

**MIDWAY CITY SANITARY DISTRICT
SPECIAL MEETING
BOARD OF DIRECTORS
DISTRICT OFFICE
14451 CEDARWOOD AVENUE
WESTMINSTER, CA**

**Monday, April 17, 2023
5:30 P.M.**

A G E N D A

OUR MISSION STATEMENT

THE BOARD OF DIRECTORS AND EMPLOYEES OF MIDWAY CITY SANITARY DISTRICT WORK DILIGENTLY TO PROVIDE SEWER AND SOLID WASTE SERVICES TO THE RESIDENTS OF THE DISTRICT. OUR TOP PRIORITY IS TO ACCOMPLISH THIS IN AN ETHICAL, EFFICIENT, AND COST-EFFECTIVE MANNER THAT WILL PROTECT THE HEALTH AND SAFETY OF THOSE WE SERVE.

In accordance with the requirements of California Government Code Section 54954.2, this Agenda is posted not less than 72 hours prior to the meeting date and time above. All written materials relating to each agenda item are available for public inspection in the office of the Board Secretary.

In the event any matter not listed on this agenda is proposed to be submitted to the Board for discussion and/or action, it will be done in compliance with Section 54954.2, or as set forth on a Supplemental Agenda posted not less than 72 hours prior to the meeting.

Please Note: The District complies with the provisions of the Americans with Disabilities Act (ADA). Anyone needing special assistance please contact the District's Secretary at (714) 893-3553, at least one business day prior to the meeting so that we may accommodate you.

- 1. CALL TO ORDER/PLEDGE OF ALLEGIANCE AND INVOCATION**
- 2. ROLL CALL**
- 3. PUBLIC COMMENTS:**

All persons wishing to address the Board on specific Agenda items or matters of general interest should do so at this time. As determined by the President, speakers may be deferred until the specific item is taken for discussion and remarks may be limited to three (3) minutes.

4. NEW BUSINESS

A. Budget Workshop – Overview of the Fiscal Year 2023-2024 Operating Budget, Capital Improvement Projects, Net Position, and Reserves

5. INFORMATIONAL ITEMS

6. BOARD CONCERNS/COMMENTS

7. GM/STAFF CONCERNS/COMMENTS

8. CLOSED SESSION

CLOSED SESSION: During the course of conducting the business set forth on this agenda as a regular meeting of the Board, the Chair may convene the Board in closed session to consider matters of pending real estate negotiations, pending or potential litigation, or personnel matters, pursuant to Government Code Sections 54956.8, 54956.9, 54957 or 54957.6, as noted.

Reports relating to (a) purchase and sale of property; (b) matters of pending or potential litigation; (c) employment actions or negotiations with employee representatives; or which are exempt from public disclosure under the California Public Records Act, may be reviewed by the Board during a permitted closed session and are not available for public inspection. At such time as the Board takes final action on any of these subjects, the minutes will reflect all required disclosures of information.

None

9. ADJOURNMENT TO TUESDAY, APRIL 18, 2023

AGENDA ITEM 4A

Date: April 17, 2023

Prepared by: Robert Housley, General Manager

Subject: Budget Workshop – Overview of the Fiscal Year 2023-2024 Operating Budget, Capital Improvement Projects, Net Position, and Reserves

BACKGROUND/DISCUSSION

The Midway City Sanitary District (MCSD) Board of Directors conducts budget workshops to review preliminary budget assumptions for the upcoming fiscal year in a forum that encourages frank and detailed discussions of the factors and decision-making processes that MCSD staff performs during the annual process. This allows the Board of Directors to advise staff of their and their constituent's needs and desires for the future service levels and goals for MCSD during the upcoming budget cycle and further into the future.

This session will review the budget for revenues, spending, planned capital improvement projects and the impact of past and future events on MCSD's current and future resources and reserves.

With the information provided during this workshop, the Board of Directors will have reviewed economic factors, revenues, expenditures, planned capital outlay, and reserve trends and projections for Fiscal Year 2023-2024.

Goals and Priorities

At the Special Board Workshop held on February 11, 2023, the Board discussed organization goals and strategic priorities for the District.

Topics discussed included: increasing landfill diversion, expanding educational and outreach programs to the community, being more involved in organizations like California Special District's Association and their awards programs, looking for additional investment and capital investment opportunities, exploring grant opportunities, exploring additional opportunities to partner with other agencies to serve the local community, evaluating succession planning, evaluating long-term operational and financial planning, and evaluating and increasing staffing levels to achieve these goals and strategic priorities for the District.

These goals and priorities are incorporated within the proposed budget.

Our #1 priority is the customer.

Concerns (including but not limited to):

1. To be limited in providing top notch service and programs to our customers.
2. Missing opportunities to create partnerships with other local organizations and building strong relationships with other elected officials at the local, state, and federal level.
3. Missing grant and investment opportunities.
4. Succession Planning.
5. State mandates and regulations such as:
 - diversion rates, CalRecycle – and enforcement 2024/2025
 - CARB Advanced Clean Air Fleets 2024
6. Commercial and multi-family customers, including mobile home parks.
7. Limited land space available for growth.
8. Aging sewer system and capacity for growth.
9. State Water Resources Control Board (SWRCB)
 - new sewer requirements
 - new sanitary sewer spill overflow response plan

To be accomplished under the FY 23-24 budget:

1. Establish an Administrative Services & Program Development (manager) position.
 - A draft job description is attached.
 - Expand customer services and programs.
 - Educational outreach to community, schools, and district events.
 - Program development such as SB 1383, CalRecycle requirements.
 - Grants and award programs (District recognition).
2. Prepare a 5-year Strategic Plan for the District, a master document that will:
 - Provide future guidance on goals and priorities.
 - Provide succession planning.
 - Include participation of different stakeholders.
3. Establish partnerships with other agencies to serve the local community.
4. Expand educational and outreach programs and materials.

5. Pursue Additional Investment Opportunities (safety, liquidity, yield).
6. Prioritize employee education and training opportunities.
7. Pursue new technologies to provide a better customer experience, programs, and operational efficiencies.

A copy of the proposed Fiscal Year 2023-2024 budget documents for discussion are attached thereof.

RECOMMENDATION

Staff recommends that the Board of Directors review the information and provide direction as necessary.

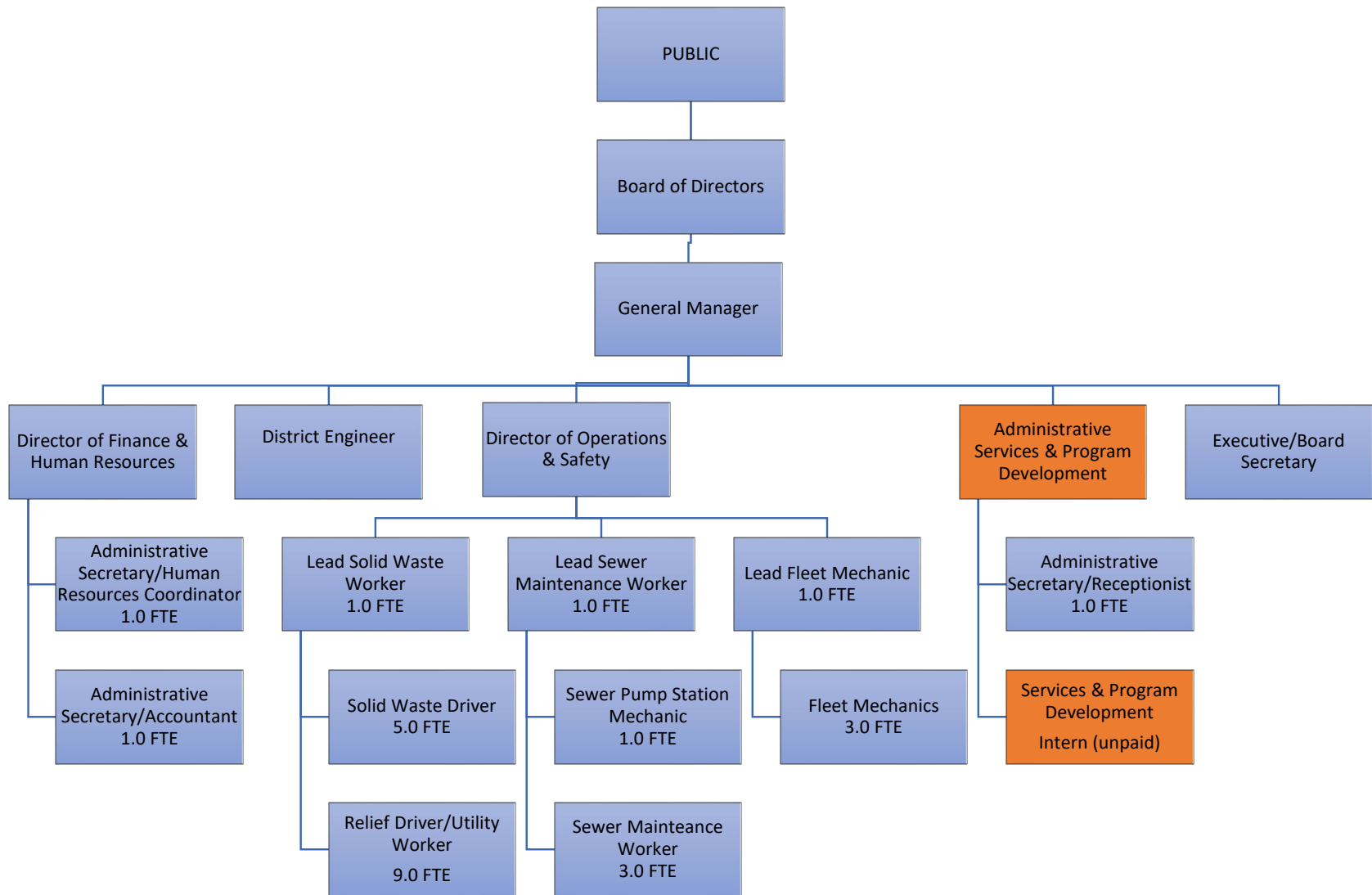
FISCAL IMPACT

No fiscal impact at this time.

Operating Budget	\$15,189,000
Capital Outlay & Improvements Budget	\$ 2,860,000
Potential increase to the Net Position at year end	\$ 1,241,642

ATTACHMENTS

1. 2023-24 Draft Organizational Chart
2. Draft job description for Admin Services & Program Development (Mgr./Director)
3. 2023-24 Draft Budget Worksheets
4. 2023-24 Draft Net Position Worksheet
5. 2023-24 Draft Reserves Worksheet





Midway City Sanitary District

Job Title: Administrative Services & Program Development Manager
Department: Administration
Reports to: General Manager
FLSA Status: Exempt
Bargaining Unit: Non-Represented
Salary Range:

	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8
PER HOUR	\$49.52	\$51.64	\$53.77	\$55.89	\$58.01	\$60.13	\$62.25	\$64.38
BI-WEEKLY	3,961.60	4,131.20	4,301.60	4,471.20	4,640.80	4,810.40	4,980.00	5,150.40
MONTHLY	8,583.47	8,950.93	9,320.13	9,687.60	10,055.07	10,422.53	10,790.00	11,159.20
ANNUAL	103,001.60	107,411.20	111,841.60	116,251.20	120,660.80	125,070.40	129,480.00	133,910.40

*Class specifications are intended to present a descriptive list of the range duties performed by employees in the class. Specifications are **not** intended to reflect all duties performed within the job.*

DESCRIPTION

We are looking for an exceptional and visionary leader to join our Executive Team as the Director of Services and Program Development. The Director of Services and Program Development will be hands on and has responsibility for applying creative, professional, and technical skills in communications, research, and the development, coordination, and evaluation of all services, activities, and programs, to the highest standards, so that the Midway City Sanitary District (District) can deliver and impact the community we serve.

The ideal candidate will excel at working with people and is a highly organized, efficient and an autonomous individual with the ability to manage our expansion as we transition into expanding our services, programs, educational outreach, and community presence. Your work will shape the District’s services and processes.

The Director of Services and Program Development is a new role, leading Services and Program Development. You will report directly to the General Manager and will have responsibility for ensuring that the District’s expertise in services and programs is best in class, while ensuring that there is continuous improvement in how we serve our customers and community. As a member of the Executive Team, you will also provide input to and help shape our overall strategy.

Your team provides expertise in communications, research, developing, coordination, monitoring, and evaluation of all services, activities, and programs of the District. The Services and Program Department, supported by Operations, Engineering, & Finance and Human Resources Departments, are responsible for delivering the District’s strategic goals and priorities.

This role will require someone who is technical, creative, intuitive, personable, intrinsically motivated, worldly, interested in hard challenges, highly flexible and adaptable.

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The following are the primary responsibilities of the role, with estimated allocations of time and attention.

REPRESENTATIVE DUTIES

The following duties are typical for this classification. Incumbents may not perform all the listed duties and/or may be required to perform additional or different duties from those set forth below to address business needs and changing business practices.

1. Deliver: Services

Approximately 60% of your time and attention (including but not limited to):

- Lead the team to deliver best in class services to the customers and community, including:
 - Planning and providing oversight of services to our customers and the community.
 - Research, developing, coordination, monitoring, and evaluation of all services, activities, programs and monitoring and evaluation teams.
 - Monitor effectiveness and efficiency of services and performance.
 - Build services, systems, and programs to ensure that the District is delivering the highest and most efficient level of services needed.
- Provide creative and technical inputs into services and programs to ensure we are providing great service and making an impact to the customers and community we serve.
- Develops and coordinates the District's Customer Relationship Management systems and its technology for managing and supporting customer relationships and records management.
- Assist with the oversight and coordination of the District's solid waste franchisee agreement(s), their services, programs, and waivers. Including but not limited to State (CalRecycle) and other regulatory agencies compliance & mandates.
- Responsible for and oversight of the District's FOG, recycling, organics, and food waste programs, outreach, education, compliance, exemptions (waivers), reporting, and administrative citations.
- Exercises direct supervision over assigned staff and interns.
- Assists and acts as backup to other department heads, and to the Administrative Secretary/Receptionist and Executive/Board Secretary when needed.
- Provides highly responsible and complex professional assistance to the General Manager and Board of Directors in areas of expertise; and performs related work as required.

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2. Develop: Continuous Improvement and New Directions

Approximately 20% of your time and attention (including but not limited to):

- Analyze our performance and identify opportunities to improve.
- Work with the Executive Team, and the Board of Directors, to identify current and future needs, then prepare the systems, procedures, processes, and communication to meet those needs.
- Conceive and conduct research that leads to new approaches and services.
- Lead the team that coordinates development and testing for new or upgraded services and systems as well as roll-out of training to build technical skills.
- Grant research, writing, and pursuing awards and program recognition opportunities for the District.
- Develops, coordinates, and implements a variety of educational and outreach activities and events, that support the District's solid waste and sewer services, including but not limited to recycling, organics, food waste, and fats oil & grease programs.
- Design, implement, and coordinate the District's solid waste, sewer, and community programs and continually evaluate they meet the District's goals and priorities.

3. Relational: Communications, Community, & Education

Approximately 20% of your time and attention (including but not limited to) on communications, fostering good relationships, community relations, education, and events, as a member of the Executive Team (including but not limited to):

- Design, implement and assess strategies for programs, communications, organizational structure, and set goals and priorities as part of the Executive Team. Develops, coordinates, and maintains the District's website, a variety of media, and social media platforms and prepares press releases.
- Fosters good and cooperative relationships among departments, within the community, with our community partners, various public and private groups, regulatory agencies, legislative officials, and other agencies and businesses to best serve and protect our customers and to meet the District's goals and priorities.

Your role will require you to travel within the community, for District and community events and you may occasionally travel to other locations outside the District's jurisdiction as needed.

4. Other: Performs other duties as assigned.

SUPERVISION RECEIVED AND EXERCISED

This is a classification that receives direction from the General Manager. The work provides for a wide variety of independent decision-making, within legal and general

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policy and regulatory guidelines. Exercises direct supervision over assigned technical and support staff.

CLASS CHARACTERISTICS

This is a Department Director classification that oversees, directs, and participates in all activities of the Services and Program Development. This class aids the General Manager in a variety of administrative, coordinative, analytical, and liaison capacities. Successful performance of the work requires knowledge of public policy and municipal functions and activities, including the role of an elected District Board and the ability to develop, oversee, and implement projects and programs in a variety of areas. Responsibilities include coordinating the activities of the Department with those of other departments and outside agencies and managing and overseeing the complex and varied functions of the department. Incumbents perform a broad range of detailed, administrative, and technical support activities and are expected to know technical and specialized rules, regulations, policies, procedures, and activities related to the District's financial and human resource activities. The incumbent is accountable for accomplishing departmental planning and operational goals and objectives and for furthering the District goals and objectives within general policy guidelines.

AN EXCELLENT CANDIDATE

The following generally describes an excellent candidate to enter the job and/or be learned within a short period of time in order to successfully perform the assigned duties.

To excel in this role, you will have more than 5 years working in a management role. You have ideas about what works well in this industry and you have seen opportunities to do much better. You want a leadership role in the organization and you like the idea of having autonomy to pursue a vision. You want to build something.

You will be motivated by performance and focusing on social impact. You will need to be flexible in dealing with diversity: some of your responsibilities require a whole community vision and analyzing the District overall; other responsibilities require you to support the Executive Team working on project details; and other responsibilities require you to coordinate and collaborate across departments to devise approaches to advancing the District's goals and priorities.

To succeed in this position, you would start with the following:

- Strong leadership skills, including supervising others effectively and leading people through growth transitions.
- Experience in a management role delivering services, such as customer relations, strategic communications, and relationship building.
- Enthusiasm for *building* services, and a track record of delivering and improving services and program development.
- Prior success with executive responsibilities.

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MINIMUM QUALIFICATIONS

Education and Experience:

A combination of education and experience that would likely provide the required knowledge and abilities may be qualifying. A typical way to obtain the knowledge and abilities would be:

A Bachelor's Degree in, Communications, Marketing, Management, Business Administration, Public Administration, or related field, and five years of professional experience in services and program development and progressive leadership experience, including direct supervision. Preferably experience in public service or public administration in municipal government.

Language(s):

Complete fluency in oral and written English. Preferably bilingual in one or several languages such as Vietnamese and/or Spanish.

License and Certification:

A valid California class C driver's license with satisfactory driving record and automobile insurance is required for the operation of a personal or District vehicle.

PHYSICAL DEMANDS AND WORKING ENVIRONMENT

The conditions herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential job functions.

Physical Demands

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; to operate a motor vehicle; vision sufficient to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone or radio, and before groups. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and occasionally to operate related tools and equipment. Positions in this classification bend, stoop, kneel, reach, and climb to perform work. Employees must possess the ability to lift, carry, push, and pull materials and objects weighing up to 25 pounds, and occasionally up to 75 pounds.

Environmental Elements:

Employees work primarily in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees may interact with upset public and private representatives and contractors in interpreting and enforcing District policies and procedures.

**MIDWAY CITY SANITARY DISTRICT
FISCAL YEAR 2023-2024 WORKSHEETS**

		FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	YTD ACTUAL	BUDGET	BUDGET
SUMMARY								
1	REVENUES							
2	Property Taxes	\$ 1,453,835	\$ 1,449,684	\$ 1,440,401	\$ 1,437,277	\$ 921,145	\$ 1,438,500	\$ 1,478,000
3	Trash & Sewer Collection Fees	6,852,379	6,867,992	6,904,276	6,942,570	4,795,033	7,150,000	7,160,000
4	Franchise Fees	1,036,264	1,088,185	1,121,793	1,174,482	810,874	1,170,000	1,180,000
5	Pass-through Property Taxes	2,570,738	2,789,567	3,080,935	3,421,254	2,119,103	3,525,000	3,600,000
6	Interest & Investment Earnings	1,053,892.41	1,054,909.52	541,416.03	(1,008,281.97)	1,430,504.55	1,150,000.00	1,500,000.00
7	Other Revenue Sources	317,676.68	559,515.44	336,328.14	685,606.78	82,201.42	291,000.00	271,000.00
8	TOTAL REVENUES	\$ 13,284,785	\$ 13,809,854	\$ 13,425,149	\$ 12,652,908	\$ 10,158,861	\$ 14,724,500	\$ 15,189,000
9	EXPENDITURES							
10	Salaries & Wages	\$ 2,097,634	\$ 2,181,383	\$ 2,301,719	\$ 2,417,022	\$ 1,962,428	\$ 2,811,000	\$ 3,062,000
11	Benefits	910,675	1,332,548	1,435,221	1,184,992	1,065,947	1,788,200	1,741,650
12	Tonnage Disposal Fees	1,474,799	1,405,388	2,420,879	2,178,318	1,685,709	2,650,000	2,650,000
13	Repairs & Maintenance	408,291	543,270	492,286	468,405	496,380	781,600	809,000
14	Depreciation & Amortization Expenses	1,239,990	1,391,948	1,463,959	1,497,196	1,078,930	1,450,000	1,513,000
15	Other Operating Expenses	1,480,602	2,079,193	1,321,610	1,643,142	1,671,049	2,842,200	2,824,708
16	TOTAL EXPENDITURES	\$ 7,611,990	\$ 8,933,730	\$ 9,435,674	\$ 9,389,075	\$ 7,960,443	\$ 12,323,000	\$ 12,600,358
17	Net for Reserves or Capital Projects	5,672,795	4,876,124	3,989,475	3,263,832	2,198,418	2,401,500	2,588,642

**MIDWAY CITY SANITARY DISTRICT
FISCAL YEAR 2023-2024 WORKSHEETS**

		FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	YTD ACTUAL	BUDGET	BUDGET
REVENUES								
1	OPERATING REVENUES							
2	Trash & Sewer Collection Fees	\$ 6,852,379	\$ 6,867,992	\$ 6,904,276	\$ 6,942,570	\$ 4,795,033	\$ 7,150,000	\$ 7,160,000
3	Additional Container & Service Fees	2,065	2,744	2,100	3,092	11,179	12,000	12,000
4	Franchise Fees	1,036,264	1,088,185	1,121,793	1,174,482	810,874	1,170,000	1,180,000
5	Sewer Plan Checks & Inspection Fees	101,738	256,716	99,652	41,570	41,055	48,000	45,000
6	Sewer Connection Fees (OC San)	19,617	49,962	14,267	14,005	14,949	13,000	14,000
7	OPERATING REVENUES	\$ 8,012,063	\$ 8,265,600	\$ 8,142,088	\$ 8,175,719	\$ 5,673,090	\$ 8,393,000	\$ 8,411,000
8	NON-OPERATING REVENUES							
9	Property Tax Secured	\$ 1,302,402	\$ 1,306,336	\$ 1,300,952	\$ 1,296,564	\$ 818,731	\$ 1,310,000	\$ 1,336,200
10	Property Tax Unsecured	39,887	40,224	39,125	41,496	32,090	34,000	40,000
11	Property Tax Secured Supplemental	37,559	27,676	26,730	30,457	33,433	26,000	30,000
12	Homeowner's Property Tax Relief	7,204	6,767	6,313	6,005	2,882	4,500	6,000
13	State-Assessed Public Utility Tax & Railroad	59,633	59,162	61,462	60,862	32,408	62,000	64,000
14	Pass-through Property Taxes County of Orange	218,646	291,867	380,505	406,339	240,565	525,000	400,000
15	Pass-through Property Taxes City of Westminster	2,352,091	2,497,700	2,700,430	3,014,915	1,878,538	3,000,000	3,200,000
16	Investment Income	1,053,892	1,054,910	541,416	(1,008,282)	1,430,505	1,150,000	1,500,000
17	Interest on Undistributed Taxes	7,150	9,520	5,818	1,894	1,600	2,000	1,800
18	Other Revenue	205,511	273,023	214,237	626,940	19,939	213,000	200,000
19	Gain/(Loss) on Disposal of Capital Assets	-	-	6,073	-	(4,920)	5,000	-
20	NON-OPERATING REVENUES	\$ 5,283,976	\$ 5,567,093	\$ 5,283,061	\$ 4,477,189	\$ 4,485,772	\$ 6,331,500	\$ 6,778,000
21	TOTAL REVENUES	\$ 13,296,040	\$ 13,832,693	\$ 13,425,149	\$ 12,652,908	\$ 10,158,861	\$ 14,724,500	\$ 15,189,000

**MIDWAY CITY SANITARY DISTRICT
FISCAL YEAR 2023-2024 WORKSHEETS**

		FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	YTD ACTUAL	BUDGET	BUDGET
BOARD OF DIRECTORS								
1	Directors' Fees (salaries)	\$ 75,513	\$ 56,917	\$ 73,159	\$ 92,700	\$ 77,100	\$ 115,000	\$ 115,000
2	Medicare	1,053	779	1,064	1,330	1,088	1,600	1,600
3	Group Insurance	47,219	57,423	57,007	80,833	76,920	90,000	120,000
4	Workers' Compensation Insurance	293	234	343	288	348	350	500
5	Director Reimbursements	-	-	-	-	-	-	-
6	Election Costs	47,644		59,086	-	91,110	72,000	-
7	Board Meeting Expenses	320	133	535	2,117	2,284	5,000	5,000
8	Operating Expenses	-	-	-	-	331	4,000	4,000
9	Services & Supplies	-	-	1,735	3,594	2,410	2,000	3,500
10	Board Development & Travel Expenses	11,597	4,089	2,631	5,021	6,780	45,000	45,000
11	TOTAL BOARD OF DIRECTORS	\$ 183,638	\$ 119,576	\$ 195,561	\$ 185,883	\$ 258,371	\$ 334,950	\$ 294,600

**MIDWAY CITY SANITARY DISTRICT
FISCAL YEAR 2023-2024 WORKSHEETS**

		FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	YTD ACTUAL	BUDGET	BUDGET
ADMINISTRATION DEPARTMENT								
1	Salaries & Wages	\$ 685,788	\$ 703,235	\$ 740,501	\$ 759,551	\$ 649,678	\$ 906,000	\$ 1,150,000
2	Medicare	9,900	9,981	10,564	10,868	9,789	16,000	17,000
3	CalPERS Retirement	55,080	246,568	269,883	94,756	64,999	280,000	150,000
4	CalPERS CEPPT Trust Reimbursement	-	-	-	-	-	-	-
5	Group Insurance	103,328	108,296	130,380	145,268	139,215	190,000	229,500
6	Group Insurance Retirees	52,041	(9,305)	34,054	49,282	62,070	50,000	75,000
7	CalPERS OPEB Trust Reimbursement	-	-	(47,664)	-	-	(50,000)	(75,000)
8	Workers' Compensation Insurance	3,277	3,323	3,691	3,242	3,956	4,000	6,000
9	Uniforms & Laundry Services	-	-	-	368	394	550	550
10	Employee Reimbursements	-	-	-	-	2,027	3,000	3,000
11	Unemployment Benefits	-	11,700	(2,925)	-	-	-	-
12	Office Expenses & Supplies	8,022	10,063	6,430	11,982	7,698	15,000	15,000
13	Operating Expenses	31,721	34,897	39,369	41,081	10,136	45,000	25,000
14	Local Govt. Formation Commission (LAFCO)	20,791	20,783	17,805	18,339	19,153	19,200	21,508
15	Services & Supplies	-	-	-	-	26,251	20,000	35,000
16	Printing & Publications	1,630	17,885	1,303	16,230	-	2,000	2,000
17	Permits Fees Testing & Taxes	1,473	2,208	1,465	1,992	1,698	3,500	3,500
18	Membership Dues & Subscriptions	8,037	8,275	8,945	8,658	10,328	13,000	15,000
19	Staff Development & Travel Expenses	9,397	5,243	4,279	13,313	8,011	30,000	50,000
20	Education & Training	156	7,570	2,629	2,583	1,207	6,000	10,000
21	Employee Awards Incentives & Recognition	18,909	19,634	15,450	25,513	35,178	40,000	50,000
22	Medical Exams & Testing	-	-	4,442	4,450	210	4,500	2,000
23	Property & Liability Insurance	24,389	31,282	51,359	55,004	70,989	71,000	106,000
24	Claims Expense	4,860	-	-	-	-	-	-
25	Gasoline & Diesel Fuel	1,263	1,324	2,248	1,446	1,660	3,000	4,000
26	Repairs & Maintenance	18,455	7,676	1,752	2,489	261	10,000	10,000
27	Audit & Financial Services	17,825	17,650	19,350	18,930	19,490	19,500	25,000
28	Legal Services Personnel	13,429	34,650	27,399	19,346	6,738	35,000	35,000
29	Legal Services General Counsel	52,678	52,047	61,709	109,914	77,759	90,000	120,000
30	Information Technology	27,955	24,827	21,019	36,148	32,000	50,000	50,000
31	Professional & Consulting Services	2,351	55,351	50,252	58,210	3,050	65,000	65,000
32	Temporary Personnel	18,454	31,331	7,728	73,156	19,689	75,000	50,000
33	Community & District Events	56,341	46,750	60,023	112,353	14,476	70,000	125,000
34	District Calendar	37,516	36,952	36,517	37,267	44,595	45,000	70,000
35	Newsletters	-	-	-	-	-	35,000	-
36	Media & Program Development	-	-	-	29,463	20,510	40,000	60,000
37	Utilities	63,104	61,727	69,479	29,480	21,966	35,000	35,000
38	Depreciation & Amortization Expenses	232,788	231,036	237,948	63,223	44,230	65,000	75,000
39	TOTAL ADMINISTRATION DEPARTMENT	\$ 1,581,121	\$ 1,832,959	\$ 1,887,383	\$ 1,853,905	\$ 1,429,411	\$ 2,306,250	\$ 2,615,058

**MIDWAY CITY SANITARY DISTRICT
FISCAL YEAR 2023-2024 WORKSHEETS**

	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	YTD ACTUAL	BUDGET	BUDGET
FLEET MAINTENANCE DEPARTMENT							
1	Salaries & Wages	\$ 246,370	\$ 242,738	\$ 261,753	\$ 266,033	\$ 208,945	\$ 357,000
2	Medicare	2,144	3,011	3,688	3,764	3,007	4,500
3	CalPERS Retirement	18,822	83,666	96,604	35,104	26,797	50,000
4	CalPERS CEPPT Trust Reimbursement	-	-	-	-	-	-
5	Group Insurance	51,543	61,018	67,778	70,771	60,559	100,000
6	Group Insurance Retirees	7,434	(2,659)	4,372	4,391	3,972	10,000
7	CalPERS OPEB Trust Reimbursement	-	-	(6,317)	-	-	(10,000)
8	Workers' Compensation Insurance	10,815	9,324	9,912	8,597	10,352	15,000
9	Uniforms & Laundry Services	2,984	3,032	2,656	3,135	1,855	4,500
10	Employee Reimbursements	-	-	-	-	1,059	2,000
11	Services & Supplies	-	-	-	-	2,939	4,000
12	Staff Development & Travel Expenses	-	-	-	-	-	5,000
13	Education & Training	788	3,641	1,047	3,390	3,556	5,000
14	Medical Exams & Testing	-	-	628	60	689	800
15	Property & Liability Insurance	27,420	34,673	53,965	58,379	74,817	80,000
16	Gasoline & Diesel Fuel	2,623	2,387	2,952	4,761	3,750	6,000
17	Tools & Equipment	5,903	10,101	22,613	32,432	29,920	40,000
18	Repairs & Maintenance	2,816	8,910	1,386	5,165	15,570	15,000
19	Hazardous Waste Used/Mixed Oil	1,158	1,005	2,038	1,218	-	1,000
20	Utilities	1,479	1,171	1,180	815	774	2,000
21	Depreciation & Amortization Expenses	-	-	-	5,965	5,161	6,900
22	TOTAL FLEET MAINTENANCE DEPARTMENT	\$ 380,819	\$ 462,018	\$ 526,253	\$ 503,982	\$ 453,723	\$ 698,700

**MIDWAY CITY SANITARY DISTRICT
FISCAL YEAR 2023-2024 WORKSHEETS**

		FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	YTD ACTUAL	BUDGET	BUDGET
SOLID WASTE DEPARTMENT								
1	Salaries & Wages	\$ 796,533	\$ 863,517	\$ 888,741	\$ 945,063	\$ 724,446	\$ 990,000	\$ 1,000,000
2	Medicare	11,377	12,381	12,902	13,719	10,314	18,000	18,000
3	CalPERS Retirement	49,323	239,914	254,522	82,255	58,666	275,000	245,000
4	CalPERS CEPPT Trust Reimbursement	-	-	-	-	-	-	-
5	Group Insurance	229,321	256,651	262,855	278,730	237,111	295,000	295,000
6	Group Insurance Retirees	52,041	(9,305)	33,072	50,829	50,494	58,000	61,000
7	CalPERS OPEB Trust Reimbursement	-	-	(46,682)	-	-	(58,000)	(61,000)
8	Workers' Compensation Insurance	55,449	51,000	52,064	44,911	54,084	55,000	82,000
9	Uniforms & Laundry Services	-	-	-	9,860	7,046	12,000	12,000
10	Employee Reimbursements	-	-	-	-	3,514	5,000	6,000
11	Operating Expenses	3,160	1,193	2,009	4,425	4,411	5,000	6,000
12	Services & Supplies	11,638	14,852	54,438	26,095	50,885	66,500	66,500
13	Staff Development & Travel Expenses	-	-	-	-	-	-	10,000
14	Education & Training	8,486	7,219	9,740	10,505	408	9,000	15,000
15	Medical Exams & Testing	3,926	3,782	2,212	2,468	1,933	5,000	5,000
16	Property & Liability Insurance	79,628	97,708	127,212	120,282	138,955	140,000	160,000
17	Claims Expense	-	5,043	810	9,929	360	10,000	10,000
18	Gasoline & Diesel Fuel	4,158	5,369	4,757	5,004	5,273	6,500	7,500
19	Tonnage Disposal Fees - Trash (black cart)	1,474,799	1,405,388	1,447,835	1,317,090	990,069	1,550,000	1,550,000
20	Tonnage Disposal Fees - Recycling (blue cart)	-	103,055	70,817	-	-	-	-
21	Tonnage Disposal Fees - Organics (green cart)	499,572	884,425	902,227	861,228	695,640	1,100,000	1,100,000
22	Refuse, Recycling, & Organic Containers	110,752	146,519	183,912	177,707	245,475	300,000	300,000
23	Repairs, Maintenance, Tires, & Restock Parts	284,991	405,226	380,325	361,288	393,067	410,000	425,000
24	Repairs & Maintenance CNG Facilities	25,646	12,484	23,532	53,090	30,621	75,000	75,000
25	Hazardous Waste	2,246	-	-	-	-	-	-
26	Professional & Consulting Services	-	-	-	-	7,169	7,500	10,000
27	Clean-up Events	-	-	-	7,394	6,176	30,000	30,000
28	Organics & Compost Giveaway	-	-	-	16,177	31,671	34,000	40,000
29	Utilities	-	-	-	52,337	58,970	55,000	75,000
30	Natural Gas Fuel CNG Facilities	63,357	69,287	86,729	122,924	150,379	300,000	200,000
31	Depreciation & Amortization Expenses	555,282	627,080	673,474	866,414	595,800	800,000	850,000
32	TOTAL SOLID WASTE DEPARTMENT	\$ 4,321,685	\$ 5,202,788	\$ 5,427,504	\$ 5,439,724	\$ 4,552,937	\$ 6,553,500	\$ 6,593,000

**MIDWAY CITY SANITARY DISTRICT
FISCAL YEAR 2023-2024 WORKSHEETS**

		FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	YTD ACTUAL	BUDGET	BUDGET
SEWER DEPARTMENT								
1	Salaries & Wages	\$ 293,430	\$ 314,976	\$ 337,566	\$ 353,675	\$ 302,259	\$ 440,000	\$ 440,000
2	Medicare	4,313	4,411	4,733	5,167	4,353	6,000	6,000
3	CalPERS Retirement	21,141	116,164	128,973	46,175	38,649	150,000	150,000
4	CalPERS CEPPT Trust Reimbursement	-	-	-	-	-	-	-
5	Group Insurance	75,038	80,582	85,426	90,231	85,451	120,000	120,000
6	Group Insurance Retirees	29,737	(5,317)	28,230	35,689	29,996	40,000	40,000
7	CalPERS OPEB Trust Reimbursement	-	-	(36,007)	-	-	(40,000)	(40,000)
8	Workers' Compensation Insurance	19,986	14,407	14,907	12,824	14,683	14,700	22,000
9	Uniforms & Laundry Services	1,550	2,339	2,211	2,604	1,730	3,500	3,500
10	Employee Reimbursements	-	-	-	-	1,449	3,000	3,000
11	Operating Expenses	3,683	1,719	5,800	4,397	4,026	5,000	6,000
12	Services & Supplies	-	-	-	-	5,494	5,500	7,500
13	Permits Fees Testing & Taxes	17,551	19,047	18,229	20,871	18,522	25,000	25,000
14	Membership Dues & Subscriptions	-	-	-	-	499	1,000	1,500
14	Staff Development & Travel Expenses	-	-	-	-	442	-	10,000
15	Education & Training	898	2,881	1,784	2,228	1,411	4,000	10,000
16	Medical Exams & Testing	-	-	796	636	607	900	1,000
17	Property & Liability Insurance	37,762	47,074	74,844	70,807	86,399	86,500	94,000
18	Claims Expense	-	-	-	500	-	10,000	10,000
19	Gasoline & Diesel Fuel	8,842	6,554	4,424	7,894	5,266	6,500	7,500
20	Repairs & Maintenance	102,029	121,459	108,822	94,723	87,482	200,000	200,000
21	Emergency Repairs	-	-	-	2,940	-	150,000	150,000
22	Professional & Tech Services	-	-	-	-	97,506	535,000	450,000
23	Fats Oils Grease (FOG) Program	23,262	18,002	19,199	17,925	8,875	25,000	25,000
24	Resident Lateral Assistance Program	-	-	-	1,800	-	3,600	9,000
25	Utilities	52,103	38,259	46,500	56,936	32,004	50,000	50,000
26	Natural Gas Fuel CNG Station	-	-	-	10,000	-	10,000	10,000
27	Depreciation & Amortization Expenses	451,921	533,831	552,537	567,559	438,900	585,000	588,000
28	TOTAL SEWER DEPARTMENT	\$ 1,143,248	\$ 1,316,388	\$ 1,398,973	\$ 1,405,581	\$ 1,266,001	\$ 2,440,200	\$ 2,399,000

		FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	YTD ACTUAL	BUDGET	BUDGET
MIDWAY CITY SANITARY DISTRICT								
1	Revenues	\$ 13,296,040	\$ 13,832,693	\$ 13,425,149	\$ 12,652,908	\$ 10,158,861	\$ 14,724,500	\$ 15,189,000
2	Expenses	\$ 7,610,511	\$ 8,933,730	\$ 9,435,674	\$ 9,389,075	\$ 7,960,443	\$ 12,323,000	\$ 12,600,358
3	Unencumbered/Contingencies	\$ 5,685,529	\$ 4,898,963	\$ 3,989,475	\$ 3,263,832	\$ 2,198,418	\$ 2,401,500	\$ 2,588,642

**MIDWAY CITY SANITARY DISTRICT
FISCAL YEAR 2023-2024 WORKSHEETS**

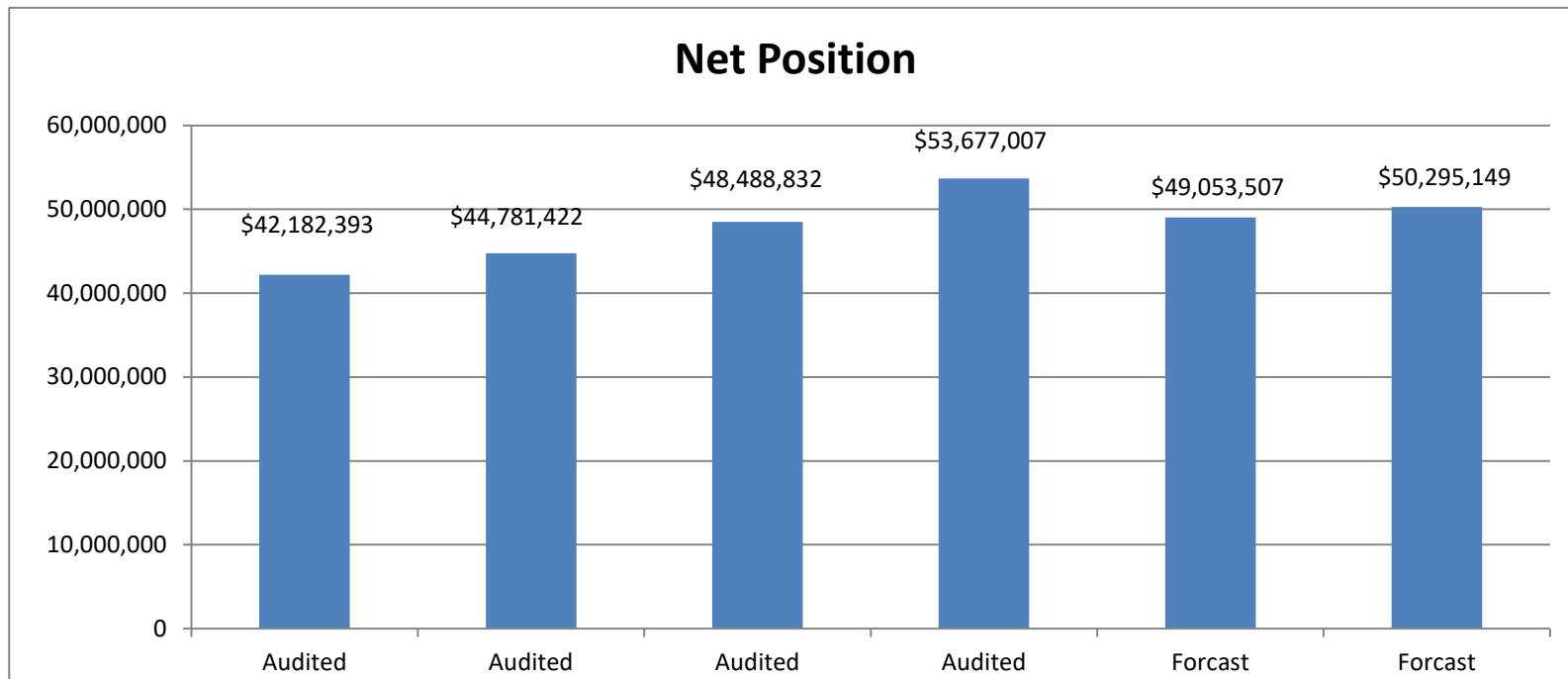
		PRIOR YEARS	FY 2022-23	FY 2022-23	FY 2023-24
		ACTUAL	YTD ACTUAL	BUDGET	BUDGET
CAPITAL OUTLAY IMPROVEMENTS & MISCELLANEOUS BUDGET					
1	DISTRICT OFFICES & YARD				
2	Solar Project Design		6,522	115,000	-
3	Solar Project Construction			700,000	-
4	District Building Project Design & Construction	352,235	1,523,410	5,700,000	1,000,000
5	District Buildings Facility, Features & Furnishings			100,000	150,000
6	District Buildings Technology			100,000	-
7	1 New Class C Vehicle/Truck (to replace van)			80,000	-
8	FLEET MAINTENANCE				
9	New Steam Cleaner for Wash Rack			15,000	-
10	SOLID WASTE				
11	1 New Class C Vehicle/Truck		40,222	80,000	-
12	1 New Side Loader Trash Truck		416,927	425,000	1,400,000
13	Rebuilt Engines & Packers for CNG Trash Trucks		40,525	60,000	60,000
14	SEWER				
15	New Sewer Lift Station Pumps		329,196	350,000	-
16	SCADA System Upgrades		38,325	50,000	-
17	MISCELLANEOUS				
18	Payments Towards Unfunded Liabilities				
19	Contributions Towards 115 CEPPT Trust		450,000	700,000	250,000
20	TOTAL CAPITAL OUTLAY & IMPROVEMENTS	\$ 352,235	\$ 2,845,125	\$ 8,475,000	\$ 2,860,000

	SUMMARY BY DEPARTMENT	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	YTD ACTUAL	BUDGET	BUDGET
1	Board of Directors	\$ 183,638	\$ 119,576	\$ 195,561	\$ 185,883	\$ 258,371	\$ 334,950	\$ 294,600
2	Administration Department	1,581,121	1,832,959	1,887,383	1,853,905	1,429,411	2,306,250	2,615,058
3	Fleet Maintenance Department	380,819	462,018	526,253	503,982	453,723	688,100	698,700
4	Solid Waste Department	4,321,685	5,202,788	5,427,504	5,439,724	4,552,937	6,553,500	6,593,000
5	Sewer System Department	1,143,248	1,316,388	1,398,973	1,405,581	1,266,001	2,440,200	2,399,000
6	TOTAL SUMMARY BY DEPARTMENTS	\$ 7,611,990	\$ 8,933,730	\$ 9,435,674	\$ 9,389,075	\$ 7,960,443	\$ 12,323,000	\$ 12,600,358

**MIDWAY CITY SANITARY DISTRICT
FISCAL YEAR 2023-2024 WORKSHEETS**

		SEWER	SOLID WASTE	FLEET MAINT	ADMIN	BOARD	FY 2023-24 BUDGET
1	EXPENSES						
2	Salaries & Wages	\$ 440,000	\$ 1,000,000	\$ 357,000	\$ 1,150,000	\$ 115,000	\$ 3,062,000
3	Medicare	6,000	18,000	4,500	17,000	1,600	47,100
4	CalPERS Retirement	150,000	245,000	50,000	150,000		595,000
5	CalPERS CEPPT Trust Reimbursement	-	-	-	-	-	-
6	Group Insurance	120,000	295,000	100,000	229,500	120,000	864,500
7	Group Insurance Retirees	40,000	61,000	10,000	75,000		186,000
8	CalPERS OPEB Trust Reimbursement	(40,000)	(61,000)	(10,000)	(75,000)		(186,000)
9	Workers' Compensation Insurance	22,000	82,000	15,000	6,000	500	125,500
10	Uniforms & Laundry	3,500	12,000	4,500	550		20,550
11	Employee Reimbursements	3,000	6,000	2,000	3,000		14,000
12	Unemployment Benefits	-	-	-	-	-	-
13	TOTAL LABOR & BENEFITS	\$ 744,500	\$ 1,658,000	\$ 533,000	\$ 1,556,050	\$ 237,100	\$ 4,728,650
14	Board Meeting Expenses	-	-	-	-	5,000	5,000
15	Board Election Costs	-	-	-	-	-	-
16	Office Expenses & Supplies	-	-	-	15,000	-	15,000
17	Operating Expenses	6,000	6,000	-	25,000	4,000	41,000
18	Local Govt. Formation Commission (LAFCO)	-	-	-	21,508	-	21,508
19	Services & Supplies	7,500	66,500	4,000	35,000	3,500	116,500
20	Printing & Publications	-	-	-	2,000	-	2,000
21	Permits Fees Testing & Taxes	25,000	-	-	3,500	-	28,500
22	Membership Dues & Subscriptions	1,500	-	-	15,000	-	16,500
23	Staff Development & Travel Expenses	10,000	10,000	5,000	50,000	45,000	120,000
24	Education & Training	10,000	15,000	5,000	10,000	-	40,000
25	Employee Awards Incentives & Recognition	-	-	-	50,000	-	50,000
26	Medical Exams & Testing	1,000	5,000	800	2,000	-	8,800
27	Property & Liability Insurance	94,000	160,000	80,000	106,000	-	440,000
28	Claims Expenses	10,000	10,000	-	-	-	20,000
29	Gasoline & Diesel Fuel	7,500	7,500	6,000	4,000	-	25,000
30	Tonnage Disposal Fees	-	2,650,000	-	-	-	2,650,000
31	Solid Waste, Recycling, & Organic Containers	-	300,000	-	-	-	300,000
32	Tools & Equipment	-	-	40,000	-	-	40,000
33	Repairs, Maintenance, Tires, and Restock Parts	200,000	425,000	15,000	10,000	-	650,000
34	Repairs & Maintenance CNG Facilities	-	75,000	-	-	-	75,000
35	Hazardous Waste Used/Mixed Oil	-	-	1,000	-	-	1,000
36	Emergency Repairs	150,000	-	-	-	-	150,000
37	Audit & Financial Services	-	-	-	25,000	-	25,000
38	Engineering & Consulting Services	450,000	-	-	-	-	450,000
39	Legal Services Personnel	-	-	-	35,000	-	35,000
40	Legal Services General Counsel	-	-	-	120,000	-	120,000
41	Information Technology	-	-	-	50,000	-	50,000
42	Professional & Consulting Services	-	10,000	-	65,000	-	75,000
43	Temporary Personnel	-	-	-	50,000	-	50,000
44	Community Outreach & Programs	-	70,000	-	255,000	-	325,000
45	Fats, Oils & Grease (FOG) Program	25,000	-	-	-	-	25,000
46	Resident Lateral Assistance Program	9,000	-	-	-	-	9,000
47	Utilities-Includes Lift (Pump) & CNG Stations	50,000	75,000	2,000	35,000	-	162,000
48	Natural Gas Fuel (CNG Facilities)	10,000	200,000	-	-	-	210,000
49	Depreciation & Amortization Expenses	588,000	850,000	6,900	75,000	-	1,519,900
50	TOTAL NON-LABOR	\$ 1,654,500	\$ 4,935,000	\$ 165,700	\$ 1,059,008	\$ 57,500	\$ 7,871,708
	TOTAL EXPENSES	\$ 2,399,000	\$ 6,593,000	\$ 698,700	\$ 2,615,058	\$ 294,600	\$ 12,600,358

	FY 2018-19 Audited	FY 2019-20 Audited	FY 2020-21 Audited	FY 2021-22 Audited	FY 2022-23 Forecast	FY 2023-24 Forecast
Net Position, Unrestricted, July 1,	\$ 37,339,706	\$ 42,251,679	\$ 44,781,422	\$ 48,488,832	\$ 53,677,007	\$ 49,053,507
Net Increase/(Decrease)	\$ 4,842,687	\$ 2,529,743	\$ 3,707,410	\$ 5,188,175	\$ (4,623,500)	\$ 1,241,642
Net Position, Unrestricted, June 30	\$ 42,182,393	\$ 44,781,422	\$ 48,488,832	\$ 53,677,007	\$ 49,053,507	\$ 50,295,149



RESERVES

RESERVE		CATEGORY	GOAL LEVEL	CURRENT LEVEL	OVER/(UNDER) GOAL	% FUNDED
Operating Fund	LAIF	Unrestricted	10,000,000	8,760,387	(1,239,613)	88%
Orange County Midway City	LAIF	Designated	3,600,000	1,612,906	(1,987,094)	45%
Buildings, Equipment, and Facilities	LAIF	Designated	7,000,000	5,367,119	(1,632,881)	77%
Lift Stations & Sewer Lines	LAIF	Designated	50,000,000	30,606,387	(19,393,613)	61%
CNG Station & Facilities	LAIF	Designated	3,000,000	1,934,609	(1,065,391)	64%
Vehicle Replacements	LAIF	Designated	5,000,000	3,553,107	(1,446,893)	71%
Emergencies & Contingencies	CalTRUST	Designated	2,500,000	1,460,313	(1,039,687)	58%
CERBT 115 Trust Related to OPEB	CalPERS	Restricted	4,900,000	6,410,945	1,510,945	131%
CEPPT 115 Trust Related to Pensions	CalPERS	Restricted	4,800,000	4,623,450	(176,550)	96%
Totals			\$ 90,800,000	\$ 64,329,223	\$ (26,470,777)	71%