

**RESOLUTION NO. 2012
MUNICIPAL WATER DISTRICT OF ORANGE COUNTY**

**APPROVING AND ESTABLISHING THE MWDOC BUDGET FOR
FISCAL YEAR 2015-2016 INCLUDING THE RESERVE FUND, GENERAL FUND,
WATER FUND, WATER USE EFFICIENCY FUND, WEROC FUND, AMP FUND, AND
DEBT SERVICE FUND**

BE IT RESOLVED by the Board of Directors of Municipal Water District of Orange County that the Budget for financing the District's operations for Fiscal Year 2015-2016, as recommended, be and the same is hereby adopted as follows:


| | |
|--|-------------------|
| General Fund Budget (Inclusive of Expenses funded by Reserves) | \$8,168,723 |
| Water Purchases Budget..... | 157,043,815 |
| Water Use Efficiency Budget..... | 22,766,204 |
| WEROC Budget | 283,613 |
| AMP Budget..... | 17,558 |
| AMP Sales Proceeds Distribution Budget | 4,823 |
| Total Budget Resolution | \$188,284,736 |

Upon Board approval and the adoption of the Budget and rate resolutions, the General Manager will expend, under District policy, such budgeted amounts as necessary for the purposes identified in the Budget for the Municipal Water District of Orange County.

Said Resolution was adopted, on roll call, by the following vote:

| | |
|----------|---|
| AYES: | Directors Barbre, Finnegan, Hinman, Osborne, Tamaribuchi & Thomas |
| NOES: | None |
| ABSENT: | Director Dick |
| ABSTAIN: | None |

I hereby certify the foregoing is a full, true and correct copy of Resolution No. 2012, adopted by the Board of Directors of Municipal Water District of Orange County at its meeting held on May 20, 2015.



Maribeth Goldsby, Secretary
Municipal Water District of Orange County



Annual Budget for Fiscal Year 2015-16

FINAL

MWDOC's mission is:

To provide reliable, high-quality supplies from MWD and other sources to meet present and future needs, at an equitable and economical cost, and to promote water use efficiency for all of Orange County

Exhibit A2
SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
CORE FUND

| | FY 2014-2015 ADOPTED BUDGET | FY 2014-2015 PROJECTED ACTUALS | VARIANCE ACTUALS TO BUDGET | FY 2015-2016 PROPOSED BUDGET | VARIANCE TO PROJECTED ACTUALS | VARIANCE TO FY 2014-2015 BUDGET |
|--|-----------------------------------|--------------------------------------|----------------------------------|------------------------------------|-------------------------------------|---------------------------------------|
| OPERATING EXPENSES: | | | | | | |
| Salaries & Wages | \$ 2,609,584 | \$ 2,418,754 | \$ (190,830) | \$ 2,811,451 ¹ | \$ 392,698 | \$ 201,867 |
| less for Recovery from Grants | \$ - | \$ - | \$ - | \$ - | - | 0 |
| Employee Benefits | 831,154 | 724,025 | (107,129) | 738,389 ² | 14,364 | (92,765) |
| Director Compensation | 210,342 | 182,258 | (28,084) | 220,588 | 38,330 | 10,246 |
| Director Benefits | 119,356 | 70,765 | (48,591) | 60,024 | (10,740) | (59,332) |
| MWD Representation | 120,197 | 104,078 | (16,119) | 126,050 | 21,972 | 5,853 |
| OPEB Annual Contribution | 133,331 | 180,456 | 47,125 | 105,188 | (75,268) | (28,143) |
| Overhead Reimbursement | (139,240) | (177,093) | (37,853) | (223,770) | (46,677) | (84,530) |
| Health Insurance Coverage for Retirees | 50,244 | 45,980 | (4,264) | 50,387 | 4,407 | 143 |
| Audit Expense | 23,000 | 21,125 | (1,875) | 23,000 | 1,875 | 0 |
| Automotive & Toll Road Expenses | 14,550 | 14,100 | (450) | 14,775 | 675 | 225 |
| Conference Expense - Staff | 13,925 | 15,113 | 1,188 | 19,450 | 4,337 | 5,525 |
| Conference Expense - Directors | 8,650 | 10,745 | 2,095 | 9,800 | (945) | 1,150 |
| Engineering Expense | 355,000 | 465,000 | 110,000 | 300,000 | (165,000) | (55,000) |
| Insurance Expense | 97,000 | 95,000 | (2,000) | 96,000 | 1,000 | (1,000) |
| Legal Expense - General | 329,000 | 295,435 | (33,565) | 355,000 | 59,565 | 26,000 |
| Maintenance Expense | 118,768 | 115,804 | (2,964) | 126,670 | 10,866 | 7,902 |
| Membership / Sponsorship | 90,437 | 97,055 | 6,618 | 103,961 | 6,906 | 13,524 |
| CDR Participation | 39,961 | 39,961 | - | 39,740 | (221) | (221) |
| Miscellaneous Expense | 71,150 | 62,307 | (8,843) | 104,170 | 41,863 | 33,020 |
| Postage / Mail Delivery | 11,100 | 10,100 | (1,000) | 11,285 | 1,185 | 185 |
| Professional Fees | 463,700 | 365,495 | (98,205) | 785,278 | 419,783 | 321,578 |
| Rents & Leases | 16,708 | 11,780 | (4,928) | 19,000 | 7,220 | 2,292 |
| Outside Printing, Subscription & Books | 51,725 | 34,568 | (17,157) | 48,620 | 14,052 | (3,105) |
| Office Supplies | 24,288 | 25,244 | 956 | 29,400 | 4,156 | 5,112 |
| Building Repair & Maintenance | 10,800 | 10,000 | (800) | 11,000 | 1,000 | 200 |
| Computer Maintenance | 6,000 | 6,000 | - | 7,100 | 1,100 | 1,100 |
| Business Expense | 7,000 | 6,589 | (411) | 6,800 | 211 | (200) |
| Software Support & Expense | 54,384 | 43,723 | (10,661) | 52,500 | 8,777 | (1,884) |
| Computers and Equipment | 9,300 | 9,000 | (300) | 21,150 | 12,150 | 11,850 |
| Telecommunications Expense | 16,900 | 14,405 | (2,495) | 15,650 | 1,245 | (1,250) |
| Temporary Help Expense | - | - | - | - | - | - |
| Training Expense | 18,000 | 12,000 | (6,000) | 18,000 | 6,000 | - |
| Tuition Reimbursement | 6,000 | - | (6,000) | 5,000 | 5,000 | (1,000) |

Exhibit A2
SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
CORE FUND

| | FY 2014-2015 ADOPTED BUDGET | FY 2014-2015 PROJECTED ACTUALS | VARIANCE ACTUALS TO BUDGET | FY 2015-2016 PROPOSED BUDGET | VARIANCE TO PROJECTED ACTUALS | VARIANCE TO FY 2014-2015 BUDGET |
|--|-----------------------------------|--------------------------------------|----------------------------------|------------------------------------|-------------------------------------|---------------------------------------|
| OPERATING EXPENSES: continued | | | | | | |
| Travel & Accommodations - Staff | 38,300 | 36,898 | (1,402) | 56,510 | 19,612 | 18,210 |
| Travel & Accommodations - Directors | 29,600 | 31,087 | 1,487 | 27,600 | (3,487) | (2,000) |
| MWDOC's Contribution to WEROC | 128,508 | 128,508 | - | 141,807 | 13,299 | 13,299 |
| Capital Acquisition (excluding building) | - | - | - | 6,000 | 6,000 | 6,000 |
| NORMAL OPERATING EXPENSES | \$ 5,988,722 | \$ 5,526,265 | \$ (462,457) | \$ 6,343,573 | \$ 817,309 | \$ 354,851 |
| MWDOC's Building Expense | \$ 168,000 | \$ 17,000 | \$ (151,000) | \$ 400,000 | \$ 383,000 | \$ 232,000 |
| Election Expense | 444,000 | 272,537 | (171,463) | - | (272,537) | (444,000) |
| TOTAL EXPENSES | \$ 6,600,722 | \$ 5,815,802 | \$ (784,920) | \$ 6,743,573 | \$ 927,772 | \$ 142,851 |

| | | | | | | |
|------------------------|---------------------|---------------------|--------------------|---------------------|-------------------|-------------------|
| REVENUES: | | | | | | |
| Retail Meter Charge | \$ 6,440,532 | \$ 6,440,532 | \$ - | \$ 6,687,322 | \$ 246,790 | \$ 246,790 |
| Water Increment Charge | 103,564 | 108,979 | 5,415 | - | (108,979) | (103,564) |
| Interest Revenue | 138,000 | 119,641 | (18,359) | 117,675 | (1,966) | (20,325) |
| Miscellaneous Income | 3,000 | 3,000 | - | 3,000 | - | 0 |
| School Contracts | - | - | - | - | - | 0 |
| Inter Fund In | - | - | - | - | - | 0 |
| TOTAL REVENUES | \$ 6,685,096 | \$ 6,672,152 | \$ (12,945) | \$ 6,807,997 | \$ 135,845 | \$ 122,901 |

| | | | | | | |
|---|------------------|-------------------|-------------------|------------------|---------------------|--------------------|
| EFFECT ON RESERVES: | | | | | | |
| Reserves Contribution (Draw) to cover for Operating expenses for Operations | \$ 84,374 | \$ 856,350 | \$ 771,976 | \$ 64,423 | \$ (791,927) | |
| Increment Refund Due to OC-88 Error | \$ - | \$ (72,809) | \$ (72,809) | \$ - | \$ 72,809 | |
| TOTAL CONTRIBUTION (DRAW) FROM RESERVES | \$ 84,374 | \$ 783,541 | \$ 699,167 | \$ 64,423 | \$ (719,118) | \$ (19,951) |

1 Total Salaries & Wages includes \$62,604 for intern support

2 Total Benefits includes \$7,349 for intern support

Exhibit A3
SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
CHOICE FUNDS

| | FY 2014-2015 ADOPTED BUDGET | FY 2014-2015 PROJECTED ACTUALS | VARIANCE ACTUALS TO BUDGET | FY 2015-2016 PROPOSED BUDGET | VARIANCE TO PROJECTED ACTUALS | VARIANCE TO FY 2014-2015 BUDGET |
|--|-----------------------------------|--------------------------------------|----------------------------------|------------------------------------|-------------------------------------|---------------------------------------|
| OPERATING EXPENSES: | | | | | | |
| Salaries & Wages | \$ 386,271 | \$ 431,039 | \$ 44,768 | \$ 498,498 ¹ | \$ 67,459 | \$ 112,227 |
| less for Recovery from Grants | \$ (16,437) | \$ (20,080) | \$ (3,643) | \$ (23,500) ¹ | (3,420) | (7,063) |
| Employee Benefits | 130,762 | 124,204 | (6,558) | 124,680 ² | 477 | (6,082) |
| Director Compensation | - | - | - | - | - | - |
| Director Benefits | - | - | - | - | - | - |
| MWD Representation | - | - | - | - | - | - |
| OPEB Annual Contribution | | | | | | |
| Overhead Reimbursement | 139,240 | 177,093 | 37,853 | 223,770 | 46,677 | 84,530 |
| Health Insurance Coverage for Retirees | - | - | - | - | - | - |
| Audit Expense | - | - | - | - | - | - |
| Automotive & Toll Road Expenses | - | - | - | - | - | - |
| Conference Expense - Staff | - | - | - | - | - | - |
| Conference Expense - Directors | - | - | - | - | - | - |
| Engineering Expense | - | - | - | - | - | - |
| Insurance Expense | - | - | - | - | - | - |
| Legal Expense - General | - | - | - | - | - | - |
| Maintenance Expense | - | - | - | - | - | - |
| Membership / Sponsorship | - | - | - | - | - | - |
| CDR Participation | - | - | - | - | - | - |
| Miscellaneous Expense | 49,250 | 20,000 | (29,250) | 12,500 | (7,500) | (36,750) |
| Postage / Mail Delivery | - | - | - | - | - | - |
| Professional Fees | 695,500 | 642,000 | (53,500) | 756,559 | 114,559 | 61,059 |
| Rents & Leases | - | - | - | - | - | - |
| Outside Printing, Subscription & Books | 40,500 | 30,000 | (10,500) | 23,450 | (6,550) | (17,050) |
| Office Supplies | - | - | - | - | - | - |
| Computer Maintenance | - | - | - | - | - | - |
| Software Support & Expense | - | - | - | - | - | - |
| Telecommunications Expense | - | - | - | - | - | - |
| Computers and Equipment | - | - | - | - | - | - |
| Temporary Help Expense | - | - | - | - | - | - |
| Training Expense | - | - | - | - | - | - |
| Tuition Reimbursement | - | - | - | - | - | - |

Exhibit A3
SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
CHOICE FUNDS

| | FY 2014-2015 ADOPTED BUDGET | FY 2014-2015 PROJECTED ACTUALS | VARIANCE ACTUALS TO BUDGET | FY 2015-2016 PROPOSED BUDGET | VARIANCE TO PROJECTED ACTUALS | VARIANCE TO FY 2014-2015 BUDGET |
|--|-----------------------------------|--------------------------------------|----------------------------------|------------------------------------|-------------------------------------|---------------------------------------|
| OPERATING EXPENSES: continued | - | - | | - | | |
| Travel & Accommodations - Staff | - | - | - | - | - | - |
| Travel & Accommodations - Directors | - | - | - | - | - | - |
| Capital Acquisition (excluding building) | - | - | | - | - | - |
| TOTAL EXPENSES | \$ 1,425,086 | \$ 1,404,256 | \$ (20,830) | \$ 1,615,957 | \$ 211,701 | \$ 190,871 |

| | | | | | | |
|-----------------------|---------------------|---------------------|--------------------|---------------------|-------------------|-------------------|
| REVENUES: | | | | | | |
| Choice Revenue | 1,425,086 | 1,404,256 | (20,830) | 1,615,957 | 211,701 | 190,871 |
| TOTAL REVENUES | \$ 1,425,086 | \$ 1,404,256 | \$ (20,830) | \$ 1,615,957 | \$ 211,701 | \$ 190,871 |

1 Total Salaries & Wages includes \$52,246 for intern support

2 Total Benefits includes \$5,600 for intern support

Exhibit A4
SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
CONSOLIDATED

| | FY 2014-2015 ADOPTED BUDGET | FY 2014-2015 PROJECTED ACTUALS | VARIANCE ACTUALS TO BUDGET | FY 2015-2016 PROPOSED BUDGET | VARIANCE TO PROJECTED ACTUALS | VARIANCE TO FY 2014-2015 BUDGET |
|--|-----------------------------------|--------------------------------------|----------------------------------|------------------------------------|-------------------------------------|---------------------------------------|
| OPERATING EXPENSES: | | | | | | |
| Salaries & Wages | \$ 2,995,855 | \$ 2,849,793 | \$ (146,062) | \$ 3,309,949 ¹ | \$ 460,156 | \$ 314,094 |
| less for Recovery from Grants | \$ (16,437) | \$ (20,080) | \$ (3,643) | \$ (23,500) | (3,420) | (7,063) |
| Employee Benefits | 961,916 | 848,229 | (113,687) | 863,069 ² | 14,841 | (98,847) |
| Director Compensation | 210,342 | 182,258 | (28,084) | 220,588 | 38,330 | 10,246 |
| Director Benefits | 119,356 | 70,765 | (48,591) | 60,024 | (10,740) | (59,332) |
| MWD Representation | 120,197 | 104,078 | (16,119) | 126,050 | 21,972 | 5,853 |
| OPEB Annual Contribution | 133,331 | 180,456 | 47,125 | 105,188 | (75,268) | (28,143) |
| Overhead Reimbursement | - | - | - | - | - | 0 |
| Health Insurance Coverage for Retirees | 50,244 | 45,980 | (4,264) | 50,387 | 4,407 | 143 |
| Audit Expense | 23,000 | 21,125 | (1,875) | 23,000 | 1,875 | 0 |
| Automotive & Toll Road Expenses | 14,550 | 14,100 | (450) | 14,775 | 675 | 225 |
| Conference Expense - Staff | 13,925 | 15,113 | 1,188 | 19,450 | 4,337 | 5,525 |
| Conference Expense - Directors | 8,650 | 10,745 | 2,095 | 9,800 | (945) | 1,150 |
| Engineering Expense | 355,000 | 465,000 | 110,000 | 300,000 | (165,000) | (55,000) |
| Insurance Expense | 97,000 | 95,000 | (2,000) | 96,000 | 1,000 | (1,000) |
| Legal Expense - General | 329,000 | 295,435 | (33,565) | 355,000 | 59,565 | 26,000 |
| Maintenance Expense | 118,768 | 115,804 | (2,964) | 126,670 | 10,866 | 7,902 |
| Membership / Sponsorship | 90,437 | 97,055 | 6,618 | 103,961 | 6,906 | 13,524 |
| CDR Participation | 39,961 | 39,961 | - | 39,740 | (221) | (221) |
| Miscellaneous Expense | 120,400 | 82,307 | (38,093) | 116,670 | 34,363 | (3,730) |
| Postage / Mail Delivery | 11,100 | 10,100 | (1,000) | 11,285 | 1,185 | 185 |
| Professional Fees | 1,159,200 | 1,007,495 | (151,705) | 1,541,837 | 534,342 | 382,637 |
| Rents & Leases | 16,708 | 11,780 | (4,928) | 19,000 | 7,220 | 2,292 |
| Outside Printing, Subscription & Books | 92,225 | 64,568 | (27,657) | 72,070 | 7,502 | (20,155) |
| Office Supplies | 24,288 | 25,244 | 956 | 29,400 | 4,156 | 5,112 |
| Building Repair & Maintenance | 10,800 | 10,000 | (800) | 11,000 | 1,000 | 200 |
| Computer Maintenance | 6,000 | 6,000 | - | 7,100 | 1,100 | 1,100 |
| Business Expense | 7,000 | 6,589 | (411) | 6,800 | 211 | (200) |
| Software Support & Expense | 54,384 | 43,723 | (10,661) | 52,500 | 8,777 | (1,884) |
| Computers and Equipment | 9,300 | 9,000 | (300) | 21,150 | 12,150 | 11,850 |
| Telecommunications Expense | 16,900 | 14,405 | (2,495) | 15,650 | 1,245 | (1,250) |
| Temporary Help Expense | - | - | - | - | - | - |
| Training Expense | 18,000 | 12,000 | (6,000) | 18,000 | 6,000 | - |
| Tuition Reimbursement | 6,000 | - | (6,000) | 5,000 | 5,000 | (1,000) |

Exhibit A4
SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
CONSOLIDATED

| | FY 2014-2015 ADOPTED BUDGET | FY 2014-2015 PROJECTED ACTUALS | VARIANCE ACTUALS TO BUDGET | FY 2015-2016 PROPOSED BUDGET | VARIANCE TO PROJECTED ACTUALS | VARIANCE TO FY 2014-2015 BUDGET |
|--|-----------------------------------|--------------------------------------|----------------------------------|------------------------------------|-------------------------------------|---------------------------------------|
| OPERATING EXPENSES: continued | - | - | | - | | |
| Travel & Accommodations - Staff | 38,300 | 36,898 | (1,402) | 56,510 | 19,612 | 18,210 |
| Travel & Accommodations - Directors | 29,600 | 31,087 | 1,487 | 27,600 | (3,487) | (2,000) |
| MWDOC's Contribution to WEROC | 128,508 | 128,508 | - | 141,807 | 13,299 | 13,299 |
| MWDOC's Contribution to Desalination | - | - | - | - | - | - |
| Expenses billed to AMP, WFC | - | - | - | - | - | - |
| Election Expense | - | - | - | - | - | - |
| Capital Acquisition (excluding building) | - | - | - | 6,000 | 6,000 | 6,000 |
| NORMAL OPERATING EXPENSES | \$ 7,413,808 | \$ 6,930,520 | \$ (483,288) | \$ 7,959,530 | \$ 1,029,010 | \$ 545,722 |
| MWDOC's Building Expense | \$ 168,000 | \$ 17,000 | \$ (151,000) | \$ 400,000 | \$ 383,000 | \$ 232,000 |
| Election Expense | 444,000 | 272,537 | (171,463) | - | (272,537) | (444,000) |
| TOTAL EXPENSES | \$ 8,025,808 | \$ 7,220,057 | \$ (805,751) | \$ 8,359,530 | \$ 1,139,473 | \$ 333,722 |

| | | | | | | |
|-------------------------|---------------------|---------------------|--------------------|---------------------|-------------------|-------------------|
| REVENUES: | | | | | | |
| Retail Meter Charge | \$ 6,440,532 | \$ 6,440,532 | \$ - | \$ 6,687,322 | \$ 246,790 | \$ 246,790 |
| Water Increment Charge | 103,564 | 108,979 | 5,415 | - | (108,979) | (103,564) |
| Interest Revenue | 138,000 | 119,641 | (18,359) | 117,675 | (1,966) | (20,325) |
| Miscellaneous Income | 3,000 | 3,000 | - | 3,000 | - | 0 |
| School Contracts - Core | - | - | - | - | - | 0 |
| Inter Fund In | - | - | - | - | - | 0 |
| Choice Revenue | 1,425,086 | 1,404,256 | (20,830) | 1,615,957 | 211,701 | 190,871 |
| TOTAL REVENUES | \$ 8,110,182 | \$ 8,076,407 | \$ (33,775) | \$ 8,423,954 | \$ 347,546 | \$ 313,772 |

| | | | | | | |
|---|------------------|-------------------|-------------------|------------------|---------------------|--------------------|
| EFFECT ON RESERVES: | | | | | | |
| Reserves Contribution (Draw) to cover for Operating expenses for Operations | \$ 84,374 | \$ 856,350 | \$ 771,976 | \$ 64,423 | \$ (791,927) | |
| Increment Refund Due to OC-88 Error | \$ - | \$ (72,809) | \$ (72,809) | \$ - | \$ 72,809 | |
| TOTAL CONTRIBUTION (DRAW) FROM RESERVES | \$ 84,374 | \$ 783,541 | \$ 699,167 | \$ 64,423 | \$ (719,118) | \$ (19,951) |

① Total Salaries & Wages includes \$114,850 for intern support

② Total Benefits includes \$12,948 for intern support

② Total Benefits assumes a Calpers contribution for full time employees of 11.512% for legacy classic employees, 8.512% for classic employees and 6.237% for PEPRA Calpers employees. A further assumption is that medical, dental and vision insurance rates will increase by 12% for calendar year 2016.

Exhibit A5
SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
WATER FUND

| | FY 2014-2015 ADOPTED BUDGET | FY 2014-2015 PROJECTED ACTUALS | VARIANCE ACTUALS TO BUDGET | FY 2015-2016 PROPOSED BUDGET | VARIANCE TO PROJECTED ACTUALS | VARIANCE TO FY 2014-2015 BUDGET |
|-----------------------------------|-----------------------------------|--------------------------------------|----------------------------------|------------------------------------|-------------------------------------|---------------------------------------|
| Water Revenues | | | | | | |
| Water Sales | \$ 179,976,734 | \$ 192,637,559 | \$ 12,660,825 | \$ 154,475,665 | \$ (38,161,894) | \$ (25,501,069) |
| Local Resource Program Incentives | (16,102,631) | (12,171,036) | 3,931,595 | (15,450,587) | (3,279,551) | 652,044 |
| Readiness-To-Serve Charge | 13,946,682 | 13,282,405 | (664,278) | 13,214,277 | (68,128) | (732,405) |
| Capacity Charge | 3,659,300 | 4,041,880 | 382,580 | 4,424,460 | 382,580 | 765,160 |
| Tier 2 Contingency | - | | - | - | - | - |
| Interest Revenue - CC | | | - | | - | - |
| Interest Revenue - Tier 2 Cont. | 4,275 | 2,700 | (1,575) | 2,900 | 200 | (1,375) |
| SCP Operation Surcharge | 361,200 | 372,512 | 11,312 | 380,000 | 7,488 | 18,800 |
| TOTAL WATER REVENUES | \$ 181,845,560 | \$ 198,166,020 | \$ 16,320,459 | \$ 157,046,715 | \$ (41,119,305) | \$ (24,798,845) |
| Water Expenses | | | | | | |
| Water Purchases | \$ 179,976,734 | \$ 192,637,559 | \$ 12,660,825 | \$ 154,475,665 | \$ (38,161,894) | \$ (25,501,069) |
| Local Resource Program Incentives | (16,102,631) | (12,171,036) | 3,931,595 | (15,450,587) | (3,279,551) | 652,044 |
| Readiness-To-Serve Charge | 13,946,682 | 13,282,405 | (664,278) | 13,214,277 | (68,128) | (732,405) |
| Capacity Charge | 3,659,300 | 4,041,880 | 382,580 | 4,424,460 | 382,580 | 765,160 |
| Tier 2 Surcharge | - | | - | - | - | - |
| SCP Operation Surcharge | 361,200 | 372,512 | 11,312 | 380,000 | 7,488 | 18,800 |
| TOTAL WATER EXPENSES | \$ 181,841,285 | \$ 198,163,320 | \$ 16,322,034 | \$ 157,043,815 | \$ (41,119,505) | \$ (24,797,470) |
| Changes to Fund Balance: | | | | | | |
| Capacity Charge | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Tier 2 Contingency | \$ 4,275 | \$ 2,700 | \$ (1,575) | \$ 2,900 | \$ 200 | \$ (1,375) |

Exhibit A6
SUMMARY OF FUNDING AND EXPENSES
For All Water Use Efficiency Programs

| | FY 2014-2015 ADOPTED BUDGET | FY 2014-2015 PROJECTED ACTUALS | VARIANCE ACTUALS TO BUDGET | FY 2015-2016 PROPOSED BUDGET | VARIANCE TO PROJECTED ACTUALS | VARIANCE TO FY 2014-2015 BUDGET |
|---|-----------------------------------|--------------------------------------|----------------------------------|------------------------------------|-------------------------------------|---------------------------------------|
| Funding | | | | | | |
| Metropolitan Water District | \$ 1,050,465 | \$ 17,591,710 | \$ 16,541,246 | \$ 18,519,094 | \$ 927,384 | \$ 17,468,629 |
| USBR | 420,706 | 375,937 | (44,769) | 380,548 | 4,612 | (40,158) |
| DWR | 1,461,363 | 1,314,715 | (146,648) | 305,829 | (1,008,886) | (1,155,534) |
| Member Agencies | 748,798 | 3,507,494 | 2,758,696 | 3,511,734 | 4,240 | 2,762,936 |
| MWDOC | 49,000 | 49,000 | 0 | 49,000 | 0 | 0 |
| | | | | | | 0 |
| TOTAL OUTSIDE FUNDING | \$ 3,730,332 | \$ 22,838,855 | \$ 19,108,524 | \$ 22,766,204 | \$ (72,651) | \$ 19,035,873 |
| Program Expenses Funded from Outside Sources | | | | | | |
| Project Administration - Staff Time | \$ 25,135 | \$ 22,043 | \$ (3,092) | \$ 14,000 | \$ (8,043) | \$ (11,135) |
| Consultant Administration | 116,000 | 117,000 | 1,000 | 142,420 | 25,420 | 26,420 |
| Monitoring and Evaluation | 79,384 | 0 | (79,384) | 121,947 | 121,947 | 42,563 |
| Installation Verification | 140,383 | 188,845 | 48,463 | 148,592 | (40,254) | 8,209 |
| Rebate Incentives | 3,151,969 | 22,342,345 | 19,190,376 | 22,140,474 | (201,872) | 18,988,504 |
| Surveys and Audits | 188,500 | 141,712 | (46,788) | 185,475 | 43,763 | (3,025) |
| Databasing | 3,063 | 1,291 | (1,772) | 1,097 | (195) | (1,966) |
| Customer Support | 3,986 | 813 | (3,173) | 0 | (813) | (3,986) |
| Marketing and Outreach | 10,000 | 5,000 | (5,000) | 10,575 | 5,575 | 575 |
| Engineering Assistance | 11,913 | 19,805 | 7,893 | 1,626 | (18,180) | (10,287) |
| TOTAL PROGRAMS EXPENSES | \$ 3,730,331 | \$ 22,838,855 | \$ 19,108,524 | \$ 22,766,204 | \$ (72,651) | \$ 19,035,873 |

Exhibit B
Expenditures by Program

| Cost Center | PROGRAM | FY 2014-2015 BUDGET FTE | FY 2015-2016 BUDGET FTE | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET |
|--------------------------------|--|-------------------------------|-------------------------------|------------------------|--------------------------------------|------------------------------------|
| 11 | Administrative - Board | 1.94 | 1.78 | \$ 1,169,584 | \$ 1,010,494 | \$ 1,131,747 |
| 12 | Administrative - General | 3.04 | 2.92 | 376,942 | 407,426 | 471,461 |
| 13 | Personnel / Staff Development | 1.30 | 1.48 | 265,991 | 274,149 | 304,655 |
| 19 | Overhead | 3.33 | 3.64 | 844,239 | 809,160 | 779,267 |
| 21 | Planning & Resource Development | 2.72 | 3.71 | 675,164 | 689,781 | 743,370 |
| 22 | Research Participation | 0.00 | 0.00 | 39,961 | 39,961 | 39,740 |
| 23 | Met Issues and Special Projects | 4.78 | 4.06 | 827,523 | 787,018 | 751,674 |
| 31 | Governmental Affairs | 1.37 | 0.84 | 499,389 | 367,470 | 418,009 |
| 35 | Policy Development | 0.26 | 0.39 | 58,313 | 93,595 | 145,864 |
| 32 | Public Affairs | 2.28 | 3.40 | 357,037 | 351,765 | 629,110 |
| 41 | Finance | 3.73 | 3.23 | 566,654 | 384,795 | 563,041 |
| 45 | Information Technology | 0.99 | 1.06 | 179,417 | 182,142 | 223,827 |
| 25 | MWDOC's Contribution to WEROC ¹ | 2.00 | 2.00 | 128,508 | 128,508 | 141,807 |
| CORE TOTAL | | 27.74 | 28.50 | \$ 5,988,722 | \$ 5,526,265 | \$ 6,343,573 |
| 62 | Water Use Efficiency Program | 4.75 | 6.23 | 785,805 | 822,221 | 899,925 |
| 63 | School Programs | 0.13 | 0.07 | 275,109 | 276,618 | 295,049 |
| 67 | Value of Water | 0.00 | 0.55 | 148,250 | 175,784 | 177,645 |
| 64 | Foundational Action - Doheny Desal | 0.14 | 0.10 | 37,922 | 60,988 | 136,983 |
| 65 | Poseidon Desal | 0.00 | 0.00 | 54,000 | 5,838 | 45,162 |
| 69 | 2008 Fund - Doheny Desal | 0.00 | 0.04 | 94,000 | 62,806 | 31,194 |
| 68 | 2014 Fund - Doheny Desal | 0.00 | 0.00 | 30,000 | - | 30,000 |
| CHOICE TOTAL | | 5.02 | 7.00 | \$ 1,425,086 | \$ 1,404,256 | \$ 1,615,957 |
| CORE & CHOICE TOTAL | | 32.76 | 35.50 | \$ 7,413,808 | \$ 6,930,520 | \$ 7,959,530 |
| Includes: | Full-time employees | 27.00 | 28.00 | | | |
| | WEROC Full-time employee | 2.00 | 2.00 | | | |
| | Part-time employees | 1.22 | 2.22 | | | |
| | Interns | 2.54 | 3.28 | | | |

¹ FTE accounts for WEROC, Manager Kelly Hubbard and 1 full time employee. Total cost of WEROC is allocated among MWDOC, OCWD, OCSD, Anaheim, Santa Ana, Fullerton, and South Orange County Wastewater Authority. Dollars shown are MWDOC's share only.

**Municipal Water District of Orange County
2015-2016 FISCAL MASTER PLAN PROJECTIONS**

(in thousands)

| | Projected ACTUALS FY14-15 | BUDGET FY15-16 | FY16-17 | FY17-18 | FY18-19 | FY19-20 | FY20-21 |
|--|---------------------------------|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Beginning Designated Reserve Balance - MWDOC | \$3,520 | \$ 4,328 | \$ 4,418 | \$ 4,109 | \$ 4,395 | \$ 4,234 | \$ 4,465 |
| OPEB Contribution above the ARC | 37 | 62 | 87 | 111 | 135 | 158 | 182 |
| Adjusted Reserve Balance | 3,483 | 4,266 | 4,331 | 3,998 | 4,260 | 4,076 | 4,283 |
| Revenues | | | | | | | |
| Water Rate Revenues: | | | | | | | |
| Retail Meter Fees | 6,441 | 6,687 | 6,854 | 6,990 | 7,125 | 7,225 | 7,342 |
| Water Rate Increment | 109 | - | - | - | - | - | - |
| Subtotal | 6,550 | 6,687 | 6,854 | 6,990 | 7,125 | 7,225 | 7,342 |
| Other Revenues: | | | | | | | |
| Choice Revenues | 1,404 | 1,616 | 1,656 | 1,698 | 1,740 | 1,784 | 1,828 |
| Interest Earnings | 120 | 118 | 125 | 121 | 149 | 172 | 201 |
| Misc./Reimbursements | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Subtotal | 1,527 | 1,737 | 1,784 | 1,822 | 1,893 | 1,958 | 2,032 |
| Total Revenues | 8,076 | 8,424 | 8,638 | 8,812 | 9,017 | 9,183 | 9,374 |
| Expenses | | | | | | | |
| Core Expenses | 5,526 | 6,338 | 6,552 | 6,772 | 6,997 | 7,172 | 7,351 |
| Choice Expenses | 1,404 | 1,616 | 1,656 | 1,698 | 1,740 | 1,784 | 1,828 |
| Capital Acquisitions (not including building) | - | 6 | 20 | 20 | 20 | 20 | 20 |
| Total Expenses w/o Building & Election | 6,931 | 7,960 | 8,228 | 8,490 | 8,757 | 8,976 | 9,200 |
| Revenue Over Expenses w/o Building & Election | 1,146 | 464 | 409 | 322 | 260 | 207 | 174 |
| ELECTION Reserve Beginning Balance | 228 | | | | | | |
| Annual Election Reserve Contribution | 260 | 260 | 260 | 260 | 260 | 207 | 174 |
| Annual Election Expense | 273 | - | 592 | | 444 | | 592 |
| Election Reserve Ending Balance | 215 | 475 | 143 | 403 | 219 | 426 | 9 |
| BUILDING Reserve Beginning Balance | 111 | | | | | | |
| Annual Building Reserve Contribution | 406 | 250 | 150 | 59 | - | - | - |
| Annual Building Expense | 17 | 400 | 150 | 60 | - | | |
| Building Reserve Ending Balance | 500 | 350 | 350 | 350 | 350 | 350 | 350 |
| CASH FLOW Reserve Beginning Balance | 1,000 | | | | | | |
| Annual Cash Flow Reserve Contribution | 480 | (46) | (1) | 3 | - | - | - |
| Cash Flow Reserve Ending Balance | 1,480 | 1,434 | 1,433 | 1,436 | 1,436 | 1,436 | 1,436 |
| Adjustments to the General Fund Reserve | | | | | | | |
| Increment Refund Due to OC-88 Meter Error | (73) | | | | | | |
| Ending General Fund & Cash Flow Reserves | \$ 3,551 | \$ 3,505 | \$ 3,504 | \$ 3,507 | \$ 3,507 | \$ 3,507 | \$ 3,507 |
| Document does not reflect MWDOC's irrevocable trust towards OPEB liability | | | | | | | |
| MWDOC Water Rates | | | | | | | |
| Water Sales in Acre Feet | 217,957 | 184,643 | 219,374 | 224,800 | 225,123 | 223,541 | 228,456 |
| Total Retail Meters | 613,384 | 616,343 | 617,440 | 621,355 | 624,960 | 625,510 | 627,510 |
| OCWD BPP % | 72% | 70% | 70% | 70% | 70% | 70% | 70% |
| Increment Rate | \$ 0.50 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Connection Charge | \$ 10.50 | \$ 10.85 | \$ 11.10 | \$ 11.25 | \$ 11.40 | \$ 11.55 | \$ 11.70 |
| Fixed Charge % | | 100% | 100% | 100% | 100% | 100% | 100% |

1 Assumptions for FMP:

Inflation factor:

Rate of return on Investment of portfolio:

2.50% per year

1.25% per year

Total Core Expenses

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET |
|------|--|------------------------|--------------------------------------|------------------------------------|
| 6010 | Salaries & Wages - Admin | 2,609,584 | 2,418,754 | 2,811,451 |
| | S & W Reimb. DSC or Recov from Grants | - | - | - |
| 6090 | Directors Compensation - MWDOC | 210,342 | 182,258 | 220,588 |
| 6095 | Directors Compensation - MWD | 120,197 | 104,078 | 126,050 |
| 6105 | Benefits - Admin | 831,154 | 724,025 | 738,389 |
| | OPEB Annual Contribution | 133,331 | 180,456 | 105,188 |
| | Overhead Reimbursement | (139,240) | (177,093) | (223,770) |
| 6115 | Benefits - Directors | 119,356 | 70,765 | 60,024 |
| 6120 | Health Insurance Coverage for Retirees | 50,244 | 45,980 | 50,387 |
| 6205 | Training | 18,000 | 12,000 | 18,000 |
| 6210 | Tuition Reimbursement | 6,000 | - | 5,000 |
| 6220 | Temporary Help | - | - | - |
| 7010 | Engineering - Outside Services | 355,000 | 465,000 | 300,000 |
| 7020 | Legal - General | 329,000 | 295,435 | 355,000 |
| 7030 | Audit | 23,000 | 21,125 | 23,000 |
| 7040 | Other Professional Fees | 463,700 | 365,495 | 785,278 |
| 7047 | Prof Service-Grant Recovery | - | - | - |
| 7110 | Conference - Employee | 13,925 | 15,113 | 19,450 |
| 7115 | Conference - Directors | 8,650 | 10,745 | 9,800 |
| 7150 | Travel & Accommodations - Employee | 38,300 | 36,898 | 56,510 |
| 7155 | Travel & Accommodations - Director | 29,600 | 31,087 | 27,600 |
| 7210 | Membership / Sponsorship | 90,437 | 97,055 | 103,961 |
| 7250 | CDR Participation | 39,961 | 39,961 | 39,740 |
| 7305 | Business Expense | 7,000 | 6,589 | 6,800 |
| 7310 | Office Maintenance | 118,768 | 115,804 | 126,670 |
| 7315 | Building Repair & Maintenance | 10,800 | 10,000 | 11,000 |
| 7320 | Rents & Leases | 16,708 | 11,780 | 19,000 |
| 7330 | Office Supplies | 24,288 | 25,244 | 29,400 |
| 7340 | Postal / Mail Delivery | 11,100 | 10,100 | 11,285 |
| 7350 | Subscriptions / Books | 1,600 | 1,238 | 2,060 |
| 7360 | Reproduction Expense | 50,125 | 33,330 | 46,560 |
| 7410 | Computer & Peripherals Maint | 6,000 | 6,000 | 7,100 |
| 7430 | Software Purchase | 25,515 | 19,154 | 18,500 |
| 7440 | Software Support | 28,869 | 24,569 | 34,000 |
| 7450 | Software Development | - | - | - |
| 7510 | Site Maintenance | - | - | - |
| 7540 | Computers and Equipment | 9,300 | 9,000 | 21,150 |
| 7580 | Maintenance Expense | - | - | - |
| 7610 | Automotive / Mileage | 13,300 | 12,900 | 13,500 |
| 7615 | Toll Road Charges | 1,250 | 1,200 | 1,275 |
| 7620 | Insurance Expense | 97,000 | 95,000 | 96,000 |
| 7640 | Utilities - Telephone | 16,900 | 14,405 | 15,650 |
| 7650 | Bank Fees | 10,700 | 9,000 | 17,900 |
| 7670 | Miscellaneous Expenses | 60,450 | 53,307 | 86,270 |
| 8410 | Overhead Reimbursement | - | - | - |
| 8610 | Depreciation Expense | - | - | - |
| 8810 | Capital Acquisition | - | - | 6,000 |
| | Total Expenditure | 5,860,214 | 5,397,757 | 6,201,766 |

| | | | |
|-------------------------------|------------------|------------------|------------------|
| MWDOC's Contribution to WEROC | 128,508 | 128,508 | 141,807 |
| MWDOC's Election Expense | 444,000 | 272,537 | - |
| MWDOC's Building Expense | 168,000 | 17,000 | 400,000 |
| | <u>6,600,722</u> | <u>5,815,802</u> | <u>6,743,573</u> |

Total Choice Revenue and Expense

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET |
|------|---------------------------|------------------------|--------------------------------------|------------------------------------|
| | Choice Revenue | 1,261,086 | 1,447,836 | 1,302,618 |
| 4205 | School Contracts | 70,000 | 70,000 | 70,000 |
| 4705 | Prior Year Carry Over | 94,000 | 94,000 | 243,290 |
| | | - | - | - |
| | Choice billing over/under | - | (207,580) | 49 |
| | | - | - | - |
| | | - | - | - |
| | | - | - | - |
| | | - | - | - |
| | Total Revenue | 1,425,086 | 1,404,256 | 1,615,957 |

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET |
|------|--|------------------------|--------------------------------------|------------------------------------|
| 6010 | Salaries & Wages - Admin | 386,271 | 431,039 | 498,498 |
| | S & W Reimb. DSC or Recov from Grants | (16,437) | (20,080) | (23,500) |
| 6090 | Directors Compensation - MWDOC | - | - | - |
| 6095 | Directors Compensation - MWD | - | - | - |
| 6105 | Benefits - Admin | 130,762 | 124,204 | 124,680 |
| | Overhead Reimbursement | 139,240 | 177,093 | 223,770 |
| 6115 | Benefits - Directors | - | - | - |
| 6120 | Health Insurance Coverage for Retirees | - | - | - |
| 6205 | Training | - | - | - |
| 6210 | Tuition Reimbursement | - | - | - |
| 6220 | Temporary Help | - | - | - |
| 7010 | Engineering - Outside Services | - | - | - |
| 7020 | Legal - General | - | - | - |
| 7030 | Audit | - | - | - |
| 7040 | Other Professional Fees | 461,500 | 408,000 | 499,159 |
| | Other Professional Fees - DSC | 234,000 | 234,000 | 257,400 |
| 7110 | Conference - Employee | - | - | - |
| 7115 | Conference - Directors | - | - | - |
| 7150 | Travel & Accommodations - Employee | - | - | - |
| 7155 | Travel & Accommodations - Director | - | - | - |
| 7210 | Membership / Sponsorship | - | - | - |
| 7220 | CUWA Participation | - | - | - |
| 7240 | AWWARF Participation | - | - | - |
| 7250 | CDR Participation | - | - | - |
| 7310 | Office Maintenance | - | - | - |
| 7320 | Rents & Leases | - | - | - |
| 7330 | Office Supplies | - | - | - |
| 7340 | Postal / Mail Delivery | - | - | - |
| 7350 | Subscriptions / Books | - | - | - |
| 7360 | Reproduction Expense | 40,500 | 30,000 | 23,450 |
| 7410 | Computer & Peripherals Maint | - | - | - |
| 7430 | Software Purchase | - | - | - |
| 7440 | Software Support | - | - | - |
| 7450 | Software Development | - | - | - |
| 7510 | Site Maintenance | - | - | - |
| 7540 | Computers and Equipment | - | - | - |
| 7580 | Maintenance Expense | - | - | - |
| 7610 | Automotive / Mileage | - | - | - |
| 7615 | Toll Road Charges | - | - | - |
| 7620 | Insurance Expense | - | - | - |
| 7640 | Utilities - Telephone | - | - | - |
| 7650 | Bank Fees | - | - | - |
| 7670 | Miscellaneous Expenses | 49,250 | 20,000 | 12,500 |
| 8410 | Overhead Reimbursement | - | - | - |
| 8610 | Depreciation Expense | - | - | - |
| 8710 | Election Expenses | - | - | - |
| 8810 | Capital Acquisition | - | - | - |
| | Total Expenditure | 1,425,086 | 1,404,256 | 1,615,957 |

Total Core and Choice Expenses

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET |
|------|--|------------------------|--------------------------------------|------------------------------------|
| 6010 | Salaries & Wages - Admin | 2,995,855 | 2,849,793 | 3,309,949 |
| | S & W Reimb. DSC or Recov from Grants | (16,437) | (20,080) | (23,500) |
| 6090 | Directors Compensation - MWDOC | 210,342 | 182,258 | 220,588 |
| 6095 | Directors Compensation - MWD | 120,197 | 104,078 | 126,050 |
| 6105 | Benefits - Admin | 961,916 | 848,229 | 863,069 |
| | OPEB Annual Contribution | 133,331 | 180,456 | 105,188 |
| | Overhead Reimbursement | - | - | - |
| 6115 | Benefits - Directors | 119,356 | 70,765 | 60,024 |
| 6120 | Health Insurance Coverage for Retirees | 50,244 | 45,980 | 50,387 |
| 6205 | Training | 18,000 | 12,000 | 18,000 |
| 6210 | Tuition Reimbursement | 6,000 | - | 5,000 |
| 6220 | Temporary Help | - | - | - |
| 7010 | Engineering - Outside Services | 355,000 | 465,000 | 300,000 |
| 7020 | Legal - General | 329,000 | 295,435 | 355,000 |
| 7030 | Audit | 23,000 | 21,125 | 23,000 |
| 7040 | Other Professional Fees | 925,200 | 773,495 | 1,284,437 |
| | Other Professional Fees - DSC | 234,000 | 234,000 | 257,400 |
| 7047 | Prof Service-Grant Recovery | - | - | - |
| 7110 | Conference - Employee | 13,925 | 15,113 | 19,450 |
| 7115 | Conference - Directors | 8,650 | 10,745 | 9,800 |
| 7150 | Travel & Accommodations - Employee | 38,300 | 36,898 | 56,510 |
| 7155 | Travel & Accommodations - Director | 29,600 | 31,087 | 27,600 |
| 7210 | Membership / Sponsorship | 90,437 | 97,055 | 103,961 |
| 7250 | CDR Participation | 39,961 | 39,961 | 39,740 |
| 7305 | Business Expense | 7,000 | 6,589 | 6,800 |
| 7310 | Office Maintenance | 118,768 | 115,804 | 126,670 |
| 7315 | Building Repair & Maintenance | 10,800 | 10,000 | 11,000 |
| 7320 | Rents & Leases | 16,708 | 11,780 | 19,000 |
| 7330 | Office Supplies | 24,288 | 25,244 | 29,400 |
| 7340 | Postal / Mail Delivery | 11,100 | 10,100 | 11,285 |
| 7350 | Subscriptions / Books | 1,600 | 1,238 | 2,060 |
| 7360 | Reproduction Expense | 90,625 | 63,330 | 70,010 |
| 7410 | Computer & Peripherals Maint | 6,000 | 6,000 | 7,100 |
| 7430 | Software Purchase | 25,515 | 19,154 | 18,500 |
| 7440 | Software Support | 28,869 | 24,569 | 34,000 |
| 7450 | Software Development | - | - | - |
| 7510 | Site Maintenance | - | - | - |
| 7540 | Computers and Equipment | 9,300 | 9,000 | 21,150 |
| 7580 | Maintenance Expense | - | - | - |
| 7610 | Automotive / Mileage | 13,300 | 12,900 | 13,500 |
| 7615 | Toll Road Charges | 1,250 | 1,200 | 1,275 |
| 7620 | Insurance Expense | 97,000 | 95,000 | 96,000 |
| 7640 | Utilities - Telephone | 16,900 | 14,405 | 15,650 |
| 7650 | Bank Fees | 10,700 | 9,000 | 17,900 |
| 7670 | Miscellaneous Expenses | 109,700 | 73,307 | 98,770 |
| 8410 | Overhead Reimbursement | - | - | - |
| 8610 | Depreciation Expense | - | - | - |
| 8810 | Capital Acquisition | - | - | 6,000 |
| | Total Expenditure | 7,285,300 | 6,802,012 | 7,817,723 |

| | | | |
|-------------------------------|------------------|------------------|------------------|
| MWDOC's Contribution to WEROC | 128,508 | 128,508 | 141,807 |
| MWDOC's Election Expense | 444,000 | 272,537 | - |
| MWDOC's Building Expense | 168,000 | 17,000 | 400,000 |
| | <u>8,025,808</u> | <u>7,220,057</u> | <u>8,359,530</u> |

Administrative - Board

11

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET | |
|------|--|------------------------|--------------------------------------|------------------------------------|---|
| 6010 | Salaries & Wages - Admin | 242,249 | 238,288 | 259,175 | |
| 6090 | Directors Compensation - MWDOC | 210,342 | 182,258 | 220,588 | 1 |
| 6095 | Directors Compensation - MWD | 120,197 | 104,078 | 126,050 | 2 |
| 6105 | Benefits - Admin | 73,905 | 62,607 | 62,720 | |
| 6115 | Benefits - Directors | 119,356 | 70,765 | 60,024 | |
| 6120 | Health Insurance Coverage for Retirees | | | | |
| 6205 | Training | | | | |
| 6210 | Tuition Reimbursement | | | | |
| 6220 | Temporary Help | | | | |
| 7010 | Engineering - Outside Services | | | | |
| 7020 | Legal - General | 320,000 | 268,035 | 320,000 | 4 |
| 7030 | Audit | | | | |
| 7040 | Other Professional Fees | | | | |
| 7110 | Conference - Employee | | | | |
| 7115 | Conference - Directors | 8,650 | 10,745 | 9,800 | 5 |
| 7150 | Travel & Accommodations - Employee | | | | |
| 7155 | Travel & Accommodations - Director | 29,600 | 31,087 | 27,600 | 5 |
| 7210 | Membership / Sponsorship | 25,000 | 23,181 | 25,040 | 6 |
| 7250 | CDR Participation | | | | |
| 7310 | Office Maintenance | | | | |
| 7320 | Rents & Leases | | | | |
| 7330 | Office Supplies | | | | |
| 7340 | Postal / Mail Delivery | 4,600 | 4,000 | 4,500 | |
| 7350 | Subscriptions / Books | | | | |
| 7360 | Reproduction Expense | | | | |
| 7410 | Computer & Peripherals Maint | | | | |
| 7430 | Software Purchase | | | | |
| 7440 | Software Support | | | | |
| 7450 | Software Development | | | | |
| 7510 | Site Maintenance | | | | |
| 7540 | Computers and Equipment | | | | |
| 7580 | Maintenance Expense | | | | |
| 7610 | Automotive / Mileage | 9,500 | 8,900 | 9,300 | |
| 7615 | Toll Road Charges | 700 | 650 | 700 | |
| 7620 | Insurance Expense | | | | |
| 7640 | Utilities - Telephone | 985 | 1,100 | 1,150 | |
| 7650 | Bank Fees | | | | |
| 7670 | Miscellaneous Expenses | 4,500 | 4,800 | 5,100 | 7 |
| 8410 | Overhead Reimbursement | | | | |
| 8610 | Depreciation Expense | | | | |
| 8810 | Capital Acquisition | | | | |
| | Total Expenditure | 1,169,584 | 1,010,494 | 1,131,747 | |

1&2 Based on 5% increase from Jan to June 2015.

| | | | |
|---|----------------------|----|---------|
| 3 | Best, Best & Krieger | \$ | 250,000 |
| | Aleshire & Wynder | \$ | 18,035 |
| | | \$ | 268,035 |

| | | | |
|---|----------------------|----|---------|
| 4 | Best, Best & Krieger | \$ | 305,000 |
| | Aleshire & Wynder | \$ | 15,000 |
| | | \$ | 320,000 |

5 See Exhibit F.

6 LAFCO Annual Assessment
See Exhibit D.

7 Misc board expenses (supplies)

MWDOC's Election Expense

| | |
|-----------|-----------|
| 444,000 | 272,537 |
| 1,613,584 | 1,283,031 |
| 1,131,747 | |

Administrative - General
12

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET | |
|------|--|------------------------|--------------------------------------|------------------------------------|---|
| 6010 | Salaries & Wages - Admin | 204,597 | 221,704 | 260,773 | |
| 6090 | Directors Compensation - MWDOC | | | | |
| 6095 | Directors Compensation - MWD | | | | |
| 6105 | Benefits - Admin | 54,593 | 60,119 | 56,852 | |
| 6115 | Benefits - Directors | | | | |
| 6120 | Health Insurance Coverage for Retirees | | | | |
| 6205 | Training | | | | |
| 6210 | Tuition Reimbursement | | | | |
| 6220 | Temporary Help | | | | |
| 7010 | Engineering - Outside Services | | | | |
| 7020 | Legal - General | | | | |
| 7030 | Audit | | | | |
| 7040 | Other Professional Fees | | | | |
| 7110 | Conference - Employee | 13,925 | 15,113 | 19,450 | 1 |
| 7115 | Conference - Directors | | | | |
| 7150 | Travel & Accommodations - Employee | 38,300 | 36,898 | 56,510 | 1 |
| 7155 | Travel & Accommodations - Director | | | | |
| 7210 | Membership / Sponsorship | 51,377 | 59,814 | 62,791 | 2 |
| 7250 | CDR Participation | | | | |
| 7305 | Business Expense | 7,000 | 6,589 | 6,800 | |
| 7310 | Office Maintenance | | | | |
| 7320 | Rents & Leases | | | | |
| 7330 | Office Supplies | | | | |
| 7340 | Postal / Mail Delivery | | | | |
| 7350 | Subscriptions / Books | 1,600 | 1,238 | 2,060 | |
| 7360 | Reproduction Expense | | | | |
| 7410 | Computer & Peripherals Maint | | | | |
| 7430 | Software Purchase | | | | |
| 7440 | Software Support | | | | |
| 7450 | Software Development | | | | |
| 7510 | Site Maintenance | | | | |
| 7540 | Computers and Equipment | | | | |
| 7580 | Maintenance Expense | | | | |
| 7610 | Automotive / Mileage | 3,800 | 4,000 | 4,200 | |
| 7615 | Toll Road Charges | 550 | 550 | 575 | |
| 7620 | Insurance Expense | | | | |
| 7640 | Utilities - Telephone | | | | |
| 7650 | Bank Fees | | | | |
| 7670 | Miscellaneous Expenses | 1,200 | 1,400 | 1,450 | |
| 8410 | Overhead Reimbursement | | | | |
| 8610 | Depreciation Expense | | | | |
| 8710 | Election Expenses | | | | |
| 8810 | Capital Acquisition | | | | |
| | Total Expenditure | 376,942 | 407,426 | 471,461 | |

1 See Exhibit E.

2 See Exhibit D.

Personnel / Staff Development
13

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET | |
|------|--|------------------------|--------------------------------------|------------------------------------|--|
| 6010 | Salaries & Wages - Admin | 144,067 | 138,205 | 163,771 | |
| 6090 | Directors Compensation - MWDOC | | | | |
| 6095 | Directors Compensation - MWD | | | | |
| 6105 | Benefits - Admin | 45,924 | 45,545 | 46,134 | 1 • Staff Technical Training & Leadership Development Training |
| 6115 | Benefits - Directors | | | | |
| 6120 | Health Insurance Coverage for Retirees | | | | |
| 6205 | Training | 18,000 | 12,000 | 18,000 | 1 |
| 6210 | Tuition Reimbursement | 6,000 | - | 5,000 | |
| 6220 | Temporary Help | | | | 2 Best, Best & Krieger \$ 35,000 |
| 7010 | Engineering - Outside Services | | | | |
| 7020 | Legal - General | 9,000 | 27,400 | 35,000 | 2 |
| 7030 | Audit | | | | |
| 7040 | Other Professional Fees | 35,000 | 37,000 | 25,000 | 3 • Semi-annual Review of Deferred Comp and pension investment composition. \$ 25,000 |
| 7110 | Conference - Employee | | | | |
| 7115 | Conference - Directors | | | | |
| 7150 | Travel & Accommodations - Employee | | | | |
| 7155 | Travel & Accommodations - Director | | | | |
| 7210 | Membership / Sponsorship | | | | |
| 7250 | CDR Participation | | | | |
| 7310 | Office Maintenance | | | | 4 • Employee Recognition program \$ 2,500 |
| 7320 | Rents & Leases | | | | • Applicant Background Checks \$ 2,400 |
| 7330 | Office Supplies | | | | • Team Building, Lunch meetings \$ 1,500 |
| 7340 | Postal / Mail Delivery | | | | • Holiday Lunch \$ 2,000 |
| 7350 | Subscriptions / Books | | | | • OCWD Health Fair \$ 300 |
| 7360 | Reproduction Expense | | | | • Employee Flu Shots \$ 550 |
| 7410 | Computer & Peripherals Maint | | | | • Job Adds Recruiting 2,500 |
| 7430 | Software Purchase | | | | \$ 11,750 |
| 7440 | Software Support | | | | |
| 7450 | Software Development | | | | |
| 7510 | Site Maintenance | | | | |
| 7540 | Computers and Equipment | | | | |
| 7580 | Maintenance Expense | | | | |
| 7610 | Automotive / Mileage | | | | |
| 7615 | Toll Road Charges | | | | |
| 7620 | Insurance Expense | | | | |
| 7640 | Utilities - Telephone | | | | |
| 7650 | Bank Fees | | | | |
| 7670 | Miscellaneous Expenses | 8,000 | 14,000 | 11,750 | 4 |
| 8410 | Overhead Reimbursement | | | | |
| 8610 | Depreciation Expense | | | | |
| 8710 | Election Expenses | | | | |
| 8810 | Capital Acquisition | | | | |
| | Total Expenditure | 265,991 | 274,149 | 304,655 | |

Overhead
19

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET |
|------|--|------------------------|--------------------------------------|------------------------------------|
| 6010 | Salaries & Wages - Admin | 359,881 | 358,327 | 404,418 |
| 6090 | Directors Compensation - MWDOC | | | |
| 6095 | Directors Compensation - MWD | | | |
| 6105 | Benefits - Admin | 115,544 | 95,357 | 105,189 |
| 6109 | OPEB Annual Contribution | 133,331 | 180,456 | 105,188 |
| 6111 | Overhead Reimbursement from Choice | (139,240) | (177,093) | (223,770) |
| 6115 | Benefits - Directors | | | |
| 6120 | Health Insurance Coverage for Retirees | 50,244 | 45,980 | 50,387 |
| 6205 | Training | | | |
| 6210 | Tuition Reimbursement | | | |
| 6220 | Temporary Help | | | |
| 7010 | Engineering - Outside Services | | | |
| 7020 | Legal - General | | | |
| 7030 | Audit | | | |
| 7040 | Other Professional Fees | 10,100 | 10,000 | 5,800 |
| 7110 | Conference - Employee | | | |
| 7115 | Conference - Directors | | | |
| 7150 | Travel & Accommodations - Employee | | | |
| 7250 | CDR Participation | | | |
| 7310 | Office Maintenance | 118,768 | 115,804 | 126,670 |
| 7315 | Building Repair & Maintenance | 10,800 | 10,000 | 11,000 |
| 7320 | Rents & Leases | 16,708 | 11,780 | 19,000 |
| 7330 | Office Supplies | 24,288 | 25,244 | 29,400 |
| 7340 | Postal / Mail Delivery | 6,000 | 6,100 | 6,785 |
| 7350 | Subscriptions / Books | | | |
| 7360 | Reproduction Expense | 5,400 | 2,000 | 2,400 |
| 7410 | Computer & Peripherals Maint | | | |
| 7430 | Software Purchase | | | |
| 7440 | Software Support | 2,300 | - | |
| 7450 | Software Development | | | |
| 7510 | Site Maintenance | | | |
| 7540 | Computers and Equipment | | | |
| 7580 | Maintenance Expense | | | |
| 7610 | Automotive / Mileage | | | |
| 7615 | Toll Road Charges | | | |
| 7620 | Insurance Expense | 97,000 | 95,000 | 96,000 |
| 7640 | Utilities - Telephone | 15,915 | 13,305 | 14,500 |
| 7650 | Bank Fees | 10,700 | 9,000 | 17,900 |
| 7670 | Miscellaneous Expenses | 6,500 | 7,900 | 8,400 |
| 8410 | Overhead Reimbursement | | | |
| 8610 | Depreciation Expense | | | |
| 8710 | Election Expenses | | | |
| 8810 | Capital Acquisition | | | |
| | Total Expenditure | 844,239 | 809,160 | 779,267 |

1 Retirees:
• 9 Retirees

2 • Pension Plan administration by
Dissinger Associates \$ 4,000
• Cafeteria Plan Wageworks \$ 1,800
5,800

3 • Site maintenance and receptionist
from OCWD \$ 112,000
• Plant Maintenance \$ 2,820
• Copier machine maint. \$ 4,200
• Landscape Atrium Maint \$ 3,600
• Binding Machine Renewal \$ 650
• Phone Maintenance \$ 3,400
\$ 126,670

4 • Iron Mountain \$ 9,600
• Copier machine lease \$ 8,400
• El Toro Water District \$ 1,000
(South EOC site)
\$ 19,000

5 • Misc equipment repairs, fees etc.

6 • Chillers, Boilers, new EMS, Board Room
MWDOC @ 36%

MWDOC's Building Expense

| | | |
|-----------|---------|-----------|
| 168,000 | 17,000 | 400,000 |
| 1,012,239 | 826,160 | 1,179,267 |

Planning Resource Development
21

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET |
|------|--|------------------------|--------------------------------------|------------------------------------|
| 6010 | Salaries & Wages - Admin | 395,062 | 390,610 | 481,564 |
| 6012 | Salaries & Wages - Reimb. from Grants | - | | - |
| 6090 | Directors Compensation - MWDOC | | | |
| 6095 | Directors Compensation - MWD | | | |
| 6105 | Benefits - Admin | 133,102 | 110,218 | 114,806 |
| 6115 | Benefits - Directors | | | |
| 6120 | Health Insurance Coverage for Retirees | | | |
| 6205 | Training | | | |
| 6210 | Tuition Reimbursement | | | |
| 6220 | Temporary Help | | | |
| 7010 | Engineering - Outside Services | 140,000 | 185,000 | 140,000 |
| 7020 | Legal - General | | | |
| 7030 | Audit | | | |
| 7040 | Other Professional Fees | | | |
| 7110 | Conference - Employee | | | |
| 7115 | Conference - Directors | | | |
| 7150 | Travel & Accommodations - Employee | | | |
| 7155 | Travel & Accommodations - Director | | | |
| 7210 | Membership / Sponsorship | | | |
| 7250 | CDR Participation | | | |
| 7310 | Office Maintenance | | | |
| 7320 | Rents & Leases | | | |
| 7330 | Office Supplies | | | |
| 7340 | Postal / Mail Delivery | | | |
| 7350 | Subscriptions / Books | | | |
| 7360 | Reproduction Expense | | | |
| 7410 | Computer & Peripherals Maint | | | |
| 7430 | Software Purchase | | | |
| 7440 | Software Support | | | |
| 7450 | Software Development | | | |
| 7510 | Site Maintenance | | | |
| 7540 | Computers and Equipment | | | |
| 7580 | Maintenance Expense | | | |
| 7610 | Automotive / Mileage | | | |
| 7615 | Toll Road Charges | | | |
| 7620 | Insurance Expense | | | |
| 7640 | Utilities - Telephone | | | |
| 7650 | Bank Fees | | | |
| 7670 | Miscellaneous Expenses | 7,000 | 3,952 | 7,000 |
| 8410 | Overhead Reimbursement | | | |
| 8610 | Depreciation Expense | | | |
| 8710 | Election Expenses | | | |
| 8810 | Capital Acquisition | | | |
| | Total Expenditure | 675,164 | 689,781 | 743,370 |

1 Includes general consulting, reliability of MET, conjunctive use, climate change and value of being reliable.

2 Over budget portion funded via the use of carry over funds from FY13-14.

Research Participation
22

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET |
|------|--|------------------------|--------------------------------------|------------------------------------|
| 6010 | Salaries & Wages - Admin | | | |
| 6090 | Directors Compensation - MWDOC | | | |
| 6095 | Directors Compensation - MWD | | | |
| 6105 | Benefits - Admin | | | |
| 6115 | Benefits - Directors | | | |
| 6120 | Health Insurance Coverage for Retirees | | | |
| 6205 | Training | | | |
| 6210 | Tuition Reimbursement | | | |
| 6220 | Temporary Help | | | |
| 7010 | Engineering - Outside Services | | | |
| 7020 | Legal - General | | | |
| 7030 | Audit | | | |
| 7040 | Other Professional Fees | | | |
| 7110 | Conference - Employee | | | |
| 7115 | Conference - Directors | | | |
| 7150 | Travel & Accommodations - Employee | | | |
| 7155 | Travel & Accommodations - Director | | | |
| 7210 | Membership / Sponsorship | | | |
| 7250 | CDR Participation | 39,961 | 39,961 | 39,740 |
| 7310 | Office Maintenance | | | |
| 7320 | Rents & Leases | | | |
| 7330 | Office Supplies | | | |
| 7340 | Postal / Mail Delivery | | | |
| 7350 | Subscriptions / Books | | | |
| 7360 | Reproduction Expense | | | |
| 7410 | Computer & Peripherals Maint | | | |
| 7430 | Software Purchase | | | |
| 7440 | Software Support | | | |
| 7450 | Software Development | | | |
| 7510 | Site Maintenance | | | |
| 7540 | Computers and Equipment | | | |
| 7580 | Maintenance Expense | | | |
| 7610 | Automotive / Mileage | | | |
| 7615 | Toll Road Charges | | | |
| 7620 | Insurance Expense | | | |
| 7640 | Utilities - Telephone | | | |
| 7650 | Bank Fees | | | |
| 7670 | Miscellaneous Expenses | | | |
| 8410 | Overhead Reimbursement | | | |
| 8610 | Depreciation Expense | | | |
| 8710 | Election Expenses | | | |
| 8810 | Capital Acquisition | | | |
| | Total Expenditure | 39,961 | 39,961 | 39,740 |

1 Center for Demographic Research at
Cal State University Fullerton \$ 39,740

Met Issues and Special Projects
23

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET |
|------|--|------------------------|--------------------------------------|------------------------------------|
| 6010 | Salaries & Wages - Admin | 462,691 | 388,762 | 466,513 |
| 6090 | Directors Compensation - MWDOC | | | |
| 6095 | Directors Compensation - MWD | | | |
| 6105 | Benefits - Admin | 149,832 | 118,256 | 125,162 |
| 6115 | Benefits - Directors | | | |
| 6120 | Health Insurance Coverage for Retirees | | | |
| 6205 | Training | | | |
| 6210 | Tuition Reimbursement | | | |
| 6220 | Temporary Help | | | |
| 7010 | Engineering - Outside Services | 215,000 | 280,000 | 160,000 |
| 7020 | Legal - General | | | |
| 7030 | Audit | | | |
| 7040 | Other Professional Fees | | | |
| 7045 | Other Professional Fees - MET | | | |
| 7110 | Conference - Employee | | | |
| 7115 | Conference - Directors | | | |
| 7150 | Travel & Accommodations - Employee | | | |
| 7155 | Travel & Accommodations - Director | | | |
| 7210 | Membership / Sponsorship | | | |
| 7250 | CDR Participation | | | |
| 7310 | Office Maintenance | | | |
| 7320 | Rents & Leases | | | |
| 7330 | Office Supplies | | | |
| 7340 | Postal / Mail Delivery | | | |
| 7350 | Subscriptions / Books | | | |
| 7360 | Reproduction Expense | - | - | - |
| 7410 | Computer & Peripherals Maint | | | |
| 7430 | Software Purchase | | | |
| 7440 | Software Support | | | |
| 7450 | Software Development | | | |
| 7510 | Site Maintenance | | | |
| 7540 | Computers and Equipment | | | |
| 7580 | Maintenance Expense | | | |
| 7610 | Automotive / Mileage | | | |
| 7615 | Toll Road Charges | | | |
| 7620 | Insurance Expense | | | |
| 7640 | Utilities - Telephone | | | |
| 7650 | Bank Fees | | | |
| 7670 | Miscellaneous Expenses | | | |
| 8410 | Overhead Reimbursement | | | |
| 8610 | Depreciation Expense | | | |
| 8710 | Election Expenses | | | |
| 8810 | Capital Acquisition | | | |
| | Total Expenditure | 827,523 | 787,018 | 751,674 |

1 Includes funding for local project decision-making, MET advocacy, MET workgroup and UWMP.

2 Over budget portion funded via the use of carry over funds from FY13-14.

Government Affairs
31

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET |
|------|--|------------------------|--------------------------------------|------------------------------------|
| 6010 | Salaries & Wages - Admin | 156,272 | 83,145 | 86,110 |
| 6090 | Directors Compensation - MWDOC | | | |
| 6095 | Directors Compensation - MWD | | | |
| 6105 | Benefits - Admin | 46,317 | 26,825 | 29,159 |
| 6115 | Benefits - Directors | | | |
| 6120 | Health Insurance Coverage for Retirees | | | |
| 6205 | Training | | | |
| 6210 | Tuition Reimbursement | | | |
| 6220 | Temporary Help | | | |
| 7010 | Engineering - Outside Services | | | |
| 7020 | Legal - General | | | |
| 7030 | Audit | | | |
| 7040 | Other Professional Fees | 280,000 | 247,000 | 279,000 |
| 7110 | Conference - Employee | | | |
| 7115 | Conference - Directors | | | |
| 7150 | Travel & Accommodations - Employee | | | |
| 7155 | Travel & Accommodations - Director | | | |
| 7210 | Membership / Sponsorship | | | |
| 7220 | CUWA Participation | | | |
| 7240 | AWWARF Participation | | | |
| 7250 | CDR Participation | | | |
| 7310 | Office Maintenance | | | |
| 7320 | Rents & Leases | | | |
| 7330 | Office Supplies | | | |
| 7340 | Postal / Mail Delivery | | | |
| 7350 | Subscriptions / Books | | | |
| 7360 | Reproduction Expense | - | | 420 |
| 7410 | Computer & Peripherals Maint | | | |
| 7430 | Software Purchase | | | |
| 7440 | Software Support | | | |
| 7450 | Software Development | | | |
| 7510 | Site Maintenance | | | |
| 7540 | Computers and Equipment | | | |
| 7580 | Maintenance Expense | | | |
| 7610 | Automotive / Mileage | | | |
| 7615 | Toll Road Charges | | | |
| 7620 | Insurance Expense | | | |
| 7640 | Utilities - Telephone | | | |
| 7650 | Bank Fees | | | |
| 7670 | Miscellaneous Expenses | 16,800 | 10,500 | 23,320 |
| 8410 | Overhead Reimbursement | | | |
| 8610 | Depreciation Expense | | | |
| 8710 | Election Expenses | | | |
| 8810 | Capital Acquisition | | | |
| | Total Expenditure | 499,389 | 367,470 | 418,009 |

| | | |
|---|------------------------|-------------------|
| 1 | • Townsend | \$ 90,000 |
| | • Barker | \$ 96,000 |
| | • Travel/Miscellaneous | \$ 2,000 |
| | • Lewis Consulting | \$ 34,000 |
| | • Ackerman | \$ 25,000 |
| | | <u>\$ 247,000</u> |

| | | |
|---|------------------------|-------------------|
| 2 | • Townsend | \$ 96,000 |
| | • Barker | \$ 96,000 |
| | • Travel/Miscellaneous | \$ 3,000 |
| | • Lewis Consulting | \$ 48,000 |
| | • Ackerman | \$ 36,000 |
| | | <u>\$ 279,000</u> |

| | | |
|---|--|------------------|
| 3 | • State & Federal Legislative Tracking | \$ 3,500 |
| | • Legislative Outreach & Briefings | \$ 7,000 |
| | • Legislative Staff Trip Travel Costs | \$ 10,000 |
| | • WACO | \$ 2,820 |
| | | <u>\$ 23,320</u> |

Public Affairs
32

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET | |
|------|--|------------------------|--------------------------------------|------------------------------------|---|
| 6010 | Salaries & Wages - Admin | 167,213 | 196,814 | 268,678 | |
| | Salaries & Wages - Reimb. from Grants | | | | |
| 6090 | Directors Compensation - MWDOC | | | | |
| 6095 | Directors Compensation - MWD | | | | |
| 6105 | Benefits - Admin | 51,234 | 60,972 | 70,965 | |
| 6115 | Benefits - Directors | | | | |
| 6120 | Health Insurance Coverage for Retirees | | | | |
| 6205 | Training | | | | |
| 6210 | Tuition Reimbursement | | | | |
| 6220 | Temporary Help | | | | |
| 7010 | Engineering - Outside Services | | | | |
| 7020 | Legal - General | | | | |
| 7030 | Audit | | | | |
| 7040 | Other Professional Fees | 65,600 | 43,995 | 220,478 | 1 |
| 7047 | Prof Service-Grant Recovery | | | | |
| 7110 | Conference - Employee | | | | |
| 7115 | Conference - Directors | | | | |
| 7150 | Travel & Accommodations - Employee | | | | |
| 7155 | Travel & Accommodations - Director | | | | |
| 7210 | Membership / Sponsorship | | | | |
| 7250 | CDR Participation | | | | |
| 7310 | Office Maintenance | | | | |
| 7320 | Rents & Leases | | | | |
| 7330 | Office Supplies | | | | |
| 7340 | Postal / Mail Delivery | 500 | - | - | |
| 7350 | Subscriptions / Books | | | | |
| 7360 | Reproduction Expense | 44,725 | 31,330 | 43,740 | 2 |
| 7410 | Computer & Peripherals Maint | | | | |
| 7430 | Software Purchase | 15,515 | 10,154 | - | |
| 7440 | Software Support | | | | |
| 7450 | Software Development | | | | |
| 7510 | Site Maintenance | | | | |
| 7540 | Computers and Equipment | | | | |
| 7580 | Maintenance Expense | | | | |
| 7610 | Automotive / Mileage | | | | |
| 7615 | Toll Road Charges | | | | |
| 7620 | Insurance Expense | | | | |
| 7640 | Utilities - Telephone | | | | |
| 7650 | Bank Fees | | | | |
| 7670 | Miscellaneous Expenses | 12,250 | 8,500 | 25,250 | 3 |
| 8410 | Overhead Reimbursement | | | | |
| 8610 | Depreciation Expense | | | | |
| 8710 | Election Expenses | | | | |
| 8810 | Capital Acquisition | | | | |
| | Total Expenditure | 357,037 | 351,765 | 629,110 | |

1 Public Affairs Activities:

| | |
|---------------------------------|-----------|
| • PA Consultant 1 | \$ 40,000 |
| • PA Consultant 2 | \$ 28,800 |
| • Resolutions | \$ 5,000 |
| • Member Agency Workshops PAW | \$ 10,000 |
| • Consumer Confidence Reports | \$ 34,178 |
| • Website Hosting & Maintenance | \$ 10,000 |
| • Event Registration Fees | \$ 2,500 |
| • PAW meeting materials | \$ 2,500 |
| • New Website | 25,000 |
| Subtotal | 157,978 |

Communications Plan Activities:

| | |
|-----------------------|------------------|
| • Outreach | \$ 7,500 |
| • Marketing Materials | \$ 15,000 |
| • Survey - Phone | \$ 20,000 |
| • IPSO Survey | \$ 20,000 |
| Subtotal | \$ 62,500 |
| | <u>\$220,478</u> |

| | |
|---------------------------|-----------|
| 2 • Briefing Papers | \$ 2,500 |
| • Name Badges | \$ 1,500 |
| • Attire & Promo items | \$ 1,500 |
| • Folders 1000@\$4.25 | \$ 4,250 |
| • Thumb Drives 1000@10.24 | \$ 10,240 |
| • Brochures 1500 @ 2.50 | \$ 3,750 |
| • Awards and Events | \$ 7,500 |
| • Promotional Items | \$ 12,500 |
| | \$ 43,740 |

| | |
|---|------------------|
| 3 • Ricki Maint and Repair | \$ 2,750 |
| • Children's Water Festival Sponsorship | \$ 3,500 |
| • Industry Events | \$ 5,000 |
| • Event Display Materials | \$ 2,500 |
| • Speaker Recognition | \$ 1,500 |
| • OC Water Hero | \$ 10,000 |
| | <u>\$ 25,250</u> |

**Water Use Efficiency
Policy Development (Core)**
35

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET |
|------|---|------------------------|--------------------------------------|------------------------------------|
| 6010 | Salaries & Wages - Admin | 34,719 | 55,021 | 50,567 |
| 6010 | Salaries & Wages - Recovery from Grants | | | |
| 6090 | Directors Compensation - MWDOC | | | |
| 6095 | Directors Compensation - MWD | | | |
| 6105 | Benefits - Admin | 9,534 | 24,514 | 14,168 |
| 6115 | Benefits - Directors | | | |
| 6120 | Health Insurance Coverage for Retirees | | | |
| 6205 | Training | | | |
| 6210 | Tuition Reimbursement | | | |
| 6220 | Temporary Help | | | |
| 7010 | Engineering - Outside Services | | | |
| 7020 | Legal - General | | | |
| 7030 | Audit | | | |
| 7040 | Other Professional Fees | | | 65,000 |
| 7110 | Conference - Employee | | | |
| 7115 | Conference - Directors | | | |
| 7150 | Travel & Accommodations - Employee | | | |
| 7155 | Travel & Accommodations - Director | | | |
| 7210 | Membership / Sponsorship | 14,060 | 14,060 | 16,130 |
| 7250 | CDR Participation | | | |
| 7310 | Office Maintenance | | | |
| 7320 | Rents & Leases | | | |
| 7330 | Office Supplies | | | |
| 7340 | Postal / Mail Delivery | | | |
| 7350 | Subscriptions / Books | | | |
| 7360 | Reproduction Expense | | | |
| 7410 | Computer & Peripherals Maint | | | |
| 7430 | Software Purchase | | | |
| 7440 | Software Support | | | |
| 7450 | Software Development | | | |
| 7510 | Site Maintenance | | | |
| 7540 | Computers and Equipment | | | |
| 7580 | Maintenance Expense | | | |
| 7610 | Automotive / Mileage | | | |
| 7615 | Toll Road Charges | | | |
| 7620 | Insurance Expense | | | |
| 7640 | Utilities - Telephone | | | |
| 7650 | Bank Fees | | | |
| 7670 | Miscellaneous Expenses | | | |
| 8410 | Overhead Reimbursement | | | |
| 8610 | Depreciation Expense | | | |
| 8710 | Election Expenses | | | |
| 8810 | Capital Acquisition | | | |
| | Total Expenditure | 58,313 | 93,595 | 145,864 |

| | |
|---|-----------|
| 1 • Project Audit | \$ 5,000 |
| • Water Savings Potential Study | \$ 60,000 |
| | \$ 65,000 |
| 2 • CUWCC Dues | \$ 8,005 |
| • South O.C. Watershed Mngmt Area Dues | 6,625 |
| • OC CLCA | 1,500 |
| | \$ 16,130 |

General Finance
41

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET |
|------|--|------------------------|--------------------------------------|------------------------------------|
| 6010 | Salaries & Wages - Admin | 352,263 | 253,302 | 270,180 |
| 6090 | Directors Compensation - MWDOC | | | |
| 6095 | Directors Compensation - MWD | | | |
| 6105 | Benefits - Admin | 115,391 | 82,213 | 78,860 |
| 6115 | Benefits - Directors | | | |
| 6120 | Health Insurance Coverage for Retirees | | | |
| 6205 | Training | | | |
| 6210 | Tuition Reimbursement | | | |
| 6220 | Temporary Help | | | |
| 7010 | Engineering - Outside Services | | | |
| 7020 | Legal - General | | | |
| 7030 | Audit | 23,000 | 21,125 | 23,000 |
| 7040 | Other Professional Fees | 73,000 | 27,500 | 190,000 |
| 7110 | Conference - Employee | | | |
| 7115 | Conference - Directors | | | |
| 7150 | Travel & Accommodations - Employee | | | |
| 7155 | Travel & Accommodations - Director | | | |
| 7210 | Membership / Sponsorship | | | |
| 7250 | CDR Participation | | | |
| 7310 | Office Maintenance | | | |
| 7320 | Rents & Leases | | | |
| 7330 | Office Supplies | | | |
| 7340 | Postal / Mail Delivery | | | |
| 7350 | Subscriptions / Books | | | |
| 7360 | Reproduction Expense | | | |
| 7410 | Computer & Peripherals Maint | | | |
| 7430 | Software Purchase | | | |
| 7440 | Software Support | 2,000 | - | - |
| 7450 | Software Development | | | |
| 7510 | Site Maintenance | | | |
| 7540 | Computers and Equipment | | | |
| 7580 | Maintenance Expense | | | |
| 7610 | Automotive / Mileage | | | |
| 7615 | Toll Road Charges | | | |
| 7620 | Insurance Expense | | | |
| 7640 | Utilities - Telephone | | | |
| 7650 | Bank Fees | | | |
| 7670 | Miscellaneous Expenses | 1,000 | 655 | 1,000 |
| 8410 | Overhead Reimbursement | | | |
| 8610 | Depreciation Expense | | | |
| 8710 | Election Expenses | | | |
| 8810 | Capital Acquisition | | | |
| | Total Expenditure | 566,654 | 384,795 | 563,041 |

| | |
|-------------------------|-------------------|
| 1 • Custodial Bank fees | \$ 3,000 |
| • Financial Consulting | \$ 112,000 |
| • Rate Study | \$ 75,000 |
| | <u>\$ 190,000</u> |

1

Information Technology
45

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET | |
|------|--|------------------------|--------------------------------------|------------------------------------|---|
| 6010 | Salaries & Wages - Admin | 90,570 | 94,575 | 99,703 | |
| 6090 | Directors Compensation - MWDOC | | | | |
| 6095 | Directors Compensation - MWD | | | | |
| 6105 | Benefits - Admin | 35,778 | 37,399 | 34,374 | |
| 6115 | Benefits - Directors | | | | |
| 6120 | Health Insurance Coverage for Retirees | | | | |
| 6205 | Training | | | | |
| 6210 | Tuition Reimbursement | | | | |
| 6220 | Temporary Help | | | | |
| 7010 | Engineering - Outside Services | | | | |
| 7020 | Legal - General | | | | |
| 7030 | Audit | | | | |
| 7040 | Other Professional Fees | | | | |
| 7110 | Conference - Employee | | | | |
| 7115 | Conference - Directors | | | | |
| 7150 | Travel & Accommodations - Employee | | | | 1 • Misc repairs, maint & components |
| 7155 | Travel & Accommodations - Director | | | | |
| 7210 | Membership / Sponsorship | | | | |
| 7250 | CDR Participation | | | | |
| 7310 | Office Maintenance | | | | 2 • Misc software upgrades and License |
| 7320 | Rents & Leases | | | | |
| 7330 | Office Supplies | | | | 3 • Investment software usage cost \$ 2,340 |
| 7340 | Postal / Mail Delivery | | | | • Financial Management System \$ 22,286 |
| 7350 | Subscriptions / Books | | | | • Cisco Smartnet support \$ 790 |
| 7360 | Reproduction Expense | | | | • Misc NAV development \$ 2,000 |
| 7410 | Computer & Peripherals Maint | 6,000 | 6,000 | 7,100 | 1 • Jet Reports support \$ 1,277 |
| 7430 | Software Purchase | 10,000 | 9,000 | 18,500 | 2 • B;ythco ABRA \$ 750 |
| 7440 | Software Support | 24,569 | 24,569 | 34,000 | 3 • ECS Laserfiche \$ 3,557 |
| 7450 | Software Development | | | | • Anti-Malware Protection \$ 1,000 |
| 7510 | Site Maintenance | | | | \$ 34,000 |
| 7540 | Computers and Equipment | 9,300 | 9,000 | 21,150 | 4 • 2 Laptop computers \$ 2,000 |
| 7580 | Maintenance Expense | | | | • 13 desktop computers \$ 10,400 |
| 7610 | Automotive / Mileage | | | | • 13 Monitors \$ 2,600 |
| 7615 | Toll Road Charges | | | | • Miscellaneous hardware \$ 6,150 |
| 7620 | Insurance Expense | | | | \$ 21,150 |
| 7640 | Utilities - Telephone | | | | |
| 7650 | Bank Fees | | | | |
| 7670 | Miscellaneous Expenses | 3,200 | 1,600 | 3,000 | 5 • Misc supplies \$ 1,800 |
| 8410 | Overhead Reimbursement | | | | • MWDOC Website \$ 1,200 |
| 8610 | Depreciation Expense | | | | |
| 8710 | Election Expenses | | | | 6 • HP Z5400 Plotter \$ 6,000 |
| 8810 | Capital Acquisition | | | 6,000 | 6 |
| | Total Expenditure | 179,417 | 182,142 | 223,827 | |

**Water Use Efficiency
(choice)
62**

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET |
|------|---------------------------|------------------------|--------------------------------------|------------------------------------|
| 4215 | Choice Revenue | 785,805 | 785,805 | 899,925 |
| 4705 | Prior Year Carry over | | | |
| | Choice billing over/under | | 36,416 | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | Total Revenue | 785,805 | 822,221 | 899,925 |

Choice billing over/under reflects revenue overage or shortfall to be reconciled with participating member agencies. Final charges will be revised by August 2015 to reflect the new budget year charges plus/minus prior year over/under.

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET |
|------|---|------------------------|--------------------------------------|------------------------------------|
| 6010 | Salaries & Wages - Admin | 354,469 | 392,761 | 432,740 |
| 6012 | Salaries & Wages - Recovery from Grants | (16,437) | (20,080) | (23,500) |
| 6090 | Directors Compensation - MWD | | | |
| 6095 | Directors Compensation - MWD | | | |
| 6105 | Benefits - Admin | 120,651 | 115,580 | 113,126 |
| | Overhead Reimbursement | 127,122 | 158,960 | 189,359 |
| 6115 | Benefits - Directors | | | |
| 6120 | Health Insurance Coverage for Retirees | | | |
| 6205 | Training | | | |
| 6210 | Tuition Reimbursement | | | |
| 6220 | Temporary Help | | | |
| 7010 | Engineering - Outside Services | | | |
| 7020 | Legal - General | | | |
| 7030 | Audit | | | |
| 7040 | Other Professional Fees | 195,000 | 170,000 | 183,200 |
| 7110 | Conference - Employee | | | |
| 7115 | Conference - Directors | | | |
| 7150 | Travel & Accommodations - Employee | | | |
| 7155 | Travel & Accommodations - Director | | | |
| 7210 | Membership / Sponsorship | | | |
| 7220 | CUWA Participation | | | |
| 7240 | AAWARF Participation | | | |
| 7250 | CDR Participation | | | |
| 7310 | Office Maintenance | | | |
| 7320 | Rents & Leases | - | | - |
| 7330 | Office Supplies | | | |
| 7340 | Postal / Mail Delivery | | | |
| 7350 | Subscriptions / Books | | | |
| 7360 | Reproduction Expense | | | |
| 7410 | Computer & Peripherals Maint | | | |
| 7430 | Software Purchase | | | |
| 7440 | Software Support | | | |
| 7450 | Software Development | | | |
| 7510 | Site Maintenance | | | |
| 7540 | Computers and Equipment | | | |
| 7580 | Maintenance Expense | | | |
| 7610 | Automotive / Mileage | | | |
| 7615 | Toll Road Charges | | | |
| 7620 | Insurance Expense | | | |
| 7640 | Utilities - Telephone | | | |
| 7650 | Bank Fees | | | |
| 7670 | Miscellaneous Expenses | 5,000 | 5,000 | 5,000 |
| 8410 | Overhead Reimbursement | | | |
| 8610 | Depreciation Expense | | | |
| 8710 | Election Expenses | | | |
| 8810 | Capital Acquisition | | | |
| | Total Expenditure | 785,805 | 822,221 | 899,925 |

1 Recovery from WUE Grants for some Salaries and Benefits:

| | |
|--|------------------|
| • CII Performance Based - North County | \$ 8,500 |
| • Comprehensive Landscape Water Use | \$ 15,000 |
| | \$ 23,500 |

2 • Marketing of WUE programs \$ 60,000

| | |
|---|-------------------|
| • Water Smart Landscape | \$ 50,000 |
| • California Sprinkler Adjustment Program | \$ 1,200 |
| • Web Based Rebate Processing Platform | \$ 72,000 |
| | \$ 183,200 |

**School Program
(choice)
63**

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET |
|------|---------------------------|------------------------|--------------------------------------|------------------------------------|
| 4215 | Choice Revenue | 205,109 | 205,109 | 225,049 |
| 4205 | School Contracts | 70,000 | 70,000 | 70,000 |
| 4705 | Prior Year Carry over | | | |
| | Choice billing over/under | | 1,509 | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | Total Revenue | 275,109 | 276,618 | 295,049 |

Choice billing over/under reflects revenue overage or shortfall to be reconciled with participating member agencies. Final charges will be revised by August 2015 to reflect the new budget year charges plus/minus prior year over/under.

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET |
|------|--|------------------------|--------------------------------------|------------------------------------|
| 6010 | Salaries & Wages - Admin | 9,482 | 10,370 | 6,415 |
| 6010 | Sal & Wages - Reimb. from DSC & Grants | | - | |
| 6090 | Directors Compensation - MWDOC | | | |
| 6095 | Directors Compensation - MWD | | | |
| 6105 | Benefits - Admin | 2,989 | 3,192 | 1,652 |
| | Overhead Reimbursement | 3,638 | 4,056 | 2,832 |
| 6115 | Benefits - Directors | | | |
| 6120 | Health Insurance Coverage for Retirees | | | |
| 6205 | Training | | | |
| 6210 | Tuition Reimbursement | | | |
| 6220 | Temporary Help | | | |
| 7010 | Engineering - Outside Services | | | |
| 7020 | Legal - General | | | |
| 7030 | Audit | | | |
| 7040 | Other Professional Fees | | | |
| 7040 | Other Professional Fees - DSC | 234,000 | 234,000 | 257,400 |
| 7110 | Conference - Employee | | | |
| 7115 | Conference - Directors | | | |
| 7150 | Travel & Accommodations - Employee | | | |
| 7155 | Travel & Accommodations - Director | | | |
| 7210 | Membership / Sponsorship | | | |
| 7220 | CUWA Participation | | | |
| 7240 | AWWARF Participation | | | |
| 7250 | CDR Participation | | | |
| 7310 | Office Maintenance | | | |
| 7320 | Rents & Leases | | | |
| 7330 | Office Supplies | | | |
| 7340 | Postal / Mail Delivery | | | |
| 7350 | Subscriptions / Books | | | |
| 7360 | Reproduction Expense | 17,500 | 17,500 | 19,250 |
| 7410 | Computer & Peripherals Maint | | | |
| 7430 | Software Purchase | | | |
| 7440 | Software Support | | | |
| 7450 | Software Development | | | |
| 7510 | Site Maintenance | | | |
| 7540 | Computers and Equipment | | | |
| 7580 | Maintenance Expense | | | |
| 7610 | Automotive / Mileage | | | |
| 7615 | Toll Road Charges | | | |
| 7620 | Insurance Expense | | | |
| 7640 | Utilities - Telephone | | | |
| 7650 | Bank Fees | | | |
| 7670 | Miscellaneous Expenses | 7,500 | 7,500 | 7,500 |
| 8410 | Overhead Reimbursement | | | |
| 8610 | Depreciation Expense | | | |
| 8710 | Election Expenses | | | |
| 8810 | Capital Acquisition | | | |
| | Total Expenditure | 275,109 | 276,618 | 295,049 |

1 • Assemblies; FY15-16
Goal is 75,000 students

2 • School books and other printings

3 • Demonstration supplies including new Ricki Pencils and Stickers for education presentation

Foundational Action - Doheny Desal
(choice)
64

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET |
|------|---------------------------|------------------------|--------------------------------------|------------------------------------|
| 4215 | Choice Revenue | 37,922 | 197,922 | - |
| 4705 | Prior Year Carry over | | | 136,934 |
| | Choice billing over/under | | (136,934) | 49 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | Total Revenue | 37,922 | 60,988 | 136,983 |

Choice billing over/under reflects revenue overage or shortfall to be reconciled with participating member agencies. Final charges will be revised by August 2015 to reflect the new budget year charges plus/minus prior year over/under.

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET |
|------|--|------------------------|--------------------------------------|------------------------------------|
| 6010 | Salaries & Wages - Admin | 22,320 | 8,822 | 17,059 |
| | Salaries & Wages - Reimb. from Grants | | | |
| 6090 | Directors Compensation - MWDOC | | | |
| 6095 | Directors Compensation - MWD | | | |
| 6105 | Benefits - Admin | 7,122 | 2,052 | 3,393 |
| | Overhead Reimbursement | 8,480 | 4,114 | 8,531 |
| 6115 | Benefits - Directors | | | |
| 6120 | Health Insurance Coverage for Retirees | | | |
| 6205 | Training | | | |
| 6210 | Tuition Reimbursement | | | |
| 6220 | Temporary Help | | | |
| 7010 | Engineering - Outside Services | | | |
| 7020 | Legal - General | | | |
| 7030 | Audit | | | |
| 7040 | Other Professional Fees | | 46,000 | 108,000 |
| 7110 | Conference - Employee | | | |
| 7115 | Conference - Directors | | | |
| 7150 | Travel & Accommodations - Employee | | | |
| 7155 | Travel & Accommodations - Director | | | |
| 7210 | Membership / Sponsorship | | | |
| 7220 | CUWA Participation | | | |
| 7240 | AAWARF Participation | | | |
| 7250 | CDR Participation | | | |
| 7310 | Office Maintenance | | | |
| 7320 | Rents & Leases | | | |
| 7330 | Office Supplies | | | |
| 7340 | Postal / Mail Delivery | | | |
| 7350 | Subscriptions / Books | | | |
| 7360 | Reproduction Expense | | | |
| 7410 | Computer & Peripherals Maint | | | |
| 7430 | Software Purchase | | | |
| 7440 | Software Support | | | |
| 7450 | Software Development | | | |
| 7510 | Site Maintenance | | | |
| 7540 | Computers and Equipment | | | |
| 7580 | Maintenance Expense | | | |
| 7610 | Automotive / Mileage | | | |
| 7615 | Toll Road Charges | | | |
| 7620 | Insurance Expense | | | |
| 7640 | Utilities - Telephone | | | |
| 7650 | Bank Fees | | | |
| 7670 | Miscellaneous Expenses | | | |
| 8410 | Overhead Reimbursement | | | |
| 8610 | Depreciation Expense | | | |
| 8710 | Election Expenses | | | |
| 8810 | Capital Acquisition | | | |
| | Total Expenditure | 37,922 | 60,988 | 136,983 |

To Be Funded by South Coast Water District. An additional \$160,000 was added during FY14-15 for the Environmental Baseline Monitoring Project. All Revenue and expense are shown here in FY14-15 but in actuality this project is expected to carry over into FY15-16

**Poseidon Desal
(choice)
65**

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET |
|------|---------------------------|------------------------|--------------------------------------|------------------------------------|
| 4215 | Choice Revenue | 54,000 | 51,000 | |
| 4705 | Prior Year Carry over | | | 45,162 |
| | Choice billing over/under | | (45,162) | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | Total Revenue | 54,000 | 5,838 | 45,162 |

Recommendation for 2015-16 is to maintain existing funds for efforts that might arise this coming year.

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET |
|------|--|------------------------|--------------------------------------|------------------------------------|
| 6010 | Salaries & Wages - Admin | | 3,436 | - |
| 6090 | Directors Compensation - MWDOC | | | |
| 6095 | Directors Compensation - MWD | | | |
| 6105 | Benefits - Admin | | 796 | - |
| | Overhead Reimbursement | | 1,606 | - |
| 6115 | Benefits - Directors | | | |
| 6120 | Health Insurance Coverage for Retirees | | | |
| 6205 | Training | | | |
| 6210 | Tuition Reimbursement | | | |
| 6220 | Temporary Help | | | |
| 7010 | Engineering - Outside Services | | | |
| 7020 | Legal - General | | | |
| 7030 | Audit | | | |
| 7040 | Other Professional Fees | 54,000 | | 45,162 |
| 7110 | Conference - Employee | | | |
| 7115 | Conference - Directors | | | |
| 7150 | Travel & Accommodations - Employee | | | |
| 7155 | Travel & Accommodations - Director | | | |
| 7210 | Membership / Sponsorship | | | |
| 7220 | CUWA Participation | | | |
| 7240 | AAWARF Participation | | | |
| 7250 | CDR Participation | | | |
| 7310 | Office Maintenance | | | |
| 7320 | Rents & Leases | | | |
| 7330 | Office Supplies | | | |
| 7340 | Postal / Mail Delivery | | | |
| 7350 | Subscriptions / Books | | | |
| 7360 | Reproduction Expense | | | |
| 7410 | Computer & Peripherals Maint | | | |
| 7430 | Software Purchase | | | |
| 7440 | Software Support | | | |
| 7450 | Software Development | | | |
| 7510 | Site Maintenance | | | |
| 7540 | Computers and Equipment | | | |
| 7580 | Maintenance Expense | | | |
| 7610 | Automotive / Mileage | | | |
| 7615 | Toll Road Charges | | | |
| 7620 | Insurance Expense | | | |
| 7640 | Utilities - Telephone | | | |
| 7650 | Bank Fees | | | |
| 7670 | Miscellaneous Expenses | | | |
| 8410 | Overhead Reimbursement | | | |
| 8610 | Depreciation Expense | | | |
| 8710 | Election Expenses | | | |
| 8810 | Capital Acquisition | | | |
| | Total Expenditure | 54,000 | 5,838 | 45,162 |

Actual activity for 2015-16 are uncertain at this time.

**Value of Water
(choice)
67**

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET |
|------|---------------------------|------------------------|--------------------------------------|------------------------------------|
| 4215 | Choice Revenue | 148,250 | 178,000 | 177,645 |
| | | | | |
| | | | | |
| | Choice billing over/under | | (2,216) | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | Total Revenue | 148,250 | 175,784 | 177,645 |

Choice billing over/under reflects revenue overage or shortfall to be reconciled with participating member agencies. Final charges will be revised by August 2015 to reflect the new budget year charges plus/minus prior year over/under.

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET |
|------|--|------------------------|--------------------------------------|------------------------------------|
| 6010 | Salaries & Wages - Admin | | 11,645 | 34,988 |
| | | | | |
| 6090 | Directors Compensation - MWDOC | | | |
| 6095 | Directors Compensation - MWD | | | |
| 6105 | Benefits - Admin | | 1,660 | 4,973 |
| | Overhead Reimbursement | | 6,479 | 19,483 |
| 6115 | Benefits - Directors | | | |
| 6120 | Health Insurance Coverage for Retirees | | | |
| 6205 | Training | | | |
| 6210 | Tuition Reimbursement | | | |
| 6220 | Temporary Help | | | |
| 7010 | Engineering - Outside Services | | | |
| 7020 | Legal - General | | | |
| 7030 | Audit | | | |
| 7040 | Other Professional Fees | 88,500 | 136,000 | 114,000 |
| 7110 | Conference - Employee | | | |
| 7115 | Conference - Directors | | | |
| 7150 | Travel & Accommodations - Employee | | | |
| 7155 | Travel & Accommodations - Director | | | |
| 7210 | Membership / Sponsorship | | | |
| 7220 | CUWA Participation | | | |
| 7250 | CDR Participation | | | |
| 7310 | Office Maintenance | | | |
| 7320 | Rents & Leases | | | |
| 7330 | Office Supplies | | | |
| 7340 | Postal / Mail Delivery | | | |
| 7350 | Subscriptions / Books | | | |
| 7360 | Reproduction Expense | 23,000 | 12,500 | 4,200 |
| 7410 | Computer & Peripherals Maint | | | |
| 7430 | Software Purchase | | | |
| 7440 | Software Support | | | |
| 7450 | Software Development | | | |
| 7510 | Site Maintenance | | | |
| 7540 | Computers and Equipment | | | |
| 7580 | Maintenance Expense | | | |
| 7610 | Automotive / Mileage | | | |
| 7615 | Toll Road Charges | | | |
| 7620 | Insurance Expense | | | |
| 7640 | Utilities - Telephone | | | |
| 7650 | Bank Fees | | | |
| 7670 | Miscellaneous Expenses | 36,750 | 7,500 | |
| 8410 | Overhead Reimbursement | | | |
| 8610 | Depreciation Expense | | | |
| 8710 | Election Expenses | | | |
| 8810 | Capital Acquisition | | | |
| | Total Expenditure | 148,250 | 175,784 | 177,645 |

- | | |
|-------------------------------|-------------------|
| 1 • Communications Consultant | \$ 35,000 |
| • Pump Toppers | \$ 23,150 |
| • Movie Theaters | \$ 26,350 |
| • Social Media Advertising | \$ 1,500 |
| • Bus Shelter Adds | \$ 10,000 |
| • Video | \$ 40,000 |
| | <u>\$ 136,000</u> |
| 2 • Bill Stuffers | \$ 7,500 |
| • Printed Materials | \$ 5,000 |
| | <u>\$ 12,500</u> |
| 3 • Communications Consultant | \$ 32,500 |
| • Pump Toppers | \$ 35,000 |
| • Movie Theaters | \$ 35,000 |
| • Social Media Advertising | \$ 4,000 |
| • Bus Shelter Adds | \$ 7,500 |
| | <u>\$ 114,000</u> |
| 4 • Printed Materials | \$ 4,200 |

**2014 Fund - Doheny Desal
(choice)
68**

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET |
|------|---------------------------|------------------------|--------------------------------------|------------------------------------|
| 4215 | Choice Revenue | 30,000 | 30,000 | |
| 4705 | Prior Year Carry over | | | 30,000 |
| | Choice billing over/under | | (30,000) | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | Total Revenue | 30,000 | - | 30,000 |

This fund includes deposits from South Coast, LBCWD and San Clemente. Recommendation for 2015-16 is to maintain existing funds from 2014-15 for efforts that might arise this coming year.

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET |
|------|--|------------------------|--------------------------------------|------------------------------------|
| 6010 | Salaries & Wages - Admin | | - | - |
| | Salaries & Wages - Reimb. from Grants | | | |
| 6090 | Directors Compensation - MWDOC | | | |
| 6095 | Directors Compensation - MWD | | | |
| 6105 | Benefits - Admin | | - | - |
| | Overhead Reimbursement | | - | - |
| 6115 | Benefits - Directors | | | |
| 6120 | Health Insurance Coverage for Retirees | | | |
| 6205 | Training | | | |
| 6210 | Tuition Reimbursement | | | |
| 6220 | Temporary Help | | | |
| 7010 | Engineering - Outside Services | | | |
| 7020 | Legal - General | | | |
| 7030 | Audit | | | |
| 7040 | Other Professional Fees | 30,000 | | 30,000 |
| 7110 | Conference - Employee | | | |
| 7115 | Conference - Directors | | | |
| 7150 | Travel & Accomodations - Employee | | | |
| 7155 | Travel & Accomodations - Director | | | |
| 7210 | Membership / Sponsorship | | | |
| 7220 | CUWA Participation | | | |
| 7250 | CDR Participation | | | |
| 7310 | Office Maintenance | | | |
| 7320 | Rents & Leases | | | |
| 7330 | Office Supplies | | | |
| 7340 | Postal / Mail Delivery | | | |
| 7350 | Subscriptions / Books | | | |
| 7360 | Reproduction Expense | | | |
| 7410 | Computer & Peripherals Maint | | | |
| 7430 | Software Purchase | | | |
| 7440 | Software Support | | | |
| 7450 | Software Development | | | |
| 7510 | Site Maintenance | | | |
| 7540 | Computers and Equipment | | | |
| 7580 | Maintenance Expense | | | |
| 7610 | Automotive / Mileage | | | |
| 7615 | Toll Road Charges | | | |
| 7620 | Insurance Expense | | | |
| 7640 | Utilities - Telephone | | | |
| 7650 | Bank Fees | | | |
| 7670 | Miscellaneous Expenses | | | |
| 8410 | Overhead Reimbursement | | | |
| 8610 | Depreciation Expense | | | |
| 8710 | Election Expenses | | | |
| 8810 | Capital Acquisition | | | |
| | Total Expenditure | 30,000 | - | 30,000 |

Actual activity for 2015-16 are uncertain at this time.

**2008 Fund - Doheny Desal
(choice)
69**

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET | |
|------|---------------------------|------------------------|--------------------------------------|------------------------------------|---|
| 4215 | Choice Revenue | | | | |
| 4705 | Prior Year Carry over | 94,000 | 94,000 | 31,194 | 1 |
| | Choice billing over/under | | (31,194) | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | Total Revenue | 94,000 | 62,806 | 31,194 | |

The source of funding for these efforts are remaining funds from the 2008 participation agreement for Doheny desalination.

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET |
|------|--|------------------------|--------------------------------------|------------------------------------|
| 6010 | Salaries & Wages - Admin | | 4,006 | 7,297 |
| | Salaries & Wages - Reimb. from Grants | | | |
| 6090 | Directors Compensation - MWDOC | | | |
| 6095 | Directors Compensation - MWD | | | |
| 6105 | Benefits - Admin | | 922 | 1,537 |
| | Overhead Reimbursement | | 1,878 | 3,563 |
| 6115 | Benefits - Directors | | | |
| 6120 | Health Insurance Coverage for Retirees | | | |
| 6205 | Training | | | |
| 6210 | Tuition Reimbursement | | | |
| 6220 | Temporary Help | | | |
| 7010 | Engineering - Outside Services | | | |
| 7020 | Legal - General | | | |
| 7030 | Audit | | | |
| 7040 | Other Professional Fees | 94,000 | 56,000 | 18,797 |
| 7110 | Conference - Employee | | | |
| 7115 | Conference - Directors | | | |
| 7150 | Travel & Accommodations - Employee | | | |
| 7155 | Travel & Accommodations - Director | | | |
| 7210 | Membership / Sponsorship | | | |
| 7220 | CUWA Participation | | | |
| 7250 | CDR Participation | | | |
| 7310 | Office Maintenance | | | |
| 7320 | Rents & Leases | | | |
| 7330 | Office Supplies | | | |
| 7340 | Postal / Mail Delivery | | | |
| 7350 | Subscriptions / Books | | | |
| 7360 | Reproduction Expense | | | |
| 7410 | Computer & Peripherals Maint | | | |
| 7430 | Software Purchase | | | |
| 7440 | Software Support | | | |
| 7450 | Software Development | | | |
| 7510 | Site Maintenance | | | |
| 7540 | Computers and Equipment | | | |
| 7580 | Maintenance Expense | | | |
| 7610 | Automotive / Mileage | | | |
| 7615 | Toll Road Charges | | | |
| 7620 | Insurance Expense | | | |
| 7640 | Utilities - Telephone | | | |
| 7650 | Bank Fees | | | |
| 7670 | Miscellaneous Expenses | | | |
| 8410 | Overhead Reimbursement | | | |
| 8610 | Depreciation Expense | | | |
| 8710 | Election Expenses | | | |
| 8810 | Capital Acquisition | | | |
| | Total Expenditure | 94,000 | 62,806 | 31,194 |

Anticipated activities consist of payment of state park lease, electrical costs, coordination with state park planning for removal of the facilities.

**WEROC
25**

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET |
|------|-----------------------|------------------------|--------------------------------------|------------------------------------|
| 4320 | Revenues from MWDOC | 128,508 | 128,508 | 141,807 |
| 4210 | WEROC Contracts | 126,973 | 126,973 | 141,807 |
| 4705 | Prior Years Carryover | (1,859) | (17,478) | (0) |
| 4205 | | | | |
| 4230 | Reimbursements | | 4,933 | |
| 4240 | | | | |
| 4410 | | | | |
| 4805 | | | | |
| | Total Revenue | 253,622 | 242,937 | 283,613 |

| | |
|---------------------------|-------------------|
| 6 • OCSD | \$ 27,795 |
| • SOCWA | \$ 10,777 |
| • OCWD | \$ 70,904 |
| • 3 Cities -- \$10,777 ea | \$ 32,331 |
| | <u>\$ 141,807</u> |

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET |
|------|---|------------------------|--------------------------------------|------------------------------------|
| 6010 | Salaries & Wages - Admin | 139,368 | 134,228 | 159,880 |
| 6012 | Salaries & Wages - Recovery from Grants | | | |
| 6090 | Directors Compensation - MWDOC | | | |
| 6095 | Directors Compensation - MWD | | | |
| 6105 | Benefits - Admin | 55,648 | 48,046 | 55,489 |
| 6115 | Benefits - Directors | | | |
| 6120 | Health Insurance Coverage for Retirees | | | |
| 6205 | Training | | | |
| 6210 | Tuition Reimbursement | | | |
| 6220 | Temporary Help | | | |
| 7010 | Engineering - Outside Services | | | |
| 7020 | Legal - General | | | |
| 7030 | Audit | | | |
| 7040 | Other Professional Fees | 3,000 | 3,000 | 3,000 |
| 7110 | Conference - Employee | 1,800 | 1,800 | 1,800 |
| 7115 | Conference - Directors | | | |
| 7150 | Travel & Accomodations - Employee | 3,500 | 2,700 | 3,500 |
| 7155 | Travel & Accomodations - Director | | | |
| 7210 | Membership / Sponsorship | 205 | 225 | 420 |
| 7250 | CDR Participation | | | |
| 7310 | Office Maintenance | | | |
| 7320 | Rents & Leases | 18,183 | 18,183 | 19,092 |
| 7330 | Office & Radio Supplies | 1,000 | 1,000 | 1,000 |
| 7340 | Postal / Mail Delivery | | | |
| 7350 | Subscriptions / Books | | | |
| 7360 | Reproduction Expense | 200 | 100 | 200 |
| 7410 | Computer & Peripherals Maint | 4,642 | 4,000 | 4,207 |
| 7430 | Software Purchase | | | |
| 7440 | Software Support | | | 6,750 |
| 7450 | Software Development | | | |
| 7510 | Site Maintenance | 850 | 460 | 850 |
| 7540 | Computers and Equipment | | | |
| 7580 | Maintenance - Generators | 2,000 | 1,000 | 2,000 |
| 7581 | Maintenance - Radios | 1,000 | 7,000 | 2,000 |
| 7582 | Maintenance - EOC's | 3,000 | 3,000 | 3,000 |
| 7610 | Automotive / Mileage | 600 | 679 | 800 |
| 7615 | Toll Road Charges | 125 | 116 | 125 |
| 7620 | Insurance Expense | 1,500 | 1,200 | 1,500 |
| 7640 | Utilities - Telephone | 10,000 | 8,000 | 10,000 |
| 7650 | Bank Fees | | | |
| 7670 | Miscellaneous Expenses | 1,000 | 1,000 | 1,000 |
| 7671 | Miscellaneous Training | 1,000 | 2,200 | 2,000 |
| 8410 | Overhead Reimbursement | | | |
| 8610 | Depreciation Expense | | | |
| 8710 | Election Expenses | | | |
| 8810 | Capital Acquisition | | | |
| | Total Expenditure | 248,621 | 237,937 | 278,613 |

- 1 Catalina Repeater (6% increase)
- 2 'In Case of Crisis' Software
- 3 Janitorial services for 2 EOCs.
- 4 Land-line and cellular phones, and DSL
- 5 • WEROC Staff & Agencies trainings

| | | | |
|--------------------------------|----------------|----------------|----------------|
| Sinking Fund (generator/radio) | 5,000 | 5,000 | 5,000 |
| | <u>253,621</u> | <u>242,937</u> | <u>283,613</u> |

AMP Proceeds Agreement Administration
61

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET |
|------|---------------------------|------------------------|--------------------------------------|------------------------------------|
| 4020 | Interest Revenue | - | | - |
| 4050 | O & M Maintenance Deposit | - | - | - |
| 4230 | Reimbursement | 20,000 | 20,000 | 17,558 |
| 4680 | Miscellaneous Income | - | | - |
| | | | | |
| | Billing over/under | | 3,150 | |
| | | | | |
| | | | | |
| | | | | |
| | Total Revenue | 20,000 | 23,150 | 17,558 |

Participating Member agencies will be billed annually per the AMP sales admin agreement to cover legal and audit expenses until the RPOI ends in 2016

| | | FY 2014-2015 BUDGET | FY 2014-2015 PROJECTED ACTUALS | FY 2015-2016 PROPOSED BUDGET |
|------|--|------------------------|--------------------------------------|------------------------------------|
| 6010 | Salaries & Wages - Admin | - | 989 | 2,098 |
| 6090 | Directors Compensation - MWDOC | | | |
| 6095 | Directors Compensation - MWD | | | |
| 6105 | Benefits - Admin | | 263 | 460 |
| 6115 | Benefits - Directors | | | |
| 6120 | Health Insurance Coverage for Retirees | - | - | - |
| 6205 | Training | | | |
| 6210 | Tuition Reimbursement | | | |
| 6220 | Temporary Help | | | |
| 7010 | Engineering - Outside Services | | | |
| 7020 | Legal - General | 17,000 | 21,897 | 15,000 |
| 7030 | Audit | 3,000 | | |
| 7040 | Other Professional Fees | | | |
| 7110 | Conference - Employee | | | |
| 7115 | Conference - Directors | | | |
| 7150 | Travel & Accomodations - Employee | | | |
| 7155 | Travel & Accomodations - Director | | | |
| 7210 | Membership / Sponsorship | | | |
| 7250 | CDR Participation | | | |
| 7310 | Office Maintenance | | | |
| 7320 | Rents & Leases | | | |
| 7330 | Office Supplies | | | |
| 7340 | Postal / Mail Delivery | | | |
| 7350 | Subscriptions / Books | | | |
| 7360 | Reproduction Expense | | | |
| 7410 | Computer & Peripherals Maint | | | |
| 7430 | Software Purchase | | | |
| 7440 | Software Support | | | |
| 7450 | Software Development | | | |
| 7510 | Site Maintenance | | | |
| 7540 | Computers and Equipment | | | |
| 7580 | Maintenance Expense | | | |
| 7610 | Automotive / Mileage | | | |
| 7615 | Toll Road Charges | | | |
| 7620 | Insurance Expense | | | |
| 7640 | Utilities - Telephone | | | |
| 7650 | Bank Fees | | | |
| 7670 | Miscellaneous Expenses | | | |
| 8410 | Overhead Reimbursement | | | |
| 8610 | Depreciation Expense | | | |
| 8710 | Election Expenses | | | |
| 8810 | Capital Acquisition | | | |
| | Total Expenditure | 20,000 | 23,150 | 17,558 |

Exhibit D

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY Proposed District Participation Costs Fiscal Year 2015-2016

| | Budget | Projected | Budget | Approval included in |
|---|------------------|------------------|------------------|----------------------|
| | FY 2014-2015 | FY 2014-2015 | FY 2015-2016 | Budget Approval |
| | | Actuals | | |
| Required Participation or Service | | | | |
| Colorado River Water Users Association | \$ - | \$ 40 | \$ 40 | ✓ |
| LAFCO | 25,000 | 23,141 | 25,000 | ✓ |
| Subtotal Cost Center 11 | 25,000 | 23,181 | 25,040 | |
| Association. of Calif. Water Agencies (ACWA) | 15,631 | 16,849 | 18,200 | ✓ |
| Federal Affairs | | | | |
| Local Government | | | | |
| Water Management | | | | |
| Joint Powers Ins. Auth. | | | | |
| eCivis, LLC - Grants Locator | 3,900 | 3,900 | - | |
| Santiago Aqueduct Commission | 3,906 | | | |
| Subtotal Cost Center 12 | 23,437 | 20,749 | 18,200 | |
| OC Chapter-Calif. Landscape Contractors Assoc. | 500 | 500 | 1,500 | ✓ |
| CA Urban Water Conservation Council Dues | 7,810 | 7,810 | 8,005 | ✓ |
| South OC Watershed Management Area Dues | 5,750 | 5,750 | 6,625 | ✓ |
| Subtotal Cost Center 35 | 14,060 | 14,060 | 16,130 | |
| Subtotal - Required Participation or Service | \$ 62,497 | \$ 57,990 | \$ 62,870 | |
| Elective Participation | | | | |
| Association of California Cities- Orange County (ACCOC) | \$ 5,000 | \$ 5,000 | \$ 5,000 | ✓ |
| American Water Works Association (AWWA) | 1,550 | 1,513 | 1,550 | ✓ |
| Association of Metropolitan Water Agencies (AMWA) | | 12,000 | 16,004 | ✓ |
| Association of Public Treasurers (APT) | 145 | - | - | |
| CA Chamber of Commerce (HR California) | 499 | 449 | 499 | ✓ |
| CALDESAL | 5,000 | 5,000 | 5,000 | ✓ |
| California Municipal Treasurers Association (CMTA) | 155 | 155 | 155 | ✓ |
| California Society of Municipal Finance Officers (CSMFO) | 125 | 125 | 125 | ✓ |
| CA Special Districts Assn. (CSDA) | 5,294 | 5,691 | 6,100 | ✓ |
| Colorado River Water Users Assn. (CRWUA) | 100 | 60 | 60 | ✓ |
| Government Finance Officers Association (GFOA) | 165 | 160 | 165 | ✓ |
| Indep. Special Districts of Or. Co. (ISDOC) | 200 | 200 | 200 | ✓ |
| International Personnel Management Association | 105 | 105 | 105 | ✓ |
| Latino Business Association | 250 | 250 | 250 | ✓ |
| Municipal Information Systems Association of California (MISAC) | - | - | 200 | New |
| National Water Resources Assn., Mun. Caucus | 500 | 500 | 500 | ✓ |
| Orange County Business Council (OC Chamber) | 1,500 | 1,500 | 5,000 | ✓ |
| Orange County Employmnt Rltms Consortium (Liebert, Cassidy & Wh | 2,994 | 2,994 | - | |
| Orange County Public Affairs Association | 150 | | | |
| Orange County Water Association (OCWA) | 200 | 100 | 100 | ✓ |
| Public Agency Risk Managers Association (PARMA) | 100 | 100 | 100 | ✓ |
| Public Relations Society of America/O.C. | 300 | - | 300 | ✓ |
| Society of Human Resources Management (SHRM) | 180 | 185 | 200 | ✓ |
| Southern California Personnel Management Assoc. (SCPMA) | | 50 | 50 | ✓ |
| South Orange County Economic Coalition | 1,500 | 1,500 | 1,500 | ✓ |
| Southern California Water Committee | 850 | 850 | 850 | ✓ |
| Vietnamese Chamber of Commerce | 500 | - | - | |
| Water Education Foundation | 578 | 578 | 578 | ✓ |
| Subtotal Cost Center 12 | 27,940 | 39,065 | 44,591 | |
| Subtotal - Elective Participation | \$ 27,940 | \$ 39,065 | \$ 44,591 | |

Exhibit D

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY Proposed District Participation Costs Fiscal Year 2015-2016

| | Budget | Projected | Budget | Approval included in |
|---|------------------|------------------|-------------------|----------------------|
| | FY 2014-2015 | FY 2014-2015 | FY 2015-2016 | Budget Approval |
| | | Actuals | | |
| (Exhibit D Continued..) | | | | |
| International Association of Emergency Managers | - | - | \$ 185 | New |
| InfraGard | \$ 55 | \$ - | \$ 55 | ✓ |
| California Emergency Services Association | 150 | 225 | 180 | ✓ |
| WEROC Program Total | 205 | 225 | 420 | |
| GRAND TOTAL | \$ 90,642 | \$ 97,280 | \$ 107,881 | |

New or Increased Memberships for 2015-16

| | Budget | Projected | Budget | Approval included in |
|---|------------------|------------------|------------------|----------------------|
| Association | FY 2014-2015 | FY 2014-2015 | FY 2015-2016 | Budget Approval |
| | | Actuals | | |
| Orange County Business Council (OC Chamber) | \$ 1,500 | \$ 1,500 | \$ 5,000 | ✓ |
| Municipal Information Systems Association of California (MISAC) | - | - | 200 | ✓ |
| International Association of Emergency Managers | - | - | 185 | ✓ |
| OC Chapter-Calif. Landscape Contractors Assoc. | 500 | 500 | 1,500 | ✓ |
| CA Urban Water Conservation Council Dues | 7,810 | 7,810 | 8,005 | ✓ |
| South OC Watershed Management Area Dues | 5,750 | 5,750 | 6,625 | ✓ |
| CA Special Districts Assn. (CSDA) | 5,294 | 5,691 | 6,100 | ✓ |
| Society of Human Resources Management (SHRM) | 180 | 185 | 200 | ✓ |
| Total of New or Increased Memberships | \$ 21,034 | \$ 21,436 | \$ 27,815 | |

Exhibit E

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY Summary of Proposed Staff Registration & Travel Budget ⁽¹⁾ Fiscal Year 2015-2016

| Conference / Meeting | Registration | Travel ⁽¹⁾ | Approval included in Budget Approval |
|---|------------------|-----------------------|---|
| ACWA - DC Conference (2 staff) | \$ 1,250 | \$ 5,000 | ✓ |
| - Fall Conference (3 staff) | 2,400 | 2,500 | ✓ |
| - Spring Conference (3 staff) | 2,400 | 5,000 | ✓ |
| - Legislative Symposium (2 staff) | 200 | 600 | ✓ |
| ACC-OCBC Legislative Advocacy Trip | 950 | 300 | New |
| ACWA Region 10 (2 Staff) | 150 | 200 | ✓ |
| Association of Metropolitan Water Agencies (AMWA) | 2,400 | 3,700 | New |
| AWWA Cal Nevada & National Conference (1) | 400 | 900 | New |
| AWWA Fall Conference (1 staff) | 550 | 1,200 | ✓ |
| AWWA Spring Conference (1 staff) | 550 | 1,200 | ✓ |
| Bond Buyers Conference (1 Staff) | 200 | 500 | ✓ |
| California Dept. of Health Svcs Certif Stakeholder Mtg. (2 Trips) | - | 1,200 | ✓ |
| California Dept. of Water Resources (USC & ITP) (1 staff) | - | 600 | ✓ |
| Calif. Soc. of Mun. Finance Officers (2 staff) | 200 | 400 | ✓ |
| Cal Desal Conference (2 staff) | 500 | 1,200 | ✓ |
| CRWUA - Fall (3 staff) | 1,350 | 3,750 | ✓ |
| CSDA Annual Conference (1 staff) | 500 | - | |
| CUWCC Board Plenary & Committee Meetings (13 meetings) | - | 5,760 | ✓ |
| DWR Stakeholder Meetings (4x) | | 1,200 | ✓ |
| Gov. Finance Officers Assoc. Seminar (1 staff) | 200 | 400 | ✓ |
| Information Technology Seminar (2 staff) | 600 | 1,200 | ✓ |
| Irrigation Association Annual Conference (3 staff) | 1,200 | - | |
| Liebert Cassidy & Whitmore Employment Law Conference (2 Staff) | 950 | - | |
| Sacramento Legislative Advocacy (12 trips) | | 5,000 | ✓ |
| Urban Water Institute (2x) | 300 | 300 | ✓ |
| Washington Legislative Advocacy (6 trips) | - | 11,000 | ✓ |
| Water Smart Innovations (1 Staff) | 400 | 900 | ✓ |
| Miscellaneous* | 1,800 | 2,500 | ✓ |
| General Fund Total ** | \$ 19,450 | \$ 56,510 | |
| AWWA Security Congress (1 WEROC staff) | 600 | 1,500 | ✓ |
| California Emergency Services Association (2 WEROC staff) | 1,200 | 2,000 | ✓ |
| WEROC Program Total | \$ 1,800 | \$ 3,500 | |
| PROPOSED GENERAL FUND BUDGET | \$ 19,450 | \$ 56,510 | |

* Includes OCWA lunch meetings, ISDOC, OCBC, SCWC, League of Cities, Misc. Assoc/Committee meetings and related business meeting expenses.

** Excludes automotive mileage.

(1) Includes all modes of travel (except automotive mileage), room accommodations, meals, and related misc. expenses.

Exhibit F

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY Summary of Proposed Board Registration & Travel Budget Fiscal Year 2015-2016

| Conference | Registration | Travel ⁽¹⁾ | Approval included in Budget Approval |
|---|---------------------|------------------------------|---|
| ACWA DC Conference (2 Directors) | \$ 1,250 | \$ 3,800 | √ |
| ACWA Fall Conference (3 Directors) | \$ 2,400 | \$ 2,500 | √ |
| ACWA Spring Conference (3 Directors) | \$ 2,400 | \$ 5,000 | √ |
| ACWA Region 10 (2 Directors) | \$ 150 | \$ 200 | √ |
| Bond Buyers Conference (2 Directors) | \$ 400 | \$ 1,000 | √ |
| CRWUA Fall Conf (2 Directors) | \$ 900 | \$ 2,500 | √ |
| CSDA Annual Conference (1 Director) | \$ 1,000 | \$ 200 | √ |
| Sacramento Legislative Advocacy (8 Trips) | - | \$ 2,400 | √ |
| Washington DC Legislative Advocacy (6 trips) | - | \$ 8,500 | √ |
| Urban Water Institute (2 Directors) | 300 | \$ 300 | √ |
| Miscellaneous* | \$ 1,000 | \$ 1,200 | √ |
| TOTAL** | \$ 9,800 | \$ 27,600 | |
| PROPOSED GENERAL FUND BUDGET | \$ 9,800 | \$ 27,600 | |

* Includes OCWA lunch meetings, ISDOC, OCBC, SCWC, League of Cities, Misc. Assoc/Committee meetings and related business meeting expenses.

** Excludes automotive mileage.

(1) Includes all modes of travel (except automotive mileage), room accommodations, meals, and related misc. expenses.

Exhibit H

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY Schedule of Capital Expenditures Fiscal Year 2015-2016

| | Proposed Budget | Approval included in <u>Budget Approval</u> |
|--------------------------------------|----------------------------|--|
| Computer Equipment - 45-8810: | | |
| HP Z5400 Plotter | 6,000 | New |
| Subtotal Cost Center 45 | 6,000 | |
| Total Capital Expenditures | \$ 6,000 | |

Exhibit J
Professional / Special Services Authorized
Core Fund

| Department | Consultant | Service | Budget FY 14-15 | Budget FY 15-16 | * Approval included in Budget Approval |
|---|--|--|--------------------|--------------------|---|
| Engineering Expenses | | | | | |
| Planning & Operation (21) | (To be determined) | Various Engineering/Technical Services | 140,000 | 140,000 | |
| Met Issues & Special Projects (23) | Ed Means Consulting | Consulting on MET issues | 60,000 | 60,000 | √ |
| | Ron Gastelum Consulting | | 10,000 | 10,000 | √ |
| | (To be determined) | Urban Water Management Plan | 65,000 | 30,000 | |
| | (To be determined) | MET IRP Analysis and Reliability Planning | 80,000 | 60,000 | |
| Total Engineering Expenses | | | 355,000 | 300,000 | |
| Legal Expenses | | | | | |
| Administration (11 & 13) | Best, Best & Krieger | General Legal Counsel Services | 300,000 | 305,000 | √ |
| | Aleshire & Wynder | Legal Counsel Services Regarding San Diego County Water Authority | 20,000 | 15,000 | √ |
| | Demsey, Filliger & Associates, LLC | OPEB Actuarial | 3,000 | | |
| | Best, Best & Krieger | Labor Counsel Services | 6,000 | 35,000 | √ |
| Total Legal Expenses | | | 329,000 | 355,000 | |
| Audit Expenses | | | | | |
| Finance (41) | Vavrinek, Trine, Day & Co., LLP | Annual Financial Audit and Federal Single Audit | 23,000 | 23,000 | √ |
| Training | | | | | |
| Administration (13) | TBD/Cal State University Fullerton Leadership | Staff Development/Training/indiv. Employee training | 18,000 | 18,000 | √ |
| Professional Fees | | | | | |
| Administration (12 & 13 & 19) | Dissinger Associates | Pension Plan Administration | 3,400 | 4,000 | √ |
| | (To be determined) | Evaluate fund portfolio on a semi annual basis for 401 and 457 Plan/RFP for 401 & 457 | 15,000 | 25,000 | |
| | Wage Works | Cafeteria Plan Administration | 2,400 | 1,800 | √ |
| | Blytheco | HR Maintenance | 500 | | |
| | (To be determined) | Salary and Benefit Benchmark study | 20,000 | | |
| | ECS, Inc. | Info. Management Professional Services | 3,800 | | |
| Governmental Affairs (31) | Townsend Public Affairs | State Legislative Advocate | 90,000 | 96,000 | √ |
| | James C. Barker | Federal Legislative Advocate | 96,000 | 96,000 | √ |
| | Lewis Consulting | County Issues Consulting | 48,000 | 48,000 | √ |
| | Ackerman | Legal and Regulatory | 36,000 | 36,000 | √ |
| | (To be determined) | Miscellaneous | 10,000 | 3,000 | |
| Public Affairs (32) | Stetson Engineers | Consumer Confidence Report (CCR) Technical Water Quality Advisor | 31,000 | 34,178 | √ |
| | (To be determined) | Public Outreach | 7,500 | 7,500 | |
| | (To be determined) | Collateral materials update and resolutions | 5,000 | 5,000 | |
| | (To be determined) | Event Registration Fees | 3,500 | 2,500 | |
| | (To be determined) | PAW Meeting Materials | 2,600 | 2,500 | |
| | (To be determined) | Client Agency Workshops for PAW | 5,000 | 10,000 | |
| | (To be determined) | Marketing Materials | 3,500 | 15,000 | |
| | (To be determined) | Surveys - Phone and IPSO | | 40,000 | |
| | Michelle Tuckman | Temp PA consultant in lieu of PA director | | 40,000 | |
| | Jessica Ouwerkerk | Temp PA consultant in lieu of PA director | | 28,800 | |
| | (To be determined) | Website updates and Maintenance/New Website | 7,500 | 35,000 | |
| Finance & IT (41 & 45) | (To be determined) | Rate Study | - | 75,000 | |
| | Union Bank | Custodial Bank fees | 3,000 | 3,000 | √ |
| | (To be determined) | Financial Consulting | 20,000 | 112,000 | |
| | (To be determined) | Project Financial Consulting | 50,000 | | |
| Total Professional Fees | | | 463,700 | 720,278 | |

Exhibit J
Professional / Special Services Authorized
Trustee Activities

| Department | Consultant | Service | Budget FY 14-15 | Budget FY 15-16 | * Approval included in Budget Approval |
|------------------------------------|----------------------|-------------------------------|--------------------|--------------------|---|
| Legal Expenses | | | | | |
| AMP Administration (61) | Best, Best & Krieger | AMP Administration, 1996 COPS | 17,000 | 15,000 | √ |
| Audit Expenses | | | | | |
| AMP Administration (61) | (To be determined) | Annual Audit | 3,000 | | |

* Approval of the budget constitutes authorization for spending within the policy guidelines set out in Chapter 8, Contracts section of the Administrative code including authorization limitations. A check mark indicates final board approval of the expenditure.

Exhibit J1
Professional / Special Services Authorized
Choice Funds

| Department | Consultant | Service | Budget FY 14-15 | Budget FY 15-16 | * Approval included in Budget Approval |
|---|--------------------------------|--|--------------------|--------------------|---|
| Professional Fees | | | | | |
| Water Use Efficiency (62) | *ConserVision Consulting, LLC | Water Smart Landscape | 55,000 | 50,000 | √ |
| | (To be determined) | Printing of marketing materials for all WUE programs | 40,000 | 60,000 | |
| | Enterprise Information Systems | California Sprinkler Adjustment Program | 35,000 | 1,200 | √ |
| | (To be determined) | Landscape Design Assistance Program | 35,000 | | |
| | Gilbert & Associates | Project Audit | 5,000 | | √ |
| | (To be determined) | Web Based Rebate Processing Platform | | 72,000 | |
| Value of Water (67) | (To be determined) | Landscape Ordinance Plan Review | 25,000 | | |
| | (To be determined) | Outreach | 25,000 | | |
| | (To be determined) | Communications Consultant | 20,000 | 32,500 | |
| | (To be determined) | Gas Station Pump Video Adds | 12,000 | 35,000 | |
| | (To be determined) | Bus Shelter Adds | 12,500 | 7,500 | |
| | (To be determined) | Public Service Announcements | 8,000 | | |
| | (To be determined) | Website Development | 3,500 | | |
| | (To be determined) | Mobile Application Development | 7,500 | | |
| | (To be determined) | Movie Theaters | | 35,000 | |
| | (To be determined) | Social Media Advertising | | 4,000 | |
| Poseidon Desal | (To be determined) | (To be determined) | 54,000 | 45,162 | |
| 2008 Fund Doheny Desal | (To be determined) | (To be determined) | 94,000 | 18,797 | |
| 2014 Fund Doheny Desal | (To be determined) | (To be determined) | 30,000 | 30,000 | |
| School Program (63) | Discovery Science Center | Assemblies | 234,000 | 257,400 | √ |
| | | | | | |
| | | | | | |
| Foundational Action Doheny Desal | (To be determined) | (To be determined) | | 108,000 | |
| | | | | | |
| | | | | | |
| Total Professional Fees | | | 695,500 | 756,559 | |

* Approval of the budget constitutes authorization for spending within the policy guidelines set out in Chapter 8, Contracts section of the Administrative code including authorization limitations. A check mark indicates final board approval of the expenditure.

Municipal Water District of Orange County
Fiscal Year 2014-2015 Consolidated Budget Summary

| | Core & Choice | Water Fund | Water Use Efficiency | WEROC | AMP Proceeds Agreement Administration | RPOI ^[1] | Total with Inter-Fund Transfers | Less Inter-Fund Transfers ^[2] | Consolidated Budget Total |
|---|------------------|-------------------------------|----------------------|----------------|---------------------------------------|---------------------|---------------------------------|--|---------------------------|
| Revenues: | | | | | | | | | |
| Water Sales | | \$ 197,943,916 | | | | | \$ 181,841,285 | | \$ 181,841,285 |
| Local Resource Program Incentives | | \$ (16,102,631) | | | | | | | |
| Retail Meter Charge | 6,440,532 | | | | | | 6,440,532 | | 6,440,532 |
| Water Increment Charge | 103,564 | | | | | | 103,564 | | 103,564 |
| Interest Revenue | 138,000 | 4,275 | | | | | 142,275 | | 142,275 |
| MWDOC's Contribution | | | 49,000 | 128,508 | | | 177,508 | (177,508) | - |
| Outside Fundings | - | | 3,681,332 | 126,973 | 20,000 | 4,921 | 3,833,226 | | 3,833,226 |
| Carryover Funds | | | | (1,859) | | | (1,859) | | (1,859) |
| Choice Revenue | 1,425,086 | | | | | | 1,425,086 | | 1,425,086 |
| Miscellaneous Income | 3,000 | | | | | | 3,000 | | 3,000 |
| Total Revenues | 8,110,182 | 181,845,560 | 3,730,332 | 253,622 | 20,000 | 4,921 | 193,964,617 | (177,508) | 193,787,109 |
| Expenses: | | | | | | | | | |
| Water Purchases | - | 181,841,285 | | | | | 181,841,285 | | 181,841,285 |
| Salaries & Wages | 2,995,854 | | | 139,368 | - | | 3,135,223 | | 3,135,223 |
| less S & W Reimb. DSC or Recov from Grants | (16,437) | | | | | | (16,437) | | (16,437) |
| Employee Benefits | 1,095,249 | | | 55,648 | | | 1,150,897 | | 1,150,897 |
| Engineering Expense | 355,000 | | | | | | 355,000 | | 355,000 |
| Professional Fees | 1,133,200 | | 3,730,332 | 3,000 | | | 4,866,532 | (49,000) | 4,817,532 |
| Election Expense (annualized) | 444,000 | | | | | | 444,000 | | 444,000 |
| Legal Expense - General | 329,000 | | | - | 17,000 | | 346,000 | | 346,000 |
| Maintenance Expense | 131,568 | | | 3,850 | | | 135,418 | | 135,418 |
| Insurance Expense | 97,000 | | | 1,500 | | | 98,500 | | 98,500 |
| Membership / Sponsorship | 90,437 | | | 205 | | | 90,642 | | 90,642 |
| Director Compensation | 210,342 | | | | | | 210,342 | | 210,342 |
| MWDOC Contribution to WEROC | 128,508 | | | | | | 128,508 | (128,508) | - |
| MWDOC Contribution to Desalination | | | | | | | - | - | - |
| RPOI Distribution to Member Agencies | | | | | | 4,921 | 4,921 | | 4,921 |
| Others: | | | | | | | | | |
| MWD Representation | 120,197 | | | | | | 120,197 | | 120,197 |
| Director Benefits | 119,356 | | | | | | 119,356 | | 119,356 |
| Health Insurance Coverage for Retirees | 50,244 | | | | - | | 50,244 | | 50,244 |
| Audit Expense | 23,000 | | | | 3,000 | | 26,000 | | 26,000 |
| Automotive & Toll Road Expenses | 14,550 | | | 725 | | | 15,275 | | 15,275 |
| Conference Expense - Staff | 13,925 | | | 1,800 | | | 15,725 | | 15,725 |
| Conference Expense - Directors | 8,650 | | | | | | 8,650 | | 8,650 |
| CDR Participation | 39,961 | | | | | | 39,961 | | 39,961 |
| Business Expense | 7,000 | | | | | | 7,000 | | 7,000 |
| Miscellaneous Expense | 120,400 | | | 5,000 | - | | 125,400 | | 125,400 |
| Postage / Mail Delivery | 11,100 | | | | | | 11,100 | | 11,100 |
| Rents & Leases | 40,708 | | | 18,183 | | | 58,891 | | 58,891 |
| Outside Printing, Subscription & Books | 92,225 | | | 200 | | | 92,425 | | 92,425 |
| Office Supplies | 24,288 | | | 1,000 | | | 25,288 | | 25,288 |
| Computer Maintenance | 6,000 | | | 4,642 | | | 10,642 | | 10,642 |
| Software Support & Expense | 54,384 | | | | | | 54,384 | | 54,384 |
| Computers and Equipment | 9,300 | | | - | | | 9,300 | | 9,300 |
| Telecommunications Expense | 16,900 | | | 10,000 | | | 26,900 | | 26,900 |
| Temporary Help Expense | - | | | | | | - | | - |
| Training Expense | 18,000 | | | | | | 18,000 | | 18,000 |
| Tuition Reimbursement | 6,000 | | | | | | 6,000 | | 6,000 |
| Travel & Accommodations - Staff | 38,300 | | | 3,500 | | | 41,800 | | 41,800 |
| Travel & Accommodations - Directors | 29,600 | | | | | | 29,600 | | 29,600 |
| MWDOC Building Expense | 168,000 | | | | | | 168,000 | | 168,000 |
| WEROC Sinking Fund Expense (generator & radios) | | | | 5,000 | | | 5,000 | | 5,000 |
| Capital Acquisition | - | | | | | | - | | - |
| Total Expenses | 8,025,809 | 181,841,285 | 3,730,332 | 253,622 | 20,000 | 4,921 | 193,875,969 | (177,508) | 193,698,461 |
| EFFECT ON RESERVES / FUND BALANCE | \$ 84,373 | \$ 4,275^[3] | \$ - | \$ - | \$ - | \$ - | \$ 88,648 | \$ - | \$ 88,648 |

1 Revised Percentage Of Investment (RPOI) - distribution of installment AMP sales proceeds from bond participants.

2 Adjustment for MWDOC's contributions to other funds.

3 Net change to restricted reserves for Interest revenue.

Municipal Water District of Orange County
Fiscal Year 2015-2016 Consolidated Budget Summary

| | Core & Choice | Water Fund | Water Use Efficiency | WEROC | AMP Proceeds Agreement Administration | RPOI ¹ | Total with Inter-Fund Transfers | Less Inter-Fund Transfers ² | Consolidated Budget Total |
|---|------------------|-----------------------------|----------------------|----------------|---------------------------------------|-------------------|---------------------------------|--|---------------------------|
| Revenues: | | | | | | | | | |
| Water Sales | | \$ 172,494,402 | | | | | \$ 172,494,402 | | \$ 172,494,402 |
| Local Resource Program Incentives | | (15,450,587) | | | | | (15,450,587) | | (15,450,587) |
| Retail Meter Charge | 6,687,322 | | | | | | 6,687,322 | | 6,687,322 |
| Water Increment Charge | - | | | | | | - | | - |
| Interest Revenue | 117,675 | 2,900 | | | | | 120,575 | | 120,575 |
| MWDOC's Contribution | | | 49,000 | 141,807 | | | 190,807 | (190,807) | - |
| Outside Fundings | - | | 22,717,204 | 141,807 | 17,558 | 4,823 | 22,881,392 | | 22,881,392 |
| Carryover Funds | | | | (0) | | | (0) | | (0) |
| Choice Revenue | 1,615,957 | | | | | | 1,615,957 | | 1,615,957 |
| Miscellaneous Income | 3,000 | | | | | | 3,000 | | 3,000 |
| Total Revenues | 8,423,954 | 157,046,715 | 22,766,204 | 283,613 | 17,558 | 4,823 | 188,542,867 | (190,807) | 188,352,060 |
| Expenses: | | | | | | | | | |
| Water Purchases | - | 157,043,815 | | | | | 157,043,815 | | 157,043,815 |
| Salaries & Wages | 3,309,949 | | | 159,880 | 2,098 | | 3,471,927 | | 3,471,927 |
| less S & W Reimb. DSC or Recov from Grants | (23,500) | | | | | | (23,500) | | (23,500) |
| Employee Benefits | 968,257 | | | 55,489 | 460 | | 1,024,207 | | 1,024,207 |
| Engineering Expense | 300,000 | | | | | | 300,000 | | 300,000 |
| Professional Fees | 1,541,837 | | 22,766,204 | 3,000 | | | 24,311,041 | (49,000) | 24,262,041 |
| Election Expense (annualized) | - | | | | | | - | | - |
| Legal Expense - General | 355,000 | | | - | 15,000 | | 370,000 | | 370,000 |
| Maintenance Expense | 137,670 | | | 4,850 | | | 142,520 | | 142,520 |
| Insurance Expense | 96,000 | | | 1,500 | | | 97,500 | | 97,500 |
| Membership / Sponsorship | 103,961 | | | 420 | | | 104,381 | | 104,381 |
| Director Compensation | 220,588 | | | | | | 220,588 | | 220,588 |
| MWDOC Contribution to WEROC | 141,807 | | | | | | 141,807 | (141,807) | - |
| MWDOC Contribution to Desalination | | | | | | | - | - | - |
| RPOI Distribution to Member Agencies | | | | | | 4,823 | 4,823 | | 4,823 |
| Others: | | | | | | | | | |
| MWD Representation | 126,050 | | | | | | 126,050 | | 126,050 |
| Director Benefits | 60,024 | | | | | | 60,024 | | 60,024 |
| Health Insurance Coverage for Retirees | 50,387 | | | | - | | 50,387 | | 50,387 |
| Audit Expense | 23,000 | | | | - | | 23,000 | | 23,000 |
| Automotive & Toll Road Expenses | 14,775 | | | 925 | | | 15,700 | | 15,700 |
| Conference Expense - Staff | 19,450 | | | 1,800 | | | 21,250 | | 21,250 |
| Conference Expense - Directors | 9,800 | | | | | | 9,800 | | 9,800 |
| CDR Participation | 39,740 | | | | | | 39,740 | | 39,740 |
| Business Expense | 6,800 | | | | | | 6,800 | | 6,800 |
| Miscellaneous Expense | 116,670 | | | 6,000 | - | | 122,670 | | 122,670 |
| Postage / Mail Delivery | 11,285 | | | | | | 11,285 | | 11,285 |
| Rents & Leases | 19,000 | | | 19,092 | | | 38,092 | | 38,092 |
| Outside Printing, Subscription & Books | 72,070 | | | 200 | | | 72,270 | | 72,270 |
| Office Supplies | 29,400 | | | 1,000 | | | 30,400 | | 30,400 |
| Computer Maintenance | 7,100 | | | 4,207 | | | 11,307 | | 11,307 |
| Software Support & Expense | 52,500 | | | 6,750 | | | 59,250 | | 59,250 |
| Computers and Equipment | 21,150 | | | - | | | 21,150 | | 21,150 |
| Telecommunications Expense | 15,650 | | | 10,000 | | | 25,650 | | 25,650 |
| Temporary Help Expense | - | | | | | | - | | - |
| Training Expense | 18,000 | | | | | | 18,000 | | 18,000 |
| Tuition Reimbursement | 5,000 | | | | | | 5,000 | | 5,000 |
| Travel & Accommodations - Staff | 56,510 | | | 3,500 | | | 60,010 | | 60,010 |
| Travel & Accommodations - Directors | 27,600 | | | | | | 27,600 | | 27,600 |
| MWDOC Building Expense | 400,000 | | | | | | 400,000 | | 400,000 |
| WEROC Sinking Fund Expense (generator & radios) | | | | 5,000 | | | 5,000 | | 5,000 |
| Capital Acquisition | 6,000 | | | | | | 6,000 | | 6,000 |
| All Other Expenses | 1,207,961 | - | - | 58,474 | - | - | 1,266,435 | - | 1,266,435 |
| Total Expenses | 8,359,530 | 157,043,815 | 22,766,204 | 283,613 | 17,558 | 4,823 | 188,475,543 | (190,807) | 188,284,737 |
| EFFECT ON RESERVES / FUND BALANCE | \$ 64,424 | \$ 2,900³ | \$ - | \$ - | \$ - | \$ - | \$ 67,324 | \$ - | \$ 67,323 |

1 Revised Percentage Of Investment (RPOI) - distribution of installment AMP sales proceeds from bond participants.

2 Adjustment for MWDOC's contributions to other funds.

3 Net change to restricted reserves for Interest revenue.