

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

**Tuesday, April 30, 2024
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 AND DECLARATION OF QUORUM**
- 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 2024-2025 Operating Budget, Capital Improvement Projects, Net Position, and Reserves

5. BOARD CONCERNS/COMMENTS

6. GM/STAFF CONCERNS/COMMENTS

7. LEGAL COUNSEL CONCERNS/COMMENTS

8. CLOSED SESSION

None.

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.

9. ADJOURNMENT

**MIDWAY CITY SANITARY DISTRICT
FISCAL YEAR 2024-2025 WORKSHEETS**

		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	\$ CHG	% CHG
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	YTD ACTUAL	BUDGET	PROPOSED BUDGET	PY BUDGET	PY BUDGET
SUMMARY										
1	REVENUES									
2	Property Taxes	\$ 1,449,684	\$ 1,440,401	\$ 1,437,277	\$ 1,473,543	\$ 1,342,115	\$ 1,478,000	\$ 1,545,000	\$ 67,000	5%
5	Property Taxes - Pass-throughs	2,789,567	3,080,935	3,421,254	3,785,559	2,335,038	3,600,000	3,820,000	220,000	6%
3	Trash & Sewer Collection Fees	6,867,992	6,904,276	6,942,570	7,318,538	7,362,712	7,160,000	7,680,000	520,000	7%
4	Franchise Fees	1,088,185	1,121,793	1,174,482	1,246,184	1,012,352	1,200,000	1,350,000	150,000	13%
6	Interest & Investment Earnings	1,054,909.52	541,416.03	(1,008,281.97)	1,322,304.79	2,718,635.01	2,250,000	2,250,000	-	0%
7	Other Revenue Sources	559,515.44	336,328.14	685,606.78	300,223.44	104,375.93	271,000	555,786	284,786	105%
8	TOTAL REVENUES	\$ 13,809,854	\$ 13,425,149	\$ 12,652,908	\$ 15,446,352	\$ 14,875,227	\$ 15,959,000	\$ 17,200,786	\$ 1,241,786	8%
9	EXPENDITURES									
10	Salaries & Wages	\$ 2,181,383	\$ 2,301,719	\$ 2,417,022	\$ 2,642,050	\$ 2,079,197	\$ 3,112,000	\$ 3,210,000	98,000	3%
11	Benefits	1,332,548	1,435,221	1,184,992	1,312,682	1,198,142	1,697,450	1,628,300	(69,150)	-4%
12	Tonnage Disposal Fees	1,405,388	2,420,879	2,178,318	2,353,718	1,871,043	2,650,000	2,650,000	-	0%
13	Repairs & Maintenance	543,270	492,286	468,405	746,926	486,847	937,000	1,057,000	120,000	13%
14	Depreciation & Amortization Expenses	1,391,948	1,463,959	1,497,196	1,458,766	1,513,000	1,513,000	1,750,000	237,000	16%
15	Other Operating Expenses	2,079,193	1,321,610	1,643,142	4,964,871	1,327,727	3,055,308	2,601,600	(453,708)	-15%
16	TOTAL EXPENDITURES	\$ 8,933,730	\$ 9,435,674	\$ 9,389,075	\$ 13,479,012	\$ 8,475,957	\$ 12,964,758	\$ 12,896,900	\$ (67,858)	-1%
17	Net Available for Reserves or Capital Projects	4,876,124	3,989,475	3,263,832	1,967,340	6,399,271	2,994,242	4,303,886		

	SUMMARY BY DEPARTMENT	FY 2019-20	FY 2020-21	FY 2021-22	FY 2023-24	FY 2023-24	FY 2023-24	FY 2024-25	\$ CHG	% CHG
		ACTUAL	ACTUAL	ACTUAL	YTD ACTUAL	YTD ACTUAL	BUDGET	BUDGET	PY BUDGET	PY BUDGET
1	Board of Directors	\$ 119,576	\$ 195,561	\$ 185,883	\$ 308,162	\$ 180,930	\$ 294,500	\$ 443,200	\$ 148,700	50%
2	Administration Department	1,832,959	1,887,383	1,853,905	1,903,365	1,773,542	2,664,558	2,729,500	64,942	2%
3	Fleet Maintenance Department	462,018	526,253	503,982	594,739	504,672	698,700	743,100	44,400	6%
4	Solid Waste Department	5,202,788	5,427,504	5,439,724	8,922,011	4,137,157	6,611,000	6,942,200	331,200	5%
5	Sewer System Department	1,316,388	1,398,973	1,405,581	1,750,735	1,879,655	4,209,000	3,788,900	(420,100)	-10%
6	TOTAL SUMMARY BY DEPARTMENTS	\$ 8,933,730	\$ 9,435,674	\$ 9,389,075	\$ 13,479,012	\$ 8,475,957	\$ 14,477,758	\$ 14,646,900	\$ 169,142	

**MIDWAY CITY SANITARY DISTRICT
FISCAL YEAR 2024-2025 WORKSHEETS**

		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	\$ CHG	% CHG
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	YTD ACTUAL	BUDGET	PROPOSED BUDGET	PY BUDGET	PY BUDGET
REVENUES										
1	OPERATING REVENUES									
2	Trash & Sewer Collection Fees	\$ 6,867,992	\$ 6,904,276	\$ 6,942,570	\$ 7,318,538	\$ 7,362,712	\$ 7,160,000	\$ 7,680,000	\$ 520,000	7%
3	Additional Container & Service Fees	2,744	2,100	3,092	15,410	13,760	12,000	12,000	-	0%
4	Franchise Fees	1,088,185	1,121,793	1,174,482	1,246,184	1,012,352	1,200,000	1,350,000	150,000	13%
5	Sewer Plan Checks & Inspection Fees	256,716	99,652	41,570	50,985	48,178	45,000	45,000	-	0%
6	Sewer Connection Fees (OC San)	49,962	14,267	14,005	19,502	7,154	14,000	14,000	-	0%
7	OPERATING REVENUES	\$ 8,265,600	\$ 8,142,088	\$ 8,175,719	\$ 8,650,619	\$ 8,444,155	\$ 8,431,000	\$ 9,101,000	\$ 670,000	8%
8	NON-OPERATING REVENUES									
9	Property Tax Secured	\$ 1,306,336	\$ 1,300,952	\$ 1,296,564	\$ 1,298,523	\$ 1,240,987	\$ 1,336,200	\$ 1,400,000	\$ 63,800	5%
10	Property Tax Unsecured	40,224	39,125	41,496	38,605	34,074	40,000	38,000	(2,000)	-5%
11	Property Tax Secured Supplemental	27,676	26,730	30,457	56,349	22,982	30,000	30,000	-	0%
12	Homeowner's Property Tax Relief	6,767	6,313	6,005	5,765	2,650	6,000	6,000	-	0%
13	State-Assessed Public Utility Tax & Railroad	59,162	61,462	60,862	64,480	32,497	64,000	64,000	-	0%
14	Pass-through Property Taxes County of Orange	291,867	380,505	406,339	413,629	334,439	400,000	420,000	20,000	5%
15	Pass-through Property Taxes City of Westminster	2,497,700	2,700,430	3,014,915	3,371,929	2,000,599	3,200,000	3,400,000	200,000	6%
16	Investment Income	1,054,910	541,416	(1,008,282)	1,322,305	2,718,635	2,250,000	2,250,000	-	0%
17	Interest on Undistributed Taxes	9,520	5,818	1,894	9,822	8,925	1,800	7,000	5,200	289%
18	Other Revenue	273,023	214,237	626,940	219,246	35,285	200,000	474,786	274,786	137%
19	Gain/(Loss) on Disposal of Capital Assets	-	6,073	-	(4,920)		-	10,000	10,000	100%
20	NON-OPERATING REVENUES	\$ 5,567,093	\$ 5,283,061	\$ 4,477,189	\$ 6,795,733	\$ 6,431,072	\$ 7,528,000	\$ 8,099,786	\$ 571,786	8%
21	TOTAL REVENUES	\$ 13,832,693	\$ 13,425,149	\$ 12,652,908	\$ 15,446,352	\$ 14,875,227	\$ 15,959,000	\$ 17,200,786	\$ 1,241,786	8%

**MIDWAY CITY SANITARY DISTRICT
FISCAL YEAR 2024-2025 WORKSHEETS**

		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	\$ CHG	% CHG
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	YTD ACTUAL	BUDGET	PROPOSED BUDGET	PY BUDGET	PY BUDGET
BOARD OF DIRECTORS										
1	Directors' Fees (salaries)	\$ 56,917	\$ 73,159	\$ 92,700	\$ 104,100	\$ 79,800	\$ 115,000	\$ 115,000	\$ -	0%
2	Medicare	779	1,064	1,330	1,465	1,119	1,600	1,700	100	6%
3	Group Insurance	57,423	57,007	80,833	92,350	81,654	120,000	120,000	-	0%
4	Workers' Compensation Insurance	234	343	288	348	400	400	500	100	25%
5	Election Costs		59,086	-	91,110	-	-	125,000	125,000	100%
6	Board Meeting Expenses	133	535	2,117	5,421	4,836	5,000	7,500	2,500	50%
7	Operating Expenses	-	-	-	-	3,460	3,500	4,000	500	14%
8	Services & Supplies	-	1,735	3,594	2,984	2,961	4,000	4,500	500	13%
9	Board Development & Travel Expenses	4,089	2,631	5,021	10,385	6,701	45,000	45,000	-	0%
10	Information Technology						-	20,000	20,000	100%
11	TOTAL BOARD OF DIRECTORS	\$ 119,576	\$ 195,561	\$ 185,883	\$ 308,162	\$ 180,930	\$ 294,500	\$ 443,200	\$ 148,700	50%

**MIDWAY CITY SANITARY DISTRICT
FISCAL YEAR 2024-2025 WORKSHEETS**

		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	\$ CHG	% CHG
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	YTD ACTUAL	BUDGET	PROPOSED BUDGET	PY BUDGET	PY BUDGET
ADMINISTRATION DEPARTMENT										
1	Salaries & Wages	\$ 703,235	\$ 740,501	\$ 759,551	\$ 862,673	\$ 695,023	\$ 1,200,000	\$ 1,200,000	\$ -	0%
2	Medicare	9,981	10,564	10,868	12,811	11,410	17,000	17,000	-	0%
3	CalPERS Retirement	246,568	269,883	94,756	91,334	85,427	150,000	150,000	-	0%
4	CalPERS CEPPT Trust Reimbursement	-	-	-	1,268,002		-	-	-	0%
5	Group Insurance	108,296	130,380	145,268	169,274	152,031	229,500	229,500	-	0%
6	Group Insurance Retirees	(9,305)	34,054	49,282	77,581	71,985	90,000	90,000	-	0%
7	CalPERS OPEB Trust Reimbursement	-	(47,664)	-	(102,345)	-	(90,000)	(90,000)	-	0%
8	Workers' Compensation Insurance	3,323	3,691	3,242	3,956	3,316	4,200	5,000	800	19%
9	Uniforms & Laundry Services	-	-	368	528	2,283	750	3,500	2,750	367%
10	Employee Reimbursements	-	-	-	2,373	3,408	5,500	5,500	-	0%
11	Unemployment Benefits	11,700	(2,925)	-	-	-	-	-	-	0%
12	Operating & Office Expenses	44,960	45,799	53,063	25,570	15,431	35,000	36,000	1,000	3%
13	Local Govt. Formation Commission (LAFCO)	20,783	17,805	18,339	19,153	21,508	21,508	22,000	492	2%
14	Services & Supplies	-	-	-	33,001	34,800	40,000	40,000	-	0%
15	Printing & Publications	17,885	1,303	16,230	-	674	2,000	2,000	-	0%
16	Permits Fees Testing & Taxes	2,208	1,465	1,992	1,500	1,547	3,500	3,500	-	0%
17	Membership Dues & Subscriptions	8,275	8,945	8,658	10,873	10,180	15,000	15,000	-	0%
18	Education, Training, & Travel Expenses	12,813	6,907	15,896	21,422	21,688	55,000	55,000	-	0%
19	Employee Awards Incentives & Recognition	19,634	15,450	25,513	39,312	31,564	50,000	50,000	-	0%
20	Medical Exams & Testing	-	4,442	4,450	808	640	2,000	2,000	-	0%
21	Property & Liability Insurance	31,282	51,359	55,004	70,989	106,000	106,000	120,000	14,000	13%
22	Claims Expense	-	-	-	-	(324)	-	-	-	-
23	Gasoline & Diesel Fuel	1,324	2,248	1,446	2,295	2,045	4,000	4,000	-	0%
24	Repairs & Maintenance	7,676	1,752	2,489	6,270	3,054	10,000	10,000	-	0%
25	Audit & Financial Services	17,650	19,350	18,930	19,490	25,000	25,000	28,000	3,000	12%
26	Legal Services Personnel	34,650	27,399	19,346	13,014	37,945	55,000	55,000	-	0%
27	Legal Services General Counsel	52,047	61,709	109,914	115,640	88,754	120,000	125,000	5,000	4%
28	Information Technology	24,827	21,019	36,148	51,509	61,256	70,000	60,000	(10,000)	-14%
29	Professional & Consulting Services	55,351	50,252	58,210	5,050	37,692	55,000	55,000	-	0%
30	Temporary Personnel	31,331	7,728	73,156	63,603	27,642	50,000	50,000	-	0%
31	Community & District Events	46,750	60,023	112,353	22,398	50,868	125,000	120,000	(5,000)	-4%
32	District Calendar	36,952	36,517	37,267	44,595	43,571	43,600	46,500	2,900	7%
33	Media & Program Development	-	-	29,463	28,797	33,692	60,000	80,000	20,000	33%
34	Utilities	61,727	69,479	29,480	26,939	18,433	35,000	40,000	5,000	14%
35	Depreciation & Amortization Expenses	231,036	237,948	63,223	60,649	75,000	75,000	100,000	25,000	33%
36	TOTAL ADMINISTRATION DEPARTMENT	\$ 1,832,959	\$ 1,887,383	\$ 1,853,905	\$ 3,069,062	\$ 1,773,542	\$ 2,664,558	\$ 2,729,500	\$ 64,942	2%

**MIDWAY CITY SANITARY DISTRICT
FISCAL YEAR 2024-2025 WORKSHEETS**

		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	\$ CHG	% CHG
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	YTD ACTUAL	BUDGET	PROPOSED BUDGET	PY BUDGET	PY BUDGET
FLEET MAINTENANCE DEPARTMENT										
1	Salaries & Wages	\$ 242,738	\$ 261,753	\$ 266,033	\$ 307,056	\$ 255,305	\$ 357,000	\$ 365,000	\$ 8,000	2%
2	Medicare	3,011	3,688	3,764	4,200	4,299	5,000	5,100	100	2%
3	CalPERS Retirement	83,666	96,604	35,104	39,325	34,070	50,000	50,000	-	0%
4	CalPERS CEPPT Trust Reimbursement	-	-	-	545,959	-	-	-	-	0%
5	Group Insurance	61,018	67,778	70,771	71,865	62,676	100,000	100,000	-	0%
6	Group Insurance Retirees	(2,659)	4,372	4,391	4,812	4,313	10,000	10,000	-	0%
7	CalPERS OPEB Trust Reimbursement	-	(6,317)	-	(6,348)	-	(10,000)	(10,000)	-	0%
8	Workers' Compensation Insurance	9,324	9,912	8,597	10,352	9,000	9,000	10,400	1,400	16%
9	Uniforms & Laundry Services	3,032	2,656	3,135	2,594	3,198	4,500	4,700	200	4%
10	Employee Reimbursements	-	-	-	1,666	626	2,000	2,000	-	0%
11	Operating & Office Expenses	-	-	-	-	-	-	3,000	3,000	100%
12	Services & Supplies	-	-	-	2,747	3,647	4,000	4,000	-	0%
13	Education, Training, & Travel Expenses	3,641	1,047	3,390	2,486	5,615	10,000	10,000	-	0%
14	Medical Exams & Testing	-	628	60	784	622	800	900	100	13%
15	Property & Liability Insurance	34,673	53,965	58,379	74,817	79,399	80,000	90,000	10,000	13%
16	Gasoline & Diesel Fuel	2,387	2,952	4,761	4,765	3,188	6,000	6,000	-	0%
17	Tools & Equipment	10,101	22,613	32,432	36,789	25,883	40,000	40,000	-	0%
18	Repairs & Maintenance	9,915	3,424	6,383	20,261	3,593	18,000	18,000	-	0%
19	Information Technology	-	-	-	1,620	81	3,000	4,000	1,000	33%
20	Utilities	1,171	1,180	815	1,070	2,258	2,500	5,000	2,500	100%
21	Depreciation & Amortization Expenses	-	-	5,965	6,882	6,900	6,900	25,000	18,100	262%
22	TOTAL FLEET MAINTENANCE DEPARTMENT	\$ 462,018	\$ 526,253	\$ 503,982	\$ 1,133,702	\$ 504,672	\$ 698,700	\$ 743,100	\$ 44,400	6%

**MIDWAY CITY SANITARY DISTRICT
FISCAL YEAR 2024-2025 WORKSHEETS**

		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	\$ CHG	% CHG
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	YTD ACTUAL	BUDGET	PROPOSED BUDGET	PY BUDGET	PY BUDGET
SOLID WASTE DEPARTMENT										
1	Salaries & Wages	\$ 863,517	\$ 888,741	\$ 945,063	\$ 961,790	\$ 739,624	\$ 1,000,000	\$ 1,060,000	\$ 60,000	6%
2	Medicare	12,381	12,902	13,719	13,681	11,531	18,000	19,000	1,000	6%
3	CalPERS Retirement	239,914	254,522	82,255	82,269	71,642	190,000	115,000	(75,000)	-39%
4	CalPERS CEPPT Trust Reimbursement	-	-	-	1,142,150	-	-	-	-	0%
5	Group Insurance	256,651	262,855	278,730	283,273	266,097	335,000	350,000	15,000	4%
6	Group Insurance Retirees	(9,305)	33,072	50,829	60,760	55,018	76,000	76,000	-	0%
7	CalPERS OPEB Trust Reimbursement	-	(46,682)	-	(47,961)	-	(76,000)	(76,000)	-	0%
8	Workers' Compensation Insurance	51,000	52,064	44,911	54,084	54,000	54,000	60,000	6,000	11%
9	Uniforms & Laundry Services	-	-	9,860	9,148	7,651	12,000	12,500	500	4%
10	Employee Reimbursements	-	-	-	4,081	3,780	6,000	6,000	-	0%
11	Operating & Office Expenses	1,193	2,009	4,425	4,626	1,618	6,000	6,200	200	3%
12	Services & Supplies	14,852	54,438	26,095	57,632	39,948	66,500	69,000	2,500	4%
13	Education, Training, & Travel Expenses	7,219	9,740	10,505	1,237	2,571	20,000	20,000	-	0%
14	Medical Exams & Testing	3,782	2,212	2,468	2,263	1,010	5,000	5,000	-	0%
15	Property & Liability Insurance	97,708	127,212	120,282	138,955	198,087	196,000	227,000	31,000	16%
16	Claims Expense	5,043	810	9,929	1,511	2,913	10,000	10,000	-	0%
17	Gasoline & Diesel Fuel	5,369	4,757	5,004	6,348	2,403	7,500	7,500	-	0%
18	Tonnage Disposal Fees for Refuse, Recycling & Organics	2,392,868	2,420,879	2,178,318	2,353,718	1,871,043	2,650,000	2,650,000	-	0%
19	Containers/Carts for Refuse, Recycling & Organics	146,519	183,912	177,707	293,587	215,218	300,000	300,000	-	0%
20	Repairs, Maintenance, Tires, & Restock Parts	417,710	403,858	414,378	588,198	372,994	500,000	520,000	20,000	4%
21	Information Technology	-	-	-	-	2,150	30,000	30,000	-	0%
22	Professional & Consulting Services	-	-	-	7,169	7,507	60,000	60,000	-	0%
23	Clean-up Events	-	-	7,394	13,856	12,079	30,000	30,000	-	0%
24	Organics, Compost & SB 1383 Expenses	-	-	16,177	31,671	32,199	40,000	200,000	160,000	400%
25	Utilities	69,287	86,729	175,261	411,957	166,076	225,000	235,000	10,000	4%
26	Depreciation & Amortization Expenses	627,080	673,474	866,414	811,772	850,000	850,000	950,000	100,000	12%
27	TOTAL SOLID WASTE DEPARTMENT	\$ 5,202,788	\$ 5,427,504	\$ 5,439,724	\$ 7,287,774	\$ 4,137,157	\$ 6,611,000	\$ 6,942,200	\$ 331,200	5%

**MIDWAY CITY SANITARY DISTRICT
FISCAL YEAR 2024-2025 WORKSHEETS**

		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	\$ CHG	% CHG
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	YTD ACTUAL	BUDGET	PROPOSED BUDGET	PY BUDGET	PY BUDGET
SEWER DEPARTMENT										
1	Salaries & Wages	\$ 314,976	\$ 337,566	\$ 353,675	\$ 406,430	\$ 309,445	\$ 440,000	\$ 470,000	\$ 30,000	7%
2	Medicare	4,411	4,733	5,167	5,796	5,009	6,000	6,400	400	7%
3	CalPERS Retirement	116,164	128,973	46,175	54,469	49,192	125,000	100,000	(25,000)	-20%
4	CalPERS CEPPT Trust Reimbursement	-	-	-	756,205	-	-	-	-	0%
5	Group Insurance	80,582	85,426	90,231	103,444	97,361	140,000	140,000	-	0%
6	Group Insurance Retirees	(5,317)	28,230	35,689	36,356	28,141	40,000	40,000	-	0%
7	CalPERS OPEB Trust Reimbursement	-	(36,007)	-	(80,155)	-	(40,000)	(40,000)	-	0%
8	Workers' Compensation Insurance	14,407	14,907	12,824	14,683	13,000	15,500	17,800	2,300	15%
9	Uniforms & Laundry Services	2,339	2,211	2,604	2,256	2,673	3,500	3,700	200	6%
10	Employee Reimbursements	-	-	-	1,548	1,832	3,000	3,000	-	0%
11	Operating & Office Expenses	1,719	5,800	4,397	4,919	3,892	6,000	6,000	-	0%
12	Services & Supplies	-	-	-	5,494	8,231	10,500	10,500	-	0%
13	Permits Fees Testing & Taxes	19,047	18,229	20,871	20,618	22,748	25,000	30,000	5,000	20%
14	Membership Dues & Subscriptions	-	-	-	594	1,122	2,000	2,500	500	25%
15	Education, Training, & Travel Expenses	2,881	1,784	2,228	4,451	3,730	20,000	40,000	20,000	100%
16	Medical Exams & Testing	-	796	636	684	891	1,000	1,000	-	0%
17	Property & Liability Insurance	47,074	74,844	70,807	86,399	94,000	94,000	110,000	16,000	17%
18	Claims Expense	-	-	500	-	1,000	10,000	10,000	-	0%
19	Gasoline & Diesel Fuel	6,554	4,424	7,894	7,075	7,094	9,000	9,000	-	0%
20	Repairs & Maintenance	121,459	108,822	97,633	132,196	107,207	400,000	500,000	100,000	25%
21	Engineering & Consulting	-	-	-	-	218,702	500,000	400,000	(100,000)	-20%
22	Professional & Consulting Services	-	-	-	205,816	7,507	500,000	225,000	(275,000)	-55%
23	Temporary Personnel	-	-	-	-	-	-	50,000	50,000	100%
24	Information Technology	-	-	-	195	978	15,000	50,000	35,000	233%
25	CCTV and Cleaning of District Sewer Lines	-	-	-	-	249,993	1,200,000	800,000	(400,000)	-33%
26	Fats Oils Grease (FOG) Program	18,002	19,199	17,925	17,400	17,075	25,000	30,000	5,000	20%
27	Resident Lateral Assistance Program	-	-	1,800	-	-	9,000	9,000	-	0%
28	Utilities	38,259	46,500	66,936	53,371	40,832	61,500	65,000	3,500	6%
29	Depreciation & Amortization Expenses	533,831	552,537	567,559	586,346	588,000	588,000	700,000	112,000	19%
30	TOTAL SEWER DEPARTMENT	\$ 1,316,388	\$ 1,398,973	\$ 1,405,581	\$ 2,426,590	\$ 1,879,655	\$ 4,209,000	\$ 3,788,900	\$ (420,100)	-10%

		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	YTD ACTUAL	BUDGET	PROPOSED BUDGET
MIDWAY CITY SANITARY DISTRICT								
1	Revenues	\$ 13,832,693	\$ 13,425,149	\$ 12,652,908	\$ 15,446,352	\$ 14,875,227	\$ 15,959,000	\$ 17,200,786
2	Expenses	\$ 7,541,782	\$ 7,971,715	\$ 9,389,075	\$ 12,020,246	\$ 8,475,957	\$ 12,964,758	\$ 12,896,900
3	Depreciation & Amortization Expenses	\$ 1,391,948	\$ 1,463,959	\$ 1,497,196	\$ 1,458,766	\$ 1,513,000	\$ 1,513,000	\$ 1,750,000
4	Unencumbered/Contingencies	\$ 4,898,963	\$ 3,989,475	\$ 3,263,832	\$ 1,967,340	\$ 6,399,271	\$ 2,994,242	\$ 4,303,886

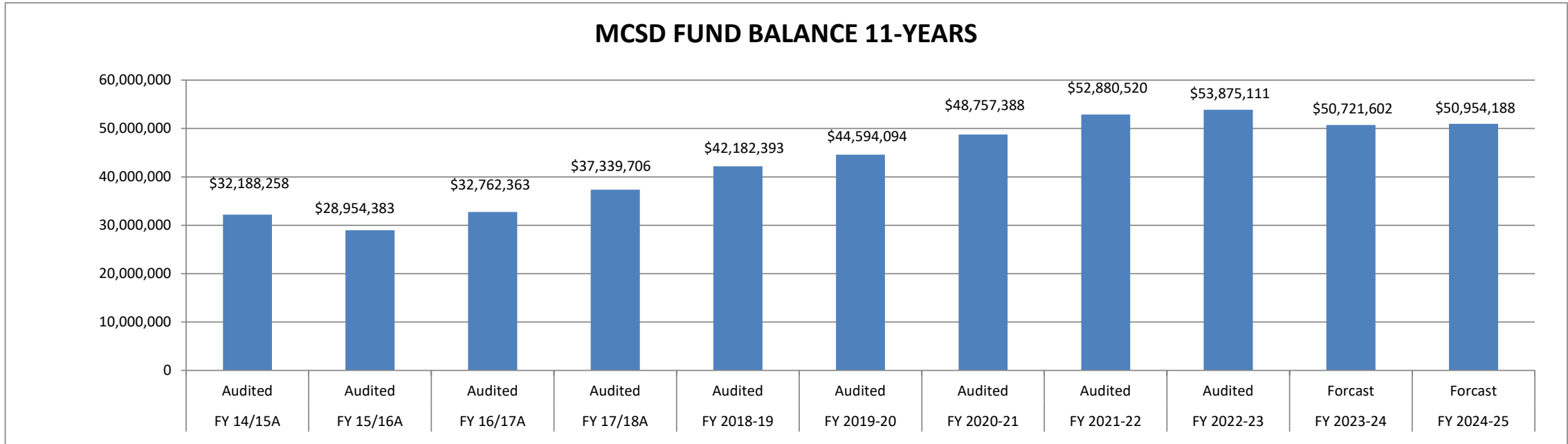
CAPITAL OUTLAY IMPROVEMENTS & MISCELLANEOUS BUDGET									
		FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET
ADMINISTRATIVE DISTRICT OFFICES & YARD									
1	Computer Server for the District			11,412				-	-
2	Vehicles (Class C)					40,222	-	-	-
3	Solar Project Construction					6,522	602,836	735,000	-
4	District Building Project Design & Construction			223,884	128,351	3,937,374	2,699,264	3,362,000	-
5	District Buildings Facility, Features & Furnishings						167,211	250,000	-
6	District Buildings Technology & Board Room AV						15,924	25,000	30,000
FLEET MAINTENANCE									
7	Tire Changing Machine & Assessories		17,195					-	-
8	Crimper Press Machine, Die Kit & Assessories				10,185			-	-
9	EV Ford F150 Lightning w/Tool Box (Q1)							-	120,000
10	Wash Rack Pressure Washer (Q1)							-	12,000
11	Forklift Equipment (Long Fork Extension, Boom & Bucket)							-	11,500
SOLID WASTE									
12	Organics Program Green Carts + Delivery	857,689						-	-
13	Pickup Truck for Late Stops & Street Cleanup		34,534					-	-
14	Cart Lift Attachment for Back of Truck		16,045					-	-
15	Bin For Front Loader for Bulky Program			35,875				-	-
16	CNG Station Compressor Replacement			129,175				-	-
17	EV Vehicle (Chevy Bolt)						32,549	80,000	-
18	CNG Mack Side Loader Solid Waste Trucks (Q3)	656,627	329,752	388,900		416,927	1,358,280	1,400,000	-
19	Rebuilt Engines & Packers for CNG Trash Trucks (Q2)					40,525		60,000	60,000
20	Fire Suppression System for Solid Waste Trucks (Q16)		7,004					-	132,800
21	EV Stakebed Truck (Q1)							-	215,000
22	EV Solid Waste Side Loader Solid Waste Truck (Q1) Pending Grant							-	900,000
23	Solar Infrastructure/Microgrid & EV Station(s) Pending Grant							-	1,800,000
SEWER									
24	CNG Vactor Truck		484,589					-	-
25	SCADA System Upgrades				172,800	38,325		-	-
26	Sewer Lift Station Pump Inventory		264,799			329,196		-	-
27	Sewer Lift Station Emergency Auto Dialers		20,820					-	-
28	Plan Document Scanner and Plotter							10,000	10,000
29	Sewer Flow Meter, Camera, and Smart Covers							-	150,000
30	Trailer Mounted Portable Generator (Q1)							-	40,000
31	EV Ford Lighting Pickup Trucks (Q2)							-	140,000
32	Miscellaneous Capital Sewer System & Lift Station Projects TBD							-	2,200,000
MISCELLANEOUS									
33	Payments Towards Unfunded Liabilities	94,082	494,778	156,003	-	16,907	1,488,751	1,488,751	-
34	Contributions Towards 115 CEPPT Trust		2,500,000	500,000	875,000	700,000		250,000	-
35	TOTAL CAPITAL OUTLAY & IMPROVEMENTS	\$ 1,608,398	\$ 4,169,516	\$ 1,445,249	\$ 1,186,336	\$ 5,525,997	\$ 6,364,815	\$ 7,660,751	\$ 5,821,300

COMMENTS:

#22 and #23 Pending Possible Grant or Earmark Opportunites

#32 Pending SSMP and Capital Plan for Sewer Projects

	FY 14/15A Audited	FY 15/16A Audited	FY 16/17A Audited	FY 17/18A Audited	FY 2018-19 Audited	FY 2019-20 Audited	FY 2020-21 Audited	FY 2021-22 Audited	FY 2022-23 Audited	FY 2023-24 Forecast	FY 2024-25 Forecast
Net Position, Unrestricted, July 1,	\$ 33,000,168	\$ 32,188,258	\$ 28,954,383	\$ 32,762,363	\$ 37,339,706	\$ 42,182,393	\$ 44,594,094	\$ 48,757,388	\$ 52,880,520	\$ 53,875,111	\$ 50,721,602
Net Increase/(Decrease)	\$ (811,910)	\$ (3,233,875)	\$ 3,807,980	\$ 4,577,343	\$ 4,842,687	\$ 2,411,701	\$ 4,163,294	\$ 4,123,132	\$ 994,591	\$ (3,153,509)	\$ 232,586
Net Position, Unrestricted, June 30	\$ 32,188,258	\$ 28,954,383	\$ 32,762,363	\$ 37,339,706	\$ 42,182,393	\$ 44,594,094	\$ 48,757,388	\$ 52,880,520	\$ 53,875,111	\$ 50,721,602	\$ 50,954,188



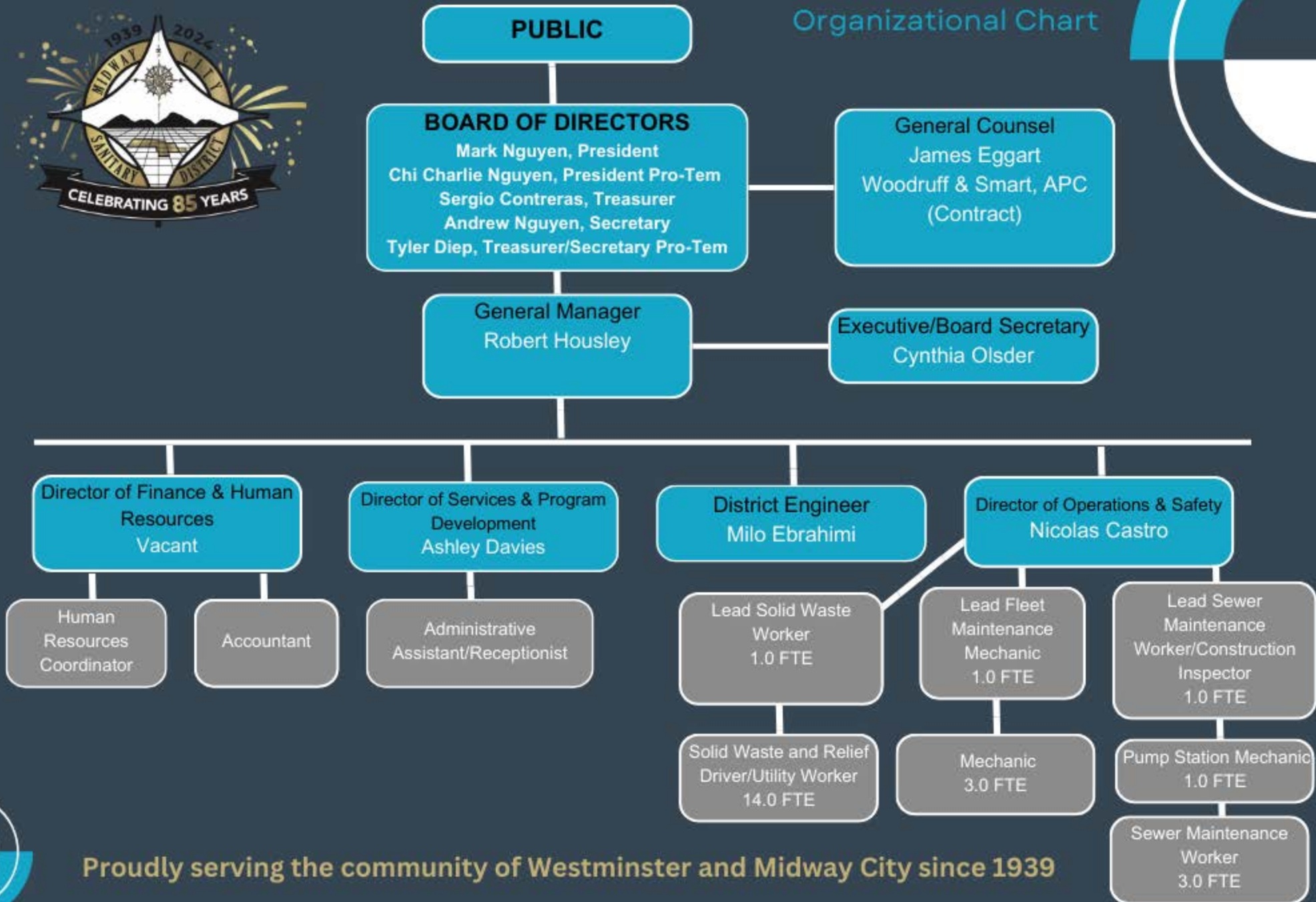
RESERVES
FY 2024-25

RESERVE	LOCATION	CATEGORY	GOAL LEVEL	CURRENT LEVEL	OVER/(UNDER) GOAL	% FUNDED
Operating Fund	LAIF/CA CLASS	Unrestricted	11,000,000	11,717,399	717,399	107%
Midway City Unicorporated	LAIF	Designated	4,000,000	1,935,403	(2,064,597)	48%
Buildings, Equipment, and Facilities	LAIF	Designated	8,000,000	3,394,417	(4,605,583)	42%
Lift Stations & Sewer System	LAIF	Designated	55,000,000	30,948,299	(24,051,701)	56%
CNG/EV Station & Facilities	LAIF	Designated	4,000,000	2,022,786	(1,977,214)	51%
Vehicle Replacements	LAIF	Designated	7,000,000	2,778,296	(4,221,704)	40%
Emergencies & Contingencies	CaITRUST/CA CLASS	Designated	3,000,000	1,457,327	(1,542,673)	49%
CERBT 115 Trust Related to OPEB	CaIPERS	Restricted	5,967,867	6,942,280	974,413	116%
CEPPT 115 Trust Related to Pensions	CaIPERS	Restricted	4,800,000	5,153,555	353,555	107%
Totals			\$ 102,767,867	\$ 66,349,762	\$ (36,418,105)	65%

CURRENT LEVEL IS AS OF 04/29/2024

MIDWAY CITY SANITARY DISTRICT

Organizational Chart



Proudly serving the community of Westminster and Midway City since 1939