

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

**May 20, 2025
10:30 a.m.**

NOTICE IS HEREBY GIVEN that a Special Meeting of the South Orange County Wastewater Authority (SOCWA) Finance Committee was called to be held on **May 20, 2025, at 10:30 a.m.** SOCWA staff will be present and conducting the meeting at the SOCWA Administrative Office located at 34156 Del Obispo Street, Dana Point, California.

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

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

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

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

Meeting ID: 890 6681 5541
Passcode: 724291

Dial by your location:
+1 669 900 6833 US (San Jose) +1 253 215 8782 US (Tacoma)
+1 346 248 7799 US (Houston) +1 312 626 6799 US (Chicago)
Find your local number: <https://socwa.zoom.us/j/89066815541>

AGENDA

1. Call Meeting to Order

2. Public Comments

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

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

Recommended Action: Committee Discussion/Direction and Action.

PAGE NO.

4. Approval of Minutes..... 1

- Finance Committee Meeting of April 29, 2025

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

5. Financial Reports for the Month of March 2025..... 3

The reports included are as follows:

- a. Capital Schedule (Exhibit A)
- b. Budget vs. Actual Expenses:
 - Operations and Environmental Summary (Exhibit B-1)
 - Operations and Environmental by PC (B-1.2)
 - Residual Engineering, after transfer to Capital (Exhibit B-2)
 - Administration (Exhibit B-3)
 - Information Technology (IT) (Exhibit B-4)

Recommended Action: Staff recommends that the Finance Committee recommend that the Board of Directors receive and file the March 2025 Financial Reports.

6. Cost Allocation Policy Review 17

Recommended Action: Committee Discussion/Direction and Action.

7. FY 2025-26 Final Budget 26

Recommended Action: Staff recommends that the Finance Committee recommend that the Board of Directors approve the FY 2025-26 Budget as proposed.

FINANCE COMMITTEE MEETING
May 20, 2025

8. Adjournment

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

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

Dated this 15th day of May 2025.



Danita Hirsh, Assistant Secretary
SOUTH ORANGE COUNTY WASTEWATER AUTHORITY

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

April 29, 2025

DRAFT

The Special Meeting of the South Orange County Wastewater Authority (SOCWA) Finance Committee was held on April 29, 2025, at 10:30 a.m. in-person and via teleconference from the Administrative Offices located at 34156 Del Obispo Street, Dana Point, California. The following members of the Finance Committee were present:

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

Staff Participation:

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

Also Participating:

KATHRYN FRESHLEY	El Toro Water District
JOE MULLER	South Coast Water District
RICK SHINTAKU	South Coast Water District
MATT COLLINGS	Moulton Niguel Water District
KELSEY DECASAS	Moulton Niguel Water District
SCOTT GOLDMAN	South Coast Water District

1. Call Meeting to Order

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

2. Public Comments

None.

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

None.

4. Approval of Minutes

- Finance Committee Meeting of April 15, 2025.

ACTION TAKEN

A motion was made by Director Curran and seconded by Director Shintaku to approve the Minutes for April 15, 2025, as submitted.

Motion carried:	Aye 3, Nay 0, Abstained 1, Absent 0
	Director Curran Aye
	Director Cafferty Aye
	Director Pender Aye
	Director Castillo Abstain

5. FY 2025-26 Draft Final Budget

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

This was an information item; no action was taken.

6. Adjournment

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

I HEREBY CERTIFY that the foregoing Minutes are a true and accurate copy of the Minutes of the Special Meeting of the South Orange County Wastewater Authority Finance Committee of April 29, 2025, and approved by the Finance Committee and received and filed by the Board of Directors of the South Orange County Wastewater Authority.

Danita Hirsh / Assistant Secretary
SOUTH ORANGE COUNTY WASTEWATER AUTHORITY

Agenda Item

5

Finance Committee Meeting

Meeting Date: May 20, 2025

TO: Finance Committee

FROM: Amber Boone, General Manager

STAFF CONTACT: Jack Beck, Accountant

SUBJECT: Financial Reports for the Month of March 2025

Summary/Discussion

The enclosed financial reports are provided to the Finance Committee for recommendation to the Board of Directors to receive and file the summary of the O&M Budget vs. Actual Expenses as of March 31, 2025:

	FY 2024-25 Budget ¹	Actual	(Over)/Under Budget	% Expended
02 - Jay B. Latham Plant	7,838,158	5,461,945	2,376,212	69.7%
05 - San Juan Creek Ocean Outfall	693,802	562,284	131,519	81.0%
08 - Pre Treatment	344,331	160,382	183,949	46.6%
12 - Water Reclamation Permits	274,945	89,022	185,923	32.4%
15 - Coastal Treatment Plant	3,256,411	2,363,288	893,123	72.6%
17 - Joint Regional Wastewater Reclamation	8,535,931	4,463,793	4,072,138	52.3%
24 - Aliso Creek Ocean Outfall	670,212	531,214	138,998	79.3%
Total	21,613,791	13,631,929	7,981,862	63.1%

¹ FY24-25 Budget does not include the mid-year budget adjustment

The reports included are as follows:

- a. Capital Schedule (Exhibit A)
- b. Budget vs. Actual Expenses:
 - Operations and Environmental Summary (Exhibit B-1)
 - Operations and Environmental by PC (B-1.2)
 - Residual Engineering, after transfer to Capital (Exhibit B-2)
 - Administration (Exhibit B-3)
 - Information Technology (IT) (Exhibit B-4)

Recommended Action: Staff recommends that the Finance Committee recommend that the Board of Directors receive and file the March 2025 Financial Reports.

South Orange County Wastewater Authority
Capital Projects Summaries
For the Period Ended March 31, 2025 (75% of the Fiscal Year)
(in dollars)

FY 2024-25 Budget vs. Actual Spending				
Description	Capital Budget	Fiscal Year Spending	(Over)/ Under Budget	% Expended
PC 2-JB Latham	\$ 5,092,547	\$ 76,999	\$ 5,015,548	1.5%
PC 5-San Juan Creek Outfall	-	31,489	(31,489)	-
PC 15-Coastal	2,025,000	1,707,905	317,095	84.3%
PC 17-Regional	1,114,393	518,003	596,390	46.5%
PC 21 Effluent Transmission	96,632	30,055	66,577	31.1%
PC 24 Aliso Creek Outfall	45,000	11,586	33,414	25.7%
Total Large Capital	\$ 8,373,572	\$ 2,376,038	\$ 5,997,534	28.4%
Non-Capital Engineering	302,000	38,875	263,125	12.9%
Non-Capital Misc Engineering	-	-	-	-
Small Internal Capital	2,061,000	1,109,674	951,326	53.8%
Total Capital	\$ 10,736,572	\$ 3,524,587	\$ 7,211,985	32.8%

South Orange County Wastewater Authority
Preliminary O & M & Environmental Safety Costs Summary¹
For the Period Ended March 31, 2025 (75% of the Fiscal Year)
(in dollars)

		FY 2024-25 Budget	Actual	(Over)/Under Budget	% Expended	
Salary and Fringe						
5000--***	Regular Salaries-O&M	5,706,265	3,328,247	2,378,018	58.3%	
5001--***	Overtime Salaries-O&M	65,000	50,560	14,440	77.8%	(1)
5306--***	Scheduled Holiday Work	30,000	27,902	2,098	93.0%	
5315--***	Comp Time - O&M	15,000	26,075	(11,075)	173.8%	(1)
5401--***	Fringe Benefits IN to PC's & Depts.	3,071,493	1,673,480	1,398,013	54.5%	
5700--***	Standby Pay	99,992	77,500	22,492	77.5%	
	Total Payroll Costs	8,987,750	5,183,764	3,803,986	57.7%	
Other Expenses						
5002--***	Electricity	1,299,100	1,143,098	156,002	88.0%	
5003--***	Natural Gas	509,860	218,365	291,495	42.8%	
5004--***	Potable & Reclaimed Water	79,400	46,741	32,659	58.9%	
5005--***	Co-generation Power Credit	(1,367,100)	(491,653)	(875,447)	36.0%	
5006--***	Chlorine/Sodium Hypochlorite	219,300	257,878	(38,578)	117.6%	(2)
5007--***	Polymer Products	1,153,500	653,799	499,701	56.7%	
5008--***	Ferric Chloride	982,500	760,294	222,206	77.4%	
5009--***	Odor Control Chemicals	181,700	125,461	56,239	69.0%	
5010--***	Other Chemicals - Misc.	2,000	-	2,000	0.0%	
5011--***	Laboratory Services	62,128	27,219	34,908	43.8%	
5012--***	Grit Hauling	135,800	92,594	43,206	68.2%	
5013--***	Landscaping	217,300	140,426	76,874	64.6%	
5015--***	Management Support Services	285,550	157,659	127,891	55.2%	
5016--***	Audit - Environmental	1,324	-	1,324	0.0%	
5017--***	Legal Fees	19,000	-	19,000	0.0%	
5018--***	Public Notices/ Public Relations	1,550	-	1,550	0.0%	
5019--***	Contract Services Misc.	364,700	240,098	124,602	65.8%	
5021--***	Small Vehicle Expense	24,548	20,227	4,321	82.4%	
5022--***	Miscellaneous Expense	16,068	5,011	11,057	31.2%	
5023--***	Office Supplies - All	49,500	23,272	26,228	47.0%	
5024--***	Petroleum Products	28,400	8,125	20,275	28.6%	
5025--***	Uniforms	80,400	126,668	(46,268)	157.5%	(3)
5026--***	Small Vehicle Fuel	20,404	10,700	9,704	52.4%	
5027--***	Insurance - Property/Liability	638,224	592,814	45,411	92.9%	(4)
5028--***	Small Tools & Supplies	80,052	27,598	52,455	34.5%	
5030--***	Trash Disposal	10,000	4,283	5,717	42.8%	
5031--***	Safety Program & Supplies	117,252	65,329	51,923	55.7%	
5032--***	Equipment Rental	7,000	6,384	616	91.2%	(1)
5033--***	Recruitment	2,300	-	2,300	0.0%	
5034--***	Travel Expense/Tech. Conferences	69,775	24,619	45,156	35.3%	
5035--***	Training Expense	87,050	34,980	52,070	40.2%	
5036--***	Laboratory Supplies	140,048	112,016	28,032	80.0%	
5037--***	Office Equipment	27,000	11,421	15,579	42.3%	
5038--***	Permits	698,551	650,294	48,257	93.1%	(4)
5039--***	Membership Dues/Fees	12,647	10,258	2,389	81.1%	
5044--***	Offshore Monitoring	60,116	52,014	8,102	86.5%	
5045--***	Offshore Biochemistry - 20B	22,854	15,209	7,645	66.5%	
5046--***	Effluent Chemistry	51,908	45,526	6,382	87.7%	
5047--***	Access Road Expenses	45,000	264	44,736	0.6%	
5048--***	Storm Damage	20,000	-	20,000	0.0%	

South Orange County Wastewater Authority
Preliminary O & M & Environmental Safety Costs Summary¹
For the Period Ended March 31, 2025 (75% of the Fiscal Year)
(in dollars)

		FY 2024-25 Budget	Actual	(Over)/Under Budget	% Expended	
5049--**	Biosolids Disposal	1,854,800	918,217	936,583	49.5%	
5050--**	Contract Services Generators - 29A	23,200	3,287	19,913	14.2%	
5052--**	Janitorial Services	97,900	66,536	31,365	68.0%	
5053--**	Contract Serv - Digester Cleaning - 29E	65,000	-	65,000	0.0%	
5054--**	Diesel Truck Maint	44,300	19,556	24,744	44.1%	
5055--**	Diesel Truck Fuel	12,100	8,543	3,557	70.6%	
5056--**	Maintenance Equip. & Facilities (Solids)	305,300	184,878	120,422	60.6%	
5057--**	Maintenance Equip. & Facilities (Liquids)	500,000	295,074	204,926	59.0%	
5058--**	Maintenance Equip. & Facilities (Common)	92,000	53,876	38,124	58.6%	
5059--**	Maintenance Equip. & Facilities (Co-Gen)	826,000	550,529	275,471	66.6%	
5060--**	Maintenance Equip. & Facilities (AWT)	30,000	10,295	19,705	34.3%	
5061--**	Mileage	2,950	1,697	1,253	57.5%	
5068--**	MNWD Potable Water Supplies & Svcs.	40,000	25,083	14,917	62.7%	
5076--**	SCADA Infrastructure	93,600	60,421	33,179	64.6%	
5077--**	IT Direct	58,000	93,095	(35,095)	160.5%	(5)
5105--**	Co-Generation Power Credit - Offset	1,367,100	491,653	875,447	36.0%	
5309--**	Operating Leases	20,000	18,078	1,922	90.4%	(6)
5705--**	Monthly Car Allowance	25,200	18,116	7,085	71.9%	
5791--**	CTP Access Road Insurance Cost Share	-	(8,000)	8,000	0.0%	(7)
5799--**	Stormwater Station Costs Share-O&M	(14,000)	(14,000)	-	100.0%	
6500--**	IT Allocations in to PC's & Depts.	725,880	432,239	293,642	59.5%	
	Total Other Expenses	12,626,041	8,448,165	4,177,876	66.9%	
Total O&M Expenses		21,613,791	13,631,929	7,981,862	63.1%	

Note: 75% of the Fiscal Year has elapsed.

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

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

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

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

- (1) O&M completed several nighttime repairs before the winter season started.
- (2) Increased bleach AWT at CTP usage compared to last fiscal year and continued septicity issues at JBL.
- (3) SOCWA is working with Cintas to resolve several billing errors and contract closeout charges for RTP.
- (4) Annual charges incurred at the beginning of the fiscal year and the end of the calendar year.
- (5) Unanticipated Aptean Tabware upgrades were required this year.
- (6) Annual increases in lease costs were unknown during the preparation of the budget.
- (7) Shared insurance cost with the County of Orange for joint use of the CTP access road.

South Orange County Wastewater Authority
Preliminary O&M Budget vs. Actual Comparison by PC¹
For the Period Ended March 31, 2025 (75% of the Fiscal Year)
(in dollars)

		FY 2024-25 Budget	Actual	(Over)/Under Budget	% Expended
02 - Jay B. Latham Plant		7,838,158	5,461,945	2,376,212	69.7%
05 - San Juan Creek Ocean Outfall		693,802	562,284	131,519	81.0%
08 - Pre Treatment		344,331	160,382	183,949	46.6%
12 - Water Reclamation Permits		274,945	89,022	185,923	32.4%
15 - Coastal Treatment Plant		3,256,411	2,363,288	893,123	72.6%
17 - Joint Regional Wastewater Reclamation and Sludge Handling		8,535,931	4,463,793	4,072,138	52.3%
24 - Aliso Creek Ocean Outfall		670,212	531,214	138,998	79.3%
Total		21,613,791	13,631,929	7,981,862	63.1%
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02 - Jay B. Latham Plant					
Salary and Fringe					
02-5000-**-***	Regular Salaries-O&M	2,090,768	1,343,729	747,039	64.3%
02-5001-**-***	Overtime Salaries-O&M	21,693	25,944	(4,250)	119.6% (1)
02-5306-**-***	Scheduled Holiday Work	13,820	14,849	(1,029)	107.4%
02-5315-**-***	Comp Time - O&M	7,078	16,090	(9,012)	227.3% (1)
02-5401-**-***	Fringe Benefits IN to PC's & Depts.	1,125,391	675,642	449,749	60.0%
02-5700-**-***	Standby Pay	40,300	38,500	1,800	95.5%
	Total Payroll Costs	3,299,050	2,114,754	1,184,296	64.1%
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Other Expenses					
02-5002-**-***	Electricity	683,100	592,081	91,019	86.7%
02-5003-**-***	Natural Gas	259,560	117,526	142,034	45.3%
02-5004-**-***	Potable & Reclaimed Water	27,000	19,914	7,086	73.8%
02-5006-**-***	Chlorine/Sodium Hypochlorite	40,000	65,411	(25,411)	163.5% (2)
02-5007-**-***	Polymer Products	458,000	329,507	128,493	71.9%
02-5008-**-***	Ferric Chloride	300,000	345,753	(45,753)	115.3% (2)
02-5009-**-***	Odor Control Chemicals	38,000	30,928	7,072	81.4%
02-5010-**-***	Other Chemicals - Misc.	1,000	-	1,000	0.0%
02-5011-**-***	Laboratory Services	20,508	6,485	14,023	31.6%
02-5012-**-***	Grit Hauling	72,600	60,382	12,218	83.2%
02-5013-**-***	Landscaping	70,000	57,887	12,113	82.7%
02-5015-**-***	Management Support Services	35,950	35,424	526	98.5%
02-5017-**-***	Legal Fees	5,000	-	5,000	0.0%
02-5019-**-***	Contract Services Misc.	132,900	94,566	38,334	71.2%
02-5021-**-***	Small Vehicle Expense	11,000	7,617	3,383	69.2%
02-5022-**-***	Miscellaneous Expense	8,000	2,682	5,318	33.5%
02-5023-**-***	Office Supplies - All	30,900	12,746	18,154	41.3%
02-5024-**-***	Petroleum Products	12,000	582	11,418	4.8%
02-5025-**-***	Uniforms	37,100	44,594	(7,494)	120.2% (3)
02-5026-**-***	Small Vehicle Fuel	8,000	4,666	3,334	58.3%
02-5027-**-***	Insurance - Property/Liability	224,629	208,703	15,927	92.9% (4)
02-5028-**-***	Small Tools & Supplies	36,100	3,558	32,542	9.9%
02-5030-**-***	Trash Disposal	3,000	2,084	916	69.5%
02-5031-**-***	Safety Program & Supplies	40,840	29,559	11,281	72.4%
02-5032-**-***	Equipment Rental	3,000	-	3,000	0.0%
02-5033-**-***	Recruitment	1,000	-	1,000	0.0%
02-5034-**-***	Travel Expense/Tech. Conferences	19,379	13,915	5,464	71.8%

South Orange County Wastewater Authority
Preliminary O&M Budget vs. Actual Comparison by PC¹
For the Period Ended March 31, 2025 (75% of the Fiscal Year)
(in dollars)

		FY 2024-25 Budget	Actual	(Over)/Under Budget	% Expended
02-5035-**-**-**	Training Expense	25,592	14,406	11,186	56.3%
02-5036-**-**-**	Laboratory Supplies	21,000	18,200	2,800	86.7%
02-5037-**-**-**	Office Equipment	14,000	5,559	8,441	39.7%
02-5038-**-**-**	Permits	29,735	49,887	(20,152)	167.8% (4)
02-5039-**-**-**	Membership Dues/Fees	4,025	4,510	(485)	112.0% (4)
02-5049-**-**-**	Biosolids Disposal	787,500	378,150	409,350	48.0%
02-5050-**-**-**	Contract Services Generators - 29A	10,000	-	10,000	0.0%
02-5052-**-**-**	Janitorial Services	44,300	33,345	10,956	75.3%
02-5054-**-**-**	Diesel Truck Maint	23,700	10,023	13,677	42.3%
02-5055-**-**-**	Diesel Truck Fuel	3,400	2,763	637	81.3%
02-5056-**-**-**	Maintenance Equip. & Facilities (Solids)	125,000	123,828	1,172	99.1%
02-5057-**-**-**	Maintenance Equip. & Facilities (Liquids)	200,000	114,545	85,455	57.3%
02-5058-**-**-**	Maintenance Equip. & Facilities (Common)	30,000	22,211	7,789	74.0%
02-5059-**-**-**	Maintenance Equip. & Facilities (Co-Gen)	308,000	233,792	74,208	75.9%
02-5061-**-**-**	Mileage	1,450	1,243	207	85.7%
02-5076-**-**-**	SCADA Infrastructure	31,200	30,706	495	98.4% (4)
02-5077-**-**-**	IT Direct	20,000	43,560	(23,560)	217.8% (5)
02-5309-**-**-**	Operating Leases	20,000	18,078	1,922	90.4% (6)
02-5705-**-**-**	Monthly Car Allowance	8,400	10,685	(2,285)	127.2%
02-5799-**-**-**	Stormwater Station Costs Share-O&M	(14,000)	(14,000)	-	100.0% (7)
02-6500-**-**-**	IT Allocations in to PC's & Depts.	267,238	159,132	108,105	59.5%
	Total Other Expenses	4,539,107	3,347,191	1,191,916	73.7%
	Total Expenses	7,838,158	5,461,945	2,376,212	69.7%

05 - San Juan Creek Ocean Outfall

Salary and Fringe

05-5000-**-**-**	Regular Salaries-O&M	104,602	71,734	32,868	68.6%
05-5001-**-**-**	Overtime Salaries-O&M	76	837	(761)	1101.2%
05-5306-**-**-**	Scheduled Holiday Work	488	-	488	0.0%
05-5315-**-**-**	Comp Time - O&M	-	794	(794)	100.0%
05-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	56,304	36,069	20,235	64.1%
	Total Payroll Costs	161,470	109,434	52,036	67.8%

Other Expenses

05-5015-**-**-**	Management Support Services	57,500	23,503	33,997	40.9%
05-5017-**-**-**	Legal Fees	1,000	-	1,000	0.0%
05-5027-**-**-**	Insurance - Property/Liability	25,347	23,540	1,807	92.9% (4)
05-5031-**-**-**	Safety Supplies	1,036	24	1,012	2.3%
05-5034-**-**-**	Travel Expense/Tech. Conferences	4,739	2,514	2,225	53.0%
05-5035-**-**-**	Training Expense	1,087	298	789	27.4%
05-5036-**-**-**	Laboratory Supplies	40,000	18,335	21,665	45.8%
05-5038-**-**-**	Permits	332,746	311,610	21,136	93.6%
05-5039-**-**-**	Memberships Dues/Fees	-	242	(242)	100.0%
05-5044-**-**-**	Offshore Monitoring	18,500	26,507	(8,007)	143.3%
05-5045-**-**-**	Offshore Biochemistry - 20B	7,550	7,605	(55)	100.7%
05-5046-**-**-**	Effluent Chemistry	28,500	30,737	(2,237)	107.8%
05-5058-**-**-**	Maintenance Equip. & Facilities (Common)	1,000	-	1,000	0.0%
05-6500-**-**-**	IT Allocations in to PC's & Depts.	13,327	7,934	5,393	59.5%
	Total Other Expenses	532,332	452,849	79,483	85.1%
	Total Expenses	693,802	562,284	131,519	81.0%

South Orange County Wastewater Authority
Preliminary O&M Budget vs. Actual Comparison by PC¹
For the Period Ended March 31, 2025 (75% of the Fiscal Year)
(in dollars)

08 - Pre Treatment

Salary and Fringe

08-5000-**-**-**	Regular Salaries-O&M	176,735	88,550	88,185	50.1%
08-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	95,131	44,524	50,607	46.8%
	Total Payroll Costs	271,866	133,075	138,792	48.9%

Other Expenses

08-5011-**-**-**	Laboratory Services	3,120	1,610	1,510	51.6%
08-5015-**-**-**	Management Support Services	20,000	-	20,000	0.0%
08-5016-**-**-**	Audit - Environmental	1,324	-	1,324	0.0%
08-5017-**-**-**	Legal Fees	1,000	-	1,000	0.0%
08-5018-**-**-**	Public Notices/ Public Relations	1,550	-	1,550	0.0%
08-5021-**-**-**	Small Vehicle Expense - 31A	1,148	-	1,148	0.0%
08-5022-**-**-**	Miscellaneous Expense	2,068	-	2,068	0.0%
08-5026-**-**-**	Small Vehicle Fuel - 37A	1,304	-	1,304	0.0%
08-5027-**-**-**	Insurance - Property/Liability	8,540	7,931	609	92.9% (4)
08-5028-**-**-**	Small Tools & Supplies	3,752	588	3,165	15.7%
08-5034-**-**-**	Travel Expense/Tech. Conferences	4,739	1,974	2,765	41.7%
08-5035-**-**-**	Training Expense	2,000	2,238	(238)	0.0%
08-5038-**-**-**	Permits and Fines	520	-	520	0.0%
08-5039-**-**-**	Membership Dues/Fees	500	522	(22)	104.4%
08-6500-**-**-**	IT Allocations in to PC's & Depts.	20,900	12,445	8,455	59.5%
	Total Other Expenses	72,465	27,307	45,158	37.7%

Total Expenses

344,331	160,382	183,949	46.6%
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12 - Water Reclamation Permits

Salary and Fringe

12-5000-**-**-**	Regular Salaries-O&M	113,444	19,953	93,491	17.6%
12-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	61,063	10,033	51,031	16.4%
	Total Payroll Costs	174,507	29,986	144,521	17.2%

Other Expenses

12-5015-**-**-**	Management Support Services	45,000	14,879	30,121	33.1%
12-5017-**-**-**	Legal Fees	1,000	-	1,000	-
12-5027-**-**-**	Insurance - Property/Liability	2,946	2,736	210	92.9% (4)
12-5034-**-**-**	Travel Expense/Tech. Conferences	4,739	-	4,739	0.0%
12-5038-**-**-**	Permits	28,050	32,505	(4,455)	115.9% (4)
12-5039-**-**-**	Membership Dues/Fees	72	-	72	0.0%
12-5705-**-**-**	Monthly Car Allowance	4,200	323	3,877	7.7%
12-6500-**-**-**	IT Allocations in to PC's & Depts.	14,431	8,594	5,837	59.5%
	Total Other Expenses	100,438	59,036	41,401	58.8%

Total Expenses

274,945	89,022	185,923	32.4%
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South Orange County Wastewater Authority
Preliminary O&M Budget vs. Actual Comparison by PC¹
For the Period Ended March 31, 2025 (75% of the Fiscal Year)
(in dollars)

		FY 2024-25 Budget	Actual	(Over)/Under Budget	% Expended
15 - Coastal Treatment Plant					
Salary and Fringe					
15-5000-**-**	Regular Salaries-O&M	1,058,595	727,373	331,222	68.7%
15-5001-**-**	Overtime Salaries-O&M	10,849	4,875	5,974	44.9%
15-5306-**-**	Scheduled Holiday Work	5,240	3,407	1,834	65.0%
15-5315-**-**	Comp Time - O&M	1,578	4,837	(3,259)	306.5%
15-5401-**-**	Fringe Benefits IN to PC's & Depts.	569,807	365,731	204,075	64.2%
15-5700-**-**	Standby Pay	12,000	13,500	(1,500)	112.5%
	Total Payroll Costs	1,658,069	1,119,723	538,346	67.5%
Other Expenses					
15-5002-**-**	Electricity	310,000	280,413	29,587	90.5%
15-5003-**-**	Natural Gas	3,500	1,509	1,991	43.1%
15-5004-**-**	Potable & Reclaimed Water	24,000	15,404	8,596	64.2%
15-5006-**-**	Chlorine/Sodium Hypochlorite	117,500	146,908	(29,408)	125.0% (8)
15-5008-**-**	Ferric Chloride	160,000	102,456	57,544	64.0%
15-5009-**-**	Odor Control Chemicals	70,000	68,761	1,239	98.2%
15-5011-**-**	Laboratory Services	10,500	5,880	4,620	56.0%
15-5012-**-**	Grit Hauling	22,000	15,239	6,761	69.3%
15-5013-**-**	Landscaping	64,900	49,805	15,095	76.7%
15-5015-**-**	Management Support Services	33,500	10,033	23,467	29.9%
15-5017-**-**	Legal Fees	5,000	-	5,000	0.0%
15-5019-**-**	Contract Services Misc.	113,300	70,463	42,837	62.2%
15-5021-**-**	Small Vehicle Expense - 31A	4,200	7,591	(3,391)	180.7% (4)
15-5022-**-**	Miscellaneous Expense	1,000	1,628	(628)	162.8%
15-5023-**-**	Office Supplies - All	5,200	4,656	544	89.5%
15-5024-**-**	Petroleum Products	4,000	2,887	1,113	72.2%
15-5025-**-**	Uniforms	10,300	14,748	(4,448)	143.2% (3)
15-5026-**-**	Small Vehicle Fuel	2,100	982	1,118	46.8%
15-5027-**-**	Insurance - Property/Liability	94,591	87,848	6,743	92.9% (4)
15-5028-**-**	Small Tools & Supplies	9,300	10,078	(778)	108.4%
15-5030-**-**	Trash Disposal	3,000	1,499	1,501	50.0%
15-5031-**-**	Safety Supplies	34,124	16,911	17,213	49.6%
15-5032-**-**	Equipment Rental	1,000	-	1,000	0.0%
15-5033-**-**	Recruitment	300	-	300	0.0%
15-5034-**-**	Travel Expense/Tech. Conferences	12,059	2,585	9,474	21.4%
15-5035-**-**	Training Expense	21,017	9,203	11,814	43.8%
15-5036-**-**	Laboratory Supplies	22,000	21,850	150	99.3%
15-5037-**-**	Office Equipment	3,000	2,286	714	76.2%
15-5038-**-**	Permits	3,000	6,144	(3,143)	204.8% (4)
15-5039-**-**	Membership Dues/Fees	4,025	1,765	2,260	43.8%
15-5047-**-**	Access Road Expenses	45,000	264	44,736	0.6%
15-5048-**-**	Storm Damage	20,000	-	20,000	0.0%
15-5050-**-**	Contract Services Generators	5,200	-	5,200	0.0%
15-5052-**-**	Janitorial Services	15,500	14,801	699	95.5%
15-5054-**-**	Diesel Truck Maint - 31B	1,000	41	959	4.1%
15-5055-**-**	Diesel Truck Fuel - 37B	500	3,178	(2,678)	635.5%
15-5057-**-**	Maintenance Equip. & Facilities (Liquids)	100,000	91,986	8,014	92.0%
15-5058-**-**	Maintenance Equip. & Facilities (Common)	24,000	14,780	9,220	61.6%
15-5060-**-**	Maintenance Equip. & Facilities (AWT)	30,000	10,295	19,705	34.3%
15-5061-**-**	Mileage	500	86	414	17.2%
15-5076-**-**	SCADA Infrastructure	31,200	29,716	1,485	95.2%
15-5077-**-**	IT Direct	18,000	43,532	(25,532)	241.8% (5)
15-5705-**-**	Monthly Car Allowance	4,200	3,069	1,131	73.1%
15-5791-**-**	CTP Annual Bridge Maintenance	-	(8,000)	8,000	0.0% (9)
15-6500-**-**	IT Allocations in to PC's & Depts.	134,825	80,285	54,540	59.5%
	Total Other Expenses	1,598,342	1,243,565	354,777	77.8%
	Total Expenses	3,256,411	2,363,288	893,123	72.6%

South Orange County Wastewater Authority
Preliminary O&M Budget vs. Actual Comparison by PC¹
For the Period Ended March 31, 2025 (75% of the Fiscal Year)
(in dollars)

FY 2024-25 Budget	Actual	(Over)/Under Budget	% Expended
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17 - Joint Regional Wastewater Reclamation and Sludge Handling

Salary and Fringe

17-5000-**-**-**	Regular Salaries-O&M	2,053,997	1,005,037	1,048,960	48.9%
17-5001-**-**-**	Overtime Salaries-O&M	31,931	18,514	13,417	58.0%
17-5306-**-**-**	Scheduled Holiday Work	10,152	9,647	505	95.0%
17-5315-**-**-**	Comp Time - O&M	6,344	4,354	1,991	68.6%
17-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	1,105,598	505,344	600,254	45.7%
17-5700-**-**-**	Standby Pay	47,692	25,500	22,192	53.5%
	Total Payroll Costs	3,255,714	1,568,395	1,687,319	48.2%

Other Expenses

17-5002-**-**-**	Electricity	306,000	270,604	35,396	88.4%
17-5003-**-**-**	Natural Gas	246,800	99,330	147,470	40.2%
17-5004-**-**-**	Potable & Reclaimed Water	28,400	11,423	16,977	40.2%
17-5005-**-**-**	Co-generation Power Credit	(1,367,100)	(491,653)	(875,447)	36.0%
17-5006-**-**-**	Chlorine/Sodium Hypochlorite	61,800	45,559	16,241	73.7%
17-5007-**-**-**	Polymer Products	695,500	324,292	371,208	46.6%
17-5008-**-**-**	Ferric Chloride	522,500	312,085	210,415	59.7%
17-5009-**-**-**	Odor Control Chemicals	73,700	25,771	47,929	35.0%
17-5010-**-**-**	Other Chemicals - Misc.	1,000	-	1,000	0.0%
17-5011-**-**-**	Laboratory Services	28,000	13,244	14,756	47.3%
17-5012-**-**-**	Grit Hauling - 21A	41,200	16,973	24,227	41.2%
17-5013-**-**-**	Landscaping	82,400	32,734	49,666	39.7%
17-5015-**-**-**	Management Support Services	36,100	5,735	30,365	15.9%
17-5017-**-**-**	Legal Fees	5,000	-	5,000	0.0%
17-5019-**-**-**	Contract Services Misc.	118,500	75,069	43,431	63.3%
17-5021-**-**-**	Small Vehicle Expense	8,200	5,019	3,181	61.2% (4)
17-5022-**-**-**	Miscellaneous Expense	5,000	701	4,299	14.0%
17-5023-**-**-**	Office Supplies - All	13,400	5,870	7,530	43.8%
17-5024-**-**-**	Petroleum Products	12,400	4,656	7,744	37.6%
17-5025-**-**-**	Uniforms	33,000	67,326	(34,326)	204.0% (3)
17-5026-**-**-**	Small Vehicle Fuel	9,000	5,052	3,948	56.1%
17-5027-**-**-**	Insurance - Property/Liability	252,549	234,545	18,004	92.9% (4)
17-5028-**-**-**	Small Tools & Supplies	30,900	13,374	17,526	43.3%
17-5030-**-**-**	Trash Disposal	4,000	700	3,300	17.5%
17-5031-**-**-**	Safety Supplies	40,212	18,811	21,401	46.8%
17-5032-**-**-**	Equipment Rental	3,000	6,384	(3,384)	212.8% (1)
17-5033-**-**-**	Recruitment	1,000	-	1,000	0.0%
17-5034-**-**-**	Travel Expense/Tech. Conferences	19,379	763	18,616	3.9%
17-5035-**-**-**	Training Expense	36,267	8,277	27,990	22.8%
17-5036-**-**-**	Laboratory Supplies	30,000	35,422	(5,422)	118.1%
17-5037-**-**-**	Office Equipment	10,000	3,576	6,424	35.8%
17-5038-**-**-**	Permits	18,500	931	17,569	5.0%
17-5039-**-**-**	Membership Dues/Fees	4,025	2,977	1,048	74.0%
17-5049-**-**-**	Biosolids Disposal	1,067,300	540,068	527,232	50.6%
17-5050-**-**-**	Contract Services Generators - 29A	8,000	3,287	4,713	0.41
17-5052-**-**-**	Janitorial Services	38,100	18,390	19,710	48.3%
17-5053-**-**-**	Contract Serv - Digester Cleaning - 29E	65,000	-	65,000	0.0%
17-5054-**-**-**	Diesel Truck Maint	19,600	9,491	10,109	48.4%
17-5055-**-**-**	Diesel Truck Fuel	8,200	2,603	5,597	31.7%
17-5056-**-**-**	Maintenance Equip. & Facilities (Solids)	180,300	61,050	119,250	33.9%
17-5057-**-**-**	Maintenance Equip. & Facilities (Liquids)	200,000	88,543	111,457	44.3%
17-5058-**-**-**	Maintenance Equip. & Facilities (Common)	36,000	16,886	19,114	46.9%
17-5059-**-**-**	Maintenance Equip. & Facilities (Co-Gen)	518,000	316,737	201,263	61.1%
17-5061-**-**-**	Mileage	1,000	368	632	36.8%

South Orange County Wastewater Authority
Preliminary O&M Budget vs. Actual Comparison by PC¹
For the Period Ended March 31, 2025 (75% of the Fiscal Year)
(in dollars)

		FY 2024-25 Budget	Actual	(Over)/Under Budget	% Expended
17-5068-**-**-**	MNWD Potable Water Supplies & Svcs.	40,000	25,083	14,917	62.7%
17-5076-**-**-**	SCADA Infrastructure	31,200	-	31,200	0.0%
17-5077-**-**-**	IT Direct	20,000	6,004	13,996	30.0%
17-5105-**-**-**	Co-Generation Power Credit - Offset	1,367,100	491,653	875,447	36.0%
17-5705-**-**-**	Monthly Car Allowance	8,400	4,039	4,361	48.1%
17-6500-**-**-**	IT Allocations in to PC's & Depts.	261,384	155,646	105,739	59.5%
	Total Other Expenses	5,280,217	2,895,398	2,384,818	54.8%
	Total Expenses	8,535,931	4,463,793	4,072,138	52.3%

24 - Aliso Creek Ocean Outfall

Salary and Fringe

24-5000-**-**-**	Regular Salaries-O&M	108,123	71,870	36,253	66.5%
24-5001-**-**-**	Overtime Salaries-O&M	450	390	60	86.6%
24-5306-**-**-**	Scheduled Holiday Work	300	-	300	0.0%
24-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	58,199	36,137	22,062	62.1%
	Total Payroll Costs	167,072	108,397	58,675	64.9%

Other Expenses

24-5015-**-**-**	Management Support Services	57,500	68,085	(10,585)	118.4%
24-5017-**-**-**	Legal Fees	1,000	-	1,000	0.0%
24-5027-**-**-**	Insurance - Property/Liability	29,622	27,511	2,112	92.9% (4)
24-5031-**-**-**	Safety Supplies	1,040	24	1,016	2.3%
24-5034-**-**-**	Travel Expense/Tech. Conferences	4,739	2,868	1,871	60.5%
24-5035-**-**-**	Training Expense	1,087	557	530	51.3%
24-5036-**-**-**	Laboratory Supplies	27,048	18,209	8,839	67.3%
24-5038-**-**-**	Permits	286,000	249,217	36,783	87.1%
24-5039-**-**-**	Membership Dues/Fees	-	242	(242)	100.0%
24-5044-**-**-**	Offshore Monitoring	41,616	25,507	16,109	61.3%
24-5045-**-**-**	Offshore Biochemistry - 20B	15,304	7,605	7,699	49.7%
24-5046-**-**-**	Effluent Chemistry	23,408	14,790	8,618	63.2%
24-5058-**-**-**	Maintenance Equip. & Facilities (Common)	1,000	-	1,000	0.0%
24-6500-**-**-**	IT Allocations in to PC's & Depts.	13,775	8,202	5,573	59.5%
	Total Other Expenses	503,140	422,817	80,323	84.0%
	Total Expenses	670,212	531,214	138,998	79.3%

Total O&M Expenses

21,613,791	13,631,929	7,981,862	63.1%
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¹ This report intends to monitor the Annual Budget % Expended at the Project Committee and Functional Department levels.

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

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

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

South Orange County Wastewater Authority
Preliminary O&M Budget vs. Actual Comparison by PC
For the Period Ended March 31, 2025 (75% of the Fiscal Year)

- (1) O&M completed several nighttime repairs before the upcoming winter season.
- (2) Usage continues to be elevated due to the septicity of the sewage entering plants that started last year as discussed with the Engineering Committee in 2023.
- (3) SOCWA is working with Cintas to resolve several billing errors and contract closeout charges for RTP.
- (4) Annual charges incurred at the beginning of the fiscal year and the end of the calendar year.
- (5) Unanticipated Aptean Tabware upgrades were required this year.
- (6) Annual increases in lease costs were unknown during the preparation of the budget.
- (7) Shared cost for treatment of South Cove stormwater and urban runoff at JBL.
- (8) Increased bleach AWT usage compared to last fiscal year.
- (9) Shared insurance cost with the County of Orange for joint use of the CTP access road.

South Orange County Wastewater Authority
Preliminary Budget vs. Actual Comparison - Engineering
For the Period Ended March 31, 2025 (75% of the Fiscal Year)
(in dollars)

		FY 2024-25 Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
01-5000-03-00-00	Regular Salaries-O&M	115,868	40,323	75,545	34.8%
01-5401-03-00-00	Fringe Benefits IN to PC's & Depts.	62,368	20,275	42,093	32.5%
	Total Payroll Costs	178,237	60,598	117,639	34.0%
Other Expenses					
01-5022-03-00-00	Miscellaneous Expense	1,000	234	766	23.4%
01-5023-03-00-00	Office Supplies	100	-	100	0.0%
01-5031-03-00-00	Safety Supplies	100	-	100	0.0%
01-5034-03-00-00	Travel Expense/Tech. Conferences	2,500	-	2,500	0.0%
01-5035-03-00-00	Training Expense	1,300	239	1,061	18.4%
01-5037-03-00-00	Office Equipment	153	-	153	0.0%
01-5039-03-00-00	Membership Dues/Fees	1,150	184	966	16.0%
01-5061-03-00-00	Mileage	150	41	109	27.2%
01-5309-03-00-00	Operating Leases	20,000	20,898	(898)	104.5%
01-5802-03-00-00	Shipping/Freight	102	-	102	0.0%
01-6500-03-00-00	IT Allocations in to PC's & Depts.	22,499	13,398	9,102	59.5%
	Total Other Expenses	49,054	34,994	14,061	71.3%
	Total Engineering Expenses	227,291	95,592	131,699	42.1%

South Orange County Wastewater Authority
Preliminary Budget vs. Actual Comparison- Administration
For the Period Ended March 31, 2025 (75% of the Fiscal Year)
(in dollars)

		FY 2024-25 Budget	Actual	(Over)/Under Budget	% Expended
01-6000-04-00-00	Regular Salaries-Admin or IT	1,116,326	727,996	388,329	65.2%
01-6001-04-00-00	Overtime Salaries-Admin or IT	7,500	795	6,705	10.6%
01-6315-04-00-00	Comp Time - Admin	2,000	-	2,000	0.0%
01-6318-04-00-00	Severance Costs	-	82,342	(82,342)	100.0% (1)
01-6401-04-00-00	Fringe Benefits IN to ADMIN or IT	600,881	366,045	234,836	60.9%
	Total Payroll Costs	1,726,707	1,177,179	549,528	68.2%
Other Expenses					
01-6101-04-00-00	HR Recruitment & Employee Relations	32,100	12,370	19,730	38.5%
01-6102-04-00-00	Subscriptions	2,030	9,494	(7,464)	467.7%
01-6103-04-00-00	Contract Labor	35,000	29,960	5,040	85.6%
01-6200-04-00-00	Management Support Services	55,000	53,692	1,308	97.6%
01-6201-04-00-00	Audit	40,800	23,220	17,580	56.9%
01-6202-04-00-00	Legal	125,000	235,792	(110,792)	188.6%
01-6203-04-00-00	Outside Services	-	315	(315)	100.0%
01-6204-04-00-00	Postage	1,545	651	894	42.1%
01-6223-04-00-00	Office Supplies - Admin	4,120	147	3,973	3.6%
01-6224-04-00-00	Office Equipment Admin or IT	1,000	8,611	(7,611)	861.1%
01-6234-04-00-00	Memberships & Trainings	107,500	82,266	25,234	76.5%
01-6239-04-00-00	Travel & Conference	25,000	18,982	6,018	75.9%
01-6240-04-00-00	Scholarship Sponsorship	1,000	1,000	0	100.0%
01-6241-04-00-00	Education Reimbursement	1,500	560	940	37.3%
01-6310-04-00-00	Miscellaneous	27,000	22,708	4,292	84.1%
01-6311-04-00-00	Mileage	800	469	331	58.6%
01-6317-04-00-00	Contract Services Misc	5,800	4,050	1,750	69.8%
01-6500-04-00-00	IT Allocations in to PC's & Depts.	142,005	84,560	57,445	59.5%
01-6601-04-00-00	Shipping/Freight	2,000	2,427	(427)	121.3%
01-6705-04-00-00	Monthly Car Allowance	10,200	8,054	2,146	79.0%
	Total Other Expenses	619,400	599,325	20,075	96.8%
Total Admin Expenses		2,346,107	1,776,504	569,603	75.7%

(1) Costs for paid leave and final pay for 3 eliminated positions.

South Orange County Wastewater Authority
Preliminary Budget vs. Actual Comparison-IT
For the Period Ended March 31, 2025 (75% of the Fiscal Year)
(in dollars)

		FY 2024-25 Budget	Actual	(Over)/Under Budget	% Expended
Salary & Fringe					
01-6000-05-00-00	Regular Salaries-Admin or IT	132,980	93,307	39,672	70.2%
01-6401-05-00-00	Fringe Benefits IN to ADMIN or IT	71,578	46,916	24,663	65.5%
	Total Salary & Fringe	204,558	140,223	64,335	68.5%
Other Expenses					
01-6028-05-00-00	Small Tools & Supplies	1,000	-	1,000	0.0%
01-6035-05-00-00	Training Expense	3,000	-	3,000	0.0%
01-6101-05-00-00	Recruitment & Employee Relations, IT DEPT	600	-	600	0.0%
01-6234-05-00-00	Memberships & Trainings	5,950	1,339	4,611	22.5%
01-6239-05-00-00	Travel & Conference	1,500	-	1,500	0.0%
01-6300-05-00-00	Software Maintenance Agreements	63,180	15,017	48,163	23.8%
01-6301-05-00-00	Hardware Maintenance Agreements	10,300	2,018	8,282	19.6% (1)
01-6302-05-00-00	Cloud Subscriptions (Internet)	195,018	107,427	87,591	55.1%
01-6303-05-00-00	Telecommunications	163,882	118,979	44,903	72.6% (1)
01-6305-05-00-00	IT Professional Services	106,200	62,115	44,085	58.5%
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	28,400	5,656	22,744	19.9%
01-6307-05-00-00	Small Software Purchases & Licenses (<\$5k)	31,000	29,341	1,659	94.6%
01-6308-05-00-00	IT Memberships	160	-	160	0.0%
01-6309-05-00-00	Operating Leases	64,173	47,136	17,037	73.5%
01-6310-05-00-00	Miscellaneous	5,000	386	4,614	7.7%
01-6312-05-00-00	Computer & Photocopy Supplies	3,264	559	2,705	0.0%
	Total Other Expenses	682,627	389,973	292,653	57.1%
Total Expenses before Allocation		887,185	530,196	356,988	59.8%

(1) Annual charges incurred at the beginning of the Fiscal Year

SOCWA Cost Allocation Policy

Agenda Item 6

Purpose

This policy establishes the methodology for allocating costs associated with the operation, maintenance, administration, and unfunded liabilities of the South Orange County Wastewater Authority (SOCWA). It ensures fair, transparent, and consistent distribution of costs among member agencies and project committees and shall govern the allocation of costs reflected in SOCWA's Budgets, including costs related to administration, operation and maintenance, capital projects, information technology, fringe benefits, Unfunded Accrued Liabilities (UAL), and Other Post-Employment Benefits (OPEB).

Budget Components

SOCWA's budget consists of four principal components outlined below.

1. **Capital Improvement Plan (CIP) Budget** – The CIP Plan is a multi-year plan outlining SOCWA's planned investments in public facilities and infrastructure, and more specifically, the financing, location, and timing of capital improvement projects. The CIP Budget is created with input from the Engineering Committee. The CIP Budget includes maintenance costs not directly related to use of the Project facilities, including necessary capital improvements, repairs, adjustments, replacements, and extraordinary or standby maintenance, and incidental accounting and administrative costs in connection therewith. Any change to the cost allocation methodology for the CIP Budget set forth in this Policy must be made by the unanimous consent of all the SOCWA Board of Directors in accordance with Section 6.3.1 of the SOCWA Joint Powers Agreement.
2. **Operations and Maintenance (O&M) Budgets** – An operations and maintenance budget is prepared for each Project operated and maintained by SOCWA and approved at or prior to each June meeting of the Board for the ensuing Fiscal Year. Operations and maintenance costs directly related to the use of the Project facilities, including necessary improvements, repairs, adjustments, and replacement costs in connection therewith, are paid by each Member Agency using the Project facilities in proportion to its use, consistent with Section 6.3.1 of the SOCWA Joint Powers Agreement. The O&M Budgets include (a) the estimated expenses of operating the Project; (b) the estimated expenses of maintaining the Project, (c) an estimate of income from operations, if any; and (d) the allocation of operation and maintenance expenses among the Participating Member Agencies in accordance with the formulas set forth in this Policy. O&M Budgets must be approved by a two-thirds (2/3) vote of the Participating Directors in that Project in accordance with Section 6.3 of the SOCWA Joint Powers Agreement. The O&M Budget includes two departments:
 - Department 01: Operations and Maintenance
 - Department 02: Environmental Services

SOCWA Cost Allocation Policy

3. Administration Budget: The Administrative Budget contains the administrative and incidental accounting costs arising specifically from the operations and maintenance of the Project facilities, as well as the allocation among the Member Agencies of the amounts necessary to cover the Administrative Budget expenditures. Because the Administrative Budget is a subset of the O&M costs for a Project, the Administrative Budget also must be approved by a two-thirds (2/3) vote of the Participating Directors in that Project in accordance with Section 6.3 of the SOCWA Joint Powers Agreement. The Administration Budget includes the following:

- Department 03: Engineering. Greater than 60% of non-labor expenses (residual engineering) in this department are administrative in nature, which were combined with administrative expenses. Engineering labor is billed directly to Capital projects in the CIP Budget with minimal time billed to administration.
- Department 04: Administration. Includes general fund and administration expenses. The General Fund Budget includes the general administrative expenses of SOWCA and the allocation among the Member Agencies of the amounts necessary to cover the General Budget expenditures. The General Fund Budget is allocated evenly among six participating Member Agencies. If the General Fund Budget provides an allocation to the Member Agencies on some basis other than equal amounts, the General Fund Budget must be approved by the unanimous consent of all the Member Agencies. General Fund Expenses are incorporated into the Administration Budget.
- Department 05: Information Technology - Expenses are budgeted as direct costs where technology services or equipment are needed at SOCWA facilities or as indirect costs based on the IT pool of expenses. Department 05 expenses are distributed to all project committees and departments based on the "where labor worked" methodology.

4. Other Budget Components:

- UAL
- OPEB

Cost Allocations

The following sections provide the allocations by each component outlined above.

Engineering Allocations

Capital costs are considered projects that maintain the SOCWA facilities and follow Section 6.3.1 of the SOCWA JPA agreement which states that capital costs "shall be paid by the Participating Member Agencies in proportion to their respective percentage share of the ownership of capacity in said Project facilities." The December 2024 reorganization agreements contain the most current cost allocations for capital projects and are utilized in the budget creation.

The capital portion of the O&M Budget is presented to the SOCWA Board's Engineering Committee for review, comment, and incorporation by consensus of each project committee member.

SOCWA Cost Allocation Policy

Administrative Cost Allocation

Administrative costs follow Section 6.2 of the SOCWA JPA agreement. The methodology divides costs per agency by the total Operations and Maintenance budget (Departments 01 & 02) without including Admin, UAL, or OPEB costs. This ensures administrative costs remain proportional to services received, as identified in the annual budget. Any changes to this methodology require unanimous consent from all Participating Member Agencies per Section 6.3.1 of the JPA.

Fringe Benefit Allocation

SOCWA utilizes a fringe benefit pool methodology that is applied to salaries with a utilization rate. The fringe benefit pool encompasses costs for accrued leave, group insurance, PERS Normal Costs, and other paid benefits. The utilization rate is the pay-for-time-worked rate based on the number of hours on leave divided by the total number of hours available to work. SOCWA plans to transition from the fringe pool method to an actual cost allocation approach to better accommodate labor changes throughout the fiscal year.

Information Technology Allocation

IT costs are distributed using a labor-based ("where labor worked") allocation methodology, distinguishing between:

- Direct costs: Technology services or equipment needed at specific SOCWA facilities
- Indirect costs: Distributed across project committees and departments based on labor allocation

Unfunded Liabilities Allocation

The allocation of Unfunded Accrued Liability (UAL) requires annual payments based on actuarial distributions. Distribution adheres to a proportional methodology based on labor services received by each Member Agency. Employer retirement costs are allocated according to labor distribution and agency participation levels reviewed and updated periodically by an outside consulting firm.

Project Committee Allocation

SOCWA operates through a series of Project Committees (PCs), each with specific operational responsibilities and participating Member Agencies.

The Project Committee costs are allocated are inclusive of facility usage, operational needs, special studies determined by Engineering or Finance Committees, permit requirements, and utility operational costs. Specific allocation methodologies vary by Project Committee. SOCWA will utilize the capacity ownership amounts set forth in the December 2024 Reorganization Agreements as normal budgeted costs and resolve the usage in the Use Audit process.

The following chart sets forth the current SOCWA Project Committees, Member Agencies, and Participating Agencies:

SOCWA Cost Allocation Policy

Project Committee	Description	Agencies
PC 2	JB Latham WWTP	SCWD, SMWD
PC 5	San Juan Creek Ocean Outfall (SJCOO)	CSC, SCWD, MNWD, SMWD
PC 8	Pre-Treatment	CLB, CSC, EBSD, ETWD, IRWD, MNWD, SCWD, SMWD
PC 12	Recycled Water Permits	MNWD, SCWD, SMWD, TCWD
PC 15	Coastal WWTP	CLB, EBSD, SCWD
LPS	Laboratory and Permitting Services	MNWD
PC 21	Effluent Transmission Main (ETM)	ETWD, IRWD
PC 24	Aliso Creek Ocean Outfall (ACOO)	CLB, EBSD, ETWD, IRWD, MNWD, SCWD

Agency Abbreviations:

- CLB: City of Laguna Beach
- CSC: City of San Clemente
- EBSD: Emerald Bay Service District
- ETWD: El Toro Water District
- IRWD: Irvine Ranch Water District (not a Member of SOCWA)
- MNWD: Moulton Niguel Water District (not a Member Agency of SOCWA)
- SCWD: South Coast Water District
- SMWD: Santa Margarita Water District
- TCWD: Trabuco Canyon Water District (not a Member Agency of SOCWA)

PC 2 (JB Latham WWTP)

PC 2 O&M costs are budgeted and allocated based on the capacity rights specified in the Assignment and Assumption Agreement (PC 2) (Agreement No.5/Agreement #7 to PC 2):

SOCWA Cost Allocation Policy

PC 2 Capacity Summary (Owned and Operated by SOCWA)

PC 2 - SOCWA JBL Capacity Summary (Owned and Operated by SOCWA)					
Agency	Liquids (mgd)	Solids (mgd) (1)	Solids (lbs)(1)	Common-S (%)	Common - L (%)
SCWD	6.75	7.70	16055	41.62%	51.92%
SMWD	6.25	10.80	22518	58.38%	48.08%
Total	13.00	18.50	38573	100%	100%

Note: MNWD costs are combined with SCWD costs.

PC 5 (San Juan Creek Ocean Outfall)

PC 5 O&M costs are budgeted and allocated based on the hydraulic capacity ownership amounts set forth in the Assignment and Assumption Agreement (Agreement No.6) and represent fixed costs:

PC 5 - SOCWA San Juan Creek Ocean Outfall Capacity Summary (Owned and Operated by SOCWA)		
Agency	Ownership (%)	Hydraulic Capacity (mgd)
CSC	16.620%	13.296
SCWD	18.829%	15.063
SMWD	64.551%	51.64
Total	100.000%	80.00

Note: SMWD costs (include MNWD costs).

PC 8 (Pretreatment Costs)

PC 8 costs remain in the budget with direct costs billed to MNWD, per the Moulton Niguel Water District SOCWA Continued Services Agreement (Agreement #9) based on where labor worked.

SOCWA Cost Allocation Policy

PC 12 (Water Reclamation Permits)

The PC 12 costs are volume based (recycled water produced) and is allocated Agency in the following manner.

- MNWD: The amount of reclaimed water produced from the Regional Treatment Plant (RTP) and the 3A Treatment Plant (split with SMWD).
- South Coast Water District (SCWD): The total reclaimed water produced from the Coastal Treatment Plant (CTP).
- Santa Margarita Water District (SMWD): The combined sum of reclaimed water produced from the Oso Creek Water Reclamation Plant (OCWRP), the Chiquita Water Reclamation Plant (CWRP), and the Nichols Water Reclamation Plant (NWRP), the acre-foot sum of the Rosebaum well, the Mission Street Well, and the total reclaimed water from the SMWD/CSJC intertie.
- Trabuco Canyon Water District (TCWD): Reclaimed water produced from the Robinson Ranch Water Reclamation Plant (RRWRP).

PC 15 (Coastal Treatment Plant) Allocation

PC 15 O&M costs are budgeted and allocated according to the Liquids, AWT, and Common capacity amounts set forth December 12, 2024, Coastal Treatment Plant Capacity Rights Transfer Agreement (Agreement No.3)(MNWD Capacity Rights in Project Committee 15):

PC 15 - Coastal Treatment Plant Capacity Summary (CTP Owned and Operated by SOCWA: AWT is owned by SCWD but operated by SOCWA_			
Agencies	Liquids (mgd)	AWT (%)	Common (%)
CLB	3.64	0	54.30
EBSD	0.2	0	3.00
SCWD	2.86	100	42.70
Total	6.7	100	100

PC 21 (Effluent Transmission Main) Costs

PC 21 O&M costs are budgeted and allocated according to hydraulic capacity ownership as set forth in the December 12, 2024, Assignment and Assumption Agreement (Agreement No.7) (Project Committees 21 and 24):

SOCWA Cost Allocation Policy

PC 21 - Effluent Transmission Main (ETM) Capacity Summary Reach B/C/D/E (Owned and Maintained by SOCWA)		
Agency	Hydraulic Capacity	Ownership Percentage (%)
ETWD - B/C/D	15	100%
ETWD - E	32.2	100%

PC 24 (Aliso Creek Ocean Outfall) Costs

PC 24 O&M costs are budgeted and allocated according to hydraulic capacity ownership as set forth in the December 12, 2024, Assignment and Assumption Agreement (Agreement No.7) (Project Committees 21 and 24):

PC 24 - Aliso Creek Ocean Outfall (ACOO) Capacity Summary (Owned and Operated by SOCWA)		
Agency	Hydraulic Capacity (mgd)	Ownership Percent (%)
CLB	5.500	11.00%
EBSB	0.390	0.78%
ETWD	37.955	75.91%
SCWD	6.155	12.31%
Total	50.000	100.00%

ETWD costs include MNWD costs.

Cost Allocation Principles for Wastewater Treatment Facilities

The following principles guide SOCWA's cost allocation methodologies and are applicable to PC 2 & PC 15. The other PCs have fixed cost distribution (PC 5 & PC 24), and are based on production (PC 12), or labor allocation (PC 8). Additional allocation categories are described below.

SOCWA Cost Allocation Policy

Treatment Plant Cost Allocation Categories

1. **Process-Based Allocation:** Costs are allocated based on operational processes (Liquids, Solids, Common, AWT).
2. **Facility-Specific Considerations:** Each facility has a unique allocation structure reflecting its operational characteristics.
3. **Direct vs. Shared Costs:** Direct costs are allocated to specific processes; shared resources are allocated proportionally.
4. **Labor Distribution:** Based on actual time spent supporting each facility or project committee.
5. **Utility-Specific Allocation:** Based on metering data and operational requirements
6. **Chemical Usage Tracking:** Based on actual usage by treatment process, resolved in the use audit.
7. **Equipment-Based Allocation:** Based on the primary function of equipment (solids, liquids, or common costs).

PC2 Cost Allocation Structure

PC 2 operates with a four-way allocation system distributing costs among Liquids (55.1%), Solids (43.4%), Common/Liquids (0.8%), and Solids (0.8%) treatment processes. This allocation structure applies to regular labor costs, benefits, and most operational expenditures. Notable variations include:

- Electricity: 65.0% Liquids, 25.0% Solids, 5.0% Common/Liquids, 5.0% Common/Solids
- Natural Gas: 65.0% Liquids, 25.0% Solids, 5.0% Common/Liquids, 5.0% Common/Solids
- Chlorine/Sodium Hypochlorite: 50.0% Liquids, 50.0% Solids
- Polymer Products: 100% Solids
- Ferric Chloride: 100% Liquids
- Other Chemicals: 54.0% Liquids, 46.0% Solids
- Non-Control Chemicals: 50.0% Common/Liquids, 50.0% Common/Solids
- Laboratory Services: 75.0% Liquids, 25.0% Solids
- Grit Hauling: 100% Solids
- Capital projects follow the ownership allocations, depending on the type of project, that are presented as the Common-L or Common-S.

PC15 Cost Allocation Structure

PC 15 employs a different allocation structure than PC 2, with costs distributed among Liquids (55.4%), Common/Liquids (3.4%), and AWT (41.2%) treatment processes. This reflects the facility's distinct operational focus. Key allocation patterns include:

- Regular Salaries: 76.4% Liquids, 18.2% Common/Liquids, 5.4% AWT
- Overtime Salaries: 64.9% Liquids, 21.9% Common/Liquids, 13.2% AWT
- Electricity: 100% Liquids
- Natural Gas: 50.0% Liquids, 50.0% Common/Liquids
- Water: 90.0% Liquids, 10.0% AWT
- Chlorine/Sodium Hypochlorite: 100% Liquids
- Ferric Chloride: 100% Liquids
- Laboratory Supplies: 75.0% Liquids, 25.0% AWT
- Petroleum Products: 50.0% Liquids, 3.4% Common/Liquids, 41.2% AWT

SOCWA Cost Allocation Policy

- Uniforms: 55.4% Liquids, 3.4% Common/Liquids, 41.2% AWT
- Maintenance Equipment & Facilities (Liquids): 100% Liquids
- Maintenance Equipment & Facilities (Common): 100% Common/Liquids
- Maintenance Equipment & Facilities (AWT): 100% AWT
- Capital projects follow the ownership allocations, depending on the type of project, that are presented as Common or AWT.

PC 5, 21, 23, and 24 Cost Allocation Structure

All budgeted capital and O&M costs for PCs 5, 21, 23 and 24 are allocated based on the Member Agencies' ownership of hydraulic capacity of the pipelines.

Review and Adjustment

Budgeted administrative costs may be adjusted mid-year as necessary to ensure accurate cost allocation, with all adjustments promptly communicated to member agencies. This policy undergoes periodic review during the budget development process, allowing for modifications based on operational changes, financial circumstances, or evolving Member Agency needs. Changes to this policy may only be made by the unanimous consent of all the Participating Member Agencies as set forth in Section 6.3.1 of the SOCWA Joint Powers Agreement.

Agenda Item

7

Legal Counsel Review: No

Meeting Date: May 20, 2025

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

Summary

This report presents the FY 25-26 O&M Budget and provides an analysis of the budget changes between fiscal years 2024-25 and 2025-26, highlighting key drivers across each Project Committee (PC), administration, and retirement costs. The overall budget shows a net increase of \$1,233,132, representing a 6.76% change from the previous fiscal year. These budget numbers include increases in the budget for a 3% merit pool and 3% cost of living (COLA) adjustment. The report includes summary tables, schedules, and total budget requests by member agency and project committee (PC).

Table 1: Budget Comparison between Fiscal Years (FY)

Project Committee	FY 2025-26 (\$)	FY 2024-25 (\$)	Difference (\$)	Change (%)	Budget Driver
PC2	\$8,616,078	\$7,838,158	\$777,920	9.92%	3A facility shutdown, loss of economic scale, insurance, & inflation
PC5	\$944,588	\$693,802	\$250,785	36.15%	Compliance exceedances; special studies, and insurance
PC8	\$289,662	\$344,331	(\$54,669)	-15.88%	Labor reductions
PC12	\$88,769	\$274,945	(\$186,176)	-67.71%	Salt & Nutrient Management plan completion
PC15	\$3,822,519	\$3,256,411	\$566,107	17.38%	Sewage septicity, loss of economic scale, insurance, and inflation
PC17	\$576,240	\$657,913	(\$81,673)	-12.41%	Estimated comparison
PC21	\$27,589	\$0	\$27,589	0.00%	Anticipated repair projects
PC23	\$17,500	\$0	\$17,500	0.00%	Anticipated repair projects
PC24	\$807,995	\$670,212	\$137,783	20.56%	Effluent testing; special studies, and insurance
Total Operating	\$15,190,939	\$13,735,773	\$1,455,166	10.59%	
Administration	\$1,277,572	\$1,850,782	(\$573,210)	-30.97%	Administrative efficiencies
General Fund	\$523,941	\$495,325	\$28,616	5.78%	Increase in salaries
UAL/OPEB	\$2,477,818	\$2,155,259	\$322,559	14.97%	Liability obligations
TOTAL BUDGET	\$19,470,271	\$18,237,139	\$1,233,132	6.76%	Net increase

Recommended Action: Committee Discussion, Direction, and Action.

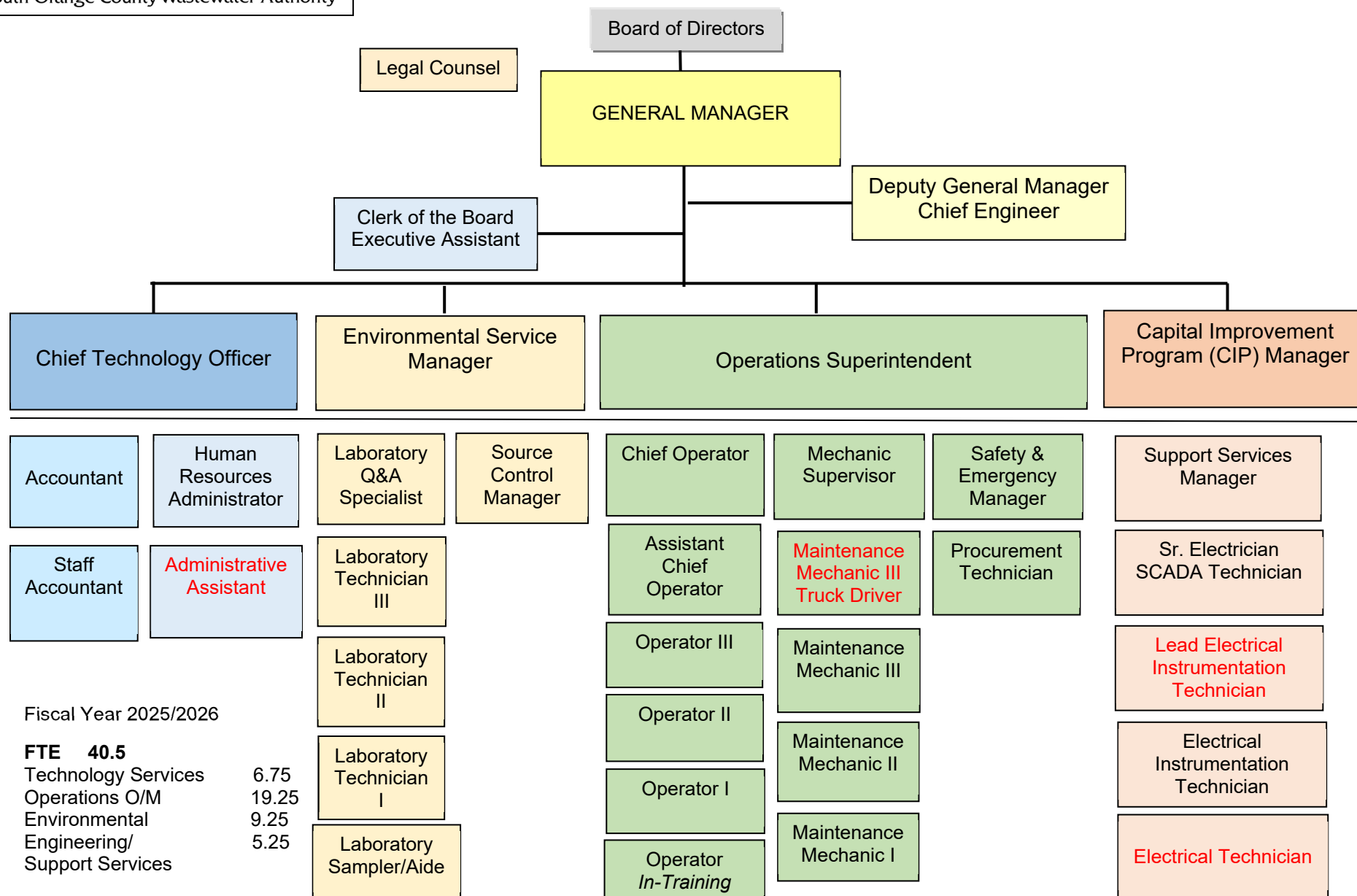
Attachment: Distribution of FY 2025-2026 Budget Book.



Fiscal Year 2025-26 Budget



DRAFT



**South Orange County Wastewater Authority
Fringe Benefits Pool and Rate
FY 2025-26 Fringe Benefits Budget**

Liabilities	FY 2025-26 Budget	FY 2024-25 Budget	Change	% Change
Fringe Pool (1)				
457 Plan - Employer C/Ontributions (42 Participants)	\$ 63,000	\$ 109,091	\$ (46,091)	-42%
Accrued Administrative Leave	\$ 31,000	\$ 30,904	\$ 96	0%
Accrued Holiday*		\$ 318,463	\$ (318,463)	-100%
Accrued Personal Leave	\$ 75,000	\$ 106,154	\$ (31,154)	-29%
Crime Policy		\$ -	\$ -	100%
Accrued Sick Pay	\$ 242,000	\$ 339,713	\$ (97,713)	-29%
Accrued Vacation	\$ 351,000	\$ 499,786	\$ (148,786)	-30%
Bereavement Pay*		\$ 12,500	\$ (12,500)	-100%
Jury Duty*		\$ 3,500	\$ (3,500)	-100%
Disability/Life/Dental/Vision Insurance		\$ 61,931	\$ (61,931)	-100%
Group Medical Insurance	\$ 920,000	\$ 1,224,195	\$ (304,195)	-25%
Group Medical Insurance Waiver	\$ 10,800	\$ 10,800	\$ -	0%
Medicare Tax - Employer	\$ 90,000	\$ 124,699	\$ (34,699)	-28%
Retiree Health Savings Program (RHS)	\$ 48,000	\$ 60,000	\$ (12,000)	-20%
Retirement - PERS Normal C/Osts	\$ 583,000	\$ 746,844	\$ (163,844)	-22%
Workers C/Ompensation Ins.	\$ 210,540	\$ 190,576	\$ 19,964	10%
Total O&M Budget Fringe Benefits Pool	\$ 2,624,340	\$ 3,839,156	\$ (1,214,816)	-32%
Labor Base (2)				
O&M (Department 01)	\$ 2,896,741	\$ 4,360,720	\$ (1,463,979)	-34%
Environmental (Department 02)	\$ 989,286	\$ 1,345,546	\$ (356,260)	-26%
Engineering	\$ 385,991	\$ 176,871	\$ 209,120	118%
Admin net of transfer to Engr	\$ 773,482	\$ 1,116,326	\$ (342,844)	-31%
IT	\$ 151,848	\$ 132,980	\$ 18,868	14%
Total Pay for Time Worked Labor Base	\$ 5,197,348	\$ 7,132,443	\$ (1,935,095)	-27%
Fringe Rate (3)	50.5%	53.80%	-3.31%	

(1) Fringe pool are liabilities incurred by the Agency as benefits offered to staff.

(2) Labor Base is the total labor based on the labor utilization rate calculated by total hours worked divided by total available hours, 2,080 hours.

(3) Fringe rate is calculated by dividing Fringe Pool benefits by the Labor Base

*The base labor cost is based on 2080 hours for the year, there is no need to cost out Holiday Pay, Child Leave, Bereavement and Jury Duty as benefits. These items are just time-off from work with pay, then the cost of those items is already included in their base pay calculations. The benefits cost is just for additional costs beyond the base pay.

South Orange County Wastewater Authority
FY 2025-26 Budget By Project Committee and Member Agency
(in dollars)

PC/Area	Budget	City of Laguna Beach	City of San Clemente	El Toro W.D.	EBS	IRWD (C/O ETWD)	MNWD	MNWD (C/O SCWD)	MNWD (C/O SMWD)	MNWD (C/O ETWD)	Santa Margarita W.D.	South Coast W.D.	Total
Admin DEPT 04	1,277,572	149,093	16,608	11,498	8,943	13,159	55,063	169,534	6,516	28,745	446,256	372,157	1,277,572
General Fund	523,941	87,324	87,324	87,324	87,324	-	-	-	-	-	87,324	87,324	523,941
PC 2 - JB Latham Treatment Plant	8,616,078	-	-	-	-	-	-	1,920,748	-	-	4,620,568	2,074,762	8,616,078
PC 5 - San Juan Creek Ocean Outfall	944,588	-	156,990	-	-	-	-	60,076	86,430	-	523,302	117,790	944,588
PC 8 - Pretreatment Program	289,662	13,873	56,606	8,264	6,662	32,035	48,594	-	-	-	80,020	43,608	289,662
PC 12 - SO - Water Reclamation Permits	88,769	-	-	-	-	-	33,002	-	-	-	38,700	17,067	88,769
PC 15 - Coast Treatment Plant	3,822,519	1,680,961	-	-	92,871	-	-	-	-	-	-	2,048,687	3,822,519
PC 7 - Lab - Laboratory Services	576,240	-	-	-	-	-	576,240	-	-	-	-	-	576,240
PC 21 - Effluent Transmission Main	27,589	-	-	11,036	-	11,036	-	-	-	5,518	-	-	27,589
PC 23 - North Coast Interceptor	17,500	16,779	-	-	721	-	-	-	-	-	-	-	17,500
PC 24 - Aliso Creek Ocean Outfall	807,995	88,879	-	131,719	6,302	127,340	-	-	-	354,290	-	99,464	807,995
OPEB UAL Payment	2,477,818	265,622	17,345	85,237	11,646	18,584	1,089,992	-	-	-	519,598	469,794	2,477,818
Total	19,470,271	2,302,531	334,873	335,078	214,468	202,153	1,802,891	2,150,358	92,945	388,553	6,315,767	5,330,653	19,470,271

South Orange County Wastewater Authority
FY 2025-26 Allocation of Admin, GF, UAL, & OPEB by Member Agency
(in dollars)

Administrative Budgets

PC/Area	Administration	General Fund	OPEB UAL	Total
Budget	\$ 1,277,572	\$ 523,941	\$ 2,477,818	\$ 4,279,332

Agency	% Allocation	% Allocation	% Allocation
CLB	11.67%	16.67%	10.72%
CSC	1.30%	16.67%	0.70%
ETWD	0.90%	16.67%	3.44%
EBSD	0.70%	16.67%	0.47%
IRWD (C/O ETWD)*	3.28%	0.00%	0.75%
MNWD Direct*	4.31%	0.00%	43.99%
SMWD	48.71%	16.67%	20.97%
SCWD	29.13%	16.67%	18.96%
Total	100.00%	100.00%	100.00%

Agency	Allocation \$	Allocation \$	Allocation \$	Total
CLB	\$ 149,093	\$ 87,324	\$ 265,622	\$ 502,038
CSC	\$ 16,608	\$ 87,324	\$ 17,345	\$ 121,277
ETWD	\$ 11,498	\$ 87,324	\$ 85,237	\$ 184,059
EBSD	\$ 8,943	\$ 87,324	\$ 11,646	\$ 107,912
IRWD (C/O ETWD)*	\$ 41,904	\$ -	\$ 18,584	\$ 60,488
MNWD Direct*	\$ 55,063	\$ -	\$ 1,089,992	\$ 1,145,056
SMWD	\$ 622,306	\$ 87,324	\$ 519,598	\$ 1,229,227
SCWD	\$ 372,157	\$ 87,324	\$ 469,794	\$ 929,275
Total	\$ 1,277,572	\$ 523,941	\$ 2,477,818	\$ 4,279,332

*MNWD & IRWD not included in GF

South Orange County Wastewater Authority
Year Over Year O & M, Environmental & Safety Departments Budget Summary
(in dollars)

		PC2 DEPT 01	PC2 DEPT 02	PC5 DEPT 01	PC5 DEPT 02	PC8 DEPT 02	PC12 DEPT 02	PC15 DEPT 01	PC15 DEPT 02	Lab DEPT 02	PC21 DEPT 01	PC23 DEPT 01	PC24 DEPT 01	PC24 DEPT 02	Total FY 2025-26	Total FY 2024 25(1)	Delta	% Change
	Salary and Fringe																	
-5000--**-**	Regular Salaries-O&M	\$ 1,879,713	\$ 231,199	\$ 23,010	\$ 61,639	\$ 141,939	\$ 26,785	\$ 975,153	\$ 197,953	\$ 264,922	\$ 7,060	\$ 5,000	\$ 6,805	\$ 64,849	\$ 3,886,027	\$ 3,874,004	\$ 12,023	0.31%
-5001--**-**	Overtime Salaries-O&M	\$ 41,299	\$ 265	\$ -	\$ 106	\$ -	\$ -	\$ 13,905	\$ 318	\$ 530	\$ -	\$ -	\$ 412	\$ 106	\$ 56,941	\$ 33,069	\$ 23,873	72.19%
-5302--**-**	Performance Based Merit Pay	\$ -	\$ 3,180	\$ -	\$ 1,060	\$ -	\$ -	\$ -	\$ 1,060	\$ -	\$ -	\$ -	\$ -	\$ 530	\$ 5,830	\$ -	\$ 5,830	
-5306--**-**	Scheduled Holiday Work	\$ 23,203	\$ 1,272	\$ -	\$ 515	\$ -	\$ -	\$ 11,330	\$ 1,272	\$ 3,180	\$ -	\$ -	\$ -	\$ -	\$ 40,772	\$ 19,848	\$ 20,924	105.42%
-5315--**-**	Comp Time - O&M	\$ 12,302	\$ 1,272	\$ -	\$ -	\$ -	\$ -	\$ 2,120	\$ -	\$ 1,272	\$ -	\$ -	\$ -	\$ -	\$ 16,966	\$ 8,656	\$ 8,310	96.01%
-5401--**-**	Fringe Benefits IN to PC's & Depts.	\$ 949,139	\$ 116,741	\$ 11,619	\$ 31,124	\$ 71,671	\$ 13,525	\$ 492,392	\$ 99,954	\$ 133,769	\$ 3,565	\$ 2,525	\$ 3,436	\$ 32,745	\$ 1,962,204	\$ 2,085,248	\$ (123,044)	-5.90%
-5700--**-**	Standby Pay	\$ 41,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,000	\$ 52,300	\$ 700	1.34%
	Total Payroll Costs	\$ 2,946,657	\$ 353,929	\$ 34,629	\$ 94,444	\$ 213,610	\$ 40,310	\$ 1,506,900	\$ 300,557	\$ 403,673	\$ 10,625	\$ 7,525	\$ 10,653	\$ 98,229	\$ 6,021,741	\$ 6,073,124	\$ (51,383)	-0.85%
	Other Expenses																	
-5002--**-**	Electricity	\$ 791,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 310,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,101,040	\$ 993,100	\$ 107,940	10.87%
-5003--**-**	Natural Gas	\$ 222,480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,980	\$ 263,060	\$ (37,080)	-14.10%
-5004--**-**	Potable & Reclaimed Water	\$ 27,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,000	\$ 51,000	\$ -	0.00%
-5006--**-**	Chlorine/Sodium Hypochlorite	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 182,500	\$ 157,500	\$ 25,000	15.87%
-5007--**-**	Polymer Products	\$ 550,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 550,000	\$ 458,000	\$ 92,000	20.09%
-5008--**-**	Ferric Chloride	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700,000	\$ 460,000	\$ 240,000	52.17%
-5009--**-**	Odor Control Chemicals	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,000	\$ 108,000	\$ 7,000	6.48%
-5010--**-**	Small Purchases and Consumables	\$ 151,100	\$ -	\$ -	\$ -	\$ 8,416	\$ -	\$ 56,500	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ 217,516	\$ 245,662	\$ (28,146)	-11.46%
-5011--**-**	Laboratory Services	\$ -	\$ 16,924	\$ -	\$ -	\$ 3,180	\$ -	\$ -	\$ 16,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 66,104	\$ 62,128	\$ 3,976	6.40%
-5012--**-**	Grit Hauling	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,000	\$ 94,600	\$ 7,400	7.82%
-5015--**-**	Management Support Services	\$ 15,000	\$ 10,000	\$ -	\$ 150,000	\$ 20,000	\$ 35,000	\$ 12,500	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 407,500	\$ 285,550	\$ 121,950	42.71%
-5016--**-**	Audit	\$ -	\$ 500	\$ -	\$ 500	\$ 1,356	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ 500	\$ 4,356	\$ 1,324	\$ 3,032	229.01%
-5017--**-**	Legal Fees	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 14,000	\$ (4,000)	-28.57%
-5019--**-**	Contract Services Misc.	\$ 343,000	\$ -	\$ -	\$ -	\$ 1,600	\$ -	\$ 221,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 566,100	\$ 527,500	\$ 38,600	7.32%
-5027--**-**	Insurance - Property/Liability	\$ 353,523	\$ -	\$ -	\$ 114,398	\$ 4,152	\$ 1,283	\$ 159,272	\$ -	\$ 8,023	\$ 16,964	\$ 9,975	\$ -	\$ 78,336	\$ 745,926	\$ 447,355	\$ 298,571	66.74%
-5030--**-**	Trash Disposal	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ -	0.00%
-5101--**-**	Recruitment	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,300	\$ 1,300	\$ -	0.00%
-5034--**-**	Memberships, Conferences, Training and Travel	\$ 81,400	\$ 9,385	\$ -	\$ 15,585	\$ 9,295	\$ 5,795	\$ 69,500	\$ 9,125	\$ 5,000	\$ -	\$ -	\$ -	\$ 7,345	\$ 212,430	\$ 135,749	\$ 76,681	56.49%
-5036--**-**	Laboratory Supplies	\$ -	\$ 21,630	\$ -	\$ 41,300	\$ -	\$ -	\$ -	\$ 23,000	\$ 31,000	\$ -	\$ -	\$ -	\$ 27,592	\$ 144,522	\$ 140,048	\$ 4,474	3.19%
-5037--**-**	Office Equipment	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,000	\$ 17,000	\$ -	0.00%
-5038--**-**	Permits	\$ -	\$ 34,195	\$ -	\$ 382,658	\$ 598	\$ -		\$ 3,450	\$ -	\$ -	\$ -	\$ -	\$ 328,900	\$ 749,801	\$ 698,551	\$ 51,250	7.34%
-5044--**-**	Offshore Monitoring	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 100,000	\$ 60,116	\$ 39,884	66.34%
-5045--**-**	Offshore Biochemistry	\$ -	\$ -	\$ -	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,000	\$ 22,000	\$ 22,854	\$ (854)	-3.74%
-5046--**-**	Effluent Chemistry	\$ -	\$ -	\$ -	\$ 29,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,880	\$ 52,880	\$ 51,908	\$ 972	1.87%
-5047--**-**	Access Road Damage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 48,000	\$ 45,000	\$ 3,000	0.00%
-5048--**-**	Storm Damage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	0.00%
-5049--**-**	Biosolids Disposal	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ 787,500	\$ 12,500	1.59%
-5054--**-**	Diesel Truck Expenses	\$ 29,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,500	\$ 28,600	\$ 1,900	6.64%
-5056--**-**	Maintenance Equip. & Facilities (Solids)	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000	\$ -	0.00%
-5057--**-**	Maintenance Equip. & Facilities (Liquids)	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ -	0.00%
-5058--**-**	Maintenance Equip. & Facilities (Common)	\$ 30,000	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 56,000	\$ 56,000	\$ -	0.00%
-5059--**-**	Maintenance Equip. & Facilities (Co-Gen)	\$ 308,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 308,000	\$ 308,000	\$ -	0.00%
-5060--**-**	Maintenance Equip. & Facilities (AWT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -	0.00%
-5068--**-**	MNWD Potable Water Supplies & Svcs.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,000	\$ -	\$ -	\$ -	\$ -	\$ 41,000	\$ 40,000	\$ 1,000	2.50%
-5076--**-**	IT and SCADA Software and Hardware	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220,000	\$ 100,400	\$ 119,600	119.12%
-5303--**-**	Group Insurance Waiver	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,600	\$ -	\$ -	\$ -	\$ -	\$ 3,600	\$ -	\$ 3,600	0.00%
-5305--**-**	Medicare Tax Payments for Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
-5309--**-**	Operating Leases	\$ 66,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,000	\$ 20,000	\$ 46,000	230.00%
-5705--**-**	Monthly Car Allowance	\$ 9,300	\$ 700	\$ -	\$ 700	\$ -	\$ 700	\$ 9,300	\$ 700	\$ 700	\$ -	\$ -	\$ -	\$ 700	\$ 22,800	\$ 21,800	\$ 1,000	4.59%
-5799--**-**	Stormwater Station Costs Share - O&M	\$ (14,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,000)	\$ (14,000)	\$ -	0.00%
-5777--**-**	Laboratory Lease	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 12,000	\$ -	\$ 12,000	0.00%
-6500--**-**	IT Allocations in to PC's & Depts.	\$ 363,594	\$ 44,721	\$ 4,451	\$ 11,923	\$ 27,455	\$ 5,181	\$ 188,624	\$ 38,290	\$ 51,244	\$ -	\$ -	\$ 1,316	\$ 12,544	\$ 749,344	\$ 492,044	\$ 257,300	52.29%
	Total Expenses FY 25-26 (Including Labor)	\$ 8,121,094	\$ 494,984	\$ 40,080	\$ 904,508	\$ 289,662	\$ 88,769	\$ 3,412,897	\$ 409,622	\$ 576,240	\$ 27,589	\$ 17,500	\$ 12,969	\$ 795,026	\$ 15,190,939	\$ 13,735,773	\$ 1,455,166	10.59%
	Total Budget Per PC (Department 01&02) FY 25-26	\$ 8,616,078	\$ -	\$ -	\$ 944,588	\$ 289,662	\$ 88,769	\$ 3,822,519	\$ -	\$ 576,240	\$ 27,589	\$ 17,500		\$ 807,995	\$ 15,190,939	\$ 13,735,773	\$ 1,455,166	10.59%

South Orange County Wastewater Authority FY25-26 Administration Expenses (*Includes General Fund Expenses)							
	Salaries and Fringe	FY 25-26		FY 24-25		% Difference	
		ADMIN DEPT 4	IT DEPT 5	ADMIN DEPT 4	IT DEPT 5	ADMIN DEPT 4	IT DEPT 5
01-5000-XX-00-00	Regular Salaries-Admin & IT	\$ 773,482	\$ 151,848	\$ 1,116,326	\$ 140,959	-44.3%	7.2%
01-5001-XX-00-00	Overtime Salaries-Admin & IT	\$ 530	\$ -	\$ 7,500	\$ -	-1315.1%	0.0%
01-5315-XX-00-00	Comp Time - Admin	\$ 1,060	\$ -	\$ 2,000	\$ -	-88.7%	0.0%
01-5401-XX-00-00	Fringe Benefits IN to PC's & Depts.	\$ 390,561	\$ 76,674	\$ 600,881	\$ 71,578	-53.9%	6.6%
	Total Payroll Costs	\$ 1,165,633	\$ 228,521	\$ 1,726,707	\$ 212,537	-48.1%	7.0%
	Other Expenses						
01-5010-XX-00-00	Small Purchases and Consumables	\$ 26,000	\$ 4,000	\$ 36,695	\$ 6,600	-41.1%	-65.0%
01-5019-XX-00-00	Contract Services Misc.	\$ 9,709	\$ -	\$ 5,800	\$ 3,254	40.3%	0.0%
01-5101-04-00-00	Employee Recognition	\$ 26,050	\$ -	\$ 32,100	\$ -	-23.2%	0.0%
01-5103-XX-00-00	Contract Labor	\$ -	\$ -	\$ 35,000	\$ -	0.0%	0.0%
01-5015-XX-00-00	Management Support Services	\$ 150,000	\$ 150,000	\$ 55,000	\$ 106,200	63.3%	29.2%
01-5016-04-00-00	Audit	\$ 45,000	\$ -	\$ 40,800	\$ -	9.3%	0.0%
01-5017-XX-00-00	Legal	\$ 100,000	\$ -	\$ 125,000	\$ -	-25.0%	0.0%
01-5037-XX-00-00	Office Equipment	\$ 1,000	\$ -	\$ 1,000	\$ -	0.0%	0.0%
01-5034-XX-00-00	Memberships & Trainings	\$ 121,000	\$ 7,025	\$ 133,300	\$ 13,810	-10.2%	-96.6%
01-5079-04-00-00	Scholarship Sponsorship	\$ 1,000	\$ -	\$ 1,000	\$ -	0.0%	0.0%
01-5074-04-00-00	Education Reimbursement	\$ 1,000	\$ -	\$ 1,500	\$ -	-50.0%	0.0%
01-5076-05-00-00	IT and SCADA Software and Hardware	\$ -	\$ 303,831	\$ -	\$ 327,898	0.0%	-7.9%
01-5078-05-00-00	Telecommunications	\$ -	\$ 145,382	\$ -	\$ 163,882	0.0%	-12.7%
01-5309-05-00-00	Operating Leases	\$ -	\$ 56,000	\$ -	\$ 64,173	0.0%	-14.6%
01-6500-04-00-00	IT Allocations in to PC's & Depts.	\$ 138,922	\$ -	\$ 142,005	\$ -	-2.2%	0.0%
01-5705-XX-00-00	Monthly Car Allowance	\$ 16,200	\$ 4,200	\$ 10,200	\$ -	37.0%	100.0%
	Subtotal Other Expenses	\$ 635,881	\$ 670,438	\$ 619,400	\$ 685,817	2.6%	-2.3%
	Total Expenses (Including Labor & Fringe)	\$ 1,801,514	\$ 898,959	\$ 2,346,107	\$ 898,354	-30.2%	0.1%

South Orange County Wastewater Authority
Administration and General Fund Expenses Detail by Line Item

		Total Admin	General Fund Portion	Remaining Admin
Salary and Fringe				
01-5000-04-00-00	Regular Salaries	\$ 773,482	\$ 205,304	\$ 568,178
01-5001-04-00-00	Overtime Salaries	\$ 530	\$ 265	\$ 265
01-5302-04-00-00	Performance Based Merit Pay	\$ -	\$ -	\$ -
01-5306-04-00-00	Scheduled Holiday Work	\$ -	\$ -	\$ -
01-5315-04-00-00	Comp Time	\$ 1,060	\$ 530	\$ 530
01-5401-04-00-00	Fringe Benefits IN to PC's & Depts.	\$ 390,561	\$ 103,666	\$ 286,895
	Total Payroll Costs	\$ 1,165,633	\$ 309,765	\$ 855,868
Other Expenses				
01-5010-04-00-00	Small Purchases and Consumables	\$ 26,000	\$ 1,330	\$ 24,670
01-5015-04-00-00	Management Support Services	\$ 150,000	\$ -	\$ 150,000
01-5016-04-00-00	Audit	\$ 45,000	\$ 45,000	\$ -
01-5017-04-00-00	Legal Fees	\$ 100,000	\$ 67,000	\$ 33,000
01-5019-04-00-00	Contract Services Misc.	\$ 9,709	\$ -	\$ 9,709
01-5101-04-00-00	Employee Recognition	\$ 26,050	\$ -	\$ 26,050
01-5034-04-00-00	Memberships, Conferences, Training and Travel	\$ 121,000	\$ 90,000	\$ 31,000
01-5037-04-00-00	Office Equipment	\$ 1,000	\$ -	\$ 1,000
01-5103-04-00-00	Contract Labor	\$ -	\$ -	\$ -
01-5074-04-00-00	Education Reimbursement	\$ 1,000	\$ -	\$ 1,000
01-5079-04-00-00	Scholarship Sponsorship	\$ 1,000	\$ -	\$ 1,000
01-5309-04-00-00	Operating Leases	\$ -	\$ -	\$ -
01-5705-04-00-00	Monthly Car Allowance	\$ 16,200.00	\$ 3,900.00	\$ 12,300
01-6500-04-00-00	IT Allocations in to PC's & Depts.	\$ 138,922	\$ 6,946	\$ 131,976
	Other Expenses	\$ 635,881	\$ 214,176	\$ 421,705
	Total Budget Per PC 01 (Department 04) FY 25-26	\$ 1,801,514	\$ 523,941	\$ 1,277,572

**South Orange County Wastewater Authority
FY 2025-26 Member Agency Allocation
JBL Treatment Plant - PC2**

Agency	Liquids (mgd)	Liquids %	Solids (mgd) (1)	Solids (lbs)(1)	Solids %	Common - S (%)	Common - L (%)
SCWD	3.75	28.85%	3.7	7,715	20.00%	20.00%	28.85%
MNWD (C/O SCWD)	3.00	23.08%	4.00	8,340	21.62%	21.62%	23.08%
SMWD	6.25	48.08%	10.8	22,518	58.38%	58.38%	48.08%
Total	13.00	100.00%	18.5	38,573	100.00%	100.00%	100.00%

South Orange County Wastewater Authority
FY 2025-26 PC2 Line Item Detail and Wastewater Code Allocation %'s

Acct Code	Description	Budget	Allocations				
			Liquids	Solids	Common - L	Common - S	Total
Salary and Fringe							
02-5000-01-00-00	Regular Salaries	\$ 1,879,713	56.77%	40.71%	1.26%	1.26%	100.00%
02-5000-02-00-00	Regular Salaries	\$ 231,199	88.96%	6.77%	2.13%	2.13%	100.00%
02-5001-01-00-00	Overtime Salaries	\$ 41,299	58.24%	41.76%	0.00%	0.00%	100.00%
02-5001-02-00-00	Overtime Salaries	\$ 265	92.93%	7.07%	0.00%	0.00%	100.00%
02-5302-02-00-00	Performance Based Merit Pay	\$ 3,180	92.93%	7.07%	0.00%	0.00%	100.00%
02-5306-01-00-00	Scheduled Holiday Work	\$ 23,203	56.77%	40.71%	1.26%	1.26%	100.00%
02-5306-02-00-00	Scheduled Holiday Work	\$ 1,272	92.93%	7.07%	0.00%	0.00%	100.00%
02-5315-01-00-00	Comp Time	\$ 12,302	56.77%	40.71%	1.26%	1.26%	100.00%
02-5315-02-00-00	Comp Time	\$ 1,272	92.93%	7.07%	0.00%	0.00%	100.00%
02-5401-01-00-00	Fringe Benefits IN to PC's & Depts.	\$ 949,139	56.77%	40.71%	1.26%	1.26%	100.00%
02-5401-02-00-00	Fringe Benefits IN to PC's & Depts.	\$ 116,741	92.93%	7.07%	0.00%	0.00%	100.00%
02-5700-01-00-00	Standby Pay	\$ 41,000	56.77%	40.71%	1.26%	1.26%	100.00%
	Total Payroll Costs	\$ 3,300,586					
Other Expenses							
02-5002-01-00-00	Electricity	\$ 791,040	65.00%	25.00%	5.00%	5.00%	100.00%
02-5003-01-00-00	Natural Gas	\$ 222,480	65.00%	25.00%	5.00%	5.00%	100.00%
02-5004-01-00-00	Potable & Reclaimed Water	\$ 27,000	40.00%	50.00%	5.00%	5.00%	100.00%
02-5006-01-00-00	Chlorine/Sodium Hypochlorite	\$ 65,000	100.00%	0.00%	0.00%	0.00%	100.00%
02-5007-01-00-00	Polymer Products	\$ 550,000	0.00%	100.00%	0.00%	0.00%	100.00%
02-5008-01-00-00	Ferric Chloride	\$ 400,000	0.00%	100.00%	0.00%	0.00%	100.00%
02-5009-01-00-00	Odor Control Chemicals	\$ 45,000	54.00%	46.00%	0.00%	0.00%	100.00%
02-5010-01-00-00	Small Purchases and Consumables	\$ 151,100	0.00%	0.00%	50.00%	50.00%	100.00%
02-5011-02-00-00	Laboratory Services	\$ 16,924	75.00%	25.00%	0.00%	0.00%	100.00%
02-5012-01-00-00	Grit Hauling	\$ 80,000	100.00%	0.00%	0.00%	0.00%	100.00%
02-5015-01-00-00	Management Support Services	\$ 15,000	0.00%	0.00%	50.00%	50.00%	100.00%
02-5015-02-00-00	Management Support Services	\$ 10,000	0.00%	0.00%	50.00%	50.00%	100.00%
02-5016-02-00-00	Audit	\$ 500	0.00%	0.00%	50.00%	50.00%	100.00%
02-5017-01-00-00	Legal Fees	\$ 5,000	0.00%	0.00%	50.00%	50.00%	100.00%
02-5019-01-00-00	Contract Services Misc.	\$ 343,000	0.00%	0.00%	50.00%	50.00%	100.00%
02-5027-01-00-00	Insurance - Property/Liability	\$ 353,523	0.00%	0.00%	50.00%	50.00%	100.00%
02-5030-01-00-00	Trash Disposal	\$ 3,000	0.00%	0.00%	50.00%	50.00%	100.00%
02-5101-01-00-00	Employee Recognition	\$ 1,000	0.00%	0.00%	50.00%	50.00%	100.00%
02-5034-01-00-00	Memberships, Conferences, Training and Travel	\$ 81,400	0.00%	0.00%	50.00%	50.00%	100.00%
02-5034-02-00-00	Memberships, Conferences, Training and Travel	\$ 9,385	0.00%	0.00%	50.00%	50.00%	100.00%
02-5036-02-00-00	Laboratory Supplies	\$ 21,630	75.00%	25.00%	0.00%	0.00%	100.00%
02-5037-01-00-00	Office Equipment	\$ 14,000	0.00%	0.00%	50.00%	50.00%	100.00%
02-5038-02-00-00	Permits	\$ 34,195	0.00%	0.00%	50.00%	50.00%	100.00%
02-5049-01-00-00	Biosolids Disposal	\$ 800,000	0.00%	100.00%	0.00%	0.00%	100.00%
02-5054-01-00-00	Diesel Truck Expenses	\$ 29,000	0.00%	100.00%	0.00%	0.00%	100.00%
02-5056-01-00-00	Maintenance Equip. & Facilities (Solids)	\$ 125,000	0.00%	100.00%	0.00%	0.00%	100.00%
02-5057-01-00-00	Maintenance Equip. & Facilities (Liquids)	\$ 200,000	100.00%	0.00%	0.00%	0.00%	100.00%
02-5058-01-00-00	Maintenance Equip. & Facilities (Common)	\$ 30,000	0.00%	0.00%	50.00%	50.00%	100.00%
02-5059-01-00-00	Maintenance Equip. & Facilities (Co-Gen)	\$ 308,000	0.00%	100.00%	0.00%	0.00%	100.00%
02-5076-01-00-00	IT and SCADA Software and Hardware	\$ 110,000	0.00%	0.00%	50.00%	50.00%	100.00%
02-5309-01-00-00	Operating Leases	\$ 66,000	0.00%	0.00%	50.00%	50.00%	100.00%
02-5705-01-00-00	Monthly Car Allowance	\$ 9,300	56.77%	40.71%	1.26%	1.26%	100.00%
02-5705-02-00-00	Monthly Car Allowance	\$ 700	88.96%	6.77%	2.13%	2.13%	100.00%
02-5799-01-00-00	Stormwater Station Costs Share - O&M	\$ (14,000)	0.00%	0.00%	50.00%	50.00%	100.00%
02-5777-02-00-00	Laboratory Lease	\$ 3,000	75.00%	25.00%	0.00%	0.00%	100.00%
02-6500-01-00-00	IT Allocations in to PC's & Depts.	\$ 363,594	0.00%	0.00%	50.00%	50.00%	100.00%
02-6500-02-00-00	IT Allocations in to PC's & Depts.	\$ 44,721	0.00%	0.00%	50.00%	50.00%	100.00%
	Total Other Expenses	\$ 5,315,492					
	Total PC2 (JBL) Budget	\$ 8,616,078					

South Orange County Wastewater Authority
FY 2025-26 PC2 Distribution by Member Agency and Wastewater Code

PC/Area	Liquids	Solids	L/Common	S/Common	Total
Budget	\$ 3,069,021	\$ 3,738,188	\$ 904,434	\$ 904,434	\$ 8,616,078

Agency	% Allocation	% Allocation	% Allocation	% Allocation
MNWD (C/O SCWD)	23.08%	21.62%	23.08%	21.62%
SMWD	48.08%	58.38%	48.08%	58.38%
SCWD	28.85%	20.00%	28.85%	20.00%
Total	100.00%	100.00%	100.00%	100.00%

Agency	Allocation \$	Allocation \$	Allocation \$	Allocation \$	Total
MNWD (C/O SCWD)	\$ 708,236	\$ 808,246	\$ 208,716	\$ 195,551	\$ 1,920,748
SMWD	\$ 1,475,491	\$ 2,182,265	\$ 434,824	\$ 527,987	\$ 4,620,568
SCWD	\$ 885,295	\$ 747,676	\$ 260,894	\$ 180,896	\$ 2,074,762
Total	\$ 3,069,021	\$ 3,738,188	\$ 904,434	\$ 904,434	\$ 8,616,078

**South Orange County Wastewater Authority
FY 2025-26 Member Agency Allocation
San Juan Creek Ocean Outfall - PC5**

Agency	Hydraulic Capacity (mgd)	(%)
CSC	13.296	16.62%
SCWD	9.976	12.47%
MNWD (C/O SCWD)	5.088	6.36%
SMWD	44.320	55.40%
MNWD (C/O SMWD)	7.320	9.15%
Total	80.000	100.00%

South Orange County Wastewater Authority
FY 2025-26 PC5 Line Item Detail and Wastewater Code Allocation %'s

Acct Code	Description	Budget	Allocations
Salary and Fringe			Fixed - Outfall
05-5000-01-00-00	Regular Salaries	\$ 23,010	100.00%
05-5000-02-00-00	Regular Salaries	\$ 61,639	100.00%
05-5001-01-00-00	Overtime Salaries	\$ -	100.00%
05-5001-02-00-00	Overtime Salaries	\$ 106	100.00%
05-5302-01-00-00	Performance Based Merit Pay	\$ -	100.00%
05-5302-02-00-00	Performance Based Merit Pay	\$ 1,060	100.00%
05-5306-01-00-00	Scheduled Holiday Work	\$ -	100.00%
05-5306-02-00-00	Scheduled Holiday Work	\$ 515	100.00%
05-5315-01-00-00	Comp Time	\$ -	100.00%
05-5315-02-00-00	Comp Time	\$ -	100.00%
05-5401-01-00-00	Fringe Benefits IN to PC's & Depts.	\$ 11,619	100.00%
05-5401-02-00-00	Fringe Benefits IN to PC's & Depts.	\$ 31,124	100.00%
	Total Payroll Costs	\$ 129,073	
Other Expenses			
05-5010-01-00-00	Small Purchases and Consumables	\$ -	100.00%
05-5010-02-00-00	Small Purchases and Consumables	\$ -	100.00%
05-5011-02-00-00	Laboratory Services	\$ -	100.00%
05-5015-01-00-00	Management Support Services	\$ -	100.00%
05-5015-02-00-00	Management Support Services	\$ 150,000	100.00%
05-5016-02-00-00	Audit	\$ 500	100.00%
05-5017-02-00-00	Legal Fees	\$ -	100.00%
05-5019-01-00-00	Contract Services Misc.	\$ -	100.00%
05-5019-02-00-00	Contract Services Misc.	\$ -	100.00%
05-5027-02-00-00	Insurance - Property/Liability	\$ 114,398	100.00%
05-5101-01-00-00	Employee Recognition	\$ -	100.00%
05-5101-02-00-00	Employee Recognition	\$ -	100.00%
05-5034-02-00-00	Memberships, Conferences, Training and Travel	\$ 15,585	100.00%
05-5036-02-00-00	Laboratory Supplies	\$ 41,300	100.00%
05-5037-02-00-00	Office Equipment	\$ -	100.00%
05-5038-02-00-00	Permits	\$ 382,658	100.00%
05-5044-02-00-00	Offshore Monitoring	\$ 50,000	100.00%
05-5045-02-00-00	Offshore Biochemistry	\$ 11,000	100.00%
05-5046-02-00-00	Effluent Chemistry	\$ 29,000	100.00%
05-5058-01-00-00	Maintenance Equip. & Facilities (Common)	\$ 1,000	100.00%
05-5303-01-00-00	Group Insurance Waiver	\$ -	100.00%
05-5303-02-00-00	Group Insurance Waiver	\$ -	100.00%
05-5305-01-00-00	Medicare Tax Payments for Employees	\$ -	100.00%
05-5305-02-00-00	Medicare Tax Payments for Employees	\$ -	100.00%
05-5705-02-00-00	Monthly Car Allowance	\$ 700	100.00%
05-5777-02-00-00	Laboratory Lease	\$ 3,000	100.00%
05-6500-01-00-00	IT Allocations in to PC's & Depts.	\$ 4,451	100.00%
05-6500-02-00-00	IT Allocations in to PC's & Depts.	\$ 11,923	100.00%
	Total Other Expenses	\$ 815,515	
	Total PC05 (SJCOO) Budget	\$ 944,588	

South Orange County Wastewater Authority
FY 2025-26 PC5 Distribution by Member Agency and Wastewater Code

PC/Area	Outfall - Fixed
Budget	\$ 944,588

Agency	% Allocation
CSC	16.62%
MNWD (C/O SCWD)	6.36%
MNWD (C/O SMWD)	9.15%
SMWD	55.40%
SCWD	12.47%
Total	100.00%

Agency	Allocation \$
CSC	\$ 156,990
MNWD (C/O SCWD)	\$ 60,076
MNWD (C/O SMWD)	\$ 86,430
SMWD	\$ 523,302
SCWD	\$ 117,790
Total	\$ 944,588

**South Orange County Wastewater Authority
FY 2025-26 Member Agency Allocation
Pretreatment Program - PC8**

Agency	Insurance	Time
CLB	12.50%	4.68%
CSC	12.50%	19.64%
ETWD	12.50%	2.71%
EBSD	12.50%	2.15%
IRWD (C/O ETWD)	12.50%	11.04%
MNWD	12.50%	16.84%
SMWD	12.50%	27.85%
SCWD	12.50%	15.09%
Total	100.0%	100.0%

South Orange County Wastewater Authority
FY 2025-26 PC8 Line Item Detail and Wastewater Code Allocation %'s

Acct Code	Description	Budget	Allocations		
Salary and Fringe			Timecard	Insurance	Total
08-5000-02-00-00	Regular Salaries	\$ 141,939	100.00%	0.00%	100.00%
08-5001-02-00-00	Overtime Salaries	\$ -	100.00%	0.00%	100.00%
08-5302-02-00-00	Performance Based Merit Pay	\$ -	100.00%	0.00%	100.00%
08-5306-02-00-00	Scheduled Holiday Work	\$ -	100.00%	0.00%	100.00%
08-5315-02-00-00	Comp Time	\$ -	100.00%	0.00%	100.00%
08-5401-02-00-00	Fringe Benefits IN to PC's & Depts.	\$ 71,671	100.00%	0.00%	100.00%
	Total Payroll Costs	\$ 213,610			
Other Expenses					
08-5010-02-00-00	Small Purchases and Consumables	\$ 8,416	100.00%	0.00%	100.00%
08-5011-02-00-00	Laboratory Services	\$ 3,180	100.00%	0.00%	100.00%
08-5015-02-00-00	Management Support Services	\$ 20,000	100.00%	0.00%	100.00%
08-5016-02-00-00	Audit	\$ 1,356	100.00%	0.00%	100.00%
08-5017-02-00-00	Legal Fees	\$ -	100.00%	0.00%	100.00%
08-5019-02-00-00	Contract Services Misc.	\$ 1,600	100.00%	0.00%	100.00%
08-5027-02-00-00	Insurance - Property/Liability	\$ 4,152	0.00%	100.00%	100.00%
08-5101-02-00-00	Employee Recognition	\$ -	100.00%	0.00%	100.00%
08-5034-02-00-00	Memberships, Conferences, Training and Travel	\$ 9,295	100.00%	0.00%	100.00%
08-5036-02-00-00	Laboratory Supplies	\$ -	100.00%	0.00%	100.00%
08-5038-02-00-00	Permits	\$ 598	100.00%	0.00%	100.00%
08-5058-02-00-00	Maintenance Equip. & Facilities (Common)	\$ -	100.00%	0.00%	100.00%
08-5303-02-00-00	Group Insurance Waiver	\$ -	100.00%	0.00%	100.00%
08-5305-02-00-00	Medicare Tax Payments for Employees	\$ -	100.00%	0.00%	100.00%
08-5705-02-00-00	Monthly Car Allowance	\$ -	100.00%	0.00%	100.00%
08-5777-02-00-00	Laboratory Lease	\$ -	100.00%	0.00%	100.00%
08-6500-02-00-00	IT Allocations in to PC's & Depts.	\$ 27,455	100.00%	0.00%	100.00%
	Total Other Expenses	\$ 76,052			
	Total PC08 (Pretreatment) Budget	\$ 289,662			

South Orange County Wastewater Authority
FY 2025-26 PC8 Distribution by Member Agency and Wastewater Code

PC/Area	PC8/Timecard	PC8/Insurance	Total
Budget	\$ 285,510	\$ 4,152	\$ 289,662

Agency	% Allocation	% Allocation
CLB	4.68%	12.50%
CSC	19.64%	12.50%
ETWD	2.71%	12.50%
EBSD	2.15%	12.50%
IRWD (C/O ETWD)	11.04%	12.50%
MNWD	16.84%	12.50%
SMWD	27.85%	12.50%
SCWD	15.09%	12.50%
Total	100.00%	100.00%

Agency	Allocation \$	Allocation \$	Total
CLB	\$ 13,354	\$ 519	\$ 13,873
CSC	\$ 56,087	\$ 519	\$ 56,606
ETWD	\$ 7,745	\$ 519	\$ 8,264
EBSD	\$ 6,143	\$ 519	\$ 6,662
IRWD (C/O ETWD)	\$ 31,516	\$ 519	\$ 32,035
MNWD	\$ 48,075	\$ 519	\$ 48,594
SMWD	\$ 79,501	\$ 519	\$ 80,020
SCWD	\$ 43,089	\$ 519	\$ 43,608
Total	\$ 285,510	\$ 4,152	\$ 289,662

**South Orange County Wastewater Authority
FY 2025-26 Member Agency Allocation
Permitting Program - PC12**

Agency	Equally	AF	Region 9
MNWD	33.3%	5,126	41.02%
SMWD	33.3%	6,730	53.86%
SCWD	33.3%	640	5.12%
Total	100.00%	12,495	100.0%

South Orange County Wastewater Authority
FY 2025-26 PC12 Line Item Detail and Wastewater Code Allocation %'s

Acct Code	Description	Budget
Salary and Fringe		
12-5000-02-00-00	Regular Salaries	\$ 26,785
12-5401-02-00-00	Fringe Benefits IN to PC's & Depts.	\$ 13,525
	Total Payroll Costs	\$ 40,310
Other Expenses		
12-5015-02-00-00	Management Support Services	\$ 35,000
12-5016-02-00-00	Audit	\$ 500
12-5027-02-00-00	Insurance - Property/Liability	\$ 1,283
12-5034-02-00-00	Memberships, Conferences, Training and Travel	\$ 5,795
12-5705-02-00-00	Monthly Car Allowance	\$ 700
12-6500-02-00-00	IT Allocations in to PC's & Depts.	\$ 5,181
	Total Other Expenses	\$ 48,459
	Total PC12 (Permitting) Budget	\$ 88,769

Allocations		
Regional 9 (Var)	Equally	Total
50.00%	50.00%	100.00%
50.00%	50.00%	100.00%

50.00%	50.00%	100.00%
50.00%	50.00%	100.00%
50.00%	50.00%	100.00%
50.00%	50.00%	100.00%
50.00%	50.00%	100.00%
50.00%	50.00%	100.00%

South Orange County Wastewater Authority
FY 2025-26 PC12 Distribution by Member Agency and Wastewater Code

PC/Area	PC12/Regional 9 (Var)	PC12/Equally	Total
Budget	\$ 44,385	\$ 44,385	\$ 88,769

Agency	% Allocation	% Allocation
MNWD Direct	41.02%	33.33%
SMWD	53.86%	33.33%
SCWD	5.12%	33.33%
Total	100.00%	100.00%

Agency	Allocation \$	Allocation \$	Total
MNWD Direct	\$ 18,207	\$ 14,795	\$ 33,002
SMWD	\$ 23,905	\$ 14,795	\$ 38,700
SCWD	\$ 2,273	\$ 14,795	\$ 17,067
Total	\$ 44,385	\$ 44,385	\$ 88,769

**South Orange County Wastewater Authority
FY 2025-26 Member Agency Allocation
Coastal Treatment Plant - PC15**

Agency	Liquids (mgd)	Liquids %	AWT	Liquids (mgd)	Common - L (%)
CLB	3.64	54.3%	0.0%	3.64	54.3%
EBSD	0.20	3.0%	0.0%	0.20	3.0%
SCWD	2.86	42.7%	100.0%	2.86	42.7%
Total	6.70	100.00%	100.00%	6.70	100.00%

South Orange County Wastewater Authority
FY 2025-26 PC15 Line Item Detail and Wastewater Code Allocation %'s

Acct Code	Description	Budget
Salary and Fringe		
15-5000-01-00-00	Regular Salaries	\$ 975,153
15-5000-02-00-00	Regular Salaries	\$ 197,953
15-5001-01-00-00	Overtime Salaries	\$ 13,905
15-5001-02-00-00	Overtime Salaries	\$ 318
15-5302-02-00-00	Performance Based Merit Pay	\$ 1,060
15-5306-01-00-00	Scheduled Holiday Work	\$ 11,330
15-5306-02-00-00	Scheduled Holiday Work	\$ 1,272
15-5315-01-00-00	Comp Time	\$ 2,120
15-5401-01-00-00	Fringe Benefits IN to PC's & Depts.	\$ 492,392
15-5401-02-00-00	Fringe Benefits IN to PC's & Depts.	\$ 99,954
15-5700-01-00-00	Standby Pay	\$ 12,000
	Total Payroll Costs	\$ 1,807,457
Other Expenses		
15-5002-01-00-00	Electricity	\$ 310,000
15-5003-01-00-00	Natural Gas	\$ 3,500
15-5004-01-00-00	Potable & Reclaimed Water	\$ 24,000
15-5006-01-00-00	Chlorine/Sodium Hypochlorite	\$ 117,500
15-5008-01-00-00	Ferric Chloride	\$ 300,000
15-5009-01-00-00	Odor Control Chemicals	\$ 70,000
15-5010-01-00-00	Small Purchases and Consumables	\$ 56,500
15-5011-02-00-00	Laboratory Services	\$ 16,000
15-5012-01-00-00	Grit Hauling	\$ 22,000
15-5015-01-00-00	Management Support Services	\$ 12,500
15-5015-02-00-00	Management Support Services	\$ 15,000
15-5016-02-00-00	Audit	\$ 500
15-5017-01-00-00	Legal Fees	\$ 5,000
15-5019-01-00-00	Contract Services Misc.	\$ 221,500
15-5027-01-00-00	Insurance - Property/Liability	\$ 159,272
15-5030-01-00-00	Trash Disposal	\$ 3,000
15-5101-01-00-00	Employee Recognition	\$ 300
15-5034-01-00-00	Memberships, Conferences, Training and Travel	\$ 69,500
15-5034-02-00-00	Memberships, Conferences, Training and Travel	\$ 9,125
15-5036-02-00-00	Laboratory Supplies	\$ 23,000
15-5037-01-00-00	Office Equipment	\$ 3,000
15-5038-02-00-00	Permits	\$ 3,450
15-5047-01-00-00	Access Road Damage	\$ 45,000
15-5048-01-00-00	Storm Damage	\$ 20,000
15-5054-01-00-00	Diesel Truck Expenses	\$ 1,500
15-5057-01-00-00	Maintenance Equip. & Facilities (Liquids)	\$ 100,000
15-5058-01-00-00	Maintenance Equip. & Facilities (Common)	\$ 24,000
15-5060-01-00-00	Maintenance Equip. & Facilities (AWT)	\$ 30,000
15-5076-01-00-00	IT and SCADA Software and Hardware	\$ 110,000
15-5705-01-00-00	Monthly Car Allowance	\$ 9,300
15-5705-02-00-00	Monthly Car Allowance	\$ 700
15-5777-02-00-00	Laboratory Lease	\$ 3,000
15-6500-01-00-00	IT Allocations in to PC's & Depts.	\$ 188,624
15-6500-02-00-00	IT Allocations in to PC's & Depts.	\$ 38,290
	Total Other Expenses	\$ 2,015,062
	Total PC15 (CTP) Budget	\$ 3,822,519

Allocations			
Liquids	Common - L	AWT	Total
64.96%	34.13%	0.91%	100.00%
82.26%	8.87%	8.86%	100.00%
65.56%	34.44%	0.00%	100.00%
90.26%	9.74%	0.00%	100.00%
82.26%	8.87%	8.86%	100.00%
64.96%	34.13%	0.91%	100.00%
82.26%	8.87%	8.86%	100.00%
65.56%	34.44%	0.00%	100.00%
64.96%	34.13%	0.91%	100.00%
82.26%	8.87%	8.86%	100.00%
64.96%	34.13%	0.91%	100.00%
90.00%	7.00%	3.00%	100.00%
50.00%	0.00%	50.00%	100.00%
90.00%	0.00%	10.00%	100.00%
1.00%	99.00%	0.00%	100.00%
100.00%	0.00%	0.00%	100.00%
100.00%	0.00%	0.00%	100.00%
0.00%	0.00%	100.00%	100.00%
50.00%	50.00%	0.00%	100.00%
100.00%	0.00%	0.00%	100.00%
0.00%	0.00%	100.00%	100.00%
0.00%	0.00%	100.00%	100.00%
0.00%	0.00%	100.00%	100.00%
0.00%	0.00%	100.00%	100.00%
0.00%	0.00%	100.00%	100.00%
0.00%	0.00%	100.00%	100.00%
0.00%	0.00%	100.00%	100.00%
0.00%	0.00%	100.00%	100.00%
0.00%	0.00%	100.00%	100.00%
75.00%	25.00%	0.00%	100.00%
0.00%	0.00%	100.00%	100.00%
0.00%	0.00%	100.00%	100.00%
0.00%	0.00%	100.00%	100.00%
0.00%	0.00%	100.00%	100.00%
100.00%	0.00%	0.00%	100.00%
100.00%	0.00%	0.00%	100.00%
0.00%	0.00%	100.00%	100.00%
0.00%	100.00%	0.00%	100.00%
0.00%	0.00%	100.00%	100.00%
64.96%	34.13%	0.91%	100.00%
82.26%	8.87%	8.86%	100.00%
75.00%	25.00%	0.00%	100.00%
0.00%	0.00%	100.00%	100.00%
0.00%	0.00%	100.00%	100.00%

South Orange County Wastewater Authority
FY 2025-26 PC15 Distribution by Member Agency and Wastewater Code

PC/Area	Liquids	L/Common	AWT	Total
Budget	\$ 2,057,419	\$ 1,038,273	\$ 726,827	\$ 3,822,519

Agency	% Allocation	% Allocation	% Allocation
CLB	54.30%	54.30%	0.00%
EBSB	3.00%	3.00%	0.00%
SCWD	42.70%	42.70%	100.00%
Total	100.00%	100.00%	100.00%

Agency	Allocation \$	Allocation \$	Allocation \$	Total
CLB	\$ 1,117,179	\$ 563,782	\$ -	\$ 1,680,961
EBSB	\$ 61,723	\$ 31,148	\$ -	\$ 92,871
SCWD	\$ 878,518	\$ 443,343	\$ 726,827	\$ 2,048,687
Total	\$ 2,057,419	\$ 1,038,273	\$ 726,827	\$ 3,822,519

South Orange County Wastewater Authority
FY 2025-26 PC7 Line Item Detail and Wastewater Code Allocation %'s

Acct Code	Description	Budget	Allocations
Salary and Fringe			MNWD Direct
07-5000-02-00-00	Regular Salaries	\$ 264,922	100.00%
07-5001-02-00-00	Overtime Salaries	\$ 530	100.00%
07-5306-02-00-00	Scheduled Holiday Work	\$ 3,180	100.00%
07-5315-02-00-00	Comp Time	\$ 1,272	100.00%
07-5401-02-00-00	Fringe Benefits IN to PC's & Depts.	\$ 133,769	100.00%
	Total Payroll Costs	\$ 403,673	
Other Expenses			
07-5010-02-00-00	Small Purchases and Consumables	\$ 1,500	100.00%
07-5011-02-00-00	Laboratory Services	\$ 30,000	100.00%
07-5016-02-00-00	Audit	\$ 500	100.00%
07-5027-02-00-00	Insurance - Property/Liability	\$ 8,023	100.00%
07-5034-02-00-00	Memberships, Conferences, Training and Travel	\$ 5,000	100.00%
07-5036-02-00-00	Laboratory Supplies	\$ 31,000	100.00%
07-5068-02-00-00	MNWD Potable Water Supplies & Svcs.	\$ 41,000	100.00%
07-5303-02-00-00	Group Insurance Waiver	\$ 3,600	100.00%
07-5705-02-00-00	Monthly Car Allowance	\$ 700	100.00%
07-6500-02-00-00	IT Allocations in to PC's & Depts.	\$ 51,244	100.00%
	Total Other Expenses	\$ 172,567	
	Total Lab Budget	\$ 576,240	

South Orange County Wastewater Authority
FY 2025-26 PC7 Distribution by Member Agency and Wastewater Code

PC/Area	PC17 MNWD Direct	Total
Budget	\$ 576,240	\$ 576,240

Agency	% Allocation
MNWD	100.00%
Total	100.00%

Agency	Allocation \$	Total
MNWD	\$ 576,240	\$ 576,240
Total	\$ 576,240	\$ 576,240

South Orange County Wastewater Authority
FY 2025-26 PC21 Distribution by Member Agency and Wastewater Code

PC/Area	PC21/Fixed - Outfall
Budget	\$ 27,589

Reach E	
Agency	% Allocation
ETWD	40.00%
IRWD (C/O ETWD)	40.00%
MNWD (C/O ETWD)	20.00%
Total	100.00%

Agency	Allocation \$
ETWD	\$ 11,036
IRWD (C/O ETWD)	\$ 11,036
MNWD (C/O ETWD)	\$ 5,518
Total	\$ 27,589

South Orange County Wastewater Authority
FY 2025-26 PC23 Distribution by Member Agency and Wastewater Code

PC/Area	PC23/Fixed - Outfall
Budget	\$ 17,500

Agency	% Allocation
CLB	95.88%
EBSD	4.12%
Total	100.00%

Agency	Allocation \$
CLB	\$ 16,779
EBSD	\$ 721
Total	\$ 17,500

**South Orange County Wastewater Authority
FY 2025-26 Member Agency Allocation
Aliso Creek Ocean Outfall - PC24**

Agency	Hydraulic Capacity (mgd)	%
CLB	5.500	11.00%
EBSB	0.390	0.78%
ETWD	8.151	16.30%
IRWD (C/O ETWD)	7.880	15.76%
MNWD (C/O ETWD)	21.924	43.85%
SCWD	6.155	12.31%
Total	50.000	100.00%

South Orange County Wastewater Authority
FY 2025-26 PC24 Line Item Detail and Wastewater Code Allocation %'s

Acct Code	Description	Budget	Allocations
Salary and Fringe			Fixed - Outfall
24-5000-01-00-00	Regular Salaries	\$ 6,805	100.00%
24-5000-02-00-00	Regular Salaries	\$ 64,849	100.00%
24-5001-01-00-00	Overtime Salaries	\$ 412	100.00%
24-5001-02-00-00	Overtime Salaries	\$ 106	100.00%
24-5302-01-00-00	Performance Based Merit Pay	\$ -	100.00%
24-5302-02-00-00	Performance Based Merit Pay	\$ 530	100.00%
24-5306-01-00-00	Scheduled Holiday Work	\$ -	100.00%
24-5306-02-00-00	Scheduled Holiday Work	\$ -	100.00%
24-5315-01-00-00	Comp Time	\$ -	100.00%
24-5315-02-00-00	Comp Time	\$ -	100.00%
24-5401-01-00-00	Fringe Benefits IN to PC's & Depts.	\$ 3,436	100.00%
24-5401-02-00-00	Fringe Benefits IN to PC's & Depts.	\$ 32,745	100.00%
	Total Payroll Costs	\$ 108,882	
Other Expenses			
24-5010-01-00-00	Small Purchases and Consumables	\$ -	100.00%
24-5010-02-00-00	Small Purchases and Consumables	\$ -	100.00%
24-5011-02-00-00	Laboratory Services	\$ -	100.00%
24-5015-01-00-00	Management Support Services	\$ -	100.00%
24-5015-02-00-00	Management Support Services	\$ 150,000	100.00%
24-5016-02-00-00	Audit	\$ 500	100.00%
24-5017-02-00-00	Legal Fees	\$ -	100.00%
24-5019-01-00-00	Contract Services Misc.	\$ -	100.00%
24-5027-02-00-00	Insurance - Property/Liability	\$ 78,336	100.00%
24-5101-01-00-00	Employee Recognition	\$ -	100.00%
24-5101-02-00-00	Employee Recognition	\$ -	100.00%
24-5034-02-00-00	Memberships, Conferences, Training and Travel	\$ 7,345	100.00%
24-5036-02-00-00	Laboratory Supplies	\$ 27,592	100.00%
24-5037-02-00-00	Office Equipment	\$ -	100.00%
24-5038-02-00-00	Permits	\$ 328,900	100.00%
24-5044-02-00-00	Offshore Monitoring	\$ 50,000	100.00%
24-5045-02-00-00	Offshore Biochemistry	\$ 11,000	100.00%
24-5046-02-00-00	Effluent Chemistry	\$ 23,880	100.00%
24-5047-02-00-00	Access Road Damage	\$ 3,000	100.00%
24-5058-01-00-00	Maintenance Equip. & Facilities (Common)	\$ 1,000	100.00%
24-5076-02-00-00	IT and SCADA Software and Hardware	\$ -	100.00%
24-5303-01-00-00	Group Insurance Waiver	\$ -	100.00%
24-5303-02-00-00	Group Insurance Waiver	\$ -	100.00%
24-5305-01-00-00	Medicare Tax Payments for Employees	\$ -	100.00%
24-5305-02-00-00	Medicare Tax Payments for Employees	\$ -	100.00%
24-5705-02-00-00	Monthly Car Allowance	\$ 700	100.00%
24-5777-02-00-00	Laboratory Lease	\$ 3,000	100.00%
24-6500-01-00-00	IT Allocations in to PC's & Depts.	\$ 1,316	100.00%
24-6500-02-00-00	IT Allocations in to PC's & Depts.	\$ 12,544	100.00%
	Total Other Expenses	\$ 699,113	
	Total PC24 (ACOO) Budget	\$ 807,995	

South Orange County Wastewater Authority
FY 2025-26 PC24 Distribution by Member Agency and Wastewater Code

PC/Area	PC24/Fixed - Outfall
Budget	\$ 807,995

Agency	% Allocation
CLB	11.00%
ETWD	16.30%
EBSA	0.78%
IRWD (C/O ETWD)	15.76%
MNWD (C/O ETWD)	43.85%
SCWD	12.31%
Total	100.00%

Agency	Allocation \$
CLB	\$ 88,879
ETWD	\$ 131,719
EBSA	\$ 6,302
IRWD (C/O ETWD)	\$ 127,340
MNWD (C/O ETWD)	\$ 354,290
SCWD	\$ 99,464
Total	\$ 807,995

South Orange County Wastewater Authority
Capital Projects FY25-26

PROJECT BUDGETS

Project Title	Project ID	Allocation	Proposed Project Budget	thru 6/30/2025	Remaining Budget	FY25-26 Budget	FY26-27 Budget	FY27-28 Budget	FY28-29 Budget	FY29-30 Budget	Thereafter
PC02											
3215-000 MCC M Replacement	3215-000	Liquids	\$1,406,903	\$184,903	\$1,222,000	\$500,000	\$722,000	\$0	\$0	\$0	\$0
3252-000 - Plant 1 Standby Power Generator Repl (2017)	3252-000	Liquids	\$3,000,000	\$330,000	\$2,670,000	\$500,000	\$2,170,000	\$0	\$0	\$0	\$0
32231L-000 MCC G Replacement	32231L-000	Liquids	\$377,000	\$5,000	\$372,000	\$372,000	\$0	\$0	\$0	\$0	\$0
32235L-000 Effluent PS Electrical Rehabilitation	32235L-000	Liquids	\$250,000	\$65,000	\$185,000	\$185,000	\$0	\$0	\$0	\$0	\$0
3285-000 - Main Plant Drain Line Reconstruction (2018)	3285-000	Liquids	\$500,000	\$25,000	\$475,000	\$475,000	\$0	\$0	\$0	\$0	\$0
32234L-000 Chlorine Contact Basin Isolation Gates and Structural Rehab	32234L-000	Liquids	\$165,736	\$12,735	\$153,000	\$153,000	\$0	\$0	\$0	\$0	\$0
32241L-000 Effluent PS Storage and Staging Area	32241L-000	Liquids	\$250,000	\$33,000	\$217,000	\$217,000	\$0	\$0	\$0	\$0	\$0
32226L-000 - Effluent Pump Station Upgrades	32226L-000	Liquids	\$950,000	\$58,000	\$892,000	\$892,000	\$0	\$0	\$0	\$0	\$0
32232S-000 Buried Digester and Flare Gasline Replacement	32232S-000	Solids	\$125,000	\$27,000	\$98,000	\$98,000	\$0	\$0	\$0	\$0	\$0
32234S-000 JBL Heat exchanger #4 pipe replacement	32234S-000	Solids	\$75,000	\$0	\$75,000	\$75,000	\$0	\$0	\$0	\$0	\$0
32243L-000 - Plant 2 Headworks Rehabilitation	32243L-000	Liquids	\$1,500,000	\$200,000	\$1,300,000	\$1,300,000	\$0	\$0	\$0	\$0	\$0
32225S-000 - JBL Energy Building Upgrades	32225S-000	Solids	\$1,163,000	\$62,000	\$1,101,000	\$1,101,000	\$0	\$0	\$0	\$0	\$0
32225C-000 - JBL Energy Building Upgrades	32225C-000	Common	\$542,000	\$5,000	\$537,000	\$537,000	\$0	\$0	\$0	\$0	\$0
3216-000 - Hoist System for Maintenance Shop (2013)	3216-000	Common	\$250,000	\$29,000	\$221,000	\$221,000	\$0	\$0	\$0	\$0	\$0
32261L-000 Plant 1 and 2 Grit Assessment	32261L-000	Liquids	\$50,000	\$0	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$0
Digester 3 and 4 Upgrades and Coatings	32236S-000	Solids	\$500,000	\$0	\$500,000	\$0	\$500,000	\$0	\$0	\$0	\$0
32224S Dewatering System, Truck Loading Area, and MCC 2 & CF Reconstruction	32224S	Solids	\$3,000,000	\$0	\$3,000,000	\$0	\$1,500,000	\$1,500,000	\$0	\$0	\$0
32231S-000 - Gas Flare Replacement	32231S-000	Solids	\$1,537,790	\$0	\$1,537,790	\$537,790	\$500,000	\$500,000	\$0	\$0	\$0
32261S-000 Odor Control Scrubber No.2 Replacement	32261S-000	Solids	\$2,000,000	\$0	\$2,000,000	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0
2540 Dewatering System Replacement	2540	Solids	\$5,516,000	\$0	\$5,516,000	\$0	\$516,000	\$5,000,000	\$0	\$0	\$0
32262L-000 DAF Polymer System Upgrade	32262L-000	Liquids	\$741,000	\$0	\$741,000	\$0	\$741,000	\$0	\$0	\$0	\$0
32263S-000 Buried Digester Piping Reconstruction	32263S-000	Solids	\$806,490	\$0	\$806,490	\$0	\$306,490	\$500,000	\$0	\$0	\$0
32264S-000 Dewatering Polymer System Upgrade	32264S-000	Solids	\$250,000	\$0	\$250,000	\$0	\$125,000	\$125,000	\$0	\$0	\$0
2055 Plant 1 Headworks Upgrade	2055	Liquids	\$2,006,000	\$0	\$2,006,000	\$0	\$0	\$1,006,000	\$1,000,000	\$0	\$0
32233L-000 Plant 1 Grit Handling (2017)	32233L	Liquids	\$744,364	\$0	\$744,364	\$0	\$0	\$744,364	\$0	\$0	\$0
2051 Influent Diversion Structure Upgrade	2051	Liquids	\$473,000	\$0	\$473,000	\$0	\$0	\$473,000	\$0	\$0	\$0
2080 Odor Control Scrubber No.3 Installation	2080	Liquids	\$196,000	\$0	\$196,000	\$0	\$0	\$196,000	\$0	\$0	\$0
2081 Sodium Hypochlorite System Reconstruction	2081	Liquids	\$720,000	\$0	\$720,000	\$0	\$0	\$720,000	\$0	\$0	\$0
2090 Odor Control Scrubber No.1 Replacement	2090	Liquids	\$1,127,000	\$0	\$1,127,000	\$0	\$0	\$0	\$1,127,000	\$0	\$0
2101 Effluent Pump VFD Replacement	2101	Liquids	\$327,000	\$0	\$327,000	\$0	\$0	\$327,000	\$0	\$0	\$0
2521 Odor Control Scrubber No.4 Installation	2521	Liquids	\$171,000	\$0	\$171,000	\$0	\$0	\$171,000	\$0	\$0	\$0
2060 Plant 1 Raw Sewage Pump Station Upgrade	2060	Liquids	\$1,691,802	\$0	\$1,691,802	\$0	\$0	\$0	\$1,691,802	\$0	\$0
2061 Plant 1 Raw Sewage Pump VFD Upgrade	2061	Liquids	\$166,404	\$0	\$166,404	\$0	\$0	\$166,404	\$0	\$0	\$0
2062 Plant 1 RAS and WAS Pump System Upgrade	2062	Liquids	\$1,164,736	\$0	\$1,164,736	\$0	\$0	\$1,164,736	\$0	\$0	\$0
2063 Plant 1 Primary Sludge Pumping Upgrade	2063	Liquids	\$676,899	\$0	\$676,899	\$0	\$0	\$676,899	\$0	\$0	\$0
2096 Plant 1 Liquids Buried Piping Reconstruction	2096	Liquids	\$400,000	\$0	\$400,000	\$0	\$0	\$400,000	\$0	\$0	\$0
2064 Plant 1 Aeration Blower System Replacement	2064	Liquids	\$525,000	\$0	\$525,000	\$0	\$0	\$525,000	\$0	\$0	\$0
32221L Plant 1 Grit, MCC A-1, & Blower Building Upgrades	32221L	Liquids	\$6,256,220	\$0	\$6,256,220	\$0	\$0	\$3,256,220	\$3,000,000	\$0	\$0
2065 MCC-A-1 Replacement	2065	Liquids	\$569,372	\$0	\$569,372	\$0	\$0	\$569,372	\$0	\$0	\$0
SC-02L PC 2 Liquids Small Cap	SC-02L	Liquids	\$3,742,000	\$0	\$3,742,000	\$214,000	\$392,000	\$392,000	\$392,000	\$392,000	\$1,960,000
SC-02C PC 2 Common Small Cap	SC-02C	Common	\$1,544,000	\$0	\$1,544,000	\$284,000	\$140,000	\$140,000	\$140,000	\$140,000	\$700,000
SC-02S PC 2 Solids Small Cap	SC-02S	Solids	\$1,564,000	\$0	\$1,564,000	\$187,000	\$153,000	\$153,000	\$153,000	\$153,000	\$765,000
Non-Cap Liquids (including assessments)	4XXXXL	Liquids	\$916,000	\$0	\$916,000	\$16,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Non-Cap Common (including assessments and Facility Plan Updates)	4XXXXC	Common	\$2,380,000	\$0	\$2,380,000	\$280,000	\$100,000	\$700,000	\$700,000	\$100,000	\$500,000
Non-Cap Solids (including assessments)	4XXXXS	Solids	\$922,000	\$0	\$922,000	\$22,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Updated TYCIP											
2529 MCC B Replacement	2529	Liquids	\$418,260	\$0	\$418,260	\$0	\$0	\$0	\$418,260	\$0	\$0
2333 Chlorine Building Rehabilitation	2333	Liquids	\$240,280	\$0	\$240,280	\$0	\$0	\$0	\$240,280	\$0	\$0
2340 Plant Water Pump Station Reconstruction	2340	Liquids	\$647,701	\$0	\$647,701	\$0	\$0	\$0	\$647,701	\$0	\$0
2341 Non-Potable Water Pump Station Reconstruction	2341	Liquids	\$633,742	\$0	\$633,742	\$0	\$0	\$0	\$633,742	\$0	\$0

South Orange County Wastewater Authority
Capital Projects FY25-26

PROJECT BUDGETS

Project Title	Project ID	Allocation	Proposed Project Budget	thru 6/30/2025	Remaining Budget	FY25-26 Budget	FY26-27 Budget	FY27-28 Budget	FY28-29 Budget	FY29-30 Budget	Thereafter
2347 Storm Water Pump Station Reconstruction	2347	Liquids	\$377,246	\$0	\$377,246	\$0	\$0	\$0	\$377,246	\$0	\$0
2068 Plant 2 Headworks Upgrade	2068	Liquids	\$573,659	\$0	\$573,659	\$0	\$0	\$0	\$0	\$0	\$573,659
2070 Plant 2 Blower Building Structural and Infrastructure Upgrade	2070	Liquids	\$495,503	\$0	\$495,503	\$0	\$0	\$0	\$0	\$495,503	\$0
2071 Plant 2 Raw Sewage Pump Station Upgrade	2071	Liquids	\$982,765	\$0	\$982,765	\$0	\$0	\$0	\$0	\$982,765	\$0
2072 Plant 2 Raw Sewage Pump VFD Upgrade	2072	Liquids	\$189,501	\$0	\$189,501	\$0	\$0	\$0	\$0	\$189,501	\$0
2073 Plant 2 RAS and WAS Pump System Upgrade	2073	Liquids	\$870,133	\$0	\$870,133	\$0	\$0	\$0	\$0	\$870,133	\$0
2074 Plant 2 Primary Sludge Pumping Upgrade	2074	Liquids	\$513,829	\$0	\$513,829	\$0	\$0	\$0	\$0	\$513,829	\$0
2076 Plant 2 Meter Vault Upgrade	2076	Liquids	\$326,300	\$0	\$326,300	\$0	\$0	\$0	\$0	\$326,300	\$0
2077 Plant 2 Grit Handling Upgrade	2077	Liquids	\$689,968	\$0	\$689,968	\$0	\$0	\$0	\$0	\$689,968	\$0
2520 Ferric Chloride System Reconstruction	2520	Liquids	\$776,400	\$0	\$776,400	\$0	\$0	\$0	\$0	\$776,400	\$0
2097 Plant 2 Liquids Buried Piping Reconstruction	2097	Liquids	\$689,318	\$0	\$689,318	\$0	\$0	\$0	\$0	\$689,318	\$0
32225L Plant 2 Primary Sedimentation Upgrade	32225L	Liquids	\$2,317,006	\$0	\$2,317,006	\$0	\$0	\$2,317,006	\$0	\$0	\$0
32226L Plant 2 Secondary Sedimentation Upgrade	32226L	Liquids	\$2,281,996	\$0	\$2,281,996	\$0	\$0	\$2,281,996	\$0	\$0	\$0
2052 Bypass Flow Installation	2052	Liquids	\$641,579	\$0	\$641,579	\$0	\$0	\$641,579	\$0	\$0	\$0
2351 Buried Drainage Pipe Reconstruction	2351	Liquids	\$632,146	\$0	\$632,146	\$0	\$0	\$0	\$0	\$632,146	\$0
2085 Effluent Pump Station Rehabilitation	2085	Liquids	\$353,719	\$0	\$353,719	\$0	\$0	\$0	\$0	\$0	\$353,719
2086 Effluent Pump Reconstruction	2086	Liquids	\$1,589,511	\$0	\$1,589,511	\$0	\$0	\$0	\$0	\$0	\$1,589,511
2087 Effluent Pump Station Standby Power Generator Replacement	2087	Liquids	\$610,542	\$0	\$610,542	\$0	\$0	\$0	\$0	\$0	\$610,542
2078 Scum Pump Station Upgrade	2078	Liquids	\$700,000	\$0	\$700,000	\$0	\$0	\$700,000	\$0	\$0	\$0
2088 Effluent Pipeline Condition Assessment	2088	Liquids	\$300,000	\$0	\$300,000	\$0	\$0	\$300,000	\$0	\$0	\$0
2089 Effluent Flow Metering Evaluation	2089	Liquids	\$100,000	\$0	\$100,000	\$0	\$0	\$100,000	\$0	\$0	\$0
32222L Aeration Basin Drainage Pumps	32222L	Liquids	\$450,000	\$0	\$450,000	\$0	\$0	\$450,000	\$0	\$0	\$0
Electric Boom Truck	2532	Common	\$150,000	\$0	\$150,000	\$0	\$0	\$150,000	\$0	\$0	\$0
2350 Buried Water Pipe Reconstruction	2350	Common	\$1,305,920	\$0	\$1,305,920	\$0	\$0	\$1,305,920	\$0	\$0	\$0
2346 Storage Building Replacement	2346	Common	\$500,000	\$0	\$500,000	\$0	\$0	\$500,000	\$0	\$0	\$0
2343 SCADA System Upgrade Project/1st Phase	2343	Common	\$583,944	\$0	\$583,944	\$0	\$0	\$583,944	\$0	\$0	\$0
2075 Plant 2 Emergency Generator	2075	Common	\$490,162	\$0	\$490,162	\$0	\$0	\$0	\$490,162	\$0	\$0
2345 Site Pavement Reconstruction	2345	Common	\$931,500	\$0	\$931,500	\$0	\$0	\$0	\$0	\$0	\$931,500
2353 Perimeter Fencing Replacement	2353	Common	\$608,337	\$0	\$608,337	\$0	\$0	\$0	\$0	\$0	\$608,337
Electric Biosolids Truck and two new Trailers	2533	Solids	\$500,000	\$0	\$500,000	\$0	\$0	\$500,000	\$0	\$0	\$0
2524 MCC D Replacement	2524	Solids	\$371,517	\$0	\$371,517	\$0	\$0	\$371,517	\$0	\$0	\$0
2537 Digester 5 Construction	2537	Solids	\$10,148,252	\$0	\$10,148,252	\$0	\$0	\$0	\$0	\$0	\$10,148,252
2528 Digested Sludge Pump Station Upgrade	2528	Solids	\$374,807	\$0	\$374,807	\$0	\$0	\$374,807	\$0	\$0	\$0
2526 Anaerobic Digester No.3 and No.4 Mechanical Upgrade	2526	Solids	\$2,000,000	\$0	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$2,000,000
2525 Anaerobic Digester No.1 and No.2 Mechanical Upgrade	2525	Solids	\$3,701,940	\$0	\$3,701,940	\$0	\$0	\$0	\$0	\$0	\$3,701,940
2531 Solids Conveyor Replacement	2531	Solids	\$181,000	\$0	\$181,000	\$0	\$0	\$0	\$0	\$0	\$181,000
PC02 Subtotal			\$93,487,197	\$1,036,638	\$92,450,559	\$9,216,790	\$9,065,490	\$30,182,764	\$11,211,193	\$7,150,862	\$25,623,459
PC05											
55221L-000 - DHS Facility Compliance Review	55221L	Outfall	\$17,500	\$0	\$17,500	\$0	\$0	\$0	\$0	\$17,500	\$0
Outfall Inspections, Port Cleaning, and Repairs	05062	Outfall	\$500,000	\$0	\$500,000	\$0	\$0	\$100,000	\$0	\$400,000	\$0
05057 Diffuser Port Duckbill Project	05057	Outfall	\$400,000	\$0	\$400,000	\$0	\$0	\$0	\$0	\$400,000	\$0
05059 Monitoring Vault Rehabilitation	05059	Outfall	\$165,000	\$0	\$165,000	\$0	\$165,000	\$0	\$0	\$0	\$0
05060 Outfall Inspection Concept Development	05060	Outfall	\$75,000	\$0	\$75,000	\$0	\$0	\$75,000	\$0	\$0	\$0
5061 Land Outfall Inspection	05061	Outfall	\$75,000	\$0	\$75,000	\$0	\$0	\$0	\$0	\$75,000	\$0
NPDES Updates (every 5-years plus one year of new programs following permit)	Future	Outfall	\$750,000	\$0	\$750,000	\$0	\$0	\$0	\$0	\$750,000	\$0
Special Studies	Future	Outfall	\$135,000	\$0	\$135,000	\$0	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
Small Capital (including Lab Equipment)	Future	Outfall	\$100,000	\$0	\$100,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
PC05 Subtotal			\$2,217,500	\$0	\$2,217,500	\$10,000	\$190,000	\$200,000	\$25,000	\$1,667,500	\$125,000
PC15											
3541-000 - Export Sludge System Construction (2020)	3541	Liquids	\$3,699,252	\$3,699,252	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3541-001 - Export Sludge System Construction (2020)	3541-001	Liquids	\$1,392,100	\$0	\$1,392,100	\$292,000	\$600,000	\$400,000	\$100,100	\$0	\$0

South Orange County Wastewater Authority
Capital Projects FY25-26

PROJECT BUDGETS

Project Title	Project ID	Allocation	Proposed Project Budget	thru 6/30/2025	Remaining Budget	FY25-26 Budget	FY26-27 Budget	FY27-28 Budget	FY28-29 Budget	FY29-30 Budget	Thereafter
35232L-000 - South Embankment Protection	35232L-000	Liquids	\$175,000	\$0	\$175,000	\$0	\$0	\$0	\$175,000	\$0	\$0
35228L-000 - Aeration Diffuser Replacement	35228L	Liquids	\$1,800,000	\$1,674,651	\$125,349	\$125,349	\$0	\$0	\$0	\$0	\$0
CTP Grit Baffles and Diffusers	15819	Liquids	\$200,000	\$0	\$200,000	\$0	\$200,000	\$0	\$0	\$0	\$0
CTP East Primary Tank Sludge Piping	15820	Liquids	\$125,000	\$0	\$125,000	\$0	\$125,000	\$0	\$0	\$0	\$0
CTP East Primary Troughs and Primary Scum Skimmers	15821	Liquids	\$150,000	\$0	\$150,000	\$0	\$150,000	\$0	\$0	\$0	\$0
35XXXLCTP East Secondary Sludge Collection System Upgrades	35XXXL-000	Liquids	\$500,000	\$0	\$500,000	\$0	\$500,000	\$0	\$0	\$0	\$0
3525-000 - Personnel Building Improvements	3525	Liquids	\$655,667	\$206,433	\$449,234	\$449,234	\$0	\$0	\$0	\$0	\$0
3543-000 - Export Sludge Pipeline Replacement at RTP	3543	Liquids	\$400,000	\$0	\$400,000	\$0	\$400,000	\$0	\$0	\$0	\$0
3527-000 - Vehicle Storage Building Roof (2019)	3527-000	Liquids	\$85,000	\$0	\$85,000	\$0	\$85,000	\$0	\$0	\$0	\$0
35246L-000 - West Primary Sludge Skimmers and Launderers/Weirs	35246L-000	Liquids	\$500,000	\$83,026	\$416,974	\$416,974	\$0	\$0	\$0	\$0	\$0
35247L-000 - Aeration Blower System Upgrades	35247L-000	Liquids	\$500,000	\$75,000	\$425,000	\$125,000	\$300,000	\$0	\$0	\$0	\$0
35239L-000 CTP west secondary scum skimmers	35239L-000	Liquids	\$750,000	\$71,000	\$679,000	\$679,000	\$0	\$0	\$0	\$0	\$0
35229L-000 - Foul Air System	35229L-000	Liquids	\$150,000	\$16,212	\$133,788	\$133,788	\$0	\$0	\$0	\$0	\$0
35235L-000 - Odor Control Scrubber/Foul Air System Reconstruction	35235L-000	Liquids	\$1,500,000	\$77,446	\$1,422,554	\$350,000	\$272,554	\$400,000	\$400,000	\$0	\$0
3522AL-000 - Drainage Pump Station Rehabilitation	35220L	Liquids	\$4,200,000	\$435,039	\$3,764,961	\$350,000	\$2,414,961	\$1,000,000	\$0	\$0	\$0
35233L-000 - Scum Pump Station and Wet Well	35233L-000	Liquids	\$250,000	\$0	\$250,000	\$0	\$250,000	\$0	\$0	\$0	\$0
35234L-000 - RAS/WAS Pump Station Repairs	35234L-000	Liquids	\$100,000	\$0	\$100,000	\$0	\$100,000	\$0	\$0	\$0	\$0
35236L-000 - Scum Pump Station and Wet Well Project	35236L-000	Liquids	\$50,000	\$0	\$50,000	\$0	\$50,000	\$0	\$0	\$0	\$0
35237L-000 - Electrical Manhole/Cable Project	35237L-000	Liquids	\$85,000	\$0	\$85,000	\$0	\$85,000	\$0	\$0	\$0	\$0
3522BL-000 - Headworks Upgrades	3522BL-000	Liquids	\$300,000	\$0	\$300,000	\$0	\$0	\$300,000	\$0	\$0	\$0
CTP Export Eq Tank Liner Rehabilitation	15817	Liquids	\$300,000	\$0	\$300,000	\$0	\$300,000	\$0	\$0	\$0	\$0
Access Road Repaving	35248L-000	Liquids	\$1,750,000	\$900,000	\$850,000	\$850,000	\$0	\$0	\$0	\$0	\$0
15101 Grit Handling Upgrade	15101	Liquids	\$794,900	\$0	\$794,900	\$0	\$0	\$794,900	\$0	\$0	\$0
Building Roof Replacements	15818	Liquids	\$2,700,000	\$0	\$2,700,000	\$0	\$0	\$200,000	\$2,500,000	\$0	\$0
3596-000 - Applied Water VFD Pump Panel and Electrical (AWT) (2018)	3596	AWT	\$232,500	\$0	\$232,500	\$0	\$0	\$232,500	\$0	\$0	\$0
SC-15C PC 15 Common Small Cap	SC-15C	Liquids	\$2,415,000	\$0	\$2,415,000	\$381,000	\$226,000	\$226,000	\$226,000	\$226,000	\$1,130,000
SC-15L PC 15 Liquids Small Cap	SC-15L	Liquids	\$3,872,000	\$0	\$3,872,000	\$209,000	\$407,000	\$407,000	\$407,000	\$407,000	\$2,035,000
SC-15A PC 15 AWT Small Cap	SC-15A	AWT	\$113,000	\$0	\$113,000	\$50,000	\$7,000	\$7,000	\$7,000	\$7,000	\$35,000
Non-Cap Liquids (including assessments and Facility Plan Update)	4XXXXL	Liquids	\$2,218,000	\$0	\$2,218,000	\$518,000	\$100,000	\$500,000	\$500,000	\$100,000	\$500,000
TYCIP											
35231L-000 - Vehicle Storage Building Mezzanine Upgrades	35231	Liquids	\$85,000	\$0	\$85,000	\$0	\$0	\$0	\$85,000	\$0	\$0
15713 North Section Embankment Protection	15713	Liquids	\$929,000	\$0	\$929,000	\$0	\$0	\$0	\$929,000	\$0	\$0
15813 AWT Building Modifications	15813	Liquids	\$218,400	\$0	\$218,400	\$0	\$0	\$0	\$218,400	\$0	\$0
15106 DAF Polymer and DAF Control Building Upgrade	15106	Liquids	\$402,500	\$0	\$402,500	\$0	\$0	\$0	\$402,500	\$0	\$0
15148 Instrumentation Master Plan	15148	Liquids	\$75,000	\$0	\$75,000	\$0	\$0	\$0	\$75,000	\$0	\$0
15133 Operations Building Rehab	15133	Liquids	\$931,600	\$0	\$931,600	\$0	\$0	\$0	\$931,600	\$0	\$0
15145 Export Sludge System Condition Assessment	15145	Liquids	\$85,000	\$0	\$85,000	\$0	\$0	\$0	\$85,000	\$0	\$0
15714 Aliso - Sulfur Creek Confluence Protection	15714	Liquids	\$646,800	\$0	\$646,800	\$0	\$0	\$0	\$646,800	\$0	\$0
15815 Effluent Equalization Basin Valve Replacement - Common (AWT)	15815	Liquids	\$810,000	\$0	\$810,000	\$0	\$0	\$0	\$810,000	\$0	\$0
15817 AWT Instrumentation	15817	AWT	\$453,300	\$0	\$453,300	\$0	\$0	\$0	\$453,300	\$0	\$0
15122 West Corridor Piping Reconstruction	15122	Liquids	\$1,650,600	\$0	\$1,650,600	\$0	\$0	\$0	\$1,650,600	\$0	\$0
15123 Piping Between RAS/WAS PS and AWT	15123	AWT	\$105,600	\$0	\$105,600	\$0	\$0	\$0	\$105,600	\$0	\$0
15110 Potable Water System Relocation	15110	Liquids	\$591,500	\$0	\$591,500	\$0	\$0	\$0	\$0	\$591,500	\$0
15115 RAS and WAS Pump Station Replacement	15115	Liquids	\$1,036,900	\$0	\$1,036,900	\$0	\$0	\$0	\$0	\$1,036,900	\$0
15121 Auxiliary Blower Bldg Upgrade	15121	Liquids	\$690,804	\$0	\$690,804	\$0	\$0	\$0	\$0	\$690,804	\$0
15124 Central Corridor Piping	15124	Liquids	\$1,691,372	\$0	\$1,691,372	\$0	\$0	\$0	\$0	\$1,691,372	\$0
15146 Primary Sedimentation System Condition Assessment	15146	Liquids	\$65,000	\$0	\$65,000	\$0	\$0	\$0	\$0	\$65,000	\$0
15113 Pave Road System	15113	Liquids	\$131,700	\$0	\$131,700	\$0	\$0	\$0	\$0	\$0	\$131,700
15115 RAS and WAS Pump Station	15115	Liquids	\$1,036,900	\$0	\$1,036,900	\$0	\$0	\$0	\$0	\$0	\$1,036,900
15116 Primary Sludge Pump System Design	15116	Liquids	\$681,800	\$0	\$681,800	\$0	\$0	\$0	\$0	\$0	\$681,800
15127 Headworks Valve Replacement	15127	Liquids	\$342,800	\$0	\$342,800	\$0	\$0	\$0	\$0	\$0	\$342,800

South Orange County Wastewater Authority
Capital Projects FY25-26

PROJECT BUDGETS

Project Title	Project ID	Allocation	Proposed Project Budget	thru 6/30/2025	Remaining Budget	FY25-26 Budget	FY26-27 Budget	FY27-28 Budget	FY28-29 Budget	FY29-30 Budget	Thereafter
15150 Screening Washer/Compactor System	15150	Liquids	\$412,585	\$0	\$412,585	\$0	\$0	\$0	\$0	\$0	\$412,585
15812 AWT Filter Valve Upgrade	15812	AWT	\$541,343	\$0	\$541,343	\$0	\$0	\$0	\$0	\$0	\$541,343
15819 AWT Support Equipment	15819	AWT	\$758,700	\$0	\$758,700	\$0	\$0	\$0	\$0	\$0	\$758,700
15821 AWT Buried Piping	15821	AWT	\$1,010,500	\$0	\$1,010,500	\$0	\$0	\$0	\$0	\$0	\$1,010,500
15104 DAF System Rehabilitation	15104	Liquids	\$1,300,300	\$0	\$1,300,300	\$0	\$0	\$0	\$0	\$0	\$1,300,300
15117 SCADA System Reconstruction	15117	Liquids	\$146,900	\$0	\$146,900	\$0	\$0	\$0	\$0	\$0	\$146,900
15129 Standby Power Reconstruction	15129	Liquids	\$178,900	\$0	\$178,900	\$0	\$0	\$0	\$0	\$0	\$178,900
15111 Non-Potable Water System Relocation	15111	Liquids	\$332,800	\$0	\$332,800	\$0	\$0	\$0	\$0	\$0	\$332,800
15117 SCADA System Reconstruction	15117	Liquids	\$1,150,000	\$0	\$1,150,000	\$0	\$0	\$0	\$0	\$0	\$1,150,000
15128 Existing Export Sludge PS Upgrade	15128	Liquids	\$836,100	\$0	\$836,100	\$0	\$0	\$0	\$0	\$0	\$836,100
15129 Standby Power Reconstruction	15129	Liquids	\$559,000	\$0	\$559,000	\$0	\$0	\$0	\$0	\$0	\$559,000
15112 West Primary Sedimentation System Upgrade	15112	Liquids	\$1,031,700	\$0	\$1,031,700	\$0	\$0	\$0	\$0	\$0	\$1,031,700
15129 Standby Power Reconstruction	15129	Liquids	\$559,000	\$0	\$559,000	\$0	\$0	\$0	\$0	\$0	\$559,000
15114 East Primary Sedimentation Upgrade	15114	Liquids	\$677,200	\$0	\$677,200	\$0	\$0	\$0	\$0	\$0	\$677,200
15120 RAS Hypo Pumps	15120	Liquids	\$97,500	\$0	\$97,500	\$0	\$0	\$0	\$0	\$0	\$97,500
15131 Headworks Miscellaneous Upgrades	15131	Liquids	\$505,400	\$0	\$505,400	\$0	\$0	\$0	\$0	\$0	\$505,400
15134 Perimeter Fence Replacement	15134	Liquids	\$857,100	\$0	\$857,100	\$0	\$0	\$0	\$0	\$0	\$857,100
15135 Blower Building Roof	15135	Liquids	\$106,100	\$0	\$106,100	\$0	\$0	\$0	\$0	\$0	\$106,100
15136 Export Sludge Pumps	15136	Liquids	\$846,700	\$0	\$846,700	\$0	\$0	\$0	\$0	\$0	\$846,700
15816 AWT Hypo Pumps	15816	AWT	\$260,700	\$0	\$260,700	\$0	\$0	\$0	\$0	\$0	\$260,700
PC15 Subtotal			\$56,792,523	\$7,238,058	\$49,554,465	\$4,929,345	\$6,572,515	\$4,467,400	\$10,707,900	\$4,815,576	\$18,061,728
Laboratory											
37229C-000 - Laboratory Reconstruction Assessment	37229C	Common	\$176,500	\$0	\$176,500	\$176,500	\$0	\$0	\$0	\$0	\$0
SC-17C PC 17 Common Small Cap	SC-17L	Liquids	\$98,000	\$0	\$98,000	\$35,000	\$7,000	\$7,000	\$7,000	\$7,000	\$35,000
PC17 Subtotal			\$274,500	\$0	\$274,500	\$211,500	\$7,000	\$7,000	\$7,000	\$7,000	\$35,000
PC21											
3101-000 - Trail Bridge Crossing Protection - Phase I (D) (2016)	3101	D	\$600,000	\$469,691	\$130,309	\$130,309	\$0	\$0	\$0	\$0	\$0
3101-998 - Trail Bridge Crossing Protection - Phase I (D) (2016)-Salari	3101	D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3101-999 - Trail Bridge Crossing Protection - Phase I (D) (2016)-Fringe	3101	D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31221B-000 - Trail Bridge Crossing (D)	31221B	D	\$1,547,284	\$4,296	\$1,542,987	\$0	\$1,542,987	\$0	\$0	\$0	\$0
31221B-998 - Trail Bridge Crossing (D) (Salary)	31221B	D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31221B-999 - Trail Bridge Crossing (D) (Fringe)	31221B	D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3105-000 - Air Valve Replacement Design and Permitting (D)	3105	D	\$164,000	\$64,380	\$99,620	\$99,620	\$0	\$0	\$0	\$0	\$0
3105-998 - Air Valve Replacement Design and Permitting (D)-Salaries	3105	D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3105-999 - Air Valve Replacement Design and Permitting (D)-Fringe	3105	D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3107-000 - Air Valve Replacement Construction (D) (2021)	3107	D	\$272,250	\$24,380	\$247,870	\$247,870	\$0	\$0	\$0	\$0	\$0
3106-000 - Air Valve Replacement Design and Permitting (E)	3106	E	\$128,674	\$66,372	\$62,302	\$62,302	\$0	\$0	\$0	\$0	\$0
3106-998 - Air Valve Replacement Design and Permitting (E)-Salaries	3106	E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3106-999 - Air Valve Replacement Design and Permitting (E)-Fringe	3106	E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3108-000 - Air Valve Replacement Construction (E) (2021)	3108	E	\$346,500	\$59,327	\$287,173	\$287,173	\$0	\$0	\$0	\$0	\$0
3104-000 - Aliso Creek Long term Repair Planning (E) (2019)	3104	E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31222B-000 - Aliso ETM Reach B/C Techite Replacement	31222B-000	B/C	\$657,000	\$0	\$657,000	\$0	\$0	\$0	\$657,000	\$0	\$0
TYCIP											
21312 Pecten Reef Crossing Protection Design (Reach D)	21312	D	\$1,500,000	\$0	\$1,500,000	\$0	\$300,000	\$0	\$1,200,000	\$0	\$0
21314 Reach D CCTV Inspection (Reach D)	21314	D	\$335,000	\$0	\$335,000	\$0	\$0	\$0	\$335,000	\$0	\$0
21111 Reach B Replacement Design (Reach B)	21111	B	\$350,000	\$0	\$350,000	\$0	\$0	\$0	\$350,000	\$0	\$0
21411 Reach E CCTV Inspection (Reach E)	21411	E	\$335,000	\$0	\$335,000	\$0	\$0	\$0	\$335,000	\$0	\$0
21112 Reach B Replacement (Reach B)	21112	B	\$2,370,000	\$0	\$2,370,000	\$0	\$0	\$0	\$0	\$2,370,000	\$0
21211 Reach C Replacement Design (Reach C)	21211	C	\$219,000	\$0	\$219,000	\$0	\$0	\$0	\$0	\$219,000	\$0
21212 Reach C Replacement (Reach C)	21212	C	\$2,050,000	\$0	\$2,050,000	\$0	\$0	\$0	\$0	\$2,050,000	\$0
PC21 Subtotal			\$10,874,708	\$688,448	\$10,186,260	\$827,273	\$1,842,987	\$0	\$2,877,000	\$4,639,000	\$0

South Orange County Wastewater Authority
Capital Projects FY25-26

PROJECT BUDGETS

Project Title	Project ID	Allocation	Proposed Project Budget	thru 6/30/2025	Remaining Budget	FY25-26 Budget	FY26-27 Budget	FY27-28 Budget	FY28-29 Budget	FY29-30 Budget	Thereafter
PC24											
3480-000 - Internal Seal Replacement (2018)	3480	Outfall	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3480-998 - Internal Seal Replacement (2018) - Salary	3480	Outfall	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3480-999 - Internal Seal Replacement (2018) - Fringe	3480	Outfall	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3408-000 - Sampling System Repair (2020)	3408	Outfall	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3408-998 - Sampling System Repair (2020) (Salary)	3408	Outfall	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3408-999 - Sampling System Repair (2020) (Fringe)	3408	Outfall	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34222O-000 - Golf Course Road	34222O-000	Outfall	\$45,000	\$0	\$45,000	\$45,000	\$0	\$0	\$0	\$0	\$0
54221O-000 - Outfall Inspections, Port Cleaning, and Repairs	54221O-000	Outfall	\$400,000	\$0	\$400,000	\$0	\$100,000	\$0	\$0	\$300,000	\$0
34231O-000 - Metering and Sampling	34231O-000	Outfall	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34241O-000 - ACOO Outfall Ballast Repairs	34241O-000	Outfall	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34232O-000 - Creek Section Pipeline Replacement	34232O-000	Outfall	\$250,000	\$0	\$250,000	\$0	\$0	\$0	\$0	\$250,000	\$0
NPDES Updates (every 5-years plus one year of new programs following permit)	Future	Outfall	\$750,000	\$0	\$750,000	\$0	\$0	\$0	\$0	\$750,000	\$0
Special Studies	Future	Outfall	\$135,000	\$0	\$135,000	\$0	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
Small Capital (including Lab Equipment)	Future	Outfall	\$100,000	\$0	\$100,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
TYCIP											
24114 Land Outfall Realignment	24114	Outfall	\$6,500,000	\$0	\$6,500,000	\$0	\$0	\$0	\$0	\$0	\$6,500,000
24116 Internal Seal Replacement	24116	Outfall	\$450,000	\$0	\$450,000	\$0	\$0	\$0	\$0	\$0	\$450,000
PC24 Subtotal			\$8,630,000	\$0	\$8,630,000	\$55,000	\$125,000	\$25,000	\$25,000	\$1,325,000	\$7,075,000
Total			\$172,276,428	\$8,963,144	\$163,313,284	\$15,249,908	\$17,802,993	\$34,882,164	\$24,853,093	\$19,604,939	\$50,920,187

Table 8.9 and Part of Table 8.6 Totals NEW SMWD & MNWD(1) - Budget (w/small cap and non-cap adjustments in FY29-30 through FY35-36)

Year	Fiscal Year	PC 02				PC 05(1)		PC 15			Laboratory		PC 21			PC 24		Grand Total
		Liquids	Common	Solids	PC 02 Total	Outfall	PC 05 Total	Liquids	AWT	PC 15 Total	Common	Lab Total	B/C/D	E	PC 21 Total	Outfall	PC 24 Total	
1	25-26	\$1,469,933	\$499,852	\$1,770,924	\$3,740,708	\$6,455	\$6,455	\$0	\$0	\$0	\$16,574	\$16,574	\$0	\$0	\$0	\$0	\$0	\$3,763,737
2	26-27	\$1,557,164	\$127,746	\$2,744,070	\$4,428,981	\$122,647	\$122,647	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,551,627
3	27-28	\$8,499,315	\$1,799,022	\$5,326,633	\$15,624,970	\$129,102	\$129,102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,754,072
4	28-29	\$4,628,861	\$708,014	\$147,697	\$5,484,572	\$16,138	\$16,138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,500,710
5	29-30	\$3,200,895	\$127,746	\$147,697	\$3,476,339	\$1,076,386	\$1,076,386	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,552,725
6	30-31	\$236,538	\$127,746	\$3,582,062	\$3,946,347	\$16,138	\$16,138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,962,485
7	31-32	\$1,464,313	\$127,746	\$6,072,082	\$7,664,142	\$16,138	\$16,138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,680,280
8	32-33	\$512,336	\$127,746	\$147,697	\$787,779	\$16,138	\$16,138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$803,917
9	33-34	\$236,538	\$947,366	\$147,697	\$1,331,601	\$16,138	\$16,138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,347,739
10	34-35	\$236,538	\$127,746	\$147,697	\$511,982	\$16,138	\$16,138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$528,120
11	35-36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	36-37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total		\$22,042,434	\$4,720,731	\$20,234,257	\$46,997,422	\$1,431,416	\$1,431,416	\$0	\$0	\$0	\$16,574	\$16,574	\$0	\$0	\$0	\$0	\$0	\$48,445,412
Ten Year Total		\$22,042,434	\$4,720,731	\$20,234,257	\$46,997,422	\$1,431,416	\$1,431,416	\$0	\$0	\$0	\$16,574	\$16,574	\$0	\$0	\$0	\$0	\$0	\$48,445,412

(1) SJCO Outfall shall be allocated 59% from SMWD and 41 % from SCWD per ASSIGNMENT AND ASSUMPTION AGREEMENT (Agreement #6) PC5.

Table 8.10 and Part of Table 8.6 NEW SCWD & MNWD(1) - Budget (w/small cap and non-cap adjustments in FY29-30 through FY35-36)

Year	Fiscal Year	PC 02				PC 05(1)		PC 15			Laboratory		PC 21			PC 24		Grand Total
		Liquids	Common	Solids	PC 02 Total	Outfall	PC 05 Total	Liquids	AWT	PC 15 Total	Common	Lab Total	B/C/D	E	PC 21 Total	Outfall	PC 24 Total	
1	25-26	\$1,587,527	\$439,231	\$1,262,603	\$3,289,361	\$1,883	\$1,883	\$1,735,103	\$50,000	\$1,785,103	\$12,808	\$12,808	\$0	\$0	\$0	\$6,771	\$6,771	\$5,095,926
2	26-27	\$1,681,738	\$112,254	\$1,956,420	\$3,750,411	\$35,775	\$35,775	\$2,767,180	\$7,000	\$2,774,180	\$0	\$0	\$0	\$0	\$0	\$15,388	\$15,388	\$6,575,754
3	27-28	\$9,179,261	\$1,580,842	\$3,797,692	\$14,557,794	\$37,658	\$37,658	\$1,805,313	\$239,500	\$2,044,813	\$0	\$0	\$0	\$0	\$0	\$3,078	\$3,078	\$16,643,343
4	28-29	\$4,999,170	\$622,148	\$105,303	\$5,726,621	\$4,707	\$4,707	\$4,330,634	\$565,900	\$4,896,534	\$0	\$0	\$0	\$0	\$0	\$3,078	\$3,078	\$10,630,939
5	29-30	\$3,456,967	\$112,254	\$105,303	\$3,674,523	\$313,975	\$313,975	\$2,053,262	\$7,000	\$2,060,262	\$0	\$0	\$0	\$0	\$0	\$163,108	\$163,108	\$6,211,868
6	30-31	\$255,462	\$112,254	\$2,553,878	\$2,921,593	\$4,707	\$4,707	\$2,120,006	\$2,317,543	\$4,437,549	\$0	\$0	\$0	\$0	\$0	\$803,228	\$803,228	\$8,167,077
7	31-32	\$1,581,458	\$112,254	\$4,329,170	\$6,022,882	\$4,707	\$4,707	\$1,541,854	\$7,000	\$1,548,854	\$0	\$0	\$0	\$0	\$0	\$3,078	\$3,078	\$7,579,521
8	32-33	\$553,323	\$112,254	\$105,303	\$770,879	\$4,707	\$4,707	\$992,220	\$7,000	\$999,220	\$0	\$0	\$0	\$0	\$0	\$3,078	\$3,078	\$1,777,884
9	33-34	\$255,462	\$832,472	\$105,303	\$1,193,236	\$4,707	\$4,707	\$1,632,421	\$267,700	\$1,900,121	\$0	\$0	\$0	\$0	\$0	\$58,473	\$58,473	\$3,156,537
10	34-35	\$255,462	\$112,254	\$105,303	\$473,018	\$4,707	\$4,707	\$312,991	\$7,000	\$319,991	\$0	\$0	\$0	\$0	\$0	\$3,078	\$3,078	\$800,794
11	35-36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	36-37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total		\$23,805,828	\$4,148,214	\$14,426,276	\$42,380,318	\$417,535	\$417,535	\$19,290,985	\$3,475,643	\$22,766,628	\$12,808	\$12,808	\$0	\$0	\$0	\$1,062,353	\$1,062,353	\$66,639,642
Ten Year Total		\$23,805,828	\$4,148,214	\$14,426,276	\$42,380,318	\$417,535	\$417,535	\$19,290,985	\$3,475,643	\$22,766,628	\$12,808	\$12,808	\$0	\$0	\$0	\$1,062,353	\$1,062,353	\$66,639,642

(1) SJCO Outfall shall be allocated 59% from SMWD and 41 % from SCWD per ASSIGNMENT AND ASSUMPTION AGREEMENT (Agreement #6) PC5.

Table 8.4, Totals NEW ETWD only CO IRWD (w/small cap and non-cap adjustments in FY29-30 through FY35-36)

Year	Fiscal Year	PC 02				PC 05		PC 15			Laboratory		PC 21			PC 24		Grand Total
		Liquids	Common	Solids	PC 02 Total	Outfall	PC 05 Total	Liquids	AWT	PC 15 Total	Common	Lab Total	B/C/D	E	PC 21 Total	Outfall	PC 24 Total	
1	25-26												\$41,958	\$38,870	\$80,828	\$8,668	\$8,668	\$89,496
2	26-27												\$921,494	\$0	\$921,494	\$19,700	\$19,700	\$941,194
3	27-28												\$0	\$0	\$0	\$3,940	\$3,940	\$3,940
4	28-29												\$1,271,000	\$78,022	\$1,349,022	\$3,940	\$3,940	\$1,352,962
5	29-30												\$1,686,473	\$0	\$1,686,473	\$208,820	\$208,820	\$1,895,293
6	30-31												\$0	\$0	\$0	\$1,028,340	\$1,028,340	\$1,028,340
7	31-32												\$0	\$0	\$0	\$3,940	\$3,940	\$3,940
8	32-33												\$0	\$0	\$0	\$3,940	\$3,940	\$3,940
9	33-34												\$0	\$0	\$0	\$74,860	\$74,860	\$74,860
10	34-35												\$0	\$0	\$0	\$3,940	\$3,940	\$3,940
11	35-36												\$0	\$0	\$0	\$0	\$0	\$0
12	36-37												\$0	\$0	\$0	\$0	\$0	\$0
Grand Total													\$3,920,924	\$116,892	\$4,037,816	\$1,360,088	\$1,360,088	\$5,397,904
Ten Year Total													\$3,920,924	\$116,892	\$4,037,816	\$1,360,088	\$1,360,088	\$5,397,904

Table 8.6, Totals NEW ETWD only CO MNWD (w/small cap and non-cap adjustments in FY29-30 through FY35-36)

Year	Fiscal Year	PC 02				PC 05		PC 15			Laboratory		PC 21			PC 24		Grand Total
		Liquids	Common	Solids	PC 02 Total	Outfall	PC 05 Total	Liquids	AWT	PC 15 Total	Common	Lab Total	B/C/D	E	PC 21 Total	Outfall	PC 24 Total	
1	25-26												\$0	\$89,156	\$89,156	\$24,116	\$24,116	\$113,272
2	26-27												\$0	\$0	\$0	\$54,810	\$54,810	\$54,810
3	27-28												\$0	\$0	\$0	\$10,962	\$10,962	\$10,962
4	28-29												\$0	\$178,957	\$178,957	\$10,962	\$10,962	\$189,919
5	29-30												\$1,266,054	\$0	\$1,266,054	\$580,986	\$580,986	\$1,847,040
6	30-31												\$0	\$0	\$0	\$2,861,082	\$2,861,082	\$2,861,082
7	31-32												\$0	\$0	\$0	\$10,962	\$10,962	\$10,962
8	32-33												\$0	\$0	\$0	\$10,962	\$10,962	\$10,962
9	33-34												\$0	\$0	\$0	\$208,278	\$208,278	\$208,278
10	34-35												\$0	\$0	\$0	\$10,962	\$10,962	\$10,962
11	35-36												\$0	\$0	\$0	\$0	\$0	\$0
12	36-37												\$0	\$0	\$0	\$0	\$0	\$0
Grand Total													\$1,266,054	\$268,113	\$1,534,167	\$3,784,082	\$3,784,082	\$5,318,249
Ten Year Total													\$1,266,054	\$268,113	\$1,534,167	\$3,784,082	\$3,784,082	\$5,318,249

Table 8.6 Totals NEW SMWD (only MNWD(1) - Budget (w/small cap and non-cap adjustments in FY29-30 through FY35-36)

Year	Fiscal Year	PC 02				PC 05(1)		PC 15			Laboratory		PC 21			PC 24		Grand Total
		Liquids	Common	Solids	PC 02 Total	Outfall	PC 05 Total	Liquids	AWT	PC 15 Total	Common	Lab Total	B/C/D	E	PC 21 Total	Outfall	PC 24 Total	
1	25-26	\$705,568	\$209,878	\$655,898	\$655,898	\$915	\$915											\$656,813
2	26-27	\$747,439	\$53,638	\$1,016,322	\$1,016,322	\$17,387	\$17,387											\$1,033,709
3	27-28	\$4,079,671	\$755,375	\$1,972,827	\$1,972,827	\$18,302	\$18,302											\$1,991,129
4	28-29	\$2,221,853	\$297,281	\$54,703	\$54,703	\$2,288	\$2,288											\$56,990
5	29-30	\$1,536,430	\$53,638	\$54,703	\$54,703	\$152,591	\$152,591											\$207,294
6	30-31	\$113,538	\$53,638	\$1,326,690	\$1,326,690	\$2,288	\$2,288											\$1,328,977
7	31-32	\$702,870	\$53,638	\$2,248,919	\$2,248,919	\$2,288	\$2,288											\$2,251,207
8	32-33	\$245,921	\$53,638	\$54,703	\$54,703	\$2,288	\$2,288											\$56,990
9	33-34	\$113,538	\$397,781	\$54,703	\$54,703	\$2,288	\$2,288											\$56,990
10	34-35	\$113,538	\$53,638	\$54,703	\$54,703	\$2,288	\$2,288											\$56,990
11	35-36	\$0	\$0	\$0	\$0	\$0	\$0											\$0
12	36-37	\$0	\$0	\$0	\$0	\$0	\$0											\$0
Grand Total		\$10,580,368	\$1,982,145	\$7,494,169	\$7,494,169	\$202,921	\$202,921											\$7,697,090
Ten Year Total		\$10,580,368	\$1,982,145	\$7,494,169	\$7,494,169	\$202,921	\$202,921											\$7,697,090

(1) SJCO Outfall shall be allocated 59% from SMWD and 41 % from SCWD per ASSIGNMENT AND ASSUMPTION AGREEMENT (Agreement #6) PC5.

Table 8.6 Totals NEW SCWD (only MNWD(1) - Budget (w/small cap and non-cap adjustments in FY29-30 through FY35-36)

Year	Fiscal Year	PC 02				PC 05(1)		PC 15			Laboratory		PC 21			PC 24		Grand Total
		Liquids	Common	Solids	PC 02 Total	Outfall	PC 05 Total	Liquids	AWT	PC 15 Total	Common	Lab Total	B/C/D	E	PC 21 Total	Outfall	PC 24 Total	
1	25-26					\$636	\$636											\$636
2	26-27					\$12,082	\$12,082											\$12,082
3	27-28					\$12,718	\$12,718											\$12,718
4	28-29					\$1,590	\$1,590											\$1,590
5	29-30					\$106,038	\$106,038											\$106,038
6	30-31					\$1,590	\$1,590											\$1,590
7	31-32					\$1,590	\$1,590											\$1,590
8	32-33					\$1,590	\$1,590											\$1,590
9	33-34					\$1,590	\$1,590											\$1,590
10	34-35					\$1,590	\$1,590											\$1,590
11	35-36					\$0	\$0											\$0
12	36-37					\$0	\$0											\$0
Grand Total						\$141,013	\$141,013											\$141,013
Ten Year Total						\$141,013	\$141,013											\$141,013

(1) SJCO Outfall shall be allocated 59% from SMWD and 41 % from SCWD per ASSIGNMENT AND ASSUMPTION AGREEMENT (Agreement #6) PC5.

FY25-26 Summary

FY25-26 Cash Requests(1)	Current Project Phase
\$1,235,736	In construction/implementation
\$5,091,844	In design
\$3,019,901	Planned FY25-26 start
\$1,351,000	Planned small capital
\$836,000	Non-cap studies
\$11,534,480	Total FY25-26 Budget

(1) Does not include ongoing project cash balances from prior Fiscal Years to be refunded in the Use Audit.

Capital Budget by PC and Agency Updated

PC	Facility	FY 2025/26	FY 2026/27	Total
PC-2	JBL	\$7,030,069	\$8,179,392	\$15,209,462
PC-5	SJCOO	\$10,000	\$190,000	\$200,000
PC15	CTP	\$4,113,474	\$6,487,515	\$10,600,989
Lab	Lab	\$75,126	\$6,000	\$81,126
PC-21	ETM	\$250,811	\$1,842,987	\$2,093,799
PC-24	ACOO	\$55,000	\$125,000	\$180,000
Total		\$11,534,480	\$16,830,895	\$28,365,374

Capital Budget by PC and Agency Updated

Member Agency	FY 2025/26	FY 2026/27	Total
Laguna Beach	\$2,218,878	\$3,532,670	\$5,751,547
San Clemente	\$4,273	\$31,578	\$35,851
Emerald Bay SD	\$122,688	\$195,390	\$318,078
El Toro WD	\$93,619	\$941,871	\$1,035,490
IRWD (c/o ETWD)	\$91,775	\$941,194	\$1,032,969
MNWD (c/o ETWD)	\$113,272	\$54,810	\$168,082
MNWD	\$24,311	\$0	\$24,311
South Coast WD	\$3,523,947	\$4,746,273	\$8,270,219
MNWD (c/o SCWD)	\$1,577,979	\$1,829,482	\$3,407,461
Santa Margarita WD	\$3,762,822	\$4,534,241	\$8,297,063
MNWD (c/o SMWD)	\$915	\$17,387	\$18,302
Total	\$11,534,480	\$16,824,895	\$28,359,374

Table 8.4 IRWD CO/ETWD - Budget (w/small cap and non-cap adjustments in FY29-30 through FY35-36)

Year	Fiscal Year	PC 02				PC 05		PC 15			Laboratory		PC 21			PC 24		Grand Total
		Liquids	Common	Solids	PC 02 Total	Outfall	PC 05 Total	Liquids	AWT	PC 15 Total	Common	Lab Total	B/C/D	E	PC 21 Total	Outfall	PC 24 Total	
1	25-26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,280	\$2,280	\$41,958	\$38,870	\$80,828	\$8,668	\$8,668	\$91,775
2	26-27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$921,494	\$0	\$921,494	\$19,700	\$19,700	\$941,194
3	27-28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,940	\$3,940	\$3,940
4	28-29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,271,000	\$78,022	\$1,349,022	\$3,940	\$3,940	\$1,352,962
5	29-30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,686,473	\$0	\$1,686,473	\$208,820	\$208,820	\$1,895,293
6	30-31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,028,340	\$1,028,340	\$1,028,340
7	31-32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,940	\$3,940	\$3,940
8	32-33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,940	\$3,940	\$3,940
9	33-34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74,860	\$74,860	\$74,860
10	34-35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,940	\$3,940	\$3,940
11	35-36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	36-37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,280	\$2,280	\$3,920,924	\$116,892	\$4,037,816	\$1,360,088	\$1,360,088	\$5,400,184
Ten Year Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,280	\$2,280	\$3,920,924	\$116,892	\$4,037,816	\$1,360,088	\$1,360,088	\$5,400,184

Table 8.5 CLB - Budget (w/small cap and non-cap adjustments in FY29-30 through FY35-36)

Year	Fiscal Year	PC 02				PC 05		PC 15			Laboratory		PC 21			PC 24		Grand Total
		Liquids	Common	Solids	PC 02 Total	Outfall	PC 05 Total	Liquids	AWT	PC 15 Total	Common	Lab Total	B/C/D	E	PC 21 Total	Outfall	PC 24 Total	
1	25-26	\$0	\$0	\$0	\$0	\$0	\$0	\$2,206,466	\$0	\$2,206,466	\$6,362	\$6,362	\$0	\$0	\$0	\$6,050	\$6,050	\$2,218,878
2	26-27	\$0	\$0	\$0	\$0	\$0	\$0	\$3,518,920	\$0	\$3,518,920	\$0	\$0	\$0	\$0	\$0	\$13,750	\$13,750	\$3,532,670
3	27-28	\$0	\$0	\$0	\$0	\$0	\$0	\$2,295,750	\$0	\$2,295,750	\$0	\$0	\$0	\$0	\$0	\$2,750	\$2,750	\$2,298,500
4	28-29	\$0	\$0	\$0	\$0	\$0	\$0	\$5,507,106	\$0	\$5,507,106	\$0	\$0	\$0	\$0	\$0	\$2,750	\$2,750	\$5,509,856
5	29-30	\$0	\$0	\$0	\$0	\$0	\$0	\$2,611,057	\$0	\$2,611,057	\$0	\$0	\$0	\$0	\$0	\$145,750	\$145,750	\$2,756,807
6	30-31	\$0	\$0	\$0	\$0	\$0	\$0	\$2,695,933	\$0	\$2,695,933	\$0	\$0	\$0	\$0	\$0	\$717,750	\$717,750	\$3,413,683
7	31-32	\$0	\$0	\$0	\$0	\$0	\$0	\$1,960,719	\$0	\$1,960,719	\$0	\$0	\$0	\$0	\$0	\$2,750	\$2,750	\$1,963,469
8	32-33	\$0	\$0	\$0	\$0	\$0	\$0	\$1,261,769	\$0	\$1,261,769	\$0	\$0	\$0	\$0	\$0	\$2,750	\$2,750	\$1,264,519
9	33-34	\$0	\$0	\$0	\$0	\$0	\$0	\$2,075,889	\$0	\$2,075,889	\$0	\$0	\$0	\$0	\$0	\$52,250	\$52,250	\$2,128,139
10	34-35	\$0	\$0	\$0	\$0	\$0	\$0	\$398,019	\$0	\$398,019	\$0	\$0	\$0	\$0	\$0	\$2,750	\$2,750	\$400,769
11	35-36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	36-37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total		\$0	\$0	\$0	\$0	\$0	\$0	\$24,531,627	\$0	\$24,531,627	\$6,362	\$6,362	\$0	\$0	\$0	\$949,300	\$949,300	\$25,487,288
Ten Year Total		\$0	\$0	\$0	\$0	\$0	\$0	\$24,531,627	\$0	\$24,531,627	\$6,362	\$6,362	\$0	\$0	\$0	\$949,300	\$949,300	\$25,487,288

Table 8.8 CSJC - Budget (w/small cap and non-cap adjustments in FY29-30 through FY35-36) to SMWD

Year	Fiscal Year	PC 02				PC 05		PC 15			Laboratory		PC 21			PC 24		Grand Total
		Liquids	Common	Solids	PC 02 Total	Outfall	PC 05 Total	Liquids	AWT	PC 15 Total	Common	Lab Total	B/C/D	E	PC 21 Total	Outfall	PC 24 Total	
1	25-26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	26-27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	27-28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	28-29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	29-30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	30-31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	31-32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	32-33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	33-34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	34-35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	35-36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	36-37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ten Year Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Table 8.9 SMWD - Budget (w/small cap and non-cap adjustments in FY29-30 through FY35-36)

Year	Fiscal Year	PC 02				PC 05		PC 15			Laboratory		PC 21			PC 24		Grand Total
		Liquids	Common	Solids	PC 02 Total	Outfall	PC 05 Total	Liquids	AWT	PC 15 Total	Common	Lab Total	B/C/D	E	PC 21 Total	Outfall	PC 24 Total	
1	25-26	\$1,469,933	\$499,852	\$1,770,924	\$3,740,708	\$5,540	\$5,540	\$0	\$0	\$0	\$16,574	\$16,574	\$0	\$0	\$0	\$0	\$0	\$3,762,822
2	26-27	\$1,557,164	\$127,746	\$2,744,070	\$4,428,981	\$105,260	\$105,260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,534,241
3	27-28	\$8,499,315	\$1,799,022	\$5,326,633	\$15,624,970	\$110,800	\$110,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,735,770
4	28-29	\$4,628,861	\$708,014	\$147,697	\$5,484,572	\$13,850	\$13,850	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,498,422
5	29-30	\$3,200,895	\$127,746	\$147,697	\$3,476,339	\$923,795	\$923,795	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,400,134
6	30-31	\$236,538	\$127,746	\$3,582,062	\$3,946,347	\$13,850	\$13,850	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,960,197
7	31-32	\$1,464,313	\$127,746	\$6,072,082	\$7,664,142	\$13,850	\$13,850	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,677,992
8	32-33	\$512,336	\$127,746	\$147,697	\$787,779	\$13,850	\$13,850	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$801,629
9	33-34	\$236,538	\$947,366	\$147,697	\$1,331,601	\$13,850	\$13,850	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,345,451
10	34-35	\$236,538	\$127,746	\$147,697	\$511,982	\$13,850	\$13,850	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$525,832
11	35-36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	36-37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total		\$22,042,434	\$4,720,731	\$20,234,257	\$46,997,422	\$1,228,495	\$1,228,495	\$0	\$0	\$0	\$16,574	\$16,574	\$0	\$0	\$0	\$0	\$0	\$48,242,491
Ten Year Total		\$22,042,434	\$4,720,731	\$20,234,257	\$46,997,422	\$1,228,495	\$1,228,495	\$0	\$0	\$0	\$16,574	\$16,574	\$0	\$0	\$0	\$0	\$0	\$48,242,491

Table 8.2 ETWD - Budget (w/small cap and non-cap adjustments in FY29-30 through FY35-36)

Year	Fiscal Year	PC 02				PC 05		PC 15			Laboratory		PC 21			PC 24		Grand Total
		Liquids	Common	Solids	PC 02 Total	Outfall	PC 05 Total	Liquids	AWT	PC 15 Total	Common	Lab Total	B/C/D	E	PC 21 Total	Outfall	PC 24 Total	
1	25-26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,825	\$3,825	\$41,958	\$38,870	\$80,828	\$8,966	\$8,966	\$93,619
2	26-27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$921,494	\$0	\$921,494	\$20,378	\$20,378	\$941,871
3	27-28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,076	\$4,076	\$4,076
4	28-29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,271,000	\$78,022	\$1,349,022	\$4,076	\$4,076	\$1,353,097
5	29-30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,686,473	\$0	\$1,686,473	\$216,002	\$216,002	\$1,902,475
6	30-31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,063,706	\$1,063,706	\$1,063,706
7	31-32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,076	\$4,076	\$4,076
8	32-33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,076	\$4,076	\$4,076
9	33-34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77,435	\$77,435	\$77,435
10	34-35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,076	\$4,076	\$4,076
11	35-36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	36-37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,825	\$3,825	\$3,920,924	\$116,892	\$4,037,816	\$1,406,863	\$1,406,863	\$5,448,503
Ten Year Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,825	\$3,825	\$3,920,924	\$116,892	\$4,037,816	\$1,406,863	\$1,406,863	\$5,448,503

Table 8.3 EBSD - Budget (w/small cap and non-cap adjustments in FY29-30 through FY35-36)

Year	Fiscal Year	PC 02				PC 05		PC 15			Laboratory		PC 21			PC 24		Grand Total
		Liquids	Common	Solids	PC 02 Total	Outfall	PC 05 Total	Liquids	AWT	PC 15 Total	Common	Lab Total	B/C/D	E	PC 21 Total	Outfall	PC 24 Total	
1	25-26	\$0	\$0	\$0	\$0	\$0	\$0	\$121,904	\$0	\$121,904	\$355	\$355	\$0	\$0	\$0	\$429	\$429	\$122,688
2	26-27	\$0	\$0	\$0	\$0	\$0	\$0	\$194,415	\$0	\$194,415	\$0	\$0	\$0	\$0	\$0	\$975	\$975	\$195,390
3	27-28	\$0	\$0	\$0	\$0	\$0	\$0	\$126,837	\$0	\$126,837	\$0	\$0	\$0	\$0	\$0	\$195	\$195	\$127,032
4	28-29	\$0	\$0	\$0	\$0	\$0	\$0	\$304,260	\$0	\$304,260	\$0	\$0	\$0	\$0	\$0	\$195	\$195	\$304,455
5	29-30	\$0	\$0	\$0	\$0	\$0	\$0	\$144,257	\$0	\$144,257	\$0	\$0	\$0	\$0	\$0	\$10,335	\$10,335	\$154,592
6	30-31	\$0	\$0	\$0	\$0	\$0	\$0	\$148,947	\$0	\$148,947	\$0	\$0	\$0	\$0	\$0	\$50,895	\$50,895	\$199,842
7	31-32	\$0	\$0	\$0	\$0	\$0	\$0	\$108,327	\$0	\$108,327	\$0	\$0	\$0	\$0	\$0	\$195	\$195	\$108,522
8	32-33	\$0	\$0	\$0	\$0	\$0	\$0	\$69,711	\$0	\$69,711	\$0	\$0	\$0	\$0	\$0	\$195	\$195	\$69,906
9	33-34	\$0	\$0	\$0	\$0	\$0	\$0	\$114,690	\$0	\$114,690	\$0	\$0	\$0	\$0	\$0	\$3,705	\$3,705	\$118,395
10	34-35	\$0	\$0	\$0	\$0	\$0	\$0	\$21,990	\$0	\$21,990	\$0	\$0	\$0	\$0	\$0	\$195	\$195	\$22,185
11	35-36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	36-37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total		\$0	\$0	\$0	\$0	\$0	\$0	\$1,355,338	\$0	\$1,355,338	\$355	\$355	\$0	\$0	\$0	\$67,314	\$67,314	\$1,423,007
Ten Year Total		\$0	\$0	\$0	\$0	\$0	\$0	\$1,355,338	\$0	\$1,355,338	\$355	\$355	\$0	\$0	\$0	\$67,314	\$67,314	\$1,423,007

Table 8.6 MNWD CO/ SCWD, SMWD & ETWD - Budget (w/small cap and non-cap adjustments in FY29-30 through FY35-36)

Year	Fiscal Year	PC 02 (CO/ SCWD)				PC 05 (CO/ (1))		PC 15			Laboratory		PC 21 (CO/ ETWD)			PC 24 (CO/ETWD)		Grand Total
		Liquids	Common	Solids	PC 02 Total	Outfall	PC 05 Total	Liquids	AWT	PC 15 Total	Common	Lab Total	B/C/D	E	PC 21 Total	Outfall	PC 24 Total	
1	25-26	\$705,568	\$209,878	\$655,898	\$1,571,344	\$1,551	\$1,551	\$0	\$0	\$0	\$24,311	\$24,311	\$0	\$89,156	\$89,156	\$24,116	\$24,116	\$1,710,478
2	26-27	\$747,439	\$53,638	\$1,016,322	\$1,817,399	\$29,469	\$29,469	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54,810	\$54,810	\$1,901,678
3	27-28	\$4,079,671	\$755,375	\$1,972,827	\$6,807,873	\$31,020	\$31,020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,962	\$10,962	\$6,849,855
4	28-29	\$2,221,853	\$297,281	\$54,703	\$2,573,838	\$3,878	\$3,878	\$0	\$0	\$0	\$0	\$0	\$0	\$178,957	\$178,957	\$10,962	\$10,962	\$2,767,634
5	29-30	\$1,536,430	\$53,638	\$54,703	\$1,644,771	\$258,629	\$258,629	\$0	\$0	\$0	\$0	\$0	\$0	\$1,266,054	\$0	\$1,266,054	\$580,986	\$3,750,440
6	30-31	\$113,538	\$53,638	\$1,326,690	\$1,493,866	\$3,878	\$3,878	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,861,082	\$2,861,082	\$4,358,826
7	31-32	\$702,870	\$53,638	\$2,248,919	\$3,005,428	\$3,878	\$3,878	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,962	\$10,962	\$3,020,267
8	32-33	\$245,921	\$53,638	\$54,703	\$354,262	\$3,878	\$3,878	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,962	\$10,962	\$369,102
9	33-34	\$113,538	\$397,781	\$54,703	\$566,022	\$3,878	\$3,878	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$208,278	\$208,278	\$778,177
10	34-35	\$113,538	\$53,638	\$54,703	\$221,879	\$3,878	\$3,878	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,962	\$10,962	\$236,719
11	35-36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	36-37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total		\$10,580,368	\$1,982,145	\$7,494,169	\$20,056,682	\$343,934	\$343,934	\$0	\$0	\$0	\$24,311	\$24,311	\$1,266,054	\$268,113	\$1,534,167	\$3,784,082	\$3,784,082	\$25,743,177
Ten Year Total		\$10,580,368	\$1,982,145	\$7,494,169	\$20,056,682	\$343,934	\$343,934	\$0	\$0	\$0	\$24,311	\$24,311	\$1,266,054	\$268,113	\$1,534,167	\$3,784,082	\$3,784,082	\$25,743,177

(1) SJCO Outfall shall be allocated 59% from SMWD and 41 % from SCWD per ASSIGNMENT AND ASSUMPTION AGREEMENT (Agreement #6) PC5.

Table 8.7 CSC - Budget (w/small cap and non-cap adjustments in FY29-30 through FY35-36)

Year	Fiscal Year	PC 02				PC 05		PC 15			Laboratory		PC 21			PC 24		Grand Total
		Liquids	Common	Solids	PC 02 Total	Outfall	PC 05 Total	Liquids	AWT	PC 15 Total	Common	Lab Total	B/C/D	E	PC 21 Total	Outfall	PC 24 Total	
1	25-26	\$0	\$0	\$0	\$0	\$1,662	\$1,662	\$0	\$0	\$0	\$2,611	\$2,611	\$0	\$0	\$0	\$0	\$0	\$4,273
2	26-27	\$0	\$0	\$0	\$0	\$31,578	\$31,578	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,578
3	27-28	\$0	\$0	\$0	\$0	\$33,240	\$33,240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,240
4	28-29	\$0	\$0	\$0	\$0	\$4,155	\$4,155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,155
5	29-30	\$0	\$0	\$0	\$0	\$277,139	\$277,139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$277,139
6	30-31	\$0	\$0	\$0	\$0	\$4,155	\$4,155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,155
7	31-32	\$0	\$0	\$0	\$0	\$4,155	\$4,155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,155
8	32-33	\$0	\$0	\$0	\$0	\$4,155	\$4,155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,155
9	33-34	\$0	\$0	\$0	\$0	\$4,155	\$4,155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,155
10	34-35	\$0	\$0	\$0	\$0	\$4,155	\$4,155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,155
11	35-36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	36-37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total		\$0	\$0	\$0	\$0	\$368,549	\$368,549	\$0	\$0	\$0	\$2,611	\$2,611	\$0	\$0	\$0	\$0	\$0	\$371,159
Ten Year Total		\$0	\$0	\$0	\$0	\$368,549	\$368,549	\$0	\$0	\$0	\$2,611	\$2,611	\$0	\$0	\$0	\$0	\$0	\$371,159

Table 8.10 SCWD - Budget (w/small cap and non-cap adjustments in FY29-30 through FY35-36)

Year	Fiscal Year	PC 02				PC 05		PC 15			Laboratory		PC 21			PC 24		Grand Total
		Liquids	Common	Solids	PC 02 Total	Outfall	PC 05 Total	Liquids	AWT	PC 15 Total	Common	Lab Total	B/C/D	E	PC 21 Total	Outfall	PC 24 Total	
1	25-26	\$881,960	\$229,353	\$606,705	\$1,718,018	\$1,247	\$1,247	\$1,735,103	\$50,000	\$1,785,103	\$12,808	\$12,808	\$0	\$0	\$0	\$6,771	\$6,771	\$3,523,947
2	26-27	\$934,299	\$58,615	\$940,098	\$1,933,012	\$23,693	\$23,693	\$2,767,180	\$7,000	\$2,774,180	\$0	\$0	\$0	\$0	\$0	\$15,388	\$15,388	\$4,746,273
3	27-28	\$5,099,589	\$825,467	\$1,824,865	\$7,749,921	\$24,940	\$24,940	\$1,805,313	\$239,500	\$2,044,813	\$0	\$0	\$0	\$0	\$0	\$3,078	\$3,078	\$9,822,752
4	28-29	\$2,777,317	\$324,866	\$50,600	\$3,152,783	\$3,118	\$3,118	\$4,330,634	\$565,900	\$4,896,534	\$0	\$0	\$0	\$0	\$0	\$3,078	\$3,078	\$8,055,512
5	29-30	\$1,920,537	\$58,615	\$50,600	\$2,029,753	\$207,937	\$207,937	\$2,053,262	\$7,000	\$2,060,262	\$0	\$0	\$0	\$0	\$0	\$163,108	\$163,108	\$4,461,059
6	30-31	\$141,923	\$58,615	\$1,227,188	\$1,427,726	\$3,118	\$3,118	\$2,120,006	\$2,317,543	\$4,437,549	\$0	\$0	\$0	\$0	\$0	\$803,228	\$803,228	\$6,671,620
7	31-32	\$878,588	\$58,615	\$2,080,250	\$3,017,454	\$3,118	\$3,118	\$1,541,854	\$7,000	\$1,548,854	\$0	\$0	\$0	\$0	\$0	\$3,078	\$3,078	\$4,572,503
8	32-33	\$307,401	\$58,615	\$50,600	\$416,617	\$3,118	\$3,118	\$992,220	\$7,000	\$999,220	\$0	\$0	\$0	\$0	\$0	\$3,078	\$3,078	\$1,422,032
9	33-34	\$141,923	\$434,691	\$50,600	\$627,214	\$3,118	\$3,118	\$1,632,421	\$267,700	\$1,900,121	\$0	\$0	\$0	\$0	\$0	\$58,473	\$58,473	\$2,588,925
10	34-35	\$141,923	\$58,615	\$50,600	\$251,138	\$3,118	\$3,118	\$312,991	\$7,000	\$319,991	\$0	\$0	\$0	\$0	\$0	\$3,078	\$3,078	\$577,324
11	35-36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	36-37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total		\$13,225,460	\$2,166,069	\$6,932,107	\$22,323,636	\$276,522	\$276,522	\$19,290,985	\$3,475,643	\$22,766,628	\$12,808	\$12,808	\$0	\$0	\$0	\$1,062,353	\$1,062,353	\$46,441,947
Ten Year Total		\$13,225,460	\$2,166,069	\$6,932,107	\$22,323,636	\$276,522	\$276,522	\$19,290,985	\$3,475,643	\$22,766,628	\$12,808	\$12,808	\$0	\$0	\$0	\$1,062,353	\$1,062,353	\$46,441,947

Table 8.2, Table 8.4, and Part of Table 8.6 Totals NEW ETWD & IRWD & MNWD - Budget (w/small cap and non-cap adjustments in FY29-30 through FY35-36)

Year	Fiscal Year	PC 02				PC 05		PC 15			Laboratory		PC 21			PC 24		Grand Total
		Liquids	Common	Solids	PC 02 Total	Outfall	PC 05 Total	Liquids	AWT	PC 15 Total	Common	Lab Total	B/C/D	E	PC 21 Total	Outfall	PC 24 Total	
1	25-26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,104	\$6,104	\$83,915	\$166,896	\$250,811	\$41,751	\$41,751	\$298,666
2	26-27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,842,987	\$0	\$1,842,987	\$94,888	\$94,888	\$1,937,875
3	27-28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,978	\$18,978	\$18,978
4	28-29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,542,000	\$335,000	\$2,877,000	\$18,978	\$18,978	\$2,895,978
5	29-30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,639,000	\$0	\$4,639,000	\$1,005,808	\$1,005,808	\$5,644,808
6	30-31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,953,128	\$4,953,128	\$4,953,128
7	31-32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,978	\$18,978	\$18,978
8	32-33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,978	\$18,978	\$18,978
9	33-34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$360,573	\$360,573	\$360,573
10	34-35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,978	\$18,978	\$18,978
11	35-36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	36-37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,104	\$6,104	\$9,107,903	\$501,896	\$9,609,799	\$6,551,033	\$6,551,033	\$16,166,936
Ten Year Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,104	\$6,104	\$9,107,903	\$501,896	\$9,609,799	\$6,551,033	\$6,551,033	\$16,166,936