methodology											
UAL and OPEB by Member Agency	FY 2022-23 Distribution %'s	FY 2022-23 CSJC w SMWD, No TCWD ¹	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget	FY 2027-28 Budget	FY 2028-29 Budget
City of Laguna Beach	10.72%	10.72%	\$156,033	\$175,863	\$199,166	\$192,095	\$231,081	\$255,047	\$280,125	\$304,597	\$343,130
City of San Clemente	0.70%	0.70%	9,954	11,411	13,005	12,464	15,088	16,653	18,291	19,889	22,405
City of San Juan Capistrano ¹	10.27%		152,039	170,266	190,796						
El Toro Water District ²	3.44%	3.44%	50,643	56,524	63,862	61,756	74,095	81,779	89,820	97,667	110,023
Emerald Bay Service District	0.47%	0.47%	6,784	7,700	8,750	8,411	10,152	11,205	12,306	13,381	15,074
IRWD (C.O. ETWD) ²	0.75%	0.75%	11,054	12,366	13,877	13,531	16,101	17,771	19,518	21,224	23,908
Moulton Niguel Water District	43.99%	43.99%	649,208	725,434	817,089	792,528	948,020	1,046,343	1,149,226	1,249,624	1,407,706
Santa Margarita Water District ¹	10.70%	20.97%	147,776	169,855	198,780	371,656	452,003	498,882	547,935	595,804	671,175
South Coast Water District	18.96%	18.96%	273,612	310,096	352,271	338,749	408,719	451,109	495,465	538,750	606,903
Trabuco Canyon Water District ³			278	314							
Total	100.00%	100.00%	\$1,457,381	\$1,639,829	\$1,857,596	\$1,791,189	\$2,155,259	\$2,378,790	\$2,612,686	\$2,840,935	\$3,200,324

¹Effective November 15, 2021, SJC's ownership capacity and ongoing financial obligations were assumed by the SMWD.

The City of San Juan Capistrano's share of the annual expense is included with Santa Margarita Water District, beginning fiscal year 2023-24.

²Effective July 1, 2023, IRWD's ownership capacity and ongoing financial obligations were assumed by the ETWD.

IRWD is shown as a member agency for financial tracking purposes only; ETWD pays all costs.

³Effective July 1, 2023, TCWD (May 4, 2023, agreement date) withdrew from SOCWA. This included TCWD paying a lump sum for past and future financial ongoing JPA obligations to SOCWA.

**South Orange County Wastewater Authority
5-Year Budget by Member Agency**

**UAL and OPEB Costs Distributed using Board Approved Actuarial Methodology
(SOCWA Total Cost Base/All Costs)**

	FY 2020-21 Actual	FY 2021-22 Actual	Change %	FY 2022-23 Actual	Change %	FY 2023-24 Budget	Change %	FY 2024-25 Budget	Change %	FY 2025-26 Budget	Change %	FY 2026-27 Budget	Change %	FY 2027-28 Budget	Change %	FY 2028-29 Budget	Change %
Budget by Member Agency																	
City of Laguna Beach	\$1,965,849	\$2,003,705	1.9%	\$2,066,118	3.1%	\$2,106,753	2.0%	\$2,239,672	6.3%	\$2,376,811	6.1%	\$2,483,070	4.5%	\$2,576,192	3.8%	2,676,451	3.9%
City of San Clemente	162,987	170,629	4.7%	179,065	4.9%	258,812	44.5%	263,339	1.7%	261,446	-0.7%	275,217	5.3%	286,823	4.2%	300,713	4.8%
City of San Juan Capistrano	1,982,203	1,968,306	-0.7%	1,865,970	-5.2%		-100.0%										
El Toro Water District	833,330	827,723	-0.7%	993,860	20.1%	1,079,574	8.6%	1,109,155	2.7%	1,177,980	6.2%	1,234,908	4.8%	1,275,379	3.3%	1,311,184	2.8%
Emerald Bay Service District	160,034	146,751	-8.3%	150,213	2.4%	169,325	12.7%	180,180	6.4%	187,364	4.0%	195,856	4.5%	200,845	2.5%	207,533	3.3%
IRWD (C.O. ETWD)	156,706	154,006	-1.7%	162,383	5.4%	200,748	23.6%	161,781	-19.4%	166,277	2.8%	175,136	5.3%	184,750	5.5%	195,126	5.6%
Moulton Niguel Water District	8,610,079	8,686,508	0.9%	8,872,687	2.1%	9,246,425	4.2%	9,904,131	7.1%	10,521,897	6.2%	11,005,769	4.6%	11,425,791	3.8%	11,840,462	3.6%
Santa Margarita Water District	2,523,798	2,859,363	13.3%	3,557,297	24.4%	5,545,363	55.9%	5,605,402	1.1%	5,840,470	4.2%	6,079,988	4.1%	6,341,440	4.3%	6,657,539	5.0%
South Coast Water District	3,584,146	3,817,739	6.5%	3,794,094	-0.6%	4,329,602	14.1%	4,723,529	9.1%	5,002,389	5.9%	5,233,669	4.6%	5,450,098	4.1%	5,701,461	4.6%
Trabuco Canyon Water District	69,503	22,220	-68.0%	33,117	49.0%		-100.0%										
Total before UAL and OPEB	\$20,048,635	\$20,656,949	3.0%	\$21,674,804	4.9%	\$22,936,602	5.8%	\$24,187,189	5.5%	\$25,534,633	5.6%	\$26,683,613	4.5%	\$27,741,318	4.0%	\$28,890,469	4.1%

UAL and OPEB Distribution by Member Agency

UAL and OPEB by Member Agency

	Projected UAL and OPEB Year-Over-Year																
City of Laguna Beach	\$156,033	\$175,863	12.7%	\$199,166	13.3%	\$192,095	-3.6%	\$231,081	20.3%	\$255,047		\$280,125		\$304,597		343,130	
City of San Clemente	9,954	11,411	14.6%	13,005	14.0%	12,464	-4.2%	15,088	21.1%	16,653		18,291		19,889		22,405	
City of San Juan Capistrano	152,039	170,266	12.0%	190,796	12.1%		-100.0%										
El Toro Water District	50,643	56,524	11.6%	63,862	13.0%	61,756	-3.3%	74,095	20.0%	81,779		89,820		97,667		110,023	
Emerald Bay Service District	6,784	7,700	13.5%	8,750	13.6%	8,411	-3.9%	10,152	20.7%	11,205		12,306		13,381		15,074	
IRWD (C.O. ETWD)	11,054	12,366	11.9%	13,877	12.2%	13,531	-2.5%	16,101	19.0%	17,771		19,518		21,224		23,908	
Moulton Niguel Water District	649,208	725,434	11.7%	817,089	12.6%	792,528	-3.0%	948,020	19.6%	1,046,343		1,149,226		1,249,624		1,407,706	
Santa Margarita Water District	147,776	169,855	14.9%	198,780	17.0%	371,656	87.0%	452,003	21.6%	498,882		547,935		595,804		671,175	
South Coast Water District	273,612	310,096	13.3%	352,271	13.6%	338,749	-3.8%	408,719	20.7%	451,109		495,465		538,750		606,903	
Trabuco Canyon Water District	278	314	13.0%		-100.0%												
Total	\$1,457,381	\$1,639,829	12.5%	\$1,857,596	13.3%	\$1,791,189	-3.6%	\$2,155,259	20.3%	\$2,378,790	10.4%	\$2,612,686		\$2,840,935	8.7%	\$3,200,324	12.7%

Total Budget by Member Agency

City of Laguna Beach	\$2,121,882	\$2,179,567	2.7%	\$2,265,285	3.9%	\$2,298,848	1.5%	\$2,470,753	7.5%	\$2,631,858	6.5%	\$2,763,195	5.0%	\$2,880,789	4.3%	\$3,019,581	4.8%
City of San Clemente	172,941	182,040	5.3%	192,069	5.5%	271,276	41.2%	278,428	2.6%	278,099	-0.1%	293,508	5.5%	306,712	4.5%	323,117	5.3%
City of San Juan Capistrano	2,134,243	2,138,571	0.2%	2,056,766	-3.8%		-100.0%										
El Toro Water District	883,973	884,248	0.0%	1,057,721	19.6%	1,141,330	7.9%	1,183,250	3.7%	1,259,759	6.5%	1,324,728	5.2%	1,373,046	3.6%	1,421,206	3.5%
Emerald Bay Service District	166,819	154,451	-7.4%	158,963	2.9%	177,736	11.8%	190,331	7.1%	198,569	4.3%	208,162	4.8%	214,227	2.9%	222,607	3.9%
IRWD (C.O. ETWD)	167,760	166,373	-0.8%	176,261	5.9%	214,278	21.6%	177,882	-17.0%	184,048	3.5%	194,654	5.8%	205,973	5.8%	219,035	6.3%
Moulton Niguel Water District	9,259,287	9,411,942	1.6%	9,689,775	3.0%	10,038,953	3.6%	10,852,151	8.1%	11,568,241	6.6%	12,154,995	5.1%	12,675,416	4.3%	13,248,168	4.5%
Santa Margarita Water District	2,671,575	3,029,218	13.4%	3,756,078	24.0%	5,917,020	57.5%	6,057,405	2.4%	6,339,352	4.7%	6,627,923	4.6%	6,937,244	4.7%	7,328,714	5.6%
South Coast Water District	3,857,757	4,127,834	7.0%	4,146,365	0.4%	4,668,350	12.6%	5,132,249	9.9%	5,453,498	6.3%	5,729,134	5.1%	5,988,847	4.5%	6,308,364	5.3%
Trabuco Canyon Water District	69,781	22,534	-67.7%	33,117	47.0%		-100.0%										
Total Budget by Member Agency	\$21,506,016	\$22,296,778	3.7%	\$23,532,399	5.5%	\$24,727,791	5.1%	\$26,342,448	6.5%	\$27,913,423	6.0%	\$29,296,299	5.0%	\$30,582,254	4.4%	\$32,090,794	4.9%

* Beginning FY 2025-26, the percent represents year-over-year projected increases and utilizes the FY 2022-23 Member Agency Distribution adjusted for the City of San Juan Capistrano's inclusion with Santa Margarita Water District and the termination of SOCWA membership by Trabuco Canyon Water District.

**South Orange County Wastewater Authority
5-Year Total Cost Base**

Cost Drivers Prioritized by Major Expenditures

Includes UAL and OPEB

(in dollars)

	Historical Trend										Total 5 Years	5 Year Mix %
	FY 2019-20 Actual	Mix %	FY 2020-21 Actual	Mix %	FY 2021-22 Actual	Mix %	FY 2022-23 Actual	Mix %	FY 2023-24 Budget	Mix %		
Payroll Costs Including Fringe Benefits ¹	10,395,879	49.9%	9,257,678	43.0%	9,408,362	42.2%	9,508,434	40.4%	10,529,616	42.6%	49,099,969	43.5%
UAL & OPEB ¹			1,457,381	6.8%	1,639,829	7.4%	1,857,596	7.9%	1,791,189	7.2%	6,745,995	6.0%
Chemicals ^{2&3}	1,697,189	8.1%	1,991,025	9.3%	2,266,775	10.2%	2,527,417	10.7%	2,285,000	9.2%	10,767,405	9.5%
Utilities ²	1,569,259	7.5%	1,590,105	7.4%	1,701,678	7.6%	1,964,456	8.3%	1,828,500	7.4%	8,653,997	7.7%
Biosolids Hauling and Disposal ²	1,466,713	7.0%	1,465,691	6.8%	1,616,875	7.3%	1,731,672	7.4%	1,747,500	7.1%	8,028,452	7.1%
Maintenance - Equip. & Facilities ³	2,046,663	9.8%	1,867,698	8.7%	1,945,146	8.7%	1,930,305	8.2%	1,777,708	7.2%	9,567,521	8.5%
IT	640,077	3.1%	557,392	2.6%	521,498	2.3%	475,921	2.0%	622,687	2.5%	2,817,575	2.5%
Environmental & Safety	1,094,494	5.3%	951,151	4.4%	986,120	4.4%	1,085,106	4.6%	1,208,245	4.9%	5,325,116	4.7%
Insurance	261,406	1.3%	276,867	1.3%	410,049	1.8%	463,720	2.0%	535,873	2.2%	1,947,914	1.7%
Management Support Services ⁴	423,130	2.0%	572,600	2.7%	151,187	0.7%	240,540	1.0%	634,987	2.6%	2,022,445	1.8%
IT Direct	12,672	0.1%	9,669	0.0%	2,107	0.0%	43,180	0.2%	45,000	0.2%	112,627	0.1%
Contract Services - Misc	283,191	1.4%	297,793	1.4%	341,743	1.5%	288,899	1.2%	378,796	1.5%	1,590,421	1.4%
Audit & Legal	335,332	1.6%	450,844	2.1%	424,556	1.9%	480,409	2.0%	276,672	1.1%	1,967,813	1.7%
Facilities	277,115	1.3%	343,448	1.6%	314,008	1.4%	278,452	1.2%	315,000	1.3%	1,528,022	1.4%
Grit Hauling	138,647	0.7%	127,842	0.6%	167,805	0.8%	149,857	0.6%	132,500	0.5%	716,650	0.6%
Engineering transfer to Capital	(377,921)	-1.8%	(431,664)	-2.0%	(394,227)	-1.8%	(302,304)	-1.3%	(422,501)	-1.7%	(1,928,617)	-1.7%
Other Miscellaneous	578,351	2.8%	720,496	3.4%	793,269	3.6%	808,739	3.4%	1,041,019	4.2%	3,941,875	3.5%
Total SOCWA Cost Base	20,842,196	100.0%	21,506,016	100.0%	22,296,778	100.0%	23,532,399	100.0%	24,727,791	100.0%	112,905,181	100.0%
Cost Drivers	19,594,810		19,987,588		20,647,518		21,785,167		22,961,305		104,976,388	
% Total Cost Base	94.0%		92.9%		92.6%		92.6%		92.9%		93.0%	

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

**South Orange County Wastewater Authority
5-Year Total Cost Base
Cost Drivers Prioritized by Major Expenditures
Includes UAL and OPEB
(in dollars)**

Comparative FY 2024-25 Budget Cost Drivers														
	FY 2023-24 Budget	Mix %	FY 2024-25 Budget	Mix %	FY 2025-26 Budget	Mix %	FY 2026-27 Budget	Mix %	FY 2027-28 Budget	Mix %	FY 2028-29 Budget	Mix %	Total 5 Years	5 Year Mix %
Payroll Costs Including Fringe Benefits ¹	10,529,616	42.6%	11,191,090	42.5%	12,133,529	43.5%	12,754,928	43.5%	13,301,081	43.5%	13,887,360	43.3%	63,267,987	43.3%
UAL & OPEB ¹	1,791,189	7.2%	2,155,259	8.2%	2,378,790	8.5%	2,612,686	8.9%	2,840,935	9.3%	3,200,324	10.0%	13,187,995	9.0%
Chemicals ^{2&3}	2,285,000	9.2%	2,567,400	9.7%	2,638,800	9.5%	2,619,120	8.9%	2,694,800	8.8%	2,772,700	8.6%	13,292,821	9.1%
Utilities ²	1,828,500	7.4%	1,888,360	7.2%	1,996,600	7.2%	2,252,500	7.7%	2,280,900	7.5%	2,414,900	7.5%	10,833,260	7.4%
Biosolids Hauling and Disposal ²	1,747,500	7.1%	1,854,800	7.0%	1,910,400	6.8%	1,942,638	6.6%	2,000,900	6.5%	2,060,900	6.4%	9,769,638	6.7%
Maintenance - Equip. & Facilities ³	1,777,708	7.2%	1,753,300	6.7%	1,848,400	6.6%	1,939,300	6.6%	2,036,000	6.7%	2,096,900	6.5%	9,673,901	6.6%
IT	622,687	2.5%	685,827	2.6%	698,931	2.5%	712,910	2.4%	727,168	2.4%	741,712	2.3%	3,566,548	2.4%
Environmental & Safety	1,208,245	4.9%	1,282,625	4.9%	1,352,664	4.8%	1,432,471	4.9%	1,526,770	5.0%	1,626,908	5.1%	7,221,438	4.9%
Insurance	535,873	2.2%	638,224	2.4%	702,047	2.5%	772,251	2.6%	849,476	2.8%	934,424	2.9%	3,896,422	2.7%
Management Support Services ⁴	634,987	2.6%	340,550	1.3%	216,551	0.8%	219,044	0.7%	221,549	0.7%	224,104	0.7%	1,221,797	0.8%
IT Direct	45,000	0.2%	58,000	0.2%	58,000	0.2%	58,000	0.2%	58,000	0.2%	68,000	0.2%	300,000	0.2%
Contract Services - Misc	378,796	1.5%	370,500	1.4%	381,558	1.4%	392,917	1.3%	404,576	1.3%	416,636	1.3%	1,966,186	1.3%
Audit & Legal	276,672	1.1%	184,800	0.7%	184,968	0.7%	196,141	0.7%	187,336	0.6%	187,692	0.6%	940,938	0.6%
Facilities	315,000	1.3%	325,200	1.2%	331,700	1.2%	340,500	1.2%	349,400	1.1%	361,500	1.1%	1,708,301	1.2%
Grit Hauling	132,500	0.5%	135,800	0.5%	139,900	0.5%	144,100	0.5%	148,400	0.5%	152,900	0.5%	721,100	0.5%
Engineering transfer to Capital	(422,501)	-1.7%	(93,838)	-0.4%	(96,653)	-0.3%	(99,553)	-0.3%	(102,539)	-0.3%	(105,615)	-0.3%	(498,198)	-0.3%
Other Miscellaneous	1,041,019	4.2%	1,004,551	3.8%	1,037,237	3.7%	1,006,345	3.4%	1,057,501	3.5%	1,049,450	3.3%	5,155,084	3.5%
Total SOCWA Cost Base	24,727,791	100.0%	26,342,448	100.0%	27,913,423	100.0%	29,296,299	100.0%	30,582,254	100.0%	32,090,794	100.0%	146,225,217	100.0%

Cost Drivers	22,961,305	24,357,434	25,876,712	27,257,848	28,479,580	29,960,231	135,931,806
% Total Cost Base	92.9%	92.5%	92.7%	93.0%	93.1%	93.4%	93.0%

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

¹Payroll costs, including fringe benefits and UAL & OPEB, are 50% of the Authority's Total Cost Base.

COLA is 6% in FY 2024-25 and assumed at 3% in the outer years. Merit is an average of 3% for all five years.

^{2&3}Chemicals, fuel, and utilities increases are due to an inflationary environment.

⁴Management Support decreased because of reduced Plume Tracking costs.

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***The above capital costs are allocated to member agencies based on project committees' agreement.**

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June 6, 2024

**Total Budget Assumptions
South Orange County Wastewater Authority
Fiscal Year 2024-25**

Fiscal Year (FY) 2024-25 with projections through FY 2028-29, 5 Years

1. The consolidated 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 the Administration Budget)
- g) UAL (PERS) and OPEB Liabilities Annual Payments

All functional departments reside within the Operations and Maintenance (O&M) costs and are distributed by Project Committees (PC) and Member Agencies. UAL (PERS) and OPEB (Retiree Health) liabilities annual payments are distributed by a Board approved Actuarial Methodology.

The Administration Department is a service center providing support to Operations, Engineering, Environmental Compliance, and Capital Projects. Therefore, these costs are distributed by Project Committees and Member Agencies based on O & M Direct Costs.

Administrative Services include the following:

- Payroll
- Accounts Payable
- Contracts and Procurement
- Human Resources (HR)
- Financial Reporting
- Financial Audits
- Annual Comprehensive Financial Report (ACFR)
- Budgets
- Use Audits
- Statutory Reporting

2. The FY Budget establishes the Board approved allocations used for the purpose of collecting the O&M and Capital deposits from Member Agencies. After the close of the FY, the Use Audit is prepared. 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 FY use audit to determine under/over payments by Member Agencies.

Budget Assumptions

3. Each Department Manager provided:

- a) The Authority's overall budgeted headcount is 60. Headcount requirements for the 1-year Budget and 4-year projection period remain stable, replacing two positions in Engineering with contract labor supporting capital projects and up one position in Environmental Compliance. The staffing plan for full-time employees (FTEs) considers known and anticipated retirements, and costs for labor are projected based on filling open positions in line with the approved MOU.

FTEs Headcount										
Department	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget	FY 2027-28 Budget	FY 2028-29 Budget
Operations ¹	42	40	40	40	39	39	40	40	40	40
Environmental Compliance & Safety ²	9	9	10	10	10	11	11	11	11	11
Engineering ³	3	3	3	3	3	1	1	1	1	1
Administration ⁴	9	8	8	8	8	8	8	8	8	8
IT	1	1	1	1	1	1	1	1	1	1
Total	64	61	62	62	61	60	61	61	61	61

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.
- c) Beginning in FY 2023-24, the Budget includes an estimation of O&M Labor to be allocated to Capital Project Work.

5. Engineering costs were split between Capital Projects and Engineering administrative work based on how the Department spends time.

6. Liquid flow rates, Solids loading, Common costs (typically shared equally between Liquids and Solids), and labor time spent (as actually occurred in FY 2022-23 and FY 2023-24) are used to calculate some expense allocations to Member Agencies.

Budget Assumptions

7. Projected Operational Cost changes are based on:

- a) Flows and loads are based on the Calendar Year 2023 actual usage except for PC 2 (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. The agreement also directs staff to assume that MNWD's Solids are based on the influent strength of the sewage to the 3A Plant, with the balance of the Solids being attributed to SMWD.

Flows are reviewed at the Engineering Committee level and made available to Member Agencies to comment on prior to inclusion in the proposed Budget.

- b) Expected inflationary, regulatory, and supply chain increases are included in the following projections:
 - CPUC projected rate increases, current utility costs, and Co-Gen actual operating expenses are used to project electricity and natural gas costs. Electricity is projected to increase by 3.1%, and natural gas increased by 3.9%.
 - Chemicals increase averaged 12.4%, and fuel for Biosolids hauling increased 6.1%.
 - Property and Liability Insurance increased by 19.1%.
 - Permits increased by 9.9%.

c) Inflation for other non-labor expenses varied and had an overall decrease of 1%.

d) Long-term contract rates are used to budget contracted supplies and services.

8. 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, all employees shall receive a six percent (6%) increase, effective July 1, 2024.

The FY 2024-25 Salary Range Summary, Job Classification Salary Schedule, and Organizational Chart are consistent with the Employee Association MOU (FY 2024-25) and the Employee Manual (revised 5/2023). A revised salary range summary and job classification schedules are approved by Resolution of the Board each year following changes approved with the Budget.

- b) An average 3% merit increase for all employees.

Budget Assumptions

- c) PERS retirement was calculated using the CalPERS provided “Employer Normal Cost Rate” which is applied to pensionable payroll dollars. The costs increased by \$29.6 thousand or 4.1% primarily due to an increase in the PEPPA normal cost rate and projected payroll dollars, which was offset by reduced Tier 1 Classic normal costs.

Employer Normal Costs				
FY 2024-25 increased by \$29.6k or 4.1%				
Pension Plans	Annual % of Payroll	Pensionable Payroll \$'s	Employer's Normal Costs	Increase/ (Decrease)
Tier 1 Classic	14.13%	\$1,673,269	\$236,433	
Tier 2 Classic	12.52%	1,351,282	169,181	
Tier 3 PEPPA	7.87%	4,335,841	341,231	
Total		\$7,360,393	\$746,844	4.1%
Prior year Budget			\$717,208	

- d) The Authority will pay the Annual Lump Sum Payment Option for Unfunded Accrued Pension Liability rather than monthly payments, resulting in interest savings of \$50,608. The UAL Budget is distributed by Member Agency using the Board Approved Methodology and is not included in the Fringe Pool as the Board directed in Fiscal Year 2020-21.

The annual expense increased by \$260 thousand or 20.7%, primarily due to CalPERS financial market fluctuations.

UAL Required Annual Payment					
FY 2024-25 increased \$260k or 20.7%					
Pension Plans	Annual Lump Sum Payment	Monthly Payments	Annual Interest Savings	Increase/ (Decrease)	Without Savings
Tier 1 Classic	\$1,487,379	\$1,537,118	\$49,739		
Tier 2 Classic	10,561	10,914	353		
Tier 3 PEPPA	15,433	15,949	516		
Total	\$1,513,373	\$1,563,981	\$50,608	20.7%	24.8%
Prior Year Budget	\$1,253,636				
YOY Increase	\$259,737				
% Increase	20.7%				

Budget Assumptions

- e) Medicare tax, vacation, sick, holiday, personal, and Admin time were calculated based on the individual employee earning rate. Paid Time Off accruals (PTO) increased by \$68 thousand or 5.6%, primarily due to the 6% COLA.

Paid Time Off Accruals				
	Budget FY 23-24	Budget FY 24-25	\$ Change	% Chg
Vacation	\$460,932	\$499,786	\$38,854	8.4%
Sick	325,764	339,713	13,949	4.3%
Holiday	306,391	318,463	12,072	3.9%
Personal	102,130	106,154	4,024	3.9%
Admin	31,605	30,904	(701)	-2.2%
Total	\$1,226,823	\$1,295,021	\$68,198	5.6%

- f) Group medical insurance is based on actual individual current premium rates, and the Employer co-pay will continue under the current MOU at 95% for all plans. Standard group medical insurance increases beyond FY 2024-25 are projected at 8.8%.

Group Insurance Increases 6.2% FY 2024-25		Increase/ (Decrease)¹
CalPERS Health	\$1,093,656	
CalPERS Admin Fee	3,717	
Mutual Omaha Life Ins.	28,171	
Guardian Life Dental	85,902	
Vision Service Plan	12,750	
Total Group Insurance	\$1,224,195	6.2%
Prior Year Budget	\$1,152,765	

¹Premium Increase offset by employees choosing lower-cost plans.

Budget Assumptions

g) Other Post-Employment Benefits (OPEB)/Retiree Health Insurance

OPEB Increases \$104k or 19.4% FY 2024-25		Increase/ (Decrease)¹
CalPERS Retiree Health	\$626,713	
CalPERS Admin Fee	15,173	
Total Retiree Health	\$641,886	19.4%
Prior Year Budget	\$537,553	
YOY Increase	\$104,333	
% increase	19.4%	

¹Premium increased 19.4% primarily due to the more expensive PPO Plans chosen by Retirees.

The above table is the OPEB/Retiree Health Insurance “Pay-Go” monthly insurance premiums.

Standard group medical insurance increases beyond FY 2024-25 are projected at 14.6%.

The OPEB Budget is distributed by Member Agency using the Board Approved Actuarial Methodology and is not included in the Fringe Pool.

- h) The budgeted fringe benefit rate is 53.8%, which includes costs of accrued leave, group insurances (medical and disability), PERS Normal Costs, and other paid benefits (457 Plan Employer Contributions, Medicare Tax, Retiree Health Savings Program, jury duty, unemployment, workers’ compensation, and bereavement pay).
 - i) The pay for time worked rate is 87% for O&M, the same as the prior year. The administration rate is 88%, and IT is 90%. Direct Labor Utilization is Gross Pay net of PTO, paid time off, and is projected based on actuals as of December 2023.
9. Administration expenses are a part of the O&M costs of each agency. They 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) are applied to Member Agencies based on a Total Cost Input Allocation Base (Direct costs identified to a Project Committee and, in some cases, a Member Agency). Extraordinary and one-time O&M expenses having no Administrative Budget impact (examples: intermittent spikes in chemical or electrical costs or emergency labor) are deducted from the Total Cost Input Base. This is a FAR and CAS 410 (Federal Acquisition Regulation and Cost Accounting Standard) methodology. This approach was confirmed appropriate during an engineering/financial review completed by Carollo Engineering in FY 2015-16. This approach assigns administrative costs to the agency incurring the cost.

Budget Assumptions

- a) Insurance costs are based on invoiced premiums for FY 2024-25, which is estimated without a retrospective premium adjustment.

Insurance is a prepaid expense as of this writing. Projections for the out years are:

- i. CSRMA Property 10%, Liability (PLP) 10%, and Commercial Crime and other 5%.
 - ii. Workers' Compensation is estimated at 5% in the out years.
10. The General Fund Budget will be allocated evenly amongst the seven (7) Member Agencies, consistent with FY 2023-24.

The costs selected to be shared from the Administration Costs into the General Fund were recommended by the Finance Committee on May 16, 2024.

General Fund Expenses are added back to the Administration Budget for the purposes of tracking costs and showing total Administration by Member Agency and Project Committee. Historically, General Fund expenses are estimated to cover costs for Board Meetings and staff costs of compliance with legally required JPA reporting and filing requirements (Form 700, Annual JPA Statements, etc.).

11. The following points were approved by the Board from the Allocation Working Group (in FY 2017-18) and are continued in the FY 2024-25 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) All costs for the Pretreatment Program are levied based on timesheets from the previous year, except for insurance costs that are distributed equally by Member Agency.
 - c) Individual agencies will pay Director meeting attendance fees either through SOCWA or directly to their participating Director.
 - d) Engineering studies will continue to address future capital and capacity needs of the treatment plants.
 - e) JBL Effluent Pump Station (EPS) costs will be placed in PC 2 Liquids category.
 - f) Continue PC 2 and 15 Water Use allocations: 30% from Solids to Liquids for PC 2, 70% from common into Liquids PC 15.
 - g) Continue PC 15 Bleach allocations: 4% from Liquids to AWT for PC 15.
 - h) 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.

Budget Assumptions

- i) PC 2SO (12) excludes the ETWD and IRWD services areas. Trabuco County Water District contracts directly with SOCWA for permitting services beginning FY 2023-24.
12. The following changes were approved by the Board in April 2019 and accepted from the March 2019 Operational Cost Distribution Analysis for the FY 2019-20 Budget. These items are continued as applicable to the FY 2024-25 Budget:
- a) All costs for the outfall PCs (5 and 24) are allocated as fixed costs, including engineering misc., legal, offshore monitoring, inspections/port cleaning, and misc. equipment.
 - b) The following line items changed from labor allocations to common ownership allocations:
 - Standby Pay
 - Small Vehicle Expenses
 - Small Vehicle Fuel
 - Recruitment
 - Mileage Reimbursement
 - c) Ferric Chloride at PC 2 – JBL changed from 80% Liquids and 20% Solids to 100% Solids.
 - d) Electricity at PC 15 – CTP changed from is 94% Liquids, 2.5% AWT, and 3.5% Common Liquids to 100% Liquids.
 - e) Natural Gas at PC 15 – CTP changed from 95% Liquids and 5% Common to 50% Liquids and 50% Common.
 - f) Ferric Chloride at PC 17 – RTP changed from 80% Liquids and 20% Solids to 100% Solids.
13. Capital Project invoicing will be sent to SOCWA Member Agencies in accordance with the Cash Requirements Budget as approved for the first Quarter. For each subsequent quarter, capital cost collections will be based on time phased adjustments based on cash flow needs as projected by Engineering to meet project contract obligations.
14. In making O&M and capital investments, SOCWA's goal is to ensure the facilities are operated at the lowest lifecycle cost. Equipment and materials durability and reliability are core concepts for designing, constructing, operating, and maintaining SOCWA's facilities. SOCWA uses applicable design guidelines, construction standards, and recommended equipment and materials for the corrosive, abrasive, and harsh conditions that impact material durability and reliability.

SOCWA's goal is to implement the principles of Infrastructure Asset Management. SOCWA uses O&M and Capital resources for cost-effective asset investments to address community, environmental, and employee safety, which helps to mitigate potential consequences and probability of failure, and to provide consistent regulatory compliance, which ensures facility service level and economic usefulness for SOCWA 's member agencies.

Budget Assumptions

For the FY 2024-25, Staff has prepared an updated Capital Spending Plan, which includes updated long-term Capital Project Estimates.

General Approval Information:

All 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 2024-25 Budget are in conformity with SOCWA's Uniform Purchasing Policy and Procedures, Policy 6.2015.01, as approved by the Board on March 5, 2015, and as revised for clarification on December 28, 2017, December 12, 2019, and March 3, 2022.

The Board acknowledges the above Budget assumptions as a part of the Budget preparation. 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.

South Orange County Wastewater Authority

Summary of Cost Allocation Approaches by Project Committee

Prepared by Carollo Engineering in FY 2015-16 and Board Policy Decisions added in FY 2019-20 and FY 2020-21.

	<i>O&M Costs¹ - Variable</i>	<i>O&M Costs¹ – Fixed</i>	<i>Capital Costs</i>	<i>Board Policy Decisions (added by staff in FY 2019-20)</i>
PC 2SO Water Reclamation Permits	Total O&M costs are split 50/50 between fixed and variable. Allocated proportionally to each PC member based on non-potable water production and projections.	Total O&M costs are split 50/50 between fixed and variable. Divided equally between each PC member.	Not applicable	PC 2SO (12) costs are no longer shared by El Toro Water District and Irvine Ranch Water District due to agencies no longer being within the Recycled Water Order issued by the San Diego Regional Water Quality Control Board as of decision in June, 2019.
PC 2 Jay B. Latham Plant	Per PC agreement, liquid-related costs allocated based on each PC member’s average flow of prior fiscal year to plant. However, in practice, allocation is based on prior calendar year instead. Solids- related costs allocated based on PC member’s average solid loadings at plant during same period as liquid cost allocation.	Allocated to each PC member by dividing total common costs equally between liquids and solids capacities and allocating to each PC member on basis of liquid treatment capacity ownership and solids handling capacity ownership.	For facilities or equipment with a service life equal to or greater than 5 years, or a value in excess of \$1,000, costs are allocated on the basis of liquid treatment capacity ownership and/or solids treatment capacity ownership as may be applicable.	Flows and loads are based on results of FY end 2019 use audit with the exception of PC 2 (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. The agreement also directs staff to assume that MNWD’s solids are based on the influent strength of the sewage to the 3A Plant with the balance of the solids being attributed to SMWD. As directed by SMWD in April 2020, the Agency’s PC 2 Flows will be budgeted at 1.1 mgd. See also Budget Assumptions 7(a), 11(a), 11(e), 11(f), 11(h), 12(c) and 15.
PC 3A SOCWA Plant	For liquid treatment, costs are allocated based on PC member contribution of liquids based on measured flow data. For solids treatment, costs are allocated based on PC member contribution of solids loadings based on measured flow data and sewage strength. For AWT facility, costs are allocated 100% to MNWD based upon sole ownership of facility.	Allocated to each PC member based on individual ownership percentage. For AWT facility, costs are allocated 100% to MNWD based upon sole ownership of facility.	For capital costs greater than \$20,000, costs are allocated to PC members based on ownership percentages. (Agreement is silent on amounts less than \$20,000, but allocation approach is the same, per SOCWA practices.) For AWT facility, costs are allocated 100% to MNWD based upon sole ownership of facility.	Plant 3A was operated under contract by SOCWA and the contract expired with SMWD assuming operation of the facility in FY 2016-2017. Therefore, 3A is no longer within the SOCWA Budget.
PC 5 San Juan Creek Ocean Outfall	Per PC agreement, allocated to PC members based on average annual flows, however in practice, calculated as 95% of the total variable cost times the average outfall flows. ³⁰	Allocated to PC member based on ownership via multiplication of total common costs by ownership percentage.	Allocated to PC member based on percentage ownership.	By Board Policy decision as of FY19/20 Budget, the allocation of all PC 5 and 24 costs are fixed. See Budget Assumption 12(a).
PC 15 Coastal Treatment Plant	Allocated to PC member based on liquid flows to plant using flow data. For AWT, allocated 100% to SCWD based on sole ownership of facility.	Allocated to PC member based on PC member ownership. For AWT, allocated 100% to SCWD based on sole ownership of facility.	Allocated to PC members based upon capacity ownership. For AWT, allocated 100% to SCWD based on sole ownership of facility.	See Budget Assumptions 11(f), 11(g), 12(d), 12(e), and 15.

	<i>O&M Costs¹ - Variable</i>	<i>O&M Costs¹ – Fixed</i>	<i>Capital Costs</i>	<i>Board Policy Decisions (added by staff in FY 2019-20)</i>
PC 17 SOCWA Regional Treatment Plant	Liquid treatment costs allocated to PC member based on measured influent. Solids treatment costs allocated to PC member based on 1) proportional solids loading from prior year, and 2) amount of solids requiring thickening sent from Coastal Treatment Plant. For AWT, allocated 100% to MNWD based on sole ownership of facility.	Not applicable. For AWT, allocated 100% to MNWD based on sole ownership of facility.	Allocated among PC members based upon percentage of liquids, solids and common ownership in plant. For AWT, allocated 100% to MNWD based on sole ownership of facility.	See Budget Assumptions 7(b), 11(g), 11(h), 12(f) and 15.
PC 21 Effluent Transmission Main Reach B/C/D	Not applicable.	Allocated to each PC member based on percentage of ownership.	Allocated to PC member based on percentage of ownership.	
PC 21 Effluent Transmission Main Reach E	Not applicable.	Allocated to each PC member based on percentage of ownership.	Allocated to PC member based on percentage of ownership.	
PC 23 North Coastal Interceptor	Agreement silent on cost allocation method. Currently, all cost allocations are made by City of Laguna Beach and provided to SOCWA for budget purposes.	Agreement silent on cost allocation method. Currently, all cost allocations are made by City of Laguna Beach and provided to SOCWA for budget purposes.	Agreement silent on cost allocation method. Currently, all cost allocations are made by City of Laguna Beach and provided to SOCWA for budget purposes.	
PC 24 Aliso Creek Ocean Outfall	Per PC agreement, allocated to PC members based on average annual flows, however in practice, calculated as 95% of the total variable cost times the average outfall flows.	Allocated to PC member based on ownership via multiplication of total common costs by ownership percentage.	Allocated to PC member based on percentage ownership.	By Board Policy decision as of FY19/20 Budget, the allocation of all PC 5 and 24 costs are fixed. See Budget Assumption 12(a).
Pretreatment Program	Allocated based on percentage of staff time.	Shared equally among all member agencies.	Shared equally among all member agencies.	

¹: Includes salaries/benefits, utilities, chemicals, outside services, and other expenses.

**South Orange County Wastewater Authority
5-Year Labor Plan for Full-Time Employees (FTEs)
(Payroll Costs and Total Costs in thousands)**

FTEs Headcount										
Department	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget	FY 2027-28 Budget	FY 2028-29 Budget
Operations ¹	42	40	40	40	39	39	40	40	40	40
Environmental Compliance & Safety ²	9	9	10	10	10	11	11	11	11	11
Engineering ³	3	3	3	3	3	1	1	1	1	1
Administration ⁴	9	8	8	8	8	8	8	8	8	8
IT	1	1	1	1	1	1	1	1	1	1
Total	64	61	62	62	61	60	61	61	61	61

Payroll Costs including Fringe Benefits										
Department	FY 2019-20 Actual	FY 2020-21 Actual ²	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget	FY 2027-28 Budget	FY 2028-29 Budget
Operations	\$6,221	\$5,512	\$5,605	\$5,711	\$6,282	\$6,903	\$7,671	\$8,130	\$8,511	\$8,933
Environmental Compliance & Safety	1,646	1,492	1,509	1,620	1,787	2,085	2,166	2,245	2,326	2,414
Engineering	693	660	650	497	722	272	280	289	297	306
Administration and IT	1,836	1,593	1,645	1,680	1,738	1,931	2,016	2,092	2,166	2,234
Total	\$10,396	\$9,258	\$9,408	\$9,508	\$10,530	\$11,191	\$12,134	\$12,755	\$13,301	\$13,887
% Change	4.4%	-10.9%	1.6%	1.1%	10.7%	6.3%	8.4%	5.1%	4.3%	4.4%

SOCWA Cost Base	\$20,842	\$21,506	\$22,297	\$23,532	\$24,728	\$26,342	\$27,913	\$29,296	\$30,582	\$32,091
Payroll Costs Content⁵	49.9%	43.0%	42.2%	40.4%	42.6%	42.5%	43.5%	43.5%	43.5%	43.3%

¹O&M's Director of Operations is in the Administration headcount.

²Environmental Compliance was an increase of one FTE, split 50/50 between the Lab and Pretreatment, to meet increased regulatory compliance.

³Engineering decreased by two FTE's in FY 2024-25, and SOCWA will use two Contractors to support Capital Projects.

⁴The Acting GM is included in Administration, but 10% of his labor costs are included in Residual Engineering.

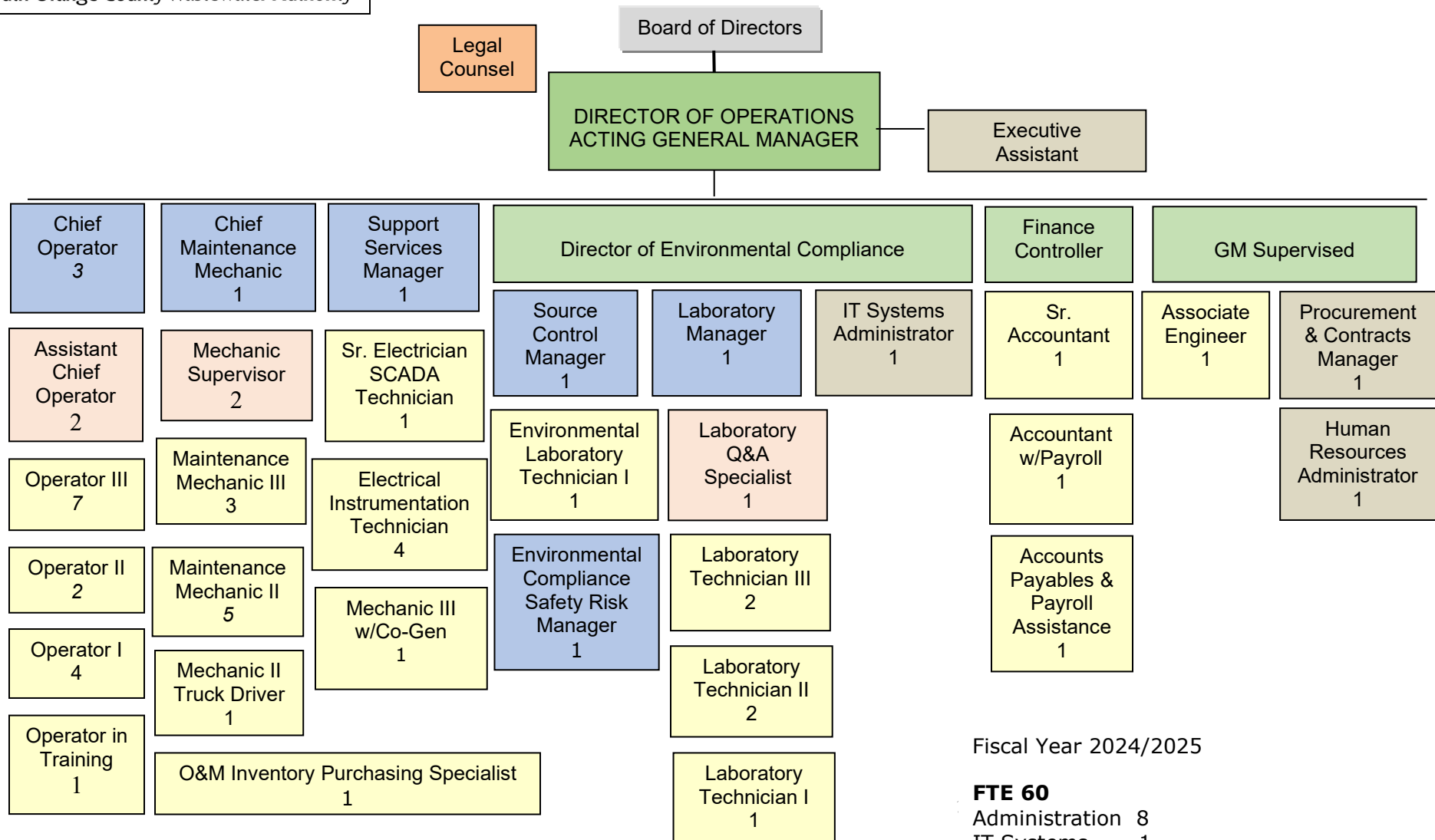
⁵FY 2019-20 Includes UAL and OPEB annual payments.

**South Orange County Wastewater Authority
Fringe Benefits Pool and Rate
FY 2024-25 thru FY 2028-29 Fringe Benefits Budget**

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget	FY 2027-28 Budget	FY 2028-29 Budget
457 Plan - Employer Contribution	\$74,097	\$72,639	\$76,797	\$69,537	\$80,000	\$109,091	\$109,091	\$109,091	\$109,091	\$109,091
Accrued Administrative Leave	47,949	33,434	36,582	44,574	31,605	30,904	31,823	32,844	34,055	34,844
Accrued Holiday	251,092	262,771	262,937	267,792	306,391	318,463	334,117	348,670	366,427	372,986
Accrued Personal Leave	97,085	81,137	97,394	97,880	102,130	106,154	111,372	116,223	122,142	124,329
COVID 19 Federal Leave		44,236	1,533							
COVID 19 State Leave		15,910	37,815	40,843						
Child Leave										
Accrued Sick Pay	233,159	289,940	273,286	314,272	325,764	339,713	355,692	370,923	389,513	396,698
Accrued Vacation	383,841	382,525	416,472	417,560	460,932	499,786	525,344	583,513	624,298	671,743
Bereavement Pay	9,043	12,149	12,901	14,770	12,500	12,500	12,500	12,500	12,500	12,500
Jury Duty	5,156	1,005	5,054	2,308	3,500	3,500	3,500	3,500	3,500	3,500
Disability Insurance - Private	61,659	61,468	62,325	61,748	65,876	61,931	62,550	63,175	63,807	64,445
Group Medical Insurance	902,394	959,986	1,024,258	1,070,849	1,152,765	1,224,195	1,331,018	1,448,064	1,576,063	1,716,055
Group Medical Insurance Waiver						10,800	10,800	10,800	10,800	10,800
Medicare Tax - Employer	104,441	104,289	96,485	108,374	113,503	124,699	133,992	140,755	146,701	153,004
Retiree Health Savings Program (RHS)	39,600	48,000	55,000	55,600	67,200	60,000	62,400	62,400	62,400	62,400
Retiree Health PARS Investment										
Retiree Health Benefits ¹	456,943									
Retirement - PERS Normal Costs	584,043	640,736	636,896	640,675	717,208	746,844	811,417	853,536	890,510	930,233
Retirement - PERS Unfunded Liability ¹	867,337									
Unemployment Ins./Reimbursement										
Workers Compensation Ins.	192,000	121,937	182,738	147,450	150,502	190,576	200,105	210,110	220,615	231,646
Total Budget Fringe Benefits Pool	\$ 4,309,837	\$ 3,132,163	\$ 3,278,473	\$ 3,354,231	\$ 3,589,876	\$ 3,839,156	\$ 4,095,721	\$ 4,366,104	\$ 4,632,423	\$ 4,894,274
Change in Fringe Pool	4.0%	-27.3%	4.7%	2.3%	7.0%	6.9%	6.7%	6.6%	6.1%	5.7%
Pay for Time Worked Labor Base (Regular Salaries)										
O&M	\$ 3,451,281	\$ 3,402,166	\$ 3,379,203	\$ 3,453,540	\$ 3,913,707	\$ 4,360,720	\$ 4,854,030	\$ 5,149,973	\$ 5,396,096	\$ 5,667,934
Environmental	933,333	955,618	949,369	1,014,951	1,151,739	1,345,546	1,402,601	1,453,433	1,506,323	1,563,005
Engineering including CIP Labor	397,732	428,407	418,681	315,707	469,025	176,871	182,177	187,642	193,271	199,070
Admin	934,332	899,005	923,711	947,630	1,006,210	1,116,326	1,163,056	1,203,196	1,241,566	1,281,226
IT	92,851	99,833	103,017	107,479	116,046	132,980	141,095	150,466	160,222	165,029
Total Pay for Time Worked Labor Base	\$ 5,809,528	\$ 5,785,029	\$ 5,773,981	\$ 5,839,307	\$ 6,656,728	\$ 7,132,441	\$ 7,742,959	\$ 8,144,710	\$ 8,497,479	\$ 8,876,264
Fringe Rate²	74.2%	54.1%	56.8%	57.4%	53.9%	53.8%	52.9%	53.6%	54.5%	55.1%
Change in Labor Base	5.9%	-0.4%	-0.2%	1.1%	14.0%	7.1%	8.6%	5.2%	4.3%	4.5%

¹ Retiree Health (OPEB) Pay-Go expenses and Unfunded Pension Liability (UAL) were removed from the Fringe Pool beginning FY 2020-21 and Distributed by Member Agencies based on a Board Approved Actuarial Methodology.

² The Fringe Rate is 53.8%, used for all five years of the Budget projections. The out-year fringe rates are for informational purposes only.



Fiscal Year 2024/2025

FTE 60

- Administration 8
- IT Systems 1
- Engineering 1
- Environ. Compl. 11
- Operations/ 39
- Maintenance

South Orange County Wastewater Authority
FY 2024-25 Budget by Project Committee and Member Agency
(in dollars)

	City of Laguna Beach	City of San Clemente	El Toro Water District	Emerald Bay Service District	IRWD (C.O. ETWD)	Moulton Niguel Water District	Santa Margarita Water District	South Coast Water District	Total
O&M by Project Committee and Member Agency									
PC 2 - Jay B. Latham Plant	-	-	-	-	-	1,547,966	4,425,061	1,865,130	7,838,158
PC 5 - San Juan Creek Ocean Outfall	-	115,310	-	-	-	107,609	384,366	86,517	693,802
PC 8 - Pretreatment Program	19,143	60,377	5,578	4,717	41,967	68,452	96,424	47,673	344,331
PC 12 SO- Water Reclamation Permits	-	-	-	-	-	90,373	143,332	41,240	274,945
PC 15 - Coastal Treatment Plant/AWT	1,283,726	-	-	63,085	-	241,088	-	1,668,512	3,256,411
PC 17 - Joint Regional Wastewater Reclamation	602,078	-	832,478	26,792	-	6,621,496	-	453,087	8,535,931
PC 21 - Effluent Transmission Main	-	-	-	-	-	-	-	-	-
PC 23 - North Coast Interceptor	-	-	-	-	-	-	-	-	-
PC 24 - Aliso Creek Ocean Outfall	73,723	-	109,258	5,228	105,624	293,876	-	82,503	670,212
Total O&M by Project Committee and Member Agency	1,978,671	175,687	947,314	99,822	147,591	8,970,861	5,049,184	4,244,663	21,613,791

*Total Administration, General Fund and Residual Engineering Expenses by Member Agency (calculated pages 7-9)	261,001	87,652	161,841	80,358	14,190	933,270	556,218	478,867	2,573,398
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Administration, General Fund and Residual Engineering Expenses Allocation Percentages by Project Committee and Member Agency

Project Committee	City of Laguna Beach	City of San Clemente	El Toro Water District	Emerald Bay Service District	IRWD (C.O. ETWD)	Moulton Niguel Water District	Santa Margarita Water District	South Coast Water District	Total
PC 2 - Jay B. Latham Plant	-	-	-	-	-	17.3%	87.6%	43.9%	36.3%
PC 5 - San Juan Creek Ocean Outfall	-	65.6%	-	-	-	1.2%	7.6%	2.0%	3.2%
PC 8 - Pretreatment Program	1.0%	34.4%	0.6%	4.7%	28.4%	0.8%	1.9%	1.1%	1.6%
PC 12 SO- Water Reclamation Permits	-	-	0.0%	-	0.0%	1.0%	2.8%	1.0%	1.3%
PC 15 - Coastal Treatment Plant/AWT	64.9%	-	-	63.2%	-	2.7%	-	39.3%	15.1%
PC 17 - Joint Regional Wastewater Reclamation	30.4%	-	87.9%	26.8%	-	73.8%	-	10.7%	39.5%
PC 21 - Effluent Transmission Main	-	-	0.0%	-	0.0%	0.0%	-	-	0.0%
PC 23 - North Coast Interceptor	-	-	0.0%	-	0.0%	0.0%	-	-	0.0%
PC 24 - Aliso Creek Ocean Outfall	3.7%	-	11.5%	5.2%	71.6%	3.3%	-	1.9%	3.1%
Total Allocation %'s	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	City of Laguna Beach	City of San Clemente	El Toro Water District	Emerald Bay Service District	IRWD (C.O. ETWD)	Moulton Niguel Water District	Santa Margarita Water District	South Coast Water District	Total
PC 2 - Jay B. Latham Plant	-	-	-	-	-	161,040	487,465	210,417	858,922
PC 5 - San Juan Creek Ocean Outfall	-	57,529	-	-	-	11,195	42,342	9,761	120,827
PC 8 - Pretreatment Program	2,525	30,123	953	3,797	4,035	7,121	10,622	5,378	64,555
PC 12 SO- Water Reclamation Permits	-	-	-	-	-	9,402	15,789	4,653	29,844
PC 15 - Coastal Treatment Plant/AWT	169,333	-	-	50,785	-	25,081	-	188,235	433,434
PC 17 - Joint Regional Wastewater Reclamation	79,419	-	142,222	21,568	-	688,858	-	51,116	983,182
PC 21 - Effluent Transmission Main	-	-	-	-	-	-	-	-	-
PC 23 - North Coast Interceptor	-	-	-	-	-	-	-	-	-
PC 24 - Aliso Creek Ocean Outfall	9,725	-	18,666	4,208	10,155	30,573	-	9,308	82,635

Total Administration, General Fund and Residual Engineering Expenses by Project Committee and Member Agency	261,001	87,652	161,841	80,358	14,190	933,270	556,218	478,867	2,573,398
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South Orange County Wastewater Authority
FY 2024-25 Budget by Project Committee and Member Agency
(in dollars)

	City of Laguna Beach	City of San Clemente	El Toro Water District	Emerald Bay Service District	IRWD (C.O. ETWD)	Moulton Niguel Water District	Santa Margarita Water District	South Coast Water District	Total
Total O&M Budget by Project Committee and Member Agency									
Project Committee									
PC 2 - Jay B. Latham Plant						1,709,007	4,912,526	2,075,547	8,697,080
PC 5 - San Juan Creek Ocean Outfall		172,839				118,804	426,708	96,278	814,629
PC 8 - Pretreatment Program	21,668	90,500	6,531	8,514	46,002	75,573	107,046	53,052	408,886
PC 12 SO- Water Reclamation Permits						99,775	159,122	45,892	304,789
PC 15 - Coastal Treatment Plant/AWT	1,453,059			113,870		266,169		1,856,748	3,689,846
PC 17 - Joint Regional Wastewater Reclamation	681,497		974,700	48,359		7,310,354		504,203	9,519,113
PC 21 - Effluent Transmission Main			-	-	-	-			-
PC 23 - North Coast Interceptor									-
PC 24 - Aliso Creek Ocean Outfall	83,448		127,924	9,436	115,779	324,449		91,811	752,847
Total O&M Budget by Project Committee and Member Agency	2,239,672	263,339	1,109,155	180,180	161,781	9,904,131	5,605,402	4,723,529	24,187,189

UAL & OPEB by Project Committee and Member Agency

Project Committee									
PC 2 - Jay B. Latham Plant						120,625	375,507	164,979	661,111
PC 3A - 3A/AWT						159,898	31,398		191,297
PC 5 - San Juan Creek Ocean Outfall		8,862				6,582	24,774	6,053	46,270
PC 8 - Pretreatment Program	3,784	6,226	2,986	424	6,056	12,053	17,290	9,318	58,137
PC 12 SO- Water Reclamation Permits			218		354	2,736	3,033	594	6,935
PC 15 - Coastal Treatment Plant/AWT	174,286			7,618		18,762		191,199	391,866
PC 17 - Joint Regional Wastewater Reclamation	46,677		59,607	1,823		611,766		33,173	753,046
PC 21 - Effluent Transmission Main									
PC 23 - North Coast Interceptor									
PC 24 - Aliso Creek Ocean Outfall	6,333		11,284	287	9,692	15,598		3,403	46,597
Total UAL and OPEB Budget by Project Committee and Member Agency	231,081	15,088	74,095	10,152	16,101	948,020	452,003	408,719	2,155,259

Total Budget by Project Committee and Member Agency

Project Committee									
PC 2 - Jay B. Latham Plant						1,829,632	5,288,034	2,240,526	9,358,191
PC 3A - 3A/AWT						159,898	31,398		191,297
PC 5 - San Juan Creek Ocean Outfall		181,702				125,385	451,482	102,330	860,899
PC 8 - Pretreatment Program	25,453	96,726	9,517	8,938	52,058	87,626	124,336	62,369	467,022
PC 12 SO- Water Reclamation Permits			218		354	102,511	162,155	46,486	311,724
PC 15 - Coastal Treatment Plant/AWT	1,627,345			121,489		284,931		2,047,947	4,081,712
PC 17 - Joint Regional Wastewater Reclamation	728,174		1,034,308	50,182		7,922,120		537,376	10,272,159
PC 21 - Effluent Transmission Main			-	-	-	-			-
PC 23 - North Coast Interceptor									-
PC 24 - Aliso Creek Ocean Outfall	89,781		139,208	9,723	125,471	340,048		95,214	799,444
Total Budget by Project Committee and Member Agency	2,470,753	278,428	1,183,250	190,331	177,882	10,852,151	6,057,405	5,132,249	26,342,448

*Member Agency Administration, Residual Engineering and General Fund expenses are distributed by Member Agency on pages 12 through 14.

South Orange County Wastewater Authority
FY 2024-25 Quarterly Budget by Project Committee and Member Agency
(in dollars)

	City of Laguna Beach	City of San Clemente	El Toro Water District	Emerald Bay Service District	IRWD (C.O. ETWD)	Moulton Niguel Water District	Santa Margarita Water Water District	South Coast Water District	Total
Fiscal Year 2024-25									
Total Budget by Project Committee and Member Agency									
Project Committee									
PC 2 - Jay B. Latham Plant	-	-	-	-	-	1,829,632	5,288,034	2,240,526	9,358,191
PC 3A - 3A/AWT	-	-	-	-	-	159,898	31,398	-	191,297
PC 5 - San Juan Creek Ocean Outfall	-	181,702	-	-	-	125,385	451,482	102,330	860,899
PC 8 - Pretreatment Program	25,453	96,726	9,517	8,938	52,058	87,626	124,336	62,369	467,022
PC 12 SO- Water Reclamation Permits	-	-	218	-	354	102,511	162,155	46,486	311,724
PC 15 - Coastal Treatment Plant/AWT	1,627,345	-	-	121,489	-	284,931	-	2,047,947	4,081,712
PC 17 - Joint Regional Wastewater Reclamation	728,174	-	1,034,308	50,182	-	7,922,120	-	537,376	10,272,159
PC 21 - Effluent Transmission Main	-	-	-	-	-	-	-	-	-
PC 23 - North Coast Interceptor	-	-	-	-	-	-	-	-	-
PC 24 - Aliso Creek Ocean Outfall	89,781	-	139,208	9,723	125,471	340,048	-	95,214	799,444
Total Budget by Project Committee and Member Agency	2,470,753	278,428	1,183,250	190,331	177,882	10,852,151	6,057,405	5,132,249	26,342,448

	City of Laguna Beach	City of San Clemente	El Toro Water District	Emerald Bay Service District	IRWD (C.O. ETWD)	Moulton Niguel Water District	Santa Margarita Water Water District	South Coast Water District	Total
Q1 Fiscal Year 2024-25									
Total Budget by Project Committee and Member Agency									
Project Committee									
PC 2 - Jay B. Latham Plant	-	-	-	-	-	457,408	1,322,008	560,131	2,339,548
PC 3A - 3A/AWT	-	-	-	-	-	39,975	7,850	-	47,824
PC 5 - San Juan Creek Ocean Outfall	-	45,425	-	-	-	31,346	112,871	25,583	215,225
PC 8 - Pretreatment Program	6,363	24,182	2,379	2,234	13,014	21,906	31,084	15,592	116,756
PC 12 SO- Water Reclamation Permits	-	-	54	-	88	25,628	40,539	11,622	77,931
PC 15 - Coastal Treatment Plant/AWT	406,836	-	-	30,372	-	71,233	-	511,987	1,020,428
PC 17 - Joint Regional Wastewater Reclamation	182,043	-	258,577	12,546	-	1,980,530	-	134,344	2,568,040
PC 21 - Effluent Transmission Main	-	-	-	-	-	-	-	-	-
PC 23 - North Coast Interceptor	-	-	-	-	-	-	-	-	-
PC 24 - Aliso Creek Ocean Outfall	22,445	-	34,802	2,431	31,368	85,012	-	23,804	199,861
Total Budget by Project Committee and Member Agency	617,688	69,607	295,812	47,583	44,471	2,713,038	1,514,351	1,283,062	6,585,612

	City of Laguna Beach	City of San Clemente	El Toro Water District	Emerald Bay Service District	IRWD (C.O. ETWD)	Moulton Niguel Water District	Santa Margarita Water Water District	South Coast Water District	Total
Q2 Fiscal Year 2024-25									
Total Budget by Project Committee and Member Agency									
Project Committee									
PC 2 - Jay B. Latham Plant	-	-	-	-	-	457,408	1,322,008	560,131	2,339,548
PC 3A - 3A/AWT	-	-	-	-	-	39,975	7,850	-	47,824
PC 5 - San Juan Creek Ocean Outfall	-	45,425	-	-	-	31,346	112,871	25,583	215,225
PC 8 - Pretreatment Program	6,363	24,182	2,379	2,234	13,014	21,906	31,084	15,592	116,756
PC 12 SO- Water Reclamation Permits	-	-	54	-	88	25,628	40,539	11,622	77,931
PC 15 - Coastal Treatment Plant/AWT	406,836	-	-	30,372	-	71,233	-	511,987	1,020,428
PC 17 - Joint Regional Wastewater Reclamation	182,043	-	258,577	12,546	-	1,980,530	-	134,344	2,568,040
PC 21 - Effluent Transmission Main	-	-	-	-	-	-	-	-	-
PC 23 - North Coast Interceptor	-	-	-	-	-	-	-	-	-
PC 24 - Aliso Creek Ocean Outfall	22,445	-	34,802	2,431	31,368	85,012	-	23,804	199,861
Total Budget by Project Committee and Member Agency	617,688	69,607	295,812	47,583	44,471	2,713,038	1,514,351	1,283,062	6,585,612

South Orange County Wastewater Authority
FY 2024-25 Quarterly Budget by Project Committee and Member Agency
(in dollars)

	City of Laguna Beach	City of San Clemente	El Toro Water District	Emerald Bay Service District	IRWD (C.O. ETWD)	Moulton Niguel Water District	Santa Margarita Water Water District	South Coast Water District	Total
Q3 Fiscal Year 2024-25									
Total Budget by Project Committee and Member Agency									
Project Committee									
PC 2 - Jay B. Latham Plant	-	-	-	-	-	457,408	1,322,008	560,131	2,339,548
PC 3A - 3A/AWT	-	-	-	-	-	39,975	7,850	-	47,824
PC 5 - San Juan Creek Ocean Outfall	-	45,425	-	-	-	31,346	112,871	25,583	215,225
PC 8 - Pretreatment Program	6,363	24,182	2,379	2,234	13,014	21,906	31,084	15,592	116,756
PC 12 SO- Water Reclamation Permits	-	-	54	-	88	25,628	40,539	11,622	77,931
PC 15 - Coastal Treatment Plant/AWT	406,836	-	-	30,372	-	71,233	-	511,987	1,020,428
PC 17 - Joint Regional Wastewater Reclamation	182,043	-	258,577	12,546	-	1,980,530	-	134,344	2,568,040
PC 21 - Effluent Transmission Main	-	-	-	-	-	-	-	-	-
PC 23 - North Coast Interceptor	-	-	-	-	-	-	-	-	-
PC 24 - Aliso Creek Ocean Outfall	22,445	-	34,802	2,431	31,368	85,012	-	23,804	199,861
Total Budget by Project Committee and Member Agency	617,688	69,607	295,812	47,583	44,471	2,713,038	1,514,351	1,283,062	6,585,612

	City of Laguna Beach	City of San Clemente	El Toro Water District	Emerald Bay Service District	IRWD (C.O. ETWD)	Moulton Niguel Water District	Santa Margarita Water Water District	South Coast Water District	Total
Q4 Fiscal Year 2024-25									
Total Budget by Project Committee and Member Agency									
Project Committee									
PC 2 - Jay B. Latham Plant	-	-	-	-	-	457,408	1,322,008	560,131	2,339,548
PC 3A - 3A/AWT	-	-	-	-	-	39,975	7,850	-	47,824
PC 5 - San Juan Creek Ocean Outfall	-	45,425	-	-	-	31,346	112,871	25,583	215,225
PC 8 - Pretreatment Program	6,363	24,182	2,379	2,234	13,014	21,906	31,084	15,592	116,756
PC 12 SO- Water Reclamation Permits	-	-	54	-	88	25,628	40,539	11,622	77,931
PC 15 - Coastal Treatment Plant/AWT	406,836	-	-	30,372	-	71,233	-	511,987	1,020,428
PC 17 - Joint Regional Wastewater Reclamation	182,043	-	258,577	12,546	-	1,980,530	-	134,344	2,568,040
PC 21 - Effluent Transmission Main	-	-	-	-	-	-	-	-	-
PC 23 - North Coast Interceptor	-	-	-	-	-	-	-	-	-
PC 24 - Aliso Creek Ocean Outfall	22,445	-	34,802	2,431	31,368	85,012	-	23,804	199,861
Total Budget by Project Committee and Member Agency	617,688	69,607	295,812	47,583	44,471	2,713,038	1,514,351	1,283,062	6,585,612

South Orange County Wastewater Authority

Year Over Year O & M, Environmental & Safety Departments Budget Summary

(in dollars)

	FY 2019-20 Actual	Change %	FY 2020-21 Actual	Change %	FY 2021-22 Actual	Change %	FY 2022-23 Actual	Change %	FY 2023-24 Budget	Change %	
Salary and Fringe											
5000--****	Regular Salaries-O&M	4,384,614	6.7%	4,357,784	-0.6%	4,328,572	-0.7%	4,468,491	3.2%	5,065,446	13.4%
5001--****	Overtime Salaries-O&M	99,451	-46.6%	111,316	11.9%	138,152	24.1%	125,957	-8.8%	82,008	-34.9%
5306--****	Scheduled Holiday Work	37,133	33.2%	71,967	93.8%	86,393	20.0%	66,767	-22.7%	68,376	2.4%
5315--****	Comp Time - O&M	24,956	23.5%	35,691	43.0%	35,317	-1.0%	35,195	-0.3%	17,628	-49.9%
5401--****	Fringe Benefits IN to PC's & Depts.	3,252,755	4.8%	2,359,415	-27.5%	2,457,768	4.2%	2,492,938	1.4%	2,731,721	9.6%
5700--****	Standby Pay	68,268	1.2%	67,859	-0.6%	67,861	0.0%	67,860	0.0%	104,000	53.3%
	Total Payroll Costs	7,867,178	4.69%	7,004,033	(10.97%)	7,114,063	1.57%	7,257,209	2.0%	8,069,179	11.2%
Other Expenses											
5002--****	Electricity	1,240,334	-5.5%	1,252,449	1.0%	1,240,571	-0.9%	1,369,693	10.4%	1,260,000	-8.0%
5003--****	Natural Gas	244,816	-1.6%	254,349	3.9%	389,075	53.0%	510,880	31.3%	490,500	-4.0%
5004--****	Potable & Reclaimed Water	84,108	9.6%	83,307	-1.0%	72,031	-13.5%	83,883	16.5%	78,000	-7.0%
5005--****	Co-generation Power Credit	(618,118)	46.1%	(705,975)	14.2%	(1,061,264)	50.3%	(1,135,051)	7.0%	(1,302,000)	14.7%
5006--****	Chlorine/Sodium Hypochlorite	443,105	-17.8%	490,689	10.7%	621,211	26.6%	404,780	-34.8%	181,000	-55.3%
5007--****	Polymer Products	619,728	18.1%	741,851	19.7%	829,845	11.9%	944,395	13.8%	1,040,000	10.1%
5008--****	Ferric Chloride	488,505	35.0%	654,701	34.0%	688,063	5.1%	991,409	44.1%	880,000	-11.2%
5009--****	Odor Control Chemicals	100,042	-14.0%	90,428	-9.6%	112,148	24.0%	159,874	42.6%	155,000	-3.0%
5010--****	Other Chemicals - Misc.			426						2,000	100.0%
5011--****	Laboratory Services	41,279	42.5%	27,308	-33.8%	31,591	15.7%	34,490	9.2%	56,632	64.2%
5012--****	Grit Hauling	138,647	20.7%	127,842	-7.8%	167,805	31.3%	149,857	-10.7%	132,500	-11.6%
5013--****	Landscaping	169,111	-2.6%	232,315	37.4%	224,888	-3.2%	187,413	-16.7%	211,000	12.6%
5014--****	Engineering - Misc.	848	-97.6%								
5015--****	Management Support Services	307,969	111.9%	513,732	66.8%	118,496	-76.9%	160,600	35.5%	579,987	261.1%
5016--****	Audit - Environmental									1,304	100.0%
5017--****	Legal Fees	74,189	-21.4%	71,684	-3.4%	112,945	57.6%	53,401	-52.7%	30,672	-42.6%
5018--****	Public Notices/ Public Relations	277	55.6%							1,500	100.0%
5019--****	Contract Services Misc.	277,898	-6.7%	297,793	7.2%	336,097	12.9%	283,167	-15.7%	372,996	31.7%
5021--****	Small Vehicle Expense	17,686	-47.1%	18,797	6.3%	31,494	67.6%	27,779	-11.8%	24,128	-13.1%
5022--****	Miscellaneous Expense	15,597	-40.4%	5,355	-65.7%	4,565	-14.8%	3,643	-20.2%	16,032	340.1%
5023--****	Office Supplies - All	39,609	13.1%	27,961	-29.4%	31,555	12.9%	33,276	5.5%	48,000	44.3%
5024--****	Petroleum Products	45,809	82.6%	12,931	-71.8%	15,508	19.9%	26,959	73.8%	27,000	0.2%
5025--****	Uniforms	66,018	30.4%	64,518	-2.3%	74,351	15.2%	97,082	30.6%	78,000	-19.7%
5026--****	Small Vehicle Fuel	16,921	-14.8%	12,263	-27.5%	18,667	52.2%	19,552	4.7%	20,272	3.7%
5027--****	Insurance - Property/Liability	261,406	28.4%	276,867	5.9%	410,049	48.1%	463,720	13.1%	535,873	15.6%
5028--****	Small Tools & Supplies	65,691	-29.9%	70,138	6.8%	64,574	-7.9%	83,169	28.8%	77,668	-6.6%
5030--****	Trash Disposal	7,514	65.6%	6,607	-12.1%	8,394	27.0%	9,794	16.7%	9,000	-8.1%
5031--****	Safety Program & Supplies	134,715	13.4%	136,845	1.6%	87,818	-35.8%	107,722	22.7%	114,956	6.7%
5032--****	Equipment Rental	7,456	271.8%	876	-88.3%	26,745	2952.8%	14,879	-44.4%	7,000	-53.0%

South Orange County Wastewater Authority

Year Over Year O & M, Environmental & Safety Departments Budget Summary

(in dollars)

	FY 2019-20 Actual	Change %	FY 2020-21 Actual	Change %	FY 2021-22 Actual	Change %	FY 2022-23 Actual	Change %	FY 2023-24 Budget	Change %	
_5033--***	Recruitment	2,936	81.4%	3,531	20.3%	3,070	-13.0%	4,246	38.3%	2,300	-45.8%
_5034--***	Travel Expense/Tech. Conferences	39,624	-26.3%	9,289	-76.6%	9,125	-1.8%	25,715	181.8%	75,078	192.0%
_5035--***	Training Expense	44,198	-47.3%	13,098	-70.4%	29,469	125.0%	49,811	69.0%	50,479	1.3%
_5036--***	Laboratory Supplies	99,479	19.7%	134,557	35.3%	129,793	-3.5%	172,511	32.9%	127,092	-26.3%
_5037--***	Office Equipment	31,992	-22.8%	25,282	-21.0%	18,582	-26.5%	5,663	-69.5%	27,000	376.7%
_5038--***	Permits	496,135	22.2%	506,362	2.1%	545,780	7.8%	588,295	7.8%	635,836	8.1%
_5039--***	Membership Dues/Fees	28,821	109.3%	10,278	-64.3%	19,885	93.5%	11,605	-41.6%	13,153	13.3%
_5044--***	Offshore Monitoring	53,042	54.7%	40,565	-23.5%	93,213	129.8%	104,708	12.3%	81,604	-22.1%
_5045--***	Offshore Biochemistry									22,500	100.0%
_5046--***	Effluent Chemistry	27,530	-49.6%	63,594	131.0%	30,193	-52.5%	51,815	71.6%	50,948	-1.7%
_5047--***	Access Road Expenses	34,686	5.2%	39,072	12.6%	1,861	-95.2%	739	-60.3%	45,000	5989.6%
_5048--***	Storm Damage	549	-99.6%					9,662		20,000	107.0%
_5049--***	Biosolids Disposal	1,466,713	6.2%	1,465,691	-0.1%	1,616,875	10.3%	1,731,672	7.1%	1,747,500	0.9%
_5050--***	Contract Services Generators	18,724	0.6%	3,545	-81.1%	16,884	376.3%	19,958	18.2%	23,000	15.2%
_5052--***	Janitorial Services	100,490	38.0%	104,527	4.0%	80,726	-22.8%	81,245	0.6%	95,000	16.9%
_5053--***	Contract Serv - Digester Cleaning	10,226		80,743	689.6%	46,498	-42.4%	33,762	-27.4%	80,000	137.0%
_5054--***	Diesel Truck Maint	48,718	30.9%	29,197	-40.1%	30,454	4.3%	40,215	32.1%	43,000	6.9%
_5055--***	Diesel Truck Fuel	7,916	-23.8%	8,372	5.8%	11,285	34.8%	15,860	40.5%	11,800	-25.6%
_5056--***	Maintenance Equip. & Facilities (Solids)	333,411	-19.5%	336,152	0.8%	333,694	-0.7%	301,146	-9.8%	300,000	-0.4%
_5057--***	Maintenance Equip. & Facilities (Liquids)	563,956	-12.3%	588,263	4.3%	628,890	6.9%	509,074	-19.1%	510,000	0.2%
_5058--***	Maintenance Equip. & Facilities (Common)	78,573	-12.7%	144,891	84.4%	108,101	-25.4%	93,543	-13.5%	92,008	-1.6%
_5059--***	Maintenance Equip. & Facilities (Co-Gen)	982,729	38.0%	726,449	-26.1%	809,446	11.4%	974,653	20.4%	836,700	-14.2%
_5060--***	Maintenance Equip. & Facilities (AWT)	87,994	50.1%	71,943	-18.2%	65,015	-9.6%	51,889	-20.2%	39,000	-24.8%
_5061--***	Mileage	2,349	0.7%	1,940	-17.4%	2,022	4.2%	4,351	115.2%	2,900	-33.3%
_5068--***	MNWD Potable Water Supplies & Svcs.	23,757	-42.3%	18,666	-21.4%	40,151	115.1%	27,288	-32.0%	44,880	64.5%
_5069--***	Misc-Capital-Dilution & Metering Study	28,350	1790.0%								
_5074--***	Education Reimbursement	1,325				551					
_5076--***	SCADA Infrastructure	698	127.9%	65,868		81,411	23.6%	56,892	-30.1%	93,600	64.5%
_5077--***	IT Direct	12,672	471.9%	9,669	-23.7%	2,107	-78.2%	43,180	1949.4%	45,000	4.2%
_5105--***	Co-Generation Power Credit - Offset	618,118	46.1%	705,975	14.2%	1,061,264	50.3%	1,135,051	7.0%	1,302,000	14.7%
_5303--***	Group Insurance Waiver	14,542	1.2%	14,178	-2.5%	16,657	17.5%	15,674	-5.9%	14,400	-8.1%
_5305--***	Medicare Tax Payments for Employees	3,456	-27.1%	1,912	-44.7%	2,118	10.8%	1,522	-28.1%	152	-90.0%
_5309--***	Operating Leases	23,343	5.1%	28,746	23.1%			16,118	100.0%	20,000	24.1%
_5705--***	Monthly Car Allowance	31,678	11.2%	35,536	12.2%	36,344	2.3%	30,344	-16.5%	31,200	2.8%
_5799--***	Zephyr Wall Costs Share - O&M	(28,579)	102.1%	(11,459)	-59.9%	(8,147)	-28.9%	(14,321)	75.8%	(14,000)	-2.2%
_5802--***	Shipping/Freight		-100.0%	546,884							
_6500--***	IT Allocations in to PC's & Depts.	638,188	13.6%		-14.3%	527,106	-3.6%	504,584	-4.3%	620,553	23.0%
	Total Other Expenses	10,219,497	5.0%	10,589,370	3.6%	11,047,642	4.3%	11,784,835	6.7%	12,218,705	3.7%
	Total Expenses	18,086,675	4.9%	17,593,403	-2.7%	18,161,705	3.2%	19,042,044	4.8%	20,287,885	6.5%

South Orange County Wastewater Authority

Year Over Year O & M, Environmental & Safety Departments Budget Summary

(in dollars)

	FY 2024-25 Budget	Change %	FY 2025-26 Budget	Change %	FY 2026-27 Budget	Change %	FY 2027-28 Budget	Change %	FY 2028-29 Budget	Change %	5 Year Total	
Salary and Fringe												
5000--**_**	Regular Salaries-O&M	5,706,265	12.7%	6,256,630	9.6%	6,603,406	5.5%	6,902,418	4.5%	7,230,939	4.8%	32,699,659
5001--**_**	Overtime Salaries-O&M	65,000	-20.7%	66,950	3.0%	68,959	3.0%	71,027	3.0%	73,158	3.0%	345,094
5306--**_**	Scheduled Holiday Work	30,000	-56.1%	30,900	3.0%	31,827	3.0%	32,782	3.0%	33,765	3.0%	159,274
5315--**_**	Comp Time - O&M	15,000	-14.9%	15,450	3.0%	15,913	3.0%	16,391	3.0%	16,882	3.0%	79,637
5401--**_**	Fringe Benefits IN to PC's & Depts.	3,071,493	12.4%	3,367,736	9.6%	3,554,394	5.5%	3,715,343	4.5%	3,892,175	4.8%	17,601,141
5700--**_**	Standby Pay	99,992	-3.9%	99,992	0.0%	99,992	0.0%	99,992	0.0%	99,992	0.0%	499,960
	Total Payroll Costs	8,987,750	11.4%	9,837,659	9.5%	10,374,491	5.5%	10,837,953	4.5%	11,346,912	4.7%	51,384,765
Other Expenses												
5002--**_**	Electricity	1,299,100	3.1%	1,532,600	18.0%	1,490,200	-2.8%	1,581,600	6.1%	1,676,500	6.0%	7,580,000
5003--**_**	Natural Gas	509,860	3.9%	382,200	-25.0%	678,100	77.4%	612,500	-9.7%	649,000	6.0%	2,831,660
5004--**_**	Potable & Reclaimed Water	79,400	1.8%	81,800	3.0%	84,200	2.9%	86,800	3.1%	89,400	3.0%	421,600
5005--**_**	Co-generation Power Credit	(1,367,100)	5.0%	(1,435,500)	5.0%	(1,521,600)	6.0%	(1,612,900)	6.0%	(1,709,700)	6.0%	(7,646,800)
5006--**_**	Chlorine/Sodium Hypochlorite	219,300	21.2%	222,200	1.3%	227,000	2.2%	232,000	2.2%	237,100	2.2%	1,137,600
5007--**_**	Polymer Products	1,153,500	10.9%	1,188,100	3.0%	1,126,620	-5.2%	1,160,400	3.0%	1,195,200	3.0%	5,823,820
5008--**_**	Ferric Chloride	982,500	11.6%	1,012,000	3.0%	1,042,300	3.0%	1,073,500	3.0%	1,105,600	3.0%	5,215,900
5009--**_**	Odor Control Chemicals	181,700	17.2%	187,100	3.0%	192,800	3.0%	198,500	3.0%	204,400	3.0%	964,500
5010--**_**	Other Chemicals - Misc.	2,000	0.0%	2,000	0.0%	3,000	50.0%	3,000	0.0%	3,000	0.0%	13,000
5011--**_**	Laboratory Services	62,128	9.7%	59,104	-4.9%	60,588	2.5%	61,915	2.2%	62,777	1.4%	306,512
5012--**_**	Grit Hauling	135,800	2.5%	139,900	3.0%	144,100	3.0%	148,400	3.0%	152,900	3.0%	721,100
5013--**_**	Landscaping	217,300	3.0%	223,800	3.0%	230,500	3.0%	237,400	3.0%	244,500	3.0%	1,153,500
5015--**_**	Management Support Services	285,550	-50.8%	160,451	-43.8%	161,822	0.9%	163,182	0.8%	164,570	0.9%	935,575
5016--**_**	Audit - Environmental	1,324	1.5%	1,356	2.4%	1,376	1.5%	1,404	2.0%	1,376	-2.0%	6,835
5017--**_**	Legal Fees	19,000	-38.1%	19,120	0.6%	19,244	0.6%	19,361	0.6%	19,491	0.7%	96,216
5018--**_**	Public Notices/ Public Relations	1,550	3.3%	1,600	3.2%	1,650	3.1%	1,683	2.0%	1,650	-2.0%	8,133
5019--**_**	Contract Services Misc.	364,700	-2.2%	375,700	3.0%	387,000	3.0%	398,600	3.0%	410,600	3.0%	1,936,600
5021--**_**	Small Vehicle Expense	24,548	1.7%	24,864	1.3%	25,192	1.3%	25,516	1.3%	25,892	1.5%	126,013
5022--**_**	Miscellaneous Expense	16,068	0.2%	16,104	0.2%	32,316	100.7%	28,759	-11.0%	17,156	-40.3%	110,404
5023--**_**	Office Supplies - All	49,500	3.1%	50,200	1.4%	51,200	2.0%	52,200	2.0%	53,200	1.9%	256,301
5024--**_**	Petroleum Products	28,400	5.2%	27,400	-3.5%	27,400	0.0%	27,400	0.0%	27,400	0.0%	138,000
5025--**_**	Uniforms	80,400	3.1%	82,500	2.6%	84,600	2.5%	87,600	3.5%	89,900	2.6%	425,000
5026--**_**	Small Vehicle Fuel	20,404	0.7%	20,524	0.6%	20,756	1.1%	21,083	1.6%	21,356	1.3%	104,123
5027--**_**	Insurance - Property/Liability	638,224	19.1%	702,047	10.0%	772,251	10.0%	849,476	10.0%	934,424	10.0%	3,896,422
5028--**_**	Small Tools & Supplies	80,052	3.1%	80,924	1.1%	83,096	2.7%	84,274	1.4%	85,396	1.3%	413,742
5030--**_**	Trash Disposal	10,000	11.1%	10,000	0.0%	10,000	0.0%	10,000	0.0%	10,000	0.0%	50,001
5031--**_**	Safety Program & Supplies	117,252	2.0%	119,596	2.0%	121,992	2.0%	124,813	2.3%	126,270	1.2%	609,923
5032--**_**	Equipment Rental	7,000	0.0%	8,000	14.3%	8,000	0.0%	8,000	0.0%	8,000	0.0%	39,001

South Orange County Wastewater Authority

Year Over Year O & M, Environmental & Safety Departments Budget Summary

(in dollars)

	FY 2024-25 Budget	Change %	FY 2025-26 Budget	Change %	FY 2026-27 Budget	Change %	FY 2027-28 Budget	Change %	FY 2028-29 Budget	Change %	5 Year Total	
-5033--**	Recruitment	2,300	0.0%	2,300	0.0%	2,300	0.0%	2,300	0.0%	2,300	0.0%	11,500
-5034--**	Travel Expense/Tech. Conferences	69,775	-7.1%	69,949	0.2%	70,645	1.0%	71,403	1.1%	72,180	1.1%	353,953
-5035--**	Training Expense	87,050	72.4%	61,601	-29.2%	61,858	0.4%	62,020	0.3%	62,185	0.3%	334,714
-5036--**	Laboratory Supplies	140,048	10.2%	137,722	-1.7%	141,423	2.7%	144,654	2.3%	147,917	2.3%	711,764
-5037--**	Office Equipment	27,000	0.0%	27,000	0.0%	27,000	0.0%	27,000	0.0%	27,000	0.0%	135,001
-5038--**	Permits	698,551	9.9%	766,812	9.8%	841,842	9.8%	924,313	9.8%	1,014,849	9.8%	4,246,367
-5039--**	Membership Dues/Fees	12,647	-3.8%	42,968	239.7%	43,573	1.4%	44,197	1.4%	44,804	1.4%	188,189
-5044--**	Offshore Monitoring	60,116	-26.3%	61,316	2.0%	62,544	2.0%	63,410	1.4%	64,293	1.4%	311,679
-5045--**	Offshore Biochemistry	22,854	1.6%	23,204	1.5%	23,570	1.6%	23,888	1.4%	24,213	1.4%	117,730
-5046--**	Effluent Chemistry	51,908	1.9%	52,880	1.9%	53,860	1.9%	54,347	0.9%	54,844	0.9%	267,839
-5047--**	Access Road Expenses	45,000	0.0%	45,000	0.0%	45,000	0.0%	45,000	0.0%	45,000	0.0%	225,000
-5048--**	Storm Damage	20,000	0.0%	20,000	0.0%	20,000	0.0%	20,000	0.0%	20,000	0.0%	100,000
-5049--**	Biosolids Disposal	1,854,800	6.1%	1,910,400	3.0%	1,942,638	1.7%	2,000,900	3.0%	2,060,900	3.0%	9,769,638
-5050--**	Contract Services Generators	23,200	0.9%	23,000	-0.9%	23,000	0.0%	23,000	0.0%	23,000	0.0%	115,200
-5052--**	Janitorial Services	97,900	3.1%	97,900	0.0%	100,000	2.1%	102,000	2.0%	107,000	4.9%	504,800
-5053--**	Contract Serv - Digester Cleaning	65,000	-18.8%	90,000	38.5%		-100.0%	65,000	100.0%	60,000	-7.7%	280,000
-5054--**	Diesel Truck Maint	44,300	3.0%	44,600	0.7%	45,600	2.2%	46,600	2.2%	47,600	2.1%	228,700
-5055--**	Diesel Truck Fuel	12,100	2.5%	12,100	0.0%	12,100	0.0%	12,100	0.0%	12,100	0.0%	60,500
-5056--**	Maintenance Equip. & Facilities (Solids)	305,300	1.8%	314,500	3.0%	324,000	3.0%	333,700	3.0%	343,700	3.0%	1,621,200
-5057--**	Maintenance Equip. & Facilities (Liquids)	500,000	-2.0%	515,000	3.0%	530,500	3.0%	546,500	3.0%	563,000	3.0%	2,655,000
-5058--**	Maintenance Equip. & Facilities (Commc)	92,000	0.0%	94,900	3.2%	97,800	3.1%	100,800	3.1%	64,200	-36.3%	449,701
-5059--**	Maintenance Equip. & Facilities (Co-Gen)	826,000	-1.3%	884,000	7.0%	946,000	7.0%	1,013,000	7.1%	1,083,000	6.9%	4,752,000
-5060--**	Maintenance Equip. & Facilities (AWT)	30,000	-23.1%	40,000	33.3%	41,000	2.5%	42,000	2.4%	43,000	2.4%	196,000
-5061--**	Mileage	2,950	1.7%	3,000	1.7%	3,050	1.7%	3,050	0.0%	3,050	0.0%	15,101
-5068--**	MNWD Potable Water Supplies & Svcs.	40,000	-10.9%	41,000	2.5%	42,000	2.4%	43,000	2.4%	44,000	2.3%	210,000
-5076--**	SCADA Infrastructure	93,600	0.0%	93,900	0.3%	119,400	27.2%	99,900	-16.3%	99,600	-0.3%	506,400
-5077--**	IT Direct	58,000	28.9%	58,000	0.0%	58,000	0.0%	58,000	0.0%	68,000	17.2%	300,000
-5105--**	Co-Generation Power Credit - Offset	1,367,100	5.0%	1,435,500	5.0%	1,521,600	6.0%	1,612,900	6.0%	1,709,700	6.0%	7,646,800
-5309--**	Operating Leases	20,000	0.0%	20,000	0.0%	20,000	0.0%	20,000	0.0%	20,000	0.0%	100,000
-5705--**	Monthly Car Allowance	25,200	-19.2%	25,200	0.0%	25,200	0.0%	25,200	0.0%	25,200	0.0%	126,000
-5799--**	Zephyr Wall Costs Share - O&M	(14,000)	0.0%	(14,000)	0.0%	(14,000)	0.0%	(14,000)	0.0%	(14,000)	0.0%	(70,000)
-6500--**	IT Allocations in to PC's & Depts.	725,880	17.0%	753,881	3.9%	780,065	3.5%	806,071	3.3%	826,393	2.5%	3,892,291
	Total Other Expenses	12,626,041	3.3%	13,049,325	3.4%	13,577,273	4.0%	14,108,722	3.9%	14,676,388	4.0%	68,037,750
	Total Expenses	21,613,791	6.5%	22,886,984	5.9%	23,951,765	4.7%	24,946,675	4.2%	26,023,300	4.3%	119,422,515

South Orange County Wastewater Authority
Fiscal Year 2024-25 O&M Project Committee Detail
(Does Not Include Administration, Residual Engineering and General Fund Expenses)
(in dollars)

	PC 02	PC 05	PC 08	PC 12	PC 15	PC 17	PC 24	SOCWA	
Salary and Fringe									
_5000__**_**	Regular Salaries-O&M	2,090,768	104,602	176,735	113,444	1,058,595	2,053,997	108,123	5,706,265
_5001__**_**	Overtime Salaries-O&M	21,693	76			10,849	31,931	450	65,000
_5306__**_**	Scheduled Holiday Work	13,820	488			5,240	10,152	300	30,000
_5315__**_**	Comp Time - O&M	7,078				1,578	6,344		15,000
_5401__**_**	Fringe Benefits IN to PC's & Depts.	1,125,391	56,304	95,131	61,063	569,807	1,105,598	58,199	3,071,493
_5700__**_**	Standby Pay	40,300				12,000	47,692		99,992
	Total Payroll Costs	3,299,050	161,470	271,866	174,507	1,658,069	3,255,714	167,072	8,987,750
Other Expenses									
_5002__**_**	Electricity	683,100				310,000	306,000		1,299,100
_5003__**_**	Natural Gas	259,560				3,500	246,800		509,860
_5004__**_**	Potable & Reclaimed Water	27,000				24,000	28,400		79,400
_5005__**_**	Co-generation Power Credit						(1,367,100)		(1,367,100)
_5006__**_**	Chlorine/Sodium Hypochlorite	40,000				117,500	61,800		219,300
_5007__**_**	Polymer Products	458,000					695,500		1,153,500
_5008__**_**	Ferric Chloride	300,000				160,000	522,500		982,500
_5009__**_**	Odor Control Chemicals	38,000				70,000	73,700		181,700
_5010__**_**	Other Chemicals - Misc.	1,000					1,000		2,000
_5011__**_**	Laboratory Services	20,508		3,120		10,500	28,000		62,128
_5012__**_**	Grit Hauling - 21A	72,600				22,000	41,200		135,800
_5013__**_**	Landscaping	70,000				64,900	82,400		217,300
_5015__**_**	Management Support Services	35,950	57,500	20,000	45,000	33,500	36,100	57,500	285,550
_5016__**_**	Audit - Environmental			1,324					1,324
_5017__**_**	Legal Fees	5,000	1,000	1,000	1,000	5,000	5,000	1,000	19,000
_5018__**_**	Public Notices/ Public Relations			1,550					1,550
_5019__**_**	Contract Services Misc. - 29	132,900				113,300	118,500		364,700
_5021__**_**	Small Vehicle Expense - 31A	11,000		1,148		4,200	8,200		24,548
_5022__**_**	Miscellaneous Expense	8,000		2,068		1,000	5,000		16,068
_5023__**_**	Office Supplies - All	30,900				5,200	13,400		49,500
_5024__**_**	Petroleum Products	12,000				4,000	12,400		28,400
_5025__**_**	Uniforms	37,100				10,300	33,000		80,400
_5026__**_**	Small Vehicle Fuel - 37A	8,000		1,304		2,100	9,000		20,404
_5027__**_**	Insurance - Property/Liability	224,629	25,347	8,540	2,946	94,591	252,549	29,622	638,224
_5028__**_**	Small Tools & Supplies	36,100		3,752		9,300	30,900		80,052
_5030__**_**	Trash Disposal	3,000				3,000	4,000		10,000
_5031__**_**	Safety Supplies	40,840	1,036			34,124	40,212	1,040	117,252
_5032__**_**	Equipment Rental	3,000				1,000	3,000		7,000

South Orange County Wastewater Authority
Fiscal Year 2024-25 O&M Project Committee Detail
(Does Not Include Administration, Residual Engineering and General Fund Expenses)

(in dollars)

	PC 02	PC 05	PC 08	PC 12	PC 15	PC 17	PC 24	SOCWA	
_5033--***	Recruitment	1,000			300	1,000		2,300	
_5034--***	Travel Expense/Tech. Conferences	19,379	4,739	4,739	4,739	12,059	4,739	69,775	
_5035--***	Training Expense	25,592	1,087	2,000		21,017	1,087	87,050	
_5036--***	Laboratory Supplies	21,000	40,000			22,000	30,000	140,048	
_5037--***	Office Equipment	14,000				3,000	10,000	27,000	
_5038--***	Permits	29,735	332,746	520	28,050	3,000	18,500	286,000	
_5039--***	Membership Dues/Fees	4,025		500	72	4,025	4,025	12,647	
_5044--***	Offshore Monitoring - 20A		18,500				41,616	60,116	
_5045--***	Offshore Biochemistry - 20B		7,550				15,304	22,854	
_5046--***	Effluent Chemistry - 20C		28,500				23,408	51,908	
_5047--***	Access Road Expenses					45,000		45,000	
_5048--***	Storm Damage					20,000		20,000	
_5049--***	Biosolids Disposal - 21B	787,500					1,067,300	1,854,800	
_5050--***	Contract Services Generators - 29A	10,000				5,200	8,000	23,200	
_5052--***	Janitorial Services	44,300				15,500	38,100	97,900	
_5053--***	Contract Serv - Digester Cleaning - 29E						65,000	65,000	
_5054--***	Diesel Truck Maint - 31B	23,700				1,000	19,600	44,300	
_5055--***	Diesel Truck Fuel - 37B	3,400				500	8,200	12,100	
_5056--***	Maintenance Equip. & Facilities (Solids) 41-A	125,000					180,300	305,300	
_5057--***	Maintenance Equip. & Facilities (Liquids) 41-B	200,000				100,000	200,000	500,000	
_5058--***	Maintenance Equip. & Facilities (Common) 41-C	30,000	1,000			24,000	36,000	1,000	
_5059--***	Maintenance Equip. & Facilities (Co-Gen) 41-D	308,000					518,000	826,000	
_5060--***	Maintenance Equip. & Facilities (AWT) 41-E					30,000		30,000	
_5061--***	Mileage	1,450				500	1,000	2,950	
17-5068-02-04-22	MNWD Lab Services and Supplies						40,000	40,000	
_5076--***	SCADA Infrastructure	31,200				31,200	31,200	93,600	
_5077--***	IT Direct	20,000				18,000	20,000	58,000	
_5105--***	Co-Generation Power Credit - Offset						1,367,100	1,367,100	
_5309--***	Operating Leases	20,000						20,000	
_5705--***	Monthly Car Allowance	8,400			4,200	4,200	8,400	25,200	
_5799--***	Zephyr Wall Costs Share-O&M	(14,000)						(14,000)	
_6500--***	IT Allocations in to PC's & Depts.	267,238	13,327	20,900	14,431	134,825	261,384	13,775	
	Total Other Expenses	4,539,107	532,332	72,465	100,438	1,598,342	5,280,217	503,140	12,626,041
	Total Expenses	7,838,158	693,802	344,331	274,945	3,256,411	8,535,931	670,212	21,613,791

South Orange County Wastewater Authority
Fiscal Year 2025-26 O&M Project Committee Detail
(Does Not Include Administration, Residual Engineering and General Fund Expenses)
(in dollars)

	PC 02	PC 05	PC 08	PC 12	PC 15	PC 17	PC 24	SOCWA	
Salary and Fringe									
_5000__**_**	Regular Salaries-O&M	2,302,497	112,312	170,315	116,853	1,158,548	2,280,130	115,976	6,256,630
_5001__**_**	Overtime Salaries-O&M	22,250	62			11,196	33,011	430	66,950
_5306__**_**	Scheduled Holiday Work	14,876	189			4,999	10,717	119	30,900
_5315__**_**	Comp Time - O&M	7,500				1,765	6,185		15,450
_5401__**_**	Fringe Benefits IN to PC's & Depts.	1,239,358	60,454	91,675	62,898	623,608	1,227,318	62,426	3,367,736
_5700__**_**	Standby Pay	40,300				12,000	47,692		99,992
	Total Payroll Costs	3,626,780	173,017	261,990	179,751	1,812,116	3,605,054	178,951	9,837,659
Other Expenses									
_5002__**_**	Electricity	789,600				328,600	414,400		1,532,600
_5003__**_**	Natural Gas	117,100				3,500	261,600		382,200
_5004__**_**	Potable & Reclaimed Water	27,800				24,700	29,300		81,800
_5005__**_**	Co-generation Power Credit						(1,435,500)		(1,435,500)
_5006__**_**	Chlorine/Sodium Hypochlorite	41,200				121,000	60,000		222,200
_5007__**_**	Polymer Products	471,700					716,400		1,188,100
_5008__**_**	Ferric Chloride	309,000				164,800	538,200		1,012,000
_5009__**_**	Odor Control Chemicals	39,100				72,100	75,900		187,100
_5010__**_**	Other Chemicals - Misc.	1,000					1,000		2,000
_5011__**_**	Laboratory Services	20,924		3,180		11,000	24,000		59,104
_5012__**_**	Grit Hauling - 21A	74,800				22,700	42,400		139,900
_5013__**_**	Landscaping	72,100				66,800	84,900		223,800
_5015__**_**	Management Support Services	31,429	15,000	5,000	15,000	12,600	31,422	50,000	160,451
_5016__**_**	Audit - Environmental			1,356					1,356
_5017__**_**	Legal Fees	5,000	1,030	1,030	1,030	5,000	5,000	1,030	19,120
_5018__**_**	Public Notices/ Public Relations			1,600					1,600
_5019__**_**	Contract Services Misc. - 29	136,900				116,700	122,100		375,700
_5021__**_**	Small Vehicle Expense - 31A	11,300		1,164		4,200	8,200		24,864
_5022__**_**	Miscellaneous Expense	8,000		2,104		1,000	5,000		16,104
_5023__**_**	Office Supplies - All	31,800				5,000	13,400		50,200
_5024__**_**	Petroleum Products	11,000				4,000	12,400		27,400
_5025__**_**	Uniforms	38,200				10,300	34,000		82,500
_5026__**_**	Small Vehicle Fuel - 37A	8,200		1,324		2,000	9,000		20,524
_5027__**_**	Insurance - Property/Liability	247,092	27,882	9,394	3,240	104,050	277,804	32,585	702,047
_5028__**_**	Small Tools & Supplies	37,200		3,824		9,000	30,900		80,924
_5030__**_**	Trash Disposal	3,000				3,000	4,000		10,000
_5031__**_**	Safety Supplies	41,656	1,060			34,808	41,012	1,060	119,596
_5032__**_**	Equipment Rental	3,000				1,000	4,000		8,000

South Orange County Wastewater Authority
Fiscal Year 2025-26 O&M Project Committee Detail
(Does Not Include Administration, Residual Engineering and General Fund Expenses)

(in dollars)

	PC 02	PC 05	PC 08	PC 12	PC 15	PC 17	PC 24	SOCWA	
_5033__**_**	Recruitment	1,000			300	1,000		2,300	
_5034__**_**	Travel Expense/Tech. Conferences	19,668	4,623	4,623	4,623	12,123	4,668	69,949	
_5035__**_**	Training Expense	26,365	1,200	2,120		11,352	1,200	61,601	
_5036__**_**	Laboratory Supplies	21,630	34,500			23,000	31,000	137,722	
_5037__**_**	Office Equipment	14,000				3,000	10,000	27,000	
_5038__**_**	Permits	32,709	366,020	528	30,855	3,100	19,000	314,600	
_5039__**_**	Membership Dues/Fees	5,865	8,240	848	72	9,352	10,352	8,240	
_5044__**_**	Offshore Monitoring - 20A		18,872				42,444	61,316	
_5045__**_**	Offshore Biochemistry - 20B		7,600				15,604	23,204	
_5046__**_**	Effluent Chemistry - 20C		29,000				23,880	52,880	
_5047__**_**	Access Road Expenses					45,000		45,000	
_5048__**_**	Storm Damage					20,000		20,000	
_5049__**_**	Biosolids Disposal - 21B	811,100					1,099,300	1,910,400	
_5050__**_**	Contract Services Generators - 29A	10,000				5,000	8,000	23,000	
_5052__**_**	Janitorial Services	44,300				15,500	38,100	97,900	
_5053__**_**	Contract Serv - Digester Cleaning - 29E					25,000	65,000	90,000	
_5054__**_**	Diesel Truck Maint - 31B	24,000				1,000	19,600	44,600	
_5055__**_**	Diesel Truck Fuel - 37B	3,400				500	8,200	12,100	
_5056__**_**	Maintenance Equip. & Facilities (Solids) 41-A	128,800					185,700	314,500	
_5057__**_**	Maintenance Equip. & Facilities (Liquids) 41-B	206,000				103,000	206,000	515,000	
_5058__**_**	Maintenance Equip. & Facilities (Common) 41-C	30,900	1,000			25,000	37,000	1,000	
_5059__**_**	Maintenance Equip. & Facilities (Co-Gen) 41-D	330,000					554,000	884,000	
_5060__**_**	Maintenance Equip. & Facilities (AWT) 41-E					40,000		40,000	
_5061__**_**	Mileage	1,500				500	1,000	3,000	
17-5068-02-04-22	MNWD Lab Services and Supplies						41,000	41,000	
_5076__**_**	SCADA Infrastructure	31,300				31,300	31,300	93,900	
_5077__**_**	IT Direct	20,000				18,000	20,000	58,000	
_5105__**_**	Co-Generation Power Credit - Offset						1,435,500	1,435,500	
_5309__**_**	Operating Leases	20,000						20,000	
_5705__**_**	Monthly Car Allowance	12,600				4,200	8,400	25,200	
_5799__**_**	Zephyr Wall Costs Share-O&M	(14,000)						(14,000)	
_6500__**_**	IT Allocations in to PC's & Depts.	277,315	13,586	20,636	14,249	139,500	274,571	14,024	
	Total Other Expenses	4,636,553	529,612	58,731	69,069	1,663,585	5,553,849	537,927	13,049,325
	Total Expenses	8,263,333	702,629	320,721	248,820	3,475,701	9,158,903	716,878	22,886,984

South Orange County Wastewater Authority
Fiscal Year 2026-27 O&M Project Committee Detail
(Does Not Include Administration, Residual Engineering and General Fund Expenses)
(in dollars)

	PC 02	PC 05	PC 08	PC 12	PC 15	PC 17	PC 24	SOCWA	
Salary and Fringe									
_5000__**_**	Regular Salaries-O&M	2,431,530	116,405	176,572	120,359	1,239,551	2,398,825	120,165	6,603,406
_5001__**_**	Overtime Salaries-O&M	22,918	64			11,532	34,002	443	68,959
_5306__**_**	Scheduled Holiday Work	15,322	195			5,149	11,038	122	31,827
_5315__**_**	Comp Time - O&M	7,725				1,818	6,371		15,913
_5401__**_**	Fringe Benefits IN to PC's & Depts.	1,308,812	62,657	95,043	64,785	667,209	1,291,208	64,681	3,554,394
_5700__**_**	Standby Pay	40,300				12,000	47,692		99,992
	Total Payroll Costs	3,826,606	179,320	271,615	185,144	1,937,260	3,789,136	185,411	10,374,491
Other Expenses									
_5002__**_**	Electricity	704,500				348,300	437,400		1,490,200
_5003__**_**	Natural Gas	297,300				3,500	377,300		678,100
_5004__**_**	Potable & Reclaimed Water	28,600				25,400	30,200		84,200
_5005__**_**	Co-generation Power Credit						(1,521,600)		(1,521,600)
_5006__**_**	Chlorine/Sodium Hypochlorite	42,400				124,600	60,000		227,000
_5007__**_**	Polymer Products	388,720					737,900		1,126,620
_5008__**_**	Ferric Chloride	318,300				169,700	554,300		1,042,300
_5009__**_**	Odor Control Chemicals	40,300				74,300	78,200		192,800
_5010__**_**	Other Chemicals - Misc.	2,000					1,000		3,000
_5011__**_**	Laboratory Services	21,340		3,248		11,500	24,500		60,588
_5012__**_**	Grit Hauling - 21A	77,000				23,400	43,700		144,100
_5013__**_**	Landscaping	74,300				68,800	87,400		230,500
_5015__**_**	Management Support Services	31,921	15,000	5,000	15,450	12,700	31,750	50,000	161,822
_5016__**_**	Audit - Environmental			1,376					1,376
_5017__**_**	Legal Fees	5,000	1,061	1,061	1,061	5,000	5,000	1,061	19,244
_5018__**_**	Public Notices/ Public Relations			1,650					1,650
_5019__**_**	Contract Services Misc. - 29	141,000				120,200	125,800		387,000
_5021__**_**	Small Vehicle Expense - 31A	11,600		1,192		4,200	8,200		25,192
_5022__**_**	Miscellaneous Expense	24,160		2,156		1,000	5,000		32,316
_5023__**_**	Office Supplies - All	32,800				5,000	13,400		51,200
_5024__**_**	Petroleum Products	11,000				4,000	12,400		27,400
_5025__**_**	Uniforms	39,300				10,300	35,000		84,600
_5026__**_**	Small Vehicle Fuel - 37A	8,400		1,356		2,000	9,000		20,756
_5027__**_**	Insurance - Property/Liability	271,802	30,670	10,333	3,564	114,455	305,584	35,843	772,251
_5028__**_**	Small Tools & Supplies	38,300		3,896		10,000	30,900		83,096
_5030__**_**	Trash Disposal	3,000				3,000	4,000		10,000
_5031__**_**	Safety Supplies	42,484	1,084			35,500	41,840	1,084	121,992
_5032__**_**	Equipment Rental	3,000				1,000	4,000		8,000

South Orange County Wastewater Authority
Fiscal Year 2026-27 O&M Project Committee Detail
(Does Not Include Administration, Residual Engineering and General Fund Expenses)

(in dollars)

	PC 02	PC 05	PC 08	PC 12	PC 15	PC 17	PC 24	SOCWA	
_5033__**_**	Recruitment	1,000			300	1,000		2,300	
_5034__**_**	Travel Expense/Tech. Conferences	19,761	4,715	4,715	4,715	12,215	19,715	4,808	70,645
_5035__**_**	Training Expense	26,406	1,250	2,168		11,379	19,406	1,250	61,858
_5036__**_**	Laboratory Supplies	22,279	35,000			24,000	32,000	28,144	141,423
_5037__**_**	Office Equipment	14,000				3,000	10,000		27,000
_5038__**_**	Permits	35,980	402,622	540	33,941	3,200	19,500	346,060	841,842
_5039__**_**	Membership Dues/Fees	5,906	8,487	864	72	9,379	10,379	8,487	43,573
_5044__**_**	Offshore Monitoring - 20A		19,248					43,296	62,544
_5045__**_**	Offshore Biochemistry - 20B		7,650					15,920	23,570
_5046__**_**	Effluent Chemistry - 20C		29,500					24,360	53,860
_5047__**_**	Access Road Expenses					45,000			45,000
_5048__**_**	Storm Damage					20,000			20,000
_5049__**_**	Biosolids Disposal - 21B	810,338					1,132,300		1,942,638
_5050__**_**	Contract Services Generators - 29A	10,000				5,000	8,000		23,000
_5052__**_**	Janitorial Services	45,000				16,000	39,000		100,000
_5054__**_**	Diesel Truck Maint - 31B	25,000				1,000	19,600		45,600
_5055__**_**	Diesel Truck Fuel - 37B	3,400				500	8,200		12,100
_5056__**_**	Maintenance Equip. & Facilities (Solids) 41-A	132,700					191,300		324,000
_5057__**_**	Maintenance Equip. & Facilities (Liquids) 41-B	212,200				106,100	212,200		530,500
_5058__**_**	Maintenance Equip. & Facilities (Common) 41-C	31,800	1,000			26,000	38,000	1,000	97,800
_5059__**_**	Maintenance Equip. & Facilities (Co-Gen) 41-D	353,000					593,000		946,000
_5060__**_**	Maintenance Equip. & Facilities (AWT) 41-E					41,000			41,000
_5061__**_**	Mileage	1,550				500	1,000		3,050
17-5068-02-04-22	MNWD Lab Services and Supplies						42,000		42,000
_5076__**_**	SCADA Infrastructure	39,800				39,800	39,800		119,400
_5077__**_**	IT Direct	20,000				18,000	20,000		58,000
_5105__**_**	Co-Generation Power Credit - Offset						1,521,600		1,521,600
_5309__**_**	Operating Leases	20,000							20,000
_5705__**_**	Monthly Car Allowance	12,600				4,200	8,400		25,200
_5799__**_**	Zephyr Wall Costs Share-O&M	(14,000)							(14,000)
_6500__**_**	IT Allocations in to PC's & Depts.	287,136	13,811	20,965	14,476	146,325	283,099	14,254	780,065
	Total Other Expenses	4,774,383	571,098	60,520	73,279	1,710,753	5,811,674	575,567	13,577,273
	Total Expenses	8,600,989	750,418	332,135	258,422	3,648,013	9,600,809	760,978	23,951,765

South Orange County Wastewater Authority
Fiscal Year 2027-28 O&M Project Committee Detail
(Does Not Include Administration, Residual Engineering and General Fund Expenses)
(in dollars)

	PC 02	PC 05	PC 08	PC 12	PC 15	PC 17	PC 24	SOCWA	
Salary and Fringe									
5000--***	Regular Salaries-O&M	2,544,331	120,605	183,086	123,969	1,301,630	2,504,334	124,463	6,902,418
5001--***	Overtime Salaries-O&M	23,605	66			11,878	35,022	456	71,027
5306--***	Scheduled Holiday Work	15,782	201			5,304	11,369	126	32,782
5315--***	Comp Time - O&M	7,956				1,872	6,562		16,391
5401--***	Fringe Benefits IN to PC's & Depts.	1,369,529	64,917	98,549	66,729	700,624	1,348,000	66,994	3,715,343
5700--***	Standby Pay	40,300				12,000	47,692		99,992
	Total Payroll Costs	4,001,504	185,789	281,635	190,698	2,033,309	3,952,979	192,040	10,837,953
Other Expenses									
5002--***	Electricity	746,800				369,200	465,600		1,581,600
5003--***	Natural Gas	315,100				3,500	293,900		612,500
5004--***	Potable & Reclaimed Water	29,500				26,200	31,100		86,800
5005--***	Co-generation Power Credit						(1,612,900)		(1,612,900)
5006--***	Chlorine/Sodium Hypochlorite	43,700				128,300	60,000		232,000
5007--***	Polymer Products	400,400					760,000		1,160,400
5008--***	Ferric Chloride	327,800				174,800	570,900		1,073,500
5009--***	Odor Control Chemicals	41,500				76,500	80,500		198,500
5010--***	Other Chemicals - Misc.	2,000					1,000		3,000
5011--***	Laboratory Services	21,980		3,313		11,730	24,892		61,915
5012--***	Grit Hauling	79,300				24,100	45,000		148,400
5013--***	Landscaping	76,500				70,900	90,000		237,400
5015--***	Management Support Services	32,429	15,000	5,000	15,914	12,754	32,085	50,000	163,182
5016--***	Audit - Environmental			1,404					1,404
5017--***	Legal Fees	5,000	1,093	1,082	1,093	5,000	5,000	1,093	19,361
5018--***	Public Notices/ Public Relations			1,683					1,683
5019--***	Contract Services Misc.	145,200				123,800	129,600		398,600
5021--***	Small Vehicle Expense	11,900		1,216		4,200	8,200		25,516
5022--***	Miscellaneous Expense	20,560		2,199		1,000	5,000		28,759
5023--***	Office Supplies - All	33,800				5,000	13,400		52,200
5024--***	Petroleum Products	11,000				4,000	12,400		27,400
5025--***	Uniforms	40,500				11,000	36,100		87,600
5026--***	Small Vehicle Fuel	8,700		1,383		2,000	9,000		21,083
5027--***	Insurance - Property/Liability	298,982	33,737	11,366	3,921	125,901	336,143	39,427	849,476
5028--***	Small Tools & Supplies	39,400		3,974		10,000	30,900		84,274
5030--***	Trash Disposal	3,000				3,000	4,000		10,000
5031--***	Safety Supplies	43,758	1,084			36,210	42,677	1,084	124,813
5032--***	Equipment Rental	3,000				1,000	4,000		8,000

South Orange County Wastewater Authority
Fiscal Year 2027-28 O&M Project Committee Detail
(Does Not Include Administration, Residual Engineering and General Fund Expenses)
(in dollars)

	PC 02	PC 05	PC 08	PC 12	PC 15	PC 17	PC 24	SOCWA	
5033--**	Recruitment	1,000			300	1,000		2,300	
5034--**	Travel Expense/Tech. Conferences	19,904	4,809	4,809	4,809	12,309	4,952	71,403	
5035--**	Training Expense	26,448	1,250	2,168		11,406	1,300	62,020	
5036--**	Laboratory Supplies	22,947	35,000			25,000	33,000	144,654	
5037--**	Office Equipment	14,000				3,000	10,000	27,000	
5038--**	Permits	39,578	442,884	551	37,335	3,300	20,000	380,666	
5039--**	Membership Dues/Fees	5,948	8,742	881	72	9,406	10,406	8,742	
5044--**	Offshore Monitoring		19,248				44,162	63,410	
5045--**	Offshore Biochemistry		7,650				16,238	23,888	
5046--**	Effluent Chemistry		29,500				24,847	54,347	
5047--**	Access Road Expenses					45,000		45,000	
5048--**	Storm Damage					20,000		20,000	
5049--**	Biosolids Disposal	834,600					1,166,300	2,000,900	
5050--**	Contract Services Generators	10,000				5,000	8,000	23,000	
5052--**	Janitorial Services	47,000				16,000	39,000	102,000	
5053--**	Contract Serv - Digester Cleaning						65,000	65,000	
5054--**	Diesel Truck Maint	26,000				1,000	19,600	46,600	
5055--**	Diesel Truck Fuel	3,400				500	8,200	12,100	
5056--**	Maintenance Equip. & Facilities (Solids)	136,700					197,000	333,700	
5057--**	Maintenance Equip. & Facilities (Liquids)	218,600				109,300	218,600	546,500	
5058--**	Maintenance Equip. & Facilities (Common)	32,800	1,000			27,000	39,000	100,800	
5059--**	Maintenance Equip. & Facilities (Co-Gen)	378,000					635,000	1,013,000	
5060--**	Maintenance Equip. & Facilities (AWT)					42,000		42,000	
5061--**	Mileage	1,550				500	1,000	3,050	
17-5068-02-04-22	MNWD Lab Services and Supplies						43,000	43,000	
5076--**	SCADA Infrastructure	33,300				33,300	33,300	99,900	
5077--**	IT Direct	20,000				18,000	20,000	58,000	
5105--**	Co-Generation Power Credit - Offset						1,612,900	1,612,900	
5309--**	Operating Leases	20,000						20,000	
5705--**	Monthly Car Allowance	12,600				4,200	8,400	25,200	
5799--**	Zephyr Wall Costs Share-O&M	(14,000)						(14,000)	
6500--**	IT Allocations in to PC's & Depts.	297,045	14,152	21,480	14,831	151,893	292,066	14,604	
	Total Other Expenses	4,969,230	615,149	62,509	77,974	1,768,511	5,998,527	616,822	14,108,722
	Total Expenses	8,970,734	800,938	344,144	268,672	3,801,819	9,951,506	808,862	24,946,675

South Orange County Wastewater Authority
Fiscal Year 2028-29 O&M Project Committee Detail
(Does Not Include Administration, Residual Engineering and General Fund Expenses)
(in dollars)

	PC 02	PC 05	PC 08	PC 12	PC 15	PC 17	PC 24	SOCWA	
Salary and Fringe									
_5000--**-**	Regular Salaries-O&M	2,665,189	124,879	190,814	127,688	1,375,935	2,617,592	128,842	7,230,939
_5001--**-**	Overtime Salaries-O&M	24,313	68			12,235	36,072	470	73,158
_5306--**-**	Scheduled Holiday Work	16,255	207			5,463	11,711	130	33,765
_5315--**-**	Comp Time - O&M	8,195				1,928	6,759		16,882
_5401--**-**	Fringe Benefits IN to PC's & Depts.	1,434,583	67,218	102,709	68,730	740,620	1,408,963	69,351	3,892,175
_5700--**-**	Standby Pay	40,300				12,000	47,692		99,992
	Total Payroll Costs	4,188,836	192,371	293,523	196,419	2,148,181	4,128,789	198,793	11,346,912
Other Expenses									
_5002--**-**	Electricity	791,600				391,400	493,500		1,676,500
_5003--**-**	Natural Gas	334,000				3,500	311,500		649,000
_5004--**-**	Potable & Reclaimed Water	30,400				27,000	32,000		89,400
_5005--**-**	Co-generation Power Credit						(1,709,700)		(1,709,700)
_5006--**-**	Chlorine/Sodium Hypochlorite	45,000				132,100	60,000		237,100
_5007--**-**	Polymer Products	412,400					782,800		1,195,200
_5008--**-**	Ferric Chloride	337,600				180,000	588,000		1,105,600
_5009--**-**	Odor Control Chemicals	42,700				78,800	82,900		204,400
_5010--**-**	Other Chemicals - Misc.	2,000					1,000		3,000
_5011--**-**	Laboratory Services	22,640		3,248		11,500	25,390		62,777
_5012--**-**	Grit Hauling - 21A	81,700				24,800	46,400		152,900
_5013--**-**	Landscaping	78,800				73,000	92,700		244,500
_5015--**-**	Management Support Services	32,952	15,000	5,000	16,391	12,800	32,427	50,000	164,570
_5016--**-**	Audit - Environmental			1,376					1,376
_5017--**-**	Legal Fees	5,000	1,125	1,115	1,125	5,000	5,000	1,125	19,491
_5018--**-**	Public Notices/ Public Relations			1,650					1,650
_5019--**-**	Contract Services Misc. - 29	149,600				127,500	133,500		410,600
_5021--**-**	Small Vehicle Expense - 31A	12,300		1,192		4,200	8,200		25,892
_5022--**-**	Miscellaneous Expense	9,000		2,156		1,000	5,000		17,156
_5023--**-**	Office Supplies - All	34,800				5,000	13,400		53,200
_5024--**-**	Petroleum Products	11,000				4,000	12,400		27,400
_5025--**-**	Uniforms	41,700				11,000	37,200		89,900
_5026--**-**	Small Vehicle Fuel - 37A	9,000		1,356		2,000	9,000		21,356
_5027--**-**	Insurance - Property/Liability	328,880	37,110	12,503	4,313	138,491	369,757	43,370	934,424
_5028--**-**	Small Tools & Supplies	40,600		3,896		10,000	30,900		85,396
_5030--**-**	Trash Disposal	3,000				3,000	4,000		10,000
_5031--**-**	Safety Supplies	45,071	1,084			35,500	43,530	1,084	126,270
_5032--**-**	Equipment Rental	3,000				1,000	4,000		8,000

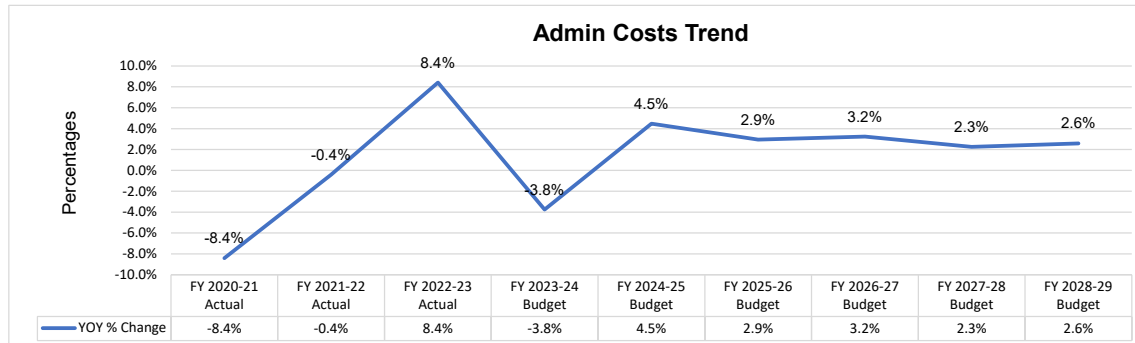
South Orange County Wastewater Authority
Fiscal Year 2028-29 O&M Project Committee Detail
(Does Not Include Administration, Residual Engineering and General Fund Expenses)

(in dollars)

	PC 02	PC 05	PC 08	PC 12	PC 15	PC 17	PC 24	SOCWA	
_5033--***	Recruitment	1,000			300	1,000		2,300	
_5034--***	Travel Expense/Tech. Conferences	20,051	4,906	4,906	4,906	12,406	19,906	5,101	72,180
_5035--***	Training Expense	26,491	1,250	2,168		11,434	19,491	1,350	62,185
_5036--***	Laboratory Supplies	23,636	35,000			26,000	34,000	29,281	147,917
_5037--***	Office Equipment	14,000				3,000	10,000		27,000
_5038--***	Permits	43,535	487,173	540	41,068	3,300	20,500	418,733	1,014,849
_5039--***	Membership Dues/Fees	5,991	9,004	864	72	9,434	10,434	9,004	44,804
_5044--***	Offshore Monitoring - 20A		19,248					45,045	64,293
_5045--***	Offshore Biochemistry - 20B		7,650					16,563	24,213
_5046--***	Effluent Chemistry - 20C		29,500					25,344	54,844
_5047--***	Access Road Expenses					45,000			45,000
_5048--***	Storm Damage					20,000			20,000
_5049--***	Biosolids Disposal - 21B	859,600					1,201,300		2,060,900
_5050--***	Contract Services Generators - 29A	10,000				5,000	8,000		23,000
_5052--***	Janitorial Services	49,000				17,000	41,000		107,000
_5053--***	Contract Serv - Digester Cleaning - 29E	60,000							60,000
_5054--***	Diesel Truck Maint - 31B	27,000				1,000	19,600		47,600
_5055--***	Diesel Truck Fuel - 37B	3,400				500	8,200		12,100
_5056--***	Maintenance Equip. & Facilities (Solids) 41-A	140,800					202,900		343,700
_5057--***	Maintenance Equip. & Facilities (Liquids) 41-B	225,200				112,600	225,200		563,000
_5058--***	Maintenance Equip. & Facilities (Common) 41-C	33,800	1,000			28,000	400	1,000	64,200
_5059--***	Maintenance Equip. & Facilities (Co-Gen) 41-D	404,000					679,000		1,083,000
_5060--***	Maintenance Equip. & Facilities (AWT) 41-E					43,000			43,000
_5061--***	Mileage	1,550				500	1,000		3,050
17-5068-02-04-22	MNWD Lab Services and Supplies						44,000		44,000
_5076--***	SCADA Infrastructure	33,200				33,200	33,200		99,600
_5077--***	IT Direct	25,000				18,000	25,000		68,000
_5105--***	Co-Generation Power Credit - Offset						1,709,700		1,709,700
_5309--***	Operating Leases	20,000							20,000
_5705--***	Monthly Car Allowance	12,600				4,200	8,400		25,200
_5799--***	Zephyr Wall Costs Share-O&M	(14,000)							(14,000)
_6500--***	IT Allocations in to PC's & Depts.	304,573	14,364	21,812	15,060	157,168	298,595	14,820	826,393
	Total Other Expenses	5,235,172	663,415	63,781	82,935	1,833,634	6,135,631	661,821	14,676,388
	Total Expenses	9,424,008	855,786	357,304	279,354	3,981,815	10,264,420	860,614	26,023,300

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

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget	FY 2027-28 Budget	FY 2028-29 Budget
Salary and Fringe										
Regular Salaries-Admin & IT	\$934,332	\$899,005	\$923,711	\$947,630	\$1,006,210	\$1,116,326	\$1,163,056	\$1,203,196	\$1,241,566	\$1,281,226
Overtime Salaries-Admin & IT	33,485	35,428	28,565	14,911	7,000	7,500	7,500	7,500	7,500	7,500
Comp Time - Admin	9,200	18,225	6,252	4,206	4,000	2,000	2,000	2,000	2,000	2,000
Fringe Benefits IN to PC's & Depts.	693,140	486,745	524,484	544,340	542,634	600,881	626,035	647,641	668,294	689,641
Total Payroll Costs	\$1,670,157	\$1,439,403	\$1,483,013	\$1,511,087	\$1,559,845	\$1,726,707	\$1,798,591	\$1,860,337	\$1,919,360	\$1,980,367
Other Expenses										
Public Notices/ Public Relations		\$2,180								
HR Recruitment & Employee Relations	\$34,745	32,837	\$23,042	\$10,630	\$48,100	\$32,100	\$30,977	\$31,596	\$32,228	\$32,873
Subscriptions	2,058	2,119	2,528	1,903	1,400	2,030	2,071	2,112	2,154	2,197
Contract Labor/Temp Labor			24,512	28,477	30,000	35,000	35,700	36,414	37,142	37,885
Management Support Services	80,611	58,868	32,691	77,545	55,000	55,000	56,100	57,222	58,366	59,534
Audit	38,267	40,600	45,000	37,680	46,000	40,800	40,848	51,897	42,975	43,201
Legal	222,876	338,560	266,611	389,328	200,000	125,000	125,000	125,000	125,000	125,000
Postage	3,126	897	1,460	1,226	1,500	1,545	1,545	1,545	1,545	1,545
Office Supplies - Admin	5,983	3,512	3,113	1,799	4,000	4,120	4,202	4,286	4,372	4,460
Office Equipment	1,933	2,338	5,101	9,223	1,000	1,000	1,000	1,000	1,000	1,000
Memberships & Trainings	94,279	76,234	98,047	104,664	105,000	107,500	105,000	105,000	105,000	105,000
Travel & Conference	13,470	5,224	11,482	13,878	25,000	25,000	25,000	25,000	25,000	25,000
Scholarship/Education reimbursement		1,000		1,000	1,000	1,000	1,000	1,000	1,000	1,000
Education Reimbursement	1,500	1,500	2,651	2,715	3,000	1,500	1,500	1,500	1,500	1,500
Miscellaneous	25,777	19,542	22,786	22,232	22,000	27,000	27,540	28,091	28,653	29,226
Mileage	401	185	148	686	600	800	816	832	849	866
Contract Services Misc	5,293	5,464	5,646	5,732	5,800	5,800	5,858	5,917	5,976	6,036
IT Allocations in to PC's & Depts.	142,337	114,520	108,574	97,589	123,292	142,005	140,140	142,134	144,991	146,426
Shipping/Freight	4,830	4,296	3,822	2,446	1,200	2,000	2,040	2,081	2,122	2,165
Monthly Car Allowance	12,119	12,046	12,046	13,500	12,000	10,200	10,200	10,200	10,200	10,200
Total Other Expenses	\$689,605	\$721,922	\$669,260	\$822,253	\$685,892	\$619,400	\$616,537	\$632,828	\$630,075	\$635,112
Total Administration Expenses	\$2,359,761	\$2,161,324	\$2,152,273	\$2,333,340	\$2,245,737	\$2,346,107	\$2,415,128	\$2,493,165	\$2,549,435	\$2,615,479
Year-Over-Year Change %'s	0.0%	-8.4%	-0.4%	8.4%	-3.8%	4.5%	2.9%	3.2%	2.3%	2.6%



South Orange County Wastewater Authority
5-Year General Fund Expenses Detail by Line Item
(Included Within Administration Expenses)

Finance Committee Recommended General Fund %'s		FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget	FY 2027-28 Budget	FY 2028-29 Budget
Salary and Fringe											
Regular Salaries-Admin	Footnote #1	\$223,834	\$167,925	\$157,568	\$165,777	\$180,128	\$237,661	\$244,791	\$252,135	\$259,699	\$267,490
Overtime Salaries-Admin	50%	16,742	17,714	5,523	7,092	3,500	3,750	3,750	3,750	3,750	3,750
Comp Time - Admin	50%	4,600	9,112	1,124	1,340	2,000	1,000	1,000	1,000	1,000	1,000
Fringe Benefits IN to PC's & Depts.		166,053	90,919	89,467	95,226	97,141	127,925	131,763	135,716	139,787	143,981
Total Payroll Costs		\$411,229	\$285,670	\$253,681	\$269,435	\$282,769	\$370,336	\$381,304	\$392,600	\$404,236	\$416,220
Other Expenses											
Car Allowance	GM 50%, Controller 25%						\$4,050	\$4,050	\$4,050	\$4,050	\$4,050
Memberships	All Large except WEROC						85,190	85,190	85,190	85,190	85,190
Public Notices/ Public Relations	100%										
Contract Labor/Part-Time Labor	25%			\$6,128	\$7,119	\$7,500	8,750	8,925	9,104	9,286	9,471
Audit	100%	\$38,267	\$40,600	45,000	37,680	46,000	40,800	40,848	51,897	42,975	43,201
Legal	Procopio-100% Bd Matters	89,150	135,424	106,644	149,643	80,000	67,000	67,000	67,000	67,000	67,000
Outside Services	100%										
Postage	20%	625	179	292	245	300	309	309	309	309	309
Office Supplies - Admin	25%	5,983	3,512	3,113	1,799	4,000	1,030	1,051	1,072	1,093	1,115
Office Equipment	Follows Employee	1,933	2,338	5,101	9,223	1,000					
Miscellaneous	20%	5,155	3,908	4,557	4,446	4,400					
IT Allocations in to PC's & Depts.	5%	7,117	5,726	5,429	4,879	6,165	7,100	7,007	7,107	7,250	7,321
Total Other Expenses		\$148,230	\$191,688	\$176,264	\$215,035	\$149,365	\$124,989	\$125,140	\$136,488	127,913	\$128,417
Total General Fund Expenses		\$559,459	\$477,358	\$429,946	\$484,470	\$432,133	\$495,325	\$506,443	\$529,089	\$532,148	\$544,638
Year-Over-Year Change %'s		4.4%	-14.7%	-9.9%	12.7%	-10.8%	14.6%	2.2%	4.5%	0.6%	2.3%

¹ Time Allocation	
Executive Assistant	60%
GM	50%
Controller	25%

**South Orange County Wastewater Authority
5-Year Residual Engineering Expenses Detail by Line Item**

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget
Salary and Fringe										
Regular Salaries-O&M	\$180,767	\$148,365	\$167,229	\$123,697	\$194,546	\$115,868	\$119,344	\$122,925	\$126,613	\$130,411
Fringe Benefits IN to PC's & Depts.	134,103	80,329	94,953	71,055	104,916	62,368	64,239	66,166	68,151	70,196
Total Payroll Costs	314,871	228,694	262,181	194,752	299,462	178,237	183,584	189,091	194,764	200,607
Other Expenses										
Miscellaneous Expense	783	2,529	1,127	1,325	2,000	1,000	1,000	1,000	1,000	1,000
Office Supplies - All	171	31		198		100	100	100	100	100
Safety Supplies				275		100	100	100	100	100
Travel Expense/Tech. Conferences	5,767			1,927	8,500	2,500	2,500	2,500	2,500	2,500
Training Expense	278	275			1,300	1,300	1,300	1,300	1,300	1,300
Office Equipment					150	153	156	159	162	166
Membership Dues/Fees	1,120	996	1,223	881	1,775	1,150	1,173	1,196	1,220	1,245
Mileage	263	47	137	168	250	150	153	156	159	162
IT Direct		1,839			250					
Operating Leases	7,764	5,408	28,681	17,237	30,000	20,000	20,400	20,808	21,224	21,649
Monthly Car Allowance	4,888	4,216	2,294	3,715	4,200					
Shipping/Freight					100	102	104	106	108	110
IT Allocations in to PC's & Depts.	59,855	49,873	47,328	43,545	54,993	22,499	21,951	22,166	22,570	22,751
Total Other Expenses	\$80,889	\$65,214	\$80,790	\$69,272	\$103,518	\$49,054	\$48,937	\$49,592	\$50,445	\$51,083
Total Residual Engineering Expenses	\$395,760	\$293,908	\$342,971	\$264,024	\$402,980	\$227,291	\$232,521	\$238,683	\$245,209	\$251,689
YOY Change	-13.4%	-25.7%	16.7%	-23.0%	52.6%	-43.6%	2.3%	2.7%	2.7%	2.6%
	377,921	431,664	387,595	302,304	422,501	93,838	96,653	99,553	102,539	105,615
	14.2%	14.2%	-10.2%	-22.0%	39.8%	-77.8%	3.0%	3.0%	3.0%	3.0%

**South Orange County Wastewater Authority
5-Year IT Expenses Detail by Line Item**

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget
Regular Salaries-Admin & IT	\$92,851	\$99,833	\$103,017	\$107,479	\$116,046	\$132,980	\$141,095	\$150,466	\$160,222	\$165,029
Overtime Salaries-Admin & IT	4,020			-						
Comp Time - IT	-			-						
Fringe Benefits IN to PC's & Depts.	68,882	54,052	58,493	61,738	62,582	71,578	75,947	80,991	86,242	88,829
Total Salary & Fringe	\$165,753	\$153,885	\$161,510	\$169,218	\$178,629	\$204,558	\$217,041	\$231,456	\$246,464	\$253,858
Small Tools & Supplies			\$200		\$1,000	\$1,000	\$1,020	\$1,040	\$1,061	\$1,082
Safety Supplies										
Training Expense		1,725	1,725		3,000	3,000	3,060	3,121	3,184	3,247
Recruitment & Employee Relations, IT	365					600				
Subscriptions	111									
Management Support Services	34,550									
Office Supplies - All										
Office Equipment			634		600					
Memberships & Trainings				1,810	2,750	5,950	6,069	6,190	6,314	6,440
Travel & Conference	2,745				1,500	1,500	1,530	1,561	1,592	1,624
Software Maintenance Agreements	76,051	40,260	27,624	43,165	84,700	63,180	64,444	65,732	67,047	68,388
Hardware Maintenance Agreements	6,052	10,441	10,036	12,839	22,400	10,300	10,506	10,716	10,930	11,149
Cloud Subscriptions (Internet)	68,556	142,417	176,080	117,021	196,935	195,018	198,918	202,897	206,954	211,094
Telecommunications	144,078	146,075	148,781	147,934	161,382	163,882	167,160	170,503	173,913	177,391
IT Professional Services	240,364	119,370	48,237	41,599	19,960	106,200	108,324	110,490	112,700	114,954
Small Hardware Purchases (< \$5k)	29,362	7,495	12,308	24,308	25,400	28,400	28,968	29,547	30,138	30,741
Small Software Purchases & Licenses(<\$5k)	10,968	28,935	23,907	18,521	30,500	31,000	31,620	32,252	32,897	33,555
IT Memberships	704			-	160	160	163	166	170	173
Operating Leases	59,847	58,041	68,611	66,787	64,200	64,173	65,456	66,766	68,101	69,463
Miscellaneous	874		187	57	5,000	5,000	5,100	5,202	5,306	5,412
Mileage				-		3,200	3,264	3,329	3,396	3,464
Computer & Photocopy Supplies	-	2,633	3,167	1,882	3,200	3,264	3,329	3,396	3,464	3,533
Shipping/Freight	-									
Total Other Expenses	\$674,627	\$557,392	\$521,498	\$475,921	\$622,687	\$685,827	\$698,931	\$712,910	\$727,168	\$741,712
	\$840,380	\$711,277	\$683,007	\$645,139	\$801,315	\$890,385	\$915,973	\$944,366	\$973,632	\$995,570
IT Allocations (Out) to PC's & Depts.	(\$840,380)	(\$711,277)	(\$683,007)	(\$645,139)	(\$801,315)	(\$890,385)	(\$915,973)	(\$944,366)	(\$973,632)	(\$995,570)
Total IT Allocations (Out) to PC's & Depts.	(\$840,380)	(\$711,277)	(\$683,007)	(\$645,139)	(\$801,315)	(\$890,385)	(\$915,973)	(\$944,366)	(\$973,632)	(\$995,570)

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
JB LATHAM PLANT FLOW SUMMARY
FY 2024-25 Member Agency Allocation**

FLOW SUMMARY (MGD)

PC 02 Liquids Regional Treatment Plant					
Member Agency	CY 2023 Budgeted Flow (MGD)	CY 2023 Budgeted Flow (%)	CY 2023 Total Avg. Flow (MGD)	FY 2024-25 Total Billing Flow (MGD)	FY 2024-25 Total Billing Flow (%)
San Juan Trunkline ¹	2.11		2.24		
MNWD ²	Constant	18.26%	Constant	1.40	19.08%
SCWD	1.60	20.85%	1.74	1.74	23.75%
Oso-Trabuco/SMWD ^{1,2,3}	3.96	60.89%	3.36	4.20	57.17%
Total	7.67	100.00%	7.34	7.34	100.00%

SOLIDS SUMMARY (Pounds)

PC 02 Solids Regional Treatment Plant					
Member Agency	CY 2023 Budgeted Solids (pounds)	CY 2023 Budgeted Solids (%)	CY 2023 Total Solids (pounds)	FY 2024-25 Total Billing Solids (pounds)	FY 2024-25 Total Billing Solids (%)
San Juan Trunkline ¹	6202.26		6712.79		
MNWD ²	Constant	17.12%	Constant	5134.17	19.29%
SCWD	5692.98	18.80%	6279.59	6279.59	23.59%
Oso-Trabuco/SMWD ^{1,2,3}	18383.53	64.08%	13628.10	15206.71	57.12%
Total	30278.77	100.00%	26620.47	26620.47	100.00%

¹San Juan Trunkline was previously allocated to the City of San Juan Capistrano (CSJC). With the acquisition of CSJC's flow by SMWD, the flows are included in SMWD's total flows and solids loading and included for clarity in total flows and solids contribution due to sharing of the Oso-Trabuco line by SMWD and MNWD.

²Please refer to the MNWD & SMWD Agreement from 2018 for flow/solids splitting in the Oso-Trabuco line.

³SMWD includes flow from San Juan Creek trunkline flow plus Oso trabuco flow split minus the 1.4mgd flow constant from MNWD.

South Orange County Wastewater Authority
FY 2024-25 PC 2 Line Item Detail and Wastewater Code Allocation %'s

Description	Account #	Total	Wastewater Allocation %				Total
			Liquids	Solids	C/Liquids	C/Solids	
Regular Salaries-O&M	02-5000-01-00-00	\$ 1,833,407	55.1%	43.4%	0.8%	0.8%	100.0%
Regular Salaries-O&M	02-5000-02-00-00	257,361	73.6%	5.3%	10.5%	10.5%	100.0%
Overtime Salaries-O&M	02-5001-01-00-00	20,417	44.6%	45.7%	4.9%	4.9%	100.0%
Overtime Salaries-O&M	02-5001-02-00-00	1,276	95.4%	4.6%	0.0%	0.0%	100.0%
Electricity	02-5002-01-00-00	683,100	65.0%	25.0%	5.0%	5.0%	100.0%
Natural Gas	02-5003-01-00-00	259,560	65.0%	25.0%	5.0%	5.0%	100.0%
Water	02-5004-01-00-00	27,000	40.0%	50.0%	5.0%	5.0%	100.0%
Chlorine/Sodium Hypochlorite	02-5006-01-00-00	40,000	100.0%				100.0%
Polymer Products	02-5007-01-00-00	458,000		100.0%			100.0%
Ferric Chloride	02-5008-01-00-00	300,000		100.0%			100.0%
Odor Control Chemicals	02-5009-01-00-00	38,000	54.0%	46.0%			100.0%
Other Chemicals - Misc.	02-5010-01-00-00	1,000			50.0%	50.0%	100.0%
Laboratory Services	02-5011-02-00-00	20,508	75.0%	25.0%			100.0%
Grit Hauling	02-5012-01-00-00	72,600	100.0%				100.0%
Landscaping	02-5013-01-00-00	70,000			50.0%	50.0%	100.0%
Management Support Services	02-5015-01-00-00	20,000			50.0%	50.0%	100.0%
Management Support Services	02-5015-02-00-00	15,950			50.0%	50.0%	100.0%
Legal Fees	02-5017-01-03-00	5,000			50.0%	50.0%	100.0%
Contract Services Misc.	02-5019-01-00-00	132,900			50.0%	50.0%	100.0%
Small Vehicle Expense	02-5021-01-00-00	11,000			50.0%	50.0%	100.0%
Miscellaneous Expense	02-5022-01-00-00	8,000			50.0%	50.0%	100.0%
Office Supplies - All	02-5023-01-00-00	30,900			50.0%	50.0%	100.0%
Petroleum Products	02-5024-01-00-00	12,000	80.0%	20.0%			100.0%
Uniforms	02-5025-01-00-00	37,100	55.1%	43.4%	0.8%	0.8%	100.0%
Small Vehicle Fuel	02-5026-01-00-00	8,000			50.0%	50.0%	100.0%
Insurance - Property/Liability	02-5027-01-00-00	224,629			50.0%	50.0%	100.0%
Small Tools & Supplies	02-5028-01-00-00	36,100			50.0%	50.0%	100.0%
Trash Disposal	02-5030-01-00-00	3,000			50.0%	50.0%	100.0%
Safety Supplies	02-5031-02-00-00	40,840			50.0%	50.0%	100.0%
Equipment Rental	02-5032-01-00-00	3,000			50.0%	50.0%	100.0%
Recruitment	02-5033-01-00-00	1,000	0.0%	0.0%	50.0%	50.0%	100.0%
Travel Expense/Tech. Conferences	02-5034-01-00-00	14,640			50.0%	50.0%	100.0%
Travel Expense/Tech. Conferences	02-5034-02-00-00	4,739			50.0%	50.0%	100.0%
Training Expense	02-5035-01-00-00	18,333			50.0%	50.0%	100.0%
Training Expense	02-5035-02-00-00	7,259			50.0%	50.0%	100.0%
Laboratory Supplies	02-5036-02-00-00	21,000	75.0%	25.0%			100.0%
Office Equipment	02-5037-01-00-00	14,000			50.0%	50.0%	100.0%
Permits	02-5038-02-00-00	29,735			50.0%	50.0%	100.0%
Membership Dues/Fees	02-5039-01-00-00	2,700			50.0%	50.0%	100.0%
Membership Dues/Fees	02-5039-02-00-00	1,325			50.0%	50.0%	100.0%
Biosolids Disposal	02-5049-01-00-00	787,500		100.0%			100.0%
Contract Services Generators	02-5050-01-00-00	10,000			50.0%	50.0%	100.0%
Janitorial Services	02-5052-01-00-00	44,300			50.0%	50.0%	100.0%
Diesel Truck Maint	02-5054-01-00-00	23,700		100.0%			100.0%
Diesel Truck Fuel	02-5055-01-00-00	3,400		100.0%			100.0%
Maintenance Equip. & Facilities (Solids)	02-5056-01-00-00	125,000		100.0%			100.0%
Maintenance Equip. & Facilities (Liquids)	02-5057-01-00-00	200,000	100.0%				100.0%
Maintenance Equip. & Facilities (Common)	02-5058-01-00-00	30,000			50.0%	50.0%	100.0%
Maintenance Equip. & Facilities (Co-Gen)	02-5059-01-00-00	308,000		100.0%	0.0%	0.0%	100.0%
Mileage	02-5061-01-00-00	1,000			50.0%	50.0%	100.0%
Mileage	02-5061-02-00-00	450			50.0%	50.0%	100.0%
SCADA Infrastructure	02-5076-01-03-00	31,200			50.0%	50.0%	100.0%
IT Direct	02-5077-01-03-00	20,000			50.0%	50.0%	100.0%
Scheduled Holiday Work	02-5306-01-01-00	10,730	55.1%	43.4%	0.8%	0.8%	100.0%
Scheduled Holiday Work	02-5306-02-00-00	3,090	73.6%	5.3%	10.5%	10.5%	100.0%
Comp Time - O&M	02-5315-01-00-00	5,918	44.6%	45.7%	4.9%	4.9%	100.0%
Comp Time - O&M	02-5315-02-00-00	1,160	95.4%	4.6%	0.0%	0.0%	100.0%
Operating Leases	02-5309-01-00-00	20,000			50.0%	50.0%	100.0%
Fringe Benefits IN to PC's & Depts.	02-5401-01-00-00	986,862	55.1%	43.4%	0.8%	0.8%	100.0%
Fringe Benefits IN to PC's & Depts.	02-5401-02-00-00	138,529	73.6%	5.3%	10.5%	10.5%	100.0%
Standby Pay	02-5700-01-00-00	40,300			50.0%	50.0%	100.0%
Monthly Car Allowance	02-5705-01-00-00	8,400	55.1%	43.4%	0.8%	0.8%	100.0%
Zephyr Wall Costs Share	02-5799-01-00-00	(14,000)			50.0%	50.0%	100.0%
IT Allocations in to PC's & Depts.	02-6500-01-00-00	233,223			50.0%	50.0%	100.0%
IT Allocations in to PC's & Depts.	02-6500-02-00-00	34,015			50.0%	50.0%	100.0%

Total

\$ 7,838,158

**South Orange County Wastewater Authority
FY 2023-24 PC 02 Distribution by Member Agency and Wastewater Code**

Member Agency Budget by Wastewater Code

Liquids			Solids			Common - Liquids			Common - Solids			Total			
FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-	
Moulton Niguel Water District	475,124	551,330	76,206	562,987	687,773	124,786	141,264	159,476	18,211	132,329	149,388	17,059	1,311,704	1,547,966	236,262
Santa Margarita Water District	1,584,003	1,652,368	68,365	2,107,437	2,037,088	(70,349)	294,281	332,218	37,937	357,324	403,388	46,064	4,343,045	4,425,061	82,017
South Coast Water District	542,265	686,449	144,183	618,352	841,212	222,861	176,519	199,275	22,756	122,413	138,194	15,781	1,459,549	1,865,130	405,581
Total	\$ 2,601,393	\$ 2,890,147	\$288,755	\$3,288,776	\$3,566,073	\$277,297	\$612,064	\$690,969	\$78,904	\$612,065	\$690,969	\$78,904	\$7,114,298	\$7,838,158	\$723,860

Member Agency Wastewater Code Allocation %'s

Liquids			Solids			Common - Liquids			Common - Solids			Total			
FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-	
Moulton Niguel Water District	18.3%	19.1%	0.8%	17.1%	19.3%	2.2%	23.1%	23.1%	0.0%	21.6%	21.6%	0.0%	18.4%	19.7%	1.3%
Santa Margarita Water District	60.9%	57.2%	-3.7%	64.1%	57.1%	-7.0%	48.1%	48.1%	0.0%	58.4%	58.4%	0.0%	61.0%	56.5%	-4.6%
South Coast Water District	20.8%	23.8%	2.9%	18.8%	23.6%	4.8%	28.8%	28.8%	0.0%	20.0%	20.0%	0.0%	20.5%	23.8%	3.3%
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 2024-25 PC 5 Line Item Detail and Wastewater Code Allocation %'s**

Description	Account #	Total	Wastewater Allocation %	
			Fixed	Total
Regular Salaries-O&M	05-5000-01-11-00	\$ 3,313	100.0%	100.0%
Regular Salaries-O&M	05-5000-02-00-00	101,289	100.0%	100.0%
Overtime Salaries-O&M	05-5001-02-00-00	76	100.0%	100.0%
Management Support Services	05-5015-02-00-00	57,500	100.0%	100.0%
Legal Fees	05-5017-02-00-00	1,000	100.0%	100.0%
Insurance/Property & Liability	05-5027-01-00-00	25,347	100.0%	100.0%
Safety Supplies	05-5031-02-00-00	1,036	100.0%	100.0%
Travel Expense/Tech. Conferences	05-5034-02-00-00	4,739	100.0%	100.0%
Training	05-5035-02-00-00	1,087	100.0%	100.0%
Laboratory Supplies	05-5036-02-00-00	40,000	100.0%	100.0%
Permits	05-5038-02-00-00	332,746	100.0%	100.0%
Offshore Monitoring	05-5044-02-00-00	18,500	100.0%	100.0%
Offshore Biochemistry	05-5045-02-00-00	7,550	100.0%	100.0%
Effluent Chemistry	05-5046-02-00-00	28,500	100.0%	100.0%
Maintenance Equip & Facilities (Common)	05-5058-01-00-00	1,000	100.0%	100.0%
Scheduled Holiday Work	05-5306-02-00-00	488	100.0%	100.0%
Fringe Benefits IN to PC's & Depts.	05-5401-01-11-00	1,783	100.0%	100.0%
Fringe Benefits IN to PC's & Depts.	05-5401-02-00-00	54,521	100.0%	100.0%
IT Allocations in to PC's & Depts.	05-6500-01-00-00	421	100.0%	100.0%
IT Allocations in to PC's & Depts.	05-6500-02-00-00	12,906	100.0%	100.0%
Total		\$ 693,802		

**South Orange County Wastewater Authority
FY 2024-25 PC 05 Distribution by Member Agency and Wastewater Code**

	Fixed			Total		
	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-
Member Agency Budget by Wastewater Code						
City of San Clemente	\$ 133,420	\$ 115,310	\$ (18,110)	\$ 133,420	\$ 115,310	\$ (18,110)
Moulton Niguel Water District	124,509	107,609	(16,901)	124,509	107,609	(16,901)
Santa Margarita Water District	444,734	384,366	(60,367)	444,734	384,366	(60,367)
South Coast Water District	100,105	86,517	(13,588)	100,105	86,517	(13,588)
Total	\$ 802,768	\$ 693,802	\$ (108,966)	\$ 802,768	\$ 693,802	\$ (108,966)

	Fixed			Total		
	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-
Member Agency Wastewater Code Allocation %'s						
City of San Clemente	16.6%	16.6%	0.0%	16.6%	16.6%	0.0%
Moulton Niguel Water District	15.5%	15.5%	0.0%	15.5%	15.5%	0.0%
Santa Margarita Water District	55.4%	55.4%	0.0%	55.4%	55.4%	0.0%
South Coast Water District	12.5%	12.5%	0.0%	12.5%	12.5%	0.0%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

South Orange County Wastewater Authority
FY 2024-25 PC 8 Line Item Detail and Wastewater Code Allocation %'s

Description	Account #	Total	Wastewater Allocation %	
			Timecard	Insurance
Regular Salaries-O&M	08-5000-02-00-00	\$ 176,735	100.00%	
Laboratory Services	08-5011-02-00-00	3,120	100.00%	
Management Support Services	08-5015-02-00-00	20,000	100.00%	
Audit - Environmental	08-5016-02-00-00	1,324	100.00%	
Legal Fees	08-5017-02-00-00	1,000	100.00%	
Public Notices/ Public Relations	08-5018-02-00-00	1,550	100.00%	
Small Vehicle Expense	08-5021-02-00-00	1,148	100.00%	
Miscellaneous Expense	08-5022-02-00-00	2,068	100.00%	
Small Vehicle Fuel	08-5026-02-00-00	1,304	100.00%	
Insurance - Property/Liability	08-5027-02-00-00	8,540		100.00%
Small Tools & Supplies	08-5028-02-00-00	3,752	100.00%	
Travel Expense/Tech. Conferences	08-5034-02-00-00	4,739	100.00%	
Training Expense	08-5035-02-00-00	2,000	100.00%	
Permits and Fines	08-5038-02-00-00	520	100.00%	
Memberships	08-5039-02-00-00	500	100.00%	
Fringe Benefits IN to PC's & Depts.	08-5401-02-00-00	95,131	100.00%	
IT Allocation	08-6500-02-00-00	20,900	100.00%	
Total		\$ 344,331		

South Orange County Wastewater Authority FY 2024-25 PC 08 Distribution by Member Agency and Wastewater Code

	Insurance			Labor			Total		
	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-
Member Agency Budget by Wastewater Code									
City of Laguna Beach	\$ 797	\$ 949	152	\$ 7,942	\$ 18,194	\$10,252	\$ 8,739	\$ 19,143	\$10,404
City of San Clemente	797	949	152	43,450	59,428	15,978	44,247	60,377	16,130
El Toro Water District	797	949	152	4,516	4,629	113	5,313	5,578	265
Emerald Bay Service District	797	949	152	3,738	3,768	31	4,534	4,717	183
IRWD (C.O. ETWD)	797	949	152	24,295	41,018	16,724	25,091	41,967	16,876
Moulton Niguel Water District	797	949	152	45,811	67,503	21,692	46,608	68,452	21,844
Santa Margarita Water District	1,594	1,898	304	80,746	94,526	13,780	82,340	96,424	14,084
South Coast Water District	797	949	152	52,794	46,724	(6,070)	53,591	47,673	(5,918)
Total	\$ 7,170	\$ 8,540	\$1,370	\$ 263,292	\$ 335,791	\$ 72,499	\$ 270,462	\$ 344,331	\$ 73,869

	Insurance			Labor			Total		
	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-
Member Agency Wastewater Code Allocation %'s									
City of Laguna Beach	11.1%	11.1%	0.0%	3.0%	5.4%	2.4%	3.2%	5.6%	2.3%
City of San Clemente	11.1%	11.1%	0.0%	16.5%	17.7%	1.2%	16.4%	17.5%	1.2%
El Toro Water District	11.1%	11.1%	0.0%	1.7%	1.4%	-0.3%	2.0%	1.6%	-0.3%
Emerald Bay Service District	11.1%	11.1%	0.0%	1.4%	1.1%	-0.3%	1.7%	1.4%	-0.3%
IRWD (C.O. ETWD)	11.1%	11.1%	0.0%	9.2%	12.2%	3.0%	9.3%	12.2%	2.9%
Moulton Niguel Water District	11.1%	11.1%	0.0%	17.4%	20.1%	2.7%	17.2%	19.9%	2.6%
Santa Margarita Water District	22.2%	22.2%	0.0%	30.7%	28.2%	-2.5%	30.4%	28.0%	-2.4%
South Coast Water District	11.1%	11.1%	0.0%	20.1%	13.9%	-6.1%	19.8%	13.8%	-6.0%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
 REGIONAL WASTE DISCHARGE PERMITS
 FY 2024-25 Member Agency Allocation**

Trabuco Canyon Not Included		
PC 12 Recycled Water		
Master Recycled Water Permit		
CY 2023		
Member Agency	Region 9 Recycled	% RW Produced (2022)
MNWD	5,037	40.60%
SCWD	618	4.98%
SMWD	6,750	54.41%
Total	12,405	100.00%

South Orange County Wastewater Authority
FY 2024-25 PC 12 Line Item Detail and Wastewater Code Allocation %'s

Description	Account #	Total	Wastewater Allocation %	
			Region 9 (Var)	Equally
Regular Salaries-O&M	12-5000-02-00-00	113,444	50.0%	50.0%
Management Support Services	12-5015-02-00-00	45,000	50.0%	50.0%
Legal Fees	12-5017-02-00-00	1,000	50.0%	50.0%
Insurance	12-5027-02-00-00	2,946	50.0%	50.0%
Travel Expense/Tech. Conferences	12-5034-02-00-00	4,739	50.0%	50.0%
Permits	12-5038-02-00-00	28,050	50.0%	50.0%
Memberships	12-5038-02-00-00	72	50.0%	50.0%
Fringe Benefits IN to PC's & Depts.	12-5401-02-00-00	61,063	50.0%	50.0%
Monthly Car Allowance	12-5705-02-00-00	4,200	50.0%	50.0%
IT Allocations in to PC's & Depts.	12-6500-02-00-00	14,431	50.0%	50.0%
Total		\$ 274,945		

South Orange County Wastewater Authority
FY 2024-25 PC 12 (2SO) Distribution by Member Agency and Wastewater Code

	Region 9			Equally			Total		
	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-
Member Agency Budget by Wastewater Code									
Moulton Niguel Water District	21,291	56,005	34,714	11,662	34,368	22,707	32,952	90,373	57,421
Santa Margarita Water District	22,220	74,596	52,376	23,323	68,736	45,413	45,543	143,332	97,789
South Coast Water District	3,135	6,872	3,736	11,662	34,368	22,707	14,797	41,240	26,443
Total	\$46,646	\$137,473	\$90,826	\$46,646	\$137,473	\$90,826	\$93,293	\$274,945	\$181,653

	Region 9			Equally			Total		
	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-
Member Agency Wastewater Code Allocation %'s									
Moulton Niguel Water District	45.6%	40.7%	-4.9%	25.0%	25.0%	0.0%	35.3%	32.9%	-2.5%
Santa Margarita Water District	47.6%	54.3%	6.6%	50.0%	50.0%	0.0%	48.8%	52.1%	3.3%
South Coast Water District	6.7%	5.0%	-1.7%	25.0%	25.0%	0.0%	15.9%	15.0%	-0.9%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
COASTAL TREATMENT PLANT FLOW SUMMARY
FY 2024-25 Member Agency Allocation**

PC 15 Actual Flows CY 2023 Coastal Treatment Plant		
Member Agency	Plant Flows MGD	Plant Flow Percent
CLB	1.65	56.62%
EBS	.07	2.24%
SCWD	1.20	41.14%
MNWD	.00	0.00%
Total	2.92	100.00

South Orange County Wastewater Authority
FY 2024-25 PC 15 Line Item Detail and Wastewater Code Allocation %'s

Description	Account #	Total	Wastewater Allocation %			
			Liquids	C/Liquids	AWT	Total
Regular Salaries-O&M	15-5000-01-00-00	\$ 833,185	55.4%	3.4%	41.2%	100.0%
Regular Salaries-O&M	15-5000-02-00-00	225,410	76.4%	18.2%	5.4%	100.0%
Overtime Salaries-O&M	15-5001-01-00-00	10,601	64.9%	21.9%	13.2%	100.0%
Overtime Salaries-O&M	15-5001-02-00-00	248	80.7%	0.5%	18.8%	100.0%
Electricity	15-5002-01-00-00	310,000	100.0%			100.0%
Natural Gas	15-5003-01-00-00	3,500	50.0%	50.0%	0.0%	100.0%
Water	15-5004-01-00-00	24,000	90.0%	10.0%		100.0%
Chlorine/Sodium Hypochlorite	15-5006-01-00-00	117,500	1.0%		99.0%	100.0%
Ferric Chloride	15-5008-01-00-00	160,000	100.0%			100.0%
Odor Control Chemicals	15-5009-01-00-00	70,000	100.0%			100.0%
Laboratory Services	15-5011-02-00-00	10,500	50.0%		50.0%	100.0%
Grit Hauling - 21A	15-5012-01-00-00	22,000	100.0%			100.0%
Landscaping	15-5013-01-00-00	64,900	0.0%	100.0%		100.0%
Management Support Services	15-5015-01-00-00	20,000		100.0%		100.0%
Management Support Services	15-5015-02-00-00	13,500		100.0%		100.0%
Legal Fees	15-5017-01-00-00	5,000		100.0%		100.0%
Contract Services Misc. - 29	15-5019-01-00-00	113,300		100.0%		100.0%
Small Vehicle Expense - 31A	15-5021-01-00-00	4,200		100.0%		100.0%
Miscellaneous Expense	15-5022-01-00-00	1,000		100.0%		100.0%
Office Supplies - All	15-5023-01-00-00	5,200		100.0%		100.0%
Petroleum Products	15-5024-01-00-00	4,000	100.0%			100.0%
Uniforms	15-5025-01-00-00	10,300	55.4%	3.4%	41.2%	100.0%
Small Vehicle Fuel - 37A	15-5026-01-00-00	2,100		100.0%		100.0%
Insurance - Property/Liability	15-5027-01-00-00	94,591		100.0%		100.0%
Small Tools & Supplies	15-5028-01-00-00	9,300		100.0%		100.0%
Trash Disposal	15-5030-01-00-00	3,000		100.0%		100.0%
Safety Supplies	15-5031-02-00-00	34,124		100.0%		100.0%
Equipment Rental	15-5032-01-00-00	1,000		100.0%		100.0%
Recruitment	15-5033-01-00-00	300		100.0%		100.0%
Travel Expense/Tech. Conferences	15-5034-01-00-00	7,320		100.0%		100.0%
Travel Expense/Tech. Conferences	15-5034-02-00-00	4,739		100.0%		100.0%
Training Expense	15-5035-01-00-00	18,333		100.0%		100.0%
Training Expense	15-5035-02-00-00	2,684		100.0%		100.0%
Laboratory Supplies	15-5036-02-00-00	22,000	75.0%		25.0%	100.0%
Office Equipment	15-5037-01-00-00	3,000		100.0%		100.0%
Permits	15-5038-02-00-00	3,000		100.0%		100.0%
Membership Dues/Fees	15-5039-01-00-00	2,700		100.0%		100.0%
Membership Dues/Fees	15-5039-02-00-00	1,325		100.0%		100.0%
Access Road Expenses	15-5047-01-00-00	45,000		100.0%		100.0%
Storm Damage	15-5048-01-00-00	20,000		100.0%		100.0%
Contract Services Generators - 29A	15-5050-01-00-00	5,200		100.0%		100.0%
Janitorial Services	15-5052-01-00-00	15,500		100.0%		100.0%
Diesel Truck Maint - 31B	15-5054-01-00-00	1,000	100.0%			100.0%
Diesel Truck Maint Fuel	15-5055-01-00-00	500	100.0%			100.0%
Maintenance Equip. & Facilities (Liquids) 4	15-5057-01-00-00	100,000	100.0%			100.0%
Maintenance Equip. & Facilities (Common	15-5058-01-00-00	24,000		100.0%		100.0%
Maintenance Equip. & Facilities (AWT) 41	15-5060-01-00-00	30,000			100.0%	100.0%
Mileage	15-5061-01-00-00	500		100.0%		100.0%
SCADA Infrastructure	15-5076-01-00-00	31,200		100.0%		100.0%
IT Direct	15-5077-01-00-00	18,000		100.0%		100.0%
Scheduled Holiday Work	15-5306-01-00-00	3,372	55.4%	3.4%	41.2%	100.0%
Scheduled Holiday Work	15-5306-02-00-00	1,868	76.4%	18.2%	5.4%	100.0%
Comp Time	15-5315-01-00-00	1,578	64.9%	21.9%	13.2%	100.0%
Fringe Benefits IN to PC's & Depts.	15-5401-01-00-00	448,476	55.4%	3.4%	41.2%	100.0%
Fringe Benefits IN to PC's & Depts.	15-5401-02-00-00	121,331	76.4%	18.2%	5.4%	100.0%
Standby Pay	15-5700-01-00-00	12,000	55.4%	3.4%	41.2%	100.0%
Monthly Car Allowance	15-5705-01-00-00	4,200	76.4%	18.2%	5.4%	100.0%
IT Allocations in to PC's & Depts.	15-6500-01-00-00	105,988		100.0%		100.0%
IT Allocations in to PC's & Depts.	15-6500-02-00-00	28,837		100.0%		100.0%

Total

\$ 3,256,411

South Orange County Wastewater Authority
FY 2024-25 PC 15 Distribution by Member Agency and Wastewater Code

	Liquids			Common Liquids			AWT			Total		
	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-
Member Agency Budget by Wastewater Code												
City of Laguna Beach	\$ 833,003	\$ 971,259	\$138,256	\$ 284,284	\$ 312,466	\$ 28,183				\$ 1,117,287	\$ 1,283,726	\$166,439
Emerald Bay Service District	35,694	38,441	2,746	22,422	24,645	2,223				58,116	63,085	4,969
Moulton Niguel Water District				219,343	241,088	21,745				219,343	241,088	21,745
South Coast Water District	683,284	705,665	22,381	223,842	246,033	22,191	\$ 693,949	\$ 716,814	\$ 22,865	1,601,075	1,668,512	67,437
Total	\$1,551,982	\$1,715,365	\$163,383	\$749,891	\$824,232	\$74,341	\$693,949	\$716,814	\$22,865	\$2,995,822	\$3,256,411	\$260,590

	Liquids			Common Liquids			AWT			Total		
	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-
Member Agency Wastewater Code Allocation %'s												
City of Laguna Beach	53.7%	56.6%	2.9%	37.9%	37.9%	0.0%	0.0%	0.0%	0.0%	37.3%	39.4%	2.1%
Emerald Bay Service District	2.3%	2.2%	-0.1%	3.0%	3.0%	0.0%	0.0%	0.0%	0.0%	1.9%	1.9%	0.0%
Moulton Niguel Water District	0.0%	0.0%	0.0%	29.3%	29.2%	0.0%	0.0%	0.0%	0.0%	7.3%	7.4%	0.1%
South Coast Water District	44.0%	41.1%	-2.9%	29.8%	29.8%	0.0%	100.0%	100.0%	0.0%	53.4%	51.2%	-2.2%
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%

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
REGIONAL TREATMENT PLANT FLOW SUMMARY
FY 2024-25 Member Agency Allocation**

PC 17 Liquids Regional Treatment Plant FY 2023-2024				
Member Agency	Plant Flow (MGD)	Centrate Flow (MGD)	Total Flow (MGD)	Liquid Flow (%)
CLB	0.00	0.0131	.0131	0.1737%
EBS	0.00	0.0006	.0060	0.0074%
SCWD	0.00	0.0097	.0097	0.1296%
ETWD	0.00	0.0169	.0169	0.2247%
MNWD	7.41	0.0683	7.4783	99.4647%
Total	7.41	0.1086	7.52	100.00

PC 17 Solids Regional Treatment Plant FY 2023-2024		
Member Agency	#/Day	(%)
CLB	4,311.10	12.02%
ETWD	5,680.89	15.84%
EBS	186.66	0.52%
MNWD	22,468.41	62.65%
SCWD	3,214.62	8.96%
Total	35,861.68	100.00%

South Orange County Wastewater Authority
FY 2024-25 PC 17 Line Item Detail and Wastewater Code Allocation %'s

Description	Account #	Total	Wastewater Allocation %					Total
			Liquids	Solids	C/Liquids	C/Solids	AWT	
Regular Salaries-O&M	17-5000-01-00-00	\$ 1,684,821	41.3%	56.3%	1.2%	1.2%	0.0%	100.0%
Regular Salaries-O&M	17-5000-02-00-00	369,176	66.4%	6.0%	10.9%	10.9%	5.8%	100.0%
Overtime Salaries-O&M	17-5001-01-00-00	31,411	40.6%	53.9%	2.8%	2.8%	0.0%	100.0%
Overtime Salaries-O&M	17-5001-02-00-00	520	91.6%	2.8%	2.8%	2.8%	0.0%	100.0%
Electricity	17-5002-01-00-00	306,000	55.2%	35.9%	4.4%	4.4%	0.0%	100.0%
Natural Gas	17-5003-01-00-00	246,800		100.0%				100.0%
Water	17-5004-01-00-00	28,400	37.0%	56.5%	6.5%			100.0%
Co-generation Power Credit	17-5005-01-00-00	(1,367,100)		100.0%				100.0%
Chlorine/Sodium Hypochlorite	17-5006-01-00-00	61,800	100.0%				0.0%	100.0%
Polymer Products	17-5007-01-00-00	695,500	17.5%	82.5%			0.0%	100.0%
Ferric Chloride	17-5008-01-00-00	522,500		100.0%				100.0%
Odor Control Chemicals	17-5009-01-00-00	73,700	65.0%	35.0%				100.0%
Other Chemicals - Misc.	17-5010-01-00-00	1,000			50.0%	50.0%		100.0%
Laboratory Services	17-5011-02-00-00	28,000	50.0%	25.0%			25.0%	100.0%
Grit Hauling - 21A	17-5012-01-00-00	41,200	100.0%					100.0%
Landscaping	17-5013-01-00-00	82,400			50.0%	50.0%		100.0%
Management Support Services	17-5015-01-00-00	20,000			50.0%	50.0%		100.0%
Management Support Services	17-5015-02-00-00	16,100			50.0%	50.0%		100.0%
Legal Fees	17-5017-01-00-00	5,000			50.0%	50.0%		100.0%
Contract Services Misc. - 29	17-5019-01-00-00	118,500			50.0%	50.0%		100.0%
Small Vehicle Expense - 31A	17-5021-01-00-00	8,200			50.0%	50.0%		100.0%
Miscellaneous Expense	17-5022-01-00-00	5,000			50.0%	50.0%		100.0%
Office Supplies - All	17-5023-01-00-00	13,400			50.0%	50.0%		100.0%
Petroleum Products	17-5024-01-00-00	12,400	7.4%	92.6%				100.0%
Uniforms	17-5025-01-00-00	33,000	41.3%	56.3%	1.2%	1.2%	0.0%	100.0%
Small Vehicle Fuel - 37A	17-5026-01-00-00	9,000			50.0%	50.0%		100.0%
Insurance - Property/Liability	17-5027-01-00-00	252,549			50.0%	50.0%		100.0%
Small Tools & Supplies	17-5028-01-00-00	30,900			50.0%	50.0%		100.0%
Trash Disposal	17-5030-01-00-00	4,000			50.0%	50.0%		100.0%
Safety Supplies	17-5031-02-00-00	40,212			50.0%	50.0%		100.0%
Equipment Rental	17-5032-01-00-00	3,000			50.0%	50.0%		100.0%
Recruitment	17-5033-01-00-00	1,000			50.0%	50.0%		100.0%
Travel Expense/Tech. Conferences	17-5034-01-00-00	14,640			50.0%	50.0%		100.0%
Travel Expense/Tech. Conferences	17-5034-02-00-00	4,739			50.0%	50.0%		100.0%
Training Expense	17-5035-01-00-00	18,333			50.0%	50.0%		100.0%
Training Expense	17-5035-02-00-00	17,934			50.0%	50.0%		100.0%
Laboratory Supplies	17-5036-02-00-00	30,000	50.0%	25.0%			25.0%	100.0%
Office Equipment	17-5037-01-00-00	10,000			50.0%	50.0%		100.0%
Permits	17-5038-02-00-00	18,500			50.0%	50.0%		100.0%
Membership Dues/Fees	17-5039-01-00-00	2,700			50.0%	50.0%		100.0%
Membership Dues/Fees	17-5039-02-00-00	1,325			50.0%	50.0%		100.0%
Biosolids Disposal - 21B	17-5049-01-00-00	1,067,300		100.0%				100.0%
Contract Services Generators - 29A	17-5050-01-00-00	8,000			50.0%	50.0%		100.0%
Janitorial Services	17-5052-01-00-00	38,100			50.0%	50.0%		100.0%
Contract Serv - Digester Cleaning - 29E	17-5053-01-00-00	65,000		100.0%				100.0%
Diesel Truck Maint - 31B	17-5054-01-00-00	19,600		100.0%				100.0%
Diesel Truck Fuel - 37B	17-5055-01-00-00	8,200		100.0%				100.0%
Maintenance Equip. & Facilities (Solids) 41-A	17-5056-01-00-00	180,300		100.0%				100.0%
Maintenance Equip. & Facilities (Liquids) 41-B	17-5057-01-00-00	200,000	100.0%					100.0%
Maintenance Equip. & Facilities (Common) 41-C	17-5058-01-00-00	36,000			50.0%	50.0%		100.0%
Maintenance Equip. & Facilities (Co-Gen) 41-D	17-5059-01-00-00	518,000		100.0%				100.0%
Mileage	17-5061-01-00-00	1,000			50.0%	50.0%		100.0%
MNWD Potable Water Supplies & Svcs.	17-5068-02-00-00	40,000					100.0%	100.0%
SCADA Infrastructure	17-5076-01-03-00	31,200			50.0%	50.0%		100.0%
IT Direct	17-5077-01-00-00	20,000			50.0%	50.0%		100.0%
Co-Generation Power Credit - Offset	17-5105-01-00-00	1,367,100	41.3%	56.3%	1.2%	1.2%	0.0%	100.0%
Scheduled Holiday Work	17-5306-01-00-00	7,664	41.3%	56.3%	1.2%	1.2%	0.0%	100.0%
Scheduled Holiday Work	17-5306-02-00-00	2,488	66.4%	6.0%	10.9%	10.9%	5.8%	100.0%
Comp Time - O&M	17-5315-01-00-00	3,156	40.6%	53.9%	2.8%	2.8%	0.0%	100.0%
Comp Time - O&M	17-5315-02-00-00	3,188	91.6%	2.8%	2.8%	2.8%	0.0%	100.0%
Fringe Benefits IN to PC's & Depts.	17-5401-01-00-00	906,883	41.3%	56.3%	1.2%	1.2%	0.0%	100.0%
Fringe Benefits IN to PC's & Depts.	17-5401-02-00-00	198,715	66.4%	6.0%	10.9%	10.9%	5.8%	100.0%
Standby Pay	17-5700-01-00-00	47,692			50.0%	50.0%		100.0%
Monthly Car Allowance	17-5705-01-00-00	4,200	41.3%	56.3%	1.2%	1.2%	0.0%	100.0%
Monthly Car Allowance	17-5705-02-00-00	4,200	66.4%	6.0%	10.9%	10.9%	5.8%	100.0%
IT Allocations in to PC's & Depts.	17-6500-01-00-00	214,322			50.0%	50.0%		100.0%
IT Allocations in to PC's & Depts.	17-6500-02-00-00	47,062			50.0%	50.0%		100.0%

Total

\$ 8,535,931

**South Orange County Wastewater Authority
FY 2024-25 PC 17 Distribution by Member Agency and Wastewater Code**

	Liquids			Solids			AWT			Common Liquids			Common Solids			Total		
	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-
Member Agency Budget by Wastewater Code																		
City of Laguna Beach	\$ 5,343	\$ 4,748	\$ (594)	\$ 541,481	\$ 519,114	\$ (22,367)							\$ 65,590	\$ 78,216	\$ 12,625	\$ 612,414	\$ 602,078	\$ (10,336)
El Toro Water District	6,531	6,142	(389)	625,460	684,056	58,597							119,313	142,280	22,966	751,304	832,478	81,174
Emerald Bay Service District	\$229	202	(27)	23,264	22,476	(788)							3,449	4,113	664	26,942	26,792	(151)
Moulton Niguel Water District	2,602,681	2,719,264	116,583	2,492,163	2,705,500	213,337	\$ 82,717	\$ 87,737	\$ 5,019	\$ 586,338	\$ 698,955	\$ 112,617	343,852	410,040	66,188	6,107,752	6,621,496	513,744
South Coast Water District	4,362	3,542	(820)	443,389	387,084	(56,305)							52,379	62,461	10,082	500,130	453,087	(47,043)
Total	\$2,619,146	\$2,733,899	\$114,753	\$4,125,757	\$4,318,231	\$192,474	\$82,717	\$87,737	\$5,019	\$586,338	\$698,955	\$112,617	\$584,584	\$697,109	\$112,526	\$7,998,542	\$8,535,931	\$537,389

	Liquids			Solids			AWT			Common Liquids			Common Solids			Total		
	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-
Member Agency Wastewater Code Allocation %'s																		
City of Laguna Beach	0.20%	0.174%	0.0%	13.12%	12.02%	-1.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.22%	11.22%	0.0%	7.66%	7.05%	-0.6%
El Toro Water District	0.25%	0.225%	0.0%	15.16%	15.84%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	20.41%	20.41%	0.0%	9.39%	9.75%	0.4%
Emerald Bay Service District	0.01%	0.007%	0.0%	0.56%	0.52%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.59%	0.59%	0.0%	0.34%	0.31%	0.0%
Moulton Niguel Water District	99.37%	99.465%	0.1%	60.40%	62.65%	2.2%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	58.82%	58.82%	0.0%	76.36%	77.57%	1.2%
South Coast Water District	0.17%	0.130%	0.0%	10.75%	8.96%	-1.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	8.96%	8.96%	0.0%	6.25%	5.31%	-0.9%
Total	100.00%	100.00%	0.0%	100.00%	100.00%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.00%	100.00%	0.0%	100.00%	100.00%	0.0%

**South Orange County Wastewater Authority
FY 2024-25 PC 21 Distribution by Member Agency and Wastewater Code**

	Reach B/C/D			Reach E			Total		
	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-
Member Agency Budget by Wastewater Code									
El Toro Water District	\$ 6,531	\$ 0	(\$6,531)	\$ 1,498	\$ 0	(\$1,498)	\$ 8,030	\$ 0	(\$8,030)
IRWD (C.O. ETWD)	6,531		(6,531)	1,498		(1,498)	8,030		(8,030)
Moulton Niguel Water District				3,437		(3,437)	3,437		(3,437)
Total	\$13,062	\$0	(\$13,062)	\$6,434	\$0	(\$6,434)	\$19,496	\$0	(\$19,496)

	Reach B-C-D			Reach E			Total		
	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-
Member Agency Wastewater Code Allocation %'s									
El Toro Water District	50.0%	0.0%	-50.0%	23.3%	0.0%	-23.3%	41.2%	0.0%	-41.2%
IRWD (C.O. ETWD)	50.0%	0.0%	-50.0%	23.3%	0.0%	-23.3%	41.2%	0.0%	-41.2%
Moulton Niguel Water District	0.0%	0.0%	0.0%	53.4%	0.0%	-53.4%	17.6%	0.0%	-17.6%
Total	100.0%	0.0%	-100.0%	100.0%	0.0%	-100.0%	100.0%	0.0%	-100.0%

South Orange County Wastewater Authority
FY 2024-25 PC 24 Line Item Detail and Wastewater Code Allocation %'s

Description	Account #	Total	Wastewater Allocation %	
			Fixed	Total
Regular Salaries-O&M	24-5000-01-00-00	\$ 5,993	100.0%	100.0%
Regular Salaries-O&M	24-5000-02-00-00	102,130	100.0%	100.0%
Overtime Salaries-O&M	24-5001-01-00-00	314	100.0%	100.0%
Overtime Salaries-O&M	24-5001-02-00-00	136	100.0%	100.0%
Management Support Services	24-5015-02-00-00	57,500	100.0%	100.0%
Legal	24-5017-02-00-00	1,000	100.0%	100.0%
Insurance - Property/Liability	24-5027-01-00-00	29,622	100.0%	100.0%
Safety Supplies	24-5031-02-00-00	1,040	100.0%	100.0%
Travel Expense/Tech. Conferences	24-5034-02-00-00	4,739	100.0%	100.0%
Training	24-5035-02-00-00	1,087	100.0%	100.0%
Laboratory Supplies	24-5036-02-00-00	27,048	100.0%	100.0%
Permits	24-5038-02-00-00	286,000	100.0%	100.0%
Offshore Monitoring - 20A	24-5044-02-00-00	41,616	100.0%	100.0%
Offshore Biochemistry - 20B	24-5045-02-00-00	15,304	100.0%	100.0%
Effluent Chemistry - 20C	24-5046-02-00-00	23,408	100.0%	100.0%
Maintenance Equip. & Facilities(Common)	24-5058-01-00-00	1,000	100.0%	100.0%
Scheduled Holiday Work	24-5306-02-00-00	300	100.0%	100.0%
Fringe Benefits IN to PC's & Depts.	24-5401-01-00-00	3,226	100.0%	100.0%
Fringe Benefits IN to PC's & Depts.	24-5401-02-00-00	54,973	100.0%	100.0%
IT Allocations in to PC's & Depts.	24-6500-01-00-00	762	100.0%	100.0%
IT Allocations in to PC's & Depts.	24-6500-02-00-00	13,013	100.0%	100.0%
Rounding				
Total			\$ 670,212	

South Orange County Wastewater Authority
FY 2024-25 PC 24 Distribution by Member Agency and Wastewater Code

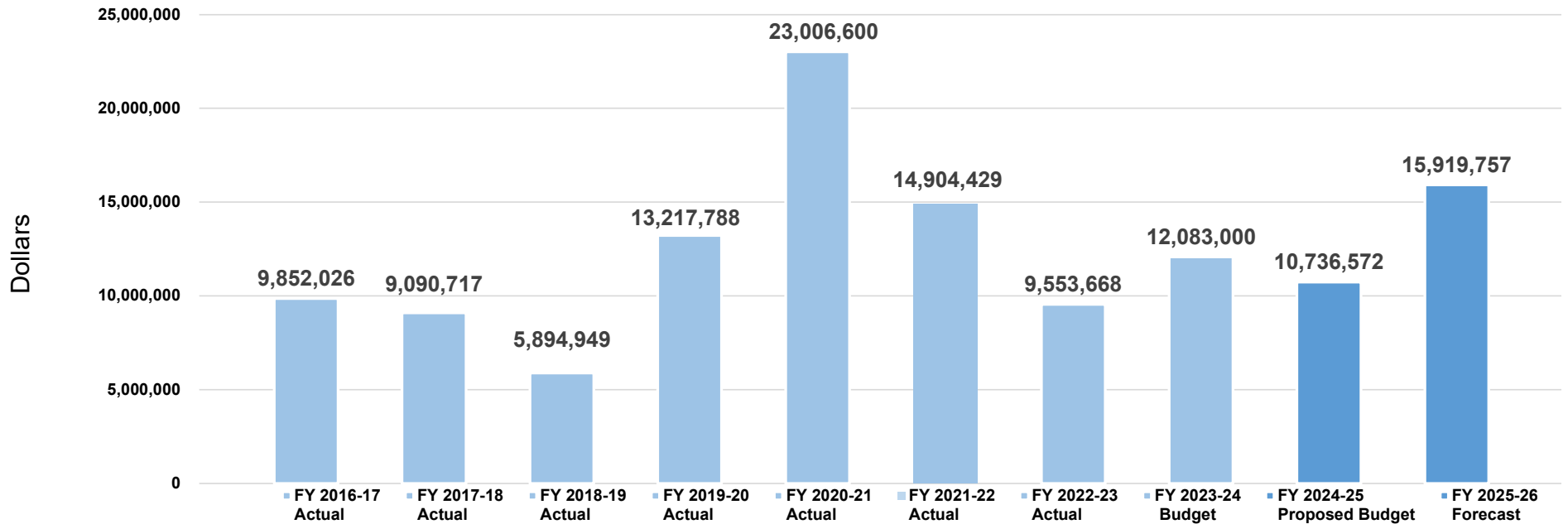
	Fixed			Total		
	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-
Member Agency Budget by Wastewater Code						
City of Laguna Beach	\$ 103,200	\$ 73,723	\$ (29,476)	\$ 103,200	\$ 73,723	\$ (29,476)
El Toro Water District	152,942	109,258	(43,684)	152,942	109,258	(43,684)
Emerald Bay Service District	7,318	5,228	(2,090)	7,318	5,228	(2,090)
IRWD (C.O. ETWD)	147,854	105,624	(42,230)	147,854	105,624	(42,230)
Moulton Niguel Water District	411,375	293,876	(117,498)	411,375	293,876	(117,498)
South Coast Water District	115,490	82,503	(32,987)	115,490	82,503	(32,987)
Total	\$ 938,178	\$ 670,212	\$ (267,966)	\$ 938,178	\$ 670,212	\$ (267,966)

	Fixed			Total		
	FY 23-24 Budget	FY 24-25 Budget	Change +/-	FY 23-24 Budget	FY 24-25 Budget	Change +/-
Member Agency Wastewater Code Allocation %'s						
City of Laguna Beach	11.0%	11.0%	0.0%	11.0%	11.0%	0.0%
El Toro Water District	16.3%	16.3%	0.0%	16.3%	16.3%	0.0%
Emerald Bay Service District	0.8%	0.8%	0.0%	0.8%	0.8%	0.0%
IRWD (C.O. ETWD)	15.8%	15.8%	0.0%	15.8%	15.8%	0.0%
Moulton Niguel Water District	43.8%	43.8%	0.0%	43.8%	43.8%	0.0%
South Coast Water District	12.3%	12.3%	0.0%	12.3%	12.3%	0.0%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

**Capital Budget FY 2024-25
with 1 Year Forecast 2025-26**

**South Orange County Wastewater Authority
FY 2024-25 Capital Budget Summary w/1-Year Forecast by Member Agency
Large Capital Budget w/Non-Capital Engineering, Non-Capital Misc
and Small Capital by Member Agency**

	FY 2016-17 Actual Expenditures	FY 2017-18 Actual Expenditures	FY 2018-19 Actual Expenditures	FY 2019-20 Actual Expenditures	FY 2020-21 Actual Expenditures	FY 2021-22 Actual Expenditures	FY 2022-23 Actual Expenditures	FY 2023-24 Budget	FY 2024-25 Proposed Budget	FY 2025-26 Forecast
Total Capital Budget										
Member Agency										
City of Laguna Beach	\$ 857,725	\$ 1,047,324	\$ 525,844	\$ 1,272,768	\$ 3,683,943	\$ 1,675,172	\$ 396,308	\$ 1,578,800	\$ 1,139,549	\$ 1,428,604
City of San Clemente	9,387	396	3,571	39,837	243,015	12,838	9,605	45,706		
City of San Juan Capistrano	886,145	698,567	645,880	1,842,353	2,790,902	2,403,157	2,137,548			
El Toro Water District	673,966	433,008	174,214	195,893	174,608	145,934	110,695	439,342	266,163	192,912
Emerald Bay Service District	58,190	76,782	40,038	98,196	288,166	130,550	29,847	120,244	86,431	110,157
IRWD (C.O. ETWD)	19,893	48,848	88,323	62,145	43,818	58,233	24,076	194,385	45,423	34,770
Moulton Niguel Water District	4,729,584	4,411,148	1,962,020	5,553,551	7,797,990	5,405,763	3,173,793	4,218,407	3,666,207	6,769,572
Santa Margarita Water District	818,783	520,859	480,709	1,635,717	2,577,840	1,746,691	1,653,966	2,897,386	3,106,394	4,391,658
South Coast Water District	1,798,353	1,853,786	1,974,351	2,517,327	5,406,318	3,326,091	2,017,830	2,588,730	2,426,405	2,992,084
Total Member Agency	\$ 9,852,026	\$ 9,090,717	\$ 5,894,949	\$ 13,217,788	\$ 23,006,600	\$ 14,904,429	\$ 9,553,668	\$ 12,083,000	\$ 10,736,572	\$ 15,919,757



South Orange County Wastewater Authority
FY 2024-25 Capital Budget w/1-Year Forecast w/Non-Capital Engineering,
Non-Capital Misc., and Small Capital by Member Agency
(in dollars)

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2024-25 Proposed Budget	FY 2025-26 Forecast
Large Capital Projects										
Member Agency										
City of Laguna Beach	638,512	792,058	307,282	1,121,068	3,334,998	1,532,185	245,103	1,146,357	858,080	1,147,136
City of San Clemente	3,647	239	3,571	39,373	239,087	337.69		41,550		
City of San Juan Capistrano	603,343	435,443	479,345	1,597,784	2,556,169	2,177,224	1,951,288			
El Toro Water District	615,785	345,185	114,321	121,837	135,988	87,187	27,674	323,270	197,167	123,915
Emerald Bay Service District	41,526	57,552	23,701	86,958	261,056	120,040	19,083	87,815	65,293	89,020
IRWD (C.O. ETWD)	401	17,111	87,012	35,641	29,784	46,380	14,968	184,623	45,423	34,770
Moulton Niguel Water District	3,990,353	3,489,654	1,133,442	4,804,094	6,883,140	4,468,404	2,433,463	2,875,496	2,579,376	5,682,741
Santa Margarita Water District	599,784	316,782	354,266	1,458,411	2,413,078	1,534,636	1,487,577	2,465,066	2,679,285	3,964,549
South Coast Water District	1,348,735	1,396,833	1,658,004	2,195,464	4,823,201	3,029,578	1,748,340	2,040,823	1,948,948	2,514,627
Total Member Agency	7,842,085	6,850,857	4,160,944	11,460,630	20,676,501	12,995,972	7,927,496	9,165,000	8,373,572	13,556,757
*Non-Capital Engineering Projects (O&M Non-Operating Expense)										
Member Agency										
City of Laguna Beach	76,903	61,261	13,466	5,726	32,262	20,009	3,697	173,685	30,469	30,469
City of San Clemente	4,860	157			3,928			4,156		
City of San Juan Capistrano	25,042	54,660	14,698	47,859	46,262	2,868				
El Toro Water District	28,237	42,783	2,262				6,050	44,769	15,313	15,313
Emerald Bay Service District	5,888	4,653	1,045	451	2,540	1,576	195	13,103	2,177	2,177
IRWD (C.O. ETWD)	18,916	31,737	1,311					9,762.00		
Moulton Niguel Water District	169,352	196,010	61,590	40,065	61,085	17,591	46,071	430,872	138,283	138,283
Santa Margarita Water District	29,544	49,105	9,698	30,158	37,745	1,613	64,418	63,118	63,118	63,118
South Coast Water District	123,269	94,689	23,390	47,089	67,344	18,444	2,955	164,235	52,640	52,640
Total Member Agency	482,011	535,056	127,459	171,347	251,166	62,101	58,967	905,000	302,000	302,000
*Non-Capital Miscellaneous Engineering (O&M Non-Operating Expense)										
Member Agency										
City of Laguna Beach				7,965	20,269	353	4,843			
City of San Clemente				464			7,446			
City of San Juan Capistrano				8,214	17,820	495	8,756			
El Toro Water District				4,182	1,640	643	8,160			
Emerald Bay Service District				568	1,570	19	330			
IRWD (C.O. ETWD)				345			7,060			
Moulton Niguel Water District				28,088	39,559	2,217	31,426			
Santa Margarita Water District				7,805	12,102	372	22,681			
South Coast Water District				12,637	31,209	680	14,106			
Total Member Agency				70,268	124,169	4,778	104,809			
*Small Internal Capital										
Member Agency										
City of Laguna Beach	142,310	194,006	205,096	138,010	296,415	122,624	142,664	258,758	250,999	250,999
City of San Clemente	881					12,500	2,159			
City of San Juan Capistrano	257,760	208,464	151,837	188,497	170,652	222,570	177,504			
El Toro Water District	29,944	45,040	57,630	69,875	36,979	58,105	68,812	71,303	53,684	53,684
Emerald Bay Service District	10,776	14,577	15,292	10,219	22,999	8,916	10,239	19,326	18,960	18,960
IRWD (C.O. ETWD)	576			26,158	14,034	11,853	2,047			
Moulton Niguel Water District	569,879	725,483	766,988	681,303	814,206	917,552	662,833	912,039	948,549	948,549
Santa Margarita Water District	189,454	154,973	116,746	139,344	114,915	210,070	143,708	367,902	363,991	363,991
South Coast Water District	326,349	362,263	292,957	262,137	484,565	277,389	252,429	383,672	424,817	424,817
Total Member Agency	1,527,930	1,704,805	1,606,546	1,515,543	1,954,764	1,841,578	1,462,396	2,013,000	2,061,000	2,061,000
Total Capital Budget										
Member Agency										
City of Laguna Beach	857,725	1,047,324	525,844	1,272,768	3,683,943	1,675,172	396,308	1,578,800	1,139,549	1,428,604
City of San Clemente	9,387	396	3,571	39,837	243,015	12,838	9,605	45,706		
City of San Juan Capistrano	886,145	698,567	645,880	1,842,353	2,790,902	2,403,157	2,137,548			
El Toro Water District	673,966	433,008	174,214	195,893	174,608	145,934	110,695	439,342	266,163	192,912
Emerald Bay Service District	58,190	76,782	40,038	98,196	288,166	130,550	29,847	120,244	86,431	110,157
IRWD (C.O. ETWD)	19,893	48,848	88,323	62,145	43,818	58,233	24,076	194,385	45,423	34,770
Moulton Niguel Water District	4,729,584	4,411,148	1,962,020	5,553,551	7,797,990	5,405,763	3,173,793	4,218,407	3,666,207	6,769,572
Santa Margarita Water District	818,783	520,859	480,709	1,635,717	2,577,840	1,746,691	1,653,966	2,897,386	3,106,394	4,391,658
South Coast Water District	1,798,353	1,853,786	1,974,351	2,517,327	5,406,318	3,326,091	2,017,830	2,588,730	2,426,405	2,992,084
Total Member Agency	9,852,026	9,090,717	5,894,949	13,217,788	23,006,600	14,904,429	9,553,668	12,083,000	10,736,572	15,919,577

South Orange County Wastewater Authority
Large Capital Projects Cash Request Scheduled for FY 2024-25 and FY 2025-26 and Thereafter

(in dollars)

Project Budget	Est Costs Through 6/30/24	Funds Collected Through 6/30/24	1st QTR	2nd QTR	3rd QTR	4th QTR	2024-25 Work Plan	FY 25-26 Work Plan	Thereafter ¹		
PC 02 J B Latham											
Liquids											
3215	MCC M Replacement	1,406,903	-	30,016	94,222	94,222	94,222	94,222	376,887	1,000,000	-
3252	Plant 1 Standby Power Generator Repl (2017)	1,216,097	242,425	973,672	121,213	121,213	-	-	242,425	-	-
32231L	MCC G Replacement	377,000	-	-	188,500	188,500	-	-	377,000	-	-
32235L	Effluent PS Electrical Rehabilitation	250,000	60,913	65,000	-	-	185,000	-	185,000	-	-
3285	Main Plant Drain Line Reconstruction (2018)	500,000	-	109,428	35,143	35,143	35,143	35,143	140,572	250,000	-
32224L	Chlorine Contact Basin Isolation Gates and Structural Rehab	165,736	-	100,000	16,434	16,434	16,434	16,434	65,736	-	-
32241L	Effluent PS Storage and Staging Area	250,000	-	-	62,500	62,500	62,500	62,500	250,000	-	-
32226L	Effluent Pump Station Upgrades	950,000	200,000	193,750	-	252,083	252,083	252,083	756,250	-	-
32243L	Plant 2 Headworks Rehabilitation	200,000	110,000	110,000	90,000	-	-	-	90,000	-	-
32261L	Plant 1 and 2 Grit Assessment	50,000	-	-	-	-	-	-	-	50,000	-
32262L	DAF Polymer System Upgrade	741,000	-	-	-	-	-	-	-	741,000	-
	Total Liquids	6,106,736	613,338	1,581,866	608,011	770,095	645,382	460,382	2,483,870	2,041,000	-
Common											
32225C	JBL Energy Building Upgrades	542,000	-	-	-	271,000	271,000	-	542,000	-	-
3216	Hoist System for Maintenance Shop (2013)	250,000	58,397	-	-	95,802	95,802	-	191,603	-	-
	Total Common	792,000	58,397	-	-	366,802	366,802	-	733,603	-	-
Solids											
32232S	Buried Digester and Flare Gasline Replacement	125,000	15,000	25,000	25,000	25,000	25,000	25,000	100,000	-	-
32234S	JBL Heat exchanger #4 pipe replacement	75,000	114	-	18,750	18,750	18,750	18,750	75,000	-	-
32225S	JBL Energy Building Upgrades	1,163,000	-	75,000	-	544,000	544,000	-	1,088,000	-	-
32251S	Cogen Overhaul	600,000	-	-	-	-	600,000	-	600,000	-	-
3222	Centrate System Design (2019)	109,148	85,000	97,074	12,074	-	-	-	12,074	-	-
32224S	Dewatering System, Truck Loading Area, and MCC 2 & CF Recon.	3,000,000	-	-	-	-	-	-	-	1,500,000	1,500,000
32231S	Gas Flare Replacement	1,537,790	-	-	-	-	-	-	-	1,037,790	500,000
32261S	Odor Control Scrubber No.2 Replacement	2,000,000	-	-	-	-	-	-	-	1,000,000	1,000,000
32262S	Dewatering System Replacement	5,516,000	-	-	-	-	-	-	-	516,000	5,000,000
32263S	Buried Digester Piping Reconstruction	806,490	-	-	-	-	-	-	-	806,490	-
32264S	Dewatering Polymer System Upgrade	250,000	-	-	-	-	-	-	-	250,000	-
32233S	Scum Line Replacement	150,000	25,000	150,000	-	-	-	-	-	-	-
3234	Centrate Piping Reconstruction (2021)	200,000	10,797	250,000	-	-	-	-	-	-	-
	Total Solids	15,532,428	135,911	597,074	55,824	587,750	1,187,750	43,750	1,875,074	5,110,280	8,000,000
	Total PC 02 J B Latham	22,431,164	807,646	2,178,940	663,835	1,724,646	2,199,934	504,132	5,092,547	7,151,280	8,000,000

South Orange County Wastewater Authority
Large Capital Projects Cash Request Scheduled for FY 2024-25 and FY 2025-26 and Thereafter
(in dollars)

Project Budget	Est Costs Through 6/30/24	Funds Collected Through 6/30/24	1st QTR	2nd QTR	3rd QTR	4th QTR	2024-25 Work Plan	FY 25-26 Work Plan	Thereafter ¹		
PC 15 Coastal Treatment Plant											
Liquids											
3541A	Export Sludge System Construction (2020)	1,392,100	1,000	787,801	-	-	-	-	104,199	500,100	
352601	CTP Grit Baffles and Diffusers	200,000	-	-	-	-	-	-	200,000	-	
352602	CTP East Primary Tank Sludge Piping	125,000	-	-	-	-	-	-	125,000	-	
352603	CTP East Primary Troughs and Primary Scum Skimmers	150,000	-	-	-	-	-	-	150,000	-	
3543	Export Sludge Pipeline Replacement at RTP	400,000	-	-	-	-	-	-	400,000	-	
35246L	West Primary Sludge Skimmers and Launderers/Weirs	500,000	5,000	100,000	-	400,000	-	400,000	-	-	
35247L	Aeration Blower System Upgrades	75,000	-	50,000	25,000	-	-	25,000	-	-	
35239L	CTP west secondary scum skimmers	600,000	1,000	-	-	600,000	-	600,000	-	-	
35229L	Foul Air System	150,000	25,000	-	150,000	-	-	150,000	-	-	
35235L	Odor Control Scrubber/Foul Air System Reconstruction	1,500,000	-	200,000	-	-	-	-	300,000	1,000,000	
35220L	Drainage Pump Station Rehabilitation	4,200,000	170,048	575,000	-	-	-	-	829,952	3,000,000	
35233L	Scum Pump Station and Wet Well	250,000	-	-	-	-	-	-	250,000	-	
35234L	RAS/WAS Pump Station Repairs	100,000	-	-	-	-	-	-	100,000	-	
35236L	Scum Pump Station and Wet Well Project	50,000	-	-	-	-	-	-	50,000	-	
35237L	Electrical Manhole/Cable Project	85,000	-	-	-	-	-	-	85,000	-	
352604	CTP Export Eq Tank Liner Rehabilitation	300,000	-	-	-	-	-	-	300,000	-	
35248L	Access Road Repaving	950,000	-	100,000	-	300,000	300,000	250,000	850,000	-	
35221L	Auxiliary Blower and Maintenance Building Roofs	100,000	-	100,000	-	-	-	-	-	-	
35228L	Aeration Diffuser Replacement	1,250,000	495,787	1,700,000	-	-	-	-	-	-	
35245L	Grating Replacement on Aeration/Secondary Deck	50,000	6,000	50,000	-	-	-	-	-	-	
Total Liquids		12,427,100	703,835	3,662,801	175,000	300,000	1,300,000	250,000	2,025,000	2,894,151	4,500,100
Total PC 15 Coastal Treatment Plant		12,427,100	703,835	3,662,801	175,000	300,000	1,300,000	250,000	2,025,000	2,894,151	4,500,100
PC 17 Joint Regional Wastewater Reclamation											
Liquids											
3742	Aeration System Upgrade (2019)	2,500,000	98,980	148,430	-	151,570	-	-	151,570	2,200,000	-
3722CL	Aeration Basin, Gate, and Blower Upgrades	710,000	-	-	-	-	-	-	-	50,000	660,000
3722BL	Mixed Liquor Channel design	284,154	-	-	-	-	-	-	-	50,000	234,154
3776	Effluent Pond Gate Replacement (2021)	499,772	-	-	-	-	-	-	-	50,000	449,772
3756	Secondary Clarifier Safety Repairs (2020)	165,249	-	-	-	-	-	-	-	25,000	140,249
37233L	Secondary Scum Pump Station Reconstruction	671,364	-	-	-	-	-	-	-	-	671,364
37234L	RAS System Upgrades	58,035	-	-	-	-	-	-	-	58,035	-
3722AL	MCC A, C, G, H Replacement	1,747,631	13,559	30,000	-	-	-	-	-	217,631	1,500,000
372608	Odor Control Scrubber No.1 Replacement	5,877,879	-	-	-	-	-	-	-	100,000	5,777,879
372609	Odor Control Scrubber No.2 Replacement	2,927,673	-	-	-	-	-	-	-	100,000	2,827,673
37241L	Grit and Primary Grating and Gate Replacement	150,000	50,000	100,000	50,000	-	-	-	50,000	-	-
37242L	Aeration Influent/Effluent Gate Replacements	100,000	50,000	100,000	-	-	-	-	-	-	-
Total Liquids		15,691,756	212,539	378,430	50,000	151,570	-	-	201,570	2,850,666	12,261,090
Common											
37203C	Admin Building Repair	60,000	-	-	30,000	30,000	-	-	60,000	-	-
3746	Motor Control Center A, G, H Design (2019)	401,830	201,830	257,156	72,337	72,337	-	-	144,674	-	-
3748	SE Electrical Manhole Reconstruction (2019)	2,000,000	34,770	134,000	-	-	-	-	-	-	1,866,000
37229C	Laboratory Reconstruction Assessment	176,500	-	38,249	69,126	69,126	-	-	138,251	-	-
372610	Laboratory Reconstruction Construction	1,042,416	-	-	-	-	-	-	-	150,000	892,416
Total Common		3,680,746	236,600	429,405	171,463	171,463	-	-	342,925	150,000	2,758,416

South Orange County Wastewater Authority
Large Capital Projects Cash Request Scheduled for FY 2024-25 and FY 2025-26 and Thereafter
(in dollars)

Project Budget	Est Costs Through 6/30/24	Funds Collected Through 6/30/24	1st QTR	2nd QTR	3rd QTR	4th QTR	2024-25 Work Plan	FY 25-26 Work Plan	Thereafter ¹	
Solids										
37236S MCC A, C, G, H Replacement	921,369	5,233	10,000	-	-	-	-	211,368	700,000	
372601 Cogen Overhaul	600,000	-	-	-	-	-	-	150,000	450,000	
3790 Solids Area Upgrade Design (2018)	273,323	198,323	103,425	-	-	169,898	169,898	-	-	
37231S Solids Area Overhaul Plan	150,000	-	-	75,000	75,000	-	150,000	-	-	
37245S Digester Gas System Improvements	200,000	100,000	100,000	50,000	50,000	-	100,000	-	-	
37246S Digester 1 Piping Replacement	250,000	50,000	100,000	75,000	75,000	-	150,000	-	-	
3750 Dewatering Room Floor Sealing and Lighting (2019)	215,000	114,523	114,523	-	-	-	-	-	-	
37247S Odor Scrubber 1 Replacement	15,000	-	15,000	-	-	-	-	-	-	
Total Solids	2,624,691	468,079	442,948	125,000	200,000	244,898	-	569,898	361,368	1,150,000
Total PC 17 Joint Regional Wastewater Reclamation	21,997,194	917,218	1,250,782	346,463	523,033	244,898	-	1,114,393	3,362,035	16,169,506
PC 21 Effluent Transmission Main										
Reach B/C/D										
3105 Air Valve Replacement Design and Permitting (D)	164,000	47,282	164,000	-	-	-	-	-	-	
3107 Air Valve Replacement Construction (D) (2021)	272,250	-	213,000	29,625	29,625	-	59,250	-	-	
3101 Trail Bridge Crossing Protection - Phase I (D) (2016)	400,000	299,765	400,000	-	-	-	-	-	-	
31221B Trail Bridge Crossing (D)	1,547,284	-	-	-	-	-	-	-	1,547,284	
Total Reach B/C/D	2,383,534	347,046	777,000	29,625	29,625	-	59,250	-	1,547,284	
Reach E										
3106 Air Valve Replacement Design and Permitting (E)	128,674	64,333	126,500	2,174	-	-	2,174	-	-	
3108 Air Valve Replacement Construction (E) (2021)	346,500	12,709	162,000	17,604	17,604	-	35,209	149,292	-	
Total Reach E	475,174	77,042	288,500	19,778	17,604	-	37,382	149,292	-	
Total PC 21 Effluent Transmission Main	2,858,708	424,088	1,065,500	49,403	47,229	-	96,632	149,292	1,547,284	
PC 24 Aliso Creek Ocean Outfall										
Outfall										
34222O Golf Course Road	45,000	-	-	-	45,000	-	45,000	-	-	
Total Outfall	45,000	-	-	-	45,000	-	45,000	-	-	
Total PC 24 Aliso Creek Ocean Outfall	45,000	-	-	-	45,000	-	45,000	-	-	
Total Large Capital Work Plan	59,759,165	2,852,786	8,158,023	1,234,701	2,639,908	3,744,831	754,132	8,373,572	13,556,757	30,216,890

¹The full work plan for FY 26-27 and beyond is included in the 2024 SOCWA Capital Spending Plan.

South Orange County Wastewater Authority
Non Capital Projects Scheduled for FY 2024-25
(in dollars)

1st QTR	2nd QTR	3rd QTR	4th QTR	Total Work Plan
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PC 02 J B Latham

Liquids

42251L-000 - Safety Improvements	2,500	2,500	2,500	2,500	10,000
4252L-000 - Stormwater Station Emergency Gas System Assessment	1,500	1,500	1,500	1,500	6,000
Total Liquids	4,000	4,000	4,000	4,000	16,000

Common

42251C-000 - Engineering Team Staff Augmentation	15,000	15,000	15,000	15,000	60,000
42252C-000 - Safety Improvements	2,500	2,500	2,500	2,500	10,000
42253C-000 - Storage Buildings Assessment	2,500	2,500	2,500	2,500	10,000
Total Common	20,000	20,000	20,000	20,000	80,000

Solids

42251S-000 - DAFT Area Flooring Assessment	3,000	3,000	3,000	3,000	12,000
42252S-000 - Safety Improvements	2,500	2,500	2,500	2,500	10,000
Total Solids	5,500	5,500	5,500	5,500	22,000

Total PC 02 J B Latham	29,500	29,500	29,500	29,500	118,000
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PC 15 Coastal Treatment Plant

Liquids

45251L-000 - Headworks Building Flooring Assessment	3,000	3,000	3,000	3,000	12,000
45252L-000 - Safety Improvements	2,500	2,500	2,500	2,500	10,000
45253L-000 - DAFT Catwalk Assessment	2,000	2,000	2,000	2,000	8,000
45254L-000 - Grit Tanks and Systems Assessment	7,000	7,000	7,000	7,000	28,000
Total Liquids	14,500	14,500	14,500	14,500	58,000

Total PC 15 Coastal Treatment Plant	14,500	14,500	14,500	14,500	58,000
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South Orange County Wastewater Authority
Non Capital Projects Scheduled for FY 2024-25
(in dollars)

1st QTR	2nd QTR	3rd QTR	4th QTR	Total Work Plan
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PC 17 Joint Regional Wastewater Reclamation

Liquids

47251L-000 - Channel Air System Assessment	5,000	5,000	5,000	5,000	20,000
47252L-000 - Safety Improvements	2,500	2,500	2,500	2,500	10,000
47253L-000 - Digester Area Equipment Assessments	2,500	2,500	2,500	2,500	10,000
47254L-000 - Ferric Optimization Study	1,500	1,500	1,500	1,500	6,000

Total Liquids	11,500	11,500	11,500	11,500	46,000
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Common

47251C-000 - Safety Improvements	2,500	2,500	2,500	2,500	10,000
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Total Common	2,500	2,500	2,500	2,500	10,000
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Solids

47251S-000 - Digester Gas Skid Optimization Study	10,000	10,000	10,000	10,000	40,000
47252S-000 - Safety Improvements	2,500	2,500	2,500	2,500	10,000
47253S-000 - Polymer Optimization Study	2,500	2,500	2,500	2,500	10,000
47254S-000 - Digester Area Equipment Assessments	2,500	2,500	2,500	2,500	10,000

Total Solids	17,500	17,500	17,500	17,500	70,000
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Total PC 17 Joint Regional Wastewater Reclamation	31,500	31,500	31,500	31,500	126,000
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FY 2024-25 Total Non-Capital Work Plan	75,500	75,500	75,500	75,500	302,000
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South Orange County Wastewater Authority
Small Capital Projects Scheduled for FY 2024-25
(in dollars)

1st QTR	2nd QTR	3rd QTR	4th QTR	Total Work Plan
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PC 02 J B Latham

Liquids

2225-001 - 2 ISCO Samplers (between 3 PC's)	1,750	1,750	1,750	1,750	7,000
2225-002 - Laboratory Equipment and Probe Replacements (between 3 PC's)	7,250	7,250	7,250	7,250	29,000
2225-003 - Pump Overhauls	7,500	7,500	7,500	7,500	30,000
2225-004 - RSP Valves	11,250	11,250	11,250	11,250	45,000
2225-005 - Building Doors	9,500	9,500	9,500	9,500	38,000
2225-006 - CIP OIT Replacements 2023	6,250	6,250	6,250	6,250	25,000
2225-007 - TWAS Pump	5,000	5,000	5,000	5,000	20,000
2225-008 - RAS Check Valves	2,500	2,500	2,500	2,500	10,000
2225-009 - RSP Check Valves	2,500	2,500	2,500	2,500	10,000
Total Liquids	53,500	53,500	53,500	53,500	214,000

Common

2225-010 - Safety Equipment	7,500	7,500	7,500	7,500	30,000
2225-011 - Site Security and Access Upgrades 2023 JBL	12,500	12,500	12,500	12,500	50,000
2225-012 - JBL Wi-Fi Project	7,500	7,500	7,500	7,500	30,000
2225-013 - Storage Building	12,250	12,250	12,250	12,250	49,000
2225-014 - Landscaping renovation	5,000	5,000	5,000	5,000	20,000
2225-015 - Asphalt and Road Rehabilitation	18,750	18,750	18,750	18,750	75,000
2225-016 - HVAC Replacement	3,750	3,750	3,750	3,750	15,000
Total Common	67,250	67,250	67,250	67,250	269,000

Solids

2225-017 - Pump Overhauls	6,250	6,250	6,250	6,250	25,000
2225-018 - Hot Water System Softener	7,500	7,500	7,500	7,500	30,000
2225-019 - Centrifuge Rebuild	15,000	15,000	15,000	15,000	60,000
2225-020 - DAFT Polymer Feed Pump	6,250	6,250	6,250	6,250	25,000
2225-021 - Solid Scrubber Recirculation Pump	6,750	6,750	6,750	6,750	27,000
2225-022 - Scale Load Cells	5,000	5,000	5,000	5,000	20,000
2225-023 - Grinder Replacement	3,750	3,750	3,750	3,750	15,000
Total Solids	50,500	50,500	50,500	50,500	202,000

Total PC 02 J B Latham

171,250	171,250	171,250	171,250	685,000
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South Orange County Wastewater Authority
Small Capital Projects Scheduled for FY 2024-25
(in dollars)

	1st QTR	2nd QTR	3rd QTR	4th QTR	Total Work Plan
PC 15 Coastal Treatment Plant					
Liquids					
2525-024 - 2 ISCO Samplers (between 3 PC's)	1,750	1,750	1,750	1,750	7,000
2525-025 - Laboratory Equipment and Probe Replacements (between 3 PC's)	5,000	5,000	5,000	5,000	20,000
2525-026 - Pump/Blower Overhauls	15,000	15,000	15,000	15,000	60,000
2525-027 - Pump Control Rehabilitations	10,000	10,000	10,000	10,000	40,000
2525-028 - Door Replacements	6,250	6,250	6,250	6,250	25,000
2525-029 - OIT Replacements 2023	6,250	6,250	6,250	6,250	25,000
2525-030 - Replacement Valves	7,500	7,500	7,500	7,500	30,000
2525-031 - Sludge Valves	3,750	3,750	3,750	3,750	15,000
2525-032 - Flow Meter	5,000	5,000	5,000	5,000	20,000
2525-033 - Secondary Drive	3,750	3,750	3,750	3,750	15,000
2525-034 - Chopper Grinder Pump	3,750	3,750	3,750	3,750	15,000
2525-035 - PLC Upgrades	12,500	12,500	12,500	12,500	50,000
2525-036 - Aeration Deck Stair Replacements	5,000	5,000	5,000	5,000	20,000
2525-037 - DAFT Catwalk Replacement	7,500	7,500	7,500	7,500	30,000
Total Liquids	93,000	93,000	93,000	93,000	372,000
Common					
2525-038 - Safety Equipment	7,500	7,500	7,500	7,500	30,000
2525-039 - Landscape Renovations 2023	6,250	6,250	6,250	6,250	25,000
2525-040 - Site Security and Access Upgrades 2023 CTP	6,250	6,250	6,250	6,250	25,000
2525-041 - Replacement Doors	12,500	12,500	12,500	12,500	50,000
2525-042 - Office Renovations	7,500	7,500	7,500	7,500	30,000
2525-043 - Asphalt Slurry and Rehabilitation	12,250	12,250	12,250	12,250	49,000
Total Common	52,250	52,250	52,250	52,250	209,000
AWT					
2525-044 - AWT Bleach Tank	12,500	12,500	12,500	12,500	50,000
2525-045 - Turbidity Meter	2,250	2,250	2,250	2,250	9,000
Total AWT	14,750	14,750	14,750	14,750	59,000
Total PC 15 Coastal Treatment Plant	160,000	160,000	160,000	160,000	640,000

South Orange County Wastewater Authority
Small Capital Projects Scheduled for FY 2024-25
(in dollars)

	1st QTR	2nd QTR	3rd QTR	4th QTR	Total Work Plan
PC 17 Joint Regional Wastewater Reclamation					
Liquids					
2725-046 - 2 ISCO Samplers (between 3 PC's)	1,750	1,750	1,750	1,750	7,000
2725-047 - Laboratory Equipment and Probe Replacements (between 3 PC's)	8,750	8,750	8,750	8,750	35,000
2725-048 - Replacement Grit Pump	12,500	12,500	12,500	12,500	50,000
2725-049 - Process Pump Overhaul/Replacements	11,250	11,250	11,250	11,250	45,000
2725-050 - Interstage Pump #2 Overhaul	12,500	12,500	12,500	12,500	50,000
2725-051 - Interstage Pump #3 Overhaul	8,750	8,750	8,750	8,750	35,000
2725-052 - Primary Scum Skimmer Gear Box	6,250	6,250	6,250	6,250	25,000
2725-053 - Replacement RAS Bleach Pump	3,750	3,750	3,750	3,750	15,000
2725-054 - Bar Rack Overhaul	11,250	11,250	11,250	11,250	45,000
2725-055 - Spare Primary Sludge Pump	8,750	8,750	8,750	8,750	35,000
2725-056 - Spare RAS Pump	2,250	2,250	2,250	2,250	9,000
2725-057 - Primary Collector Gearbox	6,250	6,250	6,250	6,250	25,000
Total Liquids	94,000	94,000	94,000	94,000	376,000
Common					
2725-058 - Safety Equipment	7,500	7,500	7,500	7,500	30,000
2725-059 - Replacement Doors - Building #50	11,250	11,250	11,250	11,250	45,000
2725-060 - Landscaping Renovation	30,000	30,000	30,000	30,000	120,000
Total Common	48,750	48,750	48,750	48,750	195,000
Solids					
2725-061 - Replacement Condensate Traps	22,500	22,500	22,500	22,500	90,000
2725-062 - Daft Pressurization Pump Rebuild	3,750	3,750	3,750	3,750	15,000
2725-063 - Replacement Centrifuge Cyclo Drive	6,250	6,250	6,250	6,250	25,000
2725-064 - Replacement Redux Unit	2,500	2,500	2,500	2,500	10,000
2725-065 - Replacement Ferric Pumps	6,250	6,250	6,250	6,250	25,000
Total Solids	41,250	41,250	41,250	41,250	165,000
Total PC 17 Joint Regional Wastewater Reclamation	184,000	184,000	184,000	184,000	736,000
FY 2024-25 Total Small Capital Work Plan	515,250	515,250	515,250	515,250	2,061,000
FY 2024-25 Grand Total Work Plan (Includes Large Capital, Non-Capital, Small Capital)	1,825,451	3,230,658	4,335,581	1,344,882	10,736,572

South Orange County Wastewater Authority
FY 2024-25 Total Capital Projects Includes Project Committee, Wastewater Code,
Member Agency, Total Large Capital, Non-Capital Engineering and Small Capital
(in dollars)

	CLB	CSC	CSJC	EBSD	ETWD	IRWD (C.O. ETWD)	MNWD	SCWD	SMWD	TOTAL
Large Capital										
PC 02 J B Latham										
Liquids	-	-	-	-	-	-	573,201	716,501	1,194,168	2,483,870
Common	-	-	-	-	-	-	163,955	179,168	390,480	733,603
Solids	-	-	-	-	-	-	405,421	375,015	1,094,638	1,875,074
Total PC 02 J B Latham	-	-	-	-	-	-	1,142,577	1,270,684	2,679,285	5,092,547
PC 15 Coastal Treatment Plant										
Liquids	767,687	-	-	60,448	-	-	592,388	604,478	-	2,025,000
Total PC 15 Coastal Treatment Plant	767,687	-	-	60,448	-	-	592,388	604,478	-	2,025,000
PC 17 Joint Regional Wastewater Reclamation										
Liquids	-	-	-	-	-	-	201,570	-	-	201,570
Common	21,501	-	-	1,132	35,184	-	267,925	17,184	-	342,925
Solids	63,943	-	-	3,362	116,316	-	335,214	51,063	-	569,898
Total PC 17 Joint Regional Wastewater Reclamation	85,444	-	-	4,494	151,500	-	804,709	68,246	-	1,114,393
PC 21 Effluent Transmission Main										
Reach B/C/D	-	-	-	-	29,625	29,625	-	-	-	59,250
Reach E	-	-	-	-	8,706	8,706	19,970	-	-	37,382
Total PC 21 Effluent Transmission Main	-	-	-	-	38,331	38,331	19,970	-	-	96,632
PC 24 Aliso Creek Ocean Outfall										
	4,950	-	-	351	7,335	7,092	19,733	5,540	-	45,000
Total Large Capital Work Plan	858,080	-	-	65,293	197,167	45,423	2,579,376	1,948,948	2,679,285	8,373,572
Non-Capital Engineering Projects (Operating Expense)										
PC 02 J B Latham										
Liquids	-	-	-	-	-	-	3,692	4,615	7,692	16,000
Common	-	-	-	-	-	-	17,879	19,538	42,582	80,000
Solids	-	-	-	-	-	-	4,757	4,400	12,843	22,000
Total PC 02 J B Latham	-	-	-	-	-	-	26,328	28,554	63,118	118,000
PC 15 Coastal Treatment Plant										
Liquids	21,988	-	-	1,731	-	-	16,967	17,313	-	58,000
Total PC 15 Coastal Treatment Plant	21,988	-	-	1,731	-	-	16,967	17,313	-	58,000
PC 17 Joint Regional Wastewater Reclamation										
Liquids	-	-	-	-	-	-	46,000	-	-	46,000
Common	627	-	-	33	1,026	-	7,813	501	-	10,000
Solids	7,854	-	-	413	14,287	-	41,174	6,272	-	70,000
Total PC 17 Joint Regional Wastewater Reclamation	8,481	-	-	446	15,313	-	94,987	6,773	-	126,000
Total Non-Capital Engineering Work Plan	30,469	-	-	2,177	15,313	-	138,283	52,640	63,118	302,000

South Orange County Wastewater Authority
FY 2024-25 Total Capital Projects Includes Project Committee, Wastewater Code,
Member Agency, Total Large Capital, Non-Capital Engineering and Small Capital
(in dollars)

	CLB	CSC	CSJC	EBSD	ETWD	IRWD (C.O. ETWD)	MNWD	SCWD	SMWD	TOTAL
Small Internal Capital										
PC 02 J B Latham										
Liquids	-	-	-	-	-	-	49,385	61,731	102,885	214,000
Common	-	-	-	-	-	-	60,120	65,698	143,182	269,000
Solids	-	-	-	-	-	-	43,676	40,400	117,924	202,000
Total PC 02 J B Latham	-	-	-	-	-	-	153,180	167,829	363,991	685,000
PC 15 Coastal Treatment Plant										
Liquids	141,027	-	-	11,104	-	-	108,824	111,045	-	372,000
Common	79,233	-	-	6,239	-	-	61,140	62,388	-	209,000
AWT	-	-	-	-	-	-	-	59,000	-	59,000
Total PC 15 Coastal Treatment Plant	220,260	-	-	17,343	-	-	169,964	232,433	-	640,000
PC 17 Joint Regional Wastewater Reclamation										
Liquids	-	-	-	-	-	-	376,000	-	-	376,000
Common	12,227	-	-	644	20,007	-	152,352	9,771	-	195,000
Solids	18,513	-	-	974	33,677	-	97,053	14,784	-	165,000
Total PC 17 Joint Regional Wastewater Reclamation	30,740	-	-	1,617	53,684	-	625,405	24,555	-	736,000
Total Small Internal Capital Work Plan	250,999	-	-	18,960	53,684	-	948,549	424,817	363,991	2,061,000
SOCWA Total Capital										
PC 02 J B Latham										
Liquids	-	-	-	-	-	-	626,278	782,847	1,304,745	2,713,870
Common	-	-	-	-	-	-	241,954	264,405	576,244	1,082,603
Solids	-	-	-	-	-	-	453,854	419,815	1,225,405	2,099,074
Total PC 02 J B Latham	-	-	-	-	-	-	1,322,085	1,467,067	3,106,394	5,895,547
PC 15 Coastal Treatment Plant										
Liquids	930,701	-	-	73,284	-	-	718,179	732,836	-	2,455,000
Common	79,233	-	-	6,239	-	-	61,140	62,388	-	209,000
AWT	-	-	-	-	-	-	-	59,000	-	59,000
Total PC 15 Coastal Treatment Plant	1,009,934	-	-	79,522	-	-	779,319	854,224	-	2,723,000
PC 17 Joint Regional Wastewater Reclamation										
Liquids	-	-	-	-	-	-	623,570	-	-	623,570
Common	34,355	-	-	1,808	56,217	-	428,089	27,456	-	547,925
Solids	90,310	-	-	4,749	164,280	-	473,441	72,119	-	804,898
Total PC 17 Joint Regional Wastewater Reclamation	124,664	-	-	6,557	220,497	-	1,525,100	99,575	-	1,976,393
PC 21 Effluent Transmission Main										
Reach B/C/D	-	-	-	-	29,625	29,625	-	-	-	59,250
Reach E	-	-	-	-	8,706	8,706	19,970	-	-	37,382
Total PC 21 Effluent Transmission Main	-	-	-	-	38,331	38,331	19,970	-	-	96,632
PC 24 Aliso Creek Ocean Outfall	4,950	-	-	351	7,335	7,092	19,733	5,540	-	45,000
SOCWA FY 2024-25 Total Capital Work Plan	1,139,549	-	-	86,431	266,163	45,423	3,666,207	2,426,405	3,106,394	10,736,572

South Orange County Wastewater Authority
FY 2024-25 Total Capital Projects Includes Project Committee, Wastewater Code,
Member Agency, Total Large Capital, Non-Capital Engineering and Small Capital
1st Quarter (in dollars)

	CLB	CSC	EBSD	ETWD	IRWD (C.O. ETWD)	MNWD	SCWD	SMWD	TOTAL
Large Capital									
PC 02 J B Latham									
Liquids	-	-	-	-	-	140,310	175,388	292,313	608,011
Common	-	-	-	-	-	-	-	-	-
Solids	-	-	-	-	-	12,070	11,165	32,589	55,824
Total PC 02 J B Latham	-	-	-	-	-	152,380	186,553	324,902	663,835
PC 15 Coastal Treatment Plant									
Liquids	66,343	-	5,224	-	-	51,194	52,239	-	175,000
Total PC 15 Coastal Treatment Plant	66,343	-	5,224	-	-	51,194	52,239	-	175,000
PC 17 Joint Regional Wastewater Reclamation									
Liquids	-	-	-	-	-	50,000	-	-	50,000
Common	10,751	-	566	17,592	-	133,962	8,592	-	171,463
Solids	14,025	-	738	25,513	-	73,525	11,200	-	125,000
Total PC 17 Joint Regional Wastewater Reclamation	24,776	-	1,303	43,105	-	257,487	19,792	-	346,463
PC 21 Effluent Transmission Main									
Reach B/C/D	-	-	-	14,813	14,813	-	-	-	29,625
Reach E	-	-	-	4,606	4,606	10,566	-	-	19,778
Total PC 21 Effluent Transmission Main	-	-	-	19,419	19,419	10,566	-	-	49,403
PC 24 Aliso Creek Ocean Outfall									
-	-	-	-	-	-	-	-	-	-
Total Large Capital Work Plan	91,119	-	6,527	62,523	19,419	471,627	258,583	324,902	1,234,701
Non-Capital Engineering Projects (Operating Expense)									
PC 02 J B Latham									
Liquids	-	-	-	-	-	923	1,154	1,923	4,000
Common	-	-	-	-	-	4,470	4,885	10,646	20,000
Solids	-	-	-	-	-	1,189	1,100	3,211	5,500
Total PC 02 J B Latham	-	-	-	-	-	6,582	7,138	15,779	29,500
PC 15 Coastal Treatment Plant									
Liquids	5,497	-	433	-	-	4,242	4,328	-	14,500
Total PC 15 Coastal Treatment Plant	5,497	-	433	-	-	4,242	4,328	-	14,500
PC 17 Joint Regional Wastewater Reclamation									
Liquids	-	-	-	-	-	11,500	-	-	11,500
Common	157	-	8	257	-	1,953	125	-	2,500
Solids	1,964	-	103	3,572	-	10,294	1,568	-	17,500
Total PC 17 Joint Regional Wastewater Reclamation	2,120	-	112	3,828	-	23,747	1,693	-	31,500
Total Non-Capital Engineering Work Plan	7,617	-	544	3,828	-	34,571	13,160	15,779	75,500

South Orange County Wastewater Authority
FY 2024-25 Total Capital Projects Includes Project Committee, Wastewater Code,
Member Agency, Total Large Capital, Non-Capital Engineering and Small Capital
 1st Quarter (in dollars)

	CLB	CSC	EBSD	ETWD	IRWD (C.O. ETWD)	MNWD	SCWD	SMWD	TOTAL
Small Internal Capital									
PC 02 J B Latham									
Liquids	-	-	-	-	-	12,346	15,433	25,721	53,500
Common	-	-	-	-	-	15,030	16,425	35,796	67,250
Solids	-	-	-	-	-	10,919	10,100	29,481	50,500
Total PC 02 J B Latham	-	-	-	-	-	38,295	41,957	90,998	171,250
PC 15 Coastal Treatment Plant									
Liquids	35,257	-	2,776	-	-	27,206	27,761	-	93,000
Common	19,808	-	1,560	-	-	15,285	15,597	-	52,250
AWT	-	-	-	-	-	-	14,750	-	14,750
Total PC 15 Coastal Treatment Plant	55,065	-	4,336	-	-	42,491	58,108	-	160,000
PC 17 Joint Regional Wastewater Reclamation									
Liquids	-	-	-	-	-	94,000	-	-	94,000
Common	3,057	-	161	5,002	-	38,088	2,443	-	48,750
Solids	4,628	-	243	8,419	-	24,263	3,696	-	41,250
Total PC 17 Joint Regional Wastewater Reclamation	7,685	-	404	13,421	-	156,351	6,139	-	184,000
Total Small Internal Capital Work Plan	62,750	-	4,740	13,421	-	237,137	106,204	90,998	515,250
SOCWA Total Capital									
PC 02 J B Latham									
Liquids	-	-	-	-	-	153,580	191,974	319,957	665,511
Common	-	-	-	-	-	19,500	21,309	46,441	87,250
Solids	-	-	-	-	-	24,178	22,365	65,281	111,824
Total PC 02 J B Latham	-	-	-	-	-	197,257	235,648	431,679	864,585
PC 15 Coastal Treatment Plant									
Liquids	107,097	-	8,433	-	-	82,642	84,328	-	282,500
Common	19,808	-	1,560	-	-	15,285	15,597	-	52,250
AWT	-	-	-	-	-	-	14,750	-	14,750
Total PC 15 Coastal Treatment Plant	126,905	-	9,993	-	-	97,927	114,675	-	349,500
PC 17 Joint Regional Wastewater Reclamation									
Liquids	-	-	-	-	-	155,500	-	-	155,500
Common	13,964	-	735	22,850	-	174,003	11,160	-	222,713
Solids	20,617	-	1,084	37,503	-	108,082	16,464	-	183,750
Total PC 17 Joint Regional Wastewater Reclamation	34,581	-	1,819	60,354	-	437,585	27,624	-	561,963
PC 21 Effluent Transmission Main									
Reach B/C/D	-	-	-	14,813	14,813	-	-	-	29,625
Reach E	-	-	-	4,606	4,606	10,566	-	-	19,778
Total PC 21 Effluent Transmission Main	-	-	-	19,419	19,419	10,566	-	-	49,403
PC 24 Aliso Creek Ocean Outfall									
-	-	-	-	-	-	-	-	-	-
SOCWA Q1 FY 2024-25 Total Capital Work Plan	161,486	-	11,812	79,773	19,419	743,335	377,947	431,679	1,825,451

South Orange County Wastewater Authority
FY 2024-25 Total Capital Projects Includes Project Committee, Wastewater Code,
Member Agency, Total Large Capital, Non-Capital Engineering and Small Capital
2nd Quarter (in dollars)

	CLB	CSC	EBSD	ETWD	IRWD (C.O. ETWD)	MNWD	SCWD	SMWD	TOTAL
Large Capital									
PC 02 J B Latham									
Liquids	-	-	-	-	-	177,714	222,143	370,238	770,095
Common	-	-	-	-	-	81,977	89,584	195,240	366,802
Solids	-	-	-	-	-	127,081	117,550	343,119	587,750
Total PC 02 J B Latham	-	-	-	-	-	386,773	429,277	908,597	1,724,646
PC 15 Coastal Treatment Plant									
Liquids	113,731	-	8,955	-	-	87,761	89,552	-	300,000
Total PC 15 Coastal Treatment Plant	113,731	-	8,955	-	-	87,761	89,552	-	300,000
PC 17 Joint Regional Wastewater Reclamation									
Liquids	-	-	-	-	-	151,570	-	-	151,570
Common	10,751	-	566	17,592	-	133,962	8,592	-	171,463
Solids	22,440	-	1,180	40,820	-	117,640	17,920	-	200,000
Total PC 17 Joint Regional Wastewater Reclamation	33,191	-	1,746	58,412	-	403,173	26,512	-	523,033
PC 21 Effluent Transmission Main									
Reach B/C/D	-	-	-	14,813	14,813	-	-	-	29,625
Reach E	-	-	-	4,100	4,100	9,404	-	-	17,604
Total PC 21 Effluent Transmission Main	-	-	-	18,913	18,913	9,404	-	-	47,229
PC 24 Aliso Creek Ocean Outfall	4,950	-	351	7,335	7,092	19,733	5,540	-	45,000
Total Large Capital Work Plan	151,872	-	11,052	84,660	26,005	906,843	550,880	908,597	2,639,908
Non-Capital Engineering Projects (Operating Expense)									
PC 02 J B Latham									
Liquids	-	-	-	-	-	923	1,154	1,923	4,000
Common	-	-	-	-	-	4,470	4,885	10,646	20,000
Solids	-	-	-	-	-	1,189	1,100	3,211	5,500
Total PC 02 J B Latham	-	-	-	-	-	6,582	7,138	15,779	29,500
PC 15 Coastal Treatment Plant									
Liquids	5,497	-	433	-	-	4,242	4,328	-	14,500
Total PC 15 Coastal Treatment Plant	5,497	-	433	-	-	4,242	4,328	-	14,500
PC 17 Joint Regional Wastewater Reclamation									
Liquids	-	-	-	-	-	11,500	-	-	11,500
Common	157	-	8	257	-	1,953	125	-	2,500
Solids	1,964	-	103	3,572	-	10,294	1,568	-	17,500
Total PC 17 Joint Regional Wastewater Reclamation	2,120	-	112	3,828	-	23,747	1,693	-	31,500
Total Non-Capital Engineering Work Plan	7,617	-	544	3,828	-	34,571	13,160	15,779	75,500

South Orange County Wastewater Authority
FY 2024-25 Total Capital Projects Includes Project Committee, Wastewater Code,
Member Agency, Total Large Capital, Non-Capital Engineering and Small Capital
2nd Quarter (in dollars)

	CLB	CSC	EBSD	ETWD	IRWD (C.O. ETWD)	MNWD	SCWD	SMWD	TOTAL
Small Internal Capital									
PC 02 J B Latham									
Liquids	-	-	-	-	-	12,346	15,433	25,721	53,500
Common	-	-	-	-	-	15,030	16,425	35,796	67,250
Solids	-	-	-	-	-	10,919	10,100	29,481	50,500
Total PC 02 J B Latham	-	-	-	-	-	38,295	41,957	90,998	171,250
PC 15 Coastal Treatment Plant									
Liquids	35,257	-	2,776	-	-	27,206	27,761	-	93,000
Common	19,808	-	1,560	-	-	15,285	15,597	-	52,250
AWT	-	-	-	-	-	-	14,750	-	14,750
Total PC 15 Coastal Treatment Plant	55,065	-	4,336	-	-	42,491	58,108	-	160,000
PC 17 Joint Regional Wastewater Reclamation									
Liquids	-	-	-	-	-	94,000	-	-	94,000
Common	3,057	-	161	5,002	-	38,088	2,443	-	48,750
Solids	4,628	-	243	8,419	-	24,263	3,696	-	41,250
Total PC 17 Joint Regional Wastewater Reclamation	7,685	-	404	13,421	-	156,351	6,139	-	184,000
Total Small Internal Capital Work Plan	62,750	-	4,740	13,421	-	237,137	106,204	90,998	515,250
SOCWA Total Capital									
PC 02 J B Latham									
Liquids	-	-	-	-	-	190,983	238,729	397,882	827,595
Common	-	-	-	-	-	101,477	110,893	241,681	454,052
Solids	-	-	-	-	-	139,189	128,750	375,811	643,750
Total PC 02 J B Latham	-	-	-	-	-	431,650	478,373	1,015,374	1,925,396
PC 15 Coastal Treatment Plant									
Liquids	154,485	-	12,164	-	-	119,209	121,642	-	407,500
Common	19,808	-	1,560	-	-	15,285	15,597	-	52,250
AWT	-	-	-	-	-	-	14,750	-	14,750
Total PC 15 Coastal Treatment Plant	174,293	-	13,724	-	-	134,494	151,989	-	474,500
PC 17 Joint Regional Wastewater Reclamation									
Liquids	-	-	-	-	-	257,070	-	-	257,070
Common	13,964	-	735	22,850	-	174,003	11,160	-	222,713
Solids	29,032	-	1,527	52,811	-	152,197	23,184	-	258,750
Total PC 17 Joint Regional Wastewater Reclamation	42,996	-	2,262	75,661	-	583,271	34,344	-	738,533
PC 21 Effluent Transmission Main									
Reach B/C/D	-	-	-	14,813	14,813	-	-	-	29,625
Reach E	-	-	-	4,100	4,100	9,404	-	-	17,604
Total PC 21 Effluent Transmission Main	-	-	-	18,913	18,913	9,404	-	-	47,229
PC 24 Aliso Creek Ocean Outfall	4,950	-	351	7,335	7,092	19,733	5,540	-	45,000
SOCWA Q2 FY 2024-25 Total Capital Work Plan	222,239	-	16,336	101,909	26,005	1,178,551	670,245	1,015,374	3,230,658

South Orange County Wastewater Authority
FY 2024-25 Total Capital Projects Includes Project Committee, Wastewater Code,
Member Agency, Total Large Capital, Non-Capital Engineering and Small Capital
 3rd Quarter (in dollars)

	CLB	CSC	EBSD	ETWD	IRWD (C.O. ETWD)	MNWD	SCWD	SMWD	TOTAL
Large Capital									
PC 02 J B Latham									
Liquids	-	-	-	-	-	148,934	186,168	310,280	645,382
Common	-	-	-	-	-	81,977	89,584	195,240	366,802
Solids	-	-	-	-	-	256,811	237,550	693,389	1,187,750
Total PC 02 J B Latham	-	-	-	-	-	487,723	513,302	1,198,909	2,199,934
PC 15 Coastal Treatment Plant									
Liquids	492,836	-	38,806	-	-	380,299	388,060	-	1,300,000
Total PC 15 Coastal Treatment Plant	492,836	-	38,806	-	-	380,299	388,060	-	1,300,000
PC 17 Joint Regional Wastewater Reclamation									
Liquids	-	-	-	-	-	-	-	-	-
Common	-	-	-	-	-	-	-	-	-
Solids	27,478	-	1,445	49,984	-	144,049	21,943	-	244,898
Total PC 17 Joint Regional Wastewater Reclamation	27,478	-	1,445	49,984	-	144,049	21,943	-	244,898
PC 21 Effluent Transmission Main									
Reach B/C/D	-	-	-	-	-	-	-	-	-
Reach E	-	-	-	-	-	-	-	-	-
Total PC 21 Effluent Transmission Main	-	-	-	-	-	-	-	-	-
PC 24 Aliso Creek Ocean Outfall									
-	-	-	-	-	-	-	-	-	-
Total Large Capital Work Plan	520,313	-	40,251	49,984	-	1,012,070	923,305	1,198,909	3,744,831
Non-Capital Engineering Projects (Operating Expense)									
PC 02 J B Latham									
Liquids	-	-	-	-	-	923	1,154	1,923	4,000
Common	-	-	-	-	-	4,470	4,885	10,646	20,000
Solids	-	-	-	-	-	1,189	1,100	3,211	5,500
Total PC 02 J B Latham	-	-	-	-	-	6,582	7,138	15,779	29,500
PC 15 Coastal Treatment Plant									
Liquids	5,497	-	433	-	-	4,242	4,328	-	14,500
Total PC 15 Coastal Treatment Plant	5,497	-	433	-	-	4,242	4,328	-	14,500
PC 17 Joint Regional Wastewater Reclamation									
Liquids	-	-	-	-	-	11,500	-	-	11,500
Common	157	-	8	257	-	1,953	125	-	2,500
Solids	1,964	-	103	3,572	-	10,294	1,568	-	17,500
Total PC 17 Joint Regional Wastewater Reclamation	2,120	-	112	3,828	-	23,747	1,693	-	31,500
Total Non-Capital Engineering Work Plan	7,617	-	544	3,828	-	34,571	13,160	15,779	75,500

South Orange County Wastewater Authority
FY 2024-25 Total Capital Projects Includes Project Committee, Wastewater Code,
Member Agency, Total Large Capital, Non-Capital Engineering and Small Capital
 3rd Quarter (in dollars)

	CLB	CSC	EBSD	ETWD	IRWD (C.O. ETWD)	MNWD	SCWD	SMWD	TOTAL
Small Internal Capital									
PC 02 J B Latham									
Liquids	-	-	-	-	-	12,346	15,433	25,721	53,500
Common	-	-	-	-	-	15,030	16,425	35,796	67,250
Solids	-	-	-	-	-	10,919	10,100	29,481	50,500
Total PC 02 J B Latham	-	-	-	-	-	38,295	41,957	90,998	171,250
PC 15 Coastal Treatment Plant									
Liquids	35,257	-	2,776	-	-	27,206	27,761	-	93,000
Common	19,808	-	1,560	-	-	15,285	15,597	-	52,250
AWT	-	-	-	-	-	-	14,750	-	14,750
Total PC 15 Coastal Treatment Plant	55,065	-	4,336	-	-	42,491	58,108	-	160,000
PC 17 Joint Regional Wastewater Reclamation									
Liquids	-	-	-	-	-	94,000	-	-	94,000
Common	3,057	-	161	5,002	-	38,088	2,443	-	48,750
Solids	4,628	-	243	8,419	-	24,263	3,696	-	41,250
Total PC 17 Joint Regional Wastewater Reclamation	7,685	-	404	13,421	-	156,351	6,139	-	184,000
Total Small Internal Capital Work Plan	62,750	-	4,740	13,421	-	237,137	106,204	90,998	515,250
SOCWA Total Capital									
PC 02 J B Latham									
Liquids	-	-	-	-	-	162,204	202,754	337,924	702,882
Common	-	-	-	-	-	101,477	110,893	241,681	454,052
Solids	-	-	-	-	-	268,919	248,750	726,081	1,243,750
Total PC 02 J B Latham	-	-	-	-	-	532,600	562,398	1,305,686	2,400,684
PC 15 Coastal Treatment Plant									
Liquids	533,590	-	42,015	-	-	411,746	420,149	-	1,407,500
Common	19,808	-	1,560	-	-	15,285	15,597	-	52,250
AWT	-	-	-	-	-	-	14,750	-	14,750
Total PC 15 Coastal Treatment Plant	553,398	-	43,575	-	-	427,031	450,496	-	1,474,500
PC 17 Joint Regional Wastewater Reclamation									
Liquids	-	-	-	-	-	105,500	-	-	105,500
Common	3,213	-	169	5,258	-	40,041	2,568	-	51,250
Solids	34,069	-	1,792	61,974	-	178,605	27,207	-	303,648
Total PC 17 Joint Regional Wastewater Reclamation	37,283	-	1,961	67,233	-	324,147	29,775	-	460,398
PC 21 Effluent Transmission Main									
Reach B/C/D	-	-	-	-	-	-	-	-	-
Reach E	-	-	-	-	-	-	-	-	-
Total PC 21 Effluent Transmission Main	-	-	-	-	-	-	-	-	-
PC 24 Aliso Creek Ocean Outfall									
	-	-	-	-	-	-	-	-	-
SOCWA Q3 FY 2024-25 Total Capital Work Plan	590,680	-	45,535	67,233	-	1,283,778	1,042,669	1,305,686	4,335,581

South Orange County Wastewater Authority
FY 2024-25 Total Capital Projects Includes Project Committee, Wastewater Code,
Member Agency, Total Large Capital, Non-Capital Engineering and Small Capital
4th Quarter (in dollars)

	CLB	CSC	EBSD	ETWD	IRWD (C.O. ETWD)	MNWD	SCWD	SMWD	TOTAL
Small Internal Capital									
PC 02 J B Latham									
Liquids	-	-	-	-	-	12,346	15,433	25,721	53,500
Common	-	-	-	-	-	15,030	16,425	35,796	67,250
Solids	-	-	-	-	-	10,919	10,100	29,481	50,500
Total PC 02 J B Latham	-	-	-	-	-	38,295	41,957	90,998	171,250
PC 15 Coastal Treatment Plant									
Liquids	35,257	-	2,776	-	-	27,206	27,761	-	93,000
Common	19,808	-	1,560	-	-	15,285	15,597	-	52,250
AWT	-	-	-	-	-	-	14,750	-	14,750
Total PC 15 Coastal Treatment Plant	55,065	-	4,336	-	-	42,491	58,108	-	160,000
PC 17 Joint Regional Wastewater Reclamation									
Liquids	-	-	-	-	-	94,000	-	-	94,000
Common	3,057	-	161	5,002	-	38,088	2,443	-	48,750
Solids	4,628	-	243	8,419	-	24,263	3,696	-	41,250
Total PC 17 Joint Regional Wastewater Reclamation	7,685	-	404	13,421	-	156,351	6,139	-	184,000
Total Small Internal Capital Work Plan	62,750	-	4,740	13,421	-	237,137	106,204	90,998	515,250
SOCWA Total Capital									
PC 02 J B Latham									
Liquids	-	-	-	-	-	119,511	149,389	248,982	517,882
Common	-	-	-	-	-	19,500	21,309	46,441	87,250
Solids	-	-	-	-	-	21,568	19,950	58,232	99,750
Total PC 02 J B Latham	-	-	-	-	-	160,579	190,648	353,655	704,882
PC 15 Coastal Treatment Plant									
Liquids	135,530	-	10,672	-	-	104,582	106,716	-	357,500
Common	19,808	-	1,560	-	-	15,285	15,597	-	52,250
AWT	-	-	-	-	-	-	14,750	-	14,750
Total PC 15 Coastal Treatment Plant	155,338	-	12,231	-	-	119,867	137,063	-	424,500
PC 17 Joint Regional Wastewater Reclamation									
Liquids	-	-	-	-	-	105,500	-	-	105,500
Common	3,213	-	169	5,258	-	40,041	2,568	-	51,250
Solids	6,592	-	347	11,991	-	34,557	5,264	-	58,750
Total PC 17 Joint Regional Wastewater Reclamation	9,805	-	516	17,249	-	180,098	7,832	-	215,500
PC 21 Effluent Transmission Main									
Reach B/C/D	-	-	-	-	-	-	-	-	-
Reach E	-	-	-	-	-	-	-	-	-
Total PC 21 Effluent Transmission Main	-	-	-	-	-	-	-	-	-
PC 24 Aliso Creek Ocean Outfall									
	-	-	-	-	-	-	-	-	-
SOCWA Q4 FY 2024-25 Total Capital Work Plan	165,143	-	12,747	17,249	-	460,544	335,544	353,655	1,344,882

South Orange County Wastewater Authority
Non Capital Projects Forecasted for FY 2025-26
(in dollars)

	Total Work Plan
PC 02 J B Latham	
Liquids	
42261L-000 - Safety Improvements	10,000
4252L-000 - Stormwater Station Emergency Gas System Assessment	6,000
Total Liquids	16,000
Common	
42261C-000 - Engineering Team Staff Augmentation	60,000
42262C-000 - Safety Improvements	10,000
42263C-000 - Storage Buildings Assessment	10,000
Total Common	80,000
Solids	
42261S-000 - DAFT Area Flooring Assessment	12,000
42262S-000 - Safety Improvements	10,000
Total Solids	22,000
Total PC 02 J B Latham	118,000
PC 15 Coastal Treatment Plant	
Liquids	
45261L-000 - Headworks Building Flooring Assessment	12,000
45262L-000 - Safety Improvements	10,000
45263L-000 - DAFT Catwalk Assessment	8,000
45264L-000 - Grit Tanks and Systems Assessment	28,000
Total Liquids	58,000
Total PC 15 Coastal Treatment Plant	58,000

South Orange County Wastewater Authority
Non Capital Projects Forecasted for FY 2025-26
(in dollars)

	Total Work Plan
PC 17 Joint Regional Wastewater Reclamation	
Liquids	
47261L-000 - Channel Air System Assessment	20,000
47262L-000 - Safety Improvements	10,000
47263L-000 - Digester Area Equipment Assessments	10,000
47264L-000 - Ferric Optimization Study	6,000
Total Liquids	46,000
Common	
47261C-000 - Safety Improvements	10,000
Total Common	10,000
Solids	
47261S-000 - Digester Gas Skid Optimization Study	40,000
47262S-000 - Safety Improvements	10,000
47263S-000 - Polymer Optimization Study	10,000
47264S-000 - Digester Area Equipment Assessments	10,000
Total Solids	70,000
Total PC 17 Joint Regional Wastewater Reclamation	126,000
FY 2025-26 Total Non Capital Work Plan	302,000

South Orange County Wastewater Authority
Small Capital Projects Forecasted for FY 2025-26
(in dollars)

Total Work Plan

PC 02 J B Latham

Liquids

2226-001 - 2 ISCO Samplers (between 3 PC's)	7,000
2226-002 - Laboratory Equipment and Probe Replacements (between 3 PC's)	29,000
2226-003 - Pump Overhauls	30,000
2226-004 - RSP Valves	45,000
2226-005 - Building Doors	38,000
2226-006 - CIP OIT Replacements 2023	25,000
2226-007 - TWAS Pump	20,000
2226-008 - RAS Check Valves	10,000
2226-009 - RSP Check Valves	10,000

Total Liquids

214,000

Common

2226-010 - Safety Equipment	30,000
2226-011 - Site Security and Access Upgrades 2023 JBL	50,000
2226-012 - JBL Wi-Fi Project	30,000
2226-013 - Storage Building	49,000
2226-014 - Landscaping renovation	20,000
2226-015 - Asphalt and Road Rehabilitation	75,000
2226-016 - HVAC Replacement	15,000

Total Common

269,000

South Orange County Wastewater Authority
Small Capital Projects Forecasted for FY 2025-26
(in dollars)

	Total Work Plan
Solids	
2226-017 - Pump Overhauls	25,000
2226-018 - Hot Water System Softener	30,000
2226-019 - Centrifuge Rebuild	60,000
2226-020 - DAFT Polymer Feed Pump	25,000
2226-021 - Solid Scrubber Recirculation Pump	27,000
2226-022 - Scale Load Cells	20,000
2226-023 - Grinder Replacement	15,000
Total Solids	202,000
Total PC 02 J B Latham	685,000
PC 15 Coastal Treatment Plant	
Liquids	
2526-024 - 2 ISCO Samplers (between 3 PC's)	7,000
2526-025 - Laboratory Equipment and Probe Replacements (between 3 PC's)	20,000
2526-026 - Pump/Blower Overhauls	60,000
2526-027 - Pump Control Rehabilitations	40,000
2526-028 - Door Replacements	25,000
2526-029 - OIT Replacements 2023	25,000
2526-030 - Replacement Valves	30,000
2526-031 - Sludge Valves	15,000
2526-032 - Flow Meter	20,000
2526-033 - Secondary Drive	15,000
2526-034 - Chopper Grinder Pump	15,000
2526-035 - PLC Upgrades	50,000
2526-036 - Aeration Deck Stair Replacements	20,000
2526-037 - DAFT Catwalk Replacement	30,000
Total Liquids	372,000

South Orange County Wastewater Authority
Small Capital Projects Forecasted for FY 2025-26
(in dollars)

	Total Work Plan
Common	
2526-038 - Safety Equipment	30,000
2526-039 - Landscape Renovations 2023	25,000
2526-040 - Site Security and Access Upgrades 2023 CTP	25,000
2526-041 - Replacement Doors	50,000
2526-042 - Office Renovations	30,000
2526-043 - Asphalt Slurry and Rehabilitation	49,000
Total Common	209,000
AWT	
2526-044 - AWT Bleach Tank	50,000
2526-045 - Turbidity Meter	9,000
Total AWT	59,000
Total PC 15 Coastal Treatment Plant	640,000
PC 17 Joint Regional Wastewater Reclamation	
Liquids	
2726-046 - 2 ISCO Samplers (between 3 PC's)	7,000
2726-047 - Laboratory Equipment and Probe Replacements (between 3 PC's)	35,000
2726-048 - Replacement Grit Pump	50,000
2726-049 - Process Pump Overhaul/Replacements	45,000
2726-050 - Interstage Pump #2 Overhaul	50,000
2726-051 - Interstage Pump #3 Overhaul	35,000
2726-052 - Primary Scum Skimmer Gear Box	25,000
2726-053 - Replacement RAS Bleach Pump	15,000
2726-054 - Bar Rack Overhaul	45,000
2726-055 - Spare Primary Sludge Pump	35,000
2726-056 - Spare RAS Pump	9,000
2726-057 - Primary Collector Gearbox	25,000
Total Liquids	376,000

South Orange County Wastewater Authority
Small Capital Projects Forecasted for FY 2025-26
(in dollars)

	Total Work Plan
Common	
2726-058 - Safety Equipment	30,000
2726-059 - Replacement Doors - Building #50	45,000
2726-060 - Landscaping Renovation	120,000
Total Common	195,000
Solids	
2726-061 - Replacement Condensate Traps	90,000
2726-062 - Daft Pressurization Pump Rebuild	15,000
2726-063 - Replacement Centrifuge Cyclo Drive	25,000
2726-064 - Replacement Redux Unit	10,000
2726-065 - Replacement Ferric Pumps	25,000
Total Solids	165,000
Total PC 17 Joint Regional Wastewater Reclamation	736,000
FY 2025-26 Total Small Capital Work Plan	2,061,000
FY 2025-26 Grand Total Work Plan (Includes Large Capital, Non Capital, Small Capital)	15,919,757

South Orange County Wastewater Authority
FY 2025-26 Total Capital Projects Includes Project Committee, Wastewater Code,
Member Agency, Total Large Capital, Non-Capital Engineering and Small Capital
(in dollars)

	CLB	CSC	EBS	ETWD	IRWD (C.O. ETWD)	MNWD	SCWD	SMWD	TOTAL
Large Capital									
PC 02 J B Latham									
Liquids	-	-	-	-	-	471,000	588,750	981,250	2,041,000
Solids	-	-	-	-	-	1,104,925	1,022,056	2,983,299	5,110,280
Total PC 02 J B Latham	-	-	-	-	-	1,575,925	1,610,806	3,964,549	7,151,280
PC 15 Coastal Treatment Plant									
Liquids	1,097,186	-	86,393	-	-	846,647	863,926	-	2,894,151
Total PC 15 Coastal Treatment Plant	1,097,186	-	86,393	-	-	846,647	863,926	-	2,894,151
PC 17 Joint Regional Wastewater Reclamation									
Liquids	-	-	-	-	-	2,850,666	-	-	2,850,666
Common	9,405	-	495	15,390	-	117,194	7,516	-	150,000
Solids	40,546	-	2,132	73,755	-	212,557	32,379	-	361,368
Total PC 17 Joint Regional Wastewater Reclamation	49,951	-	2,627	89,145	-	3,180,417	39,895	-	3,362,035
PC 21 Effluent Transmission Main									
Reach E	-	-	-	34,770	34,770	79,752	-	-	149,292
Total PC 21 Effluent Transmission Main	-	-	-	34,770	34,770	79,752	-	-	149,292
Total Large Capital Work Plan	1,147,136	-	89,020	123,915	34,770	5,682,741	2,514,627	3,964,549	13,556,757
Non-Capital Engineering Projects (Operating Expense)									
PC 02 J B Latham									
Liquids	-	-	-	-	-	3,692	4,615	7,692	16,000
Common	-	-	-	-	-	17,879	19,538	42,582	80,000
Solids	-	-	-	-	-	4,757	4,400	12,843	22,000
Total PC 02 J B Latham	-	-	-	-	-	26,328	28,554	63,118	118,000
PC 15 Coastal Treatment Plant									
Liquids	21,988	-	1,731	-	-	16,967	17,313	-	58,000
Total PC 15 Coastal Treatment Plant	21,988	-	1,731	-	-	16,967	17,313	-	58,000
PC 17 Joint Regional Wastewater Reclamation									
Liquids	-	-	-	-	-	46,000	-	-	46,000
Common	627	-	33	1,026	-	7,813	501	-	10,000
Solids	7,854	-	413	14,287	-	41,174	6,272	-	70,000
Total PC 17 Joint Regional Wastewater Reclamation	8,481	-	446	15,313	-	94,987	6,773	-	126,000
Total Non-Capital Engineering Work Plan	30,469	-	2,177	15,313	-	138,283	52,640	63,118	302,000

South Orange County Wastewater Authority
FY 2025-26 Total Capital Projects Includes Project Committee, Wastewater Code,
Member Agency, Total Large Capital, Non-Capital Engineering and Small Capital
(in dollars)

	CLB	CSC	EBSD	ETWD	IRWD (C.O. ETWD)	MNWD	SCWD	SMWD	TOTAL
Small Internal Capital									
PC 02 J B Latham									
Liquids	-	-	-	-	-	49,385	61,731	102,885	214,000
Common	-	-	-	-	-	60,120	65,698	143,182	269,000
Solids	-	-	-	-	-	43,676	40,400	117,924	202,000
Total PC 02 J B Latham	-	-	-	-	-	153,180	167,829	363,991	685,000
PC 15 Coastal Treatment Plant									
Liquids	141,027	-	11,104	-	-	108,824	111,045	-	372,000
Common	79,233	-	6,239	-	-	61,140	62,388	-	209,000
AWT	-	-	-	-	-	-	59,000	-	59,000
Total PC 15 Coastal Treatment Plant	220,260	-	17,343	-	-	169,964	232,433	-	640,000
PC 17 Joint Regional Wastewater Reclamation									
Liquids	-	-	-	-	-	376,000	-	-	376,000
Common	12,227	-	644	20,007	-	152,352	9,771	-	195,000
Solids	18,513	-	974	33,677	-	97,053	14,784	-	165,000
Total PC 17 Joint Regional Wastewater Reclamation	30,740	-	1,617	53,684	-	625,405	24,555	-	736,000
Total Small Internal Capital Work Plan	250,999	-	18,960	53,684	-	948,549	424,817	363,991	2,061,000
SOCWA Total Capital									
PC 02 J B Latham									
Liquids	-	-	-	-	-	524,077	655,096	1,091,827	2,271,000
Common	-	-	-	-	-	77,999	85,237	185,765	349,000
Solids	-	-	-	-	-	1,153,358	1,066,856	3,114,066	5,334,280
Total PC 02 J B Latham	-	-	-	-	-	1,755,434	1,807,189	4,391,658	7,954,280
PC 15 Coastal Treatment Plant									
Liquids	1,260,201	-	99,228	-	-	972,438	992,284	-	3,324,151
Common	79,233	-	6,239	-	-	61,140	62,388	-	209,000
AWT	-	-	-	-	-	-	59,000	-	59,000
Total PC 15 Coastal Treatment Plant	1,339,433	-	105,467	-	-	1,033,578	1,113,672	-	3,592,151
PC 17 Joint Regional Wastewater Reclamation									
Liquids	-	-	-	-	-	3,272,666	-	-	3,272,666
Common	22,259	-	1,172	36,423	-	277,358	17,789	-	355,000
Solids	66,913	-	3,519	121,719	-	350,784	53,435	-	596,368
Total PC 17 Joint Regional Wastewater Reclamation	89,171	-	4,690	158,142	-	3,900,808	71,223	-	4,224,035
PC 21 Effluent Transmission Main									
Reach E	-	-	-	34,770	34,770	79,752	-	-	149,292
Total PC 21 Effluent Transmission Main	-	-	-	34,770	34,770	79,752	-	-	149,292
SOCWA FY 2025-26 Total Capital Work Plan	1,428,604	-	110,157	192,912	34,770	6,769,572	2,992,084	4,391,658	15,919,757