



Annual Budget for Fiscal Year 2018-19

Final Budget with Updated Choice Programs

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	\$ 2,974,005	\$ (169,259)	\$ 3,104,292	\$ 130,287	\$ (38,972)
Employee Benefits	929,655	909,766	(19,889)	979,729	69,962	50,073
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)	(140,612)	11,298	(161,317)	(20,705)	(9,408)
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)	42,880	11,316	3,935
Conference Expense - Directors	23,700	22,500	(1,200)	24,930	2,430	1,230
Engineering Expense	360,000	263,000	(97,000)	330,000	67,000	(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	138,641	(3,461)	141,662	3,021	(440)
CDR Participation	48,803	43,803	(5,000)	47,044	3,241	(1,759)
Miscellaneous Expense	124,650	105,499	(19,151)	134,430	28,931	9,780
Postage / Mail Delivery	9,700	8,622	(1,078)	8,600	(22)	(1,100)
Professional Fees	983,678	830,683	(152,995)	862,921	32,238	(120,757)
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)	97,795	19,532	4,641
Computers and Equipment	33,050	29,639	(3,411)	11,850	(17,789)	(21,200)
Telecommunications Expense	21,300	14,800	(6,500)	20,178	5,378	(1,122)
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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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: continued						
Travel & Accommodations - Staff	95,600	79,853	(15,747)	99,600	19,747	4,000
Travel & Accommodations - Directors	49,850	46,752	(3,098)	51,750	4,998	1,900
MWDOC's Contribution to WEROC: Operations	179,217	179,217	-	191,380	12,163	12,163
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	\$ 7,148,184	\$ (691,286)	\$ 7,758,468	\$ 610,284	\$ (81,001)
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	\$ 7,824,107	\$ (371,762)	\$ 8,594,295	\$ 770,188	\$ 398,426

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	-	499,012	30,447	30,447
Interest Revenue	150,000	287,155	137,155	390,000	102,845	240,000
Miscellaneous Income	3,000	3,000	-	3,000	-	-
TOTAL REVENUES	\$ 8,057,399	\$ 8,194,554	\$ 137,155	\$ 8,589,018	\$ 394,464	\$ 531,619

EFFECT ON RESERVES:						
TOTAL CONTRIBUTION (DRAW) FROM RESERVES	\$ (138,470)	\$ 370,447	\$ 508,917	\$ (5,277)	\$ (375,724)	\$ 133,193

(1) Total FY18-19 Salaries & Wages includes \$35,358 for intern support

(2) Total FY18-19 Benefits includes \$3,655 for intern support. Total Benefits also includes 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	\$ 383,902	\$ (44,044)	\$ 418,691	\$ 34,789	\$ (9,255)
less for Recovery from Grants	(23,279)	(21,400)	1,879	(6,300)	15,100	16,979
Employee Benefits	127,111	109,726	(17,385)	128,836	19,110	1,725
Director Compensation	-	-	-	-	-	-
Director Benefits	-	-	-	-	-	-
MWD Representation	-	-	-	-	-	-
Overhead Reimbursement	151,910	140,612	(11,298)	161,317	20,705	9,407
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	-	-	-	-	-	-
Miscellaneous Expense	6,000	10,000	4,000	6,000	(4,000)	-
Postage / Mail Delivery	800	400	(400)	400	-	(400)
Professional Fees	556,132	433,686	(122,446)	512,667	78,981	(43,465)
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	-	-	-	-	-	-

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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	-	-	-	-	-	-
Subtotal Expenses	\$ 1,615,957	\$ 1,056,926	\$ (189,694)	\$ 1,221,611	\$ 164,685	15.58%
TOTAL EXPENSES	\$ 1,246,619	\$ 1,056,926	\$ (189,693)	\$ 1,221,611	\$ 164,685	\$ (25,008)

REVENUES:						
Choice Revenue	\$ 1,246,619	\$ 1,056,926	\$ (189,693)	\$ 1,221,611	\$ 164,685	\$ (25,008)
TOTAL REVENUES	\$ 1,246,619	\$ 1,056,926	\$ (189,693)	\$ 1,221,611	\$ 164,685	\$ (25,008)

(1) Total FY18-19 Salaries & Wages includes \$43,694 for intern support

(2) Total FY18-19 Benefits includes \$4,661 for intern support. Total Benefits also includes 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	\$ 3,357,907	\$ (213,303)	\$ 3,522,983	\$ 165,076	\$ (48,226)
less for Recovery from Grants	(23,279)	(21,400)	1,879	(6,300)	15,100	16,979
Employee Benefits	1,056,766	1,019,492	(37,274)	1,108,564	89,072	51,798
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	-	-	-	-	-	-
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)	42,880	11,316	3,935
Conference Expense - Directors	23,700	22,500	(1,200)	24,930	2,430	1,230
Engineering Expense	360,000	263,000	(97,000)	330,000	67,000	(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	138,641	(3,461)	141,662	3,021	(440)
CDR Participation	48,803	43,803	(5,000)	47,044	3,241	(1,759)
Miscellaneous Expense	130,650	115,499	(15,151)	140,430	24,931	9,780
Postage / Mail Delivery	10,500	9,022	(1,478)	9,000	(22)	(1,500)
Professional Fees	1,539,810	1,264,369	(275,441)	1,375,588	111,219	(164,222)
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)	97,795	19,532	4,641
Computers and Equipment	33,050	29,639	(3,411)	11,850	(17,789)	(21,200)
Telecommunications Expense	21,300	14,800	(6,500)	20,178	5,378	(1,122)
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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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)	99,600	19,747	4,000
Travel & Accommodations - Directors	49,850	46,752	(3,098)	51,750	4,998	1,900
MWDOC's Contribution to WEROC: Operations	179,217	179,217	-	191,380	12,163	12,163
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	\$ 8,205,109	\$ (880,979)	\$ 8,980,079	\$ 774,969	\$ (106,009)
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	\$ 8,881,032	\$ (561,456)	\$ 9,815,906	\$ 934,873	\$ 373,418

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	-	499,012	30,447	30,447
Interest Revenue	150,000	287,155	137,155	390,000	102,845	240,000
Miscellaneous Income	3,000	3,000	-	3,000	-	-
Choice Revenue	1,246,619	1,056,926	(189,693)	1,221,611	164,685	(25,008)
TOTAL REVENUES	\$ 9,304,018	\$ 9,251,480	\$ (52,538)	\$ 9,810,629	\$ 559,149	\$ 506,611

EFFECT ON RESERVES:						
TOTAL CONTRIBUTION (DRAW) FROM RESERVES	\$ (138,470)	\$ 370,447	\$ 508,917	\$ (5,277)	\$ (375,724)	\$ 133,193

(1) Total FY18-19 Salaries & Wages includes \$79,052 for intern support

(2) Total Benefits includes \$8,316 for intern support. Total Benefits also includes 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
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
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:						
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 2017-2018 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	-	44,000	44,000	94,000	50,000	94,000
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)
Monitoring and Evaluation	-	6,803	6,803	-	(6,803)	-
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)
Databasing	-	1,350	1,350	-	(1,350)	-
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	\$ 1,084,273	\$ 1,188,992
12	Administrative - General	3.86	3.45	645,146	575,554	616,618
13	Personnel / Staff Development	1.40	1.40	335,590	296,226	315,728
19	Overhead	3.92	3.79	1,105,965	979,172	1,283,116
21	Planning & Resource Development	3.58	3.85	738,946	723,935	785,812
22	Research Participation	0.00	0.00	48,803	43,803	47,044
23	Met Issues and Special Projects	4.48	4.14	900,499	772,435	843,133
31	Governmental Affairs	1.03	0.96	483,719	438,754	480,284
35	Water Use Efficiency (Core)	0.58	0.62	417,986	419,375	386,212
32	Public Affairs	3.74	3.68	722,010	652,677	756,078
41	Finance	3.13	3.18	552,106	441,969	508,581
45	Information Technology	0.99	1.00	279,442	259,137	330,002
25	MWDOC's Contribution to WEROC	2.00	2.55	460,874	460,874	216,868
CORE TOTAL		30.61	30.48	\$ 7,839,469	\$ 7,148,184	\$ 7,758,468
62	Water Use Efficiency Program	5.77	5.13	835,106	734,623	839,155
63	School Programs	0.10	0.21	411,513	322,303	382,456
CHOICE TOTAL		5.88	5.33	\$ 1,246,619	\$ 1,056,926	\$ 1,221,611
CORE & CHOICE TOTAL		36.49	35.81	\$ 9,086,088	\$ 8,205,109	\$ 8,980,079
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	0.59			

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(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	BUDGET	FISCAL MASTER PLAN PROJECTIONS					FY23-24
	ACTUALS		FY19-20	FY20-21	FY21-22	FY22-23		
	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	
Beginning Designated Reserve Balance - MWDOC	\$6,004	\$ 6,374	\$ 6,369	\$ 6,461	\$ 6,790	\$ 7,114	\$ 7,407	
Net OPEB Asset	484	484	484	484	484	484	484	
OPEB Reserve	209	209	209	209	209	209	209	
Adjusted Reserve Balance	5,311	5,681	5,676	5,768	6,097	6,421	6,714	
Revenues								
Water Rate Revenues:								
Retail Meter Agency Charge	7,436	7,697	7,766	7,844	7,950	8,033	8,125	
Ground Water Customer Charge	469	499	509	519	530	540	551	
Subtotal	7,904	8,196	8,275	8,363	8,480	8,573	8,676	
Other Revenues:								
Choice Revenues	1,057	1,222	1,246	1,271	1,296	1,322	1,349	
Interest Earnings	287	390	142	143	177	213	249	
Misc./Reimbursements	3	3	3	3	3	3	3	
Subtotal	1,347	1,615	1,391	1,417	1,476	1,538	1,601	
Total Revenues	9,251	9,811	9,666	9,780	9,956	10,111	10,277	
Expenses								
Core Expenses	6,978	7,503	7,653	7,806	7,962	8,121	8,284	
Choice Expenses	1,057	1,222	1,246	1,271	1,296	1,322	1,349	
Capital Acquisitions (not including building)	171	256	20	20	20	20	20	
Total Expenses w/o Building & Election	8,205	8,980	8,919	9,097	9,279	9,464	9,653	
Revenue Over Expenses w/o Building & Election	1,046	831	747	683	678	647	624	
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	-	
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	
Adjustments to the General Fund Reserve								
MWDOC's Contribution to OPEB Trust Fund								
Ending General Fund & Cash Flow Reserves	\$ 4,723	\$ 4,937	\$ 4,728	\$ 5,449	\$ 5,469	\$ 5,980	\$ 5,946	
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	\$ 12.30	\$ 12.35	\$ 12.40	\$ 12.45	\$ 12.50	
Fixed Charge %		100%	100%	100%	100%	100%	100%	
Rate Increase Proposal:								
Increment Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Connection Charge	\$ 0.35	\$ 0.05	\$ 0.05	\$ 0.05	\$ 0.05	\$ 0.05	\$ 0.05	

1 Assumptions for FMP: Inflation factor: 2.00% per year
Rate of return on Investment of portfolio: 1.25% per year

Working Capital and Interest Revenue Projections

	FISCAL MASTER PLAN PROJECTIONS				
	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23
Working Capital:					
Designated Reserve Fund	5,676.45	5,768	6,097	6,421	6,714
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	11,326	11,443	11,797	12,146	12,464
Interest rate	1.25%	1.25%	1.50%	1.75%	2.00%
Interest Revenue Projections:					
Interest income - General	142	143	177	213	249
Total Interest Revenue Projections	142	143	177	213	249

Total Core Expenses

		FY 2017-2018 BUDGET	FY 2017-2018 PROJECTED ACTUALS	FY 2018-2019 PROPOSED BUDGET
6010	Salaries & Wages - Admin	3,143,264	2,974,005	3,104,292
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	909,766	979,729
	CALPERS Unfunded Liability Contribution	-	-	207,000
	Overhead Reimbursement	(151,910)	(140,612)	(161,317)
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	263,000	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	830,683	862,921
7110	Conference - Employee	38,945	31,564	42,880
7115	Conference - Directors	23,700	22,500	24,930
7150	Travel & Accommodations - Employee	95,600	79,853	99,600
7155	Travel & Accommodations - Director	49,850	46,752	51,750
7210	Membership / Sponsorship	142,102	138,641	141,662
7250	CDR Participation	48,803	43,803	47,044
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	45,861
7440	Software Support	48,894	41,628	51,934
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	20,178
7650	Bank Fees	11,000	14,000	21,225
7670	Miscellaneous Expenses	113,650	91,499	113,205
8810	Capital Acquisition	249,500	170,507	255,500
	Total Expenditure	7,378,595	6,687,310	7,541,599

MWDOC's Contribution:

to WEROC Capital improvements	281,657	281,657	25,488
to WEROC Operations	179,217	179,217	191,380
MWDOC's Contribution to Election Rsrv	-	304,000	304,000
MWDOC's Building Expense	356,400	371,923	531,827
	<u>8,195,869</u>	<u>7,824,107</u>	<u>8,594,295</u>

Total Choice Revenue and Expense

		FY 2017-2018 BUDGET	FY 2017-2018 PROJECTED ACTUALS	FY 2018-2019 PROPOSED BUDGET
	Choice Revenue	954,566	1,043,490	1,220,489
4205	School Contracts	70,000	115,041	-
4705	Prior Year Carry Over	222,053	-	1,122
		-	-	-
	Choice billing over/under	-	(101,605)	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
	Total Revenue	1,246,619	1,056,926	1,221,611

		FY 2017-2018 BUDGET	FY 2017-2018 PROJECTED ACTUALS	FY 2018-2019 PROPOSED BUDGET
6010	Salaries & Wages - Admin	427,946	383,902	418,691
	S & B 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	109,726	128,836
	Overhead Reimbursement	151,910	140,612	161,317
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	165,972	113,472	165,972
	Other Professional Fees - School Programs	390,160	320,214	346,695
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	800	400	400
7350	Subscriptions / Books	-	-	-
7360	Reproduction Expense	-	-	-
7410	Computer & Peripherals Maint	-	-	-
7430	Software Purchase	-	-	-
7440	Software Support	-	-	-
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	1,056,926	1,221,611

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	3,357,907	3,522,983
	S & B 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	1,019,492	1,108,564
	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	263,000	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	944,155	1,028,893
	Other Professional Fees - School Programs	390,160	320,214	346,695
7110	Conference - Employee	38,945	31,564	42,880
7115	Conference - Directors	23,700	22,500	24,930
7150	Travel & Accommodations - Employee	95,600	79,853	99,600
7155	Travel & Accommodations - Director	49,850	46,752	51,750
7210	Membership / Sponsorship	142,102	138,641	141,662
7250	CDR Participation	48,803	43,803	47,044
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	45,861
7440	Software Support	48,894	41,628	51,934
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	20,178
7650	Bank Fees	11,000	14,000	21,225
7670	Miscellaneous Expenses	119,650	101,499	119,205
8810	Capital Acquisition	249,500	170,507	255,500
	Total Expenditure	8,625,214	7,744,235	8,763,211

MWDOC's Contribution:

to WEROC Capital improvements	281,657	281,657	25,488
to WEROC Operations	179,217	179,217	191,380
MWDOC's Contribution to Election Rsrv	-	304,000	304,000
MWDOC's Building Expense	356,400	371,923	531,827
	<u>9,442,488</u>	<u>8,881,032</u>	<u>9,815,906</u>

Administrative - Board

11

		FY 2017-2018 BUDGET	FY 2017-2018 PROJECTED ACTUALS	FY 2018-2019 PROPOSED BUDGET		
6010	Salaries & Wages - Admin	265,231	249,935	258,131		
6090	Directors Compensation - MWDOC	243,197	213,069	255,360	1	1&2 Based on 5% increase from Jan to June 2019.
6095	Directors Compensation - MWD	138,969	123,774	145,920	2	
6105	Benefits - Admin	72,968	71,533	77,533		
6115	Benefits - Directors	81,728	83,323	94,767		
6120	Health Insurance Coverage for Retirees					
6205	Training					3 Best, Best & Krieger Aleshire & Wynder
6210	Tuition Reimbursement					\$ 200,000
6220	Temporary Help					\$ 18,526
7010	Engineering - Outside Services					\$ 218,526
7020	Legal - General	220,000	218,526	225,000	4	4 Best, Best & Krieger Aleshire & Wynder
7030	Audit					\$ 200,000
7040	Other Professional Fees					\$ 25,000
7110	Conference - Employee					\$ 225,000
7115	Conference - Directors	23,700	22,500	24,930	5	5 See Exhibit F.
7150	Travel & Accommodations - Employee					
7155	Travel & Accommodations - Director	49,850	46,752	51,750	5	6 LAFCO Annual Assessment See Exhibit D.
7210	Membership / Sponsorship	25,141	26,449	27,040	6	
7250	CDR Participation					
7310	Office Maintenance					
7320	Rents & Leases					7 Misc board expenses (supplies)
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					
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					
8810	Capital Acquisition					
	Total Expenditure	1,148,384	1,084,273	1,188,992		

MWDOC's Contribution to Election Rsrv		304,000	304,000
	1,148,384	1,388,273	1,492,992

Administrative - General
12

		FY 2017-2018 BUDGET	FY 2017-2018 PROJECTED ACTUALS	FY 2018-2019 PROPOSED BUDGET
6010	Salaries & Wages - Admin	291,603	260,091	260,272
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	98,842	87,263	94,306
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
7110	Conference - Employee	38,945	31,564	42,880
7115	Conference - Directors			
7150	Travel & Accommodations - Employee	95,600	79,853	99,600
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship	94,356	90,353	91,660
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			
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
8810	Capital Acquisition			
	Total Expenditure	645,146	575,554	616,618

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	166,108	179,875	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	51,625	48,818	54,453	1 • Staff Technical Training & Leadership Development Training
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 • Best, Best & Krieger
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				3 • Employee Recognition \$ 5,000
7310	Office Maintenance				• Applicant Background Checks & Physical \$ 2,500
7320	Rents & Leases				• Team Building, Lunch meetings \$ 2,500
7330	Office Supplies				• Holiday Lunch \$ 2,500
7340	Postal / Mail Delivery				• OCWD Health Fair \$ 200
7350	Subscriptions / Books				• Employee Flu Shots \$ 200
7360	Reproduction Expense				• Job Ads Recruiting \$ 4,000
7410	Computer & Peripherals Maint				• TAD Executive Assessments \$ 4,500
7430	Software Purchase				\$ 21,400
7440	Software Support				
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
8810	Capital Acquisition				
	Total Expenditure	335,590	296,226	315,728	

Overhead
19

		FY 2017-2018 BUDGET	FY 2017-2018 PROJECTED ACTUALS	FY 2018-2019 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	470,533	435,980	444,512	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	134,457	128,455	138,248	
6109	CALPERS Unfunded Liability Contribution			207,000	
6111	Overhead Reimbursement from Choice	(151,910)	(140,612)	(161,317)	
6115	Benefits - Directors				1 Retirees:
6120	Health Insurance Coverage for Retirees	59,554	54,354	70,519	1 • 12 Retirees
6205	Training				
6210	Tuition Reimbursement				
6220	Temporary Help				2 • Pension Plan administration by
7010	Engineering - Outside Services				Dissinger Associates \$ 4,500
7020	Legal - General				• Cafeteria Plan Wameworks \$ 2,223
7030	Audit				\$ 6,723
7040	Other Professional Fees	6,500	6,200	6,723	2
7110	Conference - Employee				
7115	Conference - Directors				
7150	Travel & Accommodations - Employee				
7155	Travel & Accommodations - Director				
7210	Membership / Sponsorship				
7250	CDR Participation				3 • Window Cleaning \$ 1,200
7310	Office Maintenance	123,500	115,446	132,796	3 • Sewer Flush & Extra Office Cleaning \$ 1,300
7315	Building Repair & Maintenance	11,000	20,000	20,000	from OCWD \$ 121,780
7320	Rents & Leases	8,400	3,342	3,460	4 • Plant Maintenance \$ 2,696
7330	Office Supplies	35,580	35,500	36,000	• Landscape/Maintenance 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				
7540	Computers and Equipment				4 • Iron Mountain \$ 2,460
7580	Maintenance Expense				• El Toro Water District
7610	Automotive / Mileage				(South EOC site) 1,000
7615	Toll Road Charges				\$ 3,460
7620	Insurance Expense	110,250	110,000	138,500	
7640	Utilities - Telephone	20,000	14,000	18,978	
7650	Bank Fees	11,000	14,000	21,225	5 • Misc equipment repairs, fees etc.
7670	Miscellaneous Expenses	8,000	4,000	4,500	5
8810	Capital Acquisition	249,500	170,507	193,000	6 • Office Furniture/Generator
	Total Expenditure	1,105,965	979,172	1,283,116	6 See Exhibit H
	MWDOC's Building Expense (8811)	356,400	371,923	531,827	7 • Bldg Improvements - Eval / Design / Roof / HVAC
		1,462,365	1,351,095	1,814,943	

**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
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	116,005	118,539	133,136
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			
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
8810	Capital Acquisition			
	Total Expenditure	738,946	723,935	785,812

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
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		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	43,803	47,044
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			
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			
8810	Capital Acquisition			
	Total Expenditure	48,803	43,803	47,044

1 Center for Demographic Research at
Cal State University Fullerton \$ 47,044

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	508,337	507,087
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	158,822	156,098	161,046
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services	205,000	108,000	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			
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			
8810	Capital Acquisition			
	Total Expenditure	900,499	772,435	843,133

See Exhibit J.

Government Affairs
31

		FY 2017-2018 BUDGET	FY 2017-2018 PROJECTED ACTUALS	FY 2018-2019 PROPOSED BUDGET
6010	Salaries & Wages - Admin	124,565	111,218	117,400
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	42,734	39,930	42,784
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	308,000
	Other Professional Fees - DSC			
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	420	100	100
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
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	12,000
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	Total Expenditure	483,719	438,754	480,284

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

- 2 • BB&K \$ 90,000
- Barker \$ 96,000
- Travel/Miscellaneous \$ 8,000
- Lewis Consulting \$ 42,000
- Ackerman \$ 36,000
- Grant Research & Acquisition \$ 36,000
- \$ 308,000

- 3 • Legislative Outreach & Briefings \$ 7,000
- WACO \$ 5,000
- \$ 12,000

Public Affairs
32

		FY 2017-2018 BUDGET	FY 2017-2018 PROJECTED ACTUALS	FY 2018-2019 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	320,239	280,248	305,539	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	97,288	88,623	105,336	
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	269,198	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	47,505	3
8810	Capital Acquisition				
	Total Expenditure	722,010	652,677	756,078	

1 Public Affairs Activities:

- Strategic Outreach Program Support \$ 40,000
- Resolutions/Proclamations \$ 3,000
- Member Agency Workshops PAW \$ 4,000
- Consumer Confidence Reports \$ 38,698
- Event Registration Fees \$ 3,000
- PAW meeting materials \$ 1,500
- So Cal Water Coalition Outreach \$ 30,000
- High School Program \$ 64,000

Subtotal \$ 184,198

Communications Plan Activities:

- Advertising \$ 20,000
- CA Water Fix / OC Reliability \$ 60,000
- Other Activities \$ 5,000

Subtotal \$ 85,000

\$269,198

2 • Promotional Attire \$ 3,000

- Promotional Items / Printing \$ 20,000
- Poster Slogan Award & Ceremony 5,500

\$ 28,500

3 • Ricki Maint and Repair \$ 2,750

- Children's Water Festival Sponsorship \$ 3,500
- Spring Smartscape Expo \$ 3,755
- Event Display Materials \$ 4,000
- Speaker Recognition \$ 500
- Wyland Mayor's Challenge \$ 10,000
- Boy Scout Program \$ 8,000
- Girl Scout Program \$ 5,000
- Legislative Staff Trip Travel Costs \$ 5,000
- Sponsorship Contingency Fund \$ 5,000

\$ 47,505

**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
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	27,344	38,186	31,262
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	252,000	225,000
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship	22,605	21,839	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			
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
8810	Capital Acquisition			
	Total Expenditure	417,986	419,375	386,212

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

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	93,919	101,648
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	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			
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
8810	Capital Acquisition			
	Total Expenditure	552,106	441,969	508,581

1 • 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	38,402	39,977	
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	45,861	
7440	Software Support	48,894	41,628	51,934	
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	
8810	Capital Acquisition			62,500	5 • Physical Server for Virtual Host \$ 15,500
	Total Expenditure	279,442	259,137	330,002	• Upgrade Conference Room Screen and Interactive Board \$ 20,000
					• Phone Server Upgrade 27,000
					\$ 62,500

**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	839,155
4705	Prior Year Carry over	219,626		
	Choice billing over/under		(100,483)	
	Total Revenue	835,106	734,623	839,155

Choice billing over/under reflects revenue overage or shortfall to be reconciled with participating member agencies. Final charges will be revised by August 2018 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	382,658	397,568
6012	Salaries & Benefits - Recovery from Grants	(23,279)	(21,400)	(6,300)
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	123,678	109,236	122,007
	Overhead Reimbursement	146,916	140,257	153,508
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 & Accomodations - Employee			
7155	Travel & Accomodations - Director			
7210	Membership / Sponsorship			
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery	800	400	400
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
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
8810	Capital Acquisition			
	Total Expenditure	835,106	734,623	839,155

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	208,384	381,334
4205	School Contracts	70,000	115,041	
4705	Prior Year Carry over	2,427		1,122
	Choice billing over/under		(1,122)	
	Total Revenue	411,513	322,303	382,456

Choice billing over/under reflects revenue overage or shortfall to be reconciled with participating member agencies. Final charges will be revised by August 2018 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	1,244	21,123
6105	Benefits - Admin	3,433	490	6,828
	Overhead Reimbursement	4,994	355	7,810
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	320,214	346,695
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			
8810	Capital Acquisition			
	Total Expenditure	411,513	322,303	382,456

- 1 • Assemblies: FY18-19
Goal is 70,000 students
- High Schools \$ 87,420
 - Elementary Schools \$ 259,275
- \$ 346,695

**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	191,380	
4210	WEROC Contracts	179,216	179,216	191,380	1
4205					
4230	Reimbursements		5,246		2
4240					
4410					
4805					
Total Revenue		358,433	363,679	382,760	
Operational Reserves to Capital		844	844	80,912	3
MWDOC Contribution to Capital Improvements		281,657	281,657	25,488	
		640,934	646,180	489,160	

- 1 • OCSD \$ 37,510
- SOCWA \$ 14,545
- OCWD \$ 95,690
- 3 Cities -- \$14,545 ea \$ 43,635
- \$ 191,380

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	
	Salaries & Benefits - Recovery from Grants				
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	64,892	57,360	65,137	
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	Catalina Repeater Lease No Longer Needed
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	• 2017 Updated WEROC Map Printing.
7430	Software Purchase				
7440	Software Support	6,750	6,750	6,750	
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	• 2017 Phone Plans Increased
7650	Bank Fees				
7670	Miscellaneous Expenses	1,000	1,000	1,000	
7671	Miscellaneous Training	3,000	3,000	3,000	
8810	Capital Acquisition				
Total Expenditure		358,434	338,051	382,760	
Capital Improvements		282,500	276,819	106,400	6
		640,934	614,870	489,160	

4 • Exhibit E

5 • Exhibit J

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 prior year carryover will potentially be used 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			
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			
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			
8810	Capital Acquisition			
	Total Expenditure	19,505	-	-

Exhibit D

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

	Budget FY 2017-2018	Projected FY 2017-2018 Actuals	Budget FY 2018-2019	Approval included in Budget Approval
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	50	√
International Personnel Management Association	105	109	50	√
Municipal Information Systems Association of California (MISAC)	200	200	-	√
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	\$ 73,660	
OC Chapter-Calif. Landscape Contractors Assoc.	\$ 1,500	\$ 1,500	\$ 1,625	√
CA Water Efficiency Partnership (formerly CA Urban Water Cnvr Cncl)	12,009	11,366	12,241	√
Subtotal Cost Center 35	\$ 13,509	\$ 12,866	\$ 13,866	
Subtotal - Elective Participation	\$ 89,905	\$ 85,484	\$ 87,566	
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	\$ 139,245	\$ 142,267	

Exhibit E

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

<u>Conference / Meeting</u>	<u>Registration</u>	<u>Travel⁽¹⁾</u>	<u>Approval included in Budget Approval</u>
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	√
Women in Water, 11/1-2, 2018, Santa Barbara (2 Staff)	1,000	1,200	√
Miscellaneous*	3,250	3,750	√
General Fund Total **	\$ 42,880	\$ 99,600	
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	\$ 42,880	\$ 99,600	

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

** Excludes automotive mileage.

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

Exhibit F

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY Summary of Proposed Board Registration & Travel Budget Fiscal Year 2018-2019

<u>Conference</u>	<u>Registration</u>	<u>Travel ⁽¹⁾</u>	<u>Approval included in</u> <u>Budget Approval</u>
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 (3 Directors)	2,100	1,800	√
ACWA Spring Conference, Monterey (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	√
Women in Water Conference, 11/1-2, 2018, Santa Barbara (1Director)	500	600	√
Miscellaneous*	2,500	2,500	√
TOTAL**	\$ 24,930	\$ 51,750	
 PROPOSED GENERAL FUND BUDGET	 \$ 24,930	 \$ 51,750	

* 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 <u>Budget Approval</u>
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 (To be determined)	Consulting on MET issues MET and Reliability Planning	50,000 155,000	25,000 150,000	√
Total Engineering Expenses			360,000	330,000	
Legal Expenses					
Administration (11 & 13)	Best, Best & Krieger Aleshire & Wynder Best, Best & Krieger	General Legal Counsel Services Legal Counsel Services Regarding San Diego CWA Labor Counsel Services	195,000 25,000 30,000	200,000 25,000 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 Expenses					
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 (To Be determined)	Cafeteria Plan Administration Evaluate fund Portfolios for 401 and 457 Plans	2,000 9,000	2,223	√
	Gladwell Services (To Be determined)	Records Management Consulting Benchmark Study	5,000 40,000	6,000	√
	Governmental Affairs (31)	BBK Legislation James C. Barker Lewis Consulting (To be determined) Ackerman (To be determined)	State Legislative Advocate Federal Legislative Advocate County Issues Consulting Grant Research and Acquisition Assistance Legal and Regulatory Miscellaneous	90,000 96,000 42,000 20,000 36,000 10,000	90,000 96,000 42,000 36,000 36,000 8,000
Public Affairs (32)	Stetson Engineers	Consumer Confidence Report (CCR) Technical Water Quality Advisor	34,178	38,698	√
	So Cal Water Coalition (To be determined)	So Cal Water Coalition Outreach Collateral materials update and resolutions/proclamations		30,000 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)	Other Activities		5,000	
	(To be determined)	Advertising	20,000	20,000	
	(To be determined)	Core High School Program	64,000	64,000	
WUE - Core (35)	(To be determined)	General WUE Research	75,000	75,000	
	Blue Watchdog Conservation, Inc	Landscape Education and Outreach Program	50,000	50,000	√
	Water Systems Optimization (To be determined)	Water Loss Control Work Grp Leak Detection Equipment	50,000 100,000	50,000 50,000	√
	Finance & IT (41 & 45)	Union Bank Davis Farr Demsey Filliger	Custodial Bank fees Financial Consulting Demsey Filliger - OPEB	3,000 112,000 5,000	3,000 40,000 5,000
Total Professional Fees			983,678	862,921	

WEROC

Department	Consultant	Service	Budget FY 17-18	Budget FY 18-19	* Approval included in Budget Approval
Professional Fees					
WEROC (25)	IDS Group (To be determined) Motorola / OC Sheriff (To be determined)	SEOC Space Planning (Seismic) SEOC Seismic Retrofit New Radio System OC Sheriff's Dept Exercise Consultant	15,000 30,000 227,210 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	√
	Mission Resource Cnsvr District	Residential Installation Verification Inspections	50,000	35,000	√
School Program (63)	Discovery Science Center	Assemblies (Grades 1-6)	250,112	259,275	√
	ITO	Assemblies (Grades 9-12)	97,612	87,420	√
	ITO	Digital Program	42,436	-	√
Total Professional Fees			556,132	512,667	

* 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
Depreciation Expense (annualized)	-					-		-
Overhead Expenses billed to AMP and WFC	-					-		-
Overhead Reimbursement	-					-		-
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	499,012					499,012		499,012
Water Increment Charge	-					-		-
Interest Revenue	390,000	13,000				403,000		403,000
MWDOC's Contribution				216,868		216,868	(216,868)	-
Outside Fundings	-		2,972,135	191,380	28,397	3,191,912		3,191,912
Carryover Funds				-		-		-
Choice Revenue	1,221,611					1,221,611		1,221,611
Miscellaneous Income	3,000					3,000		3,000
Total Revenues	9,810,629	204,112,094	2,972,135	408,248	28,397	217,331,503	(216,868)	217,114,635
Expenses:								
Water Purchases	-	204,099,094				204,099,094		204,099,094
Salaries & Wages	3,522,983			236,268	-	3,759,251		3,759,251
less S & W Reimb. DSC or Recov from Grants	(6,300)					(6,300)		(6,300)
Employee Benefits	1,315,564			65,137	-	1,380,701		1,380,701
Engineering Expense	330,000					330,000		330,000
Professional Fees	1,375,588		2,972,135	30,000		4,377,723	-	4,377,723
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	141,662			605		142,267		142,267
Director Compensation	255,360					255,360		255,360
MWDOC Contribution to WEROC Operations	191,380					191,380	(191,380)	-
MWDOC Contribution to WEROC Capital Improv	25,488					25,488	(25,488)	-
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	42,880			2,800		45,680		45,680
Conference Expense - Directors	24,930					24,930		24,930
CDR Participation	47,044					47,044		47,044
Business Expense	5,600					5,600		5,600
Miscellaneous Expense	140,430			7,000		147,430		147,430
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	97,795			6,750		104,545		104,545
Computers and Equipment	11,850					11,850		11,850
Telecommunications Expense	20,178			13,008		33,186		33,186
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	99,600			6,430		106,030		106,030
Travel & Accommodations - Directors	51,750					51,750		51,750
Depreciation Expense (annualized)	-					-		-
Overhead Expenses billed to AMP and WFC	-					-		-
Overhead Reimbursement	-					-		-
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	1,813,884			152,413		1,966,297		1,966,297
Total Expenses	9,815,906	204,099,094	2,972,135	489,160	-	217,376,295	(216,868)	217,159,427
EFFECT ON RESERVES / FUND BALANCE	\$ (5,277)	\$ 13,000	\$ -	\$ (80,912)	\$ 28,397	\$ (44,792)	\$ -	\$ (44,792)

1 Adjustment for MWDOC's contributions to other funds.
2 Net change to restricted reserves for Interest revenue.