

**RESOLUTION NO. 2138
MUNICIPAL WATER DISTRICT OF ORANGE COUNTY**

**APPROVING AND ESTABLISHING THE MWDOC BUDGET FOR
FISCAL YEAR 2023-2024 INCLUDING THE GENERAL FUND, RESERVE FUND,
WATER FUND, WATER USE EFFICIENCY FUND, WEROC FUND AND AMP FUND**

BE IT RESOLVED by the Board of Directors of Municipal Water District of Orange County that the Budget for financing the District's operations for Fiscal Year 2023-2024, as recommended, be and the same is hereby adopted as follows:


General Fund Budget (Inclusive of Expenses funded by Reserves)	\$12,050,574
Water Purchases Budget	199,967,525
Water Use Efficiency Budget	13,605,720
WEROC Budget.....	586,614
AMP Budget.....	1,815
Total Budget Resolution.....	\$226,212,248

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

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

- AYES: Directors Dick, Nederhood, McVicker, Seckel, Crane, Thomas & Yoo
Schneider
NOES: None
ABSENT: None
ABSTAIN: None

I hereby certify the foregoing is a full, true and correct copy of Resolution No. 2138, adopted by the Board of Directors of Municipal Water District of Orange County at its meeting held on April 19, 2023.



Maribeth Goldsby, Secretary
Municipal Water District of Orange County



Annual Budget for Fiscal Year 2023-24

Final Budget

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 2022-2023 ADOPTED BUDGET	FY 2022-2023 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2023-2024 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2022-2023 BUDGET
OPERATING EXPENSES:						
Salaries & Wages	\$ 3,835,412	\$ 3,450,473	\$ (384,939)	\$ 4,372,578	\$ 922,105	\$ 537,167
Employee Benefits	1,260,901	1,074,831	(186,069)	1,291,472	216,640	30,571
Director Compensation	275,041	273,077	(1,965)	275,041	1,965	-
Director Benefits	132,976	49,875	(83,101)	104,447	54,572	(28,530)
MWD Representation	157,166	142,432	(14,734)	117,875	(24,557)	(39,292)
CALPERS Unfunded Liability Contribution	207,000	207,000	-	207,000	-	-
Overhead Reimbursement	(333,099)	(328,848)	4,251	(439,274)	(110,426)	(106,175)
Health Insurance Coverage for Retirees	94,554	68,794	(25,760)	84,847	16,053	(9,707)
Audit Expense	35,000	27,000	(8,000)	36,500	9,500	1,500
Automotive & Toll Road Expenses	14,400	6,800	(7,600)	9,575	2,775	(4,825)
Conference Expense - Staff	56,205	26,677	(29,528)	49,832	23,155	(6,373)
Conference Expense - Directors	23,905	20,130	(3,775)	23,065	2,935	(840)
Outside Consulting Expense	410,000	205,000	(205,000)	307,000	102,000	(103,000)
Insurance Expense	140,000	171,736	31,736	182,976	11,240	42,976
Legal Expense - General	235,750	185,687	(50,064)	241,000	55,314	5,250
Maintenance Expense	157,400	154,888	(2,512)	181,860	26,972	24,460
Membership / Sponsorship	145,847	153,303	7,456	167,366	14,063	21,519
CDR Participation	57,462	57,460	(2)	62,433	4,973	4,971
Miscellaneous Expense	60,120	48,762	(11,358)	147,800	99,038	87,680
Postage / Mail Delivery	10,900	10,505	(395)	11,275	770	375
Professional Fees	916,475	991,390	74,915	1,191,325	199,935	274,850
Rents & Leases	1,800	1,699	(101)	1,800	101	-
Outside Printing, Subscription & Books	85,000	83,846	(1,154)	94,000	10,154	9,000
Office Supplies	35,000	20,983	(14,017)	27,000	6,017	(8,000)
Building Repair & Maintenance	22,056	18,962	(3,094)	25,200	6,238	3,144
Computer Maintenance	7,000	7,000	-	5,000	(2,000)	(2,000)
Business Expense	2,500	900	(1,600)	2,000	1,100	(500)
Software Support & Expense	148,408	154,615	6,207	154,483	(132)	6,075
Computers and Equipment	43,950	43,950	-	43,000	(950)	(950)
Telecommunications Expense	40,790	36,426	(4,364)	43,918	7,492	3,128
Temporary Help Expense	5,000	-	(5,000)	5,000	5,000	-
Training Expense	45,000	25,000	(20,000)	35,000	10,000	(10,000)
Tuition Reimbursement	5,000	5,000	-	5,000	-	-

(1)
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Exhibit A2
SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
CORE FUND

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2023-2024 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2022-2023 BUDGET
OPERATING EXPENSES: continued						
Travel & Accommodations - Staff	90,325	38,026	(52,299)	102,200	64,174	11,875
Travel & Accommodations - Directors	32,900	27,100	(5,800)	42,400	15,300	9,500
MWDOC's Contribution to WEROC: Operations	296,290	296,290	-	293,307	(2,983)	(2,983)
Election Expense	-	643,451	643,451	-	(643,451)	(1)
Capital Acquisition (excluding building)	81,000	161,625	80,625	25,892	(135,733)	(55,108)
Capital Acq Prior Year Carryover Dr/(Cr)	-	-	-	-	-	-
OPERATING EXPENSES	\$ 8,835,434	\$ 8,561,843	\$ (273,591)	\$ 9,531,193	\$ 969,350	\$ 695,759
MWDOC's Building Expense	\$ 246,600	\$ 149,938	\$ (96,662)	\$ 389,000	\$ 239,062	\$ 142,400
Building Expense Prior Year Carryover Dr/(Cr)	\$ 476,477	\$ -	\$ (476,477)	\$ (166,314)	\$ (166,314)	\$ (642,791)
Contribution to Election Reserve	\$ 300,728	\$ 664,360	\$ 363,632	\$ 563,020	\$ (101,340)	\$ 262,292
TOTAL EXPENSES	\$ 9,859,239	\$ 9,376,141	\$ (483,097)	\$ 10,316,899	\$ 940,758	\$ 457,660

REVENUES:						
Retail Meter Charge	\$ 8,885,401	\$ 8,885,401	\$ -	\$ 9,206,255	\$ 320,854	\$ 320,854
Ground Water Customer Charge	367,806	367,806	-	383,697	15,891	15,891
Interest Revenue	145,971	255,574	109,603	319,410	63,836	173,439
Miscellaneous Income	3,000	3,000	-	3,000	-	-
TOTAL REVENUES	\$ 9,402,178	\$ 9,511,781	\$ 109,603	\$ 9,912,362	\$ 400,581	\$ 510,184

EFFECT ON RESERVES:						
TOTAL CONTRIBUTION (DRAW) FROM RESERVES	\$ (457,061)	\$ 135,640	\$ 592,700	\$ (404,537)	\$ (540,177)	\$ 52,523 (3)

(1) Total FY2023-2024 Salaries & Wages includes \$131,270 for intern support

(2) Total FY2023-2024 Benefits includes \$12,712 for intern support. Total Benefits also includes a Calpers contribution for full time employees of 12.47% for Classic employees and 7.68% for PEPRA employees. A further assumption is that medical, dental and vision insurance rates will decrease by 4% for FY23-24.

(3) Based on FY22-23 projections and FY23-24 MWDOC designated reserve target, designated reserves will be essentially fully funded in a few years.

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

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2023-2024 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2022-2023 BUDGET
OPERATING EXPENSES:						
Salaries & Wages	\$ 593,718	\$ 606,460	\$ 12,742	\$ 762,777	\$ 156,317	\$ 169,059
less for Recovery from Grants	(20,000)	(30,874)	(10,874)	(30,000)	874	(10,000)
Employee Benefits	180,931	158,207	(22,724)	215,911	57,704	34,980
Director Compensation	-	-	-	-	-	-
Director Benefits	-	-	-	-	-	-
MWD Representation	-	-	-	-	-	-
Overhead Reimbursement	333,099	328,848	(4,251)	439,274	110,426	106,175
Health Insurance Coverage for Retirees	-	-	-	-	-	-
Audit Expense	-	-	-	-	-	-
Automotive & Toll Road Expenses	1,200	500	(700)	800	300	(400)
Vehicle Expense	7,343	7,343	-	12,000	4,657	4,657
Conference Expense - Staff	-	-	-	-	-	-
Conference Expense - Directors	-	-	-	-	-	-
Outside Consulting Expense	-	-	-	-	-	-
Insurance Expense	-	-	-	-	-	-
Legal Expense - General	-	-	-	-	-	-
Maintenance Expense	-	-	-	-	-	-
Membership / Sponsorship	-	-	-	-	-	-
Miscellaneous Expense	12,000	10,000	(2,000)	9,000	(1,000)	(3,000)
Postage / Mail Delivery	400	350	(50)	400	50	-
Professional Fees	599,781	599,781	-	607,100	7,319	7,319
Rents & Leases	-	-	-	-	-	-
Outside Printing, Subscription & Books	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-
Supplies - Water Loss Control	4,000	4,000	-	4,000	-	-
Computer Maintenance	-	-	-	-	-	-
Software Support & Expense	2,300	2,416	116	2,200	(216)	(100)
Telecommunications Expense	2,900	2,664	(236)	2,520	(144)	(380)
Computers and Equipment	-	-	-	-	-	-
Temporary Help Expense	-	-	-	-	-	-
Training Expense	8,000	-	(8,000)	1,000	1,000	(7,000)
Tuition Reimbursement	-	-	-	-	-	-

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

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2023-2024 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2022-2023 BUDGET
OPERATING EXPENSES: continued						
Travel & Accommodations - Staff	-	-	-	-	-	-
Travel & Accommodations - Directors	-	-	-	-	-	-
Capital Acquisition	32,280	10,535		-	(10,535)	(32,280)
Subtotal Expenses	\$ 1,757,952	\$ 1,700,230	\$ (35,977)	\$ 2,026,982	\$ 326,752	269,029.86
TOTAL EXPENSES	\$ 1,757,952	\$ 1,700,230	\$ (57,722)	\$ 2,026,982	\$ 326,752	\$ 269,030

REVENUES:						
Choice Revenue	\$ 1,757,952	\$ 1,700,230	\$ (57,722)	\$ 2,026,982	\$ 326,752	\$ 269,030
TOTAL REVENUES	\$ 1,757,952	\$ 1,700,230	\$ (57,722)	\$ 2,026,982	\$ 326,752	\$ 269,030

- (1) Total FY2023-2024 Salaries & Wages includes \$131,270 for intern support
- (2) Total FY2023-2024 Benefits includes \$12,712 for intern support. Total Benefits also includes a Calpers contribution for full time employees of 12.47% for Classic employees and 7.68% for PEPRA employees. A further assumption is that medical, dental and vision insurance rates will decrease by 4% for FY23-24.

Exhibit A4
SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
CONSOLIDATED

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2023-2024 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2022-2023 BUDGET
OPERATING EXPENSES:						
Salaries & Wages	\$ 4,429,130	\$ 4,056,933	\$ (372,197)	\$ 5,135,355	\$ 1,078,423	\$ 706,226
less for Recovery from Grants	(20,000)	(30,874)	(10,874)	(30,000)	874	(10,000)
Employee Benefits	1,441,831	1,233,038	(208,793)	1,507,382	274,344	65,551
Director Compensation	275,041	273,077	(1,965)	275,041	1,965	-
Director Benefits	132,976	49,875	(83,101)	104,447	54,572	(28,530)
MWD Representation	157,166	142,432	(14,734)	117,875	(24,557)	(39,292)
CALPERS Unfunded Liability Contribution	207,000	207,000	-	207,000	-	-
Overhead Reimbursement	-	-	-	-	-	-
Health Insurance Coverage for Retirees	94,554	68,794	(25,760)	84,847	16,053	(9,707)
Audit Expense	35,000	27,000	(8,000)	36,500	9,500	1,500
Automotive & Toll Road Expenses	15,600	7,300	(8,300)	10,375	3,075	(5,225)
Vehicle Expense - Water Loss Control	7,343	7,343	-	12,000	4,657	4,657
Conference Expense - Staff	56,205	26,677	(29,528)	49,832	23,155	(6,373)
Conference Expense - Directors	23,905	20,130	(3,775)	23,065	2,935	(840)
Outside Consulting Expense	410,000	205,000	(205,000)	307,000	102,000	(103,000)
Insurance Expense	140,000	171,736	31,736	182,976	11,240	42,976
Legal Expense - General	235,750	185,687	(50,064)	241,000	55,314	5,250
Maintenance Expense	157,400	154,888	(2,512)	181,860	26,972	24,460
Membership / Sponsorship	145,847	153,303	7,456	167,366	14,063	21,519
CDR Participation	57,462	57,460	(2)	62,433	4,973	4,971
Miscellaneous Expense	72,120	58,762	(13,358)	156,800	98,038	84,680
Postage / Mail Delivery	11,300	10,855	(445)	11,675	820	375
Professional Fees	1,516,256	1,591,171	74,915	1,798,425	207,254	282,169
Rents & Leases	1,800	1,699	(101)	1,800	101	-
Outside Printing, Subscription & Books	85,000	83,846	(1,154)	94,000	10,154	9,000
Office Supplies	35,000	20,983	(14,017)	27,000	6,017	(8,000)
Supplies - Water Loss Control	4,000	4,000	-	4,000	-	-
Building Repair & Maintenance	22,056	18,962	(3,094)	25,200	6,238	3,144
Computer Maintenance	7,000	7,000	-	5,000	(2,000)	(2,000)
Business Expense	2,500	900	(1,600)	2,000	1,100	(500)
Software Support & Expense	150,708	157,031	6,323	156,683	(348)	5,975
Computers and Equipment	43,950	43,950	-	43,000	(950)	(950)
Telecommunications Expense	43,690	39,090	(4,600)	46,438	7,348	2,748
Temporary Help Expense	5,000	-	(5,000)	5,000	5,000	-
Training Expense	53,000	25,000	(28,000)	36,000	11,000	(17,000)
Tuition Reimbursement	5,000	5,000	-	5,000	-	-

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Exhibit A4
SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
CONSOLIDATED

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2023-2024 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2022-2023 BUDGET
OPERATING EXPENSES: continued						
Travel & Accommodations - Staff	90,325	38,026	(52,299)	102,200	64,174	11,875
Travel & Accommodations - Directors	32,900	27,100	(5,800)	42,400	15,300	9,500
MWDOC's Contribution to WEROC: Operations	296,290	296,290	-	293,307	(2,983)	(2,983)
Election Expense	-	643,451	643,451	-	(643,451)	-
Capital Acquisition (excluding building)	113,280	172,160	58,880	25,892	(146,268)	(87,388)
Capital Acq Prior Year Carryover Dr/(Cr)	-	-	-	-	-	-
OPERATING EXPENSES	\$ 10,593,386	\$ 10,262,073	\$ (331,313)	\$ 11,558,175	\$ 1,296,101	\$ 964,789
MWDOC's Building Expense	\$ 246,600	\$ 149,938	\$ (96,662)	\$ 389,000	\$ 239,062	\$ 142,400
Building Expense Prior Year Carryover Dr/(Cr)	\$ 476,477	\$ -	\$ (476,477)	\$ (166,314)	\$ (166,314)	\$ (642,791)
Contribution to Election Reserve	\$ 300,728	\$ 664,360	\$ 363,632	\$ 563,020	\$ (101,340)	\$ 262,292
TOTAL EXPENSES	\$ 11,617,191	\$ 11,076,371	\$ (540,819)	\$ 12,343,881	\$ 1,267,509	\$ 726,690

REVENUES:						
Retail Meter Charge	\$ 8,885,401	\$ 8,885,401	\$ -	\$ 9,206,255	\$ 320,854	\$ 320,854
Ground Water Customer Charge	367,806	367,806	-	383,697	15,891	15,891
Interest Revenue	145,971	255,574	109,603	319,410	63,836	173,439
Miscellaneous Income	3,000	3,000	-	3,000	-	-
Choice Revenue	1,757,952	1,700,230	(57,722)	2,026,982	326,752	269,030
TOTAL REVENUES	\$ 11,160,130	\$ 11,212,011	\$ 51,881	\$ 11,939,343	\$ 727,332	\$ 779,213

EFFECT ON RESERVES:						
TOTAL CONTRIBUTION (DRAW) FROM RESERVES	\$ (457,061)	\$ 135,640	\$ 592,700	\$ (404,537)	\$ (540,177)	\$ 52,523 ⁽³⁾

(1) Total FY2023-2024 Salaries & Wages includes \$131,270 for intern support

(2) Total FY2023-2024 Benefits includes \$12,712 for intern support. Total Benefits also includes a Calpers contribution for full time employees of 12.47% for Classic employees and 7.68% for PEPRA employees. A further assumption is that medical, dental and vision insurance rates will decrease by 4% for FY23-24.

(3) Based on FY22-23 projections and FY23-24 MWDOC designated reserve target, designated reserves will be essentially fully funded in a few years.

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

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2023-2024 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2022-2023 BUDGET
Water Revenues						
Water Sales	\$ 163,128,712	\$ 170,517,187	\$ 7,388,475	\$ 185,749,302	\$ 15,232,116	\$ 22,620,591
Local Resource Program Incentives	(5,507,994)	(4,648,785)	859,209	(4,725,194)	(76,409)	782,800
Readiness-To-Serve Charge	11,142,354	12,172,510	1,030,156	13,768,707	1,596,196	2,626,353
Capacity Charge	5,396,060	5,391,180	(4,880)	4,816,710	(574,470)	(579,350)
Interest Revenue - Tier 2 Cont.	4,547	-	(4,547)	-	-	(4,547)
SCP/SAC Pipeline Surcharge	318,000	328,000	10,000	358,000	30,000	40,000
TOTAL WATER REVENUES	\$ 174,481,679	\$ 183,760,092	\$ 9,278,413	\$ 199,967,525	\$ 16,207,433	\$ 25,485,846
Water Expenses						
Water Purchases	\$ 163,128,712	\$ 170,517,187	\$ 7,388,475	\$ 185,749,302	\$ 15,232,116	\$ 22,620,591
Local Resource Program Incentives	(5,507,994)	(4,648,785)	859,209	(4,725,194)	(76,409)	782,800
Readiness-To-Serve Charge	11,142,354	12,172,510	1,030,156	13,768,707	1,596,196	2,626,353
Capacity Charge	5,396,060	5,391,180	(4,880)	4,816,710	(574,470)	(579,350)
Tier 2 Surcharge	-	-	-	-	-	-
SCP/SAC Pipeline Surcharge	318,000	328,000	10,000	358,000	30,000	40,000
TOTAL WATER EXPENSES	\$ 174,477,132	\$ 183,760,092	\$ 9,282,960	\$ 199,967,525	\$ 16,207,433	\$ 25,490,393
Changes to Fund Balance:						
Tier 2 Contingency	\$ 4,547	\$ -	\$ (4,547)	\$ -	\$ -	\$ (4,547)

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

	FY 2022-2023 ADOPTED BUDGET	FY 2022-2023 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2023-2024 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2022-2023 BUDGET
Funding						
Metropolitan Water District	\$ 5,643,486	\$ 6,424,752	\$ 781,266	\$ 10,067,500	\$ 3,642,748	\$ 4,424,014
USBR	780,262	827,003	46,741	939,000	111,997	158,738
DWR	367,919	817,899	449,980	1,190,980	373,081	823,061
Member Agencies	1,703,607	981,028	(722,579)	1,408,240	427,212	(295,367)
MWDOC	50,000	-	(50,000)	-	-	(50,000)
TOTAL OUTSIDE FUNDING	\$ 8,545,274	\$ 9,050,682	\$ 505,408	\$ 13,605,720	\$ 4,555,038	\$ 5,060,446
Program Expenses Funded from Outside Sources						
Installation Verification	\$ 108,369	\$ 76,948	\$ (31,421)	\$ 105,000	\$ 28,052	\$ (3,369)
Rebate Incentives	6,242,371	8,274,625	2,032,254	11,426,720	3,152,095	5,184,349
TOTAL PROGRAMS EXPENSES	\$ 8,269,365	\$ 9,310,332	\$ 1,040,967	\$ 13,605,720	\$ 4,295,388	\$ 5,336,355

**Exhibit B
Expenditures by Program**

Cost Center	PROGRAM	FY 2022-2023 BUDGET FTE	FY 2023-2024 BUDGET FTE	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 PROPOSED BUDGET
11	Administrative - Board	1.56	1.79	\$ 1,241,367	\$ 1,658,967	\$ 1,298,250
12	Administrative - General	3.97	4.60	839,870	759,856	1,035,641
13	Personnel / Staff Development	1.81	1.66	429,925	392,644	498,697
19	Overhead	4.23	4.70	1,213,523	884,634	1,238,833
21	Reliability Planning and Engineering	2.67	2.68	797,116	536,282	817,059
23	Metropolitan Issues and Water Policy	3.81	2.43	935,272	733,757	753,069
31	Governmental Affairs	0.85	0.85	471,604	482,583	657,611
35	Water Use Efficiency (Core)	1.06	1.09	484,084	529,806	457,818
32	Public Affairs	4.59	5.50	1,140,950	1,117,312	1,329,287
41	Finance	3.19	3.22	601,942	643,951	659,023
45	Information Technology	0.99	1.00	383,491	390,634	492,222
25	MWDOC's Contribution to WEROC	3.10	3.05	296,290	296,290	293,307
CORE TOTAL		31.83	32.57	\$ 8,835,434	\$ 8,426,715	\$ 9,530,818
62	Water Use Efficiency Program	4.69	5.89	831,328	866,137	1,039,923
63	School Programs	0.06	0.05	429,838	425,674	435,950
70	Water Loss Control	3.05	3.37	496,786	408,418	551,109
CHOICE TOTAL		7.80	9.31	\$ 1,757,952	\$ 1,700,230	\$ 2,026,982
CORE & CHOICE TOTAL		39.63	41.88	\$ 10,593,386	\$ 10,126,945	\$ 11,557,800
Includes:	Full-time employees	33.66	34.65	(2)		
	Part-time employees	0.00	2.25			
	Interns	2.87	1.92			
	WEROC Full-time employees	3.10	3.05			

(1)

(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.

(2) FTE's for 2022-2023 are calculated based on 2088 hours of work for the year. FTE's for 2023-2024 are calculated based on 2080 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 38 full-time employees, 3 part-time employee and 4 interns. 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.

**Municipal Water District of Orange County
2023-2024 FISCAL MASTER PLAN PROJECTIONS**
(in thousands)

	Projected ACTUALS FY22-23	BUDGET FY23-24	FY24-25	FISCAL MASTER PLAN PROJECTIONS ¹				
				FY25-26	FY26-27	FY27-28	FY28-29	
Beginning Designated Reserve Balance - MWDOC	\$6,434	\$ 7,223	\$ 6,357	\$ 6,946	\$ 6,946	\$ 6,946	\$ 6,839	
less OPEB Reserve	297	297	297	297	297	297	297	
Adjusted Reserve Balance	6,137	6,926	6,060	6,649	6,649	6,649	6,542	
Revenues								
Water Rate Revenues:								
Retail Meter Agency Charge	8,885	9,206	9,529	9,720	9,913	10,106	10,301	
Ground Water Customer Charge***	368	384	398	414	429	446	463	
Subtotal	9,253	9,590	9,927	10,134	10,342	10,552	10,763	
Other Revenues:								
Choice Revenues	1,700	2,027	2,104	2,185	2,268	2,355	2,445	
Interest Earnings	256	319	221	275	333	402	483	
Misc./Reimbursements	3	3	3	3	3	3	3	
Subtotal	1,959	2,349	2,328	2,463	2,604	2,760	2,931	
Total Revenues	11,212	11,939	12,255	12,597	12,946	13,312	13,694	
Expenses								
Core Expenses	8,400	9,505	9,868	10,245	10,637	11,043	11,465	
Choice Expenses	1,700	2,027	2,104	2,185	2,268	2,355	2,445	
Capital Acquisitions (not including building)	172	26	20	20	20	20	20	
Total Expenses w/o Building & Election	10,273	11,558	11,993	12,450	12,925	13,418	13,930	
Revenue Over Expenses w/o Building & Election	939	381	262	147	21	(106)	(236)	
ELECTION Reserve Beginning Balance	462	483	1,046	437	584	-	-	
Annual Election Reserve Contribution	664	563	262	147	21	-	-	
Annual Election Expense	643	-	871	-	653	-	653	
Election Reserve Ending Balance	483	1,046	437	584	-	-	-	
BUILDING Reserve Beginning Balance	437	729	1,025	426	416	406	396	
Annual Building Reserve Contribution	442	685	(589)	-	-	-	-	
Annual Building Expense	150	389	10	10	10	10	10	
Building Reserve Ending Balance	729	1,025	426	416	406	396	386	
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	
Ending General Fund & Cash Flow Reserves	\$ 5,714	\$ 3,989	\$ 5,785	\$ 5,649	\$ 6,243	\$ 6,146	\$ 5,921	

Document does not reflect MWDOC's irrevocable trust towards OPEB liability

MWDOC Water Rates

Total Retail Customer Meters	646,211	646,053	646,000	648,000	650,000	652,000	654,000
Connection Charge	\$ 13.75	\$ 14.25	\$ 14.75	\$ 15.00	\$ 15.25	\$ 15.50	\$ 15.75
Fixed Charge %		100%	100%	100%	100%	100%	100%
Rate Increase Proposal:							
Connection Charge	\$	0.50	\$ 0.50	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25

- 1 Assumptions for FMP:
- five year rolling average Inflation rate: 3.82% per year
 - Rate of return on Investment of portfolio: 2.10% per year

Working Capital and Interest Revenue Projections

	FISCAL MASTER PLAN PROJECTIONS				
	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
Working Capital:					
Designated Reserve Fund	6,357	6,946	6,946	6,946	6,839
Average Revenue from Agencies	4,963	5,067	5,171	5,276	5,382
WUE use of fund	(200)	(200)	(200)	(200)	(200)
Water Payment Float	7,288	7,313	7,338	7,363	7,388
Average Working Capital	18,408	19,126	19,255	19,385	19,409
Interest rate	1.20%	1.44%	1.73%	2.07%	2.49%
Interest Revenue Projections:					
Interest income - General	221	275	333	402	483
Total Interest Revenue Projections	221	275	333	402	483

*** Per the Directors, FY23/24 budget for CCEEB will be excluded from the Groundwater Charge

Exhibit D

**MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Proposed District Participation Costs
Fiscal Year 2023-24**

	Budget FY 2022-2023	Projected FY 2022-2023 Actuals	Budget FY 2023-24	Approval included in Budget Approval
Required Participation or Service				
LAFCO	\$ 36,716	\$ 38,264	\$ 39,795	√
Subtotal Cost Center 11	\$ 36,716	\$ 38,264	\$ 39,795	
Association of Calif. Water Agencies (ACWA)	\$ 23,000	\$ 24,655	\$ 25,641	√
South OC Watershed Management Area Dues	\$ 11,250	\$ 7,987	\$ 9,100	√
Subtotal Cost Center 12	\$ 34,250	\$ 32,642	\$ 34,741	
Subtotal - Required Participation or Service	\$ 70,966	\$ 70,906	\$ 74,536	
Elective Participation				
Colorado River Water Users Association (CRWUA)	\$ 60	\$ -	\$ -	√
Subtotal Cost Center 11	\$ 60	\$ -	\$ -	
Association of California Cities- Orange County (ACCOC)	\$ 5,100	\$ 5,000	\$ 5,200	√
American Water Works Association (AWWA)	\$ 1,800	\$ 1,977	\$ 2,056	√
Association of Metropolitan Water Agencies (AMWA)	\$ 21,876	\$ 25,900	\$ -	√
CA Chamber of Commerce (HR California)	\$ 580	\$ 869	\$ 904	√
California Council for Environmental and Economic Balance (CCEEB)	\$ -	\$ -	\$ 31,500	New
Cal Desal	\$ 5,100	\$ 5,000	\$ 5,200	√
California Association of Public Information Officers (CAPIO)	\$ 825	\$ 945	\$ 982	√
California Environmental Literacy Initiative	\$ 600	\$ 600	\$ 624	√
California Municipal Treasurers Association (CMTA)	\$ 175	\$ 175	\$ 182	√
California Municipal Utilities Association (CMUA)	\$ 6,480	\$ 9,286	\$ 9,657	√
California Society of Municipal Finance Officers (CSMFO)	\$ 120	\$ 120	\$ 125	√
California Special Districts Association (CSDA)	\$ 8,100	\$ 8,810	\$ 9,162	√
California Water Efficiency Partnership (CalWEP)	\$ 6,030	\$ 6,030	\$ 6,271	√
California Water, Energy and Education Alliance (CWEEA)	\$ 1,200	\$ 1,200	\$ 1,248	√
Colorado River Water Users Association (CRWUA)	\$ 100	\$ -	\$ -	√
Department of Water Resources Education Committee	\$ 1,500	\$ 1,500	\$ 1,560	√
Festival of Butterflies Sponsorship	\$ -	\$ -	\$ 2,500	√
Government Finance Officers Association (GFOA)	\$ 170	\$ 170	\$ 177	√
Indep. Special Districts of Or. Co. (ISDOC)	\$ 50	\$ 50	\$ 52	√
International Association of Business Communicators (IABC)	\$ 375	\$ 375	\$ 390	√
Public Sector HR Association (PSHRA)	\$ 60	\$ 60	\$ 62	√
National Water Resources Assn., Mun. Caucus	\$ 545	\$ 545	\$ 567	√
OC Chapter-Calif. Landscape Contractors Assoc.	\$ 2,250	\$ 2,250	\$ 2,340	√
Orange County Business Council (OC Chamber)	\$ 5,250	\$ 5,000	\$ 5,200	√
Orange County Public Affairs Association (OCPAA)	\$ 625	\$ 625	\$ 650	√
Orange County Water Association (OCWA)	\$ 250	\$ 250	\$ 260	√
Public Relations Society of America/O.C. (PRSA)	\$ 1,340	\$ 1,340	\$ 1,394	√
Radio and Television News Directors Association	\$ -	\$ -	\$ 75	New
Society of Human Resources Management (SHRM)	\$ 229	\$ 229	\$ 238	√
Southern California Personnel Management Assoc. (SCPMA)	\$ 60	\$ 60	\$ 62	√
South Orange County Economic Coalition (SOCEC)	\$ 1,630	\$ 1,630	\$ 1,695	√
Southern California Water Coalition (SCWC)	\$ 1,020	\$ 1,020	\$ 1,061	√
Urban Water Institute	\$ 1,326	\$ 1,326	\$ 1,379	√
Water Environment Federation	\$ 55	\$ 55	\$ 57	√
Subtotal Cost Center 12	\$ 74,821	\$ 82,397	\$ 92,830	
Subtotal - Elective Participation	\$ 74,881	\$ 82,397	\$ 92,830	
International Association of Emergency Managers	\$ 390	\$ -	\$ 400	√
AWWA CA/NV Sec Spring 2024	\$ 196	\$ -	\$ 311	√
California Emergency Services Association	\$ 294	\$ -	\$ 239	√
WEROC Program Total	880	-	950	
GRAND TOTAL - General Fund	\$ 145,847	\$ 153,303	\$ 167,366	

Exhibit E

**MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Summary of Proposed Staff Registration & Travel Budget ⁽¹⁾
Fiscal Year 2023-24**

Conference / Meeting	Location/Date/Staff	Registration	Travel ⁽¹⁾	Approval included in Budget Approval
Association of California Water Agencies (ACWA)	DC Conference, TBD	\$ 2,700	\$ 6,600	√
	Fall Conference, Nov. 28-30, 2023, Indian Wells, Ca	\$ 3,875	\$ 5,000	√
	Spring Conference, TBD	\$ 3,875	\$ 9,000	√
	Region 10, TBD	\$ 150		√
	Legislative Symposium, Sacramento, TBD	\$ 285	\$ 800	√
Association of California Cities- Orange County (ACCOC)	Sacramento, TBD	\$ 1,200	\$ 1,600	√
	Washington DC, TBD	\$ 1,800	\$ 4,400	√
American Water Works Association (AWWA)	Cal Nevada Fall Conference, October, 23-26, 2023, Las Vegas, NV	\$ 1,750	\$ 2,400	√
	North American Water Loss Conference, Denver, CO, TBD	\$ 2,000	\$ 3,600	√
	ACE June 10, 2024, Anaheim, Ca	\$ 1,280	\$ 200	New
	Water Infrastructure, September 10, 2023, Philadelphia, PA	\$ 1,280	\$ 6,400	New
	Cal Nevada Section Annual Conference, San Diego, Ca TBD	\$ 875	\$ 1,200	√
	Sustainable Water Management , April 1, 2024, TBD	\$ 875	\$ 1,200	√
California Association of Public Information Officers (CAPIO)	Annual Conference, TBD	\$ 1,250	\$ 3,000	√
California Council for Environmental and Economic Balance (CCEEB)	Annual Conference - 2 x per year	\$ 2,800	\$ 5,000	New
Cal Desal	Annual Conference, TBD	\$ 250	\$ 500	√
California Environmental Literacy Initiative	Sacramento Ca, TBD		\$ 1,500	√
California Employees Public Retirement System (CalPERS)	Annual Employer Education Forum, 2023, TBD	\$ 1,347	\$ 300	√
California Municipal Utilities Association (CMUA) Capitol Days	Capital Days, Sacramento, TBD	\$ 195	\$ 800	√
California Municipal Utilities Association (CMUA) Annual Conference	Annual Conference, TBD	\$ 600	\$ 800	√
Colorado River Water Users Association (CRWUA)	Annual Conference, TBD	\$ 2,650	\$ 4,500	√
California Special Districts Association (CSDA)	Legislative Days, TBD	\$ 275	\$ 800	√
	Annual Spring Conference, TBD	\$ 500	\$ 800	√
California Water Efficiency Partnership (CalWEP)	Membership Meetings, 1=No. Cal & 2=So. Cal		\$ 800	√
	Board Meetings, 2=No. Cal & 2=So. Cal		\$ 500	√
	Peer to Peer, TBD	\$ 1,250	\$ 4,000	√
Department of Water Resources Education Committee	Sacramento, TBD		\$ 2,400	√
Department of Water Resources (DWR)/State Water Resources Control Board (SWRCB)	Urban Advisory Group Meetings, Sacramento		\$ 1,800	√
ESRI	GSI User Conference, July 10-14, 2023, San Diego, Ca	\$ 1,700	\$ 1,000	New
Legislative Advocacy	Sacramento		\$ 3,000	√
	Washington DC		\$ 5,000	√
Liebert, Cassidy Whitmore	Annual Public Sector Conference, TBD	\$ 1,200	\$ 200	√
Multi-State Salinity Coalition	Annual Salinity Summit, February 22-24, 2023, Las Vegas, NV	\$ 245	\$ 500	√
Orange County Business Council (OCBC)	Advocacy, Sacramento, TBD	\$ 1,800	\$ 1,600	√
	Advocacy, DC, TBD	\$ 1,800	\$ 4,400	√
Public Relations Society of America	Annual Conference, October 15-17, 2023, Nashville, TN	\$ 900	\$ 3,600	√
Urban Water Institute	Fall Conference, TBD	\$ 1,725	\$ 1,800	√
	Spring Conference, TBD	\$ 1,150	\$ 1,200	√
Water Smart Innovations	Annual Conference, October 1, 2023, Las Vegas NV	\$ 2,750	\$ 6,000	√
Miscellaneous*		\$ 3,500	\$ 4,000	√
	General Fund Total **	\$ 49,832	\$ 102,200	
Conferences/Meetings/Trainings				
International Assoc. of Emergency Managers	Long Beach, CA Nov 6-9, 2023	\$ 2,150	\$ 200	√
California Emergency Services Association (Fall)	Indian Wells, Ca, May 2024	\$ 1,950	\$ 2,900	√
AWWA CA/NV Section	Fall 2023 Las Vegas, NV Oct 23-26, 2023; Spring 2024 Anaheir	\$ 1,700	\$ 1,400	√
	WEROC Program Total	\$ 5,800	\$ 4,500	
PROPOSED GENERAL FUND BUDGET		\$ 49,832	\$ 102,200	

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

** Excludes automotive mileage.

*** Per the Directors, FY23/24 budget for CCEEB will be excluded from the Groundwater Charge

(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 2023-24**

Conference	Location/Date/Directors	Registration	Travel ⁽¹⁾	Approval included in Budget Approval
Association of California Water Agencies (ACWA)	DC Conference, TBD	\$ 1,800	\$ 4,400	√
	Fall Conference November 28-30, 2023, Indian Wells, Ca	\$ 3,875	\$ 5,000	√
	Spring Conference, TBD	\$ 2,325	\$ 5,400	√
	Region 10, TBD	\$ 50		√
Association of California Cities- Orange County (ACCOC)	Sacramento, TBD	\$ 600	\$ 800	√
	Washington DC, TBD	\$ 900	\$ 2,200	√
American Water Works Association/Water Environment Federation (AWWA/WEF)	Utility Management Conference, TBD	\$ 875	\$ 1,200	√
Bond Buyers	Conference, TBD	\$ 275	\$ 300	√
California Special Districts Association (CSDA)	Legislative Days, Sacramento,	\$ 275	\$ 800	√
California Council for Environmental and Economic Balance (CCEEB)	Annual Conference - 2 x per year	\$ 2,800	\$ 5,000	New
Cal Desal	Annual Conference, TBD	\$ 1,590	\$ 2,700	√
Colorado River Water Users Association (CRWUA)	Annual Conference, December 13-15, 2023, Las Vegas NV	\$ 1,250	\$ 2,500	√
Legislative Advocacy	Sacramento		\$ 1,500	√
	Washington DC		\$ 2,500	√
Orange County Business Council (OCBC)	Advocacy Trip, Sacramento, TBD	\$ 900	\$ 2,200	√
	Advocacy Trip-DC, TBD	\$ 900	\$ 800	√
Urban Water Institute	Fall Conference,	\$ 1,725	\$ 1,800	√
	Spring Conference, TBD	\$ 1,725	\$ 1,800	√
Miscellaneous*		\$ 1,200	\$ 1,500	√
TOTAL**		\$ 23,065	\$ 42,400	

PROPOSED GENERAL FUND BUDGET

\$ 23,065	\$ 42,400
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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.

*** Per the Directors, FY23/24 budget for CCEEB will be excluded from the Groundwater Charge

(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 2023-2024

	Proposed Budget	Approval included in <u>Budget Approval</u>
Furniture and Fixtures- 19-8810:		
MWDOC Office Improvements (Wall Displays, artwork/kitchen remodel/appliances/furniture)	\$ 25,892	√
Subtotal 8810 Improvements	\$ 25,892	
Building Improvements- 19-8811:		
• Kitchen Remodel/permit/plan check/Constr Mgmt., Roof	\$ 222,686	√
Subtotal 8811 Improvements	\$ 222,686	
New Realized Costs - Cost Center 19	\$ 248,578	

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

Department	Consultant	Service	Budget FY 22-23	Budget FY 23-24	* Approval included in Budget Approval
Outside Consulting Expense					
Planning & Operation (21)	CDR	Population Projections	\$ 15,000	\$ 20,000	√
	CDM Smith	Supplemental Analysis of Water Supplies	\$ 100,000	\$ 65,000	√
	(To be determined)	On Call Work	\$ 10,000	\$ 35,000	
	Hazen, Ed Means Consulting	EOCF#2 Pilot Project	\$ 150,000	\$ 75,000	√
Total Planning & Operations Expenses			\$ 275,000	\$ 195,000	
Met Issues & Special Projects (23)	Ed Means Consulting	Consulting on MET issues	\$ 25,000	\$ 25,000	√
	(To be determined)	Financial & Rate Consulting	\$ 35,000	\$ -	
	Dopudja & Wells Consulting- Paul Jones	MET and Reliability Planning (IRP & Delta)	\$ 50,000	\$ 67,000	√
	(To be determined)	Financial Model for MWD	\$ 25,000	\$ 20,000	
Total MET Issues & Special Projects Expenses			\$ 135,000	\$ 112,000	
Total Outside Consulting Expense			\$410,000	\$ 307,000	
Legal Expenses					
Administration (11 & 13)	Best, Best & Krieger	General Legal Counsel Services	\$ 210,000	\$ 200,000	√
	Aleshire & Wynder	Legal Counsel Services Regarding San Diego CWA	\$ 15,750	\$ 16,000	√
	Best, Best & Krieger	Labor Counsel Services	\$ 10,000	\$ 25,000	√
Total Legal Expenses			\$235,750	\$ 241,000	
Audit Expenses					
Finance (41)	Davis Farr, LLP	Annual Financial Audit and Federal Single Audit	\$ 35,000	\$ 36,500	√
Training					
Administration (13)	Cal State University Fullerton/Municipal Resources Group/Centre for Organization Effectiveness/HR Strategic Competitive Gains	Staff Development/Technical Training/Leadership Training	\$ 45,000	\$ 35,000	√
Professional Fees					
Administration (12 & 13 & 19)	Economic Group Pension Services (EGPS)	Pension Plan Administration	\$ 4,000	\$ 4,000	√
	(To be determined)	Advisor to assist with review of 401a and 457 Plans and investments	\$ -	\$ 50,000	√
	(To be determined)	Consultant to assist with Strategic Planning Workshop and Facilitation	\$ -	\$ 50,000	√
	(To be determined)	Triennial Benchmark Salary and Benefits Study	\$ -	\$ 45,000	√
	IGOE	Cafeteria Plan Administration	\$ 700	\$ 750	√
	Gladwell Services	Records Management Consulting	\$ 1,200	\$ 600	√
Governmental Affairs (31)	Health Equity	Health Equity	\$ 125	\$ 125	√
	BBK Legislation	State Legislative Advocate	\$ 96,000	\$ 96,000	√
	Natural Resource Results	Federal Legislative Advocate	\$ 96,000	\$ 96,000	√
	Dopudja & Wells		\$ -	\$ 60,000	√
	Whittingham Public Affairs Adv.		\$ -	\$ 90,000	√
	Soto Services	Grant Research and Acquisition Assistance	\$ 42,000	\$ 39,000	√
	Ackerman	Legal and Regulatory	\$ 42,000	\$ 42,000	√
	Travel		\$ -	\$ 5,000	√
Public Affairs (32)	Stetson Engineers	Consumer Confidence Report (CCR) Technical Water Quality Advisor	\$ 50,000	\$ 55,000	√
	So Cal Water Coalition	Delta Conveyance Program Support	\$ 30,000	\$ 30,000	√
	(To be determined)	Collateral materials update and resolutions/proclamations	\$ 5,000	\$ 5,000	
	Hashtag Pinpoint	Strategic Digital Outreach Contract	\$ 95,000	\$ 120,000	√
	(To be determined)	Polling Public Sentiment Analysis	\$ 25,000	\$ -	
	(To be determined)	Education Initiatives	\$ 35,000	\$ -	
	(To be determined)	Website Research	\$ 50,000	\$ -	
	(To be determined)	Drought Campaign	\$ -	\$ 50,000	
	(To be determined)	Wyland Mayors Challenge	\$ 10,000	\$ -	
	PSAV	Special Events AV Support	\$ 51,000	\$ 40,000	√
WUE - Core (35)	(To be determined)	Advertising	\$ 20,000	\$ 40,000	
	(To be determined)	Scouts Program	\$ 7,500	\$ -	
	(To be determined)	General WUE Research	\$ 75,000	\$ 75,000	
	E Source	Water Loss Control Work Grp (WLC)	\$ 55,000	\$ 55,000	√
	E Source	WLC Business Plan Implementation	\$ 25,000	\$ 35,000	√
Finance & IT (41 & 45)	OC Data Acquisition P/S (OCDAP)	Aerial Imagery and Landscape Measurement Project	\$ 75,000	\$ -	√
	U.S. Bank	Custodial Bank fees	\$ 6,500	\$ 12,000	√
	CalPERS	CalPERS GASB 68 Report	\$ 700	\$ 700	√
	Accent Computer Solutions, Inc	IT Consultant	\$ -	\$ 95,000	√
	(To be determined)	Financial Consulting	\$ 15,000	\$ -	New
	Demsey Filiger & Assoc., LLC	OPEB Actuarial	\$ 3,750	\$ 750	√
Total Professional Fees			\$916,475	\$1,191,925	

WEROC

Department	Consultant	Service	Budget FY 22-23	Budget FY 23-24	* Approval included in Budget Approval
Professional Fees					
WEROC (25)	CDR	Mapping Project	\$ -	\$ 4,000	new
Total Professional Fees			-	4,000	

* 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 22-23	Budget FY 23-24	* Approval included in Budget Approval
Training					
Water Loss Control (70)	(To be determined)	Water loss training	\$ 8,000	\$ 1,000	√
Professional Fees					
Water Loss Control (70)	USA Leak Detection	Leak Detection	\$ 20,000	\$ -	√
	Westerley & McCall's	Meter Accuracy Testing	\$ 35,000	\$ 35,000	√
Water Use Efficiency (62)	Various Printers	Printing of marketing materials for all WUE programs	\$ 40,000	\$ 60,000	√
	Droplet	Web Based Rebate Processing Platform (Turf & Drip)	\$ 30,000	\$ 30,000	√
	Droplet	E-Signature Rebate Processing	\$ 7,100	\$ 7,100	√
	Mission Resource Cnsvr District	Residential Installation Verification Inspections	\$ 50,000	\$ 50,000	√
	(To be determined)	CII Best Management (TBD on \$)	\$ -	\$ -	√
School Program (63)	Shows that teach/The OC Department of Education	Assemblies (Elementary School)	\$ 288,310	\$ 293,400	√
	The OC Department of Education	Assemblies (High School)	\$ 63,930	\$ 65,000	√
	The OC Department of Education	Assemblies (Middle School)	\$ 65,441	\$ 66,600	√
Total Professional Fees			\$ 607,781	\$ 608,100	

* 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.

Total Core Expenses

		FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 PROPOSED BUDGET
6010	Salaries & Wages - Admin	3,835,412	3,450,473	4,372,578
6090	Directors Compensation - MWDOC	275,041	273,077	275,041
6095	Directors Compensation - MWD	157,166	142,432	117,875
6105	Benefits - Admin	1,260,901	1,074,831	1,291,472
6109	CALPERS Unfunded Liability Contribution	207,000	207,000	207,000
6111	Overhead Reimbursement	(333,099)	(328,848)	(439,274)
6115	Benefits - Directors	132,976	49,875	104,447
6120	Health Insurance Coverage for Retirees	94,554	68,794	84,847
6205	Training	45,000	25,000	35,000
6210	Tuition Reimbursement	5,000	5,000	5,000
6220	Temporary Help	5,000	-	5,000
7010	Outside Consulting Services	410,000	205,000	307,000
7020	Legal - General	235,750	185,687	241,000
7030	Audit	35,000	27,000	36,500
7040	Other Professional Fees	916,475	991,390	1,191,325
7110	Conference - Employee	56,205	26,677	49,832
7115	Conference - Directors	23,905	20,130	23,065
7150	Travel & Accommodations - Employee	90,325	38,026	102,200
7155	Travel & Accommodations - Director	32,900	27,100	42,400
7210	Membership / Sponsorship	145,847	153,303	167,366
7250	CDR Participation	57,462	57,460	62,433
7305	Business Expense	2,500	900	2,000
7310	Office Maintenance	151,400	154,888	175,860
7315	Building Repair & Maintenance	22,056	18,962	25,200
7320	Rents & Leases	1,800	1,699	1,800
7330	Office Supplies	35,000	20,983	27,000
7340	Postal / Mail Delivery	10,900	10,505	11,275
7350	Subscriptions / Books	1,000	600	1,000
7360	Reproduction Expense	84,000	83,246	93,000
7410	Computer & Peripherals Maint	7,000	7,000	5,000
7430	Software Purchase	92,793	99,000	104,298
7440	Software Support	55,615	55,615	50,185
7510	Site Maintenance	-	-	-
7450	Computers and Equipment	43,950	43,950	43,000
7580	Maintenance Expense	6,000	-	6,000
7610	Automotive / Mileage	13,500	6,500	9,000
7615	Toll Road Charges	900	300	575
7620	Insurance Expense	140,000	171,736	182,976
7640	Utilities - Telephone	40,790	36,426	43,918
7650	Bank Fees	2,600	2,342	2,600
7670	Miscellaneous Expenses	57,520	46,420	145,200
8810	Capital Acquisition	81,000	26,497	25,892
	Total Expenditure	8,539,144	7,486,975	9,237,886
	MWDOC's Contribution to WEROC Oper	296,290	296,290	293,307
	MWDOC's Contribution to Election Rsrv	300,728	664,360	563,020
	MWDOC's Building Expense (8811)	246,600	149,938	389,000
	Building Prior Year Carryover Dr/(Cr)	476,477	-	(166,314)
		9,859,239	8,597,563	10,316,899

Total Choice Revenue and Expense

		FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 PROPOSED BUDGET
4215	Choice Revenue	1,757,952	1,190,854	2,026,982
4205	School Contracts	-	120,895	-
4705	Prior Year Carry Over	-	213,153	-
		-	-	-
	Choice billing over/under	-	175,328	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
	Total Revenue	1,757,952	1,700,230	2,026,982

		FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 PROPOSED BUDGET
6010	Salaries & Wages - Admin	593,718	606,460	762,777
	S & B Reimb. DSC or Recov from Grants	(20,000)	(30,874)	(30,000)
6090	Directors Compensation - MWDOC	-	-	-
6095	Directors Compensation - MWD	-	-	-
6105	Benefits - Admin	180,931	158,207	215,911
6111	Overhead Reimbursement	333,099	328,848	439,274
6115	Benefits - Directors	-	-	-
6120	Health Insurance Coverage for Retirees	-	-	-
6205	Training	8,000	-	1,000
6210	Tuition Reimbursement	-	-	-
6220	Temporary Help	-	-	-
7010	Outside Consulting Services	-	-	-
7020	Legal - General	-	-	-
7030	Audit	-	-	-
7040	Other Professional Fees	182,100	182,100	182,100
	Other Professional Fees - School Programs	417,681	417,681	425,000
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	-	-	-
7332	Supplies - Water Loss Control	4,000	4,000	4,000
7340	Postal / Mail Delivery	400	350	400
7350	Subscriptions/Books	-	-	-
7360	Reproduction Expense	-	-	-
7410	Computer & Peripherals Maint	-	-	-
7430	Software Purchase	2,300	2,416	2,200
7440	Software Support	-	-	-
7450	Computers and Equipment	-	-	-
7580	Maintenance Expense	-	-	-
7610	Automotive / Mileage	-	400	400
7612	Vehicle Expense	7,343	7,343	12,000
7615	Toll Road Charges	1,200	100	400
7620	Insurance Expense	-	-	-
7640	Utilities - Telephone	2,900	2,664	2,520
7650	Bank Fees	-	-	-
7670	Miscellaneous Expenses	12,000	10,000	9,000
8410	Overhead Reimbursement	-	-	-
8610	Depreciation Expense	-	-	-
8710	Election Expenses	-	-	-
8810	Capital Acquisition	32,280	10,535	-
	Total Expenditure	1,757,952	1,700,230	2,026,982

Total Core and Choice Expenses

		FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 PROPOSED BUDGET
6010	Salaries & Wages - Admin	4,429,130	4,056,933	5,135,355
	S & B Reimb. DSC or Recov from Grants	(20,000)	(30,874)	(30,000)
6090	Directors Compensation - MWDOC	275,041	273,077	275,041
6095	Directors Compensation - MWD	157,166	142,432	117,875
6105	Benefits - Admin	1,441,831	1,233,038	1,507,382
6109	CALPERS Unfunded Liability Contribution	207,000	207,000	207,000
6111	Overhead Reimbursement	-	-	-
6115	Benefits - Directors	132,976	49,875	104,447
6120	Health Insurance Coverage for Retirees	94,554	68,794	84,847
6205	Training	53,000	25,000	36,000
6210	Tuition Reimbursement	5,000	5,000	5,000
6220	Temporary Help	5,000	-	5,000
7010	Outside Consulting Services	410,000	205,000	307,000
7020	Legal - General	235,750	185,687	241,000
7030	Audit	35,000	27,000	36,500
7040	Other Professional Fees	1,098,575	1,173,490	1,373,425
	Other Professional Fees - School Programs	417,681	417,681	425,000
7110	Conference - Employee	56,205	26,677	49,832
7115	Conference - Directors	23,905	20,130	23,065
7150	Travel & Accommodations - Employee	90,325	38,026	102,200
7155	Travel & Accommodations - Director	32,900	27,100	42,400
7210	Membership / Sponsorship	145,847	153,303	167,366
7250	CDR Participation	57,462	57,460	62,433
7305	Business Expense	2,500	900	2,000
7310	Office Maintenance	151,400	154,888	175,860
7315	Building Repair & Maintenance	22,056	18,962	25,200
7320	Rents & Leases	1,800	1,699	1,800
7330	Office Supplies	35,000	20,983	27,000
7332	Supplies - Water Loss Control	4,000	4,000	4,000
7340	Postal / Mail Delivery	11,300	10,855	11,675
7350	Subscriptions / Books	1,000	600	1,000
7360	Reproduction Expense	84,000	83,246	93,000
7410	Computer & Peripherals Maint	7,000	7,000	5,000
7430	Software Purchase	95,093	101,416	106,498
7440	Software Support	55,615	55,615	50,185
7450	Computers and Equipment	43,950	43,950	43,000
7580	Maintenance Expense	6,000	-	6,000
7610	Automotive / Mileage	13,500	6,900	9,400
7612	Vehicle Expense	7,343	7,343	12,000
7615	Toll Road Charges	2,100	400	975
7620	Insurance Expense	140,000	171,736	182,976
7640	Utilities - Telephone	43,690	39,090	46,438
7650	Bank Fees	2,600	2,342	2,600
7670	Miscellaneous Expenses	69,520	56,420	154,200
8810	Capital Acquisition	113,280	37,032	25,892
	Total Expenditure	10,297,096	9,187,205	11,264,868
	MWDOC's Contribution to WEROC Oper	296,290	296,290	293,307
	MWDOC's Contribution to Election Rsrv	300,728	664,360	563,020
	MWDOC's Building Expense (8811)	246,600	149,938	389,000
		<u>11,617,191</u>	<u>10,297,793</u>	<u>12,343,881</u>

Administrative - Board
11

		FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 PROPOSED BUDGET
6010	Salaries & Wages - Admin	253,955	211,258	325,575
6090	Directors Compensation - MWDOC	275,041	273,077	275,041
6095	Directors Compensation - MWD	157,166	142,432	117,875
6105	Benefits - Admin	80,397	59,612	85,603
6115	Benefits - Directors	132,976	49,875	104,447
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services			
7020	Legal - General	225,750	177,187	216,000
7030	Audit			
7040	Other Professional Fees			50,000
7110	Conference - Employee			
7115	Conference - Directors	23,905	20,130	23,065
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director	32,900	27,100	42,400
7210	Membership / Sponsorship	36,776	38,264	39,795
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery	7,000	7,381	7,675
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computers & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage	9,000	4,500	4,500
7615	Toll Road Charges	500	200	275
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses	6,000	4,500	6,000
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses	-	643,451	-
8810	Capital Acquisition			
	Total Expenditure	1,241,367	1,658,967	1,298,250

- 1 • Best, Best & Krieger \$ 157,687
- Aleshire & Wynder \$ 19,500
- \$ 177,187

- 2 • Best, Best & Krieger \$ 200,000
- Aleshire & Wynder \$ 16,000
- \$ 216,000

- 3 • Strategic plan workshop and Board Studies \$ 50,000

- 4 • See Exhibit F
- 5 • See Exhibit D

MWDOC's Contribution to Election Reserve	300,728	664,360	563,020
	<u>1,542,095</u>	<u>2,323,327</u>	<u>1,861,270</u>

*** Per the Directors, FY23/24 budget for CCEEB will be excluded from the Groundwater Charge

Administrative - General
12

		FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 PROPOSED BUDGET		
6010	Salaries & Wages - Admin	356,645	364,179	459,888		
6090	Directors Compensation - MWDOC					
6095	Directors Compensation - MWD					
6105	Benefits - Admin	153,562	153,674	168,917		
6115	Benefits - Directors					
6120	Health Insurance Coverage for Retirees					
6205	Training					
6210	Tuition Reimbursement					
6220	Temporary Help	5,000	-	5,000		
7010	Outside Consulting Services					
7020	Legal - General					
7030	Audit					
7040	Other Professional Fees	1,200	-	50,000	1	1 • See Exhibit J.
7110	Conference - Employee	56,205	26,677	49,832	2	
7115	Conference - Directors				2	2 • See Exhibit E.
7150	Travel & Accommodations - Employee	90,325	38,026	102,200	2	
7155	Travel & Accommodations - Director					
7210	Membership / Sponsorship	109,071	115,039	127,571	3	3 • See Exhibit D.
7250	CDR Participation	57,462	57,460	62,433		
7305	Business Expense	2,500	900	2,000		
7310	Office Maintenance					
7320	Rents & Leases					
7330	Office Supplies					
7340	Postal / Mail Delivery					
7350	Subscriptions / Books	1,000	600	1,000		
7360	Reproduction Expense					
7410	Computer & Peripherals Maint					
7430	Software Purchase					
7440	Software Support					
7450	Computers and Equipment					
7580	Maintenance Expense					
7610	Automotive / Mileage	4,500	2,000	4,500		
7615	Toll Road Charges	400	100	300		
7620	Insurance Expense					
7640	Utilities - Telephone					
7650	Bank Fees					
7670	Miscellaneous Expenses	2,000	1,200	2,000		
8810	Capital Acquisition					
	Total Expenditure	839,870	759,856	1,035,641		

*** Per the Directors, FY23/24 budget for CCEEB will be excluded from the Groundwater Charge

Personnel / Staff Development
13

		FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	274,174	271,477	289,068	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	81,251	69,167	81,629	
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training	45,000	25,000	35,000	1
6210	Tuition Reimbursement	5,000	5,000	5,000	
6220	Temporary Help				
7010	Outside Consulting Services				
7020	Legal - General	10,000	8,500	25,000	2
7030	Audit				
7040	Other Professional Fees	-	-	45,000	3
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	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	14,500	13,500	18,000	4
8810	Capital Acquisition				
	Total Expenditure	429,925	392,644	498,697	

1	• Staff Development/Technical Training & Leadership Training	
2	• Additional funds for legal to assist with RFP and evaluation of 401/457 Plan Advisors	
3	• Triennial Benchmark Study	
4	• Employment Screening	\$ 1,800
	• Lunch&Learns/Team Building	\$ 800
	• EE Recognition	\$ 2,500
	• Holiday Luncheon	\$ 3,700
	• flu Shots	\$ 200
	• Job Ads/Recruiting	\$ 2,800
	• Workforce Development Testing	\$ 2,700
	• Miscellaneous	\$ 3,500
		<hr/>
		\$ 18,000

Overhead
19

		FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	567,507	384,979	682,474	1 • For 13 Retirees
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				2 • EGPS \$ 4,000
6105	Benefits - Admin	178,480	115,401	195,747	• IGOE \$ 750
6109	CALPERS Unfunded Liability Contribution	207,000	207,000	207,000	• Health Equity \$ 125
6111	Overhead Reimbursement from Choice	(333,099)	(328,848)	(439,274)	<u>\$ 4,875</u>
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees	94,554	68,794	84,847	1 3 • Binding Machine \$ 800
6205	Training				• Atrium Maintenance \$ 14,100
6210	Tuition Reimbursement				• Window Cleaning \$ 2,000
6220	Temporary Help				• Carpet Cleaning \$ 2,400
7010	Outside Consulting Services				• Interior Plant Maintenance \$ 4,000
7020	Legal - General				• Furniture Cleaning \$ 3,000
7030	Audit				• OCWD Shared costs/receptionist/maint. \$ 139,560
7040	Other Professional Fees	4,825	4,025	4,875	2 • Contingency \$ 10,000
7110	Conference - Employee				<u>\$ 175,860</u>
7115	Conference - Directors				
7150	Travel & Accommodations - Employee				4 • Sewer Flush \$ 2,400
7155	Travel & Accommodations - Director				• Emergency Lighting Maintenance \$ 2,400
7210	Membership / Sponsorship				• Misc. Repairs \$ 10,600
7220	CUWA Participation				• HVAC Maintenance \$ 8,000
7240	AWWARF Participation				• Lobby Door Maintenance \$ 1,800
7250	CDR Participation				<u>\$ 25,200</u>
7310	Office Maintenance	151,400	154,888	175,860	3 5 • Corodata \$ 800
7315	Building Repair & Maintenance	22,056	18,962	25,200	4 • El Toro Water District \$ 1,000
7320	Rents & Leases	1,800	1,699	1,800	5 <u>\$ 1,800</u>
7330	Office Supplies	35,000	20,983	27,000	6 • Coffee \$ 3,000
7340	Postal / Mail Delivery	3,900	3,124	3,600	7 • Supplies \$ 24,000
7350	Subscriptions / Books				<u>27,000</u>
7360	Reproduction Expense	6,500	5,746	6,000	7 • OCWD \$ 1,500
7410	Computer & Peripherals Maint				• Norco/FedEx/UPS \$ 600
7430	Software Purchase				• POB \$ 1,500
7440	Software Support				<u>\$ 3,600</u>
7450	Software Development				
7510	Site Maintenance				8 • Spectrum \$ 22,200
7450	Computers and Equipment				• Verizon \$ 1,932
7580	Maintenance Expense	6,000		6,000	• EE Cell Reimb. \$ 18,480
7610	Automotive / Mileage				<u>\$ 42,612</u>
7615	Toll Road Charges				
7620	Insurance Expense	140,000	171,736	182,601	9 • Artwork, Kitchen(Furnishing, appliances), Office furniture \$ 25,892
7640	Utilities - Telephone	40,000	35,495	42,612	<u>\$ 25,892</u>
7650	Bank Fees	2,600	2,342	2,600	
7670	Miscellaneous Expenses	4,000	3,500	4,000	10 • Kitchen Remodel/permit/plan check/Constr Mgmt. \$ 39,000
8410	Overhead Reimbursement				• Roof \$ 350,000
8610	Depreciation Expense				
8810	Capital Acquisition	81,000	14,810	25,892	
	Total Expenditure	1,213,523	884,634	1,238,833	
	Capital Acquisition to Carryover (8810)	-	-	-	
	Capitol Acq Prior Year Carryover Dr/(Cr)	-	-	-	
	MWDOC's Building Exp. (8811)	246,600	149,938	389,000	10 <u>\$ 389,000</u>
	Building Exp. Prior Year Carryover Dr/(Cr)	476,477	-	(166,314)	
		<u>1,936,600</u>	<u>1,034,572</u>	<u>1,461,519</u>	

Reliability Planning and Engineering

21

		FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 PROPOSED BUDGET
6010	Salaries & Wages - Admin	397,327	332,445	494,609
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	123,374	93,381	125,476
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services	275,000	110,000	195,000
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees			
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship			
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			375
7640	Utilities - Telephone	315	456	0
7650	Bank Fees			
7670	Miscellaneous Expenses	1,100		1,600
8810	Capital Acquisition			
	Total Expenditure	797,116	536,282	817,059

1 • See Exhibit J.

Metropolitan Issues and Water Policy

		FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 PROPOSED BUDGET
6010	Salaries & Wages - Admin	598,871	491,321	504,932
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	201,152	147,286	134,681
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services	135,000	95,000	112,000
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees			
7045	Other Professional Fees - MET			
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship			
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			456
7650	Bank Fees			
7670	Miscellaneous Expenses	250	150	1,000
8810	Capital Acquisition			
	Total Expenditure	935,272	733,757	753,069

1 • See Exhibit J.

Government Affairs
31

		FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	142,924	133,035	158,928	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	48,680	41,548	48,183	
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training				
6210	Tuition Reimbursement				
6220	Temporary Help				
7010	Outside Consulting Services				
7020	Legal - General				
7030	Audit				
7040	Other Professional Fees	276,000	306,000	428,000	1
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	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	4,000	2,000	22,500	2
8410	Overhead Reimbursement				
8610	Depreciation Expense				
8710	Election Expenses				
8810	Capital Acquisition				
	Total Expenditure	471,604	482,583	657,611	

1	• NRR	\$ 96,000
	• BBK	\$ 96,000
	• Ackerman	\$ 42,000
	• Soto	\$ 39,000
	• Travel	\$ 5,000
	• Dopudja & Wells	\$ 60,000
	• Whittingham Public Affairs Adv.	\$ 90,000
		<u>\$ 428,000</u>

2	• CA Water for All Campaign	\$ 20,000
	• Misc Exp.	\$ 2,500
		<u>\$ 22,500</u>

Public Affairs
32

		FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	513,866	518,867	631,067	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	154,008	155,970	188,645	
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training				
6210	Tuition Reimbursement				
6220	Temporary Help				
7010	Outside Consulting Services				
7020	Legal - General				
7030	Audit				
7040	Other Professional Fees	378,500	350,500	340,000	1
7047	Prof Service-Grant Recovery				
7110	Conference - Employee				
7115	Conference - Directors				
7150	Travel & Accommodations - Employee				
7155	Travel & Accommodations - Director				
7210	Membership / Sponsorship				
7220	CUWA Participation				
7240	AWWARF Participation				
7250	CDR Participation				
7310	Office Maintenance				
7320	Rents & Leases				
7330	Office Supplies				
7340	Postal / Mail Delivery				
7350	Subscriptions / Books				
7360	Reproduction Expense	77,500	77,500	87,000	2
7410	Computer & Peripherals Maint				
7430	Software Purchase				
7440	Software Support				
7450	Software Development				
7510	Site Maintenance				
7450	Computers and Equipment				
7580	Maintenance Expense				
7610	Automotive / Mileage				
7615	Toll Road Charges				
7620	Insurance Expense				
7640	Utilities - Telephone	475	475	475	
7650	Bank Fees				
7670	Miscellaneous Expenses	16,600	14,000	82,100	3
8810	Capital Acquisition				
	Total Expenditure	1,140,950	1,117,312	1,329,287	

1 Public Affairs Activities:

• Resolutions/Proclamations	\$ 5,000
• Consumer Confidence Reports	\$ 55,000
• Delta Conveyance Program Support	\$ 30,000
Subtotal	\$ 90,000

Communications Plan Activities:

• Strategic Digital Outreach	\$ 120,000
• Advertising	\$ 40,000
• Drought Campaign	\$ 50,000
• Special events(WPD, Poster Awards, A/V, Venue Support	\$ 40,000
Subtotal	\$ 250,000
Total	\$ 340,000

2 • Promotional Items, Branded Materials	\$ 50,000
• Info Items Handouts, Books, Folders	\$ 37,000
	\$ 87,000

3 • Ricki Maint and Repair	\$ 6,500
• Sponsorship Contingency Fund	\$ 5,100
• Storage Facility	\$ 4,000
• Member Agency Workshops PAW	\$ 6,000
• MWDOC Attendance@ WPD/OCWS	\$ 8,000
• Wyland Mayors Challenge	\$ 10,000
• Scouts Program	\$ 7,500
• Education Initiatives	\$ 35,000
	\$ 82,100

**Water Use Efficiency
(Core)
35**

		FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 PROPOSED BUDGET
6010	Salaries & Wages - Admin	186,878	242,136	215,610
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	61,206	74,670	71,208
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees	230,000	208,000	165,000
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship			
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	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	5,000	6,000
8810	Capital Acquisition			
	Total Expenditure	484,084	529,806	457,818

- 1 • General Research \$ 75,000
- Water Loss Control Work Grp \$ 55,000
- WLC Business Plan Implement \$ 35,000
- \$ 165,000

General Finance

41

		FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	407,817	397,176	462,570	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	132,175	133,825	145,503	
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training				
6210	Tuition Reimbursement				
6220	Temporary Help				
7010	Outside Consulting Services				
7020	Legal - General				
7030	Audit	35,000	27,000	36,500	1
7040	Other Professional Fees	25,950	85,450	13,450	2
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	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	601,942	643,951	659,023	

1 • Annual Audit	\$ 27,000
• Single Audit	\$ 4,500
• WUE Grant Review	\$ 5,000
	<u>\$ 36,500</u>

2 • Custodial Bank fees	\$ 12,000
• OPEB Actuarial	\$ 750
• CalPERS GASB 68 Report	\$ 700
	<u>\$ 13,450</u>

Information Technology
45

		FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	135,448	103,600	147,859	
6090	Directors Compensation - MWDOC				1 • See Exh J
6095	Directors Compensation - MWD				
6105	Benefits - Admin	46,616	30,297	45,879	2 • Computer, iPad, Server hardware maintenance \$ 5,000
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				3 • Various software upgrades and license \$ 104,298
6205	Training				
6210	Tuition Reimbursement				
6220	Temporary Help				4 • Cisco Smartnet for Phone system (hardware and software)
7010	Outside Consulting Services				• Cisco Smartnet for POE and non-POE switches
7020	Legal - General				• Cisco Smartnet for Voice Gateway/Router
7030	Audit				• Cisco Smartnet for Firewall \$ 6,200.00
7040	Other Professional Fees	-	37,415	95,000	1 • ECS Laserfiche annual support \$ 6,100.00
7110	Conference - Employee				• Mwdoc Website Support (LA Design Studio) \$ 15,000.00
7115	Conference - Directors				• Mwdoc.com Web hosting service \$ 3,300.00
7150	Travel & Accommodations - Employee				• Support for Recruiting Insight Software for HR \$ 5,000.00
7155	Travel & Accommodations - Director				• Exchange + AD monitoring software (renew in May) \$ 2,000.00
7210	Membership / Sponsorship				• Annual support for Finance AccuFund software \$ 9,695.00
7220	CUWA Participation				• Tracker Investmnet Software \$ 2,820.00
7240	AWWARF Participation				• Amazon Cloud Cam annual plan \$ 70
7250	CDR Participation				\$ 50,185
7310	Office Maintenance				
7320	Rents & Leases				
7330	Office Supplies				
7340	Postal / Mail Delivery				
7350	Subscriptions / Books				5 • Replace 2 Servers - Domain Controller \$ 15,000
7360	Reproduction Expense				• 10 Replacement Computers w/monitors or laptops for Staff \$ 15,000
7410	Computers & Peripherals Maint	7,000	7,000	5,000	• Cloud hybrid backup storage \$ 4,500
7430	Software Purchase	92,793	99,000	104,298	• Computer replacement for Administrator \$ 3,000
7440	Software Support	55,615	55,615	50,185	• Wireless APs and wireless router hardware upgrade \$ 5,500
7510	Site Maintenance				\$ 43,000
7450	Computers and Equipment	43,950	43,950	43,000	
7580	Maintenance Expense				
7610	Automotive / Mileage				
7615	Toll Road Charges				
7620	Insurance Expense				
7640	Utilities - Telephone				
7650	Bank Fees				
7670	Miscellaneous Expenses	2,070	2,070	1,000	
8810	Capital Acquisition	-	11,687	-	
	Total Expenditure	383,491	390,634	492,222	

**Water Use Efficiency
(choice)
62**

		FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 PROPOSED BUDGET
4215	Choice Revenue	831,328	803,364	1,039,923
4705	Prior Year Carry over			
	Choice billing over/under		62,774	-
	Total Revenue	831,328	866,137	1,039,923

Choice billing over/under reflects revenue overage or shortfall to be reconciled with participating member agencies. Final charges will be revised by August 2023 to reflect the new budget year charges plus/minus prior year over/under.

		FY 2022-2023 PROPOSED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 PROPOSED BUDGET
6010	Salaries & Wages - Admin	388,480	425,073	500,332
6012	Salaries & Benefits - Recovery from Grants	(20,000)	(30,874)	(30,000)
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	113,498	109,565	131,500
6111	Overhead Reimbursement	215,850	229,923	283,591
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees	127,100	127,100	147,100
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	400	350	400
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	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	5,000	7,000
8810	Capital Acquisition			
	Total Expenditure	831,328	866,137	1,039,923

- | | | |
|---|--|------------|
| 1 | • Marketing of WUE programs | \$ 60,000 |
| | • Residential Installation Verification Inspec | \$ 50,000 |
| | • Droplet Rebate Processing & E-Signature | \$ 37,100 |
| | • Cons to Develop CII Best Mgmt (pending) | \$ - |
| | | \$ 147,100 |

**School Program
(choice)
63**

		FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 PROPOSED BUDGET
4215	Choice Revenue	429,838	96,173	435,950
4205	School Contracts		120,895	
4705	Prior Year Carry over		213,153	
	Choice billing over/under		(4,546)	-
	Total Revenue	429,838	425,674	435,950

Choice billing over/under reflects revenue overage or shortfall to be reconciled with participating member agencies. Final charges will be revised by August 2022 to reflect the new budget year charges plus/minus prior year over/under.

		FY 2022-2023 PROPOSED BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 PROPOSED BUDGET
6010	Salaries & Wages - Admin	6,441	4,707	5,838
6105	Benefits - Admin	2,060	883	1,720
6111	Overhead Reimbursement	3,656	2,404	3,392
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees			
7040	Other Professional Fees - School Programs	417,681	417,681	425,000
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship			
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	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	429,838	425,674	435,950

- 1 • High Schools \$ 65,000
- Elementary Schools \$ 293,400
- Middle Schools \$ 66,600
- \$ 425,000**

**Water Loss Control
(choice)
70**

		FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 PROPOSED BUDGET
4215	Choice Revenue	496,786	291,317	551,109
4705	Prior Year Carry over			
	Choice billing over/under		117,101	-
	Total Revenue	496,786	408,418	551,109

		FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 PROPOSED BUDGET
6010	Salaries & Wages - Admin	198,797	176,680	256,608
6012	Salaries & Wages - Reimb. from Grants			
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	65,373	47,759	82,691
6111	Overhead Reimbursement	113,593	96,521	152,291
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training	8,000	-	1,000
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees	55,000	55,000	35,000
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accomodations - Employee			
7155	Travel & Accomodations - Director			
7210	Membership / Sponsorship			
7220	CUWA Participation			
7240	AAWARF Participation			
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7332	Supplies - Water Loss Control	4,000	4,000	4,000
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase	2,300	2,416	2,200
7440	Software Support			
7450	Computers and Equipment			
7510	Site Maintenance			
7580	Maintenance Expense			
7610	Automotive / Mileage		400	400
7612	Vehicle Expense	7,343	7,343	12,000
7615	Toll Road Charges	1,200	100	400
7620	Insurance Expense			
7640	Utilities - Telephone	2,900	2,664	2,520
7650	Bank Fees			
7670	Miscellaneous Expenses	6,000	5,000	2,000
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition	32,280	10,535	
	Total Expenditure	496,786	408,418	551,109

WEROC
25

		FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 PROPOSED BUDGET
4320	MWDOC Contribution to Operations	296,290	296,290	293,307
4210	WEROC Contracts	269,651	269,651	293,307
4205				
4230	Reimbursements			
4240				
4410				
4805				
	TOTAL WEROC Revenue	565,941	565,941	586,614

1 • OCSD	\$	57,488
• SOCWA	\$	22,291
• OCWD	\$	146,654
• 3 Cities -- \$22,291/ea	\$	66,874
	\$	293,307

		FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 PROPOSED BUDGET
6010	Salaries & Wages - Admin	374,337	333,940	400,778
6012	Salaries & Benefits - Reimbursed			
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	132,314	107,695	121,886
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training	8,200	7,910	8,200
7040	Other Professional Fees			4,000
7110	Conference - Employee	3,200	4,090	5,800
7115	Conference - Directors			
7150	Travel & Accomodations - Employee	9,500	9,640	4,500
7155	Travel & Accomodations - Director			
7210	Membership / Sponsorship	880	934	950
7330	Office & Radio Supplies	1,000	1,000	1,000
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense	250	225	100
7410	Computer & Peripherals Maint	5,060	3,800	4,000
7430	Software Purchase			
7440	Software Support	9,800	11,554	12,000
7510	Site Maintenance	700	640	700
7580	Maintenance - Generators	1,000	900	1,000
7581	Maintenance - Radios	2,000	2,551	3,000
7582	Maintenance - EOC's	2,200	2,080	2,200
7610	Automotive / Mileage	1,500	1,158	1,500
7640	Utilities - Telephone	10,000	9,900	10,000
7650	Bank Fees			
7670	Miscellaneous Expenses	1,000	8,757	3,000
7671	Miscellaneous Training	3,000	1,955	2,000
	Operations Expenditure	565,941	508,729	586,614
	Contribution to Operating Reserves			
	Total Operations Budget	565,941	508,729	586,614
	Capital Expenditures			
	TOTAL Expenditures	565,941	508,729	586,614

- 2 • Cert Meetings Exercises
- 3 • See Exhibit J
- 4 • See Exhibit E
- 5 • See Exhibit D

AMP Proceeds Agreement Administration
61

		FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 PROPOSED BUDGET
4020	Interest Revenue			
4050	O & M Maintenance Deposit			
4230	Reimbursement	4,567	295	1,815
4680	Miscellaneous Income			
	Prior Year Carryover			
	Total Revenue	4,567	295	1,815

		FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED ACTUALS	FY 2023-2024 PROPOSED BUDGET
6010	Salaries & Wages - Admin	3,596	220	1,492
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	971	75	323
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services			
7020	Legal - General	-	-	-
7030	Audit			
7040	Other Professional Fees			
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accomodations - Employee			
7155	Travel & Accomodations - Director			
7210	Membership / Sponsorship			
7220	CUWA Participation			
7240	AAWARF Participation			
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	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	4,567	295	1,815

**Municipal Water District of Orange County
Fiscal Year 2022-2023 Consolidated Budget Summary**

	<u>Core & Choice</u>	<u>Water Fund</u>	<u>WUE Grants and Outside Funding</u>	<u>WEROC</u>	<u>AMP Proceeds Agreement Administration</u>	<u>Total with Inter-Fund Transfers</u>	<u>Less Inter-Fund Transfers⁽¹⁾</u>	<u>Consolidated Budget Total</u>
Revenues:								
Water Sales		\$ 179,985,126				\$ 179,985,126		\$ 179,985,126
Local Resource Program Incentives		(5,507,994)				(5,507,994)		(5,507,994)
Retail Meter Charge	8,885,401					8,885,401		8,885,401
Ground Water Customer Charge	367,806					367,806		367,806
Interest Revenue	145,971	4,547				150,518		150,518
MWDOC's Contribution				296,290		296,290	(296,290)	-
Outside Fundings	-		8,545,274	269,651	4,567	8,819,493		8,819,493
Choice Revenue	1,757,952					1,757,952		1,757,952
Miscellaneous Income	3,000					3,000		3,000
Total Revenues	11,160,130	174,481,679	8,545,274	565,941	4,567	194,757,591	(296,290)	194,461,301
Expenses:								
Water Purchases	-	174,477,132				174,477,132		174,477,132
Salaries & Wages	4,429,130			374,337	3,596	4,807,063		4,807,063
less S & W Reimb. DSC or Recov from Grants	(20,000)			-		(20,000)		(20,000)
Employee Benefits	1,648,831			132,314	971	1,782,116		1,782,116
Outside Consulting Expense	410,000					410,000		410,000
Professional Fees	1,516,256		8,545,274	-		10,061,530	-	10,061,530
Contribution to Election Reserve	300,728					300,728		300,728
Legal Expense - General	235,750				-	235,750		235,750
Maintenance Expense	179,456			3,700		183,156		183,156
Insurance Expense	140,000					140,000		140,000
Membership / Sponsorship	145,847			880		146,727		146,727
Director Compensation	275,041					275,041		275,041
MWDOC Contribution to WEROC Operations	296,290					296,290	(296,290)	-
Others:								
MWD Representation	157,166					157,166		157,166
Director Benefits	132,976					132,976		132,976
Health Insurance Coverage for Retirees	94,554				-	94,554		94,554
Audit Expense	35,000				-	35,000		35,000
Automotive & Toll Road Expenses	22,943			1,500		24,443		24,443
Conference Expense - Staff	56,205			3,200		59,405		59,405
Conference Expense - Directors	23,905					23,905		23,905
CDR Participation	57,462					57,462		57,462
Business Expense	2,500					2,500		2,500
Miscellaneous Expense	72,120			6,200	-	78,320		78,320
Postage / Mail Delivery	11,300					11,300		11,300
Rents & Leases	1,800					1,800		1,800
Outside Printing, Subscription & Books	85,000			250		85,250		85,250
Office Supplies	39,000			1,000		40,000		40,000
Computer Maintenance	7,000			5,060		12,060		12,060
Software Support & Expense	150,708			9,800		160,508		160,508
Computers and Equipment	43,950					43,950		43,950
Telecommunications Expense	43,690			10,000		53,690		53,690
Temporary Help Expense	5,000					5,000		5,000
Training Expense	53,000			8,200		61,200		61,200
Tuition Reimbursement	5,000					5,000		5,000
Travel & Accommodations - Staff	90,325			9,500		99,825		99,825
Travel & Accommodations - Directors	32,900					32,900		32,900
Depreciation Expense (annualized)	-					-		-
Overhead Reimbursement	-					-		-
MWDOC Building Expense	723,077					723,077		723,077
Capital Acquisition	113,280					113,280		113,280
All Other Expenses	2,059,861			54,710		2,114,571		2,114,571
Total Expenses	11,617,191	174,477,132	8,545,274	565,941	4,567	195,210,104	(296,290)	194,913,814
EFFECT ON RESERVES / FUND BALANCE	\$ (457,061)	\$ 4,547	\$ -	\$ -	\$ -	\$ (452,513)	\$ -	\$ (452,513)

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 2023-2024 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		\$ 204,692,719				\$ 204,692,719		\$ 204,692,719
Local Resource Program Incentives		(4,725,194)				(4,725,194)		(4,725,194)
Retail Meter Charge	9,206,255					9,206,255		9,206,255
Ground Water Customer Charge	383,697					383,697		383,697
Interest Revenue	319,410	-				319,410		319,410
MWDOC's Contribution				293,307			(293,307)	-
Outside Fundings	-		13,605,720	293,307	1,815	13,900,842		13,900,842
Choice Revenue	2,026,982					2,026,982		2,026,982
Miscellaneous Income	3,000					3,000		3,000
Total Revenues	11,939,343	199,967,525	13,605,720	586,614	1,815	226,101,018	(293,307)	225,807,711
Expenses:								
Water Purchases	-	199,967,525				199,967,525		199,967,525
Salaries & Wages	5,135,355			400,778	1,492	5,537,626		5,537,626
less S & W Reimb. DSC or Recov from Grants	(30,000)			-		(30,000)		(30,000)
Employee Benefits	1,714,382			121,886	323	1,836,591		1,836,591
Outside Consulting Expense	307,000					307,000		307,000
Professional Fees	1,798,425		13,605,720	4,000		15,408,145	-	15,408,145
Contribution to Election Reserve	563,020					563,020		563,020
Legal Expense - General	241,000			-	-	241,000		241,000
Maintenance Expense	207,060			4,700		211,760		211,760
Insurance Expense	182,976			-		182,976		182,976
Membership / Sponsorship	167,366			950		168,316		168,316
Director Compensation	275,041					275,041		275,041
MWDOC Contribution to WEROC Operations	293,307					293,307	(293,307)	-
Others:								
MWD Representation	117,875					117,875		117,875
Director Benefits	104,447					104,447		104,447
Health Insurance Coverage for Retirees	84,847				-	84,847		84,847
Audit Expense	36,500				-	36,500		36,500
Automotive & Toll Road Expenses	22,375			1,500		23,875		23,875
Conference Expense - Staff	49,832			5,800		55,632		55,632
Conference Expense - Directors	23,065					23,065		23,065
CDR Participation	62,433					62,433		62,433
Business Expense	2,000					2,000		2,000
Miscellaneous Expense	156,800			7,200	-	164,000		164,000
Postage / Mail Delivery	11,675					11,675		11,675
Rents & Leases	1,800			-		1,800		1,800
Outside Printing, Subscription & Books	94,000			100		94,100		94,100
Office Supplies	31,000			1,000		32,000		32,000
Computer Maintenance	5,000			4,000		9,000		9,000
Software Support & Expense	156,683			12,000		168,683		168,683
Computers and Equipment	43,000			-		43,000		43,000
Telecommunications Expense	46,438			10,000		56,438		56,438
Temporary Help Expense	5,000					5,000		5,000
Training Expense	36,000			8,200		44,200		44,200
Tuition Reimbursement	5,000					5,000		5,000
Travel & Accommodations - Staff	102,200			4,500		106,700		106,700
Travel & Accommodations - Directors	42,400					42,400		42,400
Depreciation Expense (annualized)	-					-		-
Overhead Reimbursement	-				-	-		-
MWDOC Building Expense	222,686					222,686		222,686
Capital Acquisition	25,892					25,892		25,892
All Other Expenses	1,488,948	-	-	54,300	-	1,543,248	-	1,543,248
Total Expenses	12,343,881	199,967,525	13,605,720	586,614	1,815	226,505,555	(293,307)	226,212,248
EFFECT ON RESERVES / FUND BALANCE	\$ (404,538)	\$ -	\$ -	\$ -	\$ -	\$ (404,537)	\$ -	\$ (404,537)

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