



Annual Budget for Fiscal Year 2020-21

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 2019-2020 ADOPTED BUDGET	FY 2019-2020 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2020-2021 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2019-2020 BUDGET
OPERATING EXPENSES:						
Salaries & Wages	\$ 3,516,650	\$ 3,364,258	\$ (152,392)	\$ 3,609,691	\$ 245,433	\$ 93,041
Employee Benefits	1,097,992	1,066,592	(31,401)	1,182,786	116,194	84,794
Director Compensation	268,133	205,000	(63,133)	258,909	53,909	(9,224)
Director Benefits	93,947	123,093	29,146	101,971	(21,123)	8,023
MWD Representation	153,218	112,000	(41,218)	157,070	45,070	3,852
CALPERS Unfunded Liability Contribution	207,000	207,000	-	207,000	-	-
Overhead Reimbursement	(223,992)	(237,319)	(13,327)	(300,926)	(63,608)	(76,934)
Health Insurance Coverage for Retirees	70,287	61,376	(8,911)	87,449	26,073	17,162
Audit Expense	29,240	19,767	(9,473)	29,725	9,958	485
Automotive & Toll Road Expenses	20,200	22,038	1,838	21,300	(738)	1,100
Conference Expense - Staff	40,535	24,995	(15,540)	26,515	1,520	(14,020)
Conference Expense - Directors	28,440	22,225	(6,215)	18,695	(3,530)	(9,745)
Engineering Expense	435,000	277,600	(157,400)	340,000	62,400	(95,000)
Insurance Expense	140,000	105,000	(35,000)	110,000	5,000	(30,000)
Legal Expense - General	200,000	260,800	60,800	210,500	(50,300)	10,500
Maintenance Expense	138,527	110,345	(28,182)	131,420	21,075	(7,107)
Membership / Sponsorship	114,966	149,059	34,093	127,161	(21,898)	12,195
CDR Participation	50,156	50,156	-	53,158	3,002	3,002
Miscellaneous Expense	97,300	72,054	(25,246)	103,000	30,946	5,700
Postage / Mail Delivery	9,000	8,650	(350)	8,900	250	(100)
Professional Fees	920,445	770,546	(149,899)	996,202	225,656	75,757
Rents & Leases	3,616	2,800	(816)	1,750	(1,050)	(1,866)
Outside Printing, Subscription & Books	62,500	63,300	800	84,700	21,400	22,200
Office Supplies	36,000	30,500	(5,500)	39,000	8,500	3,000
Building Repair & Maintenance	20,000	12,845	(7,155)	15,000	2,155	(5,000)
Computer Maintenance	8,000	6,000	(2,000)	8,000	2,000	-
Business Expense	5,200	3,500	(1,700)	4,500	1,000	(700)
Software Support & Expense	93,634	91,000	(2,634)	89,640	(1,360)	(3,994)
Computers and Equipment	45,750	40,000	(5,750)	31,550	(8,450)	(14,200)
Telecommunications Expense	24,333	28,704	4,371	29,650	946	5,317
Temporary Help Expense	5,000	14,000	9,000	5,000	(9,000)	-
Training Expense	30,000	42,937	12,937	62,500	19,563	32,500
Tuition Reimbursement	5,000	5,000	-	5,000	-	-

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

	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2020-2021 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2019-2020 BUDGET
OPERATING EXPENSES: continued						
Travel & Accommodations - Staff	89,131	48,887	(40,244)	62,495	13,608	(26,636)
Travel & Accommodations - Directors	46,625	24,591	(22,034)	24,900	309	(21,725)
MWDOC's Contribution to WEROC: Operations	228,978	228,978	-	241,236	12,258	12,258
and to WEROC Capital Improvements	44,389	44,389	-	-	(44,389)	(44,389)
Capital Acquisition (excluding building)	366,900	20,000	(346,900)	154,200	134,200	(212,700)
Capital Acquisition to Carryover		346,900	346,900	271,900	(75,000)	271,900
Capital Acq Prior Year Carryover Credit	(330,624)	(330,624)	-	(346,900)	(16,276)	(16,276)
NORMAL OPERATING EXPENSES	\$ 8,191,477	\$ 7,518,943	\$ (672,534)	\$ 8,264,646	\$ 745,703	\$ 73,169
MWDOC's Building Expense	\$ 1,259,057	\$ 410,410	\$ (848,647)	\$ 1,870,000	\$ 1,459,590	\$ 610,943
Building Expense to Carryover		\$ 848,647	\$ 848,647	\$ -	\$ (848,647)	\$ -
Building Expense Prior Year Carryover Credit	\$ (423,226)	\$ (423,226)	\$ -	\$ (1,143,117)	\$ (719,891)	\$ (719,891)
Contribution to Election Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Projected Additional Election Reserve Contribution		\$ 637,000	\$ 637,000		\$ (637,000)	\$ -
Portion to be Funded by General Operating Fund		(208,416)	(208,416)		208,416	-
TOTAL EXPENSES	\$ 9,027,308	\$ 8,783,358	\$ (243,950)	\$ 8,991,529	\$ 208,171	\$ (35,779)

REVENUES:						
Retail Meter Charge	\$ 7,888,930	\$ 7,888,930	\$ -	\$ 7,837,792	\$ (51,138)	\$ (51,138)
Ground Water Customer Charge	598,248	598,248	-	595,323	(2,925)	(2,925)
Interest Revenue	580,000	489,000	(91,000)	458,000	(31,000)	(122,000)
Miscellaneous Income	3,000	15,600	12,600	3,000	(12,600)	-
TOTAL REVENUES	\$ 9,070,177	\$ 8,991,778	\$ (78,400)	\$ 8,894,116	\$ (97,662)	\$ (176,062)

EFFECT ON RESERVES:						
TOTAL CONTRIBUTION (DRAW) FROM RESERVES	\$ 42,870	\$ 208,420	\$ 165,550	\$ (97,413)	\$ (305,833)	\$ (140,283)

- (1) Total FY2020-2021 Salaries & Wages includes \$15,840 for intern support
- (2) Total FY2020-2021 Benefits includes \$1,636 for intern support. Total Benefits also includes a Calpers contribution for full time employees of 11.031% for Classic employees and 7.732% for PEPRA employees. A further assumption is that medical, dental and vision insurance rates will increase by 3% for calendar year 2021.
- (3) Carryover is for work and capital purchases on the building that were budgeted for but not completed and will be carried over to the next year as a carryover credit
- (4) Carryover credit is the cumulative dollars from prior years that was unspent and that will be applied toward work projected to be completed in future years.
- (5) Based on correspondence with the O.C. Registrar of Voters on October 30, 2019 concerning election expense increases where costs per election will range from \$261,788 to \$333,185. The portion to be funded by the general operating fund is shown on the line below.
- (6) MWDOC FY2020-2021 designated reserve target is unfunded in the amount of \$109,715 with \$203,048 projected to be added to reserves from FY2019-2020 operations. Therefore the target needed draw from reserves for FY2020-2021 operations is \$109,715-\$203,048 = (\$93,333).

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

	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2020-2021 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2019-2020 BUDGET
OPERATING EXPENSES:						
Salaries & Wages	\$ 535,389	\$ 502,826	\$ (32,563)	\$ 542,384	\$ 39,558	\$ 6,995
less for Recovery from Grants	(5,500)	(18,728)	(13,228)	-	18,728	5,500
Employee Benefits	163,657	126,727	(36,930)	152,599	25,872	(11,058)
Director Compensation	-	-	-	-	-	-
Director Benefits	-	-	-	-	-	-
MWD Representation	-	-	-	-	-	-
Overhead Reimbursement	223,992	237,319	13,327	300,926	63,608	76,934
Health Insurance Coverage for Retirees	-	-	-	-	-	-
Audit Expense	-	-	-	-	-	-
Automotive & Toll Road Expenses	1,500	500	(1,000)	1,000	500	(500)
Vehicle Expense	13,160	5,246	(7,914)	6,350	1,104	(6,810)
Conference Expense - Staff	-	-	-	-	-	-
Conference Expense - Directors	-	-	-	-	-	-
Engineering Expense	-	-	-	-	-	-
Insurance Expense	-	-	-	-	-	-
Legal Expense - General	-	-	-	-	-	-
Maintenance Expense	-	-	-	-	-	-
Membership / Sponsorship	-	-	-	-	-	-
Miscellaneous Expense	12,000	12,669	669	12,000	(669)	-
Postage / Mail Delivery	400	233	(167)	400	167	-
Professional Fees	566,885	531,633	(35,252)	585,136	53,503	18,251
Rents & Leases	-	-	-	-	-	-
Outside Printing, Subscription & Books	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-
Supplies - Water Loss Control	2,033	6,200	4,167	10,000	3,800	7,967
Computer Maintenance	-	-	-	-	-	-
Software Support & Expense	-	-	-	15,000	15,000	15,000
Telecommunications Expense	1,440	1,200	(240)	1,200	-	(240)
Computers and Equipment	3,700	2,400	(1,300)	2,000	(400)	(1,700)
Temporary Help Expense	-	-	-	-	-	-
Training Expense	2,000	2,000	-	2,000	-	-
Tuition Reimbursement	-	-	-	-	-	-

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

	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2020-2021 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2019-2020 BUDGET
OPERATING EXPENSES: continued						
Travel & Accommodations - Staff	-	-	-	-	-	-
Travel & Accommodations - Directors	-	-	-	-	-	-
Capital Acquisition	70,180	76,519		-	(76,519)	(70,180)
Subtotal Expenses	\$ 1,590,836	\$ 1,486,743	\$ (110,432)	\$ 1,630,995	\$ 144,252	9.70%
TOTAL EXPENSES	\$ 1,590,836	\$ 1,486,743	\$ (104,093)	\$ 1,630,995	\$ 144,252	\$ 40,159

REVENUES:						
Choice Revenue	\$ 1,590,836	\$ 1,486,743	\$ (104,093)	\$ 1,630,995	\$ 144,252	\$ 40,159
TOTAL REVENUES	\$ 1,590,836	\$ 1,486,743	\$ (104,093)	\$ 1,630,995	\$ 144,252	\$ 40,159

- (1) Total FY2020-2021 Salaries & Wages includes \$61,179 for intern support
- (2) Total FY2020-2021 Benefits includes \$6,547 for intern support. Total Benefits also includes a Calpers contribution for full time employees of 11.031% for Classic employees and 7.732% for PEPRA Calpers employees. A further assumption is that medical, dental and vision insurance rates will increase by 3% for calendar year 2021.

Exhibit A4
SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
CONSOLIDATED

	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2020-2021 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2019-2020 BUDGET
OPERATING EXPENSES:						
Salaries & Wages	\$ 4,052,039	\$ 3,867,084	\$ (184,955)	\$ 4,152,075	\$ 284,991	\$ 100,036
less for Recovery from Grants	(5,500)	(18,728)	(13,228)	-	18,728	5,500
Employee Benefits	1,261,649	1,193,319	(68,330)	1,335,385	142,066	73,736
Director Compensation	268,133	205,000	(63,133)	258,909	53,909	(9,224)
Director Benefits	93,947	123,093	29,146	101,971	(21,123)	8,023
MWD Representation	153,218	112,000	(41,218)	157,070	45,070	3,852
CALPERS Unfunded Liability Contribution	207,000	207,000	-	207,000	-	-
Overhead Reimbursement	-	-	-	-	-	-
Health Insurance Coverage for Retirees	70,287	61,376	(8,911)	87,449	26,073	17,162
Audit Expense	29,240	19,767	(9,473)	29,725	9,958	485
Automotive & Toll Road Expenses	21,700	22,538	838	22,300	(238)	600
Vehicle Expense - Water Loss Control	13,160	5,246	(7,914)	6,350	1,104	(6,810)
Conference Expense - Staff	40,535	24,995	(15,540)	26,515	1,520	(14,020)
Conference Expense - Directors	28,440	22,225	(6,215)	18,695	(3,530)	(9,745)
Engineering Expense	435,000	277,600	(157,400)	340,000	62,400	(95,000)
Insurance Expense	140,000	105,000	(35,000)	110,000	5,000	(30,000)
Legal Expense - General	200,000	260,800	60,800	210,500	(50,300)	10,500
Maintenance Expense	138,527	110,345	(28,182)	131,420	21,075	(7,107)
Membership / Sponsorship	114,966	149,059	34,093	127,161	(21,898)	12,195
CDR Participation	50,156	50,156	-	53,158	3,002	3,002
Miscellaneous Expense	109,300	84,723	(24,577)	115,000	30,277	5,700
Postage / Mail Delivery	9,400	8,883	(517)	9,300	417	(100)
Professional Fees	1,487,330	1,302,179	(185,151)	1,581,338	279,159	94,008
Rents & Leases	3,616	2,800	(816)	1,750	(1,050)	(1,866)
Outside Printing, Subscription & Books	62,500	63,300	800	84,700	21,400	22,200
Office Supplies	36,000	30,500	(5,500)	39,000	8,500	3,000
Supplies - Water Loss Control	2,033	6,200	4,167	10,000	3,800	7,967
Building Repair & Maintenance	20,000	12,845	(7,155)	15,000	2,155	(5,000)
Computer Maintenance	8,000	6,000	(2,000)	8,000	2,000	-
Business Expense	5,200	3,500	(1,700)	4,500	1,000	(700)
Software Support & Expense	93,634	91,000	(2,634)	104,640	13,640	11,006
Computers and Equipment	49,450	42,400	(7,050)	33,550	(8,850)	(15,900)
Telecommunications Expense	25,773	29,904	4,131	30,850	946	5,077
Temporary Help Expense	5,000	14,000	9,000	5,000	(9,000)	-
Training Expense	32,000	44,937	12,937	64,500	19,563	32,500
Tuition Reimbursement	5,000	5,000	-	5,000	-	-

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Exhibit A4
SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
CONSOLIDATED

	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2020-2021 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2019-2020 BUDGET
OPERATING EXPENSES: continued						
Travel & Accommodations - Staff	89,131	48,887	(40,244)	62,495	13,608	(26,636)
Travel & Accommodations - Directors	46,625	24,591	(22,034)	24,900	309	(21,725)
MWDOC's Contribution to WEROC: Operations	228,978	228,978	-	241,236	12,258	12,258
and to WEROC Capital Improvements	44,389	44,389	-	-	(44,389)	(44,389)
Capital Acquisition (excluding building)	437,080	96,519	(340,561)	154,200	57,681	(282,880)
Capital Acquisition to Carryover		346,900	346,900	271,900	(75,000)	271,900
Capital Acq Prior Year Carryover Credit	(330,624)	(330,624)	-	(346,900)	(16,276)	(16,276)
NORMAL OPERATING EXPENSES	\$ 9,782,312	\$ 9,005,686	\$ (776,626)	\$ 9,895,641	\$ 889,955	\$ 113,329
MWDOC's Building Expense	\$ 1,259,057	\$ 410,410	\$ (848,647)	\$ 1,870,000	\$ 1,459,590	\$ 610,943
Building Expense to Carryover		\$ 848,647	\$ 848,647	\$ -	\$ (848,647)	\$ -
Building Expense Prior Year Carryover Credit	\$ (423,226)	\$ (423,226)	\$ -	\$ (1,143,117)	\$ (719,891)	\$ (719,891)
Contribution to Election Reserve		\$ -	\$ -	\$ -	\$ -	\$ -
Proj Additional Election Rsrv Contribution		\$ 637,000	\$ 637,000	\$ -	\$ (637,000)	\$ -
Portion to be Funded by General Oper Fund		(208,416)	(208,416)	-	208,416	-
TOTAL EXPENSES	\$ 10,618,143	\$ 10,270,101	\$ (348,042)	\$ 10,622,524	\$ 352,423	\$ 4,381

REVENUES:						
Retail Meter Charge	\$ 7,888,930	\$ 7,888,930	\$ 0	\$ 7,837,792	\$ (51,138)	\$ (51,137)
Ground Water Customer Charge	598,248	598,248	0	595,323	(2,925)	(2,924)
Interest Revenue	580,000	489,000	(91,000)	458,000	(31,000)	(122,000)
Miscellaneous Income	3,000	15,600	12,600	3,000	(12,600)	-
Choice Revenue	1,590,836	1,486,743	(104,093)	1,630,995	144,252	40,159
TOTAL REVENUES	\$ 10,661,013	\$ 10,478,521	\$ (182,492)	\$ 10,525,111	\$ 46,589	\$ (135,902)

EFFECT ON RESERVES:						
TOTAL CONTRIBUTION (DRAW) FROM RESERVES	\$ 42,870	\$ 208,420	\$ 165,550	\$ (97,413)	\$ (305,833)	\$ (140,283)

- (1) Total FY2020-2021 Salaries & Wages includes \$77,019 for intern support
- (2) Total FY2020-2021 Benefits includes \$8,232 for intern support. Total Benefits also includes a Calpers contribution for full time employees of 11.031% for Classic employees and 7.732% for PEPRA employees. A further assumption is that medical, dental and vision insurance rates will increase by 3% for calendar year 2021.
- (3) Carryover is for work and capital purchases on the building that were budgeted for but not completed and will be carried over to the next year as a carryover credit
- (4) Carryover credit is the cumulative dollars from prior years that was unspent and that will be applied toward work projected to be completed in future years.
- (5) Based on correspondence with the O.C. Registrar of Voters on October 30, 2019 concerning election expense increases where costs per election will range from \$261,788 to \$333,185. The portion to be funded by the general operating fund is shown on the line below.
- (6) MWDOC FY2020-2021 designated reserve target is unfunded in the amount of \$109,715 with \$203,048 projected to be added to reserves from FY2019-2020 operations. Therefore the target needed draw from reserves for FY2020-2021 operations is \$109,715-\$203,048 = (\$93,333).

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

	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2020-2021 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2019-2020 BUDGET
Water Revenues			(1)			(2)
Water Sales	\$ 237,841,537	\$ 174,871,979	\$ (62,969,558)	\$ 213,288,586	\$ 38,416,607	\$ (24,552,951)
Local Resource Program Incentives	(5,465,263)	(5,449,864)	15,399	(4,881,259)	568,605	584,004
Readiness-To-Serve Charge	10,071,282	10,566,985	495,703	11,583,326	1,016,341	1,512,044
Capacity Charge	3,615,440	3,746,098	130,658	3,892,240	146,142	276,800
Interest Revenue - Tier 2 Cont.	20,000	21,000	1,000	22,000	1,000	2,000
SCP/SAC Pipeline Surcharge	350,000	312,432	(37,568)	315,000	2,568	(35,000)
TOTAL WATER REVENUES	\$ 246,432,996	\$ 184,068,630	\$ (62,364,367)	\$ 224,219,893	\$ 40,151,263	\$ (22,213,103)
Water Expenses						
Water Purchases	\$ 237,841,537	\$ 174,871,979	\$ (62,969,558)	\$ 213,288,586	\$ 38,416,607	\$ (24,552,951)
Local Resource Program Incentives	(5,465,263)	(5,449,864)	15,399	(4,881,259)	568,605	584,004
Readiness-To-Serve Charge	10,071,282	10,566,985	495,703	11,583,326	1,016,341	1,512,044
Capacity Charge	3,615,440	3,746,098	130,658	3,892,240	146,142	276,800
SCP/SAC Pipeline Surcharge	350,000	312,432	(37,568)	315,000	2,568	(35,000)
TOTAL WATER EXPENSES	\$ 246,412,996	\$ 184,047,630	\$ (62,365,367)	\$ 224,197,893	\$ 40,150,263	\$ (22,215,103)
Changes to Fund Balance:						
Tier 2 Contingency	\$ 20,000	\$ 21,000	\$ 1,000	\$ 22,000	\$ 1,000	\$ 2,000

(1) The large variance between FY19-20 Adopted Budget and Project Actuals is due to the below average water demands of MWDOC's retail agencies, but it is mostly the result of OCWD's decision not to purchase any replenishment water due to the anticipated PFAS regulations. Although there was 26,500 AF of total Cyclic water purchased from OCWD between September and December 2019 it did not replace the total budget estimate of 65,000 AF of replenishment water.

(2) Proposed Budget sales for FY2020-21 are estimated to be below last year's Adopted Budget as a result of OCWD's decision not to purchase 65,000 AF of replenishment water due to the PFAS regulations reducing groundwater production. Although PFAS will increase treated imported water purchases among a number of groundwater producers, total imported water purchases are still estimated to be below historical averages.

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

	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2020-2021 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2019-2020 BUDGET
Funding						
Metropolitan Water District	\$ 1,067,130	\$ 1,011,036	\$ (56,094)	\$ 788,114	\$ (222,922)	\$ (279,016)
USBR	77,850	140,291	62,441	137,354	(2,937)	59,504
DWR	150,162	972,345	822,183	465,836	(506,509)	315,674
Member Agencies	1,040,004	365,216	(674,788)	153,630	(211,586)	(886,374)
MWDOC	35,000	35,000	(0)	35,000	-	(0)
TOTAL OUTSIDE FUNDING	\$ 2,370,147	\$ 2,523,887	\$ 153,741	\$ 1,579,934	\$ (943,954)	\$ (790,213)
Program Expenses Funded from Outside Sources						
Project Administration - Staff Time	\$ 5,500	\$ -	\$ (5,500)	\$ -	\$ -	\$ (5,500)
Monitoring and Evaluation	-	-	-	-	-	-
Installation Verification	50,000	65,044	15,044	59,000	(6,045)	9,000
Rebate Incentives	2,320,539	2,458,843	138,304	1,520,934	(937,909)	(799,605)
Databasing	-	-	-	-	-	-
TOTAL PROGRAMS EXPENSES	\$ 2,376,039	\$ 2,523,887	\$ 147,849	\$ 1,579,934	\$ (943,954)	\$ (796,105)

**Exhibit B
Expenditures by Program**

Cost Center	PROGRAM	FY 2019-2020 BUDGET FTE	FY 2020-2021 BUDGET FTE	FY 2019-2020 BUDGET	FY 2019-2020 PROJECTED ACTUALS	FY 2020-2021 PROPOSED BUDGET
11	Administrative - Board	1.80	1.67	\$ 1,184,631	\$ 1,053,554	\$ 1,173,230
12	Administrative - General	3.54	3.75	638,939	692,049	695,341
13	Personnel / Staff Development	1.52	1.56	328,436	376,227	427,047
19	Overhead	4.27	4.43	1,154,272	1,083,276	1,068,235
21	Reliability Planning and Engineering	4.15	3.62	1,139,854	937,588	941,736
23	Metropolitan Issues and Water Policy	3.96	3.76	804,601	654,647	777,165
31	Governmental Affairs	0.94	0.97	495,902	469,764	514,960
35	Water Use Efficiency (Core)	0.97	1.04	485,759	373,724	461,443
32	Public Affairs	3.81	4.45	796,908	785,728	910,703
41	Finance	3.17	3.55	582,299	518,979	673,518
45	Information Technology	0.99	1.01	306,509	300,040	380,031
25	MWDOC's Contribution to WEROC	2.53	3.20	273,367	273,367	241,236
CORE TOTAL		31.67	33.01	\$ 8,191,477	\$ 7,518,943	\$ 8,264,646
62	Water Use Efficiency Program	5.07	4.85	874,517	776,962	900,920
63	School Programs	0.10	0.06	437,561	440,659	406,606
70	Water Loss Control	1.46	1.83	278,757	269,123	323,469
CHOICE TOTAL		6.62	6.73	\$ 1,590,836	\$ 1,486,743	\$ 1,630,995
CORE & CHOICE TOTAL		38.29	39.74	\$ 9,782,312	\$ 9,005,686	\$ 9,895,641
Includes:	Full-time employees	33.12	33.00	(2)		
	Part-time employees	0.74	1.15			
	Interns	1.90	2.39	(3)		
	WEROC Full-time employees	2.53	2.72			
	WEROC Part-time employees	0.00	0.48	(3)		

(1)

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

(2) FTE's for 2019-2020 are calculated based on 2096 hours of work for the year. FTE's for 2020-2021 are calculated based on 2088 hours worked for the year. This corresponds to the actual working days for the fiscal year which varies year to year. MWDOC and WEROC combined are budgeted to have a total of 36 full-time employees, 1 part-time employee and 5 interns. MWDOC and WEROC share one of the full-time employees. Several full-time employees are budgeted to work less than 40 hours a week which explains the fractions of an FTE for full-time employees. Another reason for the fractions of an FTE are that employees are budgeted to work in multiple cost centers. This includes budgeting their vacation, sick and holiday hours to cost center 19 (overhead).

(3) The increase of one FTE overall is due to WEROC hiring one temporary part-time employee for the AWIA program and Water Loss Control hiring one part-time intern.

Municipal Water District of Orange County
2020-2021 FISCAL MASTER PLAN PROJECTIONS
 (in thousands)

	Projected ACTUALS FY19-20	BUDGET FY20-21	FY21-22	FISCAL MASTER PLAN PROJECTIONS FY22-23	FY23-24	FY24-25	FY25-26
Beginning Designated Reserve Balance - MWDOC	\$6,768	\$ 6,768	\$ 6,670	\$ 6,739	\$ 7,165	\$ 8,099	\$ 9,199
OPEB Reserve	297	297	297	297	297	297	297
Adjusted Reserve Balance	6,471	6,471	6,373	6,442	6,868	7,802	8,902
Revenues							
Water Rate Revenues:							
Retail Meter Agency Charge	7,889	7,838	8,312	8,686	8,965	9,251	9,540
Ground Water Customer Charge	598	595	607	619	632	644	657
Subtotal	8,487	8,433	8,920	9,305	9,597	9,895	10,197
Other Revenues:							
Choice Revenues	1,487	1,631	1,664	1,697	1,731	1,765	1,801
Interest Earnings	489	458	597	608	632	674	723
Misc./Reimbursements	16	3	3	3	3	3	3
Subtotal	1,991	2,092	2,264	2,308	2,366	2,442	2,526
Total Revenues	10,479	10,525	11,183	11,613	11,963	12,338	12,724
Expenses							
Core Expenses	7,483	8,185	8,349	8,516	8,686	8,860	9,037
Choice Expenses	1,487	1,631	1,664	1,697	1,731	1,765	1,801
Capital Acquisitions (not including building)	36	79	20	20	20	20	20
Total Expenses w/o Building & Election	9,006	9,896	10,033	10,233	10,437	10,646	10,858
Revenue Over Expenses w/o Building & Election	1,473	629	1,151	1,380	1,525	1,692	1,865
ELECTION Reserve Beginning Balance	696	1,333	-	582	164	746	-
Annual Election Reserve Contribution	637	-	582	582	582	582	582
Annual Election Expense	-	1,333	-	1,000	-	1,333	-
Election Reserve Ending Balance	1,333	-	582	164	746	-	582
BUILDING Reserve Beginning Balance	444	444	444	71	433	433	433
Annual Building Reserve Contribution	836	727	500	372	10	10	10
Annual Building Expense	836	727	873	10	10	10	10
and to WEROC Capital Improvements	444	444	71	433	433	433	433
CASH FLOW Reserve Beginning Balance	1,500	1,500	1,500	1,500	1,500	1,500	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	-	-	-	-	-	-	-
Ending General Fund & Cash Flow Reserves	\$ 4,694	\$ 5,929	\$ 5,790	\$ 6,272	\$ 6,623	\$ 8,469	\$ 9,160
Document does not reflect MWDOC's irrevocable trust towards OPEB liability							
MWDOC Water Rates							
Total Retail Customer Meters	636,204	642,442	644,366	648,211	652,010	656,101	660,200
OCWD BPP %	75%	75%	75%	75%	75%	75%	75%
Increment Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Connection Charge	\$ 12.40	\$ 12.20	\$ 12.90	\$ 13.40	\$ 13.75	\$ 14.10	\$ 14.45
Fixed Charge %		100%	100%	100%	100%	100%	100%
Rate Increase Proposal:							
Increment Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Connection Charge	\$ (0.20)	\$ 0.70	\$ 0.50	\$ 0.35	\$ 0.35	\$ 0.35	\$ 0.35

1 Assumptions for FMP:

Inflation factor: 2.00% per year

Rate of return on Investment of portfolio: 3.21% per year

Working Capital and Interest Revenue Projections

	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
Working Capital:					
Designated Reserve Fund	6,670	6,739	7,165	8,099	9,199
General Fund Float	8,000	8,000	8,000	8,000	8,000
WUE use of fund	(200)	(200)	(200)	(200)	(200)
Water Payment Float	3,850	3,875	3,900	3,925	3,950
Average Working Capital	18,320	18,414	18,865	19,824	20,949
Interest rate	3.26%	3.30%	3.35%	3.40%	3.45%
Interest Revenue Projections:					
Interest income - General	597	608	632	674	723
Total Interest Revenue Projections	597	608	632	674	723

Total Core Expenses

		FY 2019-2020 BUDGET	FY 2019-2020 PROJECTED ACTUALS	FY 2020-2021 PROPOSED BUDGET
6010	Salaries & Wages - Admin	3,516,650	3,364,258	3,609,691
6090	Directors Compensation - MWDOC	268,133	205,000	258,909
6095	Directors Compensation - MWD	153,218	112,000	157,070
6105	Benefits - Admin	1,097,993	1,066,592	1,182,786
	CALPERS Unfunded Liability Contribution	207,000	207,000	207,000
	Overhead Reimbursement	(223,992)	(237,319)	(300,926)
6115	Benefits - Directors	93,947	123,093	101,971
6120	Health Insurance Coverage for Retirees	70,287	61,376	87,449
6205	Training	30,000	42,937	62,500
6210	Tuition Reimbursement	5,000	5,000	5,000
6220	Temporary Help	5,000	14,000	5,000
7010	Engineering - Outside Services	435,000	277,600	340,000
7020	Legal - General	200,000	260,800	210,500
7030	Audit	29,240	19,767	29,725
7040	Other Professional Fees	920,445	770,546	996,202
7110	Conference - Employee	40,535	24,995	26,515
7115	Conference - Directors	28,440	22,225	18,695
7150	Travel & Accommodations - Employee	89,131	48,887	62,495
7155	Travel & Accommodations - Director	46,625	24,591	24,900
7210	Membership / Sponsorship	114,966	149,059	127,161
7250	CDR Participation	50,156	50,156	53,158
7305	Business Expense	5,200	3,500	4,500
7310	Office Maintenance	138,527	110,345	125,420
7315	Building Repair & Maintenance	20,000	12,845	15,000
7320	Rents & Leases	3,616	2,800	1,750
7330	Office Supplies	36,000	30,500	39,000
7340	Postal / Mail Delivery	9,000	8,650	8,900
7350	Subscriptions / Books	1,500	600	1,000
7360	Reproduction Expense	61,000	62,700	83,700
7410	Computer & Peripherals Maint	8,000	6,000	8,000
7430	Software Purchase	34,500	32,000	42,000
7440	Software Support	59,134	59,000	47,640
7540	Computers and Equipment	45,750	40,000	31,550
7580	Maintenance Expense	-	-	6,000
7610	Automotive / Mileage	19,300	20,818	20,000
7615	Toll Road Charges	900	1,220	1,300
7620	Insurance Expense	140,000	105,000	110,000
7640	Utilities - Telephone	24,333	28,704	29,650
7650	Bank Fees	1,200	900	1,200
7670	Miscellaneous Expenses	96,100	71,154	101,800
8810	Capital Acquisition	366,900	20,000	154,200
	Total Expenditure	8,248,735	7,229,300	8,098,410
	MWDOC's Contribution:			
	to WEROC Capital improvements	44,389	44,389	-
	to WEROC Operations	228,978	228,978	241,236
	MWDOC's Contribution to Election Rsrv	-	-	-
	Proj Additional Election Rsrv Contribution	-	637,000	-
	Portion to be Funded by Gen Oper Fund	-	(208,416)	-
	Capital Acquisition to Carryover (8810)	-	346,900	271,900
	Capitol Acq Prior Year Carryover Credit	(330,624)	(330,624)	(346,900)
	MWDOC's Building Expense (8811)	1,259,057	410,410	1,870,000
	Building Expense to Carryover	-	848,647	-
	Building Prior Year Carryover Credit	(423,226)	(423,226)	(1,143,117)
		<u>9,027,309</u>	<u>8,783,358</u>	<u>8,991,529</u>

Total Choice Revenue and Expense

		FY 2019-2020 BUDGET	FY 2019-2020 PROJECTED ACTUALS	FY 2020-2021 PROPOSED BUDGET
	Choice Revenue	1,289,894	1,289,893	1,234,354
4205	School Contracts	118,213	118,213	120,376
4705	Prior Year Carry Over	182,729	182,729	276,265
		-	-	-
	Choice billing over/under	-	(104,092)	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
	Total Revenue	1,590,836	1,486,743	1,630,995

		FY 2019-2020 BUDGET	FY 2019-2020 PROJECTED ACTUALS	FY 2020-2021 PROPOSED BUDGET
6010	Salaries & Wages - Admin	535,389	502,826	542,384
	S & B Reimb. DSC or Recov from Grants	(5,500)	(18,728)	-
6090	Directors Compensation - MWDOC	-	-	-
6095	Directors Compensation - MWD	-	-	-
6105	Benefits - Admin	163,657	126,727	152,599
	Overhead Reimbursement	223,992	237,319	300,926
6115	Benefits - Directors	-	-	-
6120	Health Insurance Coverage for Retirees	-	-	-
6205	Training	2,000	2,000	2,000
6210	Tuition Reimbursement	-	-	-
6220	Temporary Help	-	-	-
7010	Engineering - Outside Services	-	-	-
7020	Legal - General	-	-	-
7030	Audit	-	-	-
7040	Other Professional Fees	141,972	106,720	190,373
	Other Professional Fees - School Programs	424,913	424,913	394,763
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	-	-	-
7332	Supplies - Water Loss Control	2,033	6,200	10,000
7340	Postal / Mail Delivery	400	233	400
7350	Subscriptions/Books	-	-	-
7360	Reproduction Expense	-	-	-
7410	Computer & Peripherals Maint	-	-	-
7430	Software Purchase	-	-	15,000
7440	Software Support	-	-	-
7540	Computers and Equipment	3,700	2,400	2,000
7580	Maintenance Expense	-	-	-
7610	Automotive / Mileage	-	-	-
7612	Vehicle Expense	13,160	5,246	6,350
7615	Toll Road Charges	1,500	500	1,000
7620	Insurance Expense	-	-	-
7640	Utilities - Telephone	1,440	1,200	1,200
7650	Bank Fees	-	-	-
7670	Miscellaneous Expenses	12,000	12,669	12,000
8410	Overhead Reimbursement	-	-	-
8610	Depreciation Expense	-	-	-
8710	Election Expenses	-	-	-
8810	Capital Acquisition	70,180	76,519	-
	Total Expenditure	1,590,836	1,486,743	1,630,995

Total Core and Choice Expenses

		FY 2019-2020 BUDGET	FY 2019-2020 PROJECTED ACTUALS	FY 2020-2021 PROPOSED BUDGET
6010	Salaries & Wages - Admin	4,052,039	3,867,084	4,152,075
	S & B Reimb. DSC or Recov from Grants	(5,500)	(18,728)	-
6090	Directors Compensation - MWDOC	268,133	205,000	258,909
6095	Directors Compensation - MWD	153,218	112,000	157,070
6105	Benefits - Admin	1,261,650	1,193,319	1,335,385
	CALPERS Unfunded Liability Contribution	207,000	207,000	207,000
	Overhead Reimbursement	(0)	-	-
6115	Benefits - Directors	93,947	123,093	101,971
6120	Health Insurance Coverage for Retirees	70,287	61,376	87,449
6205	Training	32,000	44,937	64,500
6210	Tuition Reimbursement	5,000	5,000	5,000
6220	Temporary Help	5,000	14,000	5,000
7010	Engineering - Outside Services	435,000	277,600	340,000
7020	Legal - General	200,000	260,800	210,500
7030	Audit	29,240	19,767	29,725
7040	Other Professional Fees	1,062,417	877,266	1,186,575
	Other Professional Fees - School Programs	424,913	424,913	394,763
7110	Conference - Employee	40,535	24,995	26,515
7115	Conference - Directors	28,440	22,225	18,695
7150	Travel & Accommodations - Employee	89,131	48,887	62,495
7155	Travel & Accommodations - Director	46,625	24,591	24,900
7210	Membership / Sponsorship	114,966	149,059	127,161
7250	CDR Participation	50,156	50,156	53,158
7305	Business Expense	5,200	3,500	4,500
7310	Office Maintenance	138,527	110,345	125,420
7315	Building Repair & Maintenance	20,000	12,845	15,000
7320	Rents & Leases	3,616	2,800	1,750
7330	Office Supplies	36,000	30,500	39,000
7332	Supplies - Water Loss Control	2,033	6,200	10,000
7340	Postal / Mail Delivery	9,400	8,883	9,300
7350	Subscriptions / Books	1,500	600	1,000
7360	Reproduction Expense	61,000	62,700	83,700
7410	Computer & Peripherals Maint	8,000	6,000	8,000
7430	Software Purchase	34,500	32,000	57,000
7440	Software Support	59,134	59,000	47,640
7540	Computers and Equipment	49,450	42,400	33,550
7580	Maintenance Expense	-	-	6,000
7610	Automotive / Mileage	19,300	20,818	20,000
7612	Vehicle Expense	13,160	5,246	6,350
7615	Toll Road Charges	2,400	1,720	2,300
7620	Insurance Expense	140,000	105,000	110,000
7640	Utilities - Telephone	25,773	29,904	30,850
7650	Bank Fees	1,200	900	1,200
7670	Miscellaneous Expenses	108,100	83,823	113,800
8810	Capital Acquisition	437,080	96,519	154,200
	Total Expenditure	9,839,570	8,716,043	9,729,405

MWDOC's Contribution:

to WEROC Capital improvements	44,389	44,389	-
to WEROC Operations	228,978	228,978	241,236
MWDOC's Contribution to Election Rsrv	-	-	-
Proj Additional Election Rsrv Contribution	-	637,000	-
Portion to be Funded by Gen Oper Fund	-	(208,416)	-
Capital Acquisition to Carryover (8810)	-	346,900	271,900
Capitol Acq Prior Year Carryover Credit	(330,624)	(330,624)	(346,900)
MWDOC's Building Expense (8811)	1,259,057	410,410	1,870,000
Building Expense to Carryover	-	848,647	-
Building Prior Year Carryover Credit	(423,226)	(423,226)	(1,143,117)
	<u>10,618,144</u>	<u>10,270,101</u>	<u>10,622,524</u>

Administrative - Board
11

		FY 2019-2020 BUDGET	FY 2019-2020 PROJECTED ACTUALS	FY 2020-2021 PROPOSED BUDGET
6010	Salaries & Wages - Admin	259,456	222,391	259,074
6090	Directors Compensation - MWDOC	268,133	205,000	258,909
6095	Directors Compensation - MWD	153,218	112,000	157,070
6105	Benefits - Admin	81,347	76,457	82,141
6115	Benefits - Directors	93,947	123,093	101,971
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services			
7020	Legal - General	195,000	210,800	200,500
7030	Audit			
7040	Other Professional Fees			
7110	Conference - Employee			
7115	Conference - Directors	28,440	22,225	18,695
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director	46,625	24,591	24,900
7210	Membership / Sponsorship	28,072	27,333	38,771
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery	4,500	4,000	4,500
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computers & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7540	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage	12,500	12,318	12,500
7615	Toll Road Charges	500	745	800
7620	Insurance Expense			
7640	Utilities - Telephone	893	600	700
7650	Bank Fees			
7670	Miscellaneous Expenses	12,000	12,000	12,700
8410	Overhead Reimbursement			
8810	Capital Acquisition			
	Total Expenditure	1,184,631	1,053,554	1,173,230

- 1 • Best, Best & Krieger \$ 195,800
- Aleshire & Wynder \$ 15,000
- \$ 210,800

- 2 • Best, Best & Krieger \$ 185,500
- Aleshire & Wynder \$ 15,000
- \$ 200,500

- 3 • See Exhibit F.
- 4 • See Exhibit D.

- 5 • Misc board expenses (supplies)

MWDOC's Contribution to Election Rsrv			
Proj Additional Election Rsrv Contribution		637,000	
Portion to be Funded by Gen Oper Fund		(208,416)	
	<u>1,184,631</u>	<u>1,482,138</u>	<u>1,173,230</u>

Administrative - General
12

		FY 2019-2020 BUDGET	FY 2019-2020 PROJECTED ACTUALS	FY 2020-2021 PROPOSED BUDGET
6010	Salaries & Wages - Admin	269,650	296,698	317,748
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	103,684	119,012	124,835
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help	5,000	14,000	5,000
7010	Engineering - Outside Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees	2,500	1,500	1,200
7110	Conference - Employee	40,535	24,995	26,515
7115	Conference - Directors			
7150	Travel & Accommodations - Employee	89,131	48,887	62,495
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship	86,894	121,726	88,390
7250	CDR Participation	50,156	50,156	53,158
7305	Business Expense	5,200	3,500	4,500
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery			
7350	Subscriptions / Books	1,500	600	1,000
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7540	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage	6,800	8,500	7,500
7615	Toll Road Charges	400	475	500
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses	2,600	2,000	2,500
8810	Capital Acquisition			
	Total Expenditure	638,939	692,049	695,341

1 • See Exhibit J.

2 • See Exhibit E.

3 • See Exhibit D.

4 • Center for Demographic Research at
Cal State University Fullerton

Personnel / Staff Development
13

		FY 2019-2020 BUDGET	FY 2019-2020 PROJECTED ACTUALS	FY 2020-2021 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	205,749	201,468	217,684	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	61,187	60,822	65,863	1 • Staff Technical Training & Leadership Development Training
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training	30,000	42,937	62,500	1
6210	Tuition Reimbursement	5,000	5,000	5,000	
6220	Temporary Help				
7010	Engineering - Outside Services				
7020	Legal - General	5,000	50,000	10,000	2 • Best, Best & Krieger
7030	Audit				
7040	Other Professional Fees			36,000	3 • Benchmark Study
7110	Conference - Employee				
7115	Conference - Directors				
7150	Travel & Accommodations - Employee				
7155	Travel & Accommodations - Director				
7210	Membership / Sponsorship				
7250	CDR Participation				4 • Employee Recognition \$ 5,000
7310	Office Maintenance				• Applicant Background Checks & Physical \$ 2,500
7320	Rents & Leases				• Team Building, Lunch meetings \$ 1,200
7330	Office Supplies				• Holiday Lunch \$ 3,000
7340	Postal / Mail Delivery				• OCWD Health Fair \$ 300
7350	Subscriptions / Books				• Employee Flu Shots \$ 200
7360	Reproduction Expense				• Job Ads Recruiting \$ 5,000
7410	Computer & Peripherals Maint				• Staff & Executive Assessments \$ 12,800
7430	Software Purchase				\$ 30,000
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	21,500	16,000	30,000	4
8810	Capital Acquisition				
	Total Expenditure	328,436	376,227	427,047	

Overhead
19

		FY 2019-2020 BUDGET	FY 2019-2020 PROJECTED ACTUALS	FY 2020-2021 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	524,930	535,033	552,260	
6090	Directors Compensation - MWDOC				1 Retirees:
6095	Directors Compensation - MWD				• 15 Retirees
6105	Benefits - Admin	158,034	167,972	173,883	
6109	CALPERS Unfunded Liability Contribution	207,000	207,000	207,000	2 • Pension Plan administration by
6111	Overhead Reimbursement from Choice	(223,992)	(237,319)	(300,926)	Dissinger Associates
6115	Benefits - Directors				• Cafeteria Plan Wagesworks
6120	Health Insurance Coverage for Retirees	70,287	61,376	87,449	
6205	Training				
6210	Tuition Reimbursement				
6220	Temporary Help				3 • Window Cleaning
7010	Engineering - Outside Services				• Sewer Flush & Extra Office Cleaning
7020	Legal - General				• OCWD
7030	Audit				• Plant Maintenance
7040	Other Professional Fees	6,812	6,300	6,400	• Landscape/Maintenance Atrium
7110	Conference - Employee				• Binding Machine Renewal
7115	Conference - Directors				• Carpet & Extra Office Cleaning
7150	Travel & Accommodations - Employee				
7155	Travel & Accommodations - Director				
7210	Membership / Sponsorship				
7250	CDR Participation				4 • Corodata
7310	Office Maintenance	138,527	110,345	125,420	• El Toro Water District
7315	Building Repair & Maintenance	20,000	12,845	15,000	(South EOC site)
7320	Rents & Leases	3,616	2,800	1,750	
7330	Office Supplies	36,000	30,500	39,000	
7340	Postal / Mail Delivery	4,500	4,650	4,400	
7350	Subscriptions / Books				
7360	Reproduction Expense	4,500	6,200	7,200	
7410	Computer & Peripherals Maint				5 Generator Maintenance
7430	Software Purchase				
7440	Software Support				
7540	Computers and Equipment				
7580	Maintenance Expense			6,000	6 • Misc equipment repairs, fees etc.
7610	Automotive / Mileage				
7615	Toll Road Charges				
7620	Insurance Expense	140,000	105,000	110,000	7 • Office Furniture/Audio Visual
7640	Utilities - Telephone	22,483	27,198	28,000	See Exhibit H
7650	Bank Fees	1,200	900	1,200	
7670	Miscellaneous Expenses	4,100	6,200	4,200	8 • Bldg Improvements - Eval / Design /
8810	Capital Acquisition	366,900	20,000	75,000	Seismic / Construction
	Total Expenditure	1,484,896	1,067,000	1,143,235	9 • FY19-20 & FY20-21 carryover is for work and capital
	Capital Acquisition to Carryover (8810)		346,900	271,900	purchases on the building that were budgeted for but
	Capitol Acq Prior Year Carryover Credit	(330,624)	(330,624)	(346,900)	will not be completed and will be carried over to the next
	MWDOC's Building Expense (8811)	1,259,057	410,410	1,870,000	year as a carryover credit.
	Building Expense to Carryover		848,647		• FY19-20 & FY20-21 carryover credit are the cumulative
	Building Prior Year Carryover Credit	(423,226)	(423,226)	(1,143,117)	dollars from prior years that were unspent and will be
		<u>1,990,103</u>	<u>1,919,107</u>	<u>1,795,118</u>	applied toward work projected to be completed in future

Reliability Planning and Engineering

21

		FY 2019-2020 BUDGET	FY 2019-2020 PROJECTED ACTUALS	FY 2020-2021 PROPOSED BUDGET
6010	Salaries & Wages - Admin	629,997	532,935	507,799
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	177,357	147,542	160,438
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services	325,000	252,000	265,000
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	500	456	500
7650	Bank Fees			
7670	Miscellaneous Expenses	7,000	4,654	8,000
8810	Capital Acquisition			
	Total Expenditure	1,139,854	937,588	941,736

1 See Exhibit J

1

Metropolitan Issues and Water Policy

		FY 2019-2020 BUDGET	FY 2019-2020 PROJECTED ACTUALS	FY 2020-2021 PROPOSED BUDGET
6010	Salaries & Wages - Admin	528,844	488,670	530,160
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	165,757	140,377	172,005
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services	110,000	25,600	75,000
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	804,601	654,647	777,165

• See Exhibit J

Government Affairs
31

		FY 2019-2020 BUDGET	FY 2019-2020 PROJECTED ACTUALS	FY 2020-2021 PROPOSED BUDGET
6010	Salaries & Wages - Admin	125,148	124,974	137,153
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	44,755	44,790	49,606
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees	314,000	292,000	314,000
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	12,000	8,000	14,200
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	Total Expenditure	495,902	469,764	514,960

- 1 • BB&K \$ 96,000
- Barker \$ 96,000
- Travel/Miscellaneous \$ 8,000
- Lewis Consulting \$ 32,000
- Ackerman \$ 24,000
- Grant Research & Acquisition \$ 36,000
- \$ 292,000

- 2 • BB&K \$ 96,000
- Barker \$ 96,000
- Travel/Miscellaneous \$ 8,000
- Lewis Consulting \$ 42,000
- Ackerman \$ 36,000
- Grant Research & Acquisition \$ 36,000
- \$ 314,000

- 3 • Legislative Outreach & Briefings \$ 5,000
- WACO \$ 5,000
- D.C. Luncheon \$ 1,200
- D.C. Dinner \$ 3,000
- \$ 14,200

Public Affairs
32

		FY 2019-2020 BUDGET	FY 2019-2020 PROJECTED ACTUALS	FY 2020-2021 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	358,126	377,387	413,003	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	112,792	121,358	129,198	
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	241,133	216,133	270,352	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	56,500	56,500	76,500	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	457	450	450	
7650	Bank Fees				
7670	Miscellaneous Expenses	27,900	13,900	21,200	3
8810	Capital Acquisition				
	Total Expenditure	796,908	785,728	910,703	

1 Public Affairs Activities:

• Resolutions/Proclamations	\$ 4,500
• Member Agency Workshops PAW	\$ 4,000
• Consumer Confidence Reports	\$ 41,852
• Event Registration Fees	\$ 12,500
• Delta Conveyance Program Support	\$ 30,000
• Wyland Mayors Challenge	\$ 10,000
• Scouts Program	\$ 7,500
• CA Water, Energy & Education Alliance	\$ 5,000
• Environmental Literacy Initiative	\$ 20,000
Subtotal	\$135,352

Communications Plan Activities:

• Strategic Digital Outreach	\$ 95,000
• Advertising	\$ 20,000
• Special Events AV Support	\$ 20,000
Subtotal	\$135,000
	<u>\$270,352</u>

2 • Promotional Items, Branded Materials \$ 40,000

• Info Items Handouts, Books, Folders	\$ 30,000
• Poster Slogan Award & Ceremony	6,500
	<u>\$ 76,500</u>

3 • Ricki Maint and Repair \$ 4,100

• Event Display Materials	\$ 4,000
• Legislative Staff Trip Travel Costs	\$ 5,000
• Sponsorship Contingency Fund	\$ 5,000
• Storage Facility	\$ 3,000
• Science Fair Sponsorship	\$ 100
	<u>\$ 21,200</u>

**Water Use Efficiency
(Core)
35**

		FY 2019-2020 BUDGET	FY 2019-2020 PROJECTED ACTUALS	FY 2020-2021 PROPOSED BUDGET
6010	Salaries & Wages - Admin	144,986	118,750	153,920
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	44,663	39,724	46,023
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	265,000	209,250	255,500
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	6,000	6,000	6,000
8810	Capital Acquisition			
	Total Expenditure	485,759	373,724	461,443

1 • General Research	\$ 75,000
• Landscape Education	500
• Water Loss Control Work Grp	\$ 55,000
• WLC Business Plan Implement	\$ 25,000
• Aerial Imagery and Landscape Measurement Project	<u>\$100,000</u>
	<u>\$255,500</u>

General Finance
41

		FY 2019-2020 BUDGET	FY 2019-2020 PROJECTED ACTUALS	FY 2020-2021 PROPOSED BUDGET
6010	Salaries & Wages - Admin	354,005	347,392	396,085
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	107,054	106,057	133,959
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	29,240	19,767	29,725
7040	Other Professional Fees	91,000	45,363	112,750
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	400	1,000
8810	Capital Acquisition			
	Total Expenditure	582,299	518,979	673,518

1 • Annual Audit	\$ 20,162
• Single Audit	\$ 4,563
• WUE Grant Review	\$ 5,000
	<u>\$ 29,725</u>

2 • Custodial Bank fees	\$ 6,500
• Financial Consulting	\$ 20,000
• OPEB Actuarial	\$ 3,750
• Rate Study	\$ 82,500
	<u>\$ 112,750</u>

Information Technology

		FY 2019-2020 BUDGET	FY 2019-2020 PROJECTED ACTUALS	FY 2020-2021 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	115,761	118,561	124,804	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	41,365	42,478	44,837	
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				3 • Laserfiche WORM Storage Cloud Backup \$ 1,000
7210	Membership / Sponsorship				• Exchange and AD Monitoring Software \$ 2,000
7250	CDR Participation				• MWDOC Website Support & Enhancements \$ 15,000
7310	Office Maintenance				• Investment software usage cost \$ 2,340
7320	Rents & Leases				• Accufund Annual Support \$ 9,600
7330	Office Supplies				• Wireless Aps and Router \$ 4,500
7340	Postal / Mail Delivery				• ACT Annual Support \$ 2,000
7350	Subscriptions / Books				• ECS Laserfiche Annual Support \$ 5,000
7360	Reproduction Expense				• Arcserv UDP License Renewal (2) \$ 2,000
7410	Computers & Peripherals Maint	8,000	6,000	8,000	• HR Insight Software Annual Maintenance \$ 5,000
7430	Software Purchase	34,500	32,000	42,000	\$ 48,440
7440	Software Support	59,134	59,000	47,640	
7540	Computers and Equipment	45,750	40,000	31,550	
7580	Maintenance Expense				4 • Cisco Core Switch Replacement \$ 6,000
7610	Automotive / Mileage				• 6 Desktop Computers w/ Monitors \$ 8,000
7615	Toll Road Charges				• RICOH Color Printer Support \$ 350
7620	Insurance Expense				• Message Archiver for E-mail (5 yrs) \$ 7,000
7640	Utilities - Telephone				• Four Hard Drives for Data Server \$ 1,600
7650	Bank Fees				• Maintenance for Plotter \$ 600
7670	Miscellaneous Expenses	2,000	2,000	2,000	• Firewall for Wireless Network \$ 4,500
8810	Capital Acquisition			79,200	• 2 Laptop Computers \$ 3,500
	Total Expenditure	306,509	300,040	380,031	\$ 31,550

**Water Use Efficiency
(choice)
62**

		FY 2019-2020 BUDGET	FY 2019-2020 PROJECTED ACTUALS	FY 2020-2021 PROPOSED BUDGET
4215	Choice Revenue	754,860	754,860	803,364
4705	Prior Year Carry over	119,657	119,657	97,556
	Choice billing over/under		(97,556)	
	Total Revenue	874,517	776,962	900,920

Choice billing over/under reflects revenue overage or shortfall to be reconciled with participating member agencies. Final charges will be revised by August 2020 to reflect the new budget year charges plus/minus prior year over/under.

		FY 2019-2020 PROPOSED BUDGET	FY 2019-2020 PROJECTED ACTUALS	FY 2020-2021 PROPOSED BUDGET
6010	Salaries & Wages - Admin	424,388	395,631	415,748
6012	Salaries & Benefits - Recovery from Grants	(5,500)	(18,728)	
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	118,725	99,749	119,456
	Overhead Reimbursement	188,532	186,687	231,743
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	141,972	106,720	127,572
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	400	233	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	6,669	6,000
8810	Capital Acquisition			
	Total Expenditure	874,517	776,962	900,920

1 • Recovery from WUE Grants for some Salaries and Benefits:

- 2 • Marketing of WUE programs \$ 40,000
 • Residential Installation Verification Inspec \$ 35,000
 • Turf Rebate Processing Platform - Droplet \$ 39,072
 • Drip Rebate Processing Platform - Droplet \$ 6,000
 • E-Signature Rebate Processing \$ 7,500
 \$ 127,572

**School Program
(choice)**

63

		FY 2019-2020 BUDGET	FY 2019-2020 PROJECTED ACTUALS	FY 2020-2021 PROPOSED BUDGET
4215	Choice Revenue	256,276	256,276	107,521
4205	School Contracts	118,213	118,213	120,376
4705	Prior Year Carry over	63,072	63,072	178,709
	Choice billing over/under		3,098	
	Total Revenue	437,561	440,659	406,606

Choice billing over/under reflects revenue overage or shortfall to be reconciled with participating member agencies. Final charges will be revised by August 2020 to reflect the new budget year charges plus/minus prior year over/under.

		FY 2019-2020 PROPOSED BUDGET	FY 2019-2020 PROJECTED ACTUALS	FY 2020-2021 PROPOSED BUDGET
6010	Salaries & Wages - Admin	7,321	9,133	6,115
6105	Benefits - Admin	1,976	3,033	2,151
	Overhead Reimbursement	3,351	3,579	3,578
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	424,913	424,913	394,763
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	437,561	440,659	406,606

- | | |
|----------------------|-------------------|
| 1 • High Schools | \$ 64,800 |
| • Elementary Schools | \$ 285,123 |
| • Middle Schools | 44,840 |
| | <u>\$ 394,763</u> |

**Water Loss Control
(choice)
70**

		FY 2019-2020 BUDGET	FY 2019-2020 PROJECTED ACTUALS	FY 2020-2021 PROPOSED BUDGET
4215	Choice Revenue	278,757	278,757	323,469
4705	Prior Year Carry over			
	Choice billing over/under		(9,634)	
	Total Revenue	278,757	269,123	323,469

		FY 2019-2020 PROPOSED BUDGET	FY 2019-2020 PROJECTED ACTUALS	FY 2020-2021 PROPOSED BUDGET		
6010	Salaries & Wages - Admin	103,680	98,061	120,521		
	Salaries & Wages - Reimb. from Grants					
6090	Directors Compensation - MWDOC					
6095	Directors Compensation - MWD					
6105	Benefits - Admin	42,955	23,944	30,992		
	Overhead Reimbursement	32,109	47,052	65,605		
6115	Benefits - Directors					
6120	Health Insurance Coverage for Retirees					
6205	Training	2,000	2,000	2,000	1	1 • Water Balance Validation Cert.
6210	Tuition Reimbursement					
6220	Temporary Help					
7010	Engineering - Outside Services					
7020	Legal - General					
7030	Audit					
7040	Other Professional Fees			62,801	2	2 • Meter Accuracy Testing
7110	Conference - Employee					
7115	Conference - Directors					
7150	Travel & Accomodations - Employee					
7155	Travel & Accomodations - Director					
7210	Membership / Sponsorship					
7220	CUWA Participation					
7240	AAWARF Participation					
7250	CDR Participation					
7310	Office Maintenance					
7320	Rents & Leases					
7330	Office Supplies					
7332	Supplies - Water Loss Control	2,033	6,200	10,000	3	3 • Gloves, Hats, Uniforms, Uniform Cleaning, etc.
7340	Postal / Mail Delivery					
7350	Subscriptions / Books					
7360	Reproduction Expense					
7410	Computer & Peripherals Maint					
7430	Software Purchase			15,000	4	4 • CMMS System
7440	Software Support					
7450	Software Development					
7510	Site Maintenance					
7540	Computers and Equipment	3,700	2,400	2,000		
7580	Maintenance Expense					
7610	Automotive / Mileage					
7612	Vehicle Expense	13,160	5,246	6,350	5	5 • Vehicle Fuel & Oil \$ 5,000 • GPS Vehicle Tracking \$ 1,000 • Auto Insurance \$ 350
7615	Toll Road Charges	1,500	500	1,000		\$ 6,350
7620	Insurance Expense					
7640	Utilities - Telephone	1,440	1,200	1,200	6	6 • 2 Cell Phones
7650	Bank Fees					
7670	Miscellaneous Expenses	6,000	6,000	6,000		
8410	Overhead Reimbursement					
8610	Depreciation Expense					
8710	Election Expenses					
8810	Capital Acquisition	70,180	76,519		7	7 • See Exhibit H
	Total Expenditure	278,757	269,123	323,469		

WEROC
25

		FY 2019-2020 BUDGET	FY 2019-2020 PROJECTED ACTUALS	FY 2020-2021 PROPOSED BUDGET
4320	MWDOC Contribution to Operations	228,978	228,978	241,236
4210	WEROC Contracts	228,978	228,978	241,236
4205				
4230	Reimbursements			
4240				
4410				
4805				
	Operational Revenue	457,956	457,956	482,472
	Operational Reserves to Capital			
	Capital Projects Carryover	150,219	150,219	
	MWDOC Contribution to Capital Improvements	44,389	44,389	
	TOTAL WEROC Revenue	652,564	652,564	482,472

1 • OCSD \$ 47,282
 • SOCWA \$ 18,334
 • OCWD \$ 120,618
 • 3 Cities -- \$18,334 ea \$ 55,002
 \$ 241,236

3 • WEROC Reserves
 4 • See Exhibit H

		FY 2019-2020 PROPOSED BUDGET	FY 2019-2020 PROJECTED ACTUALS	FY 2020-2021 PROPOSED BUDGET
6010	Salaries & Wages - Admin	267,463	268,101	318,348
	Salaries & Benefits - Recovery from Grants			
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	82,520	78,056	105,792
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training	1,150	1,375	8,226
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees	30,000	44,120	-
7110	Conference - Employee	2,800	2,800	3,800
7115	Conference - Directors			
7150	Travel & Accommodations - Employee	8,380	5,182	4,750
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship	1,105	1,105	1,105
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office & Radio Supplies	1,000	1,397	1,800
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense	1,000	1,000	1,000
7410	Computer & Peripherals Maint	5,060	5,060	5,060
7430	Software Purchase			
7440	Software Support	7,441	7,088	9,491
7510	Site Maintenance	900	947	900
7540	Computers and Equipment			
7580	Maintenance - Generators	2,000	500	1,000
7581	Maintenance - Radios	1,838	1,838	2,000
7582	Maintenance - EOC's	2,000	2,056	2,000
7610	Automotive / Mileage	1,000	2,187	3,000
7615	Toll Road Charges	213	204	200
7620	Insurance Expense			
7640	Utilities - Telephone	10,000	13,106	10,000
7650	Bank Fees			
7670	Miscellaneous Expenses	1,000	1,005	1,000
7671	Miscellaneous Training	3,000	3,322	3,000
8810	Capital Acquisition			
	Operations Expenditure	429,870	440,450	482,472
	Contribution to Operating Reserves	28,086	-	
	Total Operations Budget	457,956	440,450	482,472
	Capital Expenditures	194,608	38,753	
	TOTAL Expenditures	652,564	479,203	482,472

5 • See Exhibit J

6 • See Exhibit E

7 • See Exhibit D

8 • See Exhibit H

Exhibit D

**MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Proposed District Participation Costs
Fiscal Year 2020-2021**

	Budget	Projected	Budget	Approval included in Budget Approval
	FY 2019-2020	FY 2019-2020 Actuals	FY 2020-2021	
Required Participation or Service				
LAFCO	\$ 28,000	\$ 27,233	\$ 38,431	√
Subtotal Cost Center 11	\$ 28,000	\$ 27,233	\$ 38,431	
Association of Calif. Water Agencies (ACWA)	\$ 19,736	\$ 21,610	\$ 22,691	√
South OC Watershed Management Area Dues	\$ 10,500	\$ 10,500	\$ 10,800	√
Subtotal Cost Center 12	\$ 30,236	\$ 32,110	\$ 33,491	
Subtotal - Required Participation or Service	\$ 58,236	\$ 59,343	\$ 71,922	
Elective Participation				
Colorado River Water Users Assn. (CRWUA 2-Directors)	\$ 72	\$ 30	\$ 60	√
Orange County Water Association (OCWA 4 Directors)	\$ -	\$ 70	\$ 280	√
Subtotal Cost Center 11	\$ 72	\$ 100	\$ 340	
Association of California Cities- Orange County (ACCOC)	\$ 5,279	\$ 5,279	\$ 5,500	√
American Water Works Association (AWWA)	\$ 1,720	\$ 1,729	\$ 1,800	√
Association of Metropolitan Water Agencies (AMWA)	\$ -	\$ 20,426	\$ -	√
CA Chamber of Commerce (HR California)	\$ 481	\$ 541	\$ 568	√
CALDESAL	\$ 5,125	\$ 5,000	\$ 5,150	√
California Association of Public Information Officers (CAPIO)	\$ 765	\$ 225	\$ 825	√
California Council for Environmental & Economic Balance (CCEEB)	\$ -	\$ 24,500	\$ -	√
California Environmental Literacy Initiative		\$ 2,500	\$ 2,500	√
California Municipal Treasurers Association (CMTA)	\$ 160	\$ 160	\$ 170	√
California Municipal Utilities Association (CMUA)	\$ 8,000	\$ 4,240	\$ 4,450	√
California Society of Municipal Finance Officers (CSMFO)	\$ 130	\$ 110	\$ 120	√
California Special Districts Assn. (CSDA)	\$ 7,433	\$ 7,615	\$ 7,996	√
CA Water Efficiency Partnership (formerly CA Urban Water Cnsv Cncl)	\$ 12,775	\$ 6,100	\$ 6,100	√
California Water, Energy and Education Alliance (CWEEA)	\$ -	\$ 2,500	\$ 2,500	√
Colorado River Water Users Assn. (CRWUA 3-staff)	\$ 108	\$ 90	\$ 90	√
Department of Water Resources Education Committee		\$ 2,500	\$ 2,500	√
Government Finance Officers Association (GFOA)	\$ 170	\$ 160	\$ 170	√
Indep. Special Districts of Or. Co. (ISDOC)	\$ 50	\$ 50	\$ 55	√
International Association of Business Communicators (IABC)	\$ 350	\$ 350	\$ 370	√
International Personnel Management Association (IPMA)	\$ 50	\$ 50	\$ 55	√
National Endangered Species Act Reform Coalition (NESARC)	\$ 1,000	\$ 1,000	\$ -	√
National Water Resources Assn., Mun. Caucus	\$ 510	\$ 510	\$ 535	√
OC Chapter-Calif. Landscape Contractors Assoc.	\$ 1,835	\$ 1,835	\$ 1,835	√
Orange County Business Council (OC Chamber)	\$ 5,125	\$ 5,000	\$ 5,150	√
Orange County Public Affairs Association (OCPAA)	\$ 205	\$ 205	\$ 615	√
Orange County Water Association (OCWA)	\$ 105	\$ 105	\$ 110	√
Public Relations Society of America/O.C. (PRSA)	\$ 728	\$ 1,020	\$ 1,600	√
Society of Human Resources Management (SHRM)	\$ 214	\$ 209	\$ 220	√
Southern California Personnel Management Assoc. (SCPMA)	\$ 55	\$ 55	\$ 60	√
South Orange County Economic Coalition (SOCEC)	\$ 1,530	\$ 1,530	\$ 1,600	√
Southern California Water Committee (SCWC)	\$ 865	\$ 865	\$ 900	√
Urban Water Institute	\$ 1,250	\$ 1,250	\$ 1,300	√
Water Environment Federation	\$ 50	\$ 50	\$ 55	√
Water Education Foundation	\$ 590	\$ -	\$ -	
Subtotal Cost Center 12	\$ 56,658	\$ 97,759	\$ 54,899	
Subtotal - Elective Participation	\$ 56,730	\$ 97,859	\$ 55,239	
International Association of Emergency Managers	\$ 380	\$ 380	\$ 380	√
California Emergency Services Association	\$ 225	\$ 225	\$ 225	√
California Utilities Emergency Association	\$ 500	\$ 500	\$ 500	√
WEROC Program Total	1,105	1,105	1,105	
GRAND TOTAL - General Fund	\$ 114,966	\$ 157,202	\$ 127,161	

Exhibit E

**MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Summary of Proposed Staff Registration & Travel Budget ⁽¹⁾
Fiscal Year 2020-2021**

Conference / Meeting	Location/Date/Staff	Registration	Travel ⁽¹⁾	Approval included in Budget Approval
Association of California Water Agencies (ACWA)	DC Conference, TBD	\$ 2,235	\$ 5,400	√
	Fall Conference, Indian Wells, December 1-4, 2020	3,000	3,600	√
	Spring Conference, May 4-7, 2021, Monterey, Ca	2,250	3,000	√
	Region 10, TBD	80	-	
	Legislative Symposium, TBD	285	1,200	√
American Water Works Association (AWWA)	National Water Infrastructure Conference, Nov 2-5, 2020, Philadelphia, PA	1,150	2,000	√
	Cal Nevada Spring Conference, TBD,	1,725	4,800	√
	ACE Annual Conference, San Diego, Ca, June 13-16,2021	1,150	1,800	√
	Sustainable Water Management 2021, TBD	1,150	3,200	√
AWWA/Water Environment Federation	Utility Management Conference TBD	725	1,200	√
California Association of Public Information Officials (CAPIO)	Northern California, TBD	1,250	1,245	√
California Environmental Literacy Initiative	Sacramento Ca		1,500	√
California Employees Public Retirement System(CalPERS)	Annual Employer Education Forum, Anaheim, Ca September 30, October 2, 2020	800	-	√
California Municipal Utilities Association (CMUA) Capitol Days	Sacramento, TBD	195	800	√
California Municipal Utilities Association (CMUA) Annual Conference	April 11-13, 2021, San Diego, Ca	900	500	√
Colorado River Water Users Association (CRWUA)	Las Vegas - December 14-16, 2020	1,500	3,000	√
California Special Districts Association (CSDA)	Legislative Days, TBD, Sacramento	400	2,000	√
California Water Efficiency Partnership (CalWEP) Membership (formerly CUWCC)	Membership Meetings, 1=No. Cal & 2=So. Cal		600	√
	Board Meetings, 2=No. Cal & 2=So. Cal		900	√
	Peer to Peer, TBD	1,120	2,800	√
Department of Water Resources Education Committee	Sacramento		2,250	√
Department of Water Resources (DWR)/State Water Resources Control Board (SWRCB)	Urban Advisory Group Meetings, Sacramento		3,000	√
Legislative Advocacy	Sacramento		7,500	√
	Washington DC	-	3,600	√
Liebert, Cassidy Whimore	Annual Public Sector Conference, TBD	800	600	√
Urban Water Institute	Spring Conference, TBD	2,300	2,000	√
Miscellaneous*		3,500	4,000	√
	General Fund Total **	\$ 26,515	\$ 62,495	
Conferences/Meetings/Trainings				
International Assoc. of Emergency Managers	Long Beach, Ca November 13-18, 2020	\$ 2,400	\$ 350	√
California Emergency Services Association (Fall)	Fish Camp, Ca, October 5-8, 2020	1,400	3,200	√
TEEX Mgt346/Mgt 314 (College Station)	College Station, TX, September 14-18, 2020	-	1,200	√
	WEROC Program Total	\$ 3,800	\$ 4,750	
	PROPOSED GENERAL FUND BUDGET	\$ 26,515	\$ 62,495	

* 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 ⁽¹⁾
Fiscal Year 2020-2021**

Conference	Location/Date/Directors	Registration	Travel ⁽¹⁾	Approval included in Budget Approval
Association of California Water Agencies (ACWA)	DC Conference, TBD	\$ 745	\$ 2,000	√
	Fall Conference, Indian Wells, December 1-4, 2020	\$ 750	\$ 900	√
	Spring Conference, May 4-7, 2021, Monterey, Ca	\$ 2,250	\$ 4,800	√
	Region 10, TBD	\$ 150	\$ -	√
(ACCOC)	Sacramento, TBD	\$ 800	\$ 500	
	Washington DC, TBD	\$ 2,550	\$ 1,600	√
American Water Works Association/Water Environment Federation (AWWA/WEF)	Utility Management Conference, TBD	\$ 725	\$ 1,200	√
Bond Buyers	Conference, TBD	\$ 300	\$ 200	√
California Special Districts Association (CSDA)	Legislative Days, Sacramento	\$ 200	\$ 1,000	√
Colorado River Water Users Association(CRWUA)	Las Vegas, December 14-16, 2020	\$ 500	\$ 1,000	√
Orange County Business Council (OCBC)	Advocacy Trip, Sacramento	\$ 1,900	\$ 1,000	√
	Advocacy Trip-DC	\$ 3,600	\$ 1,600	√
Legislative Advocacy	Sacramento	\$ -	\$ 1,000	√
Legislative Advocacy	Washington DC	\$ -	\$ 3,600	√
Urban Water Institute	Spring Conference	\$ 1,725	\$ 1,500	√
Miscellaneous*		\$ 2,500	\$ 3,000	√
TOTAL**		\$ 18,695	\$ 24,900	

PROPOSED GENERAL FUND BUDGET

\$ 18,695	\$ 24,900
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* 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 G

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY

Proposed Total Membership that Includes Registration & Travel Costs ⁽¹⁾ Fiscal Year 2020-2021

Conference / Meeting	Membership	Registration	Travel	Total
American Water Works Association (AWWA)	\$ 1,800	\$ 6,625	\$ 14,200	\$ 22,625
Association of California Cities- Orange County (ACCOC)	5,500	3,350	2,100	10,950
Association of Calif. Water Agencies (ACWA)	22,691	11,745	20,900	55,336
California Association of Public Information Officers (CAPIO)	825	1,250	1,245	3,320
California Environmental Literacy Initiative	2,500		1,500	4,000
California Municipal Utilities Association (CMUA)	4,450	1,095	1,300	6,845
California Special Districts Assn. (CSDA)	7,996	600	3,000	11,596
California Water Efficiency Partnership	6,100	1,120	4,300	11,520
Colorado River Water Users Assn. (CRWUA)	90	2,000	4,000	6,090
Department of Water Resources Education Committee	2,500		2,250	4,750
Orange County Business Counsel (OC Chamber)	5,150	5,500	2,600	13,250
Urban Water Institute	1,300	4,025	3,500	8,825
Grand Total for Memberships with Conferences/Travel:	\$ 60,902	\$ 37,310	\$ 60,895	\$ 159,107

(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 2020-2021

	Proposed Budget	Approval included in <u>Budget Approval</u>
Finance - 45-8810:		
Accufund ERP Software and Implementation	\$ 79,200	√
Subtotal Cost Center 45	\$ 79,200	
 Furniture and Fixtures- 19-8810:		
MWDOC Office Improvements (Audio-Visual Equipment/ Workstations/Furnishings)	\$ 346,900	√
* Prior Year Projects Carryover from FY2017 through FY2021	\$ (346,900)	√
Subtotal 8810 Improvements	\$ -	
 Building Improvements- 19-8811:		
Eval / Design / Roof / Seismic / Construction	\$ 1,870,000	√
* Prior Year Projects Carryover from FY2017 through FY2021	(1,143,117)	√
Subtotal 8811 Improvements	726,883	
New Realized Costs - Cost Center 19	\$ 726,883	

* Prior year projects carryover is the cumulative dollars from prior years that will be applied toward work projected to be completed in FY20-21.

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

Department	Consultant	Service	Budget FY 19-20	Budget FY 20-21	* Approval included in Budget Approval
Engineering Expenses					
Planning & Operation (21)	(To be determined)	Hydraulic Model	151,000	130,000	1
	(To be determined)	Other Engineering Efforts	174,000	135,000	
Total Planning & Operations Expenses			325,000	265,000	
Met Issues & Special Projects (23)	Ed Means Consulting	Consulting on MET issues	45,000	25,000	√
	(To be determined)	MET and Reliability Planning	65,000	50,000	
Total MET Issues & Special Projects Expenses			110,000	75,000	
Total Engineering Expenses			435,000	340,000	
Legal Expenses					
Administration (11 & 13)	Best, Best & Krieger	General Legal Counsel Services	182,500	185,500	√
	Aleshire & Wynder	Legal Counsel Services Regarding San Diego CWA	12,500	15,000	√
	Best, Best & Krieger	Labor Counsel Services	5,000	10,000	√
Total Legal Expenses			200,000	210,500	
Audit Expenses					
Finance (41)	Vasquez & Company LLP	Annual Financial Audit and Federal Single Audit	29,240	29,725	√
Training					
Administration (13)	TBD/Cal State University Fullerton/Municipal Resources Group/Center for Organization Effectiveness/CPS HR Consulting	Staff Development/Technical Training/Leadership Training	30,000	62,500	√
Professional Fees					
Administration (12 & 13 & 19)	Dissinger Associates	Pension Plan Administration	4,500	4,000	√
	Wage Works	Cafeteria Plan Administration	2,312	2,400	√
	Ralph Anderson & Associates	Benchmark Study		36,000	√
Governmental Affairs (31)	Gladwell Services	Records Management Consulting	2,500	1,200	√
	BBK Legislation	State Legislative Advocate	96,000	96,000	√
	James C. Barker	Federal Legislative Advocate	96,000	96,000	√
	Lewis Consulting	County Issues Consulting	42,000	42,000	√
	Soto Services	Grant Research and Acquisition Assistance	36,000	36,000	√
	Ackerman	Legal and Regulatory	36,000	36,000	√
	(To be determined)	Miscellaneous	8,000	8,000	
Public Affairs (32)	Stetson Engineers	Consumer Confidence Report (CCR) Technical Water Quality Advisor	40,633	41,852	√
	So Cal Water Coalition	Delta Conveyance Program Support	30,000	30,000	√
	(To be determined)	Collateral materials update and resolutions/proclamations	4,500	4,500	
	(To be determined)	Event Registration Fees	4,500	12,500	
	Hashtag Pinpoint	Strategic Digital Outreach Contract	95,000	95,000	√
	(To be determined)	CA Water, Energy & Education Alliance		5,000	
	(To be determined)	Client Agency Workshops for PAW	6,500	4,000	
	(To be determined)	Wyland Mayors Challenge	10,000	10,000	
	PSAV	Special Events AV Support	15,000	20,000	√
	(To be determined)	Advertising	20,000	20,000	
WUE - Core (35)	(To be determined)	Environmental Literacy Initiative		20,000	
	(To be determined)	Scouts Program	15,000	7,500	
	(To be determined)	General WUE Research	75,000	75,000	
	Blue Watchdog Conservation, Inc	Landscape Education - QWEL License	5,000	500	√
	Water Systems Optimization	Water Loss Control Work Grp (WLC)	55,000	55,000	√
Finance & IT (41 & 45)	Water Systems Optimization	WLC Business Plan Implementation	30,000	25,000	√
	SAWPA	Aerial Imagery and Landscape Measurement Project	100,000	100,000	√
	U.S. Bank	Custodial Bank fees	6,500	6,500	√
	(To be determined)	Business Continuity Consultant	40,000		
Finance & IT (41 & 45)	Davis Farr	Financial Consulting	40,000	20,000	√
	Demsey Filliger & Assoc., LLC	OPEB Actuarial	4,500	3,750	√
	(To be determined)	Rate Study		82,500	
	Total Professional Fees			920,445	996,202

WEROC

Department	Consultant	Service	Budget FY 19-20	Budget FY 20-21	* Approval included in Budget Approval
Professional Fees					
WEROC	(To be determined)	Consultant for Security Act Implementation	30,000		
Total Professional Fees			30,000	-	

* 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.

1 Hydraulic Modeling expense of \$130,000 is being paid for from reserves.

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

Department	Consultant	Service	Budget FY 19-20	Budget FY 20-21	* Approval included in Budget Approval
Training					
Water Loss Control (70)	(To be determined)	Water Balance Validation Certification	2,000	2,000	
Professional Fees					
Water Loss Control (70)	Westerley & McCall's	Meter Accuracy Testing		62,801	√
	Various Printers	Printing of marketing materials for all WUE programs	40,000	40,000	√
Water Use Efficiency (62)	Enterprise Information Systems	CSANS Webhosting & Annual Maintenance	14,400		√
	Droplet	Web Based Rebate Processing Platform (Turf & Drip)	45,072	45,072	√
	Droplet	E-Signature Rebate Processing	7,500	7,500	√
	Mission Resource Cnsvr District	Residential Installation Verification Inspections	35,000	35,000	√
School Program (63)	Discovery Cube/Shows That	Assemblies (Elementary School)	305,651	290,264	√
	Bolsa Chica Conservancy	Assemblies (High School)	60,000	65,600	√
	Discovery Cube	Assemblies (Middle School)	59,262	45,865	√
Total Professional Fees			566,885	592,102	

* 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 2019-2020 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		\$ 251,878,259				\$ 251,878,259		\$ 251,878,259
Local Resource Program Incentives		(5,465,263)				(5,465,263)		(5,465,263)
Retail Meter Charge	7,888,930					7,888,930		7,888,930
Ground Water Customer Charge	598,248					598,248		598,248
Water Increment Charge								
Interest Revenue	580,000	20,000				600,000		600,000
MWDOC's Contribution			2,370,147	273,367		2,643,514	(273,367)	2,370,147
Outside Fundings				228,978		228,978		228,978
Carryover Funds				150,219		150,219		150,219
Choice Revenue	1,782,434					1,782,434		1,782,434
Miscellaneous Income	3,000					3,000		3,000
Total Revenues	10,852,611	246,432,996	2,370,147	652,564		260,308,318	(273,367)	260,034,951
Expenses:								
Water Purchases		246,412,996				246,412,996		246,412,996
Salaries & Wages	4,055,637			267,463		4,323,100		4,323,100
less S & W Reimb. DSC or Recov from Grants	(5,500)					(5,500)		(5,500)
Employee Benefits	1,470,174					1,470,174		1,470,174
Engineering Expense	435,000			82,520		517,520		517,520
Professional Fees	1,672,407					1,672,407		1,672,407
Contribution to Election Reserve			2,370,147	30,000		2,400,147		2,400,147
Legal Expense - General	200,000					200,000		200,000
Maintenance Expense	158,527			4,738		163,265		163,265
Insurance Expense	140,000					140,000		140,000
Membership / Sponsorship	114,966					114,966		114,966
Director Compensation	268,133			1,105		269,238		269,238
MWDOC Contribution to WEROC Operations	228,978					228,978	(228,978)	
MWDOC Contribution to WEROC Capital Improv	44,389					44,389	(44,389)	
Others:								
MWD Representation	153,218					153,218		153,218
Director Benefits	93,947					93,947		93,947
Health Insurance Coverage for Retirees	70,287					70,287		70,287
Audit Expense	29,240					29,240		29,240
Automotive & Toll Road Expenses	34,860					34,860		34,860
Conference Expense - Staff	40,535			1,213		41,748		41,748
Conference Expense - Directors	28,440			2,800		31,240		31,240
CDR Participation	50,156					50,156		50,156
Business Expense	5,200					5,200		5,200
Miscellaneous Expense	109,300			6,000		115,300		115,300
Postage / Mail Delivery	9,400					9,400		9,400
Rents & Leases	3,616					3,616		3,616
Outside Printing, Subscription & Books	62,500			1,000		63,500		63,500
Office Supplies	38,033					38,033		38,033
Computer Maintenance	8,000			5,060		13,060		13,060
Software Support & Expense	93,634			7,441		101,075		101,075
Computers and Equipment	49,450					49,450		49,450
Telecommunications Expense	25,773			10,000		35,773		35,773
Temporary/Help Expense	5,000					5,000		5,000
Training Expense	32,000			1,150		33,150		33,150
Tuition Reimbursement	5,000					5,000		5,000
Travel & Accommodations - Staff	89,131			8,380		97,511		97,511
Travel & Accommodations - Directors	46,625					46,625		46,625
Depreciation Expense (annualized)								
Overhead Expenses billed to AMP and WFC								
Overhead Reimbursement								
MWDOC Building Expense								
Contribution to Operating Reserves	835,831					835,831		835,831
Capital Acquisition	106,456			28,086		134,542		134,542
All Other Expenses	2,025,632			194,608		2,220,240		2,220,240
Total Expenses	10,808,543	246,412,996	2,370,147	652,564		260,244,250	(273,367)	259,970,883
EFFECT ON RESERVES / FUND BALANCE	\$ 44,068	\$ 20,000	(2)	\$ -	\$ -	\$ 64,068	\$ -	\$ 64,068

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 2020-2021 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		\$ 229,079,152				\$ 229,079,152		\$ 229,079,152
Local Resource Program Incentives		(4,861,259)				(4,861,259)		(4,861,259)
Retail Meter Charge	7,837,792					7,837,792		7,837,792
Ground Water Customer Charge	595,323					595,323		595,323
Water Increment Charge								
Interest Revenue	458,000	22,000				480,000		480,000
MWDOC's Contribution			1,579,934			1,579,934		1,579,934
Outside Fundings				241,236		241,236	(241,236)	
Carryover Funds				241,236		241,236		1,821,170
Choice Revenue	1,630,995					1,630,995		1,630,995
Miscellaneous Income	3,000					3,000		3,000
Total Revenues	10,525,111	224,219,893	1,579,934	482,472		236,807,409	(241,236)	236,566,173
Expenses:								
Water Purchases		224,197,893				224,197,893		224,197,893
Salaries & Wages	4,152,075			318,348		4,470,423		4,470,423
less S & W Reimb. DSC or Recov from Grants								
Employee Benefits	1,542,385					1,542,385		1,542,385
Engineering Expense	340,000			105,792		340,000		340,000
Professional Fees	1,581,338					1,581,338		1,581,338
Contribution to Election Reserve			1,579,934			1,579,934		1,579,934
Legal Expense - General	210,500					210,500		210,500
Maintenance Expense	146,420			3,900		150,320		150,320
Insurance Expense	110,000					110,000		110,000
Membership / Sponsorship	127,161			1,105		128,266		128,266
Director Compensation	258,909					258,909		258,909
MWDOC Contribution to WEROC Operations								
MWDOC Contribution to WEROC Capital Improv	241,236					241,236	(241,236)	
Others:								
MWD Representation	157,070					157,070		157,070
Director Benefits	101,971					101,971		101,971
Health Insurance Coverage for Retirees	87,449					87,449		87,449
Audit Expense	29,725					29,725		29,725
Automotive & Toll Road Expenses	28,650			3,200		31,850		31,850
Conference Expense - Staff	26,515			3,800		30,315		30,315
Conference Expense - Directors	18,695					18,695		18,695
CDR Participation	53,158					53,158		53,158
Business Expense	4,500					4,500		4,500
Miscellaneous Expense	115,000			6,000		121,000		121,000
Postage / Mail Delivery	9,300					9,300		9,300
Rents & Leases	1,750					1,750		1,750
Outside Printing, Subscription & Books	84,700			1,000		85,700		85,700
Office Supplies	49,000			1,800		50,800		50,800
Computer Maintenance	8,000			5,060		13,060		13,060
Software Support & Expense	104,640			9,491		114,131		114,131
Computers and Equipment	33,550					33,550		33,550
Telecommunications Expense	30,850			10,000		40,850		40,850
Temporary/Help Expense	5,000					5,000		5,000
Training Expense	64,500			8,226		72,726		72,726
Tuition Reimbursement	5,000					5,000		5,000
Travel & Accommodations - Staff	62,495			4,750		67,245		67,245
Travel & Accommodations - Directors	24,900					24,900		24,900
Depreciation Expense (annualized)								
Overhead Expenses billed to AMP and WFC								
Overhead Reimbursement								
MWDOC Building Expense	726,883					726,883		726,883
Contribution to Operating Reserves								
Capital Acquisition	79,200					79,200		79,200
All Other Expenses	1,912,501			53,327		1,965,828		1,965,828
Total Expenses	10,622,524	224,197,893	1,579,934	482,472		236,882,823	(241,236)	236,641,588
EFFECT ON RESERVES / FUND BALANCE	\$ (97,413)	\$ 22,000	(2)	\$ -	\$ -	\$ (75,414)	\$ -	\$ (75,415)

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