



Annual Budget for Fiscal Year 2018-19

First Draft

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 2017-2018 ADOPTED BUDGET	FY 2017-2018 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2018-2019 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2017-2018 BUDGET
OPERATING EXPENSES:						
Salaries & Wages	\$ 3,143,264	\$ 2,977,956	\$ (165,308)	\$ 3,110,984 ¹	\$ 133,028	\$ (32,281)
less for Recovery from Grants	\$ -	\$ -	\$ -	\$ -	-	0
Employee Benefits	929,655	910,136	(19,519)	984,694 ²	74,558	55,039
Director Compensation	243,197	213,069	(30,128)	255,360	42,291	12,163
Director Benefits	81,728	83,323	1,594	94,767	11,444	13,038
MWD Representation	138,969	123,774	(15,195)	145,920	22,146	6,951
CALPERS Unfunded Liability Contribution	-	-	-	207,000	207,000	207,000
Overhead Reimbursement	(151,910)	(144,012)	7,898	(160,452)	(16,440)	(8,542)
Health Insurance Coverage for Retirees	59,554	54,354	(5,200)	70,519	16,165	10,965
Audit Expense	40,000	19,000	(21,000)	29,000	10,000	(11,000)
Automotive & Toll Road Expenses	17,400	19,040	1,640	18,262	(778)	862
Conference Expense - Staff	38,945	31,564	(7,381)	40,630	9,066	1,685
Conference Expense - Directors	23,700	22,500	(1,200)	23,130	630	(570)
Engineering Expense	360,000	235,000	(125,000)	330,000	95,000	(30,000)
Insurance Expense	110,250	110,000	(250)	138,500	28,500	28,250
Legal Expense - General	250,000	228,526	(21,474)	255,000	26,474	5,000
Maintenance Expense	123,500	115,446	(8,054)	132,796	17,350	9,296
Membership / Sponsorship	142,102	139,284	(2,818)	142,022	2,738	(80)
CDR Participation	48,803	93,803	45,000	97,044	3,241	48,241
Miscellaneous Expense	124,650	105,499	(19,151)	137,925	32,426	13,275
Postage / Mail Delivery	9,700	8,622	(1,078)	8,600	(22)	(1,100)
Professional Fees	983,678	853,683	(129,995)	788,426	(65,257)	(195,252)
Rents & Leases	8,400	3,342	(5,058)	3,460	118	(4,940)
Outside Printing, Subscription & Books	28,775	28,355	(420)	34,573	6,218	5,798
Office Supplies	35,580	35,500	(80)	36,000	500	420
Building Repair & Maintenance	11,000	20,000	9,000	20,000	-	9,000
Computer Maintenance	10,000	7,878	(2,122)	8,000	122	(2,000)
Business Expense	5,200	5,642	442	5,600	(42)	400
Software Support & Expense	93,154	78,263	(14,891)	113,795	35,532	20,641
Computers and Equipment	33,050	29,639	(3,411)	11,850	(17,789)	(21,200)
Telecommunications Expense	21,300	14,800	(6,500)	15,678	878	(5,622)
Temporary Help Expense	5,000	4,775	(225)	5,000	225	-
Training Expense	10,000	8,000	(2,000)	25,000	17,000	15,000
Tuition Reimbursement	5,000	-	(5,000)	5,000	5,000	-

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SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
CORE FUND

	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2018-2019 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2017-2018 BUDGET
OPERATING EXPENSES: continued						
Travel & Accommodations - Staff	95,600	79,853	(15,747)	97,150	17,297	1,550
Travel & Accommodations - Directors	49,850	46,752	(3,098)	49,950	3,198	100
MWDOC's Contribution to WEROC: Operations	179,217	179,217	0	191,107	11,890	11,890
and to WEROC Capital Improvements	281,657	281,657	-	25,488	(256,169)	(256,169)
Capital Acquisition (excluding building)	249,500	170,507	(78,993)	255,500	84,993	6,000
NORMAL OPERATING EXPENSES	\$ 7,839,469	\$ 7,194,747	\$ (644,722)	\$ 7,753,276	\$ 558,529	\$ (86,193)
MWDOC's Building Expense	\$ 356,400	\$ 371,923	\$ 15,523	\$ 531,827	\$ 159,904	\$ 175,427
Contribution to Election Reserve	-	304,000	304,000	304,000	-	304,000
TOTAL EXPENSES	\$ 8,195,869	\$ 7,870,670	\$ (325,199)	\$ 8,589,103	\$ 718,433	\$ 393,234

REVENUES:						
Retail Meter Charge	\$ 7,435,834	\$ 7,435,834	\$ -	\$ 7,697,006	\$ 261,172	\$ 261,172
Ground Water Customer Charge	468,565	468,565	(0)	499,014	30,449	30,448
Water Increment Charge	-	-	-	-	-	0
Interest Revenue	150,000	287,155	137,155	390,000	102,845	240,000
Miscellaneous Income	3,000	3,000	-	3,000	-	0
Inter Fund In	-	-	-	-	-	0
TOTAL REVENUES	\$ 8,057,399	\$ 8,194,554	\$ 137,155	\$ 8,589,019	\$ 394,465	\$ 531,620

EFFECT ON RESERVES:						
TOTAL CONTRIBUTION (DRAW) FROM RESERVES	\$ (138,470)	\$ 323,884	\$ 462,354	\$ (84)	\$ (323,968)	\$ 138,386

- [1] Total Salaries & Wages includes \$35,358 for intern support
- [2] Total Benefits includes \$3,655 for intern support
- [2] Total Benefits assumes a Calpers contribution for full time employees of 9.409% for classic employees and 6.842% for PEPRA Calpers employees. A further assumption is that medical, dental and vision insurance rates will increase by 8% for calendar year 2018.

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

	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2018-2019 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2017-2018 BUDGET
OPERATING EXPENSES:						
Salaries & Wages	\$ 427,946	\$ 394,629	\$ (33,317)	\$ 418,965	\$ 24,337	\$ (8,981)
less for Recovery from Grants	\$ (23,279)	\$ (21,400)	\$ 1,879	\$ (6,300)	15,100	16,979
Employee Benefits	127,111	113,286	(13,825)	129,891	16,605	2,780
Director Compensation	-	-	-	-	-	-
Director Benefits	-	-	-	-	-	-
MWD Representation	-	-	-	-	-	-
OPEB Annual Contribution						
Overhead Reimbursement	151,910	144,012	(7,898)	160,452	16,440	8,542
Health Insurance Coverage for Retirees	-	-	-	-	-	-
Audit Expense	-	-	-	-	-	-
Automotive & Toll Road Expenses	-	-	-	-	-	-
Conference Expense - Staff	-	-	-	-	-	-
Conference Expense - Directors	-	-	-	-	-	-
Engineering Expense	-	-	-	-	-	-
Insurance Expense	-	-	-	-	-	-
Legal Expense - General	-	-	-	-	-	-
Maintenance Expense	-	-	-	-	-	-
Membership / Sponsorship	-	-	-	-	-	-
CDR Participation	-	-	-	-	-	-
Miscellaneous Expense	6,000	10,000	4,000	6,000	(4,000)	-
Postage / Mail Delivery	800	400	(400)	400	-	(400)
Professional Fees	556,132	508,472	(47,660)	567,837	59,365	11,705
Rents & Leases	-	-	-	-	-	-
Outside Printing, Subscription & Books	-	-	-	-	-	-
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 2017-2018 ADOPTED BUDGET	FY 2017-2018 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2018-2019 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2017-2018 BUDGET
OPERATING EXPENSES: continued	-	-		-		
Travel & Accommodations - Staff	-	-	-	-	-	-
Travel & Accommodations - Directors	-	-	-	-	-	-
TOTAL EXPENSES	\$ 1,246,619	\$ 1,149,399	\$ (97,220)	\$ 1,277,245	\$ 127,847	\$ 30,626

REVENUES:						
Choice Revenue	1,246,619	1,149,399	(97,220)	1,277,245	127,847	30,626
TOTAL REVENUES	\$ 1,246,619	\$ 1,149,399	\$ (97,220)	\$ 1,277,245	\$ 127,847	\$ 30,626

① Total Salaries & Wages includes \$43,694 for intern support

② Total Benefits includes \$4,661 for intern support

② Total Benefits assumes a Calpers contribution for full time employees of 9.409% for classic employees and 6.842% for PEPRA Calpers employees. A further assumption is that medical, dental and vision insurance rates will increase by 8% for calendar year 2018.

Exhibit A4
SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
CONSOLIDATED

	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2018-2019 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2017-2018 BUDGET
OPERATING EXPENSES:						
Salaries & Wages	\$ 3,571,210	\$ 3,372,585	\$ (198,625)	\$ 3,529,949 ¹	\$ 157,364	\$ (41,261)
less for Recovery from Grants	\$ (23,279)	\$ (21,400)	\$ 1,879	\$ (6,300)	15,100	16,979
Employee Benefits	1,056,766	1,023,422	(33,344)	1,114,585 ²	91,163	57,819
Director Compensation	243,197	213,069	(30,128)	255,360	42,291	12,163
Director Benefits	81,728	83,323	1,594	94,767	11,444	13,038
MWD Representation	138,969	123,774	(15,195)	145,920	22,146	6,951
CALPERS Unfunded Liability Contribution	-	-	-	207,000	207,000	207,000
Overhead Reimbursement	-	-	-	-	-	0
Health Insurance Coverage for Retirees	59,554	54,354	(5,200)	70,519	16,165	10,965
Audit Expense	40,000	19,000	(21,000)	29,000	10,000	(11,000)
Automotive & Toll Road Expenses	17,400	19,040	1,640	18,262	(778)	862
Conference Expense - Staff	38,945	31,564	(7,381)	40,630	9,066	1,685
Conference Expense - Directors	23,700	22,500	(1,200)	23,130	630	(570)
Engineering Expense	360,000	235,000	(125,000)	330,000	95,000	(30,000)
Insurance Expense	110,250	110,000	(250)	138,500	28,500	28,250
Legal Expense - General	250,000	228,526	(21,474)	255,000	26,474	5,000
Maintenance Expense	123,500	115,446	(8,054)	132,796	17,350	9,296
Membership / Sponsorship	142,102	139,284	(2,818)	142,022	2,738	(80)
CDR Participation	48,803	93,803	45,000	97,044	3,241	48,241
Miscellaneous Expense	130,650	115,499	(15,151)	143,925	28,426	13,275
Postage / Mail Delivery	10,500	9,022	(1,478)	9,000	(22)	(1,500)
Professional Fees	1,539,810	1,362,155	(177,655)	1,356,263	(5,892)	(183,547)
Rents & Leases	8,400	3,342	(5,058)	3,460	118	(4,940)
Outside Printing, Subscription & Books	28,775	28,355	(420)	34,573	6,218	5,798
Office Supplies	35,580	35,500	(80)	36,000	500	420
Building Repair & Maintenance	11,000	20,000	9,000	20,000	-	9,000
Computer Maintenance	10,000	7,878	(2,122)	8,000	122	(2,000)
Business Expense	5,200	5,642	442	5,600	(42)	400
Software Support & Expense	93,154	78,263	(14,891)	113,795	35,532	20,641
Computers and Equipment	33,050	29,639	(3,411)	11,850	(17,789)	(21,200)
Telecommunications Expense	21,300	14,800	(6,500)	15,678	878	(5,622)
Temporary Help Expense	5,000	4,775	(225)	5,000	225	-
Training Expense	10,000	8,000	(2,000)	25,000	17,000	15,000
Tuition Reimbursement	5,000	-	(5,000)	5,000	5,000	-

Exhibit A4
SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
CONSOLIDATED

	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2018-2019 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2017-2018 BUDGET
OPERATING EXPENSES: continued	-	-		-		
Travel & Accommodations - Staff	95,600	79,853	(15,747)	97,150	17,297	1,550
Travel & Accommodations - Directors	49,850	46,752	(3,098)	49,950	3,198	100
MWDOC's Contribution to WEROC: Operations	179,217	179,217	0	191,107	11,890	11,890
and to WEROC Capital Improvements	281,657	281,657	-	25,488	(256,169)	(256,169)
Capital Acquisition (excluding building)	249,500	170,507	(78,993)	255,500	84,993	6,000
NORMAL OPERATING EXPENSES	\$ 9,086,088	\$ 8,344,146	\$ (741,943)	\$ 9,030,522	\$ 686,376	\$ (55,566)
MWDOC's Building Expense	\$ 356,400	\$ 371,923	\$ 15,523	\$ 531,827	\$ 159,904	\$ 175,427
Contribution to Election Reserve	-	304,000	304,000	304,000	-	304,000
TOTAL EXPENSES	\$ 9,442,488	\$ 9,020,069	\$ (422,420)	\$ 9,866,349	\$ 846,280	\$ 423,861

REVENUES:						
Retail Meter Charge	\$ 7,435,834	\$ 7,435,834	\$ -	\$ 7,697,006	\$ 261,172	\$ 261,172
Ground Water Customer Charge	468,565	468,565	(0)	499,014	30,449	30,448
Water Increment Charge	-	-	-	-	-	0
Interest Revenue	150,000	287,155	137,155	390,000	102,845	240,000
Miscellaneous Income	3,000	3,000	-	3,000	-	0
Inter Fund In	-	-	-	-	-	0
Choice Revenue	1,246,619	1,149,399	(97,220)	1,277,245	127,847	30,626
TOTAL REVENUES	\$ 9,304,018	\$ 9,343,953	\$ 39,935	\$ 9,866,265	\$ 522,312	\$ 562,246

EFFECT ON RESERVES:						
TOTAL CONTRIBUTION (DRAW) FROM RESERVES	\$ (138,470)	\$ 323,884	\$ 462,354	\$ (84)	\$ (323,968)	\$ 138,386

- 1 Total Salaries & Wages includes \$79,052 for intern support
- 2 Total Benefits includes \$8,316 for intern support
- 2 Total Benefits assumes a Calpers contribution for full time employees of 9.409% for classic employees and 6.842% for PEPRA Calpers employees. A further assumption is that medical, dental and vision insurance rates will increase by 8% for calendar year 2018.

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

	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2018-2019 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2017-2018 BUDGET
Water Revenues						
Water Sales	\$ 171,308,629	\$ 229,271,993	\$ 57,963,364	\$ 205,393,716	\$ (23,878,277)	\$ 34,085,087
Local Resource Program Incentives	(16,574,748)	(16,413,806)	160,942	(16,416,776)	(2,970)	157,972
Readiness-To-Serve Charge	10,397,278	10,347,493	(49,785)	10,902,178	554,685	504,900
Capacity Charge	3,544,800	3,699,888	155,088	3,854,976	155,088	310,176
Tier 2 Contingency	-	-	-	-	-	-
Interest Revenue - CC	-	-	-	-	-	-
Interest Revenue - Tier 2 Cont.	9,400	10,375	975	13,000	2,625	3,600
SCP/SAC Pipeline Surcharge	423,000	356,000	(67,000)	365,000	9,000	(58,000)
TOTAL WATER REVENUES	\$ 169,108,359	\$ 227,271,943	\$ 58,163,584	\$ 204,112,094	\$ (23,159,849)	\$ 35,003,735
Water Expenses						
Water Purchases	\$ 171,308,629	\$ 229,271,993	\$ 57,963,364	\$ 205,393,716	\$ (23,878,277)	\$ 34,085,087
Local Resource Program Incentives	(16,574,748)	(16,413,806)	160,942	(16,416,776)	(2,970)	157,972
Readiness-To-Serve Charge	10,397,278	10,347,493	(49,785)	10,902,178	554,685	504,900
Capacity Charge	3,544,800	3,699,888	155,088	3,854,976	155,088	310,176
Tier 2 Surcharge	-	-	-	-	-	-
SCP/SAC Pipeline Surcharge	423,000	356,000	(67,000)	365,000	9,000	(58,000)
TOTAL WATER EXPENSES	\$ 169,098,959	\$ 227,261,568	\$ 58,162,609	\$ 204,099,094	\$ (23,162,474)	\$ 35,000,135
Changes to Fund Balance:						
Capacity Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tier 2 Contingency	\$ 9,400	\$ 10,375	\$ 975	\$ 13,000	\$ 2,625	\$ 3,600

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

	FY 2017-2018 ADOPTED BUDGET	FY 2017-2018 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2018-2019 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2016-2017 BUDGET
Funding						
Metropolitan Water District	\$ 1,001,682	\$ 562,259	\$ (439,423)	\$ 680,000	\$ 117,741	\$ (321,682)
USBR	258,749	443,369	184,620	127,380	(315,989)	(131,369)
DWR	708,833	563,740	(145,093)	714,755	151,015	5,922
Member Agencies	2,210,331	1,255,917	(954,414)	1,356,000	100,083	(854,331)
MWDOC	0	44,000	44,000	94,000	50,000	94,000
						0
TOTAL OUTSIDE FUNDING	\$ 4,179,594	\$ 2,869,285	\$ (1,310,309)	\$ 2,972,135	\$ 102,850	\$ (1,207,459)
Program Expenses Funded from Outside Sources						
Project Administration - Staff Time	\$ 23,279	\$ 14,278	\$ (9,001)	\$ 6,300	\$ (7,978)	\$ (16,979)
Consultant Administration	0	0	0	0	0	0
Monitoring and Evaluation	0	6,803	6,803	0	(6,803)	0
Installation Verification	65,000	151,511	86,511	199,000	47,489	134,000
Rebate Incentives	4,091,316	2,513,912	(1,577,404)	2,766,835	252,923	(1,324,481)
Surveys and Audits	0	0	0	0	0	0
Databasing	0	1,350	1,350	0	(1,350)	0
Marketing and Outreach	0	0	0	0	0	0
Engineering Assistance	0	0	0	0	0	0
TOTAL PROGRAMS EXPENSES	\$ 4,179,595	\$ 2,687,854	\$ (1,491,741)	\$ 2,972,135	\$ 284,281	\$ (1,207,460)

Exhibit B
Expenditures by Program

Cost Center	PROGRAM	FY 2017-2018 BUDGET FTE	FY 2018-2019 BUDGET FTE	FY 2017-2018 BUDGET	FY 2017-2018 PROJECTED ACTUALS	FY 2018-2019 PROPOSED BUDGET
11	Administrative - Board	1.89	1.85	\$ 1,148,384	\$ 1,084,470	\$ 1,185,914
12	Administrative - General	3.86	3.45	645,146	574,597	611,150
13	Personnel / Staff Development	1.40	1.40	335,590	296,316	316,136
19	Overhead	3.92	3.79	1,105,965	976,385	1,280,904
21	Planning & Resource Development	3.58	3.85	738,946	724,084	786,655
22	Research Participation	0.00	0.00	48,803	93,803	97,044
23	Met Issues and Special Projects	4.48	4.14	900,499	744,419	844,048
31	Governmental Affairs	1.03	0.96	483,719	438,840	449,573
35	Water Use Efficiency (Core)	0.58	0.62	417,986	443,046	386,360
32	Public Affairs	3.74	3.68	722,010	656,619	723,242
41	Finance	3.13	3.18	552,106	442,106	509,396
45	Information Technology	0.99	1.00	279,442	259,189	346,260
25	MWDOC's Contribution to WEROC ¹	2.00	2.55	460,874	460,874	216,595
CORE TOTAL		30.61	30.48	\$ 7,839,469	\$ 7,194,747	\$ 7,753,276
62	Water Use Efficiency Program	5.77	5.13	835,106	734,729	839,439
63	School Programs	0.10	0.21	411,513	414,669	437,806
CHOICE TOTAL		5.88	5.33	\$ 1,246,619	\$ 1,149,399	\$ 1,277,245
CORE & CHOICE TOTAL		36.49	35.81	\$ 9,086,088	\$ 8,344,146	\$ 9,030,522
Includes:						
	Full-time employees	30.00	30.00			
	Part-time employees	1.99	0.72			
	Interns	2.50	2.50			
	WEROC Full-time employees	2.00	2.00			
	WEROC Part-time employees	0.00	0.55			

¹ Total Operational Costs of WEROC is allocated among MWDOC, OCWD, OCSD, Anaheim, Santa Ana, Fullerton and South Orange County Wastewater Authority. Capital Expenditures are provided by MWDOC. Dollars shown are MWDOC's share only.

**Municipal Water District of Orange County
2018-2019 FISCAL MASTER PLAN PROJECTIONS**

(in thousands)

	Projected ACTUALS FY17-18	BUDGET FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24
Beginning Designated Reserve Balance - MWDOC	\$6,004	\$ 6,328	\$ 6,328	\$ 6,393	\$ 6,663	\$ 6,926	\$ 7,189
Net OPEB Asset	484	484	484	484	484	484	484
OPEB Reserve	209	209	209	209	209	209	209
Adjusted Reserve Balance	5,311	5,635	5,635	5,700	5,970	6,233	6,496
Revenues							
Water Rate Revenues:							
Retail Meter Agency Charge	7,436	7,697	7,735	7,780	7,886	8,001	8,125
Ground Water Customer Charge	469	499	509	519	530	540	551
Subtotal	7,904	8,196	8,244	8,299	8,416	8,541	8,676
Other Revenues:							
Choice Revenues	1,149	1,277	1,303	1,329	1,355	1,383	1,410
Interest Earnings	287	390	141	142	175	209	245
Misc./Reimbursements	3	3	3	3	3	3	3
Subtotal	1,440	1,670	1,447	1,474	1,533	1,595	1,658
Total Revenues	9,344	9,866	9,691	9,773	9,949	10,136	10,334
Expenses							
Core Expenses	7,024	7,498	7,648	7,801	7,957	8,116	8,278
Choice Expenses	1,149	1,277	1,303	1,329	1,355	1,383	1,410
Capital Acquisitions (not including building)	171	256	20	20	20	20	20
Total Expenses w/o Building & Election	8,344	9,031	8,971	9,150	9,332	9,518	9,708
Revenue Over Expenses w/o Building & Election	1,000	836	720	624	617	617	626
ELECTION Reserve Beginning Balance	304	608	390	690	298	602	384
Annual Election Reserve Contribution	304	304	300	304	304	304	304
Annual Election Expense	-	522	696	522	522	522	522
Election Reserve Ending Balance	608	390	690	298	602	384	688
BUILDING Reserve Beginning Balance	350	350	350	350	350	350	350
Annual Building Reserve Contribution	372	532	355	50	50	50	50
Annual Building Expense	372	532	355	50	50	50	50
Building Reserve Ending Balance	350	350	350	350	350	350	350
CASH FLOW Reserve Beginning Balance	1,500	-	-	-	-	-	-
Annual Cash Flow Reserve Contribution	-	-	-	-	-	-	-
Cash Flow Reserve Ending Balance	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Ending General Fund & Cash Flow Reserves	\$ 4,677	\$ 4,895	\$ 4,660	\$ 5,322	\$ 5,281	\$ 5,762	\$ 5,730
Document does not reflect MWDOC's irrevocable trust towards OPEB liability							
MWDOC Water Rates							
Water Sales in Acre Feet	259,619	216,233	220,121	230,154	238,554	240,123	245,123
Total Retail Customer Meters	624,860	628,327	631,421	635,111	641,151	645,211	650,010
OCWD BPP %	75%	75%	75%	75%	75%	75%	75%
Increment Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Connection Charge	\$ 11.90	\$ 12.25	\$ 12.25	\$ 12.25	\$ 12.30	\$ 12.40	\$ 12.50
Fixed Charge %		100%	100%	100%	100%	100%	100%

1 Assumptions for FMP:

Inflation factor:

Rate of return on Investment of portfolio:

2.00% per year

1.25% per year

Total Core Expenses

		FY 2017-2018 BUDGET	FY 2017-2018 PROJECTED ACTUALS	FY 2018-2019 PROPOSED BUDGET
6010	Salaries & Wages - Admin	3,143,264	2,977,956	3,110,984
	S & W Reimb. DSC or Recov from Grants	-	-	-
6090	Directors Compensation - MWDOC	243,197	213,069	255,360
6095	Directors Compensation - MWD	138,969	123,774	145,920
6105	Benefits - Admin	929,655	910,136	984,694
	CALPERS Unfunded Liability Contribution	-	-	207,000
	Overhead Reimbursement	(151,910)	(144,012)	(160,452)
6115	Benefits - Directors	81,728	83,323	94,767
6120	Health Insurance Coverage for Retirees	59,554	54,354	70,519
6205	Training	10,000	8,000	25,000
6210	Tuition Reimbursement	5,000	-	5,000
6220	Temporary Help	5,000	4,775	5,000
7010	Engineering - Outside Services	360,000	235,000	330,000
7020	Legal - General	250,000	228,526	255,000
7030	Audit	40,000	19,000	29,000
7040	Other Professional Fees	983,678	853,683	788,426
7047	Prof Service-Grant Recovery	-	-	-
7110	Conference - Employee	38,945	31,564	40,630
7115	Conference - Directors	23,700	22,500	23,130
7150	Travel & Accommodations - Employee	95,600	79,853	97,150
7155	Travel & Accommodations - Director	49,850	46,752	49,950
7210	Membership / Sponsorship	142,102	139,284	142,022
7250	CDR Participation	48,803	93,803	97,044
7305	Business Expense	5,200	5,642	5,600
7310	Office Maintenance	123,500	115,446	132,796
7315	Building Repair & Maintenance	11,000	20,000	20,000
7320	Rents & Leases	8,400	3,342	3,460
7330	Office Supplies	35,580	35,500	36,000
7340	Postal / Mail Delivery	9,700	8,622	8,600
7350	Subscriptions / Books	1,500	1,500	1,500
7360	Reproduction Expense	27,275	26,855	33,073
7410	Computer & Peripherals Maint	10,000	7,878	8,000
7430	Software Purchase	44,260	36,635	61,861
7440	Software Support	48,894	41,628	51,934
7450	Software Development	-	-	-
7510	Site Maintenance	-	-	-
7540	Computers and Equipment	33,050	29,639	11,850
7580	Maintenance Expense	-	-	-
7610	Automotive / Mileage	16,400	18,240	17,262
7615	Toll Road Charges	1,000	800	1,000
7620	Insurance Expense	110,250	110,000	138,500
7640	Utilities - Telephone	21,300	14,800	15,678
7650	Bank Fees	11,000	14,000	21,225
7670	Miscellaneous Expenses	113,650	91,499	116,700
8410	Overhead Reimbursement	-	-	-
8610	Depreciation Expense	-	-	-
8810	Capital Acquisition	249,500	170,507	255,500
	Total Expenditure	7,378,595	6,733,873	7,536,682

MWDOC's Contribution:

to WEROC Capital improvements	281,657	281,657	25,488
to WEROC Operations	179,217	179,217	191,107
MWDOC's Contribution to Election Rsrsv	-	304,000	304,000
MWDOC's Building Expense	356,400	371,923	531,827
	<u>8,195,869</u>	<u>7,870,670</u>	<u>8,589,103</u>

Total Choice Revenue and Expense

		FY 2017-2018 BUDGET	FY 2017-2018 PROJECTED ACTUALS	FY 2018-2019 PROPOSED BUDGET
	Choice Revenue	954,566	1,094,256	1,277,245
4205	School Contracts	70,000	70,000	-
4705	Prior Year Carry Over	222,053	-	-
		-	-	-
	Choice billing over/under	-	(14,857)	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
	Total Revenue	1,246,619	1,149,399	1,277,245

		FY 2017-2018 BUDGET	FY 2017-2018 PROJECTED ACTUALS	FY 2018-2019 PROPOSED BUDGET
6010	Salaries & Wages - Admin	427,946	394,629	418,965
	S & W Reimb. DSC or Recov from Grants	(23,279)	(21,400)	(6,300)
6090	Directors Compensation - MWDOC	-	-	-
6095	Directors Compensation - MWD	-	-	-
6105	Benefits - Admin	127,111	113,286	129,891
	Overhead Reimbursement	151,910	144,012	160,452
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	165,972	113,472	165,972
	Other Professional Fees - School Programs	390,160	395,000	401,865
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	800	400	400
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	6,000	10,000	6,000
8410	Overhead Reimbursement	-	-	-
8610	Depreciation Expense	-	-	-
8710	Election Expenses	-	-	-
8810	Capital Acquisition	-	-	-
	Total Expenditure	1,246,619	1,149,399	1,277,245

Total Core and Choice Expenses

		FY 2017-2018 BUDGET	FY 2017-2018 PROJECTED ACTUALS	FY 2018-2019 PROPOSED BUDGET
6010	Salaries & Wages - Admin	3,571,210	3,372,585	3,529,949
	S & W Reimb. DSC or Recov from Grants	(23,279)	(21,400)	(6,300)
6090	Directors Compensation - MWDOC	243,197	213,069	255,360
6095	Directors Compensation - MWD	138,969	123,774	145,920
6105	Benefits - Admin	1,056,766	1,023,422	1,114,585
	CALPERS Unfunded Liability Contribution	-	-	207,000
	Overhead Reimbursement	-	-	-
6115	Benefits - Directors	81,728	83,323	94,767
6120	Health Insurance Coverage for Retirees	59,554	54,354	70,519
6205	Training	10,000	8,000	25,000
6210	Tuition Reimbursement	5,000	-	5,000
6220	Temporary Help	5,000	4,775	5,000
7010	Engineering - Outside Services	360,000	235,000	330,000
7020	Legal - General	250,000	228,526	255,000
7030	Audit	40,000	19,000	29,000
7040	Other Professional Fees	1,149,650	967,155	954,398
	Other Professional Fees - School Programs	390,160	395,000	401,865
7047	Prof Service-Grant Recovery	-	-	-
7110	Conference - Employee	38,945	31,564	40,630
7115	Conference - Directors	23,700	22,500	23,130
7150	Travel & Accommodations - Employee	95,600	79,853	97,150
7155	Travel & Accommodations - Director	49,850	46,752	49,950
7210	Membership / Sponsorship	142,102	139,284	142,022
7250	CDR Participation	48,803	93,803	97,044
7305	Business Expense	5,200	5,642	5,600
7310	Office Maintenance	123,500	115,446	132,796
7315	Building Repair & Maintenance	11,000	20,000	20,000
7320	Rents & Leases	8,400	3,342	3,460
7330	Office Supplies	35,580	35,500	36,000
7340	Postal / Mail Delivery	10,500	9,022	9,000
7350	Subscriptions / Books	1,500	1,500	1,500
7360	Reproduction Expense	27,275	26,855	33,073
7410	Computer & Peripherals Maint	10,000	7,878	8,000
7430	Software Purchase	44,260	36,635	61,861
7440	Software Support	48,894	41,628	51,934
7450	Software Development	-	-	-
7510	Site Maintenance	-	-	-
7540	Computers and Equipment	33,050	29,639	11,850
7580	Maintenance Expense	-	-	-
7610	Automotive / Mileage	16,400	18,240	17,262
7615	Toll Road Charges	1,000	800	1,000
7620	Insurance Expense	110,250	110,000	138,500
7640	Utilities - Telephone	21,300	14,800	15,678
7650	Bank Fees	11,000	14,000	21,225
7670	Miscellaneous Expenses	119,650	101,499	122,700
8410	Overhead Reimbursement	-	-	-
8610	Depreciation Expense	-	-	-
8810	Capital Acquisition	249,500	170,507	255,500
	Total Expenditure	8,625,214	7,883,272	8,813,927

MWDOC's Contribution:

to WEROC Capital improvements	281,657	281,657	25,488
to WEROC Operations	179,217	179,217	191,107
MWDOC's Contribution to Election Rsrsv	-	304,000	304,000
MWDOC's Building Expense	356,400	371,923	531,827
	<u>9,442,488</u>	<u>9,020,069</u>	<u>9,866,349</u>

Administrative - Board

11

		FY 2017-2018 BUDGET	FY 2017-2018 PROJECTED ACTUALS	FY 2018-2019 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	265,231	250,032	258,180	1
6090	Directors Compensation - MWDOC	243,197	213,069	255,360	1
6095	Directors Compensation - MWD	138,969	123,774	145,920	2
6105	Benefits - Admin	72,968	71,633	78,005	1
6115	Benefits - Directors	81,728	83,323	94,767	1
6120	Health Insurance Coverage for Retirees				
6205	Training				
6210	Tuition Reimbursement				
6220	Temporary Help				
7010	Engineering - Outside Services				
7020	Legal - General	220,000	218,526	225,000	4
7030	Audit				
7040	Other Professional Fees				
7110	Conference - Employee				
7115	Conference - Directors	23,700	22,500	23,130	5
7150	Travel & Accommodations - Employee				
7155	Travel & Accommodations - Director	49,850	46,752	49,950	5
7210	Membership / Sponsorship	25,141	26,449	27,040	6
7250	CDR Participation				
7310	Office Maintenance				
7320	Rents & Leases				
7330	Office Supplies				
7340	Postal / Mail Delivery	3,900	4,322	4,100	
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	9,800	11,840	10,662	
7615	Toll Road Charges	600	450	600	
7620	Insurance Expense				
7640	Utilities - Telephone	1,300	800	1,200	
7650	Bank Fees				
7670	Miscellaneous Expenses	12,000	11,000	12,000	7
8410	Overhead Reimbursement				
8610	Depreciation Expense				
8810	Capital Acquisition				
	Total Expenditure	1,148,384	1,084,470	1,185,914	

1&2 Based on 5% increase from Jan to June 2019.

3	Best, Best & Krieger	\$	200,000
	Aleshire & Wynder	\$	18,526
		\$	218,526

4	Best, Best & Krieger	\$	200,000
	Aleshire & Wynder	\$	25,000
		\$	225,000

5 See Exhibit F.

6 LAFCO Annual Assessment
See Exhibit D.

7 Misc board expenses (supplies)

MWDOC's Contribution to Election Rsrv

	304,000	304,000
	1,148,384	1,388,470
		1,489,914

Administrative - General
12

		FY 2017-2018 BUDGET	FY 2017-2018 PROJECTED ACTUALS	FY 2018-2019 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	291,603	260,123	260,305	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	98,842	86,274	93,145	
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training				
6210	Tuition Reimbursement				
6220	Temporary Help	5,000	4,775	5,000	
7010	Engineering - Outside Services				
7020	Legal - General				
7030	Audit				
7040	Other Professional Fees	5,000	5,000	6,000	1
7110	Conference - Employee	38,945	31,564	40,630	2
7115	Conference - Directors				
7150	Travel & Accommodations - Employee	95,600	79,853	97,150	2
7155	Travel & Accommodations - Director				
7210	Membership / Sponsorship	94,356	90,353	92,020	3
7250	CDR Participation				
7305	Business Expense	5,200	5,642	5,600	
7310	Office Maintenance				
7320	Rents & Leases				
7330	Office Supplies				
7340	Postal / Mail Delivery				
7350	Subscriptions / Books	1,500	1,500	1,500	
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	6,600	6,400	6,600	
7615	Toll Road Charges	400	350	400	
7620	Insurance Expense				
7640	Utilities - Telephone				
7650	Bank Fees				
7670	Miscellaneous Expenses	2,100	2,763	2,800	
8410	Overhead Reimbursement				
8610	Depreciation Expense				
8710	Election Expenses				
8810	Capital Acquisition				
	Total Expenditure	645,146	574,597	611,150	

1 See Exhibit J.

2 See Exhibit E.

3 See Exhibit D.

Personnel / Staff Development
13

		FY 2017-2018 BUDGET	FY 2017-2018 PROJECTED ACTUALS	FY 2018-2019 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	173,664	166,140	179,942	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	51,625	48,876	54,794	
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training	10,000	8,000	25,000	1
6210	Tuition Reimbursement	5,000		5,000	
6220	Temporary Help				
7010	Engineering - Outside Services				
7020	Legal - General	30,000	10,000	30,000	2
7030	Audit				
7040	Other Professional Fees	49,000	48,800		
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	16,300	14,500	21,400	3
8410	Overhead Reimbursement				
8610	Depreciation Expense				
8710	Election Expenses				
8810	Capital Acquisition				
	Total Expenditure	335,590	296,316	316,136	

1 • Staff Technical Training & Leadership
Development Training

2 • Best, Best & Krieger

3 • Employee Recognition \$ 5,000
• Applicant Background Checks & Physical \$ 2,500
• Team Building, Lunch meetings \$ 2,500
• Holiday Lunch \$ 2,500
• OCWD Health Fair \$ 200
• Employee Flu Shots \$ 200
• Job Ads Recruiting \$ 4,000
• TAD Executive Assessments \$ 4,500
\$ 21,400

**Overhead
19**

		FY 2017-2018 BUDGET	FY 2017-2018 PROJECTED ACTUALS	FY 2018-2019 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	470,533	436,425	445,054	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	134,457	128,624	139,128	
6109	CALPERS Unfunded Liability Contribution	-	-	207,000	
6111	Overhead Reimbursement from Choice	(151,910)	(144,012)	(160,452)	
6115	Benefits - Directors				1 Retirees:
6120	Health Insurance Coverage for Retirees	59,554	54,354	70,519	• 12 Retirees
6205	Training				
6210	Tuition Reimbursement				
6220	Temporary Help				2 • Pension Plan administration by Dissinger Associates \$ 4,500
7010	Engineering - Outside Services				• Cafeteria Plan Wameworks \$ 2,223
7020	Legal - General				6,723
7030	Audit				
7040	Other Professional Fees	6,500	6,200	6,723	2
7110	Conference - Employee				
7115	Conference - Directors				
7150	Travel & Accommodations - Employee				
7250	CDR Participation				3 • Window Cleaning \$ 1,200
7310	Office Maintenance	123,500	115,446	132,796	• Sewer Flush & Extra Office Cleaning \$ 1,300
7315	Building Repair & Maintenance	11,000	20,000	20,000	• Site maintenance and receptionist from OCWD \$ 121,780
7320	Rents & Leases	8,400	3,342	3,460	• Plant Maintenance \$ 2,696
7330	Office Supplies	35,580	35,500	36,000	• Landscape/Maintenace Atrium \$ 3,720
7340	Postal / Mail Delivery	5,800	4,300	4,500	• Binding Machine Renewal \$ 700
7350	Subscriptions / Books				• Carpet Cleaning \$ 1,400
7360	Reproduction Expense	3,800	3,700	4,473	\$ 132,796
7410	Computer & Peripherals Maint				
7430	Software Purchase				
7440	Software Support				
7450	Software Development				
7510	Site Maintenance				4 • Iron Mountain \$ 2,460
7540	Computers and Equipment				• El Toro Water District (South EOC site) 1,000
7580	Maintenance Expense				\$ 3,460
7610	Automotive / Mileage				
7615	Toll Road Charges				
7620	Insurance Expense	110,250	110,000	138,500	
7640	Utilities - Telephone	20,000	14,000	14,478	
7650	Bank Fees	11,000	14,000	21,225	5 • Misc equipment repairs, fees etc.
7670	Miscellaneous Expenses	8,000	4,000	4,500	
8410	Overhead Reimbursement				
8610	Depreciation Expense				6 • Office Furniture/Generator See Exhibit H
8710	Election Expenses				
8810	Capital Acquisition	249,500	170,507	193,000	
	Total Expenditure	1,105,965	976,385	1,280,904	7 • Bldg Improvements - Eval / Design / Roof / HVAC
MWDOC's Building Expense (8811)		356,400	371,923	531,827	7
		1,462,365	1,348,308	1,812,731	

**Planning and
Resource Development
21**

		FY 2017-2018 BUDGET	FY 2017-2018 PROJECTED ACTUALS	FY 2018-2019 PROPOSED BUDGET
6010	Salaries & Wages - Admin	460,941	443,396	490,675
6012	Salaries & Wages - Reimb. from Grants	-		-
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	116,005	118,687	133,979
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services	155,000	155,000	155,000
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	7,000	7,000
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	Total Expenditure	738,946	724,084	786,655

1 Includes general consulting, reliability of MET, conjunctive use, climate change and value of being reliable. \$5,000 to cover Hazard Mitigation Plan.

Research Participation
22

		FY 2017-2018 BUDGET	FY 2017-2018 PROJECTED ACTUALS	FY 2018-2019 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 & UCI Water Research Center	48,803	93,803	97,044
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Software Development			
7510	Site Maintenance			
7540	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses			
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	Total Expenditure	48,803	93,803	97,044

1	Center for Demographic Research at	
	Cal State University Fullerton	\$ 47,044
	UCI Water Research Center	\$ 50,000
		<u>\$ 97,044</u>

Met Issues and Special Projects
23

		FY 2017-2018 BUDGET	FY 2017-2018 PROJECTED ACTUALS	FY 2018-2019 PROPOSED BUDGET
6010	Salaries & Wages - Admin	536,677	508,384	507,422
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	158,822	156,034	161,626
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services	205,000	80,000	175,000
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees			
7045	Other Professional Fees - MET			
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship			
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Software Development			
7510	Site Maintenance			
7540	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses			
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	Total Expenditure	900,499	744,419	844,048

Government Affairs
31

		FY 2017-2018 BUDGET	FY 2017-2018 PROJECTED ACTUALS	FY 2018-2019 PROPOSED BUDGET
6010	Salaries & Wages - Admin	124,565	111,251	117,437
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	42,734	39,984	43,036
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	294,000	279,505	272,000
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship			
7220	CUWA Participation			
7240	AWWARF Participation			
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense	420	100	100
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	22,000	8,000	17,000
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	Total Expenditure	483,719	438,840	449,573

1 • BB&K	\$ 90,000
• Barker	\$ 96,000
• Travel/Miscellaneous	\$ 7,505
• Lewis Consulting	\$ 36,000
• Ackerman	\$ 30,000
• Grant Research & Acquisition	\$ 20,000
	<u>\$ 279,505</u>

2 • BB & K	\$ 90,000
• Barker	\$ 96,000
• Travel/Miscellaneous	\$ 8,000
• Lewis Consulting	\$ 42,000
• Ackerman	\$ 36,000
	<u>\$ 272,000</u>

3 • Legislative Outreach & Briefings	\$ 7,000
• WACO	\$ 5,000
• Legislative Staff Trip Travel Costs	\$ 5,000
	<u>\$ 17,000</u>

Public Affairs
32

		FY 2017-2018 BUDGET	FY 2017-2018 PROJECTED ACTUALS	FY 2018-2019 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	320,239	283,514	311,167	
	Salaries & Wages - Reimb. from Grants				
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	97,288	89,298	106,872	
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	239,178	219,178	230,703	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				
7350	Subscriptions / Books				
7360	Reproduction Expense	23,055	23,055	28,500	2
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	42,250	41,573	46,000	3
8410	Overhead Reimbursement				
8610	Depreciation Expense				
8710	Election Expenses				
8810	Capital Acquisition				
	Total Expenditure	722,010	656,619	723,242	

1	Public Affairs Activities:	
	• Strategic Outreach Program Support	\$ 40,000
	• Resolutions/Proclamations	\$ 3,000
	• Member Agency Workshops PAW	\$ 4,000
	• Consumer Confidence Reports	\$ 35,203
	• Event Registration Fees	\$ 3,000
	• PAW meeting materials	\$ 1,500
	• High School Program	\$ 64,000
	Subtotal	\$150,703

	Communications Plan Activities:	
	• Advertising	\$ 20,000
	• CA Water Fix / OC Reliability	\$ 60,000
	Subtotal	\$ 80,000
		<u>\$230,703</u>

2	• Promotional Items / Printing	\$ 20,000
	• Poster Slogan Award & Ceremony	5,500
		<u>\$ 25,500</u>

3	• Ricki Maint and Repair	\$ 2,750
	• Children's Water Festival Sponsorship	\$ 3,500
	• Promo Attire	\$ 3,000
	• Spring Smartscape Expo	\$ 7,250
	• Event Display Materials	\$ 4,000
	• Speaker Recognition	\$ 500
	• Wyland Mayor's Challenge	\$ 10,000
	• Boy Scout Program	\$ 8,000
	• Girl Scout Program	\$ 5,000
	• Sponsorship Contingency Fund	\$ 5,000
		<u>\$ 49,000</u>

**Water Use Efficiency
(Core)
35**

		FY 2017-2018 BUDGET	FY 2017-2018 PROJECTED ACTUALS	FY 2018-2019 PROPOSED BUDGET
6010	Salaries & Wages - Admin	93,037	107,350	103,988
6010	Salaries & Wages - Recovery from Grants			
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	27,344	38,214	31,410
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	275,000	275,000	225,000
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship	22,605	22,482	22,962
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			3,000
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	Total Expenditure	417,986	443,046	386,360

1 • General Research	\$ 75,000
• Landscape Education and Outreach Program	\$ 50,000
• Water Loss Control Work Grp	\$ 50,000
• Leak Detection Equipment	50,000
	<u>\$225,000</u>
2 • CalWEP Dues	\$ 12,241
• South O.C. Watershed Mngmt Area Dues	\$ 9,096
• OC CLCA	\$ 1,625
	<u>\$ 22,962</u>

General Finance
41

		FY 2017-2018 BUDGET	FY 2017-2018 PROJECTED ACTUALS	FY 2018-2019 PROPOSED BUDGET
6010	Salaries & Wages - Admin	304,554	308,550	328,933
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	91,553	94,057	102,463
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	40,000	19,000	29,000
7040	Other Professional Fees	115,000	20,000	48,000
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			
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			
	Total Expenditure	552,106	442,106	509,396

2 • Annual Audit	\$ 19,380
• Single Audit	\$ 4,620
• WUE Grant Review	\$ 5,000
	<u>\$ 29,000</u>

2 • Custodial Bank fees	\$ 3,000
• Financial Consulting	\$ 40,000
• Demsey Filliger - OPEB	\$ 5,000
	<u>\$ 48,000</u>

Information Technology
45

		FY 2017-2018 BUDGET	FY 2017-2018 PROJECTED ACTUALS	FY 2018-2019 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	102,221	102,791	107,880	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	38,017	38,455	40,235	
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 • Misc repairs, maint & components
7110	Conference - Employee				
7115	Conference - Directors				2 • Misc software upgrades and license
7150	Travel & Accommodations - Employee				
7155	Travel & Accommodations - Director				
7210	Membership / Sponsorship				
7250	CDR Participation				3 • MWDOC Website Support & Enhancements \$ 15,000
7310	Office Maintenance				• Investment software usage cost \$ 2,340
7320	Rents & Leases				• Financial Management System \$ 23,773
7330	Office Supplies				• Cisco Smartnet support \$ 3,300
7340	Postal / Mail Delivery				• Misc NAV development \$ 2,000
7350	Subscriptions / Books				• Jet Reports support \$ 1,521
7360	Reproduction Expense				• ECS Laserfiche Annual Support \$ 4,000
7410	Computer & Peripherals Maint	10,000	7,878	8,000	\$ 51,934
7430	Software Purchase	44,260	36,635	61,861	1
7440	Software Support	48,894	41,628	51,934	2
7450	Software Development				3
7510	Site Maintenance				
7540	Computers and Equipment	33,050	29,639	11,850	4 • 3 Laptops \$ 4,500
7580	Maintenance Expense				• 5 desktop computers w/ 9 monitors \$ 7,000
7610	Automotive / Mileage				• RICOH color printer support \$ 350
7615	Toll Road Charges				\$ 11,850
7620	Insurance Expense				
7640	Utilities - Telephone				
7650	Bank Fees				
7670	Miscellaneous Expenses	3,000	2,163	2,000	
8410	Overhead Reimbursement				5 • Physical Server for Virtual Host \$ 15,500
8610	Depreciation Expense				• Upgrade Conference Room Screen and Interactive Board \$ 20,000
8710	Election Expenses				• Phone Server Upgrade 27,000
8810	Capital Acquisition			62,500	\$ 62,500
	Total Expenditure	279,442	259,189	346,260	

**Water Use Efficiency
(choice)
62**

		FY 2017-2018 BUDGET	FY 2017-2018 PROJECTED ACTUALS	FY 2018-2019 PROPOSED BUDGET
4215	Choice Revenue	615,480	835,106	839,439
4705	Prior Year Carry over	219,626		
	Choice billing over/under		(100,377)	
	Total Revenue	835,106	734,729	839,439

Choice billing over/under reflects revenue overage or shortfall to be reconciled with participating member agencies. Final charges will be revised by August 2017 to reflect the new budget year charges plus/minus prior year over/under.

		FY 2017-2018 BUDGET	FY 2017-2018 PROJECTED ACTUALS	FY 2018-2019 PROPOSED BUDGET
6010	Salaries & Wages - Admin	415,020	382,722	397,736
6012	Salaries & Wages - Recovery from Grants	(23,279)	(21,400)	(6,300)
6090	Directors Compensation - MWD			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	123,678	109,412	122,997
	Overhead Reimbursement	146,916	140,123	152,634
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	165,972	113,472	165,972
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	800	400	400
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	6,000	10,000	6,000
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	Total Expenditure	835,106	734,729	839,439

1 Recovery from WUE Grants for some Salaries and Benefits: \$ 6,300

2 • Marketing of WUE programs \$ 40,000
• Residential Installation Verification Inspec \$ 35,000
• CSANS & Base Schedule Calculator Web \$ 29,400
• Turf Rebate Processing Platform - Droplet \$ 39,072
• Drip Rebate Processing Platform - Droplet \$ 6,000
• E-Signature \$ 16,500
\$ 165,972

**School Program
(choice)
63**

		FY 2017-2018 BUDGET	FY 2017-2018 PROJECTED ACTUALS	FY 2018-2019 PROPOSED BUDGET
4215	Choice Revenue	339,086	259,150	437,806
4205	School Contracts	70,000	70,000	
4705	Prior Year Carry over	2,427		
	Choice billing over/under		85,519	
	Total Revenue	411,513	414,669	437,806

Choice billing over/under reflects revenue overage or shortfall to be reconciled with participating member agencies. Final charges will be revised by August 2017 to reflect the new budget year charges plus/minus prior year over/under.

		FY 2017-2018 BUDGET	FY 2017-2018 PROJECTED ACTUALS	FY 2018-2019 PROPOSED BUDGET
6010	Salaries & Wages - Admin	12,925	11,906	21,229
6010	Sal & Wages - Reimb. from DSC & Grants		-	
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	3,433	3,874	6,894
	Overhead Reimbursement	4,994	3,889	7,818
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 - School Programs	390,160	395,000	401,865
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			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Software Development			
7510	Site Maintenance			
7540	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses			
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	Total Expenditure	411,513	414,669	437,806

1 • Assemblies: FY18-19

Goal is 70,000 students

• Digital Program	\$ 43,710
• High Schools	\$ 100,540
• Elementary Schools	\$ 257,615
	<u>\$ 401,865</u>

WEROC
25

		FY 2017-2018 BUDGET	FY 2017-2018 PROJECTED ACTUALS	FY 2018-2019 PROPOSED BUDGET	
4320	MWDOC Contribution to Operations	179,217	179,217	191,107	
4210	WEROC Contracts	179,216	179,216	191,106	1
4205					
4230	Reimbursements		5,246		2
4240					
4410					
4805					
	Total Revenue	358,433	363,679	382,213	
	Operational Reserves to Capital	844	844	80,912	3
	MWDOC Contribution to Capital Improvements	281,657	281,657	25,488	
		640,934	646,180	488,613	

1 • OCSD \$ 37,457
 • SOCWA \$ 14,524
 • OCWD \$ 95,553
 • 3 Cities -- \$14,524 ea \$ 43,572
\$ 191,106

2 • Grants and sale of generator

3 • WEROC Reserves

		FY 2017-2018 BUDGET	FY 2017-2018 PROJECTED ACTUALS	FY 2018-2019 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	197,354	197,964	236,268	
6012	Salaries & Wages - Recovery from Grants				
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	64,892	57,456	64,589	
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training			1,150	4
6210	Tuition Reimbursement				
6220	Temporary Help				
7010	Engineering - Outside Services				
7020	Legal - General				
7030	Audit				
7040	Other Professional Fees	30,000	11,320	30,000	5
7110	Conference - Employee	3,835	3,220	2,800	4
7115	Conference - Directors				
7150	Travel & Accomodations - Employee	3,900	1,356	6,430	4
7155	Travel & Accomodations - Director				
7210	Membership / Sponsorship	620	605	605	
7250	CDR Participation				
7310	Office Maintenance				
7320	Rents & Leases	21,049	21,049	-	
7330	Office & Radio Supplies	1,000	1,000	1,000	
7340	Postal / Mail Delivery				
7350	Subscriptions / Books				
7360	Reproduction Expense	1,000	8,186	1,000	
7410	Computer & Peripherals Maint	5,805	6,991	5,060	
7430	Software Purchase				
7440	Software Support	6,750	6,750	6,750	
7450	Software Development				
7510	Site Maintenance	710	810	900	
7540	Computers and Equipment				
7580	Maintenance - Generators	2,000	900	2,000	
7581	Maintenance - Radios	2,000	1,901	1,838	
7582	Maintenance - EOC's	3,000	1,270	3,000	
7610	Automotive / Mileage	1,700	1,501	1,700	
7615	Toll Road Charges	100	111	115	
7620	Insurance Expense	1,500	-		
7640	Utilities - Telephone	7,218	11,756	13,008	
7650	Bank Fees				
7670	Miscellaneous Expenses	1,000	1,000	1,000	
7671	Miscellaneous Training	3,000	3,000	3,000	
8410	Overhead Reimbursement				
8610	Depreciation Expense				
8710	Election Expenses				
8810	Capital Acquisition				
	Total Expenditure	358,434	338,146	382,213	
	Capital Improvements	282,500	276,819	106,400	6
		640,934	614,965	488,613	

4 • Exhibit E

5 • Exhibit J

<-- Catalina Repeater Lease
No Longer Needed

• Updated WEROC Map Printing

• Phone Plans Increased

6 • Exhibit H

AMP Proceeds Agreement Administration
61

		FY 2017-2018 BUDGET	FY 2017-2018 PROJECTED ACTUALS	FY 2018-2019 PROPOSED BUDGET
4020	Interest Revenue	-		-
4050	O & M Maintenance Deposit	-	-	-
4230	Reimbursement	19,505		
4680	Miscellaneous Income	-		-
	Prior Year Carryover		-	28,397
	Total Revenue	19,505	-	28,397

Participating Member agencies will be billed annually per the AMP sales admin agreement to cover legal and audit expenses.

		FY 2017-2018 BUDGET	FY 2017-2018 PROJECTED ACTUALS	FY 2018-2019 PROPOSED BUDGET
6010	Salaries & Wages - Admin	6,403	-	-
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	1,548	-	-
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services			
7020	Legal - General	11,553		
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			
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	Total Expenditure	19,505	-	-

Exhibit D

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY Proposed District Participation Costs Fiscal Year 2018-2019

	Budget	Projected	Budget	Approval included in
	FY 2017-2018	FY 2017-2018	FY 2018-2019	Budget Approval
		Actuals		
Required Participation or Service				
LAFCO	25,101	26,419	27,000	√
Subtotal Cost Center 11	25,101	26,419	27,000	
Association. of Calif. Water Agencies (ACWA)	18,000	17,765	18,000	√
Subtotal Cost Center 12	18,000	17,765	18,000	
South OC Watershed Management Area Dues	9,096	8,973	9,096	√
Subtotal Cost Center 35	9,096	8,973	9,096	
Subtotal - Required Participation or Service	\$ 52,197	\$ 53,156	\$ 54,096	
Elective Participation				
Colorado River Water Users Assn. (CRWUA 2-Director's)	40	30	40	√
Subtotal Cost Center 11	40	30	40	
Association of California Cities- Orange County (ACCOC)	\$ 5,000	\$ 5,000	\$ 5,100	√
American Water Works Association (AWWA)	1,589	1,629	1,675	√
Association of Metropolitan Water Agencies (AMWA)	17,645	18,527	18,900	√
CA Chamber of Commerce (HR California)	499	469	480	√
CALDESAL	5,000	5,000	5,100	√
California Association of Public Information Officers (CAPIO)	250	250	255	√
California Municipal Treasurers Association (CMTA)	155	155	160	√
California Society of Municipal Finance Officers (CSMFO)	125	125	130	√
CA Special Districts Assn. (CSDA)	6,485	6,842	6,980	√
Colorado River Water Users Assn. (CRWUA 3-staff)	60	60	65	√
Government Finance Officers Association (GFOA)	165	165	170	√
Indep. Special Districts of Or. Co. (ISDOC)	200	200	205	√
International Personnel Management Association	105	109	50	√
Municipal Information Systems Association of California (MISAC)	200	200	205	√
National Water Resources Assn., Mun. Caucus	500	500	510	√
Orange County Business Council (OC Chamber)	5,000	5,000	5,100	√
Orange County Public Affairs Association	200	200	205	√
California Council for Environmental & Economic Balance	29,500	24,500	24,990	√
Orange County Water Association (OCWA)	100	100	105	√
Public Agency Risk Managers Association (PARMA)	100	100	105	√
Public Relations Society of America/O.C.	300	300	305	√
Society of Human Resources Management (SHRM)	200	179	185	√
Southern California Personnel Management Assoc. (SCPMA)	50	50	55	√
South Orange County Economic Coalition	1,500	1,500	1,530	√
Southern California Water Committee	850	850	865	√
Water Education Foundation	578	578	590	√
Subtotal Cost Center 12	76,356	72,588	74,020	
OC Chapter-Calif. Landscape Contractors Assoc.	1,500	1,500	1,625	√
CA Water Efficiency Partnership (formerly CA Urban Water Cnvr Cncl)	12,009	12,009	12,241	√
Subtotal Cost Center 35	13,509	13,509	13,866	
Subtotal - Elective Participation	\$ 89,905	\$ 86,127	\$ 87,926	

Exhibit D

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY Proposed District Participation Costs Fiscal Year 2018-2019

	Budget	Projected	Budget	Approval included in
	FY 2017-2018	FY 2017-2018	FY 2018-2019	Budget Approval
		Actuals		
(Exhibit D Continued..)				
International Association of Emergency Managers	\$ 380	\$ 380	\$ 380	√
California Emergency Services Association	240	225	225	√
WEROC Program Total	620	605	605	
GRAND TOTAL	\$ 142,722	\$ 139,888	\$ 142,627	

Exhibit E

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY Summary of Proposed Staff Registration & Travel Budget ⁽¹⁾ Fiscal Year 2018-2019

Conference / Meeting	Registration	Travel ⁽¹⁾	Approval included in Budget Approval
ACWA - DC Conference (3 staff)	\$ 3,000	\$ 6,600	√
- Fall Conference, San Diego (6 staff)	4,200	3,600	√
- Spring Conference, Sacramento, California (6 staff)	3,500	6,000	√
- Legislative Symposium (2 staff)	600	1,800	√
ACCOC Advocacy Trip - Sacramento (2 staff)	2,000	2,800	√
ACCOC Advocacy Trip - Washington DC (1 staff)	1,200	3,200	√
ACWA Region 10 (2 Staff)	130	200	√
Assoc. of Metrop. Water Agencies Misc. Conference (AMWA), TBD (1 staff)	1,600	2,200	√
Assoc. of Metrop. Wtr Agencies Exec. (AMWA) Conf., San Francisco (1 staff)	900	1,800	√
Assoc. of Metrop. Water Agencies Water Policy Conference, TBD (AMWA) (1 staff)	900	2,200	√
AWWA Cal Nevada & National Conf, Fall Conference, Rancho Mirage (3 Staff)	1,500	3,000	√
AWWA Cal Nevada & National Conf, Spring, TBD (3 Staff)	1,500	3,300	√
AWWA ACE Annual Conference, TBD (4 staff)	1,500	3,300	√
Bond Buyers Conference (1 Staff)	200	-	√
California Assoc. of Public Inform. Officials Conference (2 Staff) Santa Rosa	600	3,200	√
California Council for Environmental & Economic Balance (5 Trips)		5,000	√
California Council for Environmental & Economic Balance, TBD (2 staff)	2,200	3,000	√
Calif. Soc. of Mun. Finance Officers (1 staff)	400	100	√
Cal Desal Conference (1 staff)	250	600	√
CRWUA, Las Vegas - Fall (4 staff)	2,000	3,500	√
CSDA Annual Conference (2 staff)	1,200	2,000	√
CSDA Legislative Days (2 staff)	400	1,200	√
CALWEP California Water Efficiency Partnership (formerly CUWCC) 6 trips	-	1,800	√
CALWEP Peer to Peer - So. Cal - (5 staff)	625	2,750	√
DWR Stakeholder Meetings (4 trips)	-	1,200	√
Gov. Finance Officers Assoc. Seminar (1 staff)	600	100	√
Information Technology Seminar (2 staff)	500	1,000	√
Orange Co. Business Council (OCBC) Advocacy Trip-Sacramento (1 Staff)	1,200	1,000	√
Orange Co. Business Council (OCBC) Advocacy Trip-DC (1 Staff)	1,800	1,400	√
Sacramento Legislative Advocacy (18 trips)	-	9,500	√
Urban Water Institute Annual Conference, San Diego (4 Staff)	1,900	3,200	√
Urban Water Institute Spring Conference, Palm Springs (4 Staff)	1,425	2,400	√
Washington Legislative Advocacy (6 trips)	-	10,800	√
Water Smart Innovations, Las Vegas Nevada (2 Staff)	800	900	√
Miscellaneous*	2,000	2,500	√
General Fund Total **	\$ 40,630	\$ 97,150	
International Assoc. of Emergency Managers (Michigan) (1 Staff)	\$ 700	\$ 1,850	√
California State Training Institute (1 staff)	700	1,140	√
American Red Cross Disaster Academy- (3 staff)	450	-	√
AWWA National Emergency Management Conference (Texas) -(1 Staff)	700	1,440	√
California Emergency Services Association (2 staff)	1,400	2,000	√
WEROC Program Total	\$ 3,950	\$ 6,430	
PROPOSED GENERAL FUND BUDGET	\$ 40,630	\$ 97,150	

* 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 2018-2019

Conference	Registration	Travel (1)	Approval included in Budget Approval
ACCOC Advocacy Trip - Sacramento (2 Directors)	\$ 2,000	\$ 2,800	✓
ACCOC Advocacy Trip - Washington DC (2 Directors)	\$ 2,400	\$ 3,200	✓
ACWA DC Conference (2 Directors)	\$ 2,000	\$ 4,400	✓
ACWA Fall Conference, San Diego, Ca (3 Directors)	\$ 2,100	\$ 1,800	✓
ACWA Spring Conference, Monterey, Ca (3 Directors)	\$ 2,100	\$ 3,600	✓
ACWA Region 10 (2 Directors)	\$ 130	\$ 200	✓
Bond Buyers Conference (2 Directors)	\$ 400	\$ -	✓
CRWUA Fall Conf, Las Vegas (2 Directors)	\$ 1,000	\$ 1,750	✓
CSDA Annual Conference (1 Director)	\$ 600	\$ 1,000	✓
CSDA Legislative Day (1 Director)	\$ 200	\$ 600	✓
California Council for Environmental & Economic Balance (5 Trips)	\$ -	\$ 5,000	✓
Calif. Council for Environ. & Econ. Balance Conf. TBD(1 Dir.)	\$ 1,100	\$ 1,500	✓
Orange County Business Council (OCBC) Advocacy Trip-Sacramento (2 Directors)	\$ 2,400	\$ 2,000	✓
Orange County Business Council (OCBC) Advocacy Trip-DC (2 Directors)	\$ 3,600	\$ 2,800	✓
Sacramento Legislative Advocacy (8 Trips)	-	\$ 4,000	✓
Washington DC Legislative Advocacy (6 trips)	-	\$ 10,800	✓
Urban Water Institute Annual Conference, San Diego (2 Directors)	950	\$ 1,600	✓
Urban Water Institute Spring Conference, Palm Desert (2 Directors)	950	\$ 1,600	✓
Miscellaneous*	\$ 1,200	\$ 1,300	✓
TOTAL**	\$ 23,130	\$ 49,950	
PROPOSED GENERAL FUND BUDGET	\$ 23,130	\$ 49,950	

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

** Excludes automotive mileage.

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

Exhibit H

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY Schedule of Capital Expenditures Fiscal Year 2018-2019

	Proposed Budget	Approval included in Budget Approval
Finance - 45-8810:		
Physical Server for Virtual Host	15,500	√
Upgrade Conference Room Screen and Interactive Board	20,000	√
Phone Server Upgrade	27,000	√
Subtotal Cost Center 45	62,500	
Furniture and Fixtures- 19-8810:		
Workstations	36,000	√
Generator	122,000	√
Office furniture for former 102 area & cabinetry for hallway areas	35,000	√
Subtotal Cost Center 19	193,000	
WEROC - 25-8811:		
SEOC Electrical	9,000	√
SEOC Furniture & Layout	95,000	√
Subtotal Cost Center 25	\$ 104,000	
Total Capital Expenditures - General Fund	\$ 255,500	

Exhibit J
Professional / Special Services Authorized
Core Fund

Department	Consultant	Service	Budget FY 17-18	Budget FY 18-19	* Approval included in Budget Approval
Engineering Expenses					
Planning & Operation (21)	(To be determined)	Various Engineering/Technical Services	155,000	155,000	
Met Issues & Special Projects (23)	Ed Means Consulting	Consulting on MET issues	50,000	25,000	✓
	(To be determined)	MET and Reliability Planning	155,000	150,000	
Total Engineering Expenses			360,000	330,000	
Legal Expenses					
Administration (11 & 13)	Best, Best & Krieger	General Legal Counsel Services	195,000	200,000	✓
	Aleshire & Wynder	Legal Counsel Services Regarding San Diego CWA	25,000	25,000	✓
	Best, Best & Krieger	Labor Counsel Services	30,000	30,000	✓
Total Legal Expenses			250,000	255,000	
Audit Expenses					
Finance (41)	Vasquez & Company LLP	Annual Financial Audit and Federal Single Audit	40,000	29,000	✓
Training					
Administration (13)	TBD/Cal State University Fullerton Leadership	Staff Development/Technical Training/Leadership Training	10,000	25,000	✓
Building Expense					
Overhead (19)	(To be determined)	Bldg Improvements - Eval /design/Interior Design/Construction Mgmt. Costs/bid package docs.	100,000	71,775	✓
Professional Fees					
Administration (12 & 13 & 19)	Dissinger Associates	Pension Plan Administration	4,500	4,500	✓
	Wage Works	Cafeteria Plan Administration	2,000	2,223	✓
	(To Be determined)	Evaluate fund Portfolios for 401 and 457 Plans	9,000		
	Gladwell Services	Records Management Consulting	5,000	6,000	✓
	(To Be determined)	Benchmark Study	40,000		✓
Governmental Affairs (31)	BBK Legislation	State Legislative Advocate	90,000	90,000	✓
	James C. Barker	Federal Legislative Advocate	96,000	96,000	✓
	Lewis Consulting	County Issues Consulting	42,000	42,000	✓
	(To be determined)	Grant Research and Acquisition Assistance	20,000		
	Ackerman	Legal and Regulatory	36,000	36,000	✓
	(To be determined)	Miscellaneous	10,000	8,000	
Public Affairs (32)	Stetson Engineers	Consumer Confidence Report (CCR) Technical Water Quality Advisor	34,178	35,203	✓
	(To be determined)	Collateral materials update and resolutions/proclamations	2,000	3,000	
	(To be determined)	Event Registration Fees	2,500	3,000	
	(To be determined)	Strategic Outreach Program Support	40,000	40,000	
	(To be determined)	PAW Meeting Materials	1,500	1,500	
	(To be determined)	Client Agency Workshops for PAW	7,000	4,000	
	(To be determined)	CA Water Fix PSA Campaign	60,000	60,000	
	(To be determined)	Advertising	20,000	20,000	
	(To be determined)	Core High School Program	64,000	64,000	
	(To be determined)	Website updates and Maintenance	8,000		
WUE - Core (35)	(To be determined)	General WUE Research	75,000	75,000	
	(To be determined)	Landscape Education and Outreach Program	50,000	50,000	
	Water Systems Optimization	Water Loss Control Work Grp	50,000	50,000	✓
	(To be determined)	Leak Detection Equipment	100,000	50,000	
Finance & IT (41 & 45)	Union Bank	Custodial Bank fees	3,000	3,000	✓
	Davis Farr	Financial Consulting	112,000	40,000	✓
	Demsey Filliger	Demsey Filliger - OPEB		5,000	✓
Total Professional Fees			983,678	788,426	

WEROC

Department	Consultant	Service	Budget FY 17-18	Budget FY 18-19	* Approval included in Budget Approval
Professional Fees					
WEROC (25)	IDS Group	SEOC Space Planning (Seismic)	15,000		✓
	(To be determined)	SEOC Seismic Retrofit	30,000		
	Motorola / OC Sheriff	New Radio System OC Sheriff's Dept	227,210		✓
	(To be determined)	Exercise Consultant	30,000	30,000	
Total Professional Fees			302,210	30,000	

Trustee Activities

Department	Consultant	Service	Budget FY 17-18	Budget FY 18-19	* Approval included in Budget Approval
Legal Expenses					
AMP Administration (61)	Best, Best & Krieger	AMP Administration, 1996 COPS	15,000		✓

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

Exhibit J1
Professional / Special Services Authorized
Choice Funds

Department	Consultant	Service	Budget FY 17-18	Budget FY 18-19	* Approval included in Budget Approval
Professional Fees					
Water Use Efficiency (62)	Various Printers	Printing of marketing materials for all WUE programs	40,000	40,000	√
	Enterprise Information Systems	CSANS & Base Schedule Calculator Web	14,400	29,400	√
	Droplet	Web Based Rebate Processing Platform (Turf & Drip)	45,072	45,072	√
	Droplet	E-Signature	16,500	16,500	√
	(To be determined)	Residential Installation Verification Inspections	50,000	35,000	
School Program (63)	Discovery Science Center	Assemblies (Grades 1-6)	250,112	257,615	√
	ITO	Assemblies (Grades 9-12)	97,612	100,540	√
	ITO	Digital Program	42,436	43,710	√
Total Professional Fees			556,132	567,837	

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

Municipal Water District of Orange County
Fiscal Year 2017-2018 Consolidated Budget Summary

	Core & Choice	Water Fund	WUE Grants and Outside Funding	WEROC	AMP Proceeds Agreement Administration	Total with Inter-Fund Transfers	Less Inter-Fund Transfers ¹	Consolidated Budget Total
Revenues:								
Water Sales		\$ 185,673,707				\$ 185,673,707		\$ 185,673,707
Local Resource Program Incentives		(16,574,748)				(16,574,748)		(16,574,748)
Retail Meter Charge	7,435,834					7,435,834		7,435,834
Ground Water Customer Charge	468,565					468,565		468,565
Water Increment Charge	-					-		-
Interest Revenue	150,000	9,400				159,400		159,400
MWDOC's Contribution			-	460,874		460,874	(460,874)	-
Outside Fundings	-		4,179,595	179,216	19,505	4,378,316		4,378,316
Carryover Funds				843		843		843
Choice Revenue	1,246,619					1,246,619		1,246,619
Miscellaneous Income	3,000					3,000		3,000
Total Revenues	9,304,018	169,108,359	4,179,595	640,934	19,505	183,252,411	(460,874)	182,791,537
Expenses:								
Water Purchases	-	169,098,959				169,098,959		169,098,959
Salaries & Wages	3,571,210			197,354	6,403	3,774,967		3,774,967
less S & W Reimb. DSC or Recov from Grants	(23,279)					(23,279)		(23,279)
Employee Benefits	1,056,766			64,892	1,548	1,123,207		1,123,207
Engineering Expense	360,000					360,000		360,000
Professional Fees	1,539,810		4,179,595	30,000		5,749,405	-	5,749,405
Election Expense (annualized)	-					-		-
Legal Expense - General	250,000			-	11,553	261,553		261,553
Maintenance Expense	134,500			4,710		139,210		139,210
Insurance Expense	110,250			1,500		111,750		111,750
Membership / Sponsorship	142,102			620		142,722		142,722
Director Compensation	243,197					243,197		243,197
MWDOC Contribution to WEROC Operations	179,217					179,217	(179,217)	-
MWDOC Contribution to WEROC Capital Improv	281,657					281,657	(281,657)	-
RPOI Distribution to Member Agencies						-		-
Others:								
MWD Representation	138,969					138,969		138,969
Director Benefits	81,728					81,728		81,728
Health Insurance Coverage for Retirees	59,554				-	59,554		59,554
Audit Expense	40,000				-	40,000		40,000
Automotive & Toll Road Expenses	17,400			1,800		19,200		19,200
Conference Expense - Staff	38,945			3,835		42,780		42,780
Conference Expense - Directors	23,700					23,700		23,700
CDR Participation	48,803					48,803		48,803
Business Expense	5,200					5,200		5,200
Miscellaneous Expense	130,650			7,000	-	137,650		137,650
Postage / Mail Delivery	10,500					10,500		10,500
Rents & Leases	8,400			21,049		29,449		29,449
Outside Printing, Subscription & Books	28,775			1,000		29,775		29,775
Office Supplies	35,580			1,000		36,580		36,580
Computer Maintenance	10,000			5,805		15,805		15,805
Software Support & Expense	93,154			6,750		99,904		99,904
Computers and Equipment	33,050			-		33,050		33,050
Telecommunications Expense	21,300			7,218		28,518		28,518
Temporary Help Expense	5,000					5,000		5,000
Training Expense	10,000					10,000		10,000
Tuition Reimbursement	5,000					5,000		5,000
Travel & Accommodations - Staff	95,600			3,900		99,500		99,500
Travel & Accommodations - Directors	49,850					49,850		49,850
MWDOC Building Expense	356,400					356,400		356,400
WEROC Sinking Fund Expense (generator & radios)				-		-		-
Capital Acquisition	249,500			282,500		532,000		532,000
All Other Expenses	1,597,058	-	-	341,857	-	1,938,915	-	1,938,915
Total Expenses	9,442,488	169,098,959	4,179,595	640,934	19,505	183,381,480	(460,874)	182,920,606
EFFECT ON RESERVES / FUND BALANCE	\$ (138,470)	\$ 9,400 ²	\$ -	\$ -	\$ -	\$ (129,069)	\$ -	\$ (129,069)

1 Adjustment for MWDOC's contributions to other funds.

2 Net change to restricted reserves for Interest revenue.

Municipal Water District of Orange County
Fiscal Year 2018-2019 Consolidated Budget Summary

	Core & Choice	Water Fund	WUE Grants and Outside Funding	WEROC	AMP Proceeds Agreement Administration	Total with Inter-Fund Transfers	Less Inter-Fund Transfers ¹	Consolidated Budget Total
Revenues:								
Water Sales		\$ 220,515,870				\$ 220,515,870		\$ 220,515,870
Local Resource Program Incentives		(16,416,776)				(16,416,776)		(16,416,776)
Retail Meter Charge	7,697,006					7,697,006		7,697,006
Ground Water Customer Charge	499,014					499,014		499,014
Water Increment Charge	-					-		-
Interest Revenue	390,000	13,000				403,000		403,000
MWDOC's Contribution			-	216,595		216,595	(216,595)	-
Outside Fundings	-		2,972,135	191,106	28,397	3,191,638		3,191,638
Carryover Funds				-		-		-
Choice Revenue	1,277,245					1,277,245		1,277,245
Miscellaneous Income	3,000					3,000		3,000
Total Revenues	9,866,265	204,112,094	2,972,135	407,701	28,397	217,386,591	(216,595)	217,169,996
Expenses:								
Water Purchases	-	204,099,094				204,099,094		204,099,094
Salaries & Wages	3,529,949			236,268	-	3,766,217		3,766,217
less S & W Reimb. DSC or Recov from Grants	(6,300)					(6,300)		(6,300)
Employee Benefits	1,321,585			64,589	-	1,386,174		1,386,174
Engineering Expense	330,000					330,000		330,000
Professional Fees	1,356,263		2,972,135	30,000		4,358,398	-	4,358,398
Contribution to Election Reserve	304,000					304,000		304,000
Legal Expense - General	255,000			-	-	255,000		255,000
Maintenance Expense	152,796			4,738		157,534		157,534
Insurance Expense	138,500			-		138,500		138,500
Membership / Sponsorship	142,022			605		142,627		142,627
Director Compensation	255,360					255,360		255,360
MWDOC Contribution to WEROC Operations	191,107					191,107	(191,107)	-
MWDOC Contribution to WEROC Capital Improv	25,488					25,488	(25,488)	-
RPOI Distribution to Member Agencies						-		-
Others:								
MWD Representation	145,920					145,920		145,920
Director Benefits	94,767					94,767		94,767
Health Insurance Coverage for Retirees	70,519				-	70,519		70,519
Audit Expense	29,000				-	29,000		29,000
Automotive & Toll Road Expenses	18,262			1,815		20,077		20,077
Conference Expense - Staff	40,630			2,800		43,430		43,430
Conference Expense - Directors	23,130					23,130		23,130
CDR Participation	97,044					97,044		97,044
Business Expense	5,600					5,600		5,600
Miscellaneous Expense	143,925			7,000	-	150,925		150,925
Postage / Mail Delivery	9,000					9,000		9,000
Rents & Leases	3,460			-		3,460		3,460
Outside Printing, Subscription & Books	34,573			1,000		35,573		35,573
Office Supplies	36,000			1,000		37,000		37,000
Computer Maintenance	8,000			5,060		13,060		13,060
Software Support & Expense	113,795			6,750		120,545		120,545
Computers and Equipment	11,850			-		11,850		11,850
Telecommunications Expense	15,678			13,008		28,686		28,686
Temporary Help Expense	5,000					5,000		5,000
Training Expense	25,000			1,150		26,150		26,150
Tuition Reimbursement	5,000					5,000		5,000
Travel & Accommodations - Staff	97,150			6,430		103,580		103,580
Travel & Accommodations - Directors	49,950					49,950		49,950
MWDOC Building Expense	531,827					531,827		531,827
WEROC Sinking Fund Expense (generator & radios)				-		-		-
Capital Acquisition	255,500			106,400		361,900		361,900
All Other Expenses	1,870,579	-	-	152,413	-	2,022,992	-	2,022,992
Total Expenses	9,866,349	204,099,094	2,972,135	488,613	-	217,426,190	(216,595)	217,209,596
EFFECT ON RESERVES / FUND BALANCE	\$ (84)	\$ 13,000 ²	\$ -	\$ (80,912)	\$ 28,397	\$ (39,599)	\$ -	\$ (39,600)

1 Adjustment for MWDOC's contributions to other funds.

2 Net change to restricted reserves for Interest revenue.