

**RESOLUTION NO. 1980  
MUNICIPAL WATER DISTRICT OF ORANGE COUNTY**

**APPROVING AND ESTABLISHING THE MWDOC BUDGET FOR  
FISCAL YEAR 2014-2015 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 2014-2015, as recommended, be and the same is hereby adopted as follows:


General Fund Budget (Inclusive of Expenses funded by Reserves).....	\$8,025,809
Water Purchases Budget .....	181,841,285
Water Use Efficiency Budget.....	3,730,332
WEROC Budget.....	253,622
AMP Budget .....	20,000
AMP Sales Proceeds Distribution Budget.....	4,921
MWDOC Inter-fund Transfers .....	(177,508)
 Total Budget Resolution .....	 \$193,698,461

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, Clark, Dick, Finnegan, Hinman, Osborne & Thomas
NOES:	None
ABSENT:	None
ABSTAIN:	None

I hereby certify the foregoing is a full, true and correct copy of Resolution No.1980, adopted by the Board of Directors of Municipal Water District of Orange County at its meeting held on May 21, 2014.

  
\_\_\_\_\_  
Maribeth Goldsby, Secretary  
Municipal Water District of Orange County



**Annual Budget for Fiscal Year 2014-15**  
**Adopted May 21, 2014**

**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 2013-2014 ADOPTED BUDGET	FY 2013-2014 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2014-2015 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2013-2014 BUDGET
<b>OPERATING EXPENSES:</b>						
Salaries & Wages	\$ 2,524,013	\$ 2,363,897	\$ (160,116)	\$ 2,609,584 <sup>1</sup>	\$ 245,687	\$ 85,571
less for Recovery from Grants	\$ -	\$ -	\$ -	\$ -	-	0
Employee Benefits	848,848	702,346	(146,502)	831,155 <sup>2</sup>	128,809	(17,693)
Director Compensation	200,357	170,322	(30,035)	210,342	40,020	9,985
Director Benefits	87,592	87,063	(530)	119,356	32,293	31,764
MWD Representation	114,490	97,028	(17,462)	120,197	23,169	5,707
OPEB Annual Contribution	111,112	112,165	1,053	133,331	21,166	22,219
Overhead Reimbursement	(139,513)	(134,844)	4,669	(139,240)	(4,396)	273
Health Insurance Coverage for Retirees	44,463	43,410	(1,053)	50,244	6,834	5,781
Audit Expense	23,000	17,900	(5,100)	23,000	5,100	0
Automotive & Toll Road Expenses	15,590	13,486	(2,104)	14,550	1,064	(1,040)
Conference Expense - Staff	12,520	9,885	(2,635)	13,925	4,040	1,405
Conference Expense - Directors	7,960	4,680	(3,280)	8,650	3,970	690
Engineering Expense	170,000	170,000	-	355,000	185,000	185,000
Insurance Expense	96,000	95,999	(1)	97,000	1,001	1,000
Legal Expense - General	304,500	391,414	86,914	329,000	(62,414)	24,500
Maintenance Expense	104,880	99,750	(5,130)	118,768	19,018	13,888
Membership / Sponsorship	88,087	86,742	(1,345)	90,437	3,695	2,350
CDR Participation	39,140	39,140	-	39,961	821	821
Miscellaneous Expense	78,610	70,874	(7,736)	71,150	276	(7,460)
Postage / Mail Delivery	15,100	10,175	(4,925)	11,100	925	(4,000)
Professional Fees	492,102	514,337	22,235	463,700	(50,637)	(28,402)
Rents & Leases	14,308	14,697	389	16,708	2,011	2,400
Outside Printing, Subscription & Books	53,487	44,737	(8,750)	51,725	6,988	(1,762)
Office Supplies	24,000	22,583	(1,417)	24,288	1,705	288
Building Repair & Maintenance	-	15,443	15,443	10,800	(4,643)	10,800
Computer Maintenance	7,500	5,742	(1,758)	6,000	258	(1,500)
Business Expense	7,000	6,224	(776)	7,000	776	-
Software Support & Expense	63,900	62,285	(1,615)	54,384	(7,901)	(9,516)
Computers and Equipment	-	-	-	9,300	9,300	9,300
Telecommunications Expense	16,900	15,172	(1,728)	16,900	1,728	-
Temporary Help Expense	-	-	-	-	-	-
Training Expense	14,200	8,061	(6,139)	18,000	9,939	3,800
Tuition Reimbursement	6,000	4,469	(1,531)	6,000	1,531	-

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

	FY 2013-2014 ADOPTED BUDGET	FY 2013-2014 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2014-2015 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2013-2014 BUDGET
<b>OPERATING EXPENSES: continued</b>						
Travel & Accommodations - Staff	28,360	22,574	(5,786)	38,300	15,726	9,940
Travel & Accommodations - Directors	15,950	12,785	(3,165)	29,600	16,815	13,650
MWDOC's Contribution to WEROC	108,820	108,820	-	128,508	19,688	19,688
Capital Acquisition (excluding building)	23,500	23,292	(208)	-	(23,292)	(23,500)
<b>NORMAL OPERATING EXPENSES</b>	<b>\$ 5,622,776</b>	<b>\$ 5,332,653</b>	<b>\$ (290,122)</b>	<b>\$ 5,988,723</b>	<b>\$ 656,069</b>	<b>\$ 365,947</b>
Building Repair & Maintenance	\$ 315,000	\$ 238,596	\$ (76,404)	\$ 168,000	\$ (70,596)	\$ (147,000)
Election Expense	-	-	-	444,000	444,000	444,000
<b>TOTAL EXPENSES</b>	<b>\$ 5,937,776</b>	<b>\$ 5,571,249</b>	<b>\$ (366,526)</b>	<b>\$ 6,600,723</b>	<b>\$ 1,029,473</b>	<b>\$ 662,947</b>

<b>REVENUES:</b>						
Retail Meter Charge	\$ 5,121,824	\$ 5,121,824	\$ -	\$ 6,440,532	\$ 1,318,708	\$ 1,318,708
Water Increment Charge	709,839	730,467	20,628	103,564	(626,903)	(606,275)
Interest Revenue	138,000	132,000	(6,000)	138,000	6,000	0
Miscellaneous Income	-	3,000	3,000	3,000	-	0
School Contracts	-	-	-	-	-	0
Inter Fund In	-	-	-	-	-	0
<b>TOTAL REVENUES</b>	<b>\$ 5,969,663</b>	<b>\$ 5,987,291</b>	<b>\$ 17,628</b>	<b>\$ 6,685,096</b>	<b>\$ 697,805</b>	<b>\$ 715,433</b>

<b>EFFECT ON RESERVES:</b>						
<b>TOTAL CONTRIBUTION (DRAW) FROM RESERVES</b>	<b>\$ 31,888</b>	<b>\$ 416,042</b>	<b>\$ 384,154</b>	<b>\$ 84,373</b>	<b>\$ (331,668)</b>	

- 1 Total Salaries & Wages includes \$46,135 for intern support
- 2 Total Benefits includes \$5,293 for intern support

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

	FY 2013-2014 ADOPTED BUDGET	FY 2013-2014 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2014-2015 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2013-2014 BUDGET
<b>OPERATING EXPENSES:</b>						
Salaries & Wages	\$ 390,163	\$ 402,637	\$ 12,474	\$ 386,270 <sup>1</sup>	\$ (16,366)	\$ (3,892)
less for Recovery from Grants	\$ (20,851)	\$ (22,194)	\$ (1,343)	\$ (16,437) <sup>1</sup>	5,757	4,414
Employee Benefits	133,211	130,091	(3,120)	130,763 <sup>2</sup>	672	(2,448)
Director Compensation	-	-	-	-	-	-
Director Benefits	-	-	-	-	-	-
MWD Representation	-	-	-	-	-	-
OPEB Annual Contribution						
Overhead Reimbursement	139,513	134,844	(4,669)	139,240	4,396	(272)
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	-	-	-	2,000	2,000	2,000
Membership / Sponsorship	-	-	-	-	-	-
CDR Participation	-	-	-	-	-	-
Miscellaneous Expense	12,500	7,502	(4,998)	49,250	41,748	36,750
Postage / Mail Delivery	-	-	-	-	-	-
Professional Fees	327,000	305,741	(21,259)	669,500	363,759	342,500
Rents & Leases	-	-	-	24,000	24,000	24,000
Outside Printing, Subscription & Books	17,500	17,500	-	40,500	23,000	23,000
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 2013-2014 ADOPTED BUDGET	FY 2013-2014 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2014-2015 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2013-2014 BUDGET
<b>OPERATING EXPENSES: continued</b>	-	-		-		
Travel & Accommodations - Staff	-	-	-	-	-	-
Travel & Accommodations - Directors	-	-	-	-	-	-
Capital Acquisition (excluding building)	-	-		-	-	-
<b>TOTAL EXPENSES</b>	<b>\$ 999,035</b>	<b>\$ 976,120</b>	<b>\$ (22,915)</b>	<b>\$ 1,425,087</b>	<b>\$ 448,966</b>	<b>\$ 426,051</b>

<b>REVENUES:</b>						
Choice Revenue	977,847	976,121	(1,726)	1,425,086	448,965	447,240
<b>TOTAL REVENUES</b>	<b>\$ 977,847</b>	<b>\$ 976,121</b>	<b>\$ (1,726)</b>	<b>\$ 1,425,086</b>	<b>\$ 448,965</b>	<b>\$ 447,240</b>

Staff only for South Orange Coastal Ocean Desal

1 Total Salaries & Wages includes \$27,060 for intern support

2 Total Benefits includes \$3,210 for intern support

**Exhibit A4**  
**SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS**  
**CONSOLIDATED**

	FY 2013-2014 ADOPTED BUDGET	FY 2013-2014 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2014-2015 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2013-2014 BUDGET
<b>OPERATING EXPENSES:</b>						
Salaries & Wages	\$ 2,914,176	\$ 2,766,534	\$ (147,642)	\$ 2,995,854 <sup>1</sup>	\$ 229,321	\$ 81,679
less for Recovery from Grants	\$ (20,851)	\$ (22,194)	\$ (1,343)	\$ (16,437)	5,757	4,414
Employee Benefits	982,059	832,437	(149,622)	961,918 <sup>2</sup>	129,481	(20,141)
Director Compensation	200,357	170,322	(30,035)	210,342	40,020	9,985
Director Benefits	87,592	87,063	(530)	119,356	32,293	31,764
MWD Representation	114,490	97,028	(17,462)	120,197	23,169	5,707
OPEB Annual Contribution	111,112	112,165	1,053	133,331	21,166	22,219
Overhead Reimbursement	(0)	-	0	-	-	0
Health Insurance Coverage for Retirees	44,463	43,410	(1,053)	50,244	6,834	5,781
Audit Expense	23,000	17,900	(5,100)	23,000	5,100	0
Automotive & Toll Road Expenses	15,590	13,486	(2,104)	14,550	1,064	(1,040)
Conference Expense - Staff	12,520	9,885	(2,635)	13,925	4,040	1,405
Conference Expense - Directors	7,960	4,680	(3,280)	8,650	3,970	690
Engineering Expense	170,000	170,000	-	355,000	185,000	185,000
Insurance Expense	96,000	95,999	(1)	97,000	1,001	1,000
Legal Expense - General	304,500	391,414	86,914	329,000	(62,414)	24,500
Maintenance Expense	104,880	99,750	(5,130)	120,768	21,018	15,888
Membership / Sponsorship	88,087	86,742	(1,345)	90,437	3,695	2,350
CDR Participation	39,140	39,140	-	39,961	821	821
Miscellaneous Expense	91,110	78,376	(12,734)	120,400	42,024	29,290
Postage / Mail Delivery	15,100	10,175	(4,925)	11,100	925	(4,000)
Professional Fees	819,102	820,078	976	1,133,200	313,122	314,098
Rents & Leases	14,308	14,697	389	40,708	26,011	26,400
Outside Printing, Subscription & Books	70,987	62,237	(8,750)	92,225	29,988	21,238
Office Supplies	24,000	22,583	(1,417)	24,288	1,705	288
Building Repair & Maintenance	-	15,443	15,443	10,800	(4,643)	10,800
Computer Maintenance	7,500	5,742	(1,758)	6,000	258	(1,500)
Business Expense	7,000	6,224	(776)	7,000	776	-
Software Support & Expense	63,900	62,285	(1,615)	54,384	(7,901)	(9,516)
Computers and Equipment	-	-	-	9,300	9,300	9,300
Telecommunications Expense	16,900	15,172	(1,728)	16,900	1,728	-
Temporary Help Expense	-	-	-	-	-	-
Training Expense	14,200	8,061	(6,139)	18,000	9,939	3,800
Tuition Reimbursement	6,000	4,469	(1,531)	6,000	1,531	-

**Exhibit A4**  
**SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS**  
**CONSOLIDATED**

	FY 2013-2014 ADOPTED BUDGET	FY 2013-2014 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2014-2015 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2013-2014 BUDGET
<b>OPERATING EXPENSES: continued</b>	-	-		-		
Travel & Accommodations - Staff	28,360	22,574	(5,786)	38,300	15,726	9,940
Travel & Accommodations - Directors	15,950	12,785	(3,165)	29,600	16,815	13,650
MWDOC's Contribution to WEROC	108,820	108,820	-	128,508	19,688	19,688
MWDOC's Contribution to Desalination	-	-	-	-	-	-
Expenses billed to AMP, WFC	-	-	-	-	-	-
Election Expense	-	-	-	-	-	-
Capital Acquisition (excluding building)	23,500	23,292	(208)	-	(23,292)	(23,500)
<b>NORMAL OPERATING EXPENSES</b>	<b>\$ 6,621,811</b>	<b>\$ 6,308,774</b>	<b>\$ (313,037)</b>	<b>\$ 7,413,809</b>	<b>\$ 1,105,036</b>	<b>\$ 791,998</b>
Building Repair & Maintenance	\$ 315,000	\$ 238,596	\$ (76,404)	\$ 168,000	\$ (70,596)	\$ (147,000)
Election Expense	-	-	-	444,000	444,000	444,000
<b>TOTAL EXPENSES</b>	<b>\$ 6,936,811</b>	<b>\$ 6,547,370</b>	<b>\$ (389,441)</b>	<b>\$ 8,025,809</b>	<b>\$ 1,478,440</b>	<b>\$ 1,088,998</b>

<b>REVENUES:</b>						
Retail Meter Charge	\$ 5,121,824	\$ 5,121,824	\$ -	\$ 6,440,532	\$ 1,318,708	\$ 1,318,708
Water Increment Charge	709,839	730,467	20,628	103,564	(626,903)	(606,275)
Interest Revenue	138,000	132,000	(6,000)	138,000	6,000	0
Miscellaneous Income	-	3,000	3,000	3,000	-	3,000
School Contracts - Core	-	-	-	-	-	0
Inter Fund In	-	-	-	-	-	0
Choice Revenue	977,847	976,121	(1,726)	1,425,086	448,965	447,240
<b>TOTAL REVENUES</b>	<b>\$ 6,947,510</b>	<b>\$ 6,963,412</b>	<b>\$ 15,902</b>	<b>\$ 8,110,182</b>	<b>\$ 1,146,770</b>	<b>\$ 1,162,672</b>

<b>EFFECT ON RESERVES:</b>						
<b>TOTAL CONTRIBUTION (DRAW) FROM RESERVES</b>	<b>\$ 10,699</b>	<b>\$ 416,043</b>	<b>\$ 405,344</b>	<b>\$ 84,373</b>	<b>\$ (331,669)</b>	

1 Total Salaries & Wages includes \$73,195 for intern support

2 Total Benefits includes \$8,503 for intern support

2 Total Benefits assumes a Calpers contribution for full time employees of 15.522% for legacy classic employees, 11.522% for classic employees and 6.25% for PEPRA Calpers employees. A further assumption is that medical, dental and vision insurance rates will increase by 8% for calendar year 2015.



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

	FY 2013-2014 ADOPTED BUDGET	FY 2013-2014 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2014-2015 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2013-2014 BUDGET
<b>Water Revenues</b>						
Water Sales	\$ 145,306,842	\$ 180,403,810	\$ 35,096,968	\$ 163,874,103	\$ (16,529,707)	\$ 18,567,261
Readiness-To-Serve Charge	10,293,552	12,287,593	1,994,041	13,946,682	1,659,089	3,653,130
Capacity Charge	3,132,800	3,396,050	263,250	3,659,300	263,250	526,500
Tier 2 Contingency	-	-	-	-	-	-
Interest Revenue - CC	380	380	-		(380)	(380)
Interest Revenue - Tier 2 Cont.	4,250	4,275	25	4,275	-	25
SCP Operation Surcharge	354,112	360,000	5,888	361,200	1,200	7,088
<b>TOTAL WATER REVENUES</b>	<b>\$ 159,091,936</b>	<b>\$ 196,452,108</b>	<b>\$ 37,360,172</b>	<b>\$ 181,845,560</b>	<b>\$ (14,606,548)</b>	<b>\$ 22,753,624</b>
<b>Water Expenses</b>						
Water Purchases	\$ 145,306,842	\$ 180,403,810	\$ 35,096,968	\$ 163,874,103	\$ (16,529,707)	\$ 18,567,261
Readiness-To-Serve Charge	10,293,552	12,287,593	1,994,041	13,946,682	1,659,089	3,653,130
Capacity Charge	3,132,800	3,396,050	263,250	3,659,300	263,250	526,500
Tier 2 Surcharge	-	-	-	-	-	-
SCP Operation Surcharge	354,112	360,000	5,888	361,200	1,200	7,088
<b>TOTAL WATER EXPENSES</b>	<b>\$ 159,087,306</b>	<b>\$ 196,447,453</b>	<b>\$ 37,360,147</b>	<b>\$ 181,841,285</b>	<b>\$ (14,606,168)</b>	<b>\$ 22,753,979</b>
<b>Changes to Fund Balance:</b>						
Capacity Charge	\$ 380	\$ 380	\$ -	\$ -	\$ (380)	\$ (380)
Tier 2 Contingency	\$ 4,250	\$ 4,275	\$ 25	\$ 4,275	\$ -	\$ 25

**Exhibit B**  
**Expenditures by Program**

Cost Center	PROGRAM	FY 2013-2014 BUDGET FTE	FY 2014-2015 BUDGET FTE	FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 PROPOSED BUDGET
11	Administrative - Board	1.91	1.94	\$ 1,098,823	\$ 1,129,603	\$ 1,168,599
12	Administrative - General	2.61	3.04	392,648	391,479	376,942
13	Personnel / Staff Development	1.27	1.30	209,432	197,712	265,991
19	Overhead	3.55	3.33	811,695	761,152	845,224
21	Planning & Resource Development	2.79	2.72	616,983	571,410	675,164
22	Research Participation	0.00	0.00	39,140	39,140	39,961
23	Met Issues and Special Projects	3.98	4.78	629,170	622,655	827,523
31	Governmental Affairs	0.86	1.37	384,001	366,638	499,389
35	Policy Development	0.26	0.26	53,941	60,101	58,313
32	Public Affairs	2.72	2.28	536,434	476,211	357,037
41	Finance	3.92	3.73	512,831	400,387	566,654
45	Information Technology	1.07	0.99	228,858	207,344	179,417
25	MWDOC's Contribution to WEROC <sup>1</sup>	1.80	2.00	108,820	108,820	128,508
<b>CORE TOTAL</b>		<b>26.74</b>	<b>27.74</b>	<b>\$ 5,622,776</b>	<b>\$ 5,332,653</b>	<b>\$ 5,988,723</b>
62	Water Use Efficiency Program	4.92	4.75	683,599	697,503	785,805
63	School Programs	0.12	0.12	267,871	239,135	275,109
67	Value of Water	0.00	0.00	-	-	148,250
64	Foundational Action - Doheny Desal	0.32	0.14	-	4,246	37,922
65	Poseidon Desal	0.19	0.00	47,565	35,237	54,000
27	2008 Fund - Doheny Desal	0.00	0.00	-	-	94,000
68	2014 Fund - Doheny Desal	0.00	0.00	-	-	30,000
<b>CHOICE TOTAL</b>		<b>5.55</b>	<b>5.02</b>	<b>\$ 999,035</b>	<b>\$ 976,120</b>	<b>\$ 1,425,087</b>
<b>CORE &amp; CHOICE TOTAL</b>		<b>32.29</b>	<b>32.76</b>	<b>\$ 6,621,811</b>	<b>\$ 6,308,774</b>	<b>\$ 7,413,809</b>
Includes:	Full-time employees	27.00	27.00			
	WEROC Full-time employee	1.00	2.00			
	Part-time employees	2.02	1.22			
	Interns	2.27	2.54			

<sup>1</sup> 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  
2014-2015 FISCAL MASTER PLAN PROJECTIONS**

(in thousands)

	Projected ACTUALS FY13-14	BUDGET FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
Beginning Designated Reserve Balance - MWDOC	\$2,909	\$ 3,325	\$ 3,409	\$ 3,744	\$ 3,518	\$ 3,792	\$ 3,656
Adjusted Reserve Balance	2,909	3,325	3,409	3,744	3,518	3,792	3,656
<b>Revenues</b>							
Water Rate Revenues:							
Retail Meter Fees	5,122	6,441	6,606	6,668	6,773	7,000	7,131
Water Rate Increment	730	104	-	-	-	-	-
Subtotal	5,852	6,544	6,606	6,668	6,773	7,000	7,131
Other Revenues:							
Choice Revenues	976	1,425	1,461	1,497	1,535	1,573	1,612
Interest Earnings	132	138	113	118	138	167	188
Misc./Reimbursements	3	3	5	5	5	5	5
Subtotal	1,111	1,566	1,579	1,620	1,678	1,745	1,805
<b>Total Revenues</b>	6,963	8,110	8,185	8,288	8,451	8,744	8,936
<b>Expenses</b>							
Core Expenses	5,309	5,989	6,194	6,405	6,621	6,843	7,014
Choice Expenses	976	1,425	1,461	1,497	1,535	1,573	1,612
Capital Acquisitions (not including building)	23	-	20	20	20	20	20
<b>Total Expenses w/o Building &amp; Election</b>	6,309	7,414	7,675	7,923	8,176	8,436	8,646
<b>Revenue Over Expenses w/o Building &amp; Election</b>	655	696	509	366	275	308	290
Annual Election Reserve Contribution	228	260	260	260	260	260	260
Annual Election Expense	-	444	592	444			
Election Reserve Balance	228	44	304	-	260	76	336
Annual Building Reserve Contribution	350	407	175	-	-	-	-
Annual Building Expense	239	168	175	-	-		
Building Reserve Balance	111	350	350	350	350	350	350
<b>Effects on General Reserves</b>							
General Reserves Contribution (Draw)	77	30	74	78	15	48	30
<b>Ending General Fund &amp; Cash Flow Reserves</b>	\$ 2,986	\$ 3,015	\$ 3,090	\$ 3,168	\$ 3,182	\$ 3,230	\$ 3,260
<b>MWDOC Water Rates</b>							
Water Sales in Acre Feet	224,759	207,128	198,656	197,252	202,611	210,819	198,403
Total Retail Meters	609,741	613,384	614,475	617,440	621,355	624,960	625,510
OCWD BPP %	70%	72%	75%	75%	75%	75%	75%
<b>Increment Rate</b>	\$ 3.25	\$ 0.50	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Connection Charge</b>	\$ 8.40	\$ 10.50	\$ 10.75	\$ 10.80	\$ 10.90	\$ 11.20	\$ 11.40
Fixed Charge %		95%	100%	100%	100%	100%	100%

1 Assumptions for FMP:

Inflation factor: 2.50% per year  
 Rate of return on Investment of portfolio: 1.25% per year

**Working Capital and Interest Revenue Projections**

	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19
<b>Working Capital:</b>					
Designated Reserve Fund	3,409	3,744	3,518	3,792	3,656
General Fund Float	1,000	1,000	1,000	1,000	1,000
WUE use of fund	(200)	(200)	(200)	(200)	(200)
Water Payment Float	4,850	4,875	4,900	4,925	4,950
Average Working Capital	9,059	9,419	9,218	9,517	9,406
Interest rate	1.25%	1.25%	1.50%	1.75%	2.00%
<b>Interest Revenue Projections:</b>					
Interest income - General	113	118	138	167	188
<b>Total Interest Revenue Projections</b>	113	118	138	167	188

## Total Core Expenses

		FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 PROPOSED BUDGET
6010	Salaries & Wages - Admin	2,524,013	2,363,897	2,609,584
	S & W Reimb. DSC or Recov from Grants	-	-	-
6090	Directors Compensation - MWDOC	200,357	170,322	210,342
6095	Directors Compensation - MWD	114,490	97,028	120,197
6105	Benefits - Admin	848,848	702,346	831,155
	OPEB Annual Contribution	111,112	112,165	133,331
	Overhead Reimbursement	(139,513)	(134,844)	(139,240)
6115	Benefits - Directors	87,592	87,063	119,356
6120	Health Insurance Coverage for Retirees	44,463	43,410	50,244
6205	Training	14,200	8,061	18,000
6210	Tuition Reimbursement	6,000	4,469	6,000
6220	Temporary Help	-	-	-
7010	Engineering - Outside Services	170,000	170,000	355,000
7020	Legal - General	304,500	391,414	329,000
7030	Audit	23,000	17,900	23,000
7040	Other Professional Fees	492,102	514,337	463,700
7047	Prof Service-Grant Recovery	-	-	-
7110	Conference - Employee	12,520	9,885	13,925
7115	Conference - Directors	7,960	4,680	8,650
7150	Travel & Accommodations - Employee	28,360	22,574	38,300
7155	Travel & Accommodations - Director	15,950	12,785	29,600
7210	Membership / Sponsorship	88,087	86,742	90,437
7250	CDR Participation	39,140	39,140	39,961
7305	Business Expense	7,000	6,224	7,000
7310	Office Maintenance	104,880	99,750	118,768
7315	Building Repair & Maintenance	-	15,443	10,800
7320	Rents & Leases	14,308	14,697	16,708
7330	Office Supplies	24,000	22,583	24,288
7340	Postal / Mail Delivery	15,100	10,175	11,100
7350	Subscriptions / Books	2,400	1,035	1,600
7360	Reproduction Expense	51,087	43,702	50,125
7410	Computer & Peripherals Maint	7,500	5,742	6,000
7430	Software Purchase	9,500	8,270	25,515
7440	Software Support	54,400	54,015	28,869
7450	Software Development	-	-	-
7510	Site Maintenance	-	-	-
7540	Computers and Equipment	-	-	9,300
7580	Maintenance Expense	-	-	-
7610	Automotive / Mileage	14,300	12,267	13,300
7615	Toll Road Charges	1,290	1,219	1,250
7620	Insurance Expense	96,000	95,999	97,000
7640	Utilities - Telephone	16,900	15,172	16,900
7650	Bank Fees	10,560	10,530	10,700
7670	Miscellaneous Expenses	68,050	60,344	60,450
8410	Overhead Reimbursement	-	-	-
8610	Depreciation Expense	-	-	-
8810	Capital Acquisition	23,500	23,292	-
	<b>Total Expenditure</b>	<b>5,513,956</b>	<b>5,223,833</b>	<b>5,860,215</b>

MWDOC's Contribution to WEROC	108,820	108,820	128,508
MWDOC's Election Expense	-	-	444,000
MWDOC's Building Expense	315,000	238,596	168,000
	<u>5,937,776</u>	<u>5,571,249</u>	<u>6,600,723</u>

### Total Choice Revenue and Expense

		FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 PROPOSED BUDGET
	Choice Revenue	907,847	907,847	1,261,086
4205	School Contracts	70,000	70,000	70,000
4705	Prior Year Carry Over	-	-	94,000
		-	-	-
	Choice billing over/under	-	(1,726)	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
	<b>Total Revenue</b>	977,847	976,121	1,425,086

		FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 PROPOSED BUDGET
6010	Salaries & Wages - Admin	390,163	402,637	386,270
	S & W Reimb. DSC or Recov from Grants	(20,851)	(22,194)	(16,437)
6090	Directors Compensation - MWDOC	-	-	-
6095	Directors Compensation - MWD	-	-	-
6105	Benefits - Admin	133,211	130,091	130,763
	Overhead Reimbursement	139,513	134,844	139,240
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	99,000	98,929	435,500
	Other Professional Fees - DSC	228,000	206,812	234,000
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	-	-	2,000
7320	Rents & Leases	-	-	24,000
7330	Office Supplies	-	-	-
7340	Postal / Mail Delivery	-	-	-
7350	Subscriptions / Books	-	-	-
7360	Reproduction Expense	17,500	17,500	40,500
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	12,500	7,502	49,250
8410	Overhead Reimbursement	-	-	-
8610	Depreciation Expense	-	-	-
8710	Election Expenses	-	-	-
8810	Capital Acquisition	-	-	-
	<b>Total Expenditure</b>	999,035	976,120	1,425,087

### Total Core and Choice Expenses

		FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 PROPOSED BUDGET
6010	Salaries & Wages - Admin	2,914,176	2,766,534	2,995,854
	S & W Reimb. DSC or Recov from Grants	(20,851)	(22,194)	(16,437)
6090	Directors Compensation - MWDOC	200,357	170,322	210,342
6095	Directors Compensation - MWD	114,490	97,028	120,197
6105	Benefits - Admin	982,059	832,437	961,918
	OPEB Annual Contribution	111,112	112,165	133,331
	Overhead Reimbursement	(0)	-	-
6115	Benefits - Directors	87,592	87,063	119,356
6120	Health Insurance Coverage for Retirees	44,463	43,410	50,244
6205	Training	14,200	8,061	18,000
6210	Tuition Reimbursement	6,000	4,469	6,000
6220	Temporary Help	-	-	-
7010	Engineering - Outside Services	170,000	170,000	355,000
7020	Legal - General	304,500	391,414	329,000
7030	Audit	23,000	17,900	23,000
7040	Other Professional Fees	591,102	613,266	899,200
	Other Professional Fees - DSC	228,000	206,812	234,000
7047	Prof Service-Grant Recovery	-	-	-
7110	Conference - Employee	12,520	9,885	13,925
7115	Conference - Directors	7,960	4,680	8,650
7150	Travel & Accommodations - Employee	28,360	22,574	38,300
7155	Travel & Accommodations - Director	15,950	12,785	29,600
7210	Membership / Sponsorship	88,087	86,742	90,437
7250	CDR Participation	39,140	39,140	39,961
7305	Business Expense	7,000	6,224	7,000
7310	Office Maintenance	104,880	99,750	120,768
7315	Building Repair & Maintenance	-	15,443	10,800
7320	Rents & Leases	14,308	14,697	40,708
7330	Office Supplies	24,000	22,583	24,288
7340	Postal / Mail Delivery	15,100	10,175	11,100
7350	Subscriptions / Books	2,400	1,035	1,600
7360	Reproduction Expense	68,587	61,202	90,625
7410	Computer & Peripherals Maint	7,500	5,742	6,000
7430	Software Purchase	9,500	8,270	25,515
7440	Software Support	54,400	54,015	28,869
7450	Software Development	-	-	-
7510	Site Maintenance	-	-	-
7540	Computers and Equipment	-	-	9,300
7580	Maintenance Expense	-	-	-
7610	Automotive / Mileage	14,300	12,267	13,300
7615	Toll Road Charges	1,290	1,219	1,250
7620	Insurance Expense	96,000	95,999	97,000
7640	Utilities - Telephone	16,900	15,172	16,900
7650	Bank Fees	10,560	10,530	10,700
7670	Miscellaneous Expenses	80,550	67,846	109,700
8410	Overhead Reimbursement	-	-	-
8610	Depreciation Expense	-	-	-
8810	Capital Acquisition	23,500	23,292	-
	<b>Total Expenditure</b>	<b>6,512,991</b>	<b>6,199,954</b>	<b>7,285,301</b>

MWDOC's Contribution to WEROC	108,820	108,820	128,508
MWDOC's Election Expense	-	-	444,000
MWDOC's Building Expense	315,000	238,596	168,000
	<u>6,936,811</u>	<u>6,547,370</u>	<u>8,025,809</u>

**Administrative - Board**

11

		FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 PROPOSED BUDGET
4020	Water Increment			
4050	Retail Connection Charge			
4105	Interest Revenue			
4550	Interest From Leases - SAC			
4205	School Contracts			
4220	Delinquent Payment Penalty			
4240	Miscellaneous Income			
4410	DWR Grants			
4805	Inter Fund In			
	<b>Total Revenue</b>	-	-	-

		FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 PROPOSED BUDGET
6010	Salaries & Wages - Admin	251,767	258,921	242,249
6090	Directors Compensation - MWDOC	200,357	170,322	210,342
6095	Directors Compensation - MWD	114,490	97,028	120,197
6105	Benefits - Admin	80,657	70,197	73,905
6115	Benefits - Directors	87,592	87,063	119,356
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services			
7020	Legal - General	299,000	386,009	320,000
7030	Audit			
7040	Other Professional Fees			
7110	Conference - Employee			
7115	Conference - Directors	7,960	4,680	8,650
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director	15,950	12,785	29,600
7210	Membership / Sponsorship	25,000	24,339	25,000
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery	4,600	4,300	4,600
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	9,300	9,040	9,500
7615	Toll Road Charges	650	719	700
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses	1,500	4,201	4,500
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8810	Capital Acquisition			
	<b>Total Expenditure</b>	1,098,823	1,129,603	1,168,599

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

3	Best, Best & Krieger	\$ 300,000
	Aleshire & Wynder	\$ 20,000
		<u>\$ 320,000</u>

4 See Exhibit F.

5 LAFCO Annual Assessment  
See Exhibit D.

6 Misc board expenses (supplies)

7	Best, Best & Krieger	\$ 346,009
	Aleshire & Wynder	\$ 40,000
		<u>\$ 386,009</u>

MWDOC's Election Expense

	444,000
1,098,823	1,129,603
<u>1,098,823</u>	<u>1,612,599</u>

**Administrative - General**  
**12**

		FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	218,861	239,107	204,597	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	66,740	58,984	54,593	
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	12,520	9,885	13,925	1
7115	Conference - Directors				
7150	Travel & Accommodations - Employee	28,360	22,574	38,300	1
7155	Travel & Accommodations - Director				
7210	Membership / Sponsorship	49,527	48,843	51,377	2
7250	CDR Participation				
7305	Business Expense	7,000	6,224	7,000	
7310	Office Maintenance				
7320	Rents & Leases				
7330	Office Supplies				
7340	Postal / Mail Delivery				
7350	Subscriptions / Books	2,400	1,035	1,600	
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	5,000	3,227	3,800	
7615	Toll Road Charges	640	500	550	
7620	Insurance Expense				
7640	Utilities - Telephone				
7650	Bank Fees				
7670	Miscellaneous Expenses	1,600	1,100	1,200	
8410	Overhead Reimbursement				
8610	Depreciation Expense				
8710	Election Expenses				
8810	Capital Acquisition				
	<b>Total Expenditure</b>	392,648	391,479	376,942	

1 See Exhibit E.

2 See Exhibit D.



**Personnel / Staff Development**  
13

		FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	123,722	120,410	144,067	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	41,960	41,435	45,924	1 • Staff Technical Training & Leadership Development Training \$ 18,000
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training	14,200	8,061	18,000	1
6210	Tuition Reimbursement	6,000	4,469	6,000	
6220	Temporary Help				
7010	Engineering - Outside Services				2 Best, Best & Krieger \$ 6,000 Demsey, Filliger & Associates \$ 3,000 \$ 9,000
7020	Legal - General	5,500	5,405	9,000	2
7030	Audit				
7040	Other Professional Fees	10,000	7,500	35,000	3
7110	Conference - Employee				3 • Semi-annual Review of Deferred Comp and pension investment composition. \$ 15,000 • Salary & Benefit Benchmark Study \$ 20,000 \$ 35,000
7115	Conference - Directors				
7150	Travel & Accommodations - Employee				
7155	Travel & Accommodations - Director				
7210	Membership / Sponsorship				
7250	CDR Participation				
7310	Office Maintenance				
7320	Rents & Leases				4 • Employee Recognition program \$ 2,800 • Employee Background Checks \$ 1,200 • Team Building, Lunch meetings \$ 1,400 • Holiday Lunch \$ 1,800 • OCWD Health Fair \$ 250 • Employee Flu Shots \$ 550 \$ 8,000
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	8,050	10,432	8,000	4
8410	Overhead Reimbursement				
8610	Depreciation Expense				
8710	Election Expenses				
8810	Capital Acquisition				
	<b>Total Expenditure</b>	209,432	197,712	265,991	

**Overhead**  
**19**

		FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 PROPOSED BUDGET
6010	Salaries & Wages - Admin	376,064	343,165	359,881
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	123,719	95,844	115,544
	OPEB Annual Contribution	111,112	112,165	133,331
	Overhead Reimbursement from Choice	(139,513)	(134,844)	(139,240)
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees	44,463	43,410	50,244
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees	10,602	9,922	10,100
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7250	CDR Participation			
7310	Office Maintenance	104,880	99,750	118,768
7315	Building Repair & Maintenance		15,443	10,800
7320	Rents & Leases	14,308	14,697	16,708
7330	Office Supplies	24,000	22,583	24,288
7340	Postal / Mail Delivery	8,000	5,375	6,000
7350	Subscriptions / Books			
7360	Reproduction Expense	3,900	7,827	5,400
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	96,000	95,999	97,000
7640	Utilities - Telephone	16,900	15,172	16,900
7650	Bank Fees	10,560	10,530	10,700
7670	Miscellaneous Expenses	6,700	4,114	6,500
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	<b>Total Expenditure</b>	811,695	761,152	845,224

1	Retirees:		
	• 8 Retirees	\$	50,244
2	• Pension Plan administration by Dissinger Associates	\$	3,400
	• Cafeteria Plan Wageworks	\$	2,400
	• ECS Records Management maintenance and support	\$	3,800
	• Blytheco HR Maint	\$	500
			10,100
3	• Site maintenance and receptionist from OCWD	\$	107,200
	• Plant Maintenance	\$	2,700
	• Copier machine maint.	\$	3,268
	• Landscape Atrium Maint	\$	1,800
	• Binding Machine Renewal	\$	600
	• Phone Maintenance	\$	3,200
			118,768
4	• Iron Mountain	\$	9,600
	• Copier machine lease	\$	6,108
	• El Toro Water District (South EOC site)	\$	1,000
			16,708
5	• Chillers, Boilers, new EMS, Board Room MWDOC @ 36%	\$	168,000
6	• ABRA HR module upgrade	\$	2,300

MWDOC's Building Expense

	315,000	238,596	168,000
	1,126,695	999,748	1,013,224

**Planning Resource Development**  
21

		FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 PROPOSED BUDGET
6010	Salaries & Wages - Admin	382,129	350,975	395,062
6012	Salaries & Wages - Reimb. from Grants	-		-
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	127,853	114,939	133,102
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services	100,000	100,000	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	5,497	7,000
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	<b>Total Expenditure</b>	616,983	571,410	675,164

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

**Research Participation**  
**22**

		FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 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	39,140	39,140	39,961	1
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				
	<b>Total Expenditure</b>	39,140	39,140	39,961	

1 Center for Demographic Research at  
Cal State University Fullerton \$ 39,961

**Met Issues and Special Projects**  
23

		FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	413,670	419,131	462,691	1
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	145,500	133,524	149,832	
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training				
6210	Tuition Reimbursement				
6220	Temporary Help				
7010	Engineering - Outside Services	70,000	70,000	215,000	2
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				
	<b>Total Expenditure</b>	629,170	622,655	827,523	

1 Admin Staff hours & costs moved from 11 (40%), 12 (20%) to 23 to provide a better estimate of the costs of MET Activities.

2 Includes funding for local project decision-making, MET advocacy, MET workgroup and start of UWMP

**Government Affairs**  
**31**

		FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 PROPOSED BUDGET
6010	Salaries & Wages - Admin	77,115	65,323	156,272
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	36,386	5,315	46,317
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	254,000	290,000	280,000
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	6,000	-	-
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	10,500	6,000	16,800
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	<b>Total Expenditure</b>	384,001	366,638	499,389

1	• Townsend	\$ 117,000
	• Barker	\$ 84,000
	• Travel/Miscellaneous	\$ 5,000
	• Lewis Consulting	\$ 48,000
	• Nossaman/Ackerman	\$ 36,000
		<u>\$ 290,000</u>

2	• Townsend	\$ 90,000
	• Barker	\$ 96,000
	• Ackerman	\$ 36,000
	• Lewis Consulting	\$ 48,000
	• Travel & Misc expenses	\$ 10,000
		<u>\$ 280,000</u>

3	• State & Federal Legislative Tracking	\$ 3,500
	• Legislative Outreach & Briefings	\$ 7,000
	• Water Policy Dinners	\$ 6,300
		<u>\$ 16,800</u>

**Public Affairs**  
**32**

		FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	192,083	156,270	167,213	
	Salaries & Wages - Reimb. from Grants				
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	59,664	51,152	51,234	
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	212,500	204,415	65,600	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	2,500	500	500	
7350	Subscriptions / Books				
7360	Reproduction Expense	41,187	35,875	44,725	2
7410	Computer & Peripherals Maint				
7430	Software Purchase			15,515	4
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	28,500	28,000	12,250	3
8410	Overhead Reimbursement				
8610	Depreciation Expense				
8710	Election Expenses				
8810	Capital Acquisition				
	<b>Total Expenditure</b>	<b>536,434</b>	<b>476,211</b>	<b>357,037</b>	

1	Public Affairs Activities:	
	• Resolutions	\$ 5,000
	• Member Agency Workshops PAW	\$ 5,000
	• Consumer Confidence Reports	\$ 31,000
	• Website Hosting & Maintenance	\$ 7,500
	• Event Registration Fees	\$ 3,500
	• PAW meeting materials	\$ 2,600
	Subtotal	54,600

	Communications Plan Activities:	
	• Outreach	\$ 7,500
	• Marketing Materials	\$ 3,500
	Subtotal	\$ 11,000
		<u>\$ 65,600</u>

2	• Briefing Papers	\$ 2,500
	• Name Badges	\$ 1,850
	• Attire & Promo items	\$ 1,500
	• Folders 1000@\$4.25	\$ 4,250
	• Thumb Drives 1000@9.75	\$ 9,750
	• Brochures 1500 @ 3.25	\$ 4,875
	• Awards and Events	\$ 7,500
	• Promotional Items	\$ 12,500
		<u>\$ 44,725</u>

3	• On Site Printer for events	\$ 750
	• Children's Water Festival Sponsorship	\$ 3,500
	• Industry Events	\$ 3,500
	• Event Display Materials	\$ 2,500
	• Speaker Recognition	\$ 1,500
	• Microphone	\$ 500
		<u>\$ 12,250</u>

4	• Illustrator - Creative Suite	\$ 4,620
	• Smartdraw	\$ 2,145
	• ACT	\$ 7,500
	• Prezi	\$ 1,250
		<u>\$ 15,515</u>

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

		FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 PROPOSED BUDGET
6010	Salaries & Wages - Admin	30,115	30,151	34,719
6010	Salaries & Wages - Recovery from Grants			
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	10,265	16,390	9,534
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	13,560	13,560	14,060
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			
	<b>Total Expenditure</b>	53,941	60,101	58,313

1 • CUWCC Dues	\$ 7,810
• South O.C. Watershed Mngmt Area Dues	5,750
• OC CLCA	500
	<u>\$ 14,060</u>



**General Finance**  
**41**

		FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 PROPOSED BUDGET
6010	Salaries & Wages - Admin	364,463	297,061	352,263
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	119,368	80,426	115,391
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	17,900	23,000
7040	Other Professional Fees	3,000	2,500	73,000
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	500	1,000
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition	2,000	2,000	
	<b>Total Expenditure</b>	512,831	400,387	566,654

1 • Custodial Bank fees	\$ 3,000
• Accounting Consulting	\$ 20,000
• Project Financial Consulting	\$ 50,000
	<u>\$ 73,000</u>

2 Financial Management System software  
reporting & customized improvements

**Information Technology**  
45

		FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	94,023	83,383	90,570	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	36,735	34,142	35,778	
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training				
6210	Tuition Reimbursement				
6220	Temporary Help				
7010	Engineering - Outside Services				1 • Management Information System
7020	Legal - General				Consultant Support
7030	Audit				
7040	Other Professional Fees	2,000	-	-	1
7110	Conference - Employee				
7115	Conference - Directors				
7150	Travel & Accommodations - Employee				2 • Misc repairs, maint & components
7155	Travel & Accommodations - Director				
7210	Membership / Sponsorship				
7250	CDR Participation				
7310	Office Maintenance				3 • Misc software upgrades and License
7320	Rents & Leases				
7330	Office Supplies				
7340	Postal / Mail Delivery				4 • Investment software usage cost \$ 2,340
7350	Subscriptions / Books				• Financial Management System \$ 18,481
7360	Reproduction Expense				• Cisco Smartnet support \$ 790
7410	Computer & Peripherals Maint	7,500	5,742	6,000	• Misc NAV development \$ 2,000
7430	Software Purchase	9,500	8,270	10,000	• Jet Reports support \$ 958
7440	Software Support	54,400	54,015	24,569	\$ 24,569
7450	Software Development				
7510	Site Maintenance				
7540	Computers and Equipment			9,300	5 • 4 desktop computers \$ 2,800
7580	Maintenance Expense				• 3 Laptops \$ 3,000
7610	Automotive / Mileage				• Portable Projector \$ 500
7615	Toll Road Charges				• Miscellaneous hardware \$ 3,000
7620	Insurance Expense				\$ 9,300
7640	Utilities - Telephone				
7650	Bank Fees				
7670	Miscellaneous Expenses	3,200	500	3,200	
8410	Overhead Reimbursement				
8610	Depreciation Expense				
8710	Election Expenses				
8810	Capital Acquisition	21,500	21,292		
	<b>Total Expenditure</b>	228,858	207,344	179,417	

**Water Use Efficiency  
(choice)**

62

		FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 PROPOSED BUDGET
4215	Choice Revenue	683,599	683,599	785,805
4705	Prior Year Carry over			
	Choice billing over/under		13,904	
	<b>Total Revenue</b>	683,599	697,503	785,805



		FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 PROPOSED BUDGET
6010	Salaries & Wages - Admin	353,414	371,391	354,468
6012	Salaries & Wages - Recovery from Grants	(20,851)	(22,194)	(16,437)
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	121,594	120,749	120,651
	Overhead Reimbursement	125,442	123,627	127,122
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	99,000	98,929	195,000
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accomodations - Employee			
7155	Travel & Accomodations - 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	5,002	5,000
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	<b>Total Expenditure</b>	683,599	697,503	785,805

1 Recovery from WUE Grants for some Salaries and Benefits:

• CII Large Landscape Program	\$ 2,437
• Comprehensive Landscape Water Use	\$ 12,000
• CII Large Landscape North County	\$ 2,000
	<u>\$ 16,437</u>

2 • Project Audit \$ 5,000  
 • Marketing of WUE programs \$ 40,000  
 • Water Smart Landscape \$ 55,000  
 • California Sprinkler Adjustment Program \$ 35,000

• Landscape Design Assistance Program	\$ 35,000
• Landscape Ordinance Plan Review	\$ 25,000
	<u>\$ 195,000</u>

• Landscape Database -- \$10,000

**School Program  
(choice)  
63**

		FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 PROPOSED BUDGET
4215	Choice Revenue	176,682	176,683	205,109
4205	School Contracts	70,000	70,000	70,000
4705	Prior Year Carry over			
	Choice billing over/under		(7,548)	
	<b>Total Revenue</b>	246,682	239,135	275,109

Choice billing over/under reflects revenue overage or shortfall to be reconciled with participating member agencies. Final charges will be revised by August 2014 to reflect the new budget year charges plus/minus prior year over/under.

		FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 PROPOSED BUDGET
6010	Salaries & Wages - Admin	8,753	7,432	9,482
6010	Sal & Wages - Reimb. from DSC & Grants		-	
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	2,784	2,327	2,990
	Overhead Reimbursement	3,334	2,563	3,638
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	228,000	206,812	234,000
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	17,500	17,500	17,500
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	2,500	7,500
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	<b>Total Expenditure</b>	267,871	239,135	275,109

1 • Assemblies; FY14-15  
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 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 PROPOSED BUDGET
4215	Choice Revenue	0	0	37,922
4705	Prior Year Carry over			
	Choice billing over/under		4,246	
	<b>Total Revenue</b>	0	4,246	37,922

Choice billing over/under reflects revenue overage or shortfall to be reconciled with participating member agencies. Final charges will be revised by August 2014 to reflect the new budget year charges plus/minus prior year over/under.

		FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 PROPOSED BUDGET
6010	Salaries & Wages - Admin		2,561	22,320
	Salaries & Wages - Reimb. from Grants			
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin		807	7,121
	Overhead Reimbursement		878	8,480
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			
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			
	<b>Total Expenditure</b>	-	4,246	37,922

To Be Funded by South Coast Water District

**Poseidon Desal  
(choice)  
65**

		FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 PROPOSED BUDGET
4215	Choice Revenue	47,565	47,565	54,000
4705	Prior Year Carry over			
	Choice billing over/under		(12,328)	
	<b>Total Revenue</b>	47,565	35,237	54,000

Choice billing over/under reflects revenue overage or shortfall to be reconciled with participating member agencies. Final charges will be revised by August 2014 to reflect the new budget year charges plus/minus prior year over/under.

		FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 PROPOSED BUDGET
6010	Salaries & Wages - Admin	27,996	21,253	-
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	8,833	6,209	-
	Overhead Reimbursement	10,737	7,775	-
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
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			
	<b>Total Expenditure</b>	47,565	35,237	54,000

Costs shown are minimal effort and could increase

**Value of Water  
(choice)  
67**

		FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 PROPOSED BUDGET
4215	Choice Revenue			148,250
	<b>Total Revenue</b>	-	-	148,250

		FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 PROPOSED BUDGET
6010	Salaries & Wages - Admin		-	-
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			88,500
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			23,000
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
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	<b>Total Expenditure</b>	-	-	148,250

- 1 • Outreach
  - Temporary In-House Staffing
  - Gas Station Pump Video Adds
  - Bus Shelter Adds
  - Public Service Announcements
  - Website Development (Microsite)
  - Mobile Application Development
- 2 • Printed Marketing Materials
  - Water Bill Inserts
- 3 • Regional Advertising
  - Digital and Social Media Marketing
  - Event Booth Materials
  - Promotional Items (for events)

**2008 Fund - Doheny Desal**  
**(choice)**  
**27**

		FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 PROPOSED BUDGET
4215	Choice Revenue			
4705	Prior Year Carry over			94,000
	Choice billing over/under		-	
	<b>Total Revenue</b>	-	-	94,000

Choice billing over/under reflects revenue overage or shortfall to be reconciled with participating member agencies. Final charges will be revised by August 2014 to reflect the new budget year charges plus/minus prior year over/under.

		FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 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			68,000
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			2,000
7320	Rents & Leases			24,000
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			
	<b>Total Expenditure</b>	-	-	94,000

Costs shown are minimal effort and could increase



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

		FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 PROPOSED BUDGET
4215	Choice Revenue			30,000
4705	Prior Year Carry over			
	Choice billing over/under		-	
	<b>Total Revenue</b>	-	-	30,000

Choice billing over/under reflects revenue overage or shortfall to be reconciled with participating member agencies. Final charges will be revised by August 2014 to reflect the new budget year charges plus/minus prior year over/under.

		FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 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
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			
	<b>Total Expenditure</b>	-	-	30,000

Costs shown are minimal effort and could increase

**WEROC  
25**

		FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 PROPOSED BUDGET
4320	Revenues from MWDOC	108,820	108,820	128,508
4210	WEROC Contracts	104,907	104,907	126,973
4705	Prior Years Carryover	(150)	(7,307)	(1,859)
4205				
4230	Reimbursements			
4240				
4410				
4805				
	<b>Total Revenue</b>	213,577	206,420	253,622

6 • OCSD	\$ 24,015
• SOCWA	\$ 9,708
• OCWD	\$ 64,126
• 3 Cities -- \$9,708ea	\$ 29,124
	<u>\$ 126,973</u>

		FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 PROPOSED BUDGET
6010	Salaries & Wages - Admin	122,899	119,220	139,368
6012	Salaries & Wages - Recovery from Grants			
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	43,408	42,027	55,648
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	1,000	4,610	3,000
7110	Conference - Employee	1,500	200	1,800
7115	Conference - Directors			
7150	Travel & Accommodations - Employee	3,000	200	3,500
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship	230	200	205
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases	16,560	17,133	18,183
7330	Office & Radio Supplies	1,000	1,000	1,000
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense	200	200	200
7410	Computer & Peripherals Maint	3,730	1,000	4,642
7430	Software Purchase			
7440	Software Support			
7450	Software Development			
7510	Site Maintenance	850	735	850
7540	Computers and Equipment			
7580	Maintenance Expense	2,000	4,000	2,000
7581	Maintenance - Radios	1,000	4,860	1,000
7582	Maintenance - Miscellaneous	3,000	2,000	3,000
7610	Automotive / Mileage	600	447	600
7615	Toll Road Charges	100	127	125
7620	Insurance Expense	1,500	250	1,500
7640	Utilities - Telephone	10,000	7,211	10,000
7650	Bank Fees			
7670	Miscellaneous Expenses	750	750	1,000
7671	Miscellaneous Training	250	250	1,000
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	<b>Total Expenditure</b>	213,577	206,420	248,622

1 Catalina Repeater (6% increase)

2 Janitorial services for 2 EOCs.

3 • Generators	\$ 2,000
• OA radios	\$ 1,000
• Misc	\$ 3,000
	<u>\$ 6,000</u>

4 Land-line and cellular phones, and DSL

5 • WEROC Staff & Agencies trainings

Sinking Fund (generator/radio)

	5,000
213,577	206,420
	<u>253,622</u>

**AMP Proceeds Agreement Administration**  
**61**

		FY 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 PROPOSED BUDGET
4020	Interest Revenue	-		-
4050	O & M Maintenance Deposit	-	-	-
4230	Reimbursement and Carryover Funds	5,000	7,369	20,000
4680	Miscellaneous Income	-		-
4205				
4220				
4240				
4410				
4805				
	<b>Total Revenue</b>	5,000	7,369	20,000

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 2013-2014 BUDGET	FY 2013-2014 PROJECTED ACTUALS	FY 2014-2015 PROPOSED BUDGET
6010	Salaries & Wages - Admin	-	895	-
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin		216	
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees	-	-	-
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services			
7020	Legal - General	2,500	3,259	17,000
7030	Audit	2,500	3,000	3,000
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			
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	<b>Total Expenditure</b>	5,000	7,369	20,000

## Exhibit D

### MUNICIPAL WATER DISTRICT OF ORANGE COUNTY Proposed District Participation Costs Fiscal Year 2014-2015

	Budget	Projected	Budget	Approval included in
	FY 2013-2014	FY 2013-2014	FY 2014-2015	Budget Approval
		Actuals		
<b>Required Participation or Service</b>				
LAFCO	\$ 25,000	\$ 24,339	\$ 25,000	√
<b>Subtotal Cost Center 11</b>	25,000	24,339	25,000	
Association. of Calif. Water Agencies (ACWA)	15,620	15,631	15,631	√
Federal Affairs				
Local Government				
Water Management				
Joint Powers Ins. Auth.				
eCivis, LLC - Grants Locator	3,900	3,900	3,900	√
Santiago Aqueduct Commission	3,906	3,906	3,906	√
<b>Subtotal Cost Center 12</b>	23,426	23,437	23,437	
CA Urban Water Conservation Council Dues	7,810	7,810	7,810	√
South OC Watershed Management Area Dues	5,750	5,750	5,750	√
<b>Subtotal Cost Center 35</b>	13,560	13,560	13,560	
<b>Subtotal - Required Participation or Service</b>	<b>\$ 61,986</b>	<b>\$ 61,336</b>	<b>\$ 61,997</b>	
<b>Elective Participation</b>				
Association of California Cities- Orange County (ACCOC)	\$ 5,000	\$ 5,000	\$ 5,000	√
American Water Works Association (AWWA)	1,550	1,476	1,550	√
Association of Public Treasurers (APT)	145	145	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)	5,225	5,294	5,294	√
Colorado River Water Users Assn. (CRWUA)	100	40	100	√
Government Finance Officers Association (GFOA)	165	165	165	√
Indep. Special Districts of Or. Co. (ISDOC)	200	200	200	√
Latino Business Association			250	√ New
National Ground Water Association	-	-		
Municipal Information Systems Association of California (MISAC)	-	-		
International Personnel Management Association	105	105	105	√
National Water Resources Assn., Mun. Caucus	500	500	500	√
Orange County Business Council (OC Chamber)	1,500	1,500	1,500	√
Orange County Employmnt Ritns Consortium (Liebert, Cassidy & Whit	2,994	2,894	2,994	√
Orange County Public Affairs Association	150	150	150	√
Orange County Water Association (OCWA)	200	200	200	√
Public Agency Risk Managers Association (PARMA)	100	100	100	√
Public Relations Society of America/O.C.	300	300	300	√
Society of Human Resources Management (SHRM)	160	180	180	√
South Orange County Chamber of Commerce			1,500	√ New
Southern California Water Committee	850	850	850	√
Vietnamese Chamber of Commerce			500	√ New
Water Education Foundation	578	578	578	√
<b>Subtotal Cost Center 12</b>	25,601	25,406	27,940	

## Exhibit D

### MUNICIPAL WATER DISTRICT OF ORANGE COUNTY Proposed District Participation Costs Fiscal Year 2014-2015

Required Participation or Service	Budget FY 2013-2014	Projected FY 2013-2014 Actuals	Budget FY 2014-2015	Approval included in Budget Approval
OC Chapter-Calif. Landscape Contractors Assoc.			500	√ New
Subtotal Cost Center 35			500	
<b>Subtotal - Elective Participation</b>	<b>\$ 25,601</b>	<b>\$ 25,406</b>	<b>\$ 28,440</b>	
InfraGard	\$ 55	\$ 55	\$ 55	√
California Emergency Services Association	175	145	150	√
<b>WEROC Program Total</b>	<b>230</b>	<b>200</b>	<b>205</b>	
<b>GRAND TOTAL</b>	<b>\$ 87,817</b>	<b>\$ 86,942</b>	<b>\$ 90,642</b>	

#### New or Increased Memberships for 2014-15

Association	Budget FY 2013-2014	Projected FY 2013-2014 Actuals	Budget FY 2014-2015	Approval included in Budget Approval
OC Chapter-Calif. Landscape Contractors Assoc.			\$ 500	√ New
Latino Business Association			250	√ New
South Orange County Chamber of Commerce			1,500	√ New
Vietnamese Chamber of Commerce			500	√ New
<b>Total of New or Increased Memberships</b>			<b>\$ 2,750</b>	

## Exhibit E

### MUNICIPAL WATER DISTRICT OF ORANGE COUNTY Summary of Proposed Staff Registration & Travel Budget <sup>(1)</sup> Fiscal Year 2014-2015

Conference / Meeting	Registration	Travel <sup>(1)</sup>	Approval included in Budget Approval
ACWA - DC Conference (2 staff)	\$ 1,200	\$ 3,800	✓
- Fall Conference (3 staff)	1,650	2,000	✓
- Spring Conference (3 staff)	1,650	4,200	✓
- Legislative Symposium (2 staff)	500	1,000	✓
ACWA Region 10 (2 Staff)	150	200	New
AWWA Fall Conference (1 staff)	475	1,500	✓
AWWA Spring Conference (1 staff)	475	1,000	✓
Bond Buyers Conference (1 Staff)	100	800	✓
California Dept. of Health Svcs Certif Stakeholder Mtg. (2 Trips)		800	✓
California Dept. of Water Resources (USC & ITP) (1 staff)		500	✓
Calif. Soc. of Mun. Finance Officers (2 staff)	200	400	✓
Cal Desal Conference (2 staff)	500	400	✓
CRWUA - Fall (3 staff)	1,275	1,500	✓
CSDA Annual Conference (1 staff)	300	200	✓
CUWCC Board Plenary & Committee Meetings (9 meetings)		3,600	✓
Gov. Finance Officers Assoc. Seminar (1 staff)	300	600	✓
Information Technology Seminar (3 staff)	600	1,200	✓
Irrigation Association Annual Conference (1 staff)	300	900	✓
Liebert Cassidy & Whitmore Employment Law Conference ( 2 Staff)	950	-	✓
NWRA Legislative DC Trip (1 staff)	600	1,500	New
Sacramento Legislative Advocacy (4 trips)		1,600	✓
Municipal Treasurer's Association Conference (2 staff)	600		✓
Urban Water Institute (2x )		600	✓
Washington Legislative Advocacy (5 trips)		7,500	✓
Water Smart Innovations (1 Staff)	300	500	✓
Miscellaneous*	1,800	2,000	✓
General Fund Total **	\$ 13,925	\$ 38,300	
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	
<b>PROPOSED GENERAL FUND BUDGET</b>	<b>\$ 13,925</b>	<b>\$ 38,300</b>	

\* 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 2014-2015

<b>Conference</b>	<b>Registration</b>	<b>Travel <sup>(1)</sup></b>	<b>Approval included in Budget Approval</b>
ACWA DC Conference (2 Directors)	\$ 1,200	\$ 3,800	New
ACWA Fall Conference (3 Directors)	\$ 1,650	\$ 2,000	√
ACWA Spring Conference (3 Directors)	\$ 1,650	\$ 4,200	√
ACWA Legislative Symposium (2 Directors)	\$ 500	\$ 1,000	New
ACWA Region 10 (2 Directors)	\$ 150	\$ 200	√
Bond Buyers Conference (2 Directors)	\$ 200	\$ 1,600	√
CRWUA Fall Conf (2 Directors)	\$ 850	\$ 1,000	√
CSDA Annual Conference (1 Director)	\$ 300	\$ 200	New
NWRA Conference (1 Director)	\$ 550	\$ 1,200	New
NWRA Legislative DC Trip (1 Directors)	\$ 600	\$ 1,500	New
Sacramento Legislative Advocacy (8 Trips)		\$ 3,200	New
Washington DC Legislative Advocacy ( 5 trips)		\$ 7,500	√
Urban Water Institute (2 Directors)		\$ 600	√
Miscellaneous*	\$ 1,000	\$ 1,600	√
<b>TOTAL **</b>	<b>\$ 8,650</b>	<b>\$ 29,600</b>	
<b>PROPOSED GENERAL FUND BUDGET</b>	<b>\$ 8,650</b>	<b>\$ 29,600</b>	

\* 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 J**  
**Professional / Special Services Authorized**  
**Core Fund**

Department	Consultant	Service	Budget FY 13-14	Budget FY 14-15	Approval included in Budget Approval
<b>Engineering Expenses</b>					
<b>Planning &amp; Operation (21)</b>	(To be determined)	Various Engineering/Technical Services	100,000	140,000	√
<b>Met Issues &amp; Special Projects (23)</b>	Ed Means Consulting	Consulting on MET issues	62,500	60,000	√
	Ron Gastelum Consulting		7,500	10,000	√
	(To be determined)	Urban Water Management Plan		65,000	√
	(To be determined)	Decision Making OC Investments		80,000	√
<b>Total Engineering Expenses</b>			<b>170,000</b>	<b>355,000</b>	
<b>Legal Expenses</b>					
<b>Administration (11 &amp; 13)</b>	Best, Best & Krieger	General Legal Counsel Services	229,000	300,000	√
			-		
	Aleshire & Wynder	Legal Counsel Services Regarding San Diego County Water Authority	70,000	20,000	√
	Demsey, Filliger & Associates, LLC	OPEB Actuarial		3,000	√
	Best, Best & Krieger	Legal Service regarding Pension Plan, Deferred Compensation, Risk Management, Personnel Issues	5,500	6,000	√
<b>Total Legal Expenses</b>			<b>304,500</b>	<b>329,000</b>	
<b>Audit Expenses</b>					
<b>Finance (41)</b>	Vavrinek, Trine, Day & Co., LLP	Annual Financial Audit and Federal Single Audit	23,000	23,000	√
<b>Training</b>					
<b>Administration (13)</b>	TBD/Cal State University Fullerton Leadership	Staff Development/Training/indiv. Employee training	14,200	18,000	√
<b>Professional Fees</b>					
<b>Administration (12 &amp; 13 &amp; 19)</b>	*Dissinger Associates	Pension Plan Administration	3,000	3,400	√
	*Arnerich & Associates	Evaluate fund portfolio on a semi annual basis for 401 and 457 Plan	10,000	15,000	√
	*Wage Works	Cafeteria Plan Administration	2,000	2,400	√
	Blytheco	HR Maintenance	350	500	√
	(To be determined)	Salary and Benefit Benchmark study		20,000	√
	(To be determined)	EAP	1,452		√
	ECS, Inc.	Info. Management Professional Services	3,800	3,800	√
<b>Governmental Affairs (31)</b>	Townsend Public Affairs	State Legislative Advocate	120,000	90,000	√
	James C. Barker	Federal Legislative Advocate	42,000	96,000	√
	Lewis Consulting	County Issues Consulting	48,000	48,000	√
	Ackerman	Legal and Regulatory	36,000	36,000	√
	(To be determined)	Miscellaneous	8,000	10,000	√
<b>Public Affairs (32)</b>	Stetson Engineers	Consumer Confidence Report (CCR) Technical Water Quality Advisor	31,000	31,000	√
	(To be determined)	Public Outreach	66,365	7,500	√
	(To be determined)	Collateral materials update and resolutions	5,000	5,000	√
	(To be determined)	Event Registration Fees	5,000	3,500	√
	(To be determined)	PAW Meeting Materials	22,500	2,600	√
	(To be determined)	Client Agency Workshops for PAW	12,335	5,000	√
	(To be determined)	Marketing Materials		3,500	√
	(To be determined)	Project WET/Focus Groups	66,100		
	(To be determined)	Website updates and Maintenance	4,200	7,500	√
<b>Finance &amp; IT (41 &amp; 45)</b>	McClure Consulting	MIS consultant fees	2,000	-	√
	*Union Bank	Custodial Bank fees	3,000	3,000	√
	(To be determined)	Accounting Consulting		20,000	√
	(To be determined)	Project Financial Consulting		50,000	√
<b>Total Professional Fees</b>			<b>492,102</b>	<b>463,700</b>	



**Exhibit J**  
**Professional / Special Services Authorized**  
**Trustee Activities**

Department	Consultant	Service	Budget FY 13-14	Budget FY 14-15	Approval included in Budget Approval
<b>Legal Expenses</b>					
<b>AMP Administration (61)</b>	Best, Best & Krieger	AMP Administration, 1996 COPS	2,500	17,000	√
<b>Audit Expenses</b>					
<b>AMP Administration (61)</b>	(To be determined)	Annual Audit	2,500	3,000	√

\* Upon approval of the budget by the Board, staff is authorized to use these professional services. All other professional services will be brought before the Committees and Board pursuant to the procedures set out in Chapter 8, Contracts section of the MWDOC Administrative Code.

**Exhibit J1**  
**Professional / Special Services Authorized**  
**Choice Funds**

Department	Consultant	Service	Budget FY 13-14	Budget FY 14-15	Approval included in Budget Approval
<b>Professional Fees</b>					
<b>Water Use Efficiency (62)</b>	*ConserVision Consulting, LLC	Water Smart Landscape	54,000	55,000	√
	(To be determined)	Printing of marketing materials for all WUE programs	40,000	40,000	√
	Enterprise Information Systems	California Sprinkler Adjustment Program		35,000	√
	(To be determined)	Landscape Design Assistance Program		35,000	√
	Gilbert & Associates	Project Audit	5,000	5,000	√
<b>Value of Water (67)</b>	(To be determined)	Landscape Ordinance Plan Review		25,000	√
	(To be determined)	Outreach		25,000	√
	(To be determined)	Temporary In-House Staffing		20,000	√
	(To be determined)	Gas Station Pump Video Adds		12,000	√
	(To be determined)	Bus Shelter Adds		12,500	√
<b>Poseidon Desal</b>	(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)	(To be determined)		54,000	√
<b>2008 Fund Doheny Desal</b>	(To be determined)	(To be determined)		68,000	
<b>2014 Fund Doheny Desal</b>	(To be determined)	(To be determined)		30,000	
<b>School Program (63)</b>	Discovery Science Center	Assemblies	228,000	234,000	√
<b>Total Professional Fees</b>			<b>327,000</b>	<b>669,500</b>	

\* Upon approval of the budget by the Board, staff is authorized to use these professional services. All other professional services will be brought before the Committees and Board pursuant to the procedures set out in Chapter 8, Contracts section of the MWDOC Administrative Code.

# DRAFT MWDOC Choice Services Program

## Cost Allocations by Agencies for FY 2014-15

*As of May 15, 2014*

Program Budget [1]	Water Use Efficiency	School Program	Value of Water Communications	Poseidon Ocean Desalination	Doheny Ocean Desal	AMP Sale Agreement Legal	Total Choice Allocation
Final Draft Budget (5/5/2014)	\$ 785,805	\$ 275,109	\$ 148,250	\$ -	\$ -	\$ 20,000	\$ 1,209,164

Retail Agency Allocation	Water Use Efficiency [2]	School [3] Program	Value of Water [4] Communications	Poseidon Ocean Desalination	Doheny Ocean Desal	AMP Sale Agreement Legal	Total Choice Program
Brea	\$ 23,235	\$ 6,336	\$ 7,000	\$ -	\$ -	\$ -	\$ 36,571
Buena Park	\$ 5,378	\$ 9,350	\$ 9,000	\$ -	\$ -	\$ -	\$ 23,728
East Orange County WD	\$ 2,123	\$ 1,254	\$ 5,000	\$ 3,000	\$ -	\$ 300	\$ 11,677
El Toro WD	\$ 46,752	\$ 9,374	\$ -	\$ 3,000	\$ -	\$ 1,650	\$ 60,776
Fountain Valley	\$ 4,911	\$ 5,197	\$ 8,000	\$ -	\$ -	\$ -	\$ 18,108
Garden Grove	\$ 8,653	\$ 13,802	\$ 14,000	\$ -	\$ -	\$ -	\$ 36,455
Golden State Water Company	\$ 29,042	\$ 10,240	\$ -	\$ 3,000	\$ -	\$ -	\$ 42,282
Huntington Beach	\$ 49,885	\$ 24,448	\$ 15,000	\$ 3,000	\$ -	\$ -	\$ 92,333
Irvine Ranch WD	\$ 252,133	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,268	\$ 258,401
La Habra	\$ 4,104	\$ 6,957	\$ 8,000	\$ -	\$ -	\$ -	\$ 19,060
La Palma	\$ 1,380	\$ 3,078	\$ -	\$ -	\$ -	\$ -	\$ 4,458
Laguna Beach County WD	\$ 14,269	\$ 1,200	\$ -	\$ 3,000	\$ 10,000	\$ -	\$ 28,469
Mesa Water	\$ 11,718	\$ 7,913	\$ 10,000	\$ 3,000	\$ -	\$ -	\$ 32,631
Moulton Niguel WD	\$ 72,871	\$ 29,624	\$ 13,000	\$ 3,000	\$ -	\$ 4,930	\$ 123,425
Newport Beach	\$ 64,442	\$ 1,949	\$ 8,000	\$ 3,000	\$ -	\$ -	\$ 77,391
Orange	\$ 21,942	\$ 8,077	\$ 12,000	\$ 3,000	\$ -	\$ 546	\$ 45,565
Orange County WD	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ 3,000
San Clemente	\$ 22,654	\$ 3,094	\$ 8,000	\$ -	\$ 10,000	\$ -	\$ 43,748
San Juan Capistrano	\$ 19,301	\$ 4,429	\$ 7,000	\$ -	\$ -	\$ 274	\$ 31,004
Santa Margarita WD	\$ 69,677	\$ 16,000	\$ 13,000	\$ 3,000	\$ -	\$ 7,636	\$ 109,313
Seal Beach	\$ 7,528	\$ 2,720	\$ 6,000	\$ 3,000	\$ -	\$ -	\$ 19,248
Serrano	\$ 1,872	\$ 1,619	\$ 5,000	\$ -	\$ -	\$ -	\$ 8,491
South Coast	\$ 24,192	\$ 5,251	\$ 7,000	\$ 3,000	\$ 10,000	\$ 600	\$ 50,043
Trabuco Canyon	\$ 5,730	\$ 2,157	\$ 6,000	\$ 3,000	\$ -	\$ 224	\$ 17,110
Tustin	\$ 7,347	\$ 12,678	\$ 8,000	\$ -	\$ -	\$ -	\$ 28,025
Westminster	\$ 4,325	\$ 10,064	\$ -	\$ 3,000	\$ -	\$ -	\$ 17,389
Yorba Linda	\$ 9,601	\$ 8,090	\$ 9,000	\$ 3,000	\$ -	\$ 144	\$ 29,835
Anaheim	\$ 279	\$ 30,000	\$ -	\$ 3,000	\$ -	\$ 428	\$ 33,707
Fullerton	\$ 243	\$ 10,000	\$ 12,000	\$ -	\$ -	\$ -	\$ 22,243
Santa Ana	\$ 219	\$ 49,983	\$ 22,000	\$ -	\$ -	\$ -	\$ 72,202
Orange County Total	\$ 785,805	\$ 294,884	TBD	\$ 54,000	\$ 30,000	\$ 20,000	\$ 1,396,689

### Confirmations

Considering VOW

Mike Grisso 4/21

Lisa Ohlund 4/29 & 4/30

Bob Hill 4/21 & 4/30

Mark Sprague 4/30

Cel Pasillas 5/1

Ken Vecchiarelli 5/2 & 5/13

S. Franklin 5/6 & B. Ragland 5/8

Paul Weghorst 2/22 & 5/13

Brian Jones 4/30

James Tsumura 4/28

Rena M. Hinchey 4/30 & 5/13

Paul Shoenberger 4/27

Joone Lopez 5/15 (Doheny depending on Scope)

George Murdoch 5/15

Robert C. Baehner 4/20

John Kennedy 5/12

D Rebensdorf 4/30 & 5/13 (Doheny depending on Scope)

Van der Matten 5/13

Dan Ferons 4/21 & 5/13 (Watch on Doheny)

Luis Estevez 4/22 & 5/13

Jerry Vilander 4/30

Andy Brunhart 5/9

Hector Ruiz 5/15 (pending Board confirmation)

Art Valenzuela 4/30

Vivian Filippelli 4/21 & 5/13

Steve Conklin 4/22

Rick Shintaku 5/8

Considering VOW

Considering VOW

[1] Final charges will also include prior year revenue overage or shortfall to be reconciled with participating member agencies.

[2] Water Use Efficiency Program costs are allocated using outside funding brought into the agency service area by MWDOC in the previous calendar year.

[3] For FY 2014-15 the Assembly Program will be provided at a rate of \$3.20 per student, the Keypad Program at \$6.33 per student, and the Water Quality Program at \$17.08 per student.

[4] Conceptual Program based on \$5,000 per Agency base, plus proportion of other costs and 50% participation (if all agencies participate, costs would be approximately half of those shown).

Municipal Water District of Orange County  
Fiscal Year 2013-2014 Consolidated Budget Summary

DRAFT #6

	Core & Choice	Water Fund	Water Use Efficiency	WEROC	AMP Proceeds Agreement Administration	RPOI <sup>1</sup>	Phase III Desalination	Total with Inter-Fund Transfers	Less Inter-Fund Transfers <sup>2</sup>	Consolidated Budget Total
<b>Revenues:</b>										
Water Sales		\$ 159,087,306						\$ 159,087,306		\$ 159,087,306
Retail Meter Charge	5,121,824							5,121,824		5,121,824
Water Increment Charge	709,839							709,839		709,839
Interest Revenue	138,000	4,630						142,630		142,630
MWDOC's Contribution			49,000	108,820				157,820	(157,820)	-
Outside Fundings	-		2,326,244	104,907	5,000	1,619,665		4,055,816		4,055,816
Carryover Funds				(150)			115,459	115,309		115,309
Choice Revenue	977,847							1,110,259		1,110,259
Miscellaneous Income								3,000		3,000
<b>Total Revenues</b>	<b>6,947,510</b>	<b>159,091,936</b>	<b>2,375,244</b>	<b>213,577</b>	<b>5,000</b>	<b>1,619,665</b>	<b>115,459</b>	<b>170,503,803</b>	<b>(157,820)</b>	<b>170,345,983</b>
<b>Expenses:</b>										
Water Purchases	-	159,087,306						159,087,306		159,087,306
Salaries & Wages	2,914,176			122,899	-			3,037,075		3,037,075
less S & W Reimb. DSC or Recov from Grants	(20,851)							(20,851)		(20,851)
Employee Benefits	1,093,170			43,408				1,136,579		1,136,579
Engineering Expense	170,000							170,000		170,000
Professional Fees	797,913		2,375,244	1,000			115,459	3,310,805	(49,000)	3,261,805
Election Expense (annualized)	-							-		-
Legal Expense - General	304,500			-	2,500			307,000		307,000
Maintenance Expense	104,880			3,850				108,730		108,730
Insurance Expense	96,000			1,500				97,500		97,500
Membership / Sponsorship	88,087			230				88,317		88,317
Director Compensation	200,357							200,357		200,357
MWDOC Contribution to WEROC	108,820							108,820	(108,820)	-
MWDOC Contribution to Desalination								-	-	-
RPOI Distribution to Member Agencies						1,619,665		1,619,665		1,619,665
<b>Others:</b>										
MWD Representation	114,490							114,490		114,490
Director Benefits	87,592							87,592		87,592
Health Insurance Coverage for Retirees	44,463				-			44,463		44,463
Audit Expense	23,000				2,500			25,500		25,500
Automotive & Toll Road Expenses	15,590			700				16,290		16,290
Conference Expense - Staff	12,520			1,500				14,020		14,020
Conference Expense - Directors	7,960							7,960		7,960
CDR Participation	39,140							39,140		39,140
Business Expense	7,000							7,000		7,000
Miscellaneous Expense	91,110			4,000	-			95,110		95,110
Postage / Mail Delivery	15,100							15,100		15,100
Rents & Leases	14,308			16,560				30,868		30,868
Outside Printing, Subscription & Books	70,987			200				71,187		71,187
Office Supplies	24,000			1,000				25,000		25,000
Computer Maintenance	7,500			3,730				11,230		11,230
Software Support & Expense	63,900							63,900		63,900
Computers and Equipment										
Telecommunications Expense	16,900			10,000				26,900		26,900
Temporary Help Expense	-							-		-
Training Expense	14,200							14,200		14,200
Tuition Reimbursement	6,000							6,000		6,000
Travel & Accommodations - Staff	28,360			3,000				31,360		31,360
Travel & Accommodations - Directors	15,950							15,950		15,950
MWDOC Building Expense	315,000							315,000		315,000
WEROC Sinking Fund Expense (generator & radios)										
Capital Acquisition	23,500							23,500		23,500
<b>Total Expenses</b>	<b>6,915,622</b>	<b>159,087,306</b>	<b>2,375,244</b>	<b>213,577</b>	<b>5,000</b>	<b>1,619,665</b>	<b>115,459</b>	<b>170,353,062</b>	<b>(157,820)</b>	<b>170,195,243</b>
<b>EFFECT ON RESERVES / FUND BALANCE</b>	<b>\$ 31,888</b>	<b>\$ 4,630<sup>3</sup></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,741</b>	<b>\$ -</b>	<b>\$ 150,740</b>

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 2014-2015 Consolidated Budget Summary

	Core & Choice	Water Fund	Water Use Efficiency	WEROC	AMP Proceeds Agreement Administration	RPOI <sup>1</sup>	Total with Inter-Fund Transfers	Less Inter-Fund Transfers <sup>2</sup>	Consolidated Budget Total
<b>Revenues:</b>									
Water Sales		\$ 181,841,285					\$ 181,841,285		\$ 181,841,285
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
<b>Total Revenues</b>	<b>8,110,182</b>	<b>181,845,560</b>	<b>3,730,332</b>	<b>253,622</b>	<b>20,000</b>	<b>4,921</b>	<b>193,964,617</b>	<b>(177,508)</b>	<b>193,787,109</b>
<b>Expenses:</b>									
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
<b>Others:</b>									
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	-						-		-
<b>Total Expenses</b>	<b>8,025,809</b>	<b>181,841,285</b>	<b>3,730,332</b>	<b>253,622</b>	<b>20,000</b>	<b>4,921</b>	<b>193,875,969</b>	<b>(177,508)</b>	<b>193,698,461</b>
<b>EFFECT ON RESERVES / FUND BALANCE</b>	<b>\$ 84,373</b>	<b>\$ 4,275 <sup>3</sup></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 88,648</b>	<b>\$ -</b>	<b>\$ 88,648</b>

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.