

MEETING OF THE BOARD OF DIRECTORS OF THE
MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Jointly with the
ADMINISTRATION & FINANCE COMMITTEE
February 14, 2024, 8:30 a.m.

Teleconference Site:
25652 Paseo De La Paz
San Juan Capistrano, CA 92675
(Members of the public may attend and participate in the meeting at both in-person locations.)

This meeting will be held in person at 18700 Ward Street, Fountain Valley, California, 92708 (Conference Room 101). As a convenience for the public, the meeting may also be accessed by Zoom Webinar and will be available by either computer or telephone audio as indicated below. Because this is an in-person meeting and the Zoom component is not required, but rather is being offered as a convenience, if there are any technical issues during the meeting, this meeting will continue and will not be suspended.

Computer Audio: You can join the Zoom meeting by clicking on the following link:
<https://zoom.us/j/8828665300>

Telephone Audio: (669) 900 9128 fees may apply
(877) 853 5247 Toll-free
Webinar ID: 882 866 5300#

A&F Committee:
Director Crane, Chair
Director Thomas
Director Nederhood

Staff: H. De La Torre, C. Harris,
H. Chumpitazi, M. Baum-Haley,
K. Davanaugh, M. Goldsby

Ex Officio Member: President McVicker

MWDOC Committee meetings are noticed and held as joint meetings of the Committee and the entire Board of Directors and all members of the Board of Directors may attend and participate in the discussion. Each Committee has designated Committee members, and other members of the Board are designated alternate committee members. If less than a quorum of the full Board is in attendance, the Board meeting will be adjourned for lack of a quorum and the meeting will proceed as a meeting of the Committee with those Committee members and alternate members in attendance acting as the Committee.

ROLL CALL

PUBLIC COMMENTS - Public comments on agenda items and items under the jurisdiction of the Committee should be made at this time.

ITEMS RECEIVED TOO LATE TO BE AGENDIZED - Determine there is a need to take immediate action on item(s) and that the need for action came to the attention of the District subsequent to the posting of the Agenda. (Requires a unanimous vote of the Committee)

ITEMS DISTRIBUTED TO THE BOARD LESS THAN 72 HOURS PRIOR TO MEETING -- Pursuant to Government Code section 54957.5, non-exempt public records that relate to open session agenda items and are distributed to a majority of the Board less than seventy-two (72) hours prior to the meeting will be available for public inspection in the lobby of the District's business office located at 18700 Ward Street, Fountain Valley, California 92708, during regular business hours. When practical, these public records will also be made available on the District's Internet Web site, accessible at <http://www.mwdoc.com>.

PROPOSED BOARD CONSENT CALENDAR ITEMS

1. TREASURER'S REPORT
 - a. Revenue/Cash Receipt Report – January 2024
 - b. Disbursement Approval Report for the month of February 2024
 - c. Disbursement Ratification Report for the month of January 2024
 - d. GM Approved Disbursement Report for the month of January 2024
 - e. Consolidated Summary of Cash and Investment – December 2023
 - f. OPEB and Pension Trust Fund statement
2. FINANCIAL REPORT
 - a. Combined Financial Statements and Budget Comparative for the Period Ending December 31, 2023
 - b. Quarterly Budget Review

PRESENTATION

3. PRESENTATION BY JOONE LOPEZ REGARDING THE CALIFORNIA DATA COLLABORATIVE

DISCUSSION ITEMS

4. MWDOC's FIRST DRAFT BUDGET FOR FY 2024-25

INFORMATION ITEMS – (THE FOLLOWING ITEMS ARE FOR INFORMATIONAL PURPOSES ONLY – BACKGROUND INFORMATION IS INCLUDED IN THE PACKET. DISCUSSION IS NOT NECESSARY UNLESS REQUESTED BY A DIRECTOR.)

5. INFORMATION TECHNOLOGY UPDATE
6. SEMI-ANNUAL DIRECTORS ACTIVITIES REPORT
7. SEMI-ANNUAL OVERTIME REPORT
8. ANNUAL AUTO ALLOWANCE REPORT
9. DEPARTMENT ACTIVITIES REPORTS
 - a. Administration
 - b. Finance and Information Technology
10. MONTHLY WATER USAGE DATA AND WATER SUPPLY INFORMATION

OTHER ITEMS

11. REVIEW ISSUES REGARDING DISTRICT ORGANIZATION, PERSONNEL MATTERS, EMPLOYEE BENEFITS FINANCE AND INSURANCE

ADJOURNMENT

NOTE: At the discretion of the Committee, all items appearing on this agenda, whether or not expressly listed for action, may be deliberated, and may be subject to action by the Committee. On those

items designated for Board action, the Committee reviews the items and makes a recommendation for final action to the full Board of Directors; final action will be taken by the Board of Directors. Agendas for Committee and Board meetings may be obtained from the District Secretary. Members of the public are advised that the Board consideration process includes consideration of each agenda item by one or more Committees indicated on the Board Action Sheet. Attendance at Committee meetings and the Board meeting considering an item consequently is advised.

Accommodations for the Disabled. Any person may make a request for a disability-related modification or accommodation needed for that person to be able to participate in the public meeting by telephoning Maribeth Goldsby, District Secretary, at (714) 963-3058, or writing to Municipal Water District of Orange County at P.O. Box 20895, Fountain Valley, CA 92728. Requests must specify the nature of the disability and the type of accommodation requested. A telephone number or other contact information should be included so that District staff may discuss appropriate arrangements. Persons requesting a disability-related accommodation should make the request with adequate time before the meeting for the District to provide the requested accommodation.

Municipal Water District of Orange County
REVENUE / CASH RECEIPT REPORT
January 2024

Item 1a

WATER REVENUES

<u>Date</u>	<u>From</u>	<u>Description</u>	<u>Amount</u>
1/04/2024	Serrano Water District	November 2023 Water deliveries	8,906.38
1/05/2024	City of San Clemente	November 2023 Water deliveries	678,040.42
1/05/2024	Irvine Ranch Water District	November 2023 Water deliveries	910,234.86
1/05/2024	Laguna Beach County Water District	November 2023 Water deliveries	324,975.25
1/05/2024	South Coast Water District	November 2023 Water deliveries	449,684.49
1/08/2024	City of Buena Park	November 2023 Water deliveries	28,586.42
1/08/2024	City of Garden Grove	November 2023 Water deliveries	64,535.86
1/08/2024	City of Newport Beach	November 2023 Water deliveries	530,661.11
1/08/2024	El Toro Water District	November 2023 Water deliveries	298,271.82
1/11/2024	City of La Habra	November 2023 Water deliveries	7,889.29
1/11/2024	City of Westminster	November 2023 Water deliveries	11,513.51
1/11/2024	Yorba Linda Water District	November 2023 Water deliveries	363,869.20
1/12/2024	City of Orange	November 2023 Water deliveries	214,974.26
1/12/2024	East Orange Co Water District	November 2023 Water deliveries	581,224.00
1/12/2024	Golden State Water Company	November 2023 Water deliveries	603,638.58
1/12/2024	Moulton Niguel Water District	November 2023 Water deliveries	2,028,439.06
1/12/2024	Orange County Water District	November 2023 Water deliveries	156,733.96
1/12/2024	Santa Margarita Water District	November 2023 Water deliveries	1,955,551.94
1/12/2024	Santa Margarita Water District (ID9)	November 2023 Water deliveries	535,754.98
1/19/2024	City of Fountain Valley	December 2023 Water deliveries	3,325.70
1/19/2024	City of Huntington Beach	December 2023 Water deliveries	237,714.30
1/23/2024	City of Newport Beach	December 2023 Water deliveries	445,547.51
1/25/2024	City of Westminster	December 2023 Water deliveries	11,513.51
1/26/2024	City of Brea	December 2023 Water deliveries	6,477.01
1/26/2024	Trabuco Canyon Water District	December 2023 Water deliveries	20,817.09
1/30/2024	City of La Habra	December 2023 Water deliveries	7,889.29
1/30/2024	City of Seal Beach	December 2023 Water deliveries	11,923.04

TOTAL WATER REVENUES \$ 10,498,692.84

Municipal Water District of Orange County
REVENUE / CASH RECEIPT REPORT
January 2024

MISCELLANEOUS REVENUES

<u>Date</u>	<u>From</u>	<u>Description</u>	<u>Amount</u>
1/17/2024	Metropolitan Water District	6/22/2023 Water Policy dinner registrations	1,100.00
1/10/2024	Orange County Water District	1/31/2024 Water Policy dinner registration	130.00
1/04/2024	Moulton Niguel Water District	1/31/2024 Water Policy dinner registrations	1,150.00
1/25/2024	WePay	1/31/2024 Water Policy dinner registrations	18,683.78
1/26/2024	WePay	1/31/2024 Water Policy dinner registrations	856.06
1/29/2024	WePay	1/31/2024 Water Policy dinner registrations	621.96
1/30/2024	Moulton Niguel Water District	1/31/2024 Water Policy dinner registrations	1,150.00
1/02/2024	WePay	1/31/2024 Water Policy dinner registrations	737.01
1/19/2024	Igoe and Company Inc	COBRA Health and Vision insurance	181.66
1/22/2024	US Bank Custodial Account	American Express and Sallie Mae Interest payment	4,385.75
1/24/2024	US Bank Custodial Account	Capital One Interest payment	2,772.60
1/26/2024	US Bank Custodial Account	Discover Bank Interest payment	5,671.23
1/31/2024	US Bank	Monthly Interest	135.48
1/12/2024	Judy Pfister	Dec 2023-Mar 2024 Retiree Health insurance	90.81
1/04/2024	Karl Seckel	January 2024 Retiree Health insurance	187.02
1/04/2024	Steve Hedges	Jan-Feb 2024 Retiree Health insurance	89.76
1/10/2024	Patricia Meszaros	Jan-Feb 2024 Retiree Health insurance	55.98
1/30/2024	Keith Lyon	February 2024 Retiree Health insurance	187.02
1/30/2024	Stan Sprague	February 2024 Retiree Health insurance	187.02
1/17/2024	Santa Margarita Water District	October 2023 Smartimer rebate program	129.71
1/17/2024	Santa Margarita Water District	November 2023 Smartimer rebate program	128.03
1/18/2024	Irvine Ranch Water District	November 2023 Smartimer rebate program	436.34
1/12/2024	City of Tustin	November 2023 Turf Removal rebate program	111.00
1/23/2024	City of Orange	November 2023 Spray to Drip rebate program	111.00
1/17/2024	City of Newport Beach	October 2023 Turf Removal and Spray to Drip rebate program	222.00
1/08/2024	City of Fountain Valley	November 2023 Turf Removal and Spray to Drip rebate program	333.00
1/11/2024	City of Westminster	November 2023 Turf Removal and Spray to Drip rebate program	427.89
1/12/2024	City of Brea	November 2023 Turf Removal and Spray to Drip rebate program	222.00
1/18/2024	Irvine Ranch Water District	November 2023 Turf Removal and Spray to Drip rebate program	234,757.69
1/26/2024	City of San Clemente	November 2023 Smartimer, Turf Removal and Spray to Drip rebate program	3,271.16
1/23/2024	El Toro Water District	November 2023 Turf Removal and High Efficiency Clothes Washers rebate program	1,356.00
1/19/2024	Moulton Niguel Water District	November 2023 Smartimer, Rotating Nozzles, Turf Removal, Spray to Drip and High Efficiency Clothes Washers rebate program	39,277.49
1/12/2024	Department of Water Resources	Prop 1 Integrated Regional Watershed Management upfront funding	2,168.58
1/08/2024	Metropolitan Water District	Partial final retention billing for the Future Actions Supply program	36,867.02
1/23/2024	El Toro Water District	50% upfront LCRR Service Line Inventories Project	43,699.00

TOTAL MISCELLANEOUS REVENUES	\$ 401,891.05
TOTAL REVENUES	\$ 10,900,583.89


 Harvey De La Torre, General Manager


 Hilary Chumpitazi, Treasurer

**Municipal Water District of Orange County
Disbursement Approval Report
For the month of February 2024**

Vendor/ Invoice	Description	Amount to Pay
Core Disbursements:		
ACCO Engineered Systems Inc		
20501081	01/09/24 MWDOC Accounting area work order	1,490.00
20501128	12/26/23 Reheat valve replacement work order	2,292.71
Total		<u>3,782.71</u>
Ackerman Consulting-Richard C Ackerman		
1397	January 2024 Legal and regulatory specialized consulting services	3,500.00
Total		<u>3,500.00</u>
Aleshire & Wynder LLP		
83035	December 2023 Legal services	750.00
Total		<u>750.00</u>
Alliance for Water Efficiency		
MWDOC_01-2024	Publication: AMI Guidance Manual	109.90
Total		<u>109.90</u>
Alta FoodCraft		
12403917	January 2023 Coffee and tea supplies	122.80
Total		<u>122.80</u>
Brown and Caldwell		
12507846	December 2023 Hydraulic model work services for Moulton Niguel Water District	4,769.45
Total		<u>4,769.45</u>
Building Block Entertainment Inc		
3724-2	Water education videos for Orange County schools	999.00
Total		<u>999.00</u>
CSU Fullerton ASC		
AR173742 A	10/01/23-12/31/23 Center for Demographic Research support	15,608.28
AR173742 B	01/01/24-03/31/24 Center for Demographic Research support	15,608.28
Total		<u>31,216.56</u>
Coast to Coast Computer Products		
A2635305	Two printhead cartridges for printer	284.93
Total		<u>284.93</u>
Davis Farr LLP		
15980	Professional services for Financial Audit of FY 2022-23 (100%)	12,000.00
Total		<u>12,000.00</u>

**Municipal Water District of Orange County
Disbursement Approval Report
For the month of February 2024**

Vendor/ Invoice	Description	Amount to Pay
Green Thumb (Indoor Plant Care) LLC-Dedo Verde Interior		
20240165	February 2024 Indoor Plant service	305.50
Total		305.50
E Source Companies LLC		
11754	December 2023 Retail Agency Technical Assistance services	2,480.00
Total		2,480.00
Elevated Health		
January 2024	Pre-employment screening for new staff member	150.00
Total		150.00
Hashtag Pinpoint Corporation		
1812	January 2024 Social Media consultation and services	7,913.00
Total		7,913.00
Lawnscape Systems Inc		
443252	January 2024 Landscape Maintenance for Atrium	495.00
Total		495.00
Phil Letrong		
123123	October-December 2023 Retiree medical premium	494.70
Total		494.70
Patricia Meszaros		
123123	October-December 2023 Retiree medical premium	494.70
Total		494.70
National Water Resources Association		
2024-1	2024 Annual membership renewal	525.00
Total		525.00
Natural Resource Results LLC		
4762	January 2024 Federal Advocacy Agreement services	8,000.00
Total		8,000.00
NDS		
829506	01/05/24 Board packet delivery service	134.72
829561	01/12/24 Board packet delivery service	134.72
830739	02/04/24 Board packet delivery service	134.72
Total		404.16
Orange County Water District		
20269	December 2023 Postage, shared office & maintenance expense	8,745.50
Total		8,745.50

**Municipal Water District of Orange County
Disbursement Approval Report
For the month of February 2024**

Vendor/ Invoice	Description	Amount to Pay
Office Solutions		
I-02188557	01/09/24 Letterhead	400.19
I-02191269	01/18/24 Business cards for Board of Directors	182.43
I-02191746	01/19/24 Office supplies	91.13
I-02193458	01/25/24 Tabs for packets	406.78
Total		1,080.53
Outdoor Dimensions		
0531001	Private office name plates	1,859.44
Total		1,859.44
Judy Pfister		
123123	October-December 2023 Retiree medical premium	494.70
Total		494.70
Ordway Corporation-Print & Finishing Solutions		
IN151335	2-year maintenance agreement for binding machine from 02/18/24-02/17/26	1,590.00
Total		1,590.00
Predict Success-Anne Sandberg		
5146108	Harrison assessments for staff and new hires	2,698.00
Total		2,698.00
Ricoh USA Inc		
5068853986	11/01/23-01/31/24 Ricoh copier maintenance	692.41
Total		692.41
Soto Resources-Joey C Soto		
GA-JAN-85	January 2024 Grant Research and Acquisition	3,250.00
Total		3,250.00
Southern California News Group		
0000581215	Notice of Breakroom Remodel & Trellis Removal	3,675.90
Total		3,675.90
Southern Cal Water Coalition		
1857	SCWC Annual Basic Membership	1,000.00
Total		1,000.00
Lisa Thompson		
120123	Vector Artwork rights for Ricky Raindrop Educational Booklet on English & Spanish Art	2,850.00
Total		2,850.00

**Municipal Water District of Orange County
Disbursement Approval Report
For the month of February 2024**

Vendor/ Invoice	Description	Amount to Pay
USAFact Inc		
4013324	January 2024 Background check for new hire	56.50
Total		<u>56.50</u>
VC3 Inc		
160694	January 2024 IT Support services	6,985.00
Total		<u>6,985.00</u>
Whittingham Public Affairs Advisors-WPAA		
2254	January 2024 Strategic guidance on local & regional issues	7,500.00
2292	February 2024 Strategic guidance services on local & regional issues	7,500.00
Total		<u>15,000.00</u>
Total Core Expenditures		<u>128,775.39</u>
Choice Expenditures:		
Building Block Entertainment Inc		
3727-3	January 2024 Choice Elementary School Program K-2	2,250.00
Total		<u>2,250.00</u>
GardenSoft Corp		
5910	Water wise gardening website upgrades and improvements to 61%	450.00
Total		<u>450.00</u>
Jill Promotions		
11995	Promotional item: pencil pouches for community and education events	1482.54
12022	02/08/24 Supplies for Water Loss Control Shared Services	93.50
12023	02/08/24 New hire polos	625.07
Total		<u>2,201.11</u>
Mission RCD		
3406	January 2024 Field inspection and verification for Water Use Efficiency rebate programs	5,231.67
Total		<u>5,231.67</u>
Office Solutions		
I-02196151	02/02/24 Supplies for Water Loss Control Shared Services	56.93
I-02197050	02/07/24 Supplies for Water Loss Control Shared Services	54.23
Total		<u>111.16</u>
Orange County Dept of Education		
94T12787	December 2023 Choice School Program for grades 3-12	24,650.92
Total		<u>24,650.92</u>

**Municipal Water District of Orange County
Disbursement Approval Report
For the month of February 2024**

Vendor/ Invoice	Description	Amount to Pay
Orange County Water District		
20269	December 2023 Postage for Water Use Efficiency rebate programs	58.35
Total		58.35
Total Choice Expenditures		34,953.21
 Other Funds Expenditures:		
E Source Companies LLC		
11754	December 2023 Retail Agency Technical Assistance services	11,611.57
Total		11,611.57
Mission RCD		
3406	January 2024 Field inspection and verification for Water Use Efficiency rebate programs	8,051.41
Total		8,051.41
County of Orange		
STCS002284	01/01/24-03/31/24 WEROC Radio System operations and maintnance costs	636.50
Total		636.50
The Plant Nerd		
8337	December 2023 Landscape Design and Landscape Maintenance Assistance program	6,400.00
8370	January 2024 Landscape Design and Landscape Maintenance Assistance program	6,360.00
Total		12,760.00
TerraWorks Studio		
MW0029	January 2024 Landscape Design and Landscape Maintenance Assistance program	4,320.00
Total		4,320.00
Total Other Funds Expenditures		37,379.48
Total Expenditures		201,108.08

**Municipal Water District of Orange County
Disbursement Ratification Report
For the Month of January 2024**

Name/ Date	Check/ EFT	Invoice	Description	Amount
Core Disbursements:				
Tiffany Baca				
1/31/2024	EFT	121823	December 2023 Business expense	66.48
Total				66.48
Heather Baez				
1/31/2024	EFT	103023	October 2023 Business expense	246.05
1/31/2024	EFT	112823	November 2023 Business expense	56.54
1/31/2024	EFT	121523	December 2023 Business expense	211.60
Total				514.19
Joseph Berg				
1/31/2024	EFT	121323	December 2023 Business expense	502.29
Total				502.29
Hilary Chumpitazi				
1/31/2024	EFT	121323	December 2023 Business expense	188.38
Total				188.38
Corodata Records Management Inc				
1/31/2024	EFT	RS4977651	December 2023 Records Storage Fee	65.14
Total				65.14
Rachel Davis				
1/31/2024	EFT	121023	December 2023 Business expense	152.34
Total				152.34
Harvey De La Torre				
1/31/2024	EFT	121423	December 2023 Business expense	93.25
Total				93.25
Larry Dick				
1/31/2024	EFT	122723	December 2023 Business expense	119.87
Total				119.87
Hugo Escamilla				
1/31/2024	EFT	120823	December 2023 Business expense	133.08
Total				133.08
Lina Gunawan				
1/31/2024	EFT	111923	November 2023 Business expense	20.00
Total				20.00
Claire Johnson				
1/31/2024	EFT	121823	December 2023 Business expense	42.38
Total				42.38
Robert McVicker				
1/31/2024	EFT	122023	December 2023 Business expense	11.79
Total				11.79

**Municipal Water District of Orange County
Disbursement Ratification Report
For the Month of January 2024**

Name/ Date	Check/ EFT	Invoice	Description	Amount
Moulton Niguel Water District				
1/31/2024	143035	5737114	September 2023 Future Supply Actions program retentions	49,289.15
Total				49,289.15
Al Nederhood				
1/31/2024	EFT	122023	December 2023 Business expense	206.27
Total				206.27
Alana Salas-Yoshii				
1/31/2024	EFT	120923	December 2023 Business expense	30.13
Total				30.13
Megan Schneider				
1/31/2024	EFT	122923	December 2023 Business expense	213.60
Total				213.60
Karl Seckel				
1/31/2024	EFT	122923	December 2023 Business expense	56.35
Total				56.35
Nathan Shepherd				
1/31/2024	EFT	120923	December 2023 Business expense	28.82
Total				28.82
Spectrum Business				
1/18/2024	142986	343564011024	January 2024 Telephone expense for one fax line	39.99
1/04/2024	142972	375210123023	January 2024 Telephone and internet expense	1,359.48
Total				1,399.47
Jeffery Thomas				
1/31/2024	EFT	122223	December 2023 Business expense	365.85
Total				365.85
US Bank				
1/31/2024	143038	2978/4192/8910-DEC23	11/23-23-12/22/23 Cal Card Charges	26,243.23
Total				26,243.23
Verizon Wireless				
1/04/2024	142973	9952514399	December 2023 4G Mobile broadband unlimited service	114.03
Total				114.03
Guillermo Zavala				
1/31/2024	EFT	120623	December 2023 Business expense	75.49
Total				75.49
Total Core Disbursements				79,931.58
Choice Disbursements:				
US Bank Voyager Fleet Systems				
1/12/2024	EFT	8694349932352	11/25/23-12/24/23 Fuel for Water Loss Control Shared Services	467.49
Total				467.49
Total Choice Disbursements				467.49

**Municipal Water District of Orange County
Disbursement Ratification Report
For the Month of January 2024**

Name/ Date	Check/ EFT	Invoice	Description	Amount
Other Funds Disbursements:				
AT&T				
1/12/2024	142975	21027471	December 2023 Telephone expense for WEROC N. EOC	37.92
Total				37.92
Laguna Beach County Water District				
1/31/2024	143033	122923	Refund uncashed rebate checks for Clothes Washer rebate	65.00
Total				65.00
Mesa Water District				
1/12/2024	EFT	11330	November 2023 Credit for Local Resources program	956.73
Total				956.73
Metropolitan Water District				
1/31/2024	EFT01312024	11328	November 2023 Water deliveries	9,703,416.53
Total				9,703,416.53
Santiago Aqueduct Commission				
1/31/2024	143036	112023	November 2023 SAC Pipeline Operation Surcharge	2,432.54
Total				2,432.54
Santa Margarita Water District				
1/31/2024	EFT	112023	November 2023 SCP Operation Surcharge	23,982.88
Total				23,982.88
Spray to Drip Rebate				
1/30/2024	143022	S2D4-R-HB-42248-18043	G. Suttly	205.00
1/30/2024	142998	S2D6-C-SC-4463-22063	Flow Master (San Clemente)	1,463.00
1/30/2024	142994	S2D6-R-GSWC-51385-21984	M. Eaton	1,458.50
1/30/2024	142995	S2D6-R-O-51447-21983	M. Eaton	1,355.00
1/30/2024	143011	S2D6-R-O-51728-22109	S. Nock	571.50
1/30/2024	143001	S2D6-R-SM-49098-19290	B. Hilyard	2,500.00
1/30/2024	143016	S2D7-C-BP-51318-22197	PRISA LHC LLC (Buena Park)	3,115.00
1/30/2024	143025	S2D7-C-IRWD-51555-22235	TICIC Sub LLC (Irvine)	10,862.40
1/30/2024	143026	S2D7-C-IRWD-51555-22236	TICIC Sub LLC (Irvine)	1,018.40
1/30/2024	143023	S2D7-C-SC-4463-22175	Commerce Center Condo OA (San Clemente)	5,389.00
1/30/2024	143005	S2D7-R-BP-51737-22112	B. Lee	1,013.00
1/30/2024	143021	S2D7-R-IRWD-50890-22177	B. Strand	1,980.80
1/30/2024	143007	S2D7-R-IRWD-52981-22217	T. Maffetore	392.00
1/30/2024	143003	S2D7-R-LH-51781-22135	B. Hong	696.00
1/30/2024	143018	S2D7-R-LH-51781-23289	L. Ranieri	380.50
1/30/2024	142989	S2D7-R-O-51713-22251	R. Bhandari-Sussman	524.00
1/30/2024	143008	S2D7-R-O-51799-22156	R. Moses	1,150.00
1/30/2024	143029	S2D7-R-TC-51907-22199	R. Walker	736.00
Total				34,810.10
Turf Rebate				
1/30/2024	143028	TR16-C-IRWD-38663-48393	Treo Maintenance Assn (Irvine)	10,502.00
1/30/2024	143013	TR16-C-IRWD-49845-49564	Ocean Heights Maint Assn (Newport Beach)	28,004.00
1/30/2024	142999	TR16-C-SC-4463-50093	Flow Master (San Clemente)	2,988.00
1/30/2024	142996	TR16-R-GSWC-51385-49833	M. Eaton	4,263.00
1/30/2024	142997	TR16-R-O-51447-49906	M. Eaton	5,091.00

**Municipal Water District of Orange County
Disbursement Ratification Report
For the Month of January 2024**

Name/ Date	Check/ EFT	Invoice	Description	Amount
Turf Rebate (continued)				
1/30/2024	143002	TR16-R-SM-49098-47623	B. Hilyard	15,000.00
1/30/2024	143020	TR16-R-SM-51317-50122	J. Rebele	1,326.00
1/30/2024	143010	TR16-R-TUST-51598-50061	K. Nemzek	1,020.00
1/30/2024	142992	TR16-R-YLWD-49055-47579	J. Chiang	1,749.00
1/30/2024	143017	TR17-C-BP-51318-50201	PRISA LHC LLC (Buena Park)	12,632.00
1/30/2024	143027	TR17-C-IRWD-51555-51503	TICIC Sub LLC (Irvine)	46,020.68
1/30/2024	142993	TR17-C-MNT-4463-50331	Crystal Cay HOA (Laguna Niguel)	36,078.00
1/30/2024	143024	TR17-C-SC-4463-50371	Commerce Center Condo OA (San Clemente)	9,210.00
1/30/2024	143006	TR17-R-BP-51737-50218	B. Lee	6,027.00
1/30/2024	143014	TR17-R-GG-51786-50262	J. Pelegrino	15,000.00
1/30/2024	142991	TR17-R-HB-51764-50241	K. Black	3,906.00
1/30/2024	143031	TR17-R-IRWD-52958-51445	R. Yang	2,490.00
1/30/2024	143004	TR17-R-LH-51781-50255	B. Hong	2,964.00
1/30/2024	143019	TR17-R-LH-51781-52651	L. Ranieri	1,758.00
1/30/2024	142988	TR17-R-MNT-51817-50293	M. Bahri	1,004.00
1/30/2024	142990	TR17-R-O-51713-50196	R. Bhandari-Sussman	2,466.00
1/30/2024	143012	TR17-R-O-51727-50209	S. Nock	2,115.00
1/30/2024	143009	TR17-R-O-51799-50276	R. Moses	5,520.00
1/30/2024	143000	TR17-R-SM-51842-50325	K. Glynn	6,087.00
1/30/2024	143015	TR17-R-SM-53096-51555	M. Pitts	2,121.00
1/30/2024	143030	TR17-R-TC-51907-50395	R. Walker	1,260.00
Total				226,601.68
US Bank				
1/31/2024	143038	6066-DEC23	11/23/23-12/22/23 Cal Card Charges	2,368.55
Total				2,368.55
Verizon Wireless				
1/04/2024	142973	9952514399	December 2023 4G Mobile broadband unlimited service	76.02
Total				76.02
Total Other Funds Disbursements				9,994,747.95
Total Disbursements				10,075,147.02



Harvey De La Torre, General Manager



Hilary Chumpitazi, Treasurer

Cal Card Charges
Statement Date: December 22, 2023
Payment Date: January 31, 2023

Date	Description	Amount
General Manager Card:		
11/21/2023	Colorado River Water Users Association Annual Conference in Las Vegas, NV from December 13-15, 2023 - Airfare for A. Nederhood	337.96
11/27/2023	11/27/23 Meals for H. De La Torre's meetings	28.09
11/27/2023	Colorado River Water Users Association Annual Conference in Las Vegas, NV from 12/13/23-12/15/23 - Airfare for H. De La Torre, H. Baez, M. Baum-Haley & A.Heide	1,249.87
11/28/2023	ACWA Fall Conference from 11/27/23-11/28/23 - Meals for Staff and Directors	312.85
11/28/2023	Flowers for non-staff member	72.52
11/28/2023	ACWA Fall Conference in Indian Wells, CA from 11/28/23-11/30/23 - Accommodations for H. De La Torre, M. Baum-Haley	672.26
11/28/2023	Flowers for non-staff member	119.80
11/28/2023	ACWA Fall Conference in Indian Wells, CA from 11/28/23-11/30/23 - Accommodations for D. Micalizzi	97.77
11/28/2023	ACWA Fall Conference in Indian Wells, CA from 11/28/23-11/30/23 - Accommodations for A. Nederhood	108.00
11/29/2023	Refund hotel deposits for Colorado River Water Users Association Annual Conference in Las Vegas, NV from 12/13/23-12/15/23 - Accommodations for H. Baez, M. Baum-Haley	(159.96)
11/30/2023	Refund hotel deposit for ACWA Fall Conference in Indian Wells, CA 11/28/23-11/30/23 - Accommodations for J. Thomas	(272.65)
12/06/2023	Lunch for MWDOD Agencies Meeting - AMP Inspection Results & Ocean Well OC	572.50
12/07/2023	AWWA-North American Water Loss Conference 2023 in Denver, CO from 12/05/23-12/07/23 - Accommodations for J. Berg, H. Escamilla, R. Davis, G. Zavala	2,097.03
12/12/2023	CALWep Plenary & Board Meeting in San Francisco, CA from 12/11/23-12/12/23 - Accommodations for J. Berg	236.58
12/13/2023	ACWA Fall Conference in Indian Wells, CA from 11/28/23-11/30/23 - Accommodations for R. Crane	844.06
12/13/2023	Colorado River Water Users Association Annual Conference in Las Vegas, NV from 12/13/23-12/15/23 - Accommodations for M. Baum-Haley & H. Baez	245.74
12/13/2023	Colorado River Water Users Association Annual Conference in Las Vegas, NV from 12/13/23-12/15/23 - Accommodations for J Thomas	85.77
12/14/2023	Lunch for San Diego Regional Site Meeting	500.66
12/15/2023	CRWUA Conference from 12/13/23-12/18/23 - Meals for Staff, Directors, and Guests	3,647.22
12/15/2023	Colorado River Water Users Association Annual Conference in Las Vegas, NV from 12/13/23-12/15/23 - Accommodations for A. Heide	377.03
12/16/2023	Refund hotel deposits for Colorado River Water Users Association Annual Conference in Las Vegas, NV from 12/13/23-12/15/23 - Accommodations for H. De La Torre, M. Baum-Haley & H. Baez	(285.01)
12/16/2023	Colorado River Water Users Association Annual Conference in Las Vegas, NV from 12/13/23-12/15/23 - Accommodations for J Thomas & A. Nederhood	215.33
12/18/2023	12/08/23-12/18/23 Meals for H. De La Torre's meetings	210.75
12/21/2023	ABCs of Municipal Finance Webinar on 01/11/24 - Registration for T. Plaganas	130.00
Total:		11,444.17

Cal Card Charges
Statement Date: December 22, 2023
Payment Date: January 31, 2023

Date	Description	Amount
Administration Card:		
11/09/2023	Office Christmas tree from JLI Enterprises	227.50
11/18/2023	MWDOC office carpet cleaning	800.00
11/25/2023	UPS shipping charge on 11/03/23 for Water Loss Control Shared Services	109.39
11/25/2023	10/25/23-11/24/23 Monthly charge for web hosting	15.00
11/29/2023	Job postings with Water District Jobs for WEROC Specialist job and Accountant/Sr. Accountant	290.00
11/29/2023	Refrigerator ice maker repair	185.00
11/29/2023	Bagels for Staff	42.89
11/30/2023	Supplies for Water Loss Control Shared Services	87.93
11/30/2023	Ergonomic mouse for WLC supervisor	36.81
11/30/2023	Purchase of transistor radios for MWDOC Staff Go-Bags	322.20
11/30/2023	Office supplies	63.65
11/30/2023	Samsung Galaxy Book laptop for Public Affairs coordinator	1,196.24
12/01/2023	Office Supplies	50.00
12/02/2023	12/02/23-01/01/24 Zoom Video Communications fee with audio licenses	174.93
12/04/2023	Management Staff lunch on 12/04/23	352.67
12/06/2023	Administration Department lunch on 12/06/23	424.10
12/06/2023	50% Deposit for new Ricky the Raindrop Mascot costume	3,750.00
12/06/2023	Replacement toner for Finance HP LaserJet	203.36
12/07/2023	Ergonomic keyboard and mouse for Accounting Staff	172.42
12/12/2023	Cal Chamber of Commerce 2024 Annual Preferred Membership	899.00
12/14/2023	Ergonomic mouse for Director of Finance/IT	79.92
12/16/2023	Laptop for GM; Samsung Galaxy Book3	1,033.11
12/21/2023	All Staff Lunch on 12/20/23	2,693.11
12/21/2023	Name plates for Board of Directors	98.00
Total:		13,307.23

Public Affairs Card:

11/21/2023	11/21/23 Meals for T. Baca with guest for WEEA	57.02
11/29/2023	ACWA Conference Meals for Staff and Directors	343.85
11/30/2023	December 2023 Open AI monthly subscription, language processing tool	20.00
12/03/2023	December 2023 Monthly Public Storage Unit for Public Affairs	619.00
12/04/2023	12/04/23 Meal with SCWD Education discussion - T. Baca	100.43
12/05/2023	Supplies for Boy Scouts clinic at El Toro Water District	27.19
12/05/2023	Supplies for Boy Scouts clinic at El Toro Water District	18.46
12/13/2023	"The Plain English Approach to Business Writing" book for PA Staff	6.42
12/15/2023	CAPIO membership renewal for T. Baca	275.00
12/18/2023	12/18/23 Meal for T. Baca	24.46
Total:		1,491.83

WEROC Card:

11/28/2023	Removal of Furniture from OC Junk Hauling from the WEROC Primary EOC for EOC Decommissioning	850.00
12/07/2023	Ralph Brennan's Jazz Kitchen for OCEMO Holiday Luncheon 2023 on 12/07/23	1,518.55
Total:		2,368.55

Municipal Water District of Orange County
GM Approved Disbursement Report ⁽¹⁾
For the Month of January 2024

Item 1d

Name/ Date	Check/ EFT	Invoice	Description	Amount
Core Disbursements:				
Gladwell Governmental Svcs Inc				
1/31/2024	143032	5305	Annual Records Subscription for FY23-24	100.00
Total				100.00
LA Design Studio-Tony Badalato				
1/12/2024	142978	5727	January-December 2023 Consulting services for MWDOC website and ADA Widgets	2,900.00
Total				2,900.00
Office Solutions				
1/31/2024	EFT	I-02187524	01/04/24 Office supplies	103.50
Total				103.50
PARS				
1/08/2024	EFT	5746050100-2023-addtl	Additional Payment Pension Unfunded Liability Contribution	500,000.00
Total				500,000.00
Petra Sosa				
1/18/2024	142985	14616	Taco cart for MWDOC Managers meeting on 01/18/24	590.00
Total				590.00
The Westin South Coast Plaza				
1/31/2024	EFT	13124	Charges for 01/31/24 Water Policy Forum and Dinner	25,343.74
Total				25,343.74
Total Core Disbursements				529,037.24
Total Disbursements				529,037.24


 Harvey De La Torre, General Manager


 Hilary Chumplitazi, Treasurer

⁽¹⁾ For disbursements that did not make the cut-off of previous month's Disbursement Approval report.
 Disbursements are approved by GM for payment and need A & F Committee ratification.



Municipal Water District of Orange County
Consolidated Summary of Cash and Investment
 December 31, 2023

District investments and cash balances are held in various funds designated for certain purposes as follows:

Fund	Book Value	% of Portfolio
Restricted Reserves		
WEROC Operating Fund	\$525,930	3.14%
Pension 115 Trust	1,327,664	7.94%
Total Restricted Reserves	1,853,594	11.08%
Designated Reserves		
Operating Reserves	3,819,350	22.83%
Election Reserve	1,146,947	6.86 %
OPEB Reserve	297,147	1.78%
Total Designated Reserves	5,263,444	31.47%
General Operations Fund	11,071,835	66.19%
Water Purchase Payments Fund	165,016	0.98%
Conservation Fund	(1,644,973)	(9.83%)
Trustee Activities - AMP	18,809	0.11%
Total Other Funds	9,610,687	57.45%
Total	\$16,727,725	100.00%

The funds are invested as follows:

Term of Investment	% of Portfolio	Book Value	Market Value
Cash	0.63%	\$105,835	\$105,835
Pension 115 Trust	7.94%	1,327,664	1,327,664
Short-term investment			
• LAIF	47.83%	8,000,691	8,000,691
• OCTP	25.07%	4,193,587	4,193,587
Long-term investment			
• US Government Issues	1.50%	249,948	232,105
• Corporate Bond	7.17%	1,200,000	1,115,461
• Certificates of Deposit	9.86%	1,650,000	1,608,285
Total	100.00%	\$16,727,725	\$16,583,628

The average number of days to maturity/call as of December 31, 2023 equaled 134 and the average yield to maturity is 3.718%. During the month of December 2023, the District's average daily balance was \$23,963,965.18. Funds were invested in US Bank, Negotiable Certificate of Deposits, Corporate Bonds, US Government Issues, Local Agency Investment Funds (LAIF) and Orange County Treasurer's Pool (OCTP).

The (\$144,097) difference between the book value and the market value on December 31, 2023 represents the exchange difference if all investments had been liquidated on that date. Since it is the District's practice to "buy and hold" investments until maturity, the market values are a point of reference, not an indication of actual loss or gain. There are no current plans or cash flow requirements identified in the near future that would require the sale of these securities prior to maturity.


 Harvey De La Torre
 General Manager


 Hilary Chumpitazi
 Treasurer

Street Address:
 18700 Ward Street
 Fountain Valley, California 92708

Mailing Address:
 P.O. Box 20895
 Fountain Valley, CA 92728-0895

(714) 963-3058
 Fax: (714) 964-9389
www.mwdoc.com

Bob McVicker, P.E., D.WRE
 President

Jeffery M. Thomas
 Vice President

Randall Crane, Ph.D.
 Director

Larry D. Dick
 Director

Al Nederhood
 Director

Karl W. Seckel, P.E.
 Director

Megan Yoo Schneider, P.E.
 Director

Harvey F. De La Torre
 General Manager

MEMBER AGENCIES

City of Brea
 City of Buena Park
 East Orange County Water District
 El Toro Water District
 Emerald Bay Service District
 City of Fountain Valley
 City of Garden Grove
 Golden State Water Co.
 City of Huntington Beach
 Irvine Ranch Water District
 Laguna Beach County Water District
 City of La Habra
 City of La Palma
 Mesa Water District
 Moulton Niguel Water District
 City of Newport Beach
 City of Orange
 Orange County Water District
 City of San Clemente
 Santa Margarita Water District
 City of Seal Beach
 Serrano Water District
 South Coast Water District
 Trabuco Canyon Water District
 City of Tustin
 City of Westminster
 Yorba Linda Water District



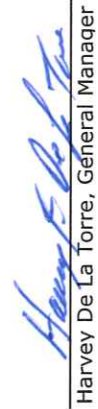
MUNICIPAL WATER DISTRICT OF ORANGE COUNTY

Portfolio Management - Portfolio Summary December 31, 2023

12/31/2023	Par Value	Market Value	Book Value	% of Portfolio	Days to Mat/Call	YTM @ Cost
Negotiable Certificate Of Deposit	1,650,000.00	1,608,285.00	1,650,000.00	10.79	1,048	3.126
Corporate Bond	1,200,000.00	1,115,461.00	1,200,000.00	7.85	249	1.518
US Government Issues	250,000.00	232,105.00	249,947.26	1.63	57	0.860
Local Agency Investment Funds	8,000,691.09	8,000,691.09	8,000,691.09	52.31	1	3.929
Orange County Treasurer's Pool	4,193,587.01	4,193,587.01	4,193,587.01	27.42	1	4.348
Total Investments	15,294,278.10	15,150,129.10	15,294,225.36	100.00	134	3.718
Cash						
Cash	105,834.95	105,834.95	105,834.95		1	0.00
Pension 115 Trust	1,327,664.29	1,327,664.29	1,327,664.29		1	0.00
Total Cash and Investments	16,727,777.34	16,583,628.34	16,727,724.60		134	3.718

Total Earnings	Month Ending December	Fiscal Year to Date
Current Year	78,875.32	430,377.20
Average Daily Balance	23,963,965.18	
Effective Rate of Return	3.718%	

We certify that this report reflects the cash and investments of the Municipal Water District of Orange County and is in conformity with the Government Code requirements and the District Investment Policy and Guidelines in effect at the time of investment. The Investment Program herein shown provides sufficient cash flow liquidity to meet the next six month's estimated expenditure. The source for the market values are from U.S. Bank. Per Resolution 2059 there are no compliance exceptions to report.


Harvey De La Torre, General Manager

2/08/2024
Date


Hilary Chumipitzi, Treasurer

02/08/2024
Date

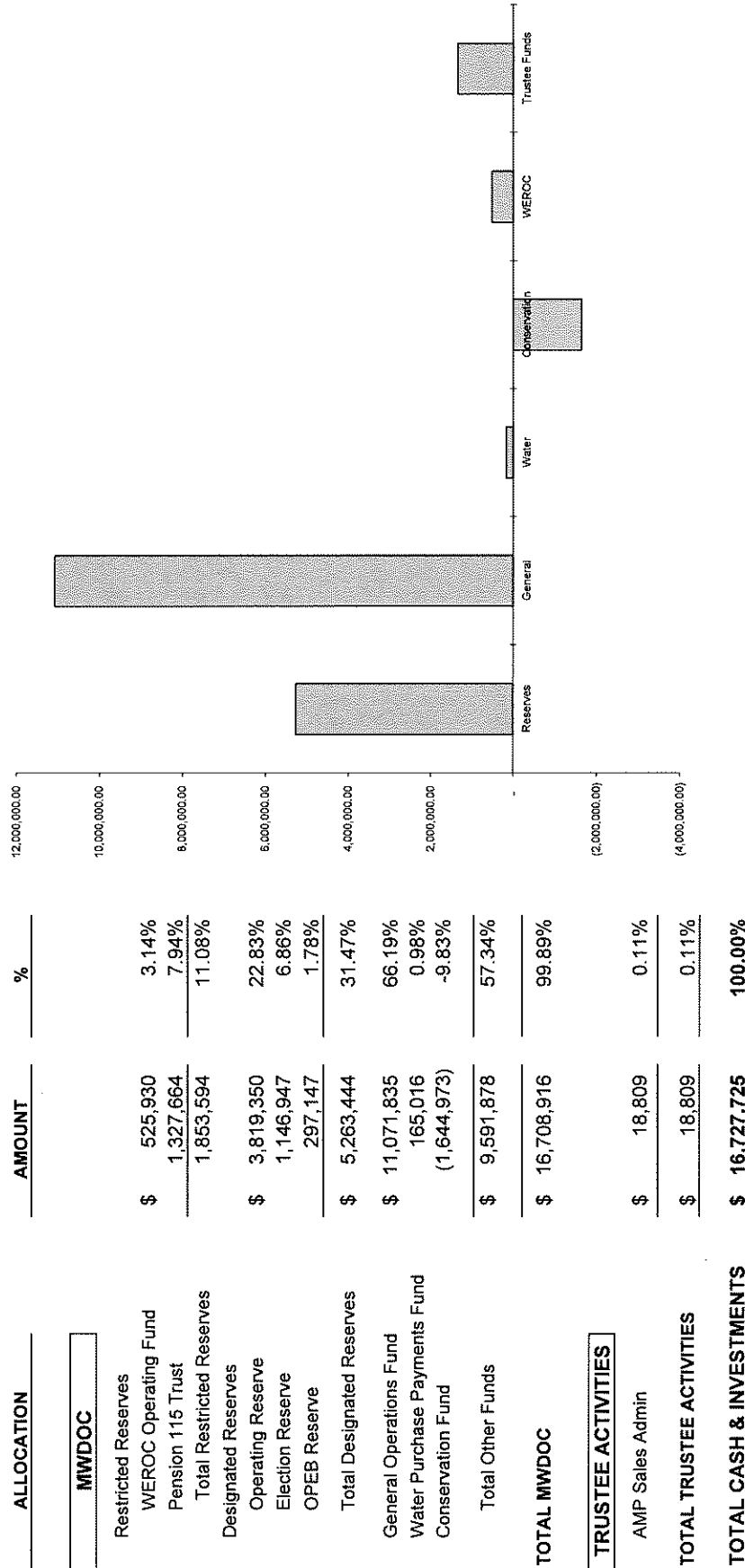
MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Portfolio Management
Long-Term Portfolio Details - Investments
December 31, 2023

Issuer	CUSIP/Ticker	Settlement Date	Par Value	Market Value	Book Value	Coupon Rate	YTM @ Cost	Days To Call/Maturity	Maturity Date
Negotiable Certificate Of Deposit									
American Express Bank	02589ADE9	7/20/2022	200,000.00	190,606.00	200,000.00	3.350	3.350	1,297	7/20/2027
Capital One Bank	14042TBO9	8/7/2019	250,000.00	245,737.50	250,000.00	2.250	2.250	220	8/7/2024
Capital One NA	14042RMJ7	7/24/2019	250,000.00	245,945.00	250,000.00	2.200	2.200	206	7/24/2024
Discover Bank	2546736R2	7/26/2023	250,000.00	249,922.50	250,000.00	4.500	4.500	1,667	7/24/2028
Sallie Mae Bank	7954507A7	7/14/2021	200,000.00	181,794.00	200,000.00	1.000	1.000	926	7/14/2026
State Bank of India	8562852Q3	8/10/2023	250,000.00	253,677.50	250,000.00	4.550	4.550	1,684	8/10/2028
Toyota Financial SGS Bank	89235MPD7	9/27/2022	250,000.00	240,602.50	250,000.00	3.650	3.650	1,361	9/22/2027
Sub Total			1,650,000.00	1,608,285.00	1,650,000.00	3.126	3.126	1,048	
US Government Issues									
FHLB	3130ALGR9	3/1/2021	250,000.00	232,105.00	249,947.26	0.850	0.860	57	2/26/2026
Sub Total			250,000.00	232,105.00	249,947.26	0.850	0.860	57	
Corporate Bond									
Bank of America Corp	06048WK41	12/7/2020	250,000.00	230,325.00	250,000.00	0.850	0.800	695	11/25/2025
Citigroup Global Markets	17328WFZ6	9/16/2020	250,000.00	230,022.50	250,000.00	1.000	1.000	76	9/16/2025
JP Morgan Chase	48128GV56	8/18/2020	250,000.00	229,807.50	250,000.00	0.800	0.800	231	8/18/2025
Morgan Stanley Fin LLC	61766YKH3	6/29/2022	200,000.00	192,846.00	200,000.00	4.500	4.500	181	6/29/2027
Societe Generale	83369MD25	8/19/2020	250,000.00	232,460.00	250,000.00	1.150	1.088	50	8/19/2025
Sub Total			1,200,000.00	1,115,461.00	1,200,000.00	1.542	1.518	249	
Total Investments			3,100,000.00	2,955,851.00	3,099,947.26	2.329	2.321	659	
Total Earnings									
Current Year									
			Month Ending December		Fiscal Year To Date				
			6,158.47		35,831.72				

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Portfolio Management
Short-Term Portfolio Details - Cash and Investments
December 31, 2023

Investments	CUSIP/Ticker	Settlement Date	Par Value	Market Value	Book Value	Coupon Rate	YTM @ Cost	Days To Call/Maturity	Maturity Date
Local Agency Investment Funds									
LAIF LGIP	LAIF	6/30/2010	8,000,691.09	8,000,691.09	8,000,691.09	3.929	3.929	1	N/A
Sub Total			8,000,691.09	8,000,691.09	8,000,691.09	3.929	3.929	1	
Orange County Treasurer's Pool									
County of Orange LGIP	OCIP	6/29/2005	4,193,587.01	4,193,587.01	4,193,587.01	4.348	4.348	1	N/A
Sub Total			4,193,587.01	4,193,587.01	4,193,587.01	4.348	4.348	1	
Total Investments			12,194,278.10	12,194,278.10	12,194,278.10	4.073	4.073		
Cash									
Petty Cash Cash	CASH	7/1/2010	500.00	500.00	500.00	0.000	0.000	1	N/A
US Bank Cash	CASH/USBANK	7/25/2018	105,334.95	105,334.95	105,334.95	0.000	0.000	1	N/A
Pension 115 Trust	PENSION115TRUST	7/31/2018	1,327,664.29	1,327,664.29	1,327,664.29	0.000	0.000	1	N/A
Total Cash			1,433,499.24	1,433,499.24	1,433,499.24	0.000	0.000	1	
Total Cash and Investments			13,627,777.34	13,627,777.34	13,627,777.34	4.073	4.073	1	
Total Earnings									
Current Year		Month Ending December	Fiscal Year To Date						
		72,716.85	394,545.48						

**Municipal Water District of Orange County
Cash and Investments at December 31, 2023**



MUNICIPAL WATER DIST OF ORANGE COUNTY
PARS Post-Employment Benefits TrustAccount Report for the Period
12/1/2023 to 12/31/2023Hilary Chumpitazi
Accounting Manager
Municipal Water Dist of Orange County
18700 Ward Street
Fountain Valley, CA 92708

Account Summary

Source	Balance as of 12/1/2023	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 12/31/2023
OPEB	\$2,599,854.83	\$0.00	\$124,402.93	\$1,234.89	\$0.00	\$0.00	\$2,723,022.87
PENSION	\$1,338,793.50	\$0.00	\$64,061.20	\$635.89	\$0.00	\$0.00	\$1,402,218.81
Totals	\$3,938,648.33	\$0.00	\$188,464.13	\$1,870.78	\$0.00	\$0.00	\$4,125,241.68

Investment Selection

Source

OPEB Moderate HighMark PLUS
PENSION Moderate HighMark PLUS

Investment Objective

Source

OPEB The dual goals of the Moderate Strategy are growth of principal and income. It is expected that dividend and interest income will comprise a significant portion of total return, although growth through capital appreciation is equally important. The portfolio will be allocated between equity and fixed income investments.

PENSION The dual goals of the Moderate Strategy are growth of principal and income. It is expected that dividend and interest income will comprise a significant portion of total return, although growth through capital appreciation is equally important. The portfolio will be allocated between equity and fixed income investments.

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	4.79%	9.30%	14.13%	2.12%	7.12%	5.51%	10/26/2011
PENSION	4.79%	9.30%	14.18%	2.13%	7.12%	-	7/31/2018

Information as provided by US Bank, Trustee for PARS; Not FDIC Insured; No Bank Guarantee; May Lose Value

Past performance does not guarantee future results. Performance returns may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change.

Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return.

Account balances are inclusive of Trust Administration, Trustee and Investment Management fees



**MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
COMBINED FINANCIAL STATEMENTS
AND
BUDGET COMPARATIVE
JULY 1, 2023 THRU DECEMBER 31, 2023**

**Municipal Water District of Orange County
Combined Balance Sheet
As of December 31, 2023**

	<u>Amount</u>
<u>ASSETS</u>	
Cash in Bank	105,834.95
Investments	16,621,889.65
Accounts Receivable	19,435,052.67
Accounts Receivable - Other	527,327.05
Accrued Interest Receivable	242,398.11
Prepays/Deposits	426,680.81
Leasehold Improvements	7,011,190.45
Furniture, Fixtures & Equipment	913,949.69
Less: Accumulated Depreciation	<u>(4,103,471.10)</u>
TOTAL ASSETS	<u><u>41,180,852.28</u></u>
<u>LIABILITIES AND FUND BALANCES</u>	
<u>LIABILITIES</u>	
Accounts Payable	18,424,632.72
Accrued Salaries and Benefits Payable	587,254.43
Other Liabilities	467,449.78
Unearned Revenue	<u>1,165,307.02</u>
TOTAL LIABILITIES	<u><u>20,644,643.95</u></u>
<u>FUND BALANCES</u>	
<u>Restricted Fund Balances</u>	
WERO Reserve	317,999.82
Pension 115 Trust	<u>1,120,664.29</u>
Total Restricted Fund Balances	<u>1,438,664.11</u>
<u>Unrestricted Fund Balances</u>	
<u>Designated Reserves</u>	
General Operations	3,819,350.00
Election Expense	1,146,947.00
OPEB	<u>297,147.00</u>
Total Designated Reserves	<u>5,263,444.00</u>
General Fund	7,284,339.52
General Fund Capital	<u>86,023.20</u>
Total Unrestricted Fund Balances	<u>12,633,806.72</u>
<u>Excess Revenue over Expenditure</u>	
Operating Fund	6,601,257.36
Other Funds	<u>(137,519.86)</u>
TOTAL FUND BALANCES	<u><u>20,536,208.33</u></u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>41,180,852.28</u></u>

Municipal Water District of Orange County
Revenues and Expenditures Budget Comparative Report
General Fund
July 1, 2023 thru December 31, 2023

	<u>Month to Date</u>	<u>Year to Date</u>	<u>Annual Budget</u>	<u>% Used</u>	<u>Encumbrance</u>	<u>Budget Remaining</u>
<u>REVENUES</u>						
Retail Connection Charge	0.00	9,206,255.25	9,206,255.00	100.00%	0.00	(0.25)
Ground Water Customer Charge	0.00	383,697.00	383,697.00	100.00%	0.00	0.00
Water Rate Revenues	0.00	9,589,952.25	9,589,952.00	100.00%	0.00	(0.25)
Interest Revenue	84,543.39	444,283.81	319,410.00	139.10%	0.00	(124,873.81)
Subtotal	84,543.39	10,034,236.06	9,909,362.00	101.26%	0.00	(124,874.06)
Choice Programs	10,576.08	1,426,572.87	1,591,032.00	89.66%	0.00	164,459.13
MWD Revenue - Shared Services	20,230.00	137,861.00	0.00	0.00%	0.00	(137,861.00)
Miscellaneous Income	764.44	1,906.63	3,000.00	63.55%	0.00	1,093.37
Revenue - Other	11.79	910.01	0.00	0.00%	0.00	(910.01)
School Contracts	12,917.87	40,306.95	435,950.00	9.25%	0.00	395,643.05
Delinquent Payment Penalty	0.00	1.05	0.00	0.00%	0.00	(1.05)
Transfer-In from Reserve	0.00	0.00	404,537.00	0.00%	0.00	404,537.00
Subtotal	44,500.18	1,607,558.51	2,434,519.00	66.03%	0.00	826,960.49
TOTAL REVENUES	129,043.57	11,641,794.57	12,343,881.00	94.31%	0.00	702,086.43

Municipal Water District of Orange County
Revenues and Expenditures Budget Comparative Report
General Fund
July 1, 2023 thru December 31, 2023

	<u>Month to Date</u>	<u>Year to Date</u>	<u>Annual Budget</u>	<u>% Used</u>	<u>Encumbrance</u>	<u>Budget Remaining</u>
<u>EXPENSES</u>						
Salaries & Wages	390,683.07	2,402,654.07	5,135,356.00	46.79%	0.00	2,732,701.93
Salaries & Wages - Grant Recovery	(10,497.34)	(10,497.34)	(30,000.00)	(34.99)%	0.00	(19,502.66)
Director's Compensation	13,752.06	129,989.71	275,041.00	47.26%	0.00	145,051.29
MWD Representation	17,026.36	70,397.45	117,875.00	59.72%	0.00	47,477.55
Employee Benefits	120,669.57	692,260.41	1,507,382.00	45.92%	0.00	815,121.59
Employee Benefits - Grant Recovery	(1,852.47)	(1,852.47)	0.00	0.00%	0.00	1,852.47
CalPers Unfunded Liability Contribution	0.00	0.00	207,000.00	0.00%	0.00	207,000.00
Director's Benefits	9,613.82	53,449.24	104,447.00	51.17%	0.00	50,997.76
Health Insurance for Retirees	12,253.13	37,820.48	84,847.00	44.57%	0.00	47,026.52
Training Expense	130.00	2,123.99	36,000.00	5.90%	0.00	33,876.01
Tuition Reimbursement	311.30	1,872.30	5,000.00	37.45%	0.00	3,127.70
Temporary Help Expense	0.00	10,503.24	5,000.00	210.06%	0.00	(5,503.24)
Personnel Expenses	552,089.50	3,388,721.08	7,447,948.00	45.50%	0.00	4,059,226.92
Engineering Expense	0.00	12,392.75	307,000.00	4.04%	78,646.75	215,960.50
Legal Expense	22,992.84	116,823.17	241,000.00	48.47%	124,176.83	0.00
Audit Expense	0.00	15,000.00	36,500.00	41.10%	16,500.00	5,000.00
Professional Services	111,718.34	656,540.50	1,798,425.00	36.51%	918,946.15	222,938.35
Professional Fees	134,711.18	800,756.42	2,382,925.00	33.60%	1,138,269.73	443,898.85
Conference - Staff	0.00	12,570.00	49,832.00	25.22%	0.00	37,262.00
Conference - Directors	0.00	5,530.00	23,065.00	23.98%	0.00	17,535.00
Travel & Accom. - Staff	9,798.54	24,927.56	102,200.00	24.39%	0.00	77,272.44
Travel & Accom. - Directors	2,103.31	9,925.56	42,400.00	23.41%	0.00	32,474.44
Travel & Conference	11,901.85	52,953.12	217,497.00	24.35%	0.00	164,543.88
Membership/Sponsorship	10,262.98	155,033.56	167,366.00	92.63%	0.00	12,332.44
CDR Support	15,608.28	31,216.56	62,433.00	50.00%	31,216.58	(0.14)
Dues & Memberships	25,871.26	186,250.12	229,799.00	81.05%	31,216.58	12,332.30
Business Expense	271.05	1,673.23	2,000.00	83.66%	0.00	326.77
Office Maintenance	1,785.50	64,773.50	175,860.00	36.83%	95,071.50	16,015.00
Building Repair & Maintenance	4,784.71	11,125.86	25,200.00	44.15%	4,320.85	9,753.29
Storage Rental & Equipment Lease	65.14	428.47	1,800.00	23.80%	371.53	1,000.00
Office Supplies	2,650.72	9,884.59	27,000.00	36.61%	1,969.52	15,145.89
Supplies - Water Loss Control	268.65	1,923.58	4,000.00	48.09%	0.00	2,076.42
Postage/Mail Delivery	538.88	3,294.87	11,675.00	28.22%	1,022.28	7,357.85
Subscriptions & Books	0.00	399.98	1,000.00	40.00%	0.00	600.02
Reproduction Expense	0.00	8,082.95	93,000.00	8.69%	2,951.62	81,965.43
Maintenance - Computers	2,471.78	5,549.21	5,000.00	110.98%	0.00	(549.21)
Software Purchase	5,675.05	49,815.86	106,498.00	46.78%	1,749.30	54,932.84
Software Support	5,410.76	37,277.62	50,185.00	74.28%	0.00	12,907.38
Computers and Equipment	(1,967.77)	8,544.05	43,000.00	19.87%	0.00	34,455.95
Maintenance Expense	0.00	0.00	6,000.00	0.00%	0.00	6,000.00
Automotive Expense	957.31	6,413.92	9,400.00	68.23%	0.00	2,986.08
Vehicle Expense	477.49	7,880.06	12,000.00	65.67%	0.00	4,119.94
Toll Road Charges	15.58	241.12	975.00	24.73%	0.00	733.88
Insurance Expense	15,673.97	97,098.78	182,976.00	53.07%	0.00	85,877.22
Utilities - Telephone	3,281.06	19,493.39	46,438.00	41.98%	1,026.27	25,918.34
Bank Fees	0.00	0.00	2,600.00	0.00%	0.00	2,600.00
Miscellaneous Expense	13,722.66	54,122.59	154,200.00	35.10%	4,601.00	95,476.41
MWDOC's Contrib. to WEROC	24,442.25	146,653.50	293,307.00	50.00%	0.00	146,653.50
Depreciation Expense	9,277.98	55,668.47	0.00	0.00%	0.00	(55,668.47)
Other Expenses	89,802.77	590,345.60	1,254,114.00	47.07%	113,083.87	550,684.53
Election Expense	0.00	0.00	563,020.00	0.00%	0.00	563,020.00
Capital Acquisition	5,600.00	7,110.56	25,892.00	27.46%	0.00	18,781.44
Building Expense	0.00	14,400.31	222,686.00	6.47%	22,082.21	186,203.48
TOTAL EXPENSES	819,976.56	5,040,537.21	12,343,881.00	40.83%	1,304,652.39	5,998,691.40
NET INCOME (LOSS)	(690,932.99)	6,601,257.36	0.00	0.00%	(1,304,652.39)	(5,296,604.97)

Municipal Water District of Orange County
Revenues and Expenditures Budget Comparative Report
Water Fund
July 1, 2023 thru December 31, 2023

	<u>Month to Date</u>	<u>Year to Date</u>	<u>Annual Budget</u>	<u>% Used</u>	<u>Budget Remaining</u>
<u>WATER REVENUES</u>					
Water Sales	7,430,340.30	62,137,261.00	181,024,108.00	34.33%	118,886,847.00
Readiness to Serve Charge	1,143,238.00	6,854,421.93	13,768,707.00	49.78%	6,914,285.07
Capacity Charge CCF	293,620.00	1,761,720.00	4,816,710.00	36.58%	3,054,990.00
SCP/SAC Pipeline Surcharge	25,415.91	176,338.66	358,000.00	49.26%	181,661.34
TOTAL WATER REVENUES	8,892,614.21	70,929,741.59	199,967,525.00	35.47%	129,037,783.41
<u>WATER PURCHASES</u>					
Water Sales	7,430,340.30	62,137,261.00	181,024,108.00	34.33%	118,886,847.00
Readiness to Serve Charge	1,143,238.00	6,854,421.93	13,768,707.00	49.78%	6,914,285.07
Capacity Charge CCF	293,620.00	1,761,720.00	4,816,710.00	36.58%	3,054,990.00
SCP/SAC Pipeline Surcharge	25,415.91	176,338.66	358,000.00	49.26%	181,661.34
TOTAL WATER PURCHASES	8,892,614.21	70,929,741.59	199,967,525.00	35.47%	129,037,783.41
EXCESS OF REVENUE OVER EXPENDITURE	0.00	0.00	0.00	0.00%	0.00

Municipal Water District of Orange County
Revenues and Expenditures Budget Comparative Report
Water Use Efficiency
July 1, 2023 thru December 31, 2023

	<u>Year to Date Actual</u>	<u>Annual Budget</u>	<u>% Used</u>
Spray To Drip Conversion(3423)			
Revenues	360,319.38	613,600.00	58.72%
Expenses	509,031.57	613,600.00	82.96%
Excess of Revenues over Expenditures	(148,712.19)	0.00	
Member Agency Administered Pass-Thru(3425)			
Revenues	0.00	338,000.00	0.00%
Expenses	0.00	338,000.00	0.00%
Excess of Revenues over Expenditures	0.00	0.00	
ULFT Rebate Program(3410)			
Revenues	520.00	1,000.00	52.00%
Expenses	740.00	1,000.00	74.00%
Excess of Revenues over Expenditures	(220.00)	0.00	
HECW Rebate Program(3411)			
Revenues	32,470.54	40,000.00	81.18%
Expenses	23,770.00	40,000.00	59.43%
Excess of Revenues over Expenditures	8,700.54	0.00	
CII Rebate Program(3416)			
Revenues	0.00	1,000.00	0.00%
Expenses	0.00	1,000.00	0.00%
Excess of Revenues over Expenditures	0.00	0.00	
Turf Removal Program(3418)			
Revenues	3,146,132.92	11,298,000.00	27.85%
Expenses	3,187,962.09	11,298,000.00	28.22%
Excess of Revenues over Expenditures	(41,829.17)	0.00	
Comprehensive Landscape (CLWUE)(3427)			
Revenues	88,507.32	152,400.00	58.08%
Expenses	113,869.65	152,400.00	74.72%
Excess of Revenues over Expenditures	(25,362.33)	0.00	
Recycled Water Program(3433)			
Revenues	0.00	50,000.00	0.00%
Expenses	23,608.00	50,000.00	47.22%
Excess of Revenues over Expenditures	(23,608.00)	0.00	
WSIP - Industrial Program(3432)			
Revenues	0.00	53,720.00	0.00%
Expenses	0.00	53,720.00	0.00%
Excess of Revenues over Expenditures	0.00	0.00	
Land Design Program(3431)			
Revenues	78,275.00	300,000.00	26.09%
Expenses	78,275.00	300,000.00	26.09%
Excess of Revenues over Expenditures	0.00	0.00	
Pressure Regulation Program(3435)			
Revenues	16,623.00	15,000.00	110.82%
Expenses	16,623.00	15,000.00	110.82%
Excess of Revenues over Expenditures	0.00	0.00	
Dedicated Irrigation Meters Measurement Project (DIMM)(3439)			
Revenues	41,860.00	743,000.00	5.63%
Expenses	173,339.43	743,000.00	23.33%
Excess of Revenues over Expenditures	(131,479.43)	0.00	

**Municipal Water District of Orange County
Revenues and Expenditures Budget Comparative Report
Water Use Efficiency
July 1, 2023 thru December 31, 2023**

	<u>Year to Date Actual</u>	<u>Annual Budget</u>	<u>% Used</u>
Total WUE Projects			
Revenues	3,764,708.16	13,605,720.00	27.67%
Expenses	<u>4,127,218.74</u>	<u>13,605,720.00</u>	<u>30.33%</u>
Excess of Revenues over Expenditures	(362,510.58)	0.00	
 WEROC			
Revenues	456,117.56	586,614.00	77.75%
Expenses	<u>256,127.05</u>	<u>586,614.00</u>	<u>43.66%</u>
Excess of Revenues over Expenditures	199,990.51	0.00	



Memorandum

DATE: February 14, 2024

TO: Administrative & Finance Committee
(Directors Dick, Thomas, Crane)

FROM: Harvey De La Torre, General Manager

SUBJECT: Quarter ending December 2023 Fiscal YTD Financials Actual versus Budget

The following reports are attached:

- Revenues and Expenditures Actual versus Budget for the General Fund
- Revenues and Expenditures Actual versus Budget Detailed Comparative Report for the General Fund
- Revenues and Expenditures Actual versus Budget for Water Funds
- Revenues and Expenditures Actual versus Budget for Other Funds
- Revenues and Expenditures Actual versus Budget for the Water Use Efficiency Projects

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Revenues and Expenditures Actual versus Budget Summary Report
Fiscal Year to Date ending December 2023 (Unaudited)
(\$000 Omitted)
General Fund and Reserve Fund

GENERAL FUND

	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>% Used</u>
<u>REVENUES</u>			
Water Rate revenues:			
Retail Connection Charge	9,206	9,206	100.00%
Ground Water Customer Charge	384	384	100.00%
Subtotal	<u>9,590</u>	<u>9,590</u>	<u>100.00%</u>
Other Revenues:			
Interest Income ⁽¹⁾	444	319	139.10%
Choice Programs ⁽²⁾	1,564	1,591	98.33%
School Contracts ⁽³⁾	40	436	9.25%
Other Income ⁽⁴⁾	3	3	93.90%
Transfer in from Reserve ⁽⁵⁾	0	405	0.00%
Subtotal	<u>2,052</u>	<u>2,754</u>	<u>74.51%</u>
 TOTAL REVENUES	 <u>11,642</u>	 <u>12,344</u>	 <u>94.31%</u>
<u>EXPENSES</u>			
Personnel Expenses (including Directors)	3,389	7,448	45.50%
Professional Services	672	1,835	36.60%
Outside Engineering ⁽⁶⁾	12	307	4.04%
Legal Expense	117	241	48.47%
Travel & Conference	53	217	24.35%
Dues and Memberships ⁽⁷⁾	186	230	81.05%
General & Admin Expense	590	1,817	32.49%
Building Repair & Expense	14	223	6.47%
Capital Acquisition	7	26	27.46%
TOTAL EXPENSES	<u>5,041</u>	<u>12,344</u>	<u>40.83%</u>
 EXCESS OF REVENUES OVER EXPENSES	 <u>6,601</u>		

RESERVE FUND

Beginning Balance	4,599
Nov 2023 - Contribution to Election Reserves	664
TOTAL RESERVE FUND	<u>5,263</u>

- (1) Interest rates remaining high
(2) Choice Programs are funded in the beginning of the fiscal year
(3) School Programs begin in September
(4) Other Income is primarily the CalCard rebate
(5) Transfer in from Reserves is moved at year-end
(6) Projects in process
(7) Most Dues and Memberships are paid in the beginning of the fiscal year

Municipal Water District of Orange County
Revenues and Expenditures Actual vs Budget Line Item Report
Fiscal Year to Date ending December 2023 (Unaudited)
General Fund

	YTD ACTUAL	ANNUAL BUDGET	% Used
REVENUES			
Retail Connection Charge	9,206,255	9,206,255	100.00%
Ground Water Customer Charge	383,697	383,697	100.00%
Water Rate Revenues	9,589,952	9,589,952	100.00%
Choice Programs	1,426,573	1,591,032	89.67%
MWD Revenue - Shared Services	137,861	0	0.00%
Interest Revenue	444,284	319,410	139.10%
Miscellaneous Income	2,817	3,000	93.90%
School Contracts	40,307	435,950	0.00%
Transfer in from Reserve	0	404,537	0.00%
Other Revenues	2,051,842	2,753,929	74.51%
TOTAL REVENUES	11,641,794	12,343,881	94.31%

OPERATING EXPENSES			
Salaries & Wages	2,402,654	5,135,356	46.79%
less Recovery's	(10,497)	(30,000)	34.99%
Directors' Compensation	129,990	275,041	47.26%
MWD Representation	70,397	117,875	59.72%
Employee Benefits	692,260	1,507,382	45.92%
less Recovery's	(1,852)	0	0.00%
CALPERS Unfunded Liability Contribution	0	207,000	0.00%
Directors Benefits	53,449	104,447	51.17%
Health Insurances for Retirees	37,821	84,847	44.58%
Training Expense	2,124	36,000	5.90%
Tuition Reimbursement	1,872	5,000	37.44%
Temporary Help Expense	10,503	5,000	210.06%
Personnel Expenses	3,388,721	7,447,948	45.50%
Engineering Expense	12,393	307,000	4.04%
Legal Expense	116,823	241,000	48.47%
Audit Expense	15,000	36,500	41.10%
Professional Services	656,540	1,798,425	36.51%
Professional Fees	800,756	2,382,925	33.60%
Conference-Staff	12,570	49,832	25.22%
Conference-Directors	5,530	23,065	23.98%
Travel & Accom.-Staff	24,928	102,200	24.39%
Travel & Accom.-Directors	9,925	42,400	23.41%
Travel & Conference	52,953	217,497	24.35%
Membership/Sponsorship	155,034	167,366	92.63%
CDR Support	31,216	62,433	50.00%
Dues & Memberships	186,250	229,799	81.05%

Municipal Water District of Orange County
Revenues and Expenditures Actual vs Budget Line Item Report
Fiscal Year to Date ending December 2023 (Unaudited)
General Fund

	YTD ACTUAL	ANNUAL BUDGET	% Used
Business Expense	1,673	2,000	83.65%
Maintenance Office	64,774	175,860	36.83%
Building Repair & Maintenance	11,126	25,200	44.15%
Storage Rental & Equipment Lease	428	1,800	23.78%
Office Supplies	9,885	27,000	36.61%
Supplies - Water Loss Control	1,924	4,000	48.10%
Postage/Mail Delivery	3,295	11,675	28.22%
Subscriptions & Books	400	1,000	40.00%
Reproduction Expense	8,083	93,000	8.69%
Maintenance - Computers	5,549	5,000	110.98%
Software Purchase	49,816	106,498	46.78%
Software Support	37,278	50,185	74.28%
Computers and Equipment	8,544	43,000	19.87%
Maintenance Expense	0	6,000	0.00%
Automotive Expense	6,414	9,400	68.23%
Vehicle Expense	7,880	12,000	65.67%
Toll Road Charges	241	975	24.72%
Insurance Expense	97,099	182,976	53.07%
Utilities - Telephone	19,493	46,438	41.98%
Bank Fees	0	2,600	0.00%
Miscellaneous Expense	54,123	154,200	35.10%
MWDOC's Contribution to WEROC	146,653	293,307	50.00%
Depreciation Expense	55,668	0	0.00%
Contribution to Election Reserve	0	563,020	0.00%
MWDOC Building Expense	14,400	222,686	6.47%
Capital Acquisition	7,111	25,892	27.46%
Other Expenses	611,857	2,065,712	29.62%
TOTAL EXPENSES	5,040,537	12,343,881	40.83%
EXCESS OF REVENUES OVER EXPENSES	6,601,257	0	

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Statement of Revenues and Expenditures
Fiscal Year to Date ending December 2023 (Unaudited)
Water Funds

	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>Balance</u>
<u>Water Revenues</u>			
Water Sales	62,137,261	181,024,108	(118,886,847)
Readiness to Serve Charge	6,854,422	13,768,707	(6,914,285)
Capacity Charge CCF	1,761,720	4,816,710	(3,054,990)
SCP/SAC Pipeline Surcharge	<u>176,339</u>	<u>358,000</u>	<u>(181,661)</u>
Total Water Revenues	<u><u>70,929,742</u></u>	<u><u>199,967,525</u></u>	<u><u>(129,037,783)</u></u>
 <u>Water Purchases</u>			
Water Sales	62,137,261	181,024,108	(118,886,847)
Ready to Serve Charge	6,854,422	13,768,707	(6,914,285)
Capacity Charge CCF	1,761,720	4,816,710	(3,054,990)
SCP/SAC Pipeline Surcharge	<u>176,339</u>	<u>358,000</u>	<u>(181,661)</u>
Total Water Purchases	<u><u>70,929,742</u></u>	<u><u>199,967,525</u></u>	<u><u>(129,037,783)</u></u>
 EXCESS OF REVENUES OVER EXPENDITURES	 <u><u>-</u></u>	 <u><u>-</u></u>	 <u><u>-</u></u>

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Revenues and Expenditures Actual versus Budget
Fiscal Year to Date ending December 2023 (Unaudited)
Other Funds

	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>Balance</u>
<u>WEROC</u>			
Revenues	456,118	586,614	(130,496)
Expenditures	256,127	586,614	(330,487)
Excess of Revenues over Expenditures	<u>199,991</u>	<u>0</u>	<u>199,991</u>

WUE Projects (details on next page)

Revenues	3,764,708	13,605,720	(9,841,012)
Expenditures	4,127,219	13,605,720	(9,478,501)
Excess of Revenues over Expenditures	<u>(362,511)</u>	<u>0</u>	<u>(362,511)</u>

Footnote:

- 1) The excess of expense over revenue is waiting for reimbursement.
- 2) USBR (Federal) Grant is billed in October and April with funds being received one month later.
- 3) DWR is billed quarterly to county and takes a few months to a year to receive funds.

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Revenues and Expenditures Actual versus Budget
Fiscal Year to Date ending December 2023 (Unaudited)
Water Use Efficiency Projects

	Actual	Variance %	Fiscal Year Budget	% of Budget	Projected Final FY Budget
<u>Spray to Drip Conversion</u>					
Revenues	360,319		613,600	58.72%	613,600
Expenditures	509,032		613,600	82.96%	613,600
Excess of Revenues over Expenditures	(148,712)	-41%			

Actual Variance: All reporting current. Payments to Program Participants slightly ahead of Grant (DWR & USBR), Metropolitan (on water bill), and Retail Water Agencies reimbursements.

Budget Variance: Program activity is on trajectory to exceed projected budget due to increased participation, particularly in the commercial sector.

Member Agency Administered Pass-Thru

Revenues	0		338,000	0.00%	338,000
Expenditures	0		338,000	0.00%	338,000
Excess of Revenues over Expenditures	0	0%			

Actual Variance: No activity that falls outside of other reported regional programs has occurred.

Budget Variance: Majority of MAA funding is captured under other Programs; pass through to member agencies is likely to be minimal this FY.

ULFT Rebate Program

Revenues	520		1,000	52.00%	1,000
Expenditures	740		1,000	74.00%	1,000
Excess of Revenues over Expenditures	(220)	0%			

Actual Variance: This tracks MWDOC member agencies activities to provide supplemental funding to increase activity in their service territories.

Budget Variance: Program consistently has low participation; however, is on track to meet or exceed projected budget.

HECW Rebate Program

Revenues	32,471		40,000	81.18%	40,000
Expenditures	23,770		40,000	59.43%	40,000
Excess of Revenues over Expenditures	8,701	27%			

Actual Variance: This tracks MWDOC member agencies activities to provide supplemental funding to increase activity in their service territories.

Budget Variance: Program consistently has low participation; however, is on track to meet or exceed projected budget.

CII Rebate Program

Revenues	0		1,000	0.00%	1,000
Expenditures	0		1,000	0.00%	1,000
Excess of Revenues over Expenditures	0	0%			

Actual Variance: This tracks MWDOC member agencies activities to provide supplemental funding to increase activity in their service territory.

Budget Variance: EGIA device rebates have seen lower than average activity in recent years.

Notes:

- 1] Variance from Revenues to Expenses. When greater than 5%, an explanation is provided.
- 2] Fiscal year budget versus Actual
- 3] With each quarterly report the projected fiscal year end budget may be re-adjusted.

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Revenues and Expenditures Actual versus Budget
Fiscal Year to Date ending December 2023 (Unaudited)
Water Use Efficiency Projects

	Actual	Variance %	Fiscal Year Budget	% of Budget	Projected Final FY Budget
<u>Turf Removal Program</u>					
Revenues	3,146,133		11,298,000	27.85%	11,298,000
Expenditures	3,187,962		11,298,000	28.22%	11,298,000
Excess of Revenues over Expenditures	(41,829)	-1%			

Actual Variance: Posted revenues from Grants (DWR & USBR) lagging slightly behind expenses. All revenue reporting for reimbursement is up to date.

Budget Variance: Program activity is less than previously predicted, revenue and expense will likely finish the fiscal year under budget.

<u>Comprehensive Landscape (CLWUE)</u>					
Revenues	88,507		152,400	58.08%	152,400
Expenditures	113,870		152,400	74.72%	152,400
Excess of Revenues over Expenditures	(25,362)	-29%			

Actual Variance: Grant funded program. Granting agencies (State) are slow to provide their funding. All reporting is current. Rain Barrels included here.

Budget Variance: EGIA device rebates have seen a slight uptick; activity is likely to meet or exceed projected totals.

<u>Recycled Water Program</u>					
Revenues	0		50,000	0.00%	50,000
Expenditures	23,608		50,000	47.22%	50,000
Excess of Revenues over Expenditures	(23,608)	0%			

Actual Variance: Projects are currently being implemented with activity reported over the course of the fiscal year.

Budget Variance: Several projects are in the process of finishing shortly with more projected to finish this fiscal year.

<u>WSIP - Industrial Program</u>					
Revenues	0		53,720	0.00%	53,720
Expenditures	0		53,720	0.00%	53,720
Excess of Revenues over Expenditures	0	0%			

Actual Variance: Projects are currently being implemented with activity reported over the course of the fiscal year.

Budget Variance: Program is experiencing lower than average participation; however, projects are anticipated to be completed in the latter half of the fiscal year.

<u>Land Design Program</u>					
Revenues	78,275		300,000	26.09%	300,000
Expenditures	78,275		300,000	26.09%	300,000
Excess of Revenues over Expenditures	0	0%			

Actual Variance: All local, State, and Federal Grant reporting is current.

Budget Variance: Controls have been implemented to reduce costs and maximize effectiveness; activity likely to stay within projected budget.

Notes:

- 1] Variance from Revenues to Expenses. When greater than 5%, an explanation is provided.
- 2] Fiscal year budget versus Actual
- 3] With each quarterly report the projected fiscal year end budget may be re-adjusted.

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Revenues and Expenditures Actual versus Budget
Fiscal Year to Date ending December 2023 (Unaudited)
Water Use Efficiency Projects

	Actual	Variance %	Fiscal Year Budget	% of Budget	Projected Final FY Budget
<u>Pressure Regulation Valve Program</u>					
Revenues	16,623		15,000	110.82%	15,000
Expenditures	16,623		15,000	110.82%	15,000
Excess of Revenues over Expenditures	0	0%			

Actual Variance: All local, State, and Federal Grant reporting current.

Budget Variance: This is a pilot program that is close to wrapping up this fiscal year. The budget will slightly exceed what was predicted.

<u>Dedicated Irrigation Meters Measurement Project (DIMM)</u>					
Revenues	41,860		743,000	5.63%	743,000
Expenditures	173,339		743,000	23.33%	743,000
Excess of Revenues over Expenditures	(131,479)	0%			

Actual Variance: Most participating retailers have paid costs upfront in previous fiscal year.

Budget Variance: Work is in progress but has a lengthy timeline to completion. More work will be completed this fiscal year, likely under the budget projection with more activity being paid the following fiscal year.

Notes:

- 1] Variance from Revenues to Expenses. When greater than 5%, an explanation is provided.
- 2] Fiscal year budget versus Actual
- 3] With each quarterly report the projected fiscal year end budget may be re-adjusted.



PRESENTATION ITEM

February 14, 2024

TO: Administration & Finance Committee
(Directors Crane, Thomas, Nederhood)

FROM: Harvey De La Torre, General Manager

SUBJECT: PRESENTATION BY JOONE LOPEZ REGARDING THE CALIFORNIA
DATA COLLABORATIVE

STAFF RECOMMENDATION

Staff recommends the Administration & Finance Committee receive and file the information presented.

COMMITTEE RECOMMENDATION

Committee recommends (To be determined at Committee Meeting)

REPORT

Last month, the Board requested that staff evaluate the costs and benefits of joining the California Data Collaborative effort. There are a number of water agencies that are members, including the Orange County Water District, Moulton Niguel Water District, Santa Margarita Water District, and Metropolitan Water District.

The California Data Collaborative is a nonprofit 501(c)(3) organization, which focuses on using technology and data analytics tools to enhance a water agency's water saving effort, help meet upcoming state conservation regulations, and improve reliability planning.

The cost for MWD OC to become a member is estimated at \$16,000 per year.

Staff has invited Moulton Niguel WD General Manager Joone Lopez to present to the MWD OC A&F Committee on the organization and its value to water agencies.

Budgeted (Y/N): N	Budgeted amount: N/A	Core __	Choice __
Action item amount: None		Line item:	
Fiscal Impact (explain if unbudgeted):			



Item No. 4

DISCUSSION ITEM

February 14, 2024

TO: Administration & Finance Committee
(Directors Crane, Thomas, Nederhood)

FROM: Harvey De La Torre, General Manager

Staff Contact: Hilary Chumpitazi

SUBJECT: MWDOC's 1st Draft Budget for FY 2024-25

STAFF RECOMMENDATION

Staff recommends the Administration & Finance Committee to review, discuss, and provide comments & direction to staff on MWDOC's first draft budget for Fiscal Year (FY) 2024-25.

COMMITTEE RECOMMENDATION

Committee recommends (To be determined at Committee Meeting)

REPORT

MWDOC's Budget schedule was implemented to facilitate the budget and rate schedules of our member agencies. On February 14, staff will present the 1st Draft Budget to the A&F Committee. The 2nd and 3rd Draft Budgets are scheduled for the March and April A&F Committee meetings, with anticipated adoption of the Fiscal Year (FY) 2024-25 Budget at the April 17 Board meeting.

This 1st Draft Budget includes a modest rate increase, only necessary to recover MWDOC's costs while maintaining existing service levels. Included is a Budget Narrative list of proposed key financial changes, adjustments, and annotations; along with the updated reserve policy targets and the proposed employee merit pool percentage. The Budget Narrative also includes a detailed description of each department's key priorities and initiatives for FY 2024-25.

Budget Highlights

Pertinent aspects of MWDOC's 1st Draft Budget for FY 2024-25 include:

Proposed Rates and Charges

1. Charges are calculated under the rate structure methodology adopted by the

Budgeted (Y/N): N	Budgeted amount: n/a	Core _X_	Choice __
Action item amount: None		Line item:	
Fiscal Impact (explain if unbudgeted):			

MWDOC Board in 2021.

- An increase to the proposed retail service rate of \$0.50 (3.50%) to \$14.75 per retail meter for FY 2024-25. This is consistent with last year's budget projected rate increase; adhering to the notion of modest and gradual rate increases.
- An increase to the groundwater customer charge to OCWD of \$21,766 (5.67%) to \$405,463.

Revenue Highlights

2. Budget total of \$223,443,981 (revenue) includes Core, Choice, water sales, outside funding, and WEROC. This is an overall decrease of 1.05% mainly due to the initial water sales assumptions. However, this will likely change in the 2nd draft budget once we have incorporated the proposed Metropolitan Rates and Charges for Calendar Year (CY) 2025.
3. The Consolidated (Core and Choice) budget is \$12,791,745 (revenue) with an increase of \$852,402 (7.1%).
4. The total revenue amount for the Core budget is \$10,808,241; an increase of \$895,879 (9.0%) over the current year's budget. The largest driver of increased Core revenue is from anticipated interest revenues.
5. Interest revenues are budgeted at \$738,960 which is a \$419,550 increase (131.4%) to reflect current market earnings.
6. Outside funding for Water Use Efficiency (WUE) from rebates and grants is budgeted at \$10,818,400; a decrease of \$2,787,320 (-20.5%) funding over this year's budget. This is mainly due to a decrease in anticipated activity in the Metropolitan regional rebate program.

Expense Highlights

7. The total expenses amount for the Core budget is \$10,895,399; an increase of \$578,500 (5.6%) over the current year's budget. The largest drivers of increased Core expenses are from contributions to election reserves and employee salaries/benefits.
8. The Building Improvement expenses for FY 2024-25 include the needed roof replacement, which will be covered by carryover credit.
9. The increase to the Maintenance Expenses include replacements and upgrades to the Joint Board Room audio-video equipment with OCWD.

Impacts on Reserves

10. The proposed 1st Draft Budget estimates a net planned reserve draw of \$87,158, which can be covered by the current year's projected contribution to reserves.

Other Highlights

11. The proposed salary contribution pool is at 6.48% of salaries and wages and reflects the rate of inflation (2023 CPI annual average = 3.50%) along with merit considerations. No COLA (Cost of Living Adjustment) is being proposed.
12. There is a net decrease (0.71 FTE) in the Part-time Employee staffing level in

Choice program staffing; driven by decreasing staff and an increase in interns. The slight decrease (0.57 FTE) in Full-time Employees is due to unfilled position carryover. Thus, total staffing level decreases by 0.87 FTE.

Items Not Included

The following are “proposed new key items” that are not incorporated in the FY 2024-25 Budget, pending Committee discussion:

Additional Resources

- Addition of one part-time (0.5 FTE) employee to the Finance Department to assist with accounting WUE Choice programs. Due to the increase needs of financial management and assistance related to the Choice program, this employee will be funded through the Choice Program.

Pilot MWDOC “Ambassador Program”

- As prescribed by the Board Strategic Priorities, the creation of an MWDOC Water Ambassador Program will aim to empower key stakeholders with knowledge and tools to become champions of water stewardship and sustainability in their communities.

CA Water for All

- Contribution of funds for a second year to the “CA Water for All” legislative and advocacy campaign (stemming from the Solve the Water Crisis coalition).

CA Data Collaborative

- Participation in the CA Data Collaborative, a non-profit organization which focuses on using technology and data analytics tools to enhance a water saving effort, help meet upcoming state conservation regulations, and improve reliability planning.

Environmentally Friendly Diversion Pilot

- Participation in the pilot project to adapt subsurface diversion technology to water diversions in the Delta without harming the Delta ecosystem nor endangered fish. This is contingent upon other partners’ participation.

New WUE Shared Services

- Advanced Metering Infrastructure (AMI) One-on-one Technical Assistance and Grant Funding Assistance for installation
- CII Best Management Plan (BMP) Implementation Plans and Customer Classification

The 2nd Draft Budget will also include the proposed Metropolitan rates and charges for CY 2025¹. The initial Metropolitan proposed rates are higher than the previous Biennial Budget estimates for 2025. As such, this will likely have an impact on the proposed Water Revenue projections for the second half of FY 2024-25.

¹ <https://www.mwdh2o.com/budget-finance/>

ATTACHMENTS: (1) FY 2024-25 1st Draft Budget Narrative
 (2) FY 2024-25 1st Draft Budget
 (3) FY 2024-25 1st Draft Presentation

1st Draft Budget for Fiscal Year 2024-25



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EXECUTIVE SUMMARY

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¹ <https://www.mwdh2o.com/budget-finance/>

GENERAL MANAGER'S TRANSMITTAL LETTER

MWDOC ANNUAL BUDGET FOR FISCAL YEAR 2024-2025

As we start the budget process for Fiscal Year (FY) 2024-25, I want to thank you for your participation and input this past year in updating MWDOC's Reserve Policy, and development of the Board Strategic Priorities, both which were developed following the completion of the Facilitated Member Agency process. Based on these endeavors, MWDOC will continue to be a more productive and responsive agency in the coming years.

MWDOC seeks to adopt its final budget in April, in an effort to facilitate the budget and Prop 218 processes of our member agencies. Please note that the draft budget will also be reviewed at the Elected Officials Forum which will be scheduled for early April 2024, with final Board adoption tentatively scheduled for later that month.

As always, we invite and welcome formal participation in the development of our FY2024-25 draft budget through your initial suggestion of activities and subsequent comments. This input is vital to ensure the services and resources we provide meet the needs of our service area.

I look forward to our budget discussions.

Sincerely,



Harvey F. De La Torre
General Manager
Municipal Water District of Orange County

"I am honored and excited to lead MWDOC into the future. Ensuring a sustainable and reliable water supply for Orange County is a responsibility I take very seriously. We have a great team, and together, we will continue to innovate and excel in our service to our partner agencies and the public we serve."



DISTRICT OVERVIEW

The Municipal Water District of Orange County (MWDOC) was formed in 1951 to serve the majority of Orange County as its Metropolitan member agency representative and make imported water available within Orange County. This remains MWDOC's primary purpose. Although this purpose has taken various forms and has evolved over the decades, the emphasis continues to be Metropolitan representation and advocacy on behalf of the water agencies, to provide water reliability, and to provide value to the residents and ratepayers in Orange County. All functions included in the annual budget address components of MWDOC's mission.

MWDOC's Mission

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.

In June 2023, the MWDOC Board identified seven (7) Strategic Priorities in a public multi-session process that incorporated feedback and input from various stakeholders, including member agency representatives. This effort was intentionally built upon the foundational work completed through the Member Agency Facilitated Discussions Project to ensure MWDOC's Strategic Priorities aligned with the needs of the community and MWDOC member agencies. Through a facilitated process these key priorities were developed to be consistent with MWDOC's authority, mission and roles.

Topic Area	Board Strategic Priorities
<i>MWDOC's Mission</i>	Clarify MWDOC's mission and roles by defining those functions and actions that help provide cost-effective, long-term water reliability and security for its member agencies and Orange County constituents.
<i>Metropolitan Policy Positions</i>	Balance support for Metropolitan's regional mission and Orange County values and interests, with an emphasis on completing the IRP and shaping a sustainable business model.
<i>Metropolitan Director Consultation</i>	Ensure that Metropolitan Directors regularly reach out to and collaborate with MWDOC's member agencies to represent their interests and needs at Metropolitan.
<i>Reliability Planning</i>	Work with member agencies to develop water supply and demand objectives that take a broad view of cost-effective options to increase supply and manage demands.
<i>Member Agency Collaboration</i>	Solicit input and feedback from member agencies to support their needs and create opportunities that benefit Orange County's water future.
<i>Communications</i>	Strengthen communications and coordination of messaging with member agencies, tailored to large and small agency needs.
<i>Staff Development</i>	Invest in workforce development and succession planning to continuously strengthen and renew MWDOC's staff capabilities.

In September 2023, the Board adopted the Staff Implementation Plan², which outlines the “means” (actions/programs) that staff have developed to help achieve these overarching Board Priorities. The Implementation Plan is a cornerstone for the General Manager's annual goal-setting process. Integrating the strategic priorities into the General Manager's goals ensures that the top leadership of MWDOC is fully committed to, and accountable for, driving these priorities forward. It also provides clear direction as to what is expected by the Board.

The Implementation Plan also identifies resource needs, which will be integrated into the annual budgeting process. It ensures that resources, whether financial, personnel, or technological, are allocated efficiently to support the strategic priorities. Information has been utilized to identify on whether a resource gap exists that could hinder progress, and if necessary, gives guidance on whether additional resources should be recommended during the budget setting process.

To utilize the lessons learned through the 2022 Member Agency Facilitated Discussions³, a number of member agencies comments and suggestions were woven into the Implementation Plan. This included the core objective: for MWDOC and its member agencies to work together in a more collaborative manner. Through this process, there was consensus in feedback from the member agencies that MWDOC should avoid setting up a process that is perceived as “telling agencies what is needed,” but rather seeking out what the agencies want and need MWDOC to provide for them. This has been reflected in the improved methods of communication in how MWDOC developed the programs, studies, and shared services in the Choice Programs for FY 2024-25.



² Staff Implementation Plan: https://www.mwdoc.com/wp-content/uploads/2023/06/Strategic-Goals-Implementation-Plan_September-2023-3.pdf

³ Facilitated Discussions with MWDOC Member Agencies, Phase 1 (February 2022) <https://tinyurl.com/4yp97vde>;
Facilitated Discussions, with MWDOC Member Agencies, Phase 2 (December 2022) <https://tinyurl.com/mrrtmd26>

1. MWDOC BUDGET PROCESS & SCHEDULE

MWDOC's Budget schedule seeks to adopt the FY 2024-25 Budget at the April 17 Board meeting. This timeline was implemented to facilitate the budget and rate schedules of our member agencies. On February 14, staff will present the 1st Draft Budget to the A&F Committee. The 2nd and 3rd draft budgets are scheduled for the March and April A&F Committee meetings.

The 1st Draft Budget will include a list of proposed key financial changes, adjustments, and annotations, along with updates to the reserve targets and the proposed merit pool percentage (based on the final 12-month CPI-U average).

Furthermore, there will be a detailed description of each department's key priorities and initiatives for FY 2024-25. As part of the budget process, the General Manager is currently meeting with each department head to review their current and projected department budgets, including anticipated Choice budget activity. The goal of these discussions is to identify what funds are needed and/or not needed for the coming year to help achieve the Board's strategic priorities and District mission.

Similar to last year, the Choice budget elections and commitments will lag behind this proposed schedule and staff will bring back to the Board a revised Final Choice Budget in September or October 2024 to reflect the reconciliations and final program commitments of our member agencies. It should be noted that changes in Choice programs do not have an impact on the rates and charges passed in April for Core activities.

FY 2024-25 BUDGET SCHEDULE

NOVEMBER 2023

- Notification to member agencies of start of budget process and solicitation of input

DECEMBER 2023

- MWDOC staff begins preparation of budget hours and costs on program and line-item basis
- Review of four-month actuals and fiscal year-end projections
- Review budget adjustments for current fiscal year
- Preparation of internal, draft conceptual budget (review changes for upcoming fiscal year)

JANUARY 2024

- Initial review of budget issues with A&F Committee for feedback (1-10-24)
- Initial discussion of budget issues with member agencies for feedback
- Request for member agencies' preliminary indication of participation in Choice

FEBRUARY 2024

- Publish and post the FIRST DRAFT Budget in the packet for the A&F Committee (2-9-24)
- Review First Draft Budget with A&F Committee (2-14-24)
- Formally request comments from all member agencies
- DRAFT information completed on prior year Choice WUE program benefits to member agencies to serve as basis for charging agencies for the upcoming year for Choice WUE activities
- Member Agencies' INITIAL CONFIRMATION of participation in Choice Services (2-20-24) with updated Agreement by the end of March or after the Elected Officials Meeting
- Discuss FIRST DRAFT Budget at Member Agency Managers' Meeting (2-22-24)
- Meet with member agencies as requested or scheduled

MARCH 2024

- Revised information completed on prior year Choice WUE benefits to member agencies to serve as basis of charging agencies for the upcoming year for WUE activities
- Discuss SECOND DRAFT Budget in A&F Committee (3-13-24)
- Review SECOND DRAFT Budget at Member Agency Managers' Meeting (3-21-24)
- Update Choice Participation
- Member Agencies submit Formal Comments on the Budget (3-29-24)

APRIL 2024

- Conduct meeting with Elected Officials from member agencies to discuss budget and other topics
- THIRD DRAFT Budget and Rates presented to A&F Committee (4-10-24)
- Member agencies' Formal Comments presented to A&F Committee (4-10-24)
- Board approval of FY2024-25 FINAL Budget and Rates (4-17-24)

JUNE 2024

- Member agencies confirm final Choice Participation (6-14-24)

AUGUST 2024

- Reconciliation of FY 2023-24 (previous) WUE & Choice Programs

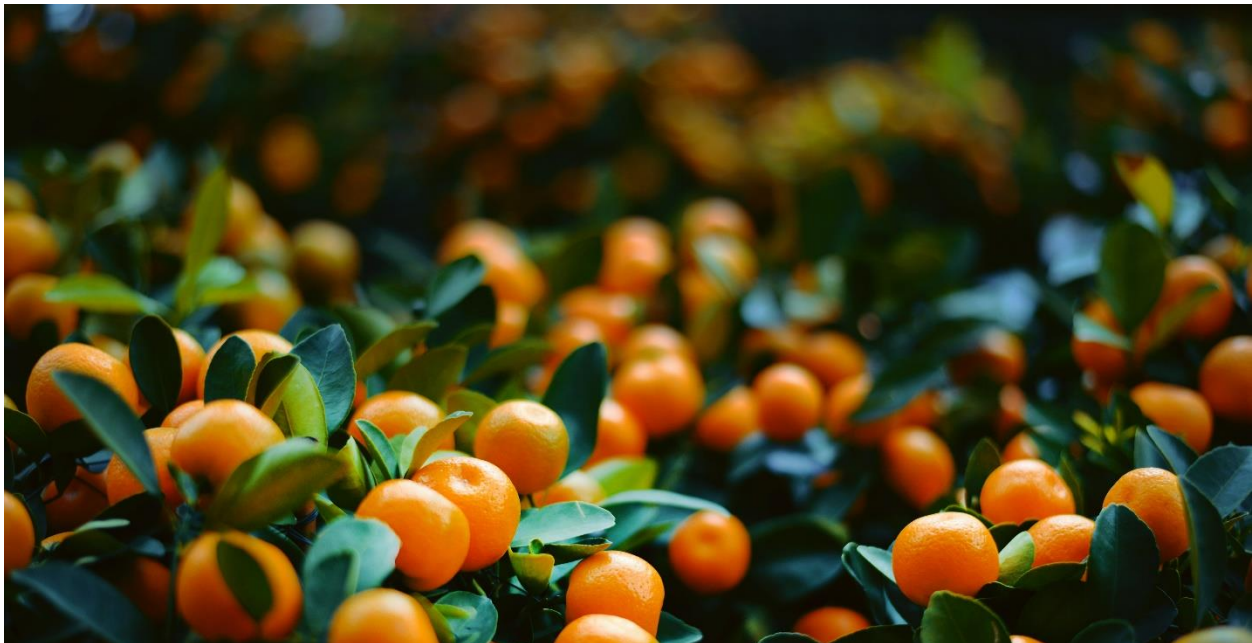
SEPTEMBER 2024

- REVISED FINAL Choice Budget presented to A&F Committee, if needed (9-11-24)
- Board approval of FY2024-25 REVISED FINAL Choice Budget, if needed (9-18-24)

2. MWDOC BUDGET PRINCIPLES

Staff continues to utilize the following Budget Principles to develop the draft budget:

- Principle #1: Budget Investments Align with MWDOC's Priorities & Values
 - The Budget should reflect the mission and goals of MWDOC and align proposed activities with the valued benefits of the Board and our stakeholders. The budget process should be transparent and readily facilitate public review and input.
- Principle #2: Activities Based on a County-wide Perspective
 - MWDOC's service area extends to Orange County's borders and the budgeted activities must comprehensively address issues, needs, and benefits for the entire service area and our regional involvement with the Metropolitan Water District of Southern California (MET).
- Principle #3: Efficient Program Design & Performance
 - The budgeted programs must consider complementary and cooperative designs to maximize benefits from other regional and local water resource programs to maximize value.
- Principle #4: Full Cost Recovery
 - The budget will be developed to support full cost recovery of all expenses via the rates and charges without the unplanned use of reserves.
- Principle #5: Compliance with Administrative Code
 - The proposed budget and budget process should fully comply with applicable sections of the MWDOC Administrative Code.



3. DISTRICT RESERVES

One goal of the budget process is the early identification of reserve fund impacts. The stated goals of the Board of Directors are to have reserves fully funded and the budget should be balanced relative to meeting those reserve targets. In essence, if the combination of previous Fiscal Year's audited reserve balances and the current Fiscal Year's Year-End estimates indicates that the reserve target will be exceeded, then the proposed budget should include a draw from the reserve balance down to the target. Conversely, if the projected total reserve balance drops below the target, the proposed budget should increase the budgeted contribution to bring the reserves back up to the target.

Last year the Board undertook a comprehensive review of its Reserve Policy, which involved several work group meetings and committee discussions. The goal was to better align the Reserve Funds and their targets with the District's needs and priorities. The result clarified the use and function of each reserve account. Additionally, the Board consolidated and revised MWDOC's Designated Reserves into the following three funds, each serving a specific purpose and described as follows:

- Operating Reserve - The Operating Reserve has been established to fund emergency expenditures, cover unbudgeted and unanticipated costs, and provide working capital if needed. MWDOC has established a target for the Operating Reserve to equal 120 days cash on hand.
- Election Reserve - The Election Reserve manages to fund seven elections every four years. The estimated cost of elections and needed reserve levels shall be updated annually as part of the budget process. If the amounts in the Election Reserve exceeds the estimated costs, the Board may consider other uses that would lower the long-term costs of the District.
- OPEB Reserve - The Board requested staff to fully fund the OPEB liability in 2016. The Actuarial recommendation is to fund between 85% to 95% of the liability and put the remaining amount in a reserve fund, so as not to overfund the OPEB trust. This recommendation was implemented in September 2016 with the reserve balance of \$209,000 to equal MWDOC's Unfunded Liability at that time. The reserve will be re-evaluated every two years beginning in 2018 after each actuarial study, and funds may be transferred to the OPEB trust to stay within the funding range.

4. COMPENSATION POOL GUIDELINES

MWDOC's compensation system includes both job classification-specific salary ranges and person-specific salaries. Annual modifications to both are implemented under different but interrelated practices. A common goal of both practices is to maintain competitive and appropriate salaries and benefits within the Southern California market.

Job Classification Salary Ranges.

MWDOC annually adjusts our salary ranges by the local Consumer Price Index (CPI) for the previous calendar year. The 2023 CPI average for the LA/Long Beach/Anaheim area was 3.50%. This is 47% lower than the 2022 number of 7.45%. The CPI of 3.50% falls into MWDOC's moderate inflation range.

Every three years MWDOC contracts for a Comprehensive Benchmark Survey that reviews our job classifications with similar agencies and job functions. During the 2021 Comprehensive Benchmark Survey, MWDOC found limited salary range corrections to be necessary, which supported the CPI adjustment process.

We are currently undergoing a Benchmark Survey. Any classification and salary range adjustments will be incorporated into FY 2024-25.

Employee-Specific Salaries

MWDOC does not have a Cost-of-Living Adjustment (COLA) and a COLA is not included or proposed in this budget. As part of the budget process, MWDOC establishes a Compensation Pool that facilitates employee salary increases allocated solely on merit. MWDOC conducts an annual direct labor market survey as part of the budget process and most of the water agencies in the survey have both defined merit and COLA components to their annual salary increases. The functional difference is that while both approaches cover both merit and inflation, other agencies will guarantee a COLA pay increase to all employees, while MWDOC employees are at risk of no salary increase depending upon their performance.

There is an objective comparison as to how well MWDOC's salary system has been performing relative to the market. As noted above, MWDOC's salary ranges have been generally tracking the labor market conditions. In addition, MWDOC salaries have largely maintained a mid-range position with predominately only long-tenured employees bumping up against the range ceiling for their position.

The MWDOC annual survey of approximately 20 water utilities is utilized as a comparison of proposed salary increases. As is usual for the first draft budget, this comparative information is not yet available from the other utilities but will be provided in later drafts.

MWDOC utilizes a system of CPI based formulas to calculate the proposed Compensation Pool. An analysis of 10-year compensation increases and CPI data was conducted to quantify the past practices that had successfully maintained MWDOC's salaries both competitive and within job classification ranges. The formula uses current inflation percentages but is also apply a merit component to properly align with

current market conditions. For example, 0% CPI would calculate as a 0% compensation pool increase and would obviously not reward merit as intended. At the other end of the range, other problems arise. For example, in 1980 the CPI was 13.5% and this would calculate at the unlikely compensation pool of 25%.

The result was a system of four CPI ranges with associated Compensation Pool formulas as summarized below.

COMPENSATION POOL CPI RANGES & FORMULAS		
Category	CPI Range	Formula
Negative	< 0%	2% + (CPI x 0.5)
Low	0% to 2.4%	2% + CPI
Moderate	2.4% to 4.7%	CPI x 1.85
High	> 4.7%	4% + CPI

The 2023 annual CPI was 3.50% for the region which is in the *Moderate* inflation effective range (2.4% to 4.7%). Applying the *Moderate* inflation range formula (CPI x 1.85) to the 3.50% CPI yields a compensation pool of 6.48% which was used to calculate the employee salary expense increase in the first draft budget.

The Director per diem adjustment is determined by the lesser of the employee increase or 5.0%. This budget does not include a director per diem increase at this time.

5. BUDGET INPUT FROM MEMBER AGENCIES

In November 2023, MWDOC sent a letter to all of its member agencies informing them of the start of the MWDOC FY 2024-25 Budget Process, and invited their formal participation in the process which can include suggestions of activities and general comments. The FY 2023-24 budget year-end projections and the conceptual FY 2024-25 budget were discussed at the January and February 2024 Administration & Finance Committee meetings.

At this time MWDOC has not received any comment letters from the member agencies.

6. KEY DEPARTMENTAL PRIORITIES & INITIATIVES

MWDOC's key departmental priorities and initiatives for FY 2024-25 are discussed for the following major departments and cost centers:

- Reliability Planning & Engineering Cost Center 21
- Metropolitan Issues & Water Policy Cost Center 23
- Water Use Efficiency (WUE) Cost Centers 35, 62, 70
- Water Emergency Response (WEROC) Cost Center 25
- Communication/Public Affairs Cost Centers 32, 63
- Government Affairs Department Cost Center 31
- Administration Department Cost Centers 11, 12, 13, 19
- Finance & Information Technology Cost Centers 41, 45

MWDOC is organized into several functional departments or cost centers, operationally, there is significant internal support and cooperation on the different tasks of our mission. For example, a critical issue like the Delta Conveyance Project will involve Reliability Planning & Engineering, Metropolitan Issues, Government Affairs, Public Affairs, the Board of Directors, and Administrative Support.

It should be clear from the following discussion that many of the issues are not addressed in departmental silos but are shared responsibilities under various departments in carrying out MWDOC's overarching mission.

RELIABILITY PLANNING AND ENGINEERING

COST CENTER 21

The Reliability Planning and Engineering (Engineering) Department efforts are varied and aimed at helping MWDOC member agencies navigate and understand the implications of long-term supply and emergency planning as well as the numerous intricacies involved in coordinating with Metropolitan to provide imported water (e.g., service connections, metering of water, pipeline operations, water quality, etc.). Engineering Department activities tie directly back to MWDOC's Mission Statement and strategic priorities.

KEY INITIATIVES FOR FY 2024-25

Lead and Copper Rule Revisions/Improvements & Service Line Inventory *(new initiative)*

A new shared service to assist Orange County water agencies in their compliance efforts with US EPA Federal regulations known as the *National Primary Drinking Water Regulation: Lead and Copper Rule Revisions* and the pending *Lead and Copper Rule Improvements*. This shared service program focuses on service line inventory in compliance with the Lead and Copper Rule revisions and improvements.

MWDOC staff actions include:

- Project management and agency coordination
- **Board Strategic Priority:** Member Agency Collaboration

Supplemental Reliability Analysis of Water Supplies *(new initiative)*

Following the 2023 OC Water Reliability Study, periodic supplemental analysis of Metropolitan and Orange County's water reliability are anticipated as new information becomes available regarding changing conditions and likelihood of various projects moving, or not moving, forward.

MWDOC staff goals include:

- Identification of appropriate timing of significant changed water supply conditions meriting additional analysis
- Explore technology advances regarding reliability planning and modeling
- Identification of consultants to leverage technology advances for supplemental reliability analysis
- **Board Strategic Priorities:** MWDOC's Mission and Reliability Planning

METROPOLITAN (MET) ISSUES AND WATER POLICY

COST CENTER 23

The Metropolitan (MET) Issues and Water Policy Department provides analysis on regional issues and policy, as well as water supply and demand coordination and analysis. Over the years, this department has also become the primary clearinghouse on local, regional, state, and federal water policy issues. It ensures all key policy issues are analyzed and thoroughly evaluated for the MWDOC Board of Directors, our MWDOC-MET Delegation and MWDOC's member agencies. As it relates to MET issues, the Department represents and advocates for Orange County on local resource projects and programs, water costs and rates, regional storage, water supply reliability management, demand management programs, water use efficiency programs, and water policy implementation.

KEY INITIATIVES FOR FY 2024-25

MET CAMP4W

Metropolitan is analyzing additional long-term improvements that will be presented through the Climate Adaptation Master Plan for Water (CAMP4W) process. The goal is to create a drought-resilient network of facilities that strengthens the region's water supply reliability.

MWDOC staff actions include:

- Fully engage in this process and evaluate the Time-Bound Targets, Framework for Climate Decision-Making, new policies/initiatives, and alignment with the MET Business Model
- Continue the dialogue and develop meaningful long-term objectives
- Reinforce our collective dedication to the pursuit of advancing the objectives outlined in the Metropolitan mission statement
- **Board Strategic Priorities:** MWDOC's Mission, Metropolitan Policy Position, Metropolitan Director Consultation, Member Agency Collaboration

MET's Long-Term Financial Plan and Business Model

MET will engage in reviewing its Business Model and its Long-Term Financial Plan. This analysis will include its impacts to MET's future Rates and Charges as well as assess whether modifications to MET's rate structure are needed. In addition, there may be Cost of Service Assessment on MET's Pure Water Southern California full-scale operation and financial configuration.

MWDOC staff goals include:

- Fully engage in this process and evaluate the Business Model or adjustments to future rates and charges may impact MWDOC and our member agencies.
- Ensure MET considers the predictability of rate requirements, strategies to ensure cost-effectiveness, and how member agencies rely upon MET financial forecasts to inform their own resources and financial planning.
- **Board Strategic Priorities:** MWDOC's Mission, Metropolitan Policy Position, Metropolitan

Boarder Water Policy Issues

The Department provides analysis and advocacy for Orange County on water policy issues that extend beyond the scope of MET. Broader water policy issues covered include the State-wide water conservation regulations, Urban Water Management Plans, Water Shortage Contingency Plans, progress and development of the Delta Conveyance Project, Colorado River issues, and the development of additional regional and local resource projects, such as Pure Water Southern California.

MWDOC staff actions include:

- Financially analyze the cost/benefit of MET's participation in the DCP, as well as its cost impact to MWDOC and the member agencies.
- Encourage MET's engagement and investment in further access to storage, in particular its involvement with Sites Reservoir.
- Advocate for MET staff to renegotiate its current storage and banking programs along the SWP to improve its "take" capacity.
- Support the prioritization of improving the operational flexibility of the SWP dependent areas of the MET system to ensure a balance reliability to all member agencies.
- Monitor and attend key meetings and discussions on the Colorado River issues.
- Advocate for suitable Colorado River salinity control measures and actions.
- Evaluate and analyze Pure Water Southern California's full-scale operational and financial configuration once it is presented to the MET Board for consideration.
- **Board Strategic Priorities:** MWDOC's Mission, Metropolitan Policy Position, Metropolitan Director Consultation, Member Agency Collaboration

WATER USE EFFICIENCY (WUE)

COST CENTERS 35, 62, 70

The Water Use Efficiency Department offers Core and Choice programs that include Water Use Efficiency and Water Loss Control Programs. Both are designed to assist member agencies to comply with the Conservation as a California Way of Life Framework (Framework) promulgated through Senate Bill 606 and Assembly Bill 1668. In addition to these efforts, MWDOC is also helping member agencies to prepare for compliance with the Framework by assisting with basic Framework understanding, dedicated landscape irrigation meter and residential landscape area measurements, Commercial, Industrial and Institutional (CII) Best Management Practice Implementation Plans, CII Customer Classifications and acquisition of new aerial imagery.

WATER USE EFFICIENCY PROGRAM IMPLEMENTATION

MWDOC collaborates with local water agencies, cities, and stakeholders to promote water use efficiency and sustainable water practices. MWDOC advocates for water-related policies at the state level, pushing for regulations and legislation that promote responsible water use. Conservation and efficient use of water has been the underpinning of a comprehensive long-term water supply reliability strategy for California.

MWDOC and Metropolitan offer a broad menu of incentive, education, pay-for-performance, and technical assistance programs to all customer classes. Metropolitan's Conservation Credits Program provides foundational funding for these programs and MWDOC supplements Metropolitan's incentives with additional local, state, and federal funding. Together, these funding contributions greatly minimize or eliminate funding requirements from member agencies. Member agencies can, however, provide additional funding for their customers if desired. With approximately 60 percent of Orange County's total water use being applied to irrigate landscapes, the majority of our program implementation efforts focus on landscape water efficiency.

KEY INITIATIVES FOR FY 2024-25

Landscape Programs Implementation

Collaborate with member agencies to emphasize the importance of and promote all landscape water use efficiency programs to consumers including Turf Removal, Smart Irrigation Timers, Spray-to-Drip Irrigation Conversions, Low-volume Sprinkler Nozzles, Residential Landscape Design and Maintenance Assistance, and Landscape Management trainings.

MWDOC staff goals include:

- Maximize access to grant funding for program implementation
- **Board Strategic Priorities:** MWDOC's Mission Statement, Member Agency Collaboration, and Communications

Compliance with the Conservation as a California Way of Life Framework

With the Conservation as a California of Life framework scheduled to be adopted by the State Water Board in the summer of 2024, a key initiative MWDOC will be focusing on is assisting member agencies to prepare for and achieve compliance with the framework. Obtaining and finalizing landscape area measurements for residential and dedicated irrigation meters and developing CII BMP implementation plans and customer classification systems will be the primary focus. MWDOC already has a consultant, NV5 under contract to assist with area measurements. A new consultant will be needed to focus on the CII Performance Measures. In both cases, these consultant services are offered to member agencies using the Choice-based framework.

MWDOC staff goals include:

- Completing Dedicated Irrigation Meter Area Measurements in partnership with member agencies and NV5
- Initiating a new choice-based services for member agencies to develop Commercial, Industrial and Institutional (CII) Best Management Practice Implementation Plans and CII Customer Classifications (*new choice initiative*)
- In partnership with the OC Data Acquisition Partnership, acquire new Aerial imagery to assist with landscape area measurements, evaluation of changes in landscape pallet over time, water use efficiency program quality control and share imagery with member agencies (*new core initiative*)
- **Board Strategic Priorities:** MWDOC's Mission Statement and Member Agency Collaboration

Advanced Metering Infrastructure (*new initiative*)

A new initiative for FY 24-25 will focus on offering Advanced Metering Infrastructure as a choice service to member agencies including two components: One-on-one Technical Assistance from a consulting firm specializing in AMI and Grant Funding Assistance for installation of AMI. Agencies can choose to participate in one or both components, depending on their individual needs.

The Technical Assistance will include a feasibility study to evaluate the various technologies, infrastructure needs, implementation costs, and overall benefits. The Grant Funding Assistance would follow on the heels of the Technical Assistance and will include MWDOC acquisition of grant funding for installation of the AMI system. MWDOC's role will be to facilitate the overall AMI Choice Services Program on behalf of the member agencies. It is anticipated that member agencies will choose from a variety of Technical Assistance tasks/services from the consultant, as needed.

MWDOC staff goals include:

- RFP process and obtaining Board authorization to contract for technical assistance
- Offer AMI Choice service program to member agencies
- Facilitate member agency access to all Water Loss Control Technical Assistance and Shared Services in a timely and efficient manner
- **Board Strategic Priorities:** MWDOC's Mission Statement and Member Agency Collaboration

WATER LOSS CONTROL PROGRAMS

Distribution System Water Loss

MWDOC offers a variety of Water Loss Services designed to assist agencies in obtaining compliance with the water loss mandate adopted by the legislature through Senate Bill (SB) 555 in 2015 including one-on-one Technical Assistance from a consultant specializing in water loss reduction and MWDOC provided shared services. These services have been refined from year-to-year to meet member agency needs; adding new services and removing services that are not used. Notably, Distribution System Leak Detection has seen year-over-year growth starting with 500 miles to now more than 1,300 miles per year.

KEY INITIATIVES FOR FY 2024-25

One-on-One Technical Assistance

The Water Loss Control Technical Assistance Program will provide a variety of one-on-one technical assistance tasks for FY 2024-25. Annually agencies select the services they plan to access. Please note, this list below is not exhaustive of all department routine activities, but significant, or initiatives.

MWDOC staff goals include:

- SWRCB Water Loss Standard Assistance
- Water Audit Compilation and Annual Water Balance Validations
- Source or Production Meter Volumetric Accuracy Testing
- Water Loss Compliance Plan Development
- Distribution System Leak Detection and Suspected Leak Detection
- Leak Simulation Model
- Billing Data Chain Assessment
- **Board Strategic Priorities:** MWDOC's Mission Statement and Member Agency Collaboration

WATER EMERGENCY RESPONSE (WEROC)

COST CENTER 25

MWDOC provides the administrative umbrella for the Water Emergency Response Organization of Orange County (WEROC). The services and support provided by WEROC are intended to be an extension of Member Agency staffing in their preparedness efforts, and a resource during emergencies and recovery. WEROC staff works with member agencies on emergency plans and standard operating procedure development and review; state and federal required trainings for grant eligibility and disaster readiness; disaster exercise development; grant identification and application; and response and recovery coordination.

KEY INITIATIVES FOR FY 2024-25

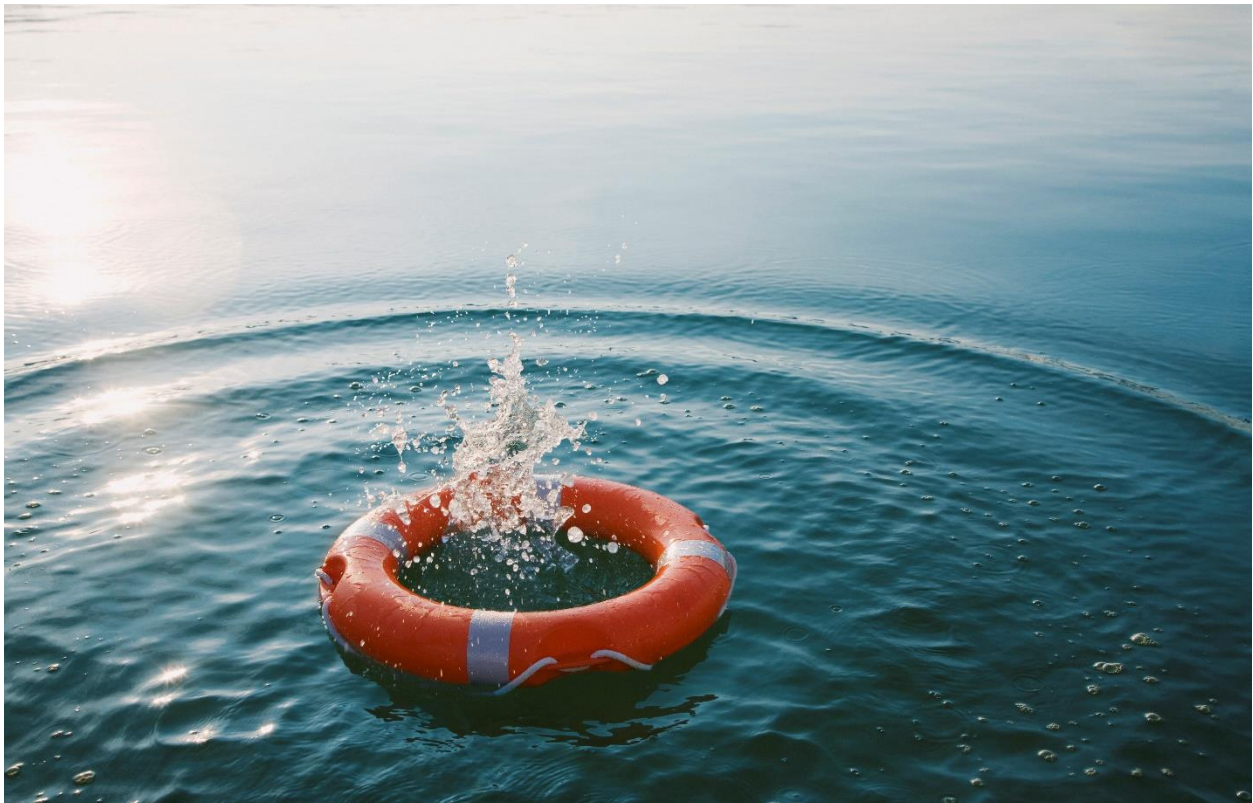
Below highlights some of the goals for the upcoming fiscal year as already presented and approved by the seven (7) WEROC funding agencies. WEROC continues to use the 2020 WEROC Assessment Report as a strategic plan for the WEROC program.

Maintain WEROC and OC water and wastewater agencies in a state of readiness to respond to emergencies. Key aspects include staffing, training, exercises, updating plans and procedures.

- Continue implementation of the WEROC Assessment Plan and continue to build upon the lessons learned from various training, exercises, and real events. In 2025, Director of Emergency Management will do an updated Strategic Plan.
- Development and implementation of the Logistics Plan with after action items captured from the Regional Tabletop Exercise that will incorporate how resources are coordinated within the WEROC Organization.
- Development of a GIS dashboard allowing for visibility of information in a non-linear form using open-source information and current in-house mapping information. Also develop out the Damage Assessment as the tool was qualified during the 2023 May Exercise.
- Finalize and implement WEROC Emergency Water Distribution Plan by working with the County, cities, and water agencies by region to establish the responsibilities, process and procedures based on outcomes of testing the plan during the May 23rd, 2023, Operational Area Exercise.
- Update the WEROC Map Atlas. These maps contain critical information for both water and wastewater. Additionally, jurisdiction areas are divided into the Public Safety Power Shutoff Zones. Project will include incorporation of hardcopy and GIS layers. These maps were updated back in 2017 and infrastructure and water system oversight in some areas have changed. This is a carryover project. Additional costs so this project can contain GIS layers will come out of the WEROC reserves.
- Development of the Regional Water and Wastewater Fuel Plan. Agencies have provided their preliminary information.
- Establish a contract for the update of the Orange County Regional Water and Wastewater Hazard Mitigation Plan and AWIA. This is a choice contract. For AWIA, agencies will be able to opt in for risk assessment again as required every 5 years by EPA.

MWDOC staff goals include:

- Daily administration, including the WEROC staff's work area, day-to-day management, technical support, and accounting services.
- MWDOC staff will spend an estimated 800+ hours participating in WEROC training, exercises, and programs.
- MWDOC's Engineering Department staff will continue to support technical projects and planning as it relates to WEROC and emergency planning.
- MWDOC Member Agencies contribute to the program by providing technical support throughout the year for items such as generator maintenance, technical expertise for a request for proposals development, exercise staffing assistance, and more.



COMMUNICATIONS/PUBLIC AFFAIRS

COST CENTERS 32, 63

The Public Affairs Department (PA or Department) of the Municipal Water District of Orange County (MWDOC or District) promotes and delivers water-centric and water-saving resources and opportunities that impact the region. PA highlights the District's activities and priorities, enhancing public knowledge about critical water issues through various events, materials, presentations, programs, and activities. The Department collaborates closely with MWDOC member agencies and the Three Cities (Santa Ana, Anaheim, and Fullerton) to ensure that valuable programs, initiatives, and incentives reach all corners of the County.

- **Consumer Confidence Reports:** For decades, MWDOC has provided coordination and professional consulting services to MWDOC's member agencies and the Three Cities to prepare mandated water quality Consumer Confidence Reports (CCRs). This effort saves participating agencies time and money and provides a consistent regional, water quality message throughout Orange County.
- **Regional Communications Collaboration and Support:** MWDOC hosts quarterly meetings of the Public Affairs Workgroup for MWDOC's 27-member agency Public Information Officers (PIOs), other industry PIOs, and partners throughout Southern California. These meetings provide critical updates to programs and activities, facilitate unified regional messaging, and provide professional communications support and training.
- **Community Engagement and Social Media:** MWDOC further engages the public by actively seeking out and participating in highly visible community events – with and without MWDOC's Ricky the Rambunctious Raindrop (Ricky) mascot – having an active speaker's bureau, and engaging the public through a robust, award-winning social media presence that focuses on social targeting, listening, and Edvocracy™.
- **Digital Outreach and Publications:** MWDOC produces public service announcements and educational collateral that include videos, media and tool kits, flyers, news articles, presentations, and briefing papers to ensure our stakeholders are adequately equipped with sharable information and well-versed on significant issues facing the water industry.
- **Special Events:** Every year, MWDOC coordinates and presents its signature Policy Forum & Dinner events and co-hosts an annual O.C. Water Summit with the Orange County Water District to engage and educate elected officials, community and business leaders, water industry professionals, and the general public about water issues affecting Orange County and the rest of the state.

KEY INITIATIVES FOR FY 2024-25

'Ricky Turns 50'

For the upcoming fiscal year, MWDOC Public Affairs plans to launch an engaging water awareness campaign centered around 'Ricky Turns 50.' Celebrating the 50th birthday of long-time water stewardship

mascot Ricky the Rambunctious Raindrop, this campaign will inform, educate, and inspire our Orange County communities to prioritize water use efficiency and conservation. With Ricky's charismatic presence and celebrity status, he will lead a year-long series of events, workshops, and educational programs to underscore the significance of preserving our limited water resources and inspire community members to make conscious choices to protect and preserve our water supply.

MWDOC staff goals include:

- Mwdoc.com website and social media
 - 'Ricky Turns 50' landing page (information, resources, metrics)
 - Introduce quizzes, polls, and contests for giveaways (engagement, metrics)
- Media engagement opportunities
 - News releases and articles
 - 50th Anniversary giveaways
 - 'Special appearances'
- Education initiatives
 - Handouts
 - Grab and Go activities
- **Board Strategic Priorities:** MWDOC's Mission, Member Agency Collaboration, Communications

Orange County Water Ambassador Program *(new initiative)*

As prescribed by the Board Strategic Priorities, the creation of an MWDOC Water Ambassador Program will aim to empower key stakeholders with knowledge and tools to become champions of water stewardship and sustainability in their communities.

'Water Ambassadors' will undergo comprehensive training, including attendance at MWDOC Water Policy Dinners, Metropolitan Inspection Trips, and Water 101 presentations. These experiences will give them insights into water policy, infrastructure, and the broader water landscape. Additionally, the program will enable 'Water Ambassadors' to see the various entities responsible for delivering quality water service.

MWDOC staff goals include:

- Increase public awareness about Orange County water supply challenges, the benefits of good water stewardship, and investments towards long-term water reliability for the region.
- Promote responsible water use.
- Foster community engagement and advocacy for water-related issues.
- Build a network of informed individuals who can educate others.
- **Board Strategic Priorities:** MWDOC's Mission, Metropolitan Policy Positions, Member Agency Collaboration, Communications

GOVERNMENTAL AFFAIRS

COST CENTER 31

Governmental Affairs continues to work at the local, state and national levels with our member agencies, regional partners (three cities, Metropolitan, MET Member Agencies), organizations, delegations, regulatory agencies and bureaus to advance Orange County's agenda. Central to this effort are policy, legislative, and regulatory developments and opportunities. This department relies on local, state, and federal advocates to track, monitor, and assist in educational outreach. In addition, our Grants Program continues to be an asset for our member agencies and provide helpful information and tools, along with MWDOC to obtain funding for various programs and infrastructure.

KEY INITIATIVES FOR FY 2024-25

The first part of the legislative session will focus on legislation held over from 2023. Two of the three water rights bills are still pending in the Senate: AB 1337 (Wicks) and AB 460 (Bauer-Kahan). Of the two, AB 1337 is the more likely one to still move. One of the initiatives below also relates to legislation from last session; SB 366 (Caballero)—the Solve the Water Crisis bill.

Budget and Climate Bond

The Budget and Climate bond presents important opportunities to provide support for recycling and other programs important to water agencies and special districts.

MWDOC staff goals related to the Budget and Climate Bond include:

- Meet with legislative budget subcommittees and advocate for restoring the \$174 million cut from the budget earmarked for groundwater and recycling programs
- Coordinate and participate in advocacy efforts with regional partners and organizations
- Continue engagement in various working groups seeking to maintain and/or increase resource funding pots that are important to MWDOC and its member agencies
- Monitor budget subcommittees for attempts to restrict special district's authority over budget reserves and/or property tax revenue
- **Board Strategic Priority:** MWDOC's mission

Solve the Water Crisis

SB 366 (Caballero) is the vehicle for the effort that MWDOC joined, and help fund, starting in 2022 that would establish long-term water supply targets, including new supply sources and expanding water storage. The goal remains to move past defensive actions and identify a path to expanding California's water supply.

MWDOC staff goals include:

- Support CMUA (sponsor of SB 366) by attending member meetings with policy committee

members and staff

- Meet with members of the Orange County Delegation and ask for support for SB 366
- Engage and participate in related working groups
- Support advocacy requests from ACWA relating to Sites Reservoir
- **Board Strategic Priority:** MWDOC's mission

Colorado River – Post 2026 Operations

Several reservoir and water management documents and agreements that govern the operation of the Colorado River facilities and management of the Colorado River are set to expire at the end of 2026. These include interim guidelines and drought contingency plans, among others. In an effort to support Metropolitan, the water rights holder for MWDOC's imported water from the Colorado River, it is critical that MWDOC staff remain engaged.

MWDOC staff goals include:

- Identify opportunities for engagement with the CA congressional delegation to support any related legislation that helps California and/or the Basin
- Continue to ensure that IRA dollars help California
- Continue to raise the visibility of the salinity control program both at the state level and across the Basin and support S. 2514, the Salinity Control Act Fix, co-sponsored by Senators Romney and Bennet
- **Board Strategic Priority:** MWDOC's mission

Grant Procurement and Advocacy

Government Affairs works collaboratively with Reliability Planning & Engineering, Water Use Efficiency, and WEROC to enhance MWDOC's program by highlighting its success while actively working to increase federal funding opportunities, identifying, and seeking funding. Currently the Bureau of Reclamation's (Bureau) WaterSMART grant program does not include grants for distribution system leak detection, only residential. This will be an ongoing effort.

MWDOC staff goals include:

- Meet with members of the Orange County delegation to discuss the program benefits and water savings, and our work with the Bureau laying the foundation for a future Congressionally Directed Spending request
- Meet with the WaterSMART program staff and others at the Bureau about the program to request funding
- Seek to have infrastructure upgrades covered by grants
- Work with Bureau staff or Congress to change funding criteria
- **Board Strategic Priority:** Member Agency Collaboration

Conservation as a California Way of Life Regulations

The State Water Resources Control Board (Board) has proposed Outdoor Water Use Efficiency standards, however, the proposed regulations are not yet adopted.

MWDOC staff goals include:

- Continue lobbying the SWRCB to consider a higher LFT in 2030 and more flexibility in land classification and calculation of the outdoor water budget
- Meet with key legislative staff to lay the groundwork for legislation next session to modify the outdoor water use efficiency standards if unsuccessful at the SWRCB
- Participate in coalition meetings and working groups with regional partners and associations
- Monitor related proposed legislation
- **Board Strategic Priority:** MWDOC's Mission and Member Agency Collaboration

ADMINISTRATION

COST CENTERS 11, 12, 13, 19

The Administrative Department is comprised of Board Administration, General Administration, Human Resources and Overhead. The Administration Department provides support to the entire District to ensure operations run smoothly and efficiently.

Fundamental activities include:

- Staff attendance, preparation and compilation of Board and Committee Agendas and minutes
- Ensure compliance with the District Administrative Code, Contracts Manual and publication of required legal notices and coordination of all Public Records requests
- The oversight and maintenance of the Electronic Records Management System for the District ensure that all required documents are retained in accordance with the retention schedule and legal requirements as well as train staff on policies related to accessing, storing and transmitting electronic records
- The oversight and maintenance of District email and mailing lists in an effort to provide a centralized database for staff in improving efficiencies
- Personnel activities include recruitment, screening, selection, employee orientation, benefits and compensation administration, employee documentation, performance management, research and surveys, employee training and development
- Oversight of the Safety and Risk Management and the District's Workers Compensation, Liability and Property Insurance Programs
- Oversight of purchasing of office supplies, furniture and equipment
- Coordination of District Travel and Accommodations for Board and Staff ⁴
- Oversight of all items related to building facilities management

⁴ A reminder that memberships outlined in the budget's Exhibit D are approved by the Board with the adoption of the budget. Therefore, such memberships will not be brought to the Board for individual approval. However, any new memberships not included in Exhibit D will need to be brought to the Board for consideration and approval.

Similar to memberships, standard conferences for Board and staff (as those listed in Exhibits E & F) are approved by the Board with adoption of the budget. This approval includes staff travel/attendance for any out-of-state conferences listed on Exhibits E & F. After the budget adoption, any new out-of-state conferences will be brought to the Board for consideration and approval.

KEY INITIATIVES FOR FY 2024-25

Building Maintenance and Upgrades

- Evaluate existing tile roof and seek proposals to replace office roof
- Coordinate with OCWD to replace Joint Boardroom audio-visual equipment (*new initiative*)

Training, Coaching, and Development (*new initiative*)

- Initiate Behavior Assessments for all staff. Based on review of assessment, coaching, training and development plans will be implemented.
- Hold an all- staff training
- **Board Strategic Priority:** Staff Development

Evaluate 401 and 457 Plans (*new initiative*)

- Review of District's 401 and 457 Plans by financial advisor to determine whether it would be in District's best interest to solicit an RFP for new 457 and 401 Plan providers and assess whether to have both plans under one provider.
- **Board Strategic Priority:** Staff Development (and retention)

FINANCE & INFORMATION TECHNOLOGY

COST CENTERS 41, 45

The Finance department includes Accounting and Information Technology (IT). Finance and IT staff provides support to WEROC for disaster recovery at both the District office and the Emergency Operation Center. Finance and IT's priorities are Financial Stewardship and Auditing & Controls, which is demonstrated by receiving an unmodified opinion from our annual audit process.

FINANCE

The Finance department provides support to MWDOC through payroll, accounts payable/receivable, fixed assets, investments, grant funding, reconciliations and technology. Finance also provides monthly accounting to our Member Agencies through monthly billing of water deliveries, in-lieu credits, LRP payments, conservation rebates shared services programs, and other choice programs.

KEY INITIATIVES FOR FINANCE IN FY 2024-25

Add to Staff (*new initiative*)

Due to the increase in conservation rebates over the last two years and the success of shared services, accounting needs a part-time accountant to process the transactions for these choice programs. There has been a 30% increase in transactions over the last three years and we forecast this to remain the same or slightly increase over time.

MWDOC staff goals include:

- To be funded through the Choice Program
- Support the District with any financial needs
- **Board Strategic Priority:** MWDOC's Mission and Staff Development

INFORMATION TECHNOLOGY

Information technology administers computers, software, networks, and other electronic devices to enable staff to leverage information. It encompasses a wide range of technologies and applications, which reside on-premises, in the cloud, and hybrid environments. Paramount to the success of the Information Technology Department is having cybersecurity at the forefront to protect assets, maintain trust, and ensure business continuity.

KEY INITIATIVES FOR IT IN FY 2024-25

Infrastructure Modernization/Optimization

As IT equipment approaches end-of-life, it is necessary to replace infrastructure with new equipment to strengthen cybersecurity defenses, ensure high availability, and improve efficiencies.

MWDOC staff goals include:

- Replacement of Wireless Access Points (AP)
- Replacement of Storage Area Network (SAN) used for backup/archival
- Consolidation of networks and firewalls
- **Board Strategic Priority:** MWDOC's Mission

Cybersecurity

By prioritizing cybersecurity, the IT department actively works to mitigate the risk of data breaches, financial loss, and reputation damage.

MWDOC staff goals include:

- Conduct weekly Cyber Hygiene scans in coordination with Department of Homeland Security (DHS)
- Conduct cyber vulnerability scans and analysis with our Managed Service Provider (MSP)
- Test the reliability and effectiveness of backup systems (integrity testing)
- Implement enhanced Security Information and Event Management (SIEM) software
- Monitor intelligent end-point detection and response systems for real-time and historical visibility
- Conduct periodic security awareness training and testing
- **Board Strategic Priority:** MWDOC's Mission

7. CHOICE PROGRAMS FOR FY 2024-25

MWDOC also offers several programs through a shared service via the Choice Program format.⁵ This provides MWDOC's member agencies with the framework to pool resources together to get a high-quality program with an economies-of-scale approach. Many of these program offerings provide member agencies with a pathway to meet regulatory requirements, best-management practices, and other common water utility functions at a fraction of the cost or administrative burden compared to administering the program on an individual level. Additionally, by participating in these programs, MWDOC's member agencies can customize these programs to suite their individual needs while ensuring a level of consistency and integration across MWDOC's service area.

K-12 WATER EDUCATION PROGRAM

Through interactive assemblies and in-class, inquiry-based activities that align with academic standards, Orange County's youngest water users build a solid foundation of water knowledge that prepares them to make informed decisions about how water is used and how best to protect the long-term quality and quantity of water. The MWDOC Choice School Programs save participating Orange County water providers significant time and money and provide consistent, vetted, water-centric educational programming for all Orange County students receiving the programs.

WATER USE EFFICIENCY

MWDOC's Water use Efficiency Program is implemented as a hybrid program with policy, work group and grant acquisition related activities funded as a Core activity through MWDOC General Fund and all other activities are Choice activities funded by participating retail agencies. All Orange County retail agencies actively participate in MWDOC's choice-based Water Use Efficiency Programs.

MWDOC is continuing to develop, implement, and evaluate a broad menu of water use efficiency programs on behalf of its member agencies. These programs focus on all customer classes and types of water use, with an emphasis on landscape water saving opportunities; approximately 65% (and sometimes up to 80%) of total water use in Orange County is applied to landscaping. Staff will continue to maximize grant funding to minimize local funding needs.

WATER LOSS CONTROL SHARED SERVICES

Distribution System Leak Detection services have expanded significantly since 2020. There has been more than a 250% increase in miles of distribution system surveyed from FY 2019-20 to FY 2023-24, resulting in a total of 5,006 miles. Additionally, the number of agencies accessing these services each year has also

⁵ The schedule for the budget process impacts the timing of Choice budget elections by member agencies. Therefore, the Choice budget estimates in the Draft Budget should be considered preliminary.

been increasing over time. In FY 2023-24, 24 out of 29 retail water agencies (83%) in Orange County have accessed these services.

To date, 2,198 hidden leaks (leaks that have not surfaced) have been found through this program. Water savings is estimated at more than 683 acre-feet per year with a value of \$557,205 annually (based on variable production cost). Additionally, MWDOC has secured funding from Metropolitan to offset costs to participating retail agencies. In addition to the variable costs, MWDOC's Water Loss Control Program has saved MWDOC's member agencies significant capital costs by detecting and repairing system leaks before they do potentially catastrophic damage to facilities, assets or private property.



LIMITED-TERM PROGRAMS

ADVANCED METERING INFRASTRUCTURE (AMI) TECHNICAL ASSISTANCE

A new initiative for FY 24-25 will focus on offering Advanced Metering Infrastructure (AMI) as a choice service to member agencies including two components: One-on-one Technical Assistance from a consulting firm specializing in AMI and Grant Funding Assistance for installation of AMI. The Technical Assistance will include a feasibility study to evaluate the various technologies, infrastructure needs, implementation costs, and overall benefits. The Grant Funding Assistance would follow on the heels of the Technical Assistance and will include MWDOC acquisition of grant funding for installation of the AMI system. Agencies can choose to participate in one or both components, depending on their individual needs.

AMERICA'S WATER INFRASTRUCTURE ACT (AWIA)

In 2022 WEROC completed an effort to facilitate a contract with participating WEROC member agencies to address the requirements of America's Water Infrastructure Act (AWIA). Per Section 2013 of Title II, the AWIA requires utilities to conduct a Risk and Resilience Assessment of their community water systems and develop a corresponding Emergency Response Plan.

- 26 agencies participated in the Phase 1 Crosswalk Compliance.
- 24 agencies participated in the Phase 2 Risk and Resilience Assessments and Phase 3 Emergency Response Plans.

All agencies successfully self-certified both their Risk and Resilience Assessment and Emergency Response Plans with the US Environmental Protection Agency (EPA) by the regulatory due date.

LEAD & COPPER RULE REVISION SHARED SERVICES PROGRAM

In 2023, at the request of multiple Orange County water agencies, MWDOC added a new shared service to assist Orange County water agencies in their compliance efforts with US EPA Federal regulations known as the *National Primary Drinking Water Regulation: Lead and Copper Rule Revisions and pending Lead and Copper rule Improvements*. This joint effort yields savings of both cost and time through economies of scale. Thirteen agencies in Orange County are participating in this program.

URBAN WATER MANAGEMENT PLANS (UWMP)

Since 2010 MWDOC has led the selection and administration of a consultant to assist over 22 Orange County agencies in complying with state mandated Urban Water Management Plans (UWMP) requirements. This cooperative provides a tremendous cost savings to participating agencies through economy of scale. Savings on a per agency basis ranges between \$20,000 to \$40,000. Moreover, this sharing of services provides efficiency and water planning consistently among all of the agencies. In fall of 2025, MWDOC will begin the process of selecting a consultant to update both the MWDOC and the member agencies UWMPs.

As an early step in this process, MWDOC assists in the development of the service area's retail demands, which focuses on near term and long term imported water demands. Population and demand projections may commence at the tail end of FY 2024-25 in preparation for the next UWMP.

8. WATER RATES AND CHARGES

MWDOC's rates and fees generally fall into three categories: (1) the pass through of costs from Metropolitan for imported water rates and charges; (2) specific charges for services contracted by our member agencies (Choice Budget); and (3) charges for MWDOC services that apply to all our member agencies (Core Budget).

MWDOC's revenue funding for its Core Budget derives from the Retail Meter Service Charge and the Groundwater Customer Charge. The rate structure was initially developed as part of the 2016 rate study and was implemented by the MWDOC Board of Directors for FY 2016-17. The rate structure was reevaluated in 2021 with modification to the groundwater customer charge's methodology. This 2021 rate structure is used for the FY 2024-25 budget and rates.

PROPOSED NEW RATES

Based on the Proposed Budget and the current rate structure:

- **For FY 2024-25 the proposed Retail Meter Service Charge is \$14.75 per meter**
- **For FY 2024-25 the proposed Groundwater Customer Charge is \$405,463**

All other charges cover the cost of water supply including Metropolitan water purchases and Metropolitan associated charges (i.e., Readiness-to-Serve (RTS) and Capacity Charge).

The proposed Total Water budget for FY 2024-25 is \$199,525,663, which includes Water Purchases, Local Resource Program incentives, RTS and Capacity Charges, and the SCP/SAC Surcharge.





Annual Budget for Fiscal Year 2024-25

First Draft

MWDOC's mission is:

To provide reliable, high-quality supplies from MWD and other sources to meet present and future needs, at an equitable and economical cost, and to promote water use efficiency for all of Orange County

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

	FY23/24 ADOPTED BUDGET	FY23/24 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY24/25 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO ADOPTED BUDGET
OPERATING EXPENSES:						
Salaries & Wages	\$ 4,372,578	\$ 4,543,359	\$ 170,780	\$ 4,674,242	\$ 130,883	\$ 301,664
Employee Benefits	1,291,472	1,364,639	73,167	1,366,381	1,742	74,909
Director Compensation	275,041	271,439	(3,602)	275,041	3,602	-
Director Benefits	104,447	130,360	25,913	149,557	19,197	45,110
MWD Representation	117,875	142,433	24,558	157,166	14,733	39,292
CALPERS Unfunded Liability Contribution	207,000	207,000	-	207,000	-	-
Overhead Reimbursement	(439,274)	(442,965)	(3,691)	(422,426)	20,540	16,848
Health Insurance Coverage for Retirees	84,847	83,788	(1,059)	81,349	(2,439)	(3,498)
Audit Expense	36,500	31,500	(5,000)	36,500	5,000	-
Automotive & Toll Road Expenses	9,575	9,835	260	12,100	2,265	2,525
Conference Expense - Staff	49,832	38,382	(11,450)	40,002	1,620	(9,830)
Conference Expense - Directors	23,065	15,835	(7,230)	16,955	1,120	(6,110)
Outside Consulting Expense	307,000	147,000	(160,000)	293,000	146,000	(14,000)
Insurance Expense	182,976	132,875	(50,101)	198,000	65,125	15,024
Legal Expense - General	241,000	236,000	(5,000)	260,000	24,000	19,000
Maintenance Expense	181,860	169,871	(11,989)	348,680	178,809	166,820
Membership / Sponsorship	167,366	188,962	21,596	197,253	8,291	29,887
CDR Participation	62,433	62,433	-	67,789	5,356	5,356
Miscellaneous Expense	147,800	126,900	(20,900)	150,700	23,800	2,900
Postage / Mail Delivery	11,275	7,100	(4,175)	9,600	2,500	(1,675)
Professional Fees	1,191,325	1,133,652	(57,673)	1,145,250	11,598	(46,075)
Rents & Leases	1,800	894	(906)	1,200	306	(600)
Outside Printing, Subscription & Books	94,000	95,700	1,700	119,000	23,300	25,000
Office Supplies	27,000	22,000	(5,000)	30,000	8,000	3,000
Building Repair & Maintenance	25,200	20,000	(5,200)	30,200	10,200	5,000
Computer Maintenance	5,000	5,000	-	18,000	13,000	13,000
Business Expense	2,000	4,000	2,000	5,000	1,000	3,000
Software Support & Expense	154,483	154,483	-	81,688	(72,795)	(72,795)
Computers and Equipment	43,000	43,000	-	15,750	(27,250)	(27,250)
Telecommunications Expense	43,918	32,980	(10,938)	43,006	10,026	(912)
Temporary Help Expense	5,000	9,639	4,639	5,000	(4,639)	-
Training Expense	35,000	35,000	-	40,000	5,000	5,000

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

	FY23/24 ADOPTED BUDGET	FY23/24 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY24/25 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO ADOPTED BUDGET
Tuition Reimbursement	5,000	4,000	(1,000)	6,000	2,000	1,000
OPERATING EXPENSES: continued						
Travel & Accommodations - Staff	102,200	68,426	(33,774)	89,580	21,154	(12,620)
Travel & Accommodations - Directors	42,400	28,584	(13,816)	39,925	11,341	(2,475)
MWDOC's Contribution to WEROC: Operations	293,307	296,290	2,983	306,268	9,978	12,961
Election Expense	-	-	-	-	-	-
Capital Acquisition (excluding building)	25,892	222,686	196,794	25,000	(197,686)	(892)
Capital Acq Prior Year Carryover Dr/(Cr)	-	-	-	-	-	-
OPERATING EXPENSES	\$ 9,531,193	\$ 9,643,081	\$ 111,888	\$ 10,119,757	\$ 476,677	\$ 588,564
MWDOC's Building Expense	\$ 389,000	\$ 222,686	\$ (166,314)	\$ 366,376	\$ 143,690	\$ (22,624)
Building Expense Prior Year Carryover Dr/(Cr)	\$ (166,314)	\$ (123,307)	\$ 43,007	\$ (366,376)	\$ (243,069)	\$ (200,062)
Contribution to Election Reserve	\$ 563,020	\$ 664,360	\$ 101,340	\$ 775,642	\$ 111,282	\$ 212,622
TOTAL EXPENSES	\$10,316,899	\$10,406,820	\$ 89,921	\$ 10,895,399	\$ 488,580	\$ 578,500

REVENUES:						
Retail Meter Charge	\$ 9,206,255	\$ 9,206,255	\$ -	\$ 9,580,818	\$ 374,563	\$ 374,563
Ground Water Customer Charge	383,697	383,697	-	405,463	21,766	21,766
Reimb for PARS OPEB Trust Reimbursement	-	80,000	80,000	80,000	-	80,000
Interest Revenue	319,410	728,429	409,020	738,960	10,531	419,550
Miscellaneous Income	3,000	3,000	-	3,000	-	-
TOTAL REVENUES	\$ 9,912,362	\$10,401,381	\$ 489,020	\$ 10,808,241	\$ 406,860	\$ 895,879

EFFECT ON RESERVES:						
TOTAL CONTRIBUTION (DRAW) FROM RESERVES	\$ (404,537)	\$ (5,438)	\$ 399,099	\$ (87,158)	\$ (81,720)	\$ 317,379

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

	FY23/24 ADOPTED BUDGET	FY23/24 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY24/25 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO ADOPTED BUDGET
OPERATING EXPENSES:						
Salaries & Wages	\$ 762,777	\$ 778,617	\$ 15,840	\$ 736,644	\$ (41,973)	\$ (26,133)
less for Recovery from Grants	(30,000)	(40,000)	(10,000)	(65,000)	(25,000)	(35,000)
Employee Benefits	215,911	208,294	(7,616)	213,289	4,995	(2,621)
Director Compensation	-	-	-	-	-	-
Director Benefits	-	-	-	-	-	-
MWD Representation	-	-	-	-	-	-
Overhead Reimbursement	439,274	442,965	3,691	422,426	(20,540)	(16,848)
Health Insurance Coverage for Retirees	-	-	-	-	-	-
Audit Expense	-	-	-	-	-	-
Automotive & Toll Road Expenses	800	500	(300)	600	100	(200)
Vehicle Expense	12,000	10,000	(2,000)	12,000	2,000	-
Conference Expense - Staff	-	-	-	-	-	-
Conference Expense - Directors	-	-	-	-	-	-
Outside Consulting Expense	-	-	-	-	-	-
Insurance Expense	-	-	-	-	-	-
Legal Expense - General	-	-	-	-	-	-
Maintenance Expense	-	-	-	-	-	-
Membership / Sponsorship	-	-	-	-	-	-
Miscellaneous Expense	9,000	8,000	(1,000)	8,500	500	(500)
Postage / Mail Delivery	400	400	-	500	100	100
Professional Fees	607,100	466,467	(140,633)	628,700	162,233	21,600
Rents & Leases	-	-	-	-	-	-
Outside Printing, Subscription & Books	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-
Supplies - Water Loss Control	4,000	4,000	-	4,500	500	500
Computer Maintenance	-	-	-	-	-	-
Software Support & Expense	2,200	2,425	225	2,825	400	625
Telecommunications Expense	2,520	1,560	(960)	2,520	960	-
Computers and Equipment	-	-	-	-	-	-
Temporary Help Expense	-	-	-	-	-	-
Training Expense	1,000	60	(940)	1,000	940	-

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

	FY23/24 ADOPTED BUDGET	FY23/24 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY24/25 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO ADOPTED BUDGET
Tuition Reimbursement	-	-	-	-	-	-
OPERATING EXPENSES: continued						
Capital Acquisition	-	-		15,000	15,000	15,000
Subtotal Expenses	\$ 2,026,982	\$ 1,883,289	\$ (143,693)	\$ 1,983,504	\$ 100,215	(43,477.81)
TOTAL EXPENSES	\$ 2,026,982	\$ 1,883,289	\$ (143,693)	\$ 1,983,504	\$ 100,215	\$ (43,478)

REVENUES:						
Choice Revenue	\$ 2,026,982	\$ 1,883,289	\$ (143,693)	\$ 1,983,504	\$ 100,215	\$ (43,478)
TOTAL REVENUES	\$ 2,026,982	\$ 1,883,289	\$ (143,693)	\$ 1,983,504	\$ 100,215	\$ (43,478)

Exhibit A4
SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
CONSOLIDATED

	FY23/24 ADOPTED BUDGET	FY23/24 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY24/25 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO ADOPTED BUDGET
OPERATING EXPENSES:						
Salaries & Wages	\$ 5,135,355	\$ 5,321,976	\$ 186,620	\$ 5,410,886	\$ 88,910	\$ 275,530
less for Recovery from Grants	(30,000)	(40,000)	(10,000)	(65,000)	(25,000)	(35,000)
Employee Benefits	1,507,382	1,572,933	65,551	1,579,670	6,737	72,288
Director Compensation	275,041	271,439	(3,602)	275,041	3,602	-
Director Benefits	104,447	130,360	25,913	149,557	19,197	45,110
MWD Representation	117,875	142,433	24,558	157,166	14,733	39,292
CALPERS Unfunded Liability Contribution	207,000	207,000	-	207,000	-	-
Overhead Reimbursement	-	-	-	-	-	-
Health Insurance Coverage for Retirees	84,847	83,788	(1,059)	81,349	(2,439)	(3,498)
Audit Expense	36,500	31,500	(5,000)	36,500	5,000	-
Automotive & Toll Road Expenses	10,375	10,335	(40)	12,700	2,365	2,325
Vehicle Expense - Water Loss Control	12,000	10,000	(2,000)	12,000	2,000	-
Conference Expense - Staff	49,832	38,382	(11,450)	40,002	1,620	(9,830)
Conference Expense - Directors	23,065	15,835	(7,230)	16,955	1,120	(6,110)
Outside Consulting Expense	307,000	147,000	(160,000)	293,000	146,000	(14,000)
Insurance Expense	182,976	132,875	(50,101)	198,000	65,125	15,024
Legal Expense - General	241,000	236,000	(5,000)	260,000	24,000	19,000
Maintenance Expense	181,860	169,871	(11,989)	348,680	178,809	166,820
Membership / Sponsorship	167,366	188,962	21,596	197,253	8,291	29,887
CDR Participation	62,433	62,433	-	67,789	5,356	5,356
Miscellaneous Expense	156,800	134,900	(21,900)	159,200	24,300	2,400
Postage / Mail Delivery	11,675	7,500	(4,175)	10,100	2,600	(1,575)
Professional Fees	1,798,425	1,600,119	(198,306)	1,773,950	173,831	(24,475)
Rents & Leases	1,800	894	(906)	1,200	306	(600)
Outside Printing, Subscription & Books	94,000	95,700	1,700	119,000	23,300	25,000
Office Supplies	27,000	22,000	(5,000)	30,000	8,000	3,000
Supplies - Water Loss Control	4,000	4,000	-	4,500	500	500
Building Repair & Maintenance	25,200	20,000	(5,200)	30,200	10,200	5,000
Computer Maintenance	5,000	5,000	-	18,000	13,000	13,000
Business Expense	2,000	4,000	2,000	5,000	1,000	3,000
Software Support & Expense	156,683	156,908	225	84,513	(72,395)	(72,170)
Computers and Equipment	43,000	43,000	-	15,750	(27,250)	(27,250)
Telecommunications Expense	46,438	34,540	(11,898)	45,526	10,986	(912)

Exhibit A4
SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
CONSOLIDATED

	FY23/24 ADOPTED BUDGET	FY23/24 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY24/25 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO ADOPTED BUDGET
Temporary Help Expense	5,000	9,639	4,639	5,000	(4,639)	-
Training Expense	36,000	35,060	(940)	41,000	5,940	5,000
Tuition Reimbursement	5,000	4,000	(1,000)	6,000	2,000	1,000
OPERATING EXPENSES: continued						
Travel & Accommodations - Staff	102,200	68,426	(33,774)	89,580	21,154	(12,620)
Travel & Accommodations - Directors	42,400	28,584	(13,816)	39,925	11,341	(2,475)
MWDOC's Contribution to WEROC: Operations	293,307	296,290	2,983	306,268	9,978	12,961
Election Expense	-	-	-	-	-	-
Capital Acquisition (excluding building)	25,892	222,686	196,794	40,000	(182,686)	14,108
Capital Acq Prior Year Carryover Dr/(Cr)	-	-	-	-	-	-
OPERATING EXPENSES	\$ 11,558,175	\$ 11,526,369	\$ (31,805)	\$ 12,103,261	\$ 576,892	\$ 545,086
MWDOC's Building Expense	\$ 389,000	\$ 222,686	\$ (166,314)	\$ 366,376	\$ 143,690	\$ (22,624)
Building Expense Prior Year Carryover Dr/(Cr)	\$ (166,314)	\$ (123,307)	\$ 43,007	\$ (366,376)	\$ (243,069)	\$ (200,062)
Contribution to Election Reserve	\$ 563,020	\$ 664,360	\$ 101,340	\$ 775,642	\$ 111,282	\$ 212,622
TOTAL EXPENSES	\$ 12,343,881	\$ 12,290,108	\$ (53,772)	\$ 12,878,903	\$ 588,795	\$ 535,022

REVENUES:						
Retail Meter Charge	\$ 9,206,255	\$ 9,206,255	\$ -	\$ 9,580,818	\$ 374,563	\$ 374,563
Ground Water Customer Charge	383,697	383,697	-	405,463	21,766	21,766
Reimb for PARS OPEB Trust Reimbursement	-	80,000	80,000	80,000	-	80,000
Interest Revenue	319,410	728,429	409,020	738,960	10,531	419,550
Miscellaneous Income	3,000	3,000	-	3,000	-	-
Choice Revenue	2,026,982	1,883,289	(143,693)	1,983,504	100,215	(43,478)
TOTAL REVENUES	\$ 11,939,343	\$ 12,284,670	\$ 345,327	\$ 12,791,745	\$ 507,075	\$ 852,401

EFFECT ON RESERVES:						
TOTAL CONTRIBUTION (DRAW) FROM RESERVES	\$ (404,537)	\$ (5,438)	\$ 399,099	\$ (87,158)	\$ (81,720)	\$ 317,379

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

	FY 23-24 ADOPTED BUDGET	FY 23-24 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 24-25 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 23-24 BUDGET
Water Revenues						
Water Sales	\$ 185,749,302	\$ 137,365,827	\$ (48,383,475)	\$ 184,649,678	\$ 47,283,850	\$ (1,099,625)
Local Resource Program Incentives	(4,725,194)	(5,033,060)	(307,866)	(4,661,958)	371,102	63,236
Readiness-To-Serve Charge	13,768,707	12,940,558	(828,149)	14,147,663	1,207,106	378,957
Capacity Charge	4,816,710	4,457,310	(359,400)	4,949,280	491,970	132,570
SCP/SAC Pipeline Surcharge	358,000	328,000	(30,000)	441,000	113,000	83,000
TOTAL WATER REVENUES	\$ 199,967,525	\$ 150,058,635	\$ (49,908,890)	\$ 199,525,663	\$ 49,467,028	\$ (441,862)
Water Expenses						
Water Purchases	\$ 185,749,302	\$ 137,365,827	\$ (48,383,475)	\$ 184,649,678	\$ 47,283,850	\$ (1,099,625)
Local Resource Program Incentives	(4,725,194)	(5,033,060)	(307,866)	(4,661,958)	371,102	63,236
Readiness-To-Serve Charge	13,768,707	12,940,558	(828,149)	14,147,663	1,207,106	378,957
Capacity Charge	4,816,710	4,457,310	(359,400)	4,949,280	491,970	132,570
SCP/SAC Pipeline Surcharge	358,000	328,000	(30,000)	441,000	113,000	83,000
TOTAL WATER EXPENSES	\$ 199,967,525	\$ 150,058,635	\$ (49,908,890)	\$ 199,525,663	\$ 49,467,028	\$ (441,862)
Changes to Fund Balance:						
Tier 2 Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2024-2025 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO ADOPTED BUDGET
Funding						
Metropolitan Water District	\$ 10,067,500	\$ 4,757,923	\$ (5,309,577)	\$ 7,743,000	\$ 2,985,077	\$ (2,324,500)
USBR	939,000	289,990	(649,010)	865,800	575,810	(73,200)
DWR	1,190,980	500,444	(690,536)	737,000	236,556	(453,980)
Member Agencies	1,408,240	1,383,580	(24,660)	1,472,600	89,020	64,360
MWDOC	-	-	-	-	-	-
TOTAL OUTSIDE FUNDING	\$ 13,605,720	\$ 6,931,937	\$ (6,673,784)	\$ 10,818,400	\$ 3,886,464	\$ (2,787,320)
Program Expenses Funded from Outside Sources						
Project Administration - Staff Time	\$ 10,000	\$ -	\$ (10,000)	\$ -	\$ -	\$ (10,000)
Installation Verification	105,000	99,723	(5,277)	91,000	(8,723)	(14,000)
Rebate Incentives	11,426,720	6,368,770	(5,057,950)	10,159,400	3,790,630	(1,267,320)
Surveys and Audits	2,064,000	462,000	(1,602,000)	568,000	106,000	(1,496,000)
TOTAL PROGRAMS EXPENSES	\$ 13,605,720	\$ 6,930,493	\$ (6,675,227)	\$ 10,818,400	\$ 3,887,907	\$ (2,787,320)

Exhibit B
Expenditures by Program

Cost Center	PROGRAM	FY23/24 BUDGET FTE	FY24/25 BUDGET FTE	FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
11	Administrative - Board	1.79	1.88	\$ 1,298,250	\$ 1,356,986	\$ 1,404,565
12	Administrative - General	4.60	4.79	1,035,641	1,051,764	1,108,744
13	Personnel / Staff Development	1.66	1.85	498,697	537,779	548,421
19	Overhead	4.70	4.07	1,238,833	1,123,664	1,390,579
21	Reliability Planning and Engineering	2.68	2.73	817,059	754,668	873,020
23	Metropolitan Issues and Water Policy	2.43	2.10	753,069	563,673	654,647
31	Governmental Affairs	0.85	0.90	657,611	632,573	626,265
35	Water Use Efficiency (Core)	1.09	1.22	457,818	528,693	586,857
32	Public Affairs	5.50	5.76	1,329,287	1,393,260	1,401,430
41	Finance	3.22	3.54	659,023	740,368	745,868
45	Information Technology	1.00	1.00	492,222	466,570	473,093
25	MWDOC's Contribution to WEROC	3.05	3.00	293,307	296,290	306,268
CORE TOTAL		32.57	32.84	\$ 9,530,818	\$ 9,446,287	\$ 10,119,757
62	Water Use Efficiency Program	5.89	5.54	1,039,923	1,148,718	990,153
63	School Programs	0.05	0.06	435,950	287,489	456,647
70	Water Loss Control	3.37	2.57	551,109	447,081	536,704
CHOICE TOTAL		9.31	8.17	\$ 2,026,982	\$ 1,883,289	\$ 1,983,504
CORE & CHOICE TOTAL		41.88	41.01	\$ 11,557,800	\$ 11,329,575	\$ 12,103,261
Includes:	Full-time employees	34.65	34.08	(2)		
	Part-time employees	2.25	1.54			
	Interns	1.92	2.39			
	WEROC employees	3.05	3.00			

(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 2023-2024 are calculated based on 2080 hours of work for the year. FTE's for 2024-2025 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.

**Municipal Water District of Orange County
FY24/25 FISCAL MASTER PLAN PROJECTIONS**

(in thousands)

	Projected ACTUALS FY23/24	BUDGET FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30
Beginning Designated Reserve Balance - MWDOC	\$5,263	\$ 5,941	\$ 5,759	\$ 5,638	\$ 5,556	\$ 5,510	\$ 5,500
Net OPEB Asset	0	0	0	0	0	0	0
less OPEB Reserve	297	297	297	297	297	297	297
Adjusted Reserve Balance	4,966	5,644	5,462	5,341	5,259	5,213	5,203
Revenues							
Water Rate Revenues:							
Retail Meter Agency Charge	9,206	9,581	9,936	10,293	10,653	11,014	11,377
Ground Water Customer Charge***	384	405	420	434	450	465	482
Subtotal	9,590	9,986	10,356	10,728	11,102	11,479	11,859
Other Revenues:							
Choice Revenues	1,883	1,984	2,053	2,125	2,199	2,276	2,356
Interest Earnings	728	739	765	797	837	888	952
Misc./Reimbursements	3	3	3	3	3	3	3
Subtotal	2,615	2,725	2,821	2,925	3,039	3,167	3,311
Total Revenues	12,205	12,712	13,176	13,652	14,141	14,646	15,170
Expenses							
Core Expenses	9,420	10,095	10,448	10,814	11,192	11,584	11,989
Choice Expenses	1,883	1,984	2,053	2,125	2,199	2,276	2,356
Capital Acquisitions (not including building)	223	40	20	20	20	20	20
Total Expenses w/o Election	11,526	12,118	12,521	12,959	13,411	13,880	14,365
Revenue Over Expenses w/o Election	678	593	655	694	730	766	805
ELECTION Reserve Beginning Balance	483	1,147	213	989	465	1,241	307
Annual Election Reserve Contribution	664	776	776	776	776	776	776
Annual Election Expense	-	1,710	-	1,300	-	1,710	-
Election Reserve Ending Balance	1,147	213	989	465	1,241	307	1,083
Ending General Fund & Designated Reserve \$	4,497	\$ 5,249	\$ 4,352	\$ 4,794	\$ 3,972	\$ 4,896	\$ 4,149
Document does not reflect MWDOC's irrevocable trust towards OPEB Pension liability							
MWDOC Water Rates							
Total Retail Customer Meters	646,053	649,547	651,547	653,547	655,547	657,547	659,547
Connection Charge	\$ 14.25	\$ 14.75	\$ 15.25	\$ 15.75	\$ 16.25	\$ 16.75	\$ 17.25
Fixed Charge %		100%	100%	100%	100%	100%	100%
Rate Increase Proposal:							
Connection Charge		\$ 0.50	\$ 0.50	\$ 0.50	\$ 0.50	\$ 0.50	\$ 0.50

1 Assumptions for FMP: Projected Inflation rate: 3.50% per year

Rate of return on Investment of portfolio: 3.50% per year

Working Capital and Interest Revenue Projections

	FISCAL MASTER PLAN PROJECTIONS				
	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30
Working Capital:					
Designated Reserve Fund	5,759	5,638	5,556	5,510	5,500
Average Revenue from Agencies	5,178	5,364	5,551	5,740	5,929
WUE use of fund	(800)	(800)	(500)	(500)	(500)
Water Payment Float	2,669	2,694	2,719	2,744	2,769
Average Working Capital	12,805	12,896	13,326	13,494	13,698
Interest rate	3.50%	4.20%	5.04%	6.05%	7.26%
Interest Revenue Projections:					
Interest Income - General	448	542	672	816	994
Total Interest Revenue Projections	448	542	672	816	994

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Summary of Conference/Meeting Budget
Proposed District Participation Costs

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

Grouping	Conference / Meeting	Exh D			Exh E			Exh F			Exh G		
		Approval Included in Budget Approval	Adopted Budget FY23/24	Projected Actuals FY23/25	Proposed Budget FY23/25	Registration	Travel	Registration	Travel	Membership	Registration	Travel	Total
Board Meeting(s)	Association of California Cities- Orange County (ACCOC)	✓	0	0	0	0	0	0	1,000	3,800	0	0	0
	Association of California Water Agencies (ACWA)	✓	0	0	0	0	0	0	7,080	14,000	0	0	0
	Cal Desal	✓	0	0	0	0	0	0	500	1,000	0	0	0
	California Council for Environmental and Economic Balance (CCEEB)	✓	0	0	0	0	0	0	5,000	0	0	0	0
	California Special Districts Association (CSDA)	✓	0	0	0	0	0	0	325	1,000	0	0	0
	Colorado River Water Users Association (CRWUA)	✓	0	0	0	0	0	0	2,300	3,300	0	0	0
	LAFCO	✓	39,795	43,016	45,000	0	0	0	0	45,000	0	0	45,000
	Legislative Advocacy	✓	0	0	0	0	0	0	0	3,800	0	0	0
	Orange County Business Council (OCBC)	✓	0	0	0	0	0	0	1,250	2,000	0	0	0
	Urban Water Institute	✓	0	0	0	0	0	0	2,500	2,625	0	0	0
Board Meeting(s) Total	Miscellaneous	✓	0	0	0	0	0	0	2,500	2,625	0	0	0
		✓	39,795	43,016	45,000	0	0	16,955	39,925	45,000	0	0	45,000
	American Water Works Association (AWWA)	✓	2,056	2,037	2,056	6,250	18,000	0	0	2,056	6,250	18,000	26,306
	Association of California Cities- Orange County (ACCOC)	✓	5,200	5,000	5,200	1,000	2,000	0	0	5,200	1,000	2,000	8,200
	Association of California Water Agencies (ACWA)	✓	25,641	25,395	25,641	10,080	20,600	0	0	25,641	10,080	20,600	56,321
	CA Chamber of Commerce (HR California)	✓	904	904	950	0	0	0	0	950	0	0	950
	Cal Desal	✓	5,200	5,000	5,200	250	500	0	0	5,200	250	500	5,950
	California Association of Public Information Officers (CAPIO)	✓	982	982	982	1,100	1,680	0	0	982	1,100	1,680	3,762
	California Council for Environmental and Economic Balance (CCEEB)	✓	31,500	31,500	29,000	0	5,000	0	0	29,000	0	5,000	34,000
	California Employees Public Retirement System(CalPERS)	✓	0	0	0	0	1,347	300	0	0	0	0	0
Staff Meeting(s)	California Environmental Literacy Initiative	✓	624	624	640	0	1,500	0	0	640	0	1,500	2,140
	California Municipal Treasurers Association (CMTA)	✓	182	175	185	0	0	0	0	185	0	0	185
	California Society of Municipal Finance Officers (CSMFO)	✓	9,657	10,214	10,520	350	1,000	0	0	10,520	350	1,000	11,870
	California Special Districts Association (CSDA)	✓	125	125	130	0	0	0	0	130	0	0	130
	California Water Efficiency Partnership (CalWEP)	✓	9,162	9,050	9,300	1,725	3,000	0	0	9,300	1,725	3,000	14,025
	Colorado River Water Users Association (CRWUA)	✓	6,271	6,271	6,459	1,250	5,300	0	0	6,459	1,250	5,300	13,009
	Department of Water Resources (DWR)/State Water Resources Control Board (SWRCB)	✓	1,248	1,248	1,285	0	0	0	0	1,285	0	0	1,285
	ESRI	✓	0	0	0	0	2,300	0	0	0	0	0	0
	Festival of Butterflies Sponsorship	✓	1,560	1,560	1,600	0	1,800	0	0	1,600	0	0	1,600
	Government Finance Officers Association (GFOA)	✓	0	0	0	0	2,400	0	0	0	0	2,400	2,400
New	Indep. Special Districts of Or. Co. (ISDOC)	✓	2,500	2,500	2,500	0	1,000	0	0	2,500	0	0	2,500
	Information Systems Audit and Control Association (ISACA)	✓	177	177	182	0	0	0	0	182	0	0	182
	International Association of Business Communications (IABC)	✓	52	52	150	0	0	0	0	150	0	0	150
	Legislative Advocacy	✓	390	390	400	0	0	0	0	400	0	0	400
	Legislative Advocacy	✓	0	0	2,500	0	0	0	0	2,500	0	0	2,500
	Legislative Advocacy	✓	0	0	0	0	5,200	0	0	0	0	0	0
	Libert. Cassidy Whitmore	✓	0	0	0	1,200	200	0	0	0	0	0	0
	Multi-State Salinity Coalition	✓	0	0	0	245	500	0	0	0	0	0	0
	National Water Resources Assn. Mun. Caucus	✓	567	525	557	0	0	0	0	557	0	0	557
	OC Chapter-Calif. Landscape Contractors Assoc.	✓	2,340	2,340	2,400	0	0	0	0	2,400	0	0	2,400
New	Orange County Business Council (OC Chamber)	✓	5,200	5,000	5,150	0	0	0	0	5,150	0	0	5,150
	Orange County Business Council (OCBC)	✓	0	0	0	1,000	1,600	0	0	0	0	0	0
	Orange County Public Affairs Association (OCPAA)	✓	650	650	650	0	0	0	0	650	0	0	650
	Orange County Water Association (OCWA)	✓	260	260	500	0	0	0	0	500	0	0	500
	Public Relations Society of America	✓	1,394	1,394	0	0	400	0	0	0	0	0	0
	Public Relations Society of America/O.C. (PRSA)	✓	62	62	65	0	0	0	0	1,394	0	0	1,394
	Radio and Television News Directors Association	✓	75	75	75	0	0	0	0	65	0	0	65
	Society of Human Resources Management (SHRM)	✓	238	238	245	0	0	0	0	75	0	0	75
	South OC Watershed Management Area Dues	✓	9,100	9,100	9,300	0	0	0	0	245	0	0	245
	South Orange County Economic Coalition (SOCEC)	✓	1,695	1,695	1,745	0	0	0	0	9,300	0	0	9,300
New	Southern California Personnel Management Assoc(SCPMA) now Public Sector HR Assoc	✓	62	62	64	0	0	0	0	1,745	0	0	1,745
	Southern California Water Coalition (SCWC)	✓	1,061	1,061	1,092	0	0	0	0	64	0	0	64
	Urban Water Institute	✓	1,379	5,000	6,000	3,125	5,200	0	0	1,092	3,125	5,200	14,325
	Water Environment Federation	✓	57	57	60	0	0	0	0	6,000	0	0	6,000
	Water Smart Innovations	✓	0	0	0	1,305	2,600	0	0	60	0	0	60
	WaterSAC (International Security And Network)	✓	0	0	550	0	0	0	0	550	0	0	550
	Miscellaneous	✓	0	0	4,500	6,000	0	0	0	0	0	0	0
		✓	127,571	130,723	134,727	40,092	89,560	0	0	134,727	25,130	66,180	226,037
	WWWA CANV Section	✓	311	0	311	1,450	1,700	0	0	0	0	0	0
	WEROC Meeting(s)	✓	239	0	0	1,650	8,000	0	0	0	0	0	0
WEROC Meeting(s) Total	International Association of Emergency Managers	✓	400	326	400	800	4,500	0	0	0	0	0	0
		✓	950	326	950	3,900	14,200	0	0	0	0	0	0
		✓	168,316	174,055	180,677	43,902	103,780	16,955	39,925	179,727	25,130	66,180	271,037
		✓	0	0	0	0	0	0	0	0	0	0	0
		✓	0	0	0	0	0	0	0	0	0	0	0
		✓	0	0	0	0	0	0	0	0	0	0	0
		✓	0	0	0	0	0	0	0	0	0	0	0
		✓	0	0	0	0	0	0	0	0	0	0	0
		✓	0	0	0	0	0	0	0	0	0	0	0
		✓	0	0	0	0	0	0	0	0	0	0	0
		✓	0	0	0	0	0	0	0	0	0	0	0
Grand Total		✓	168,316	174,055	180,677	43,902	103,780	16,955	39,925	179,727	25,130	66,180	271,037
		✓	0	0	0	0	0	0	0	0	0	0	0
		✓	0	0	0	0	0	0	0	0	0	0	0
		✓	0	0	0	0	0	0	0	0	0	0	0
		✓	0	0	0	0	0	0	0	0	0	0	0
		✓	0	0	0	0	0	0	0	0	0	0	0
		✓	0	0	0	0	0	0	0	0	0	0	0
		✓	0	0	0	0	0	0	0	0	0	0	0
		✓	0	0	0	0	0	0	0	0	0	0	0
		✓	0	0	0	0	0	0	0	0	0	0	0
		✓	0	0	0	0	0	0	0	0	0	0	0

Exhibit J
Professional / Special Services Authorized
Core Fund

Department	Consultant	Service	Budget FY 23-24	Budget FY 24-25	* Approval included in Budget Approval
Outside Consulting Expense					
Planning & Operation (21)	CDR	GIS Work	\$ 20,000	\$ 28,000	√
	(To be determined)	Supplemental Analysis of Water Supplies	\$ 65,000	\$ 50,000	√
	(To be determined)	On Call Work	\$ 35,000	\$ 25,000	New
	(To be determined)	Demand Projections 2025 UWMP by Oct 2025	\$ -	\$ 65,000	New
	Hazen, Ed Means Consulting	EOCF#2 Pilot Project	\$ 75,000	\$ 20,000	√
Total Planning & Operations Expenses			\$ 195,000	\$ 188,000	
Met Issues & Special Projects (23)	Ed Means Consulting	Consulting on MET issues	\$ 25,000		√
	(To be determined)	Financial & Rate Consulting	\$ -	\$ 25,000	New
	Dopudja & Wells Consulting- Paul Jones	MET and Reliability Planning (IRP & Delta)	\$ 67,000	\$ 80,000	√
	(To be determined)	Financial Model for MWD	\$ 20,000	\$ -	New
Total MET Issues & Special Projects Expenses			\$ 112,000	\$ 105,000	
Total Outside Consulting Expense			\$ 307,000	\$ 293,000	
Legal Expenses					
Administration (11 & 13)	Best, Best & Krieger	General Legal Counsel Services	\$ 200,000	\$ 219,000	√
	Aleshire & Wynder	Legal Counsel Services Regarding San Diego CWA	\$ 16,000	\$ 16,000	√
	Best, Best & Krieger	Labor Counsel Services	\$ 25,000	\$ 25,000	√
Total Legal Expenses			\$ 241,000	\$ 260,000	
Audit Expenses					
Finance (41)	Davis Farr, LLP	Annual Financial Audit and Federal Single Audit	\$ 36,500	\$ 36,500	√
Training					
Administration (13)	Cal State University Fullerton/Municipal Resources Group/Centre for Organization Effectiveness/HR Strategic Competitive Gains/Predict Success	Staff Development/Technical Training/Leadership Training	\$ 35,000	\$ 40,000	√
Professional Fees					
Administration (12 & 13 & 19)	Economic Group Pension Services (EGPS)	Pension Plan Administration	\$ 4,000	\$ 5,000	√
	(To be determined)	Advisor to assist with review of 401a and 457 Plans and investments	\$ 50,000	\$ 25,000	√
	(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	\$ 750	\$ 795	√
	Docusign	DocuSign	\$ -	\$ 7,000	√
	Gladwell Services	Records Management Consulting	\$ 600	\$ 3,000	√
	Health Equity	Health Equity	\$ 125	\$ 205	√
Governmental Affairs (31)	BBK Legislation	State Legislative Advocate	\$ 96,000	\$ 96,000	√
	Natural Resource Results	Federal Legislative Advocate	\$ 96,000	\$ 96,000	√
	Dopudja & Wells	Legislative and Local GA Assistance	\$ 60,000	\$ 25,000	√
	Whittingham Public Affairs Adv.	County Advocate	\$ 90,000	\$ 90,000	√
	Soto Services	Grant Research and Acquisition Assistance	\$ 39,000	\$ 39,000	√
	Ackerman	Legal and Regulatory	\$ 42,000	\$ 42,000	√
	Travel		\$ 5,000	\$ 5,000	√
Public Affairs (32)	Stetson Engineers	Consumer Confidence Report (CCR) Technical Water Quality Advisor	\$ 55,000	\$ 60,000	√
	So Cal Water Coalition	Delta Conveyance Program Support	\$ 30,000	\$ -	√
	(To be determined)	Collateral materials update and resolutions/proclamations	\$ 5,000	\$ -	New
	Hashtag Pinpoint	Strategic Digital Outreach Contract	\$ 120,000	\$ 95,000	√
	(To be determined)	Water Awareness Campaign	\$ -	\$ 30,000	New
	(To be determined)	Website Maintenance	\$ -	\$ 5,000	New
	(To be determined)	Drought Campaign	\$ 50,000	\$ -	New
	PSAV	Special Events	\$ 40,000	\$ 50,000	√
WUE - Core (35)	(To be determined)	Advertising	\$ 40,000	\$ 40,000	√
	(To be determined)	General WUE Research	\$ 75,000	\$ 75,000	New
	E Source	Water Loss Control Work Grp (WLC)	\$ 55,000	\$ 55,000	√
	E Source	WLC Business Plan Implementation	\$ 35,000	\$ 35,000	√
	OC Data Acquisition P/S (OCDAP)	Aerial Imagery and Landscape Measurement Project	\$ -	\$ 75,000	√
Finance (41)	U.S. Bank	Custodial Bank fees	\$ 12,000	\$ 10,000	√
	CalPERS	CalPERS GASB 68 Report	\$ 700	\$ 700	√
	Demsey Filliger & Assoc., LLC	OPEB Actuarial	\$ 750	\$ 3,750	√
	Tracker C2	Investment Tracking	\$ -	\$ 3,300	√
IT (45)	Accent Computer Solutions, Inc	Managed Service Provider	\$ 95,000	\$ 100,000	√
	(To be determined)	IT Consultant	\$ -	\$ 78,000	New
Total Professional Fees			\$ 1,191,925	\$ 1,149,750	

WEROC

Department	Consultant	Service	Budget FY 23-24	Budget FY 24-25	* 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 23-24	Budget FY 24-25	* Approval included in Budget Approval
Training					
Water Loss Control (70)	(To be determined)	Water loss training	\$ 1,000	\$ 1,000	√
Professional Fees					
Water Loss Control (70)	(To be determined)		\$ -	\$ -	√
	Westerley & McCall's	Meter Accuracy Testing	\$ 35,000	\$ 55,000	√
Water Use Efficiency (62)	Various Printers	Printing of marketing materials for all WUE programs	\$ 60,000	\$ 40,000	√
	Droplet	Web Based Rebate Processing Platform (Turf & Drip)	\$ 30,000	\$ 37,100	√
	Droplet	E-Signature Rebate Processing	\$ 7,100	\$ -	√
	Mission Resource Cnsvr District	Residential Installation Verification Inspections	\$ 50,000	\$ 50,000	√
School Program (63)	Shows that teach/The OC Department of Education	Assemblies (Elementary School)	\$ 293,400	\$ 286,600	√
	The OC Department of Education	Assemblies (High School)	\$ 65,000	\$ 70,000	√
	The OC Department of Education	Assemblies (Middle School)	\$ 66,600	\$ 90,000	√
Total Professional Fees			\$ 608,100	\$ 629,700	

* 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 H

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY Schedule of Capital Expenditures Fiscal Year 2024-25

	Proposed Budget	Approval included in <u>Budget Approval</u>
Capital Acquisition-19-8810:		
VOIP Project	\$ 25,000	√
Subtotal 8810 Improvements	\$ 25,000	
 Building Improvements-19-8811:		
Roof and wall display	\$ 366,376	√
Subtotal 8811 Improvements	\$ 366,376	
 Total	<hr/> \$ 391,376	

Total Core Expenses

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
6010	Salaries & Wages - Admin	4,372,578	4,543,359	4,674,242
6090	Directors Compensation - MWDOC	275,041	271,439	275,041
6095	Directors Compensation - MWD	117,875	142,433	157,166
6105	Benefits - Admin	1,291,472	1,364,639	1,366,381
6109	CALPERS Unfunded Liability Contribution	207,000	207,000	207,000
6111	Overhead Reimbursement	(439,274)	(442,965)	(422,426)
6115	Benefits - Directors	104,447	130,360	149,557
6120	Health Insurance Coverage for Retirees	84,847	83,788	81,349
6205	Training	35,000	35,000	40,000
6210	Tuition Reimbursement	5,000	4,000	6,000
6220	Temporary Help	5,000	9,639	5,000
7010	Outside Consulting Services	307,000	147,000	293,000
7020	Legal - General	241,000	236,000	260,000
7030	Audit	36,500	31,500	36,500
7040	Other Professional Fees	1,191,325	1,133,652	1,145,250
7110	Conference - Employee	49,832	38,382	40,002
7115	Conference - Directors	23,065	15,835	16,955
7150	Travel & Accommodations - Employee	102,200	68,426	89,580
7155	Travel & Accommodations - Director	42,400	28,584	39,925
7210	Membership / Sponsorship	167,366	188,962	197,253
7250	CDR Participation	62,433	62,433	67,789
7305	Business Expense	2,000	4,000	5,000
7310	Office Maintenance	175,860	169,871	348,680
7315	Building Repair & Maintenance	25,200	20,000	30,200
7320	Rents & Leases	1,800	894	1,200
7330	Office Supplies	27,000	22,000	30,000
7340	Postal / Mail Delivery	11,275	7,100	9,600
7350	Subscriptions / Books	1,000	900	10,000
7360	Reproduction Expense	93,000	94,800	109,000
7410	Computer & Peripherals Maint	5,000	5,000	18,000
7430	Software Purchase	104,298	104,298	77,040
7440	Software Support	50,185	50,185	4,648
7510	Site Maintenance	-	-	-
7450	Computers and Equipment	43,000	43,000	15,750
7580	Maintenance Expense	6,000	-	-
7610	Automotive / Mileage	9,000	9,500	11,500
7615	Toll Road Charges	575	335	600
7620	Insurance Expense	182,976	132,875	198,000
7640	Utilities - Telephone	43,918	32,980	43,006
7650	Bank Fees	2,600	2,600	2,400
7670	Miscellaneous Expenses	145,200	124,300	148,300
8810	Capital Acquisition	25,892	25,892	25,000
	Total Expenditure	9,237,886	9,149,997	9,813,489
	MWDOC's Contribution to WEROC Oper	293,307	296,290	306,268
	MWDOC's Contribution to Election Rsrv	563,020	664,360	775,642
	MWDOC's Building Expense (8811)	389,000	222,686	366,376
	Building Prior Year Carryover Dr/(Cr)	(166,314)	(123,307)	(366,376)
		10,316,899	10,210,026	10,895,399

Total Choice Revenue and Expense

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
4215	Choice Revenue	2,026,982	1,190,854	1,983,504
4205	School Contracts	-	-	-
4705	Prior Year Carry Over	-	-	-
		-	-	-
	Choice billing over/under	-	692,435	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
	Total Revenue	2,026,982	1,883,289	1,983,504

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
6010	Salaries & Wages - Admin	762,777	778,617	736,644
	S & B Reimb. DSC or Recov from Grants	(30,000)	(40,000)	(65,000)
6090	Directors Compensation - MWDOC	-	-	-
6095	Directors Compensation - MWD	-	-	-
6105	Benefits - Admin	215,911	208,294	213,289
6111	Overhead Reimbursement	439,274	442,965	422,426
6115	Benefits - Directors	-	-	-
6120	Health Insurance Coverage for Retirees	-	-	-
6205	Training	1,000	60	1,000
6210	Tuition Reimbursement	-	-	-
6220	Temporary Help	-	-	-
7010	Outside Consulting Services	-	-	-
7020	Legal - General	-	-	-
7030	Audit	-	-	-
7040	Other Professional Fees	182,100	189,004	182,100
	Other Professional Fees - School Programs	425,000	277,463	446,600
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	4,500
7340	Postal / Mail Delivery	400	400	500
7350	Subscriptions/Books	-	-	-
7360	Reproduction Expense	-	-	-
7410	Computer & Peripherals Maint	-	-	-
7430	Software Purchase	2,200	2,425	2,825
7440	Software Support	-	-	-
7450	Computers and Equipment	-	-	-
7580	Maintenance Expense	-	-	-
7610	Automotive / Mileage	400	300	400
7612	Vehicle Expense	12,000	10,000	12,000
7615	Toll Road Charges	400	200	200
7620	Insurance Expense	-	-	-
7640	Utilities - Telephone	2,520	1,560	2,520
7650	Bank Fees	-	-	-
7670	Miscellaneous Expenses	9,000	8,000	8,500
8410	Overhead Reimbursement	-	-	-
8610	Depreciation Expense	-	-	-
8710	Election Expenses	-	-	-
8810	Capital Acquisition	-	-	15,000
	Total Expenditure	2,026,982	1,883,289	1,983,504

Total Core and Choice Expenses

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
6010	Salaries & Wages - Admin	5,135,355	5,321,976	5,410,886
	S & B Reimb. DSC or Recov from Grants	(30,000)	(40,000)	(65,000)
6090	Directors Compensation - MWDOC	275,041	271,439	275,041
6095	Directors Compensation - MWD	117,875	142,433	157,166
6105	Benefits - Admin	1,507,382	1,572,933	1,579,670
6109	CALPERS Unfunded Liability Contribution	207,000	207,000	207,000
6111	Overhead Reimbursement	-	-	-
6115	Benefits - Directors	104,447	130,360	149,557
6120	Health Insurance Coverage for Retirees	84,847	83,788	81,349
6205	Training	36,000	35,060	41,000
6210	Tuition Reimbursement	5,000	4,000	6,000
6220	Temporary Help	5,000	9,639	5,000
7010	Outside Consulting Services	307,000	147,000	293,000
7020	Legal - General	241,000	236,000	260,000
7030	Audit	36,500	31,500	36,500
7040	Other Professional Fees	1,373,425	1,322,656	1,327,350
	Other Professional Fees - School Programs	425,000	277,463	446,600
7110	Conference - Employee	49,832	38,382	40,002
7115	Conference - Directors	23,065	15,835	16,955
7150	Travel & Accommodations - Employee	102,200	68,426	89,580
7155	Travel & Accommodations - Director	42,400	28,584	39,925
7210	Membership / Sponsorship	167,366	188,962	197,253
7250	CDR Participation	62,433	62,433	67,789
7305	Business Expense	2,000	4,000	5,000
7310	Office Maintenance	175,860	169,871	348,680
7315	Building Repair & Maintenance	25,200	20,000	30,200
7320	Rents & Leases	1,800	894	1,200
7330	Office Supplies	27,000	22,000	30,000
7332	Supplies - Water Loss Control	4,000	4,000	4,500
7340	Postal / Mail Delivery	11,675	7,500	10,100
7350	Subscriptions / Books	1,000	900	10,000
7360	Reproduction Expense	93,000	94,800	109,000
7410	Computer & Peripherals Maint	5,000	5,000	18,000
7430	Software Purchase	106,498	106,723	79,865
7440	Software Support	50,185	50,185	4,648
7450	Computers and Equipment	43,000	43,000	15,750
7580	Maintenance Expense	6,000	-	-
7610	Automotive / Mileage	9,400	9,800	11,900
7612	Vehicle Expense	12,000	10,000	12,000
7615	Toll Road Charges	975	535	800
7620	Insurance Expense	182,976	132,875	198,000
7640	Utilities - Telephone	46,438	34,540	45,526
7650	Bank Fees	2,600	2,600	2,400
7670	Miscellaneous Expenses	154,200	132,300	156,800
8810	Capital Acquisition	25,892	25,892	40,000
	Total Expenditure	11,264,868	11,033,285	11,796,993
	MWDOC's Contribution to WEROC Oper	293,307	296,290	306,268
	MWDOC's Contribution to Election Rsrv	563,020	664,360	775,642
	MWDOC's Building Expense (8811)	389,000	222,686	366,376
		12,343,881	12,093,314	12,878,903

Administrative - Board

11

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
6010	Salaries & Wages - Admin	325,575	321,465	373,108
6090	Directors Compensation - MWDOC	275,041	271,439	275,041
6095	Directors Compensation - MWD	117,875	142,433	157,166
6105	Benefits - Admin	85,603	87,804	93,512
6115	Benefits - Directors	104,447	130,360	149,557
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services			
7020	Legal - General	216,000	221,000	235,000
7030	Audit			
7040	Other Professional Fees	50,000	81,250	-
7110	Conference - Employee			
7115	Conference - Directors	23,065	15,835	16,955
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director	42,400	28,584	39,925
7210	Membership / Sponsorship	39,795	43,016	45,000
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery	7,675	4,600	6,000
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	4,500	6,500	7,000
7615	Toll Road Charges	275	300	300
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses	6,000	2,400	6,000
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses	-	-	-
8810	Capital Acquisition			
	Total Expenditure	1,298,250	1,356,986	1,404,565

1 • Best, Best & Krieger \$ 219,000
 • Aleshire & Wynder \$ 16,000
 \$ 235,000

2 • See Exhibit F

2 • See Exhibit F

3 • See Exhibit D

4 • \$1,709,967 is the est election expense. This amount is not budgeted as it will be drawn against our Election Reserve

MWDOC's Contribution to Election Reserve	563,020	664,360	775,642
	<u>1,861,270</u>	<u>2,021,346</u>	<u>2,180,207</u>

Administrative - General
12

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget	
6010	Salaries & Wages - Admin	459,888	513,305	519,308	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	168,917	190,846	201,038	
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training				
6210	Tuition Reimbursement				
6220	Temporary Help	5,000	9,639	5,000	
7010	Outside Consulting Services				
7020	Legal - General				
7030	Audit				
7040	Other Professional Fees	50,000	25,275	25,000	1 1 • See Exhibit J.
7110	Conference - Employee	49,832	38,382	40,002	2 2 • See Exhibit E.
7115	Conference - Directors				
7150	Travel & Accommodations - Employee	102,200	68,426	89,580	2
7155	Travel & Accommodations - Director				
7210	Membership / Sponsorship	127,571	130,723	134,727	3 3 • See Exhibit D.
7250	CDR Participation	62,433	62,433	67,789	
7305	Business Expense	2,000	4,000	5,000	
7310	Office Maintenance				
7320	Rents & Leases				
7330	Office Supplies				
7340	Postal / Mail Delivery				
7350	Subscriptions / Books	1,000	900	10,000	
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	3,000	4,500	
7615	Toll Road Charges	300	35	300	
7620	Insurance Expense				
7640	Utilities - Telephone				
7650	Bank Fees				
7670	Miscellaneous Expenses	2,000	4,800	6,500	
8810	Capital Acquisition				
	Total Expenditure	1,035,641	1,051,764	1,108,744	

Personnel / Staff Development
13

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
6010	Salaries & Wages - Admin	289,068	330,910	347,729
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	81,629	90,068	90,892
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training	35,000	35,000	40,000
6210	Tuition Reimbursement	5,000	4,000	6,000
6220	Temporary Help			
7010	Outside Consulting Services			
7020	Legal - General	25,000	15,000	25,000
7030	Audit			
7040	Other Professional Fees	45,000	42,800	6,000
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	18,000	20,000	32,800
8810	Capital Acquisition			
	Total Expenditure	498,697	537,779	548,421

1 • Staff Development/Technical Training
& Leadership Training

2 • See Exhibit J.

**Overhead
19**

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
6010	Salaries & Wages - Admin	682,474	663,673	644,599
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	195,747	186,811	179,477
6109	CALPERS Unfunded Liability Contribution	207,000	207,000	207,000
6111	Overhead Reimbursement from Choice	(439,274)	(442,965)	(422,426)
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees	84,847	83,788	81,349
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees	4,875	4,858	5,500
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	175,860	169,871	348,680
7315	Building Repair & Maintenance	25,200	20,000	30,200
7320	Rents & Leases	1,800	894	1,200
7330	Office Supplies	27,000	22,000	30,000
7340	Postal / Mail Delivery	3,600	2,500	3,600
7350	Subscriptions / Books			
7360	Reproduction Expense	6,000	7,800	9,000
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Software Development			
7510	Site Maintenance			
7450	Computers and Equipment			
7580	Maintenance Expense	6,000		
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense	182,601	132,875	198,000
7640	Utilities - Telephone	42,612	32,068	42,000
7650	Bank Fees	2,600	2,600	2,400
7670	Miscellaneous Expenses	4,000	4,000	5,000
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8810	Capital Acquisition	25,892	25,892	25,000
	Total Expenditure	1,238,833	1,123,664	1,390,579

1 • For 13 Retirees

2 • See Exhibit J.

3 • Binding Machine	\$ 800
• Atrium Maintenance	\$ 14,400
• Building Cleaning	\$ 6,800
• Interior Plant Maintenance	\$ 4,000
• OCWD Shared costs/receptionist/maint/	\$ 154,680
• OCWD A/V Joint boardroom upgrade	\$ 168,000
	<u>\$ 348,680</u>

4 • Roof	350,000
• Wall Display	16,376
	<u>\$ 366,376</u>

MWDOC's Building Exp. (8811)	389,000	222,686	366,376
Building Exp. Prior Year Carryover Dr/(Cr)	(166,314)	(123,307)	(366,376)
	<u>1,461,519</u>	<u>1,223,043</u>	<u>1,390,579</u>

Reliability Planning and Engineering

21

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
6010	Salaries & Wages - Admin	494,609	547,016	538,294
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	125,476	171,770	140,726
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services	195,000	35,000	188,000
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees		881	
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	-	-	0
7650	Bank Fees			
7670	Miscellaneous Expenses	1,600	-	6,000
8810	Capital Acquisition			
	Total Expenditure	817,059	754,668	873,020

1 • See Exhibit J.

Metropolitan Issues and Water Policy

23

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
6010	Salaries & Wages - Admin	504,932	347,443	434,306
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	134,681	102,774	113,886
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services	112,000	112,000	105,000
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	456	456
7650	Bank Fees			
7670	Miscellaneous Expenses	1,000	1,000	1,000
8810	Capital Acquisition			
	Total Expenditure	753,069	563,673	654,647

1 • See Exhibit J.

Government Affairs
31

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
6010	Salaries & Wages - Admin	158,928	163,712	181,762
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	48,183	50,533	50,003
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	428,000	416,328	393,000
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	22,500	2,000	1,500
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	Total Expenditure	657,611	632,573	626,265

1 Ackerman, Richard C	\$ 42,000
SDA	\$ 96,000
Dopudja & Wells Consulting Inc	\$ 25,000
NRR	\$ 96,000
Soto, Joey C	\$ 39,000
Whittingham Public Affairs Advisors	\$ 90,000
Travel	\$ 5,000
	<u>\$ 393,000</u>

Public Affairs

32

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
6010	Salaries & Wages - Admin	631,067	718,143	725,661
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	188,645	200,561	214,719
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	340,000	305,000	280,000
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	87,000	87,000	100,000
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	456	550
7650	Bank Fees			
7670	Miscellaneous Expenses	82,100	82,100	80,500
8810	Capital Acquisition			
	Total Expenditure	1,329,287	1,393,260	1,401,430

1 • See Exhibit J.

**Water Use Efficiency
(Core)
35**

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
6010	Salaries & Wages - Admin	215,610	261,155	248,008
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	71,208	81,314	75,324
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	165,000	165,000	240,000
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship		15,223	17,526
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	6,000	6,000
8810	Capital Acquisition			
	Total Expenditure	457,818	528,693	586,857

1 General Research	\$	75,000
Water Loss Control		
Work Group Support	\$	55,000
Business Plan Implementation		
Support	\$	35,000
Aerial Imagery & LiDAR		
OC Data Acquisition Partnership	\$	75,000
	\$	240,000

2 See Exhibit J.

General Finance
41

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget	
6010	Salaries & Wages - Admin	462,570	542,578	528,507	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	145,503	157,841	162,111	
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	36,500	31,500	36,500	1
7040	Other Professional Fees	13,450	7,450	17,750	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	1,000	1,000	
8810	Capital Acquisition				
	Total Expenditure	659,023	740,368	745,868	

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

2 • Custodial Bank fees	\$ 10,000
• OPEB Actuarial	\$ 3,750
• CalPERS GASB 68 Report	\$ 700
• Investment Tracking(trackerC2)	\$ 3,300
	<u>\$ 17,750</u>

Information Technology
45

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
6010	Salaries & Wages - Admin	147,859	133,959	132,962
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	45,879	44,318	44,693
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	95,000	84,810	178,000
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship			
7220	CUWA Participation			
7240	AWWARF Participation			
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computers & Peripherals Maint	5,000	5,000	18,000
7430	Software Purchase	104,298	104,298	77,040
7440	Software Support	50,185	50,185	4,648
7510	Site Maintenance			
7450	Computers and Equipment	43,000	43,000	15,750
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses	1,000	1,000	2,000
8810	Capital Acquisition	-	-	-
	Total Expenditure	492,222	466,570	473,093

1 • See Exh J

2 • Computer, iPad, Server and other hardware maintenance

3 • Various software upgrades and license

4 • District's ERP
• Laserfiche

\$ 2,898

\$ 1,750

\$ 4,648

5 • Various long term Hardware replacement/repair

**Water Use Efficiency
(choice)
62**

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
4215	Choice Revenue	1,039,923	803,364	990,153
4705	Prior Year Carry over			
	Choice billing over/under	-	345,355	-
	Total Revenue	1,039,923	1,148,718	990,153

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
6010	Salaries & Wages - Admin	500,332	573,679	506,978
6012	Salaries & Benefits - Recovery from Grants	(30,000)	(40,000)	(65,000)
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	131,500	140,836	130,912
6111	Overhead Reimbursement	283,591	320,703	283,663
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	147,100	147,100	127,100
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	400	500
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	7,000	6,000	6,000
8810	Capital Acquisition			
	Total Expenditure	1,039,923	1,148,718	990,153

1	Marketing of WUE Programs	\$ 40,000
	Installation Verification Inspections	\$ 50,000
	Droplet Rebate Processing Platform	\$ 37,100
		<u>\$ 127,100</u>

**School Program
(choice)
63**

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
4215	Choice Revenue	435,950	96,173	456,647
4205	School Contracts			
4705	Prior Year Carry over			
	Choice billing over/under	-	191,316	-
	Total Revenue	435,950	287,489	456,647

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
6010	Salaries & Wages - Admin	5,838	5,491	5,086
6105	Benefits - Admin	1,720	1,429	1,869
6111	Overhead Reimbursement	3,392	3,106	3,092
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	425,000	277,463	446,600
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	435,950	287,489	456,647

1 • High Schools	\$	70,000
• Elementary Schools	\$	286,600
• Middle Schools	\$	90,000
	\$	446,600

**Water Loss Control
(choice)**

70

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
4215	Choice Revenue	551,109	291,317	536,704
4705	Prior Year Carry over			
	Choice billing over/under	-	155,764	-
	Total Revenue	551,109	447,081	536,704

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
6010	Salaries & Wages - Admin	256,608	199,447	224,581
6012	Salaries & Wages - Reimb. from Grants			
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	82,691	66,029	80,509
6111	Overhead Reimbursement	152,291	119,156	135,670
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training	1,000	60	1,000
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees	35,000	41,904	55,000
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	4,500
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase	2,200	2,425	2,825
7440	Software Support			
7450	Computers and Equipment			
7510	Site Maintenance			
7580	Maintenance Expense			
7610	Automotive / Mileage	400	300	400
7612	Vehicle Expense	12,000	10,000	12,000
7615	Toll Road Charges	400	200	200
7620	Insurance Expense			
7640	Utilities - Telephone	2,520	1,560	2,520
7650	Bank Fees			
7670	Miscellaneous Expenses	2,000	2,000	2,500
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition		-	15,000
	Total Expenditure	551,109	447,081	536,704

**WEROC
25**

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
4320	MWDOC Contribution to Operations	293,307	296,290	306,268
4210	WEROC Contracts	293,307	269,651	306,268
4205				
4230	Reimbursements			
4240				
4410				
4805				
	TOTAL WEROC Revenue	586,614	565,941	612,536

1 • OCSD	\$	60,029
• SOCWA	\$	23,276
• OCWD	\$	153,134
• 3 Cities -- \$23,276/ea	\$	69,829
	\$	306,268

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
6010	Salaries & Wages - Admin	400,778	326,342	422,069
6012	Salaries & Benefits - Reimbursed			
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	121,886	118,840	137,267
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training	8,200	6,000	6,000
7040	Other Professional Fees	4,000	4,000	
7110	Conference - Employee	5,800	2,300	2,000
7115	Conference - Directors			
7150	Travel & Accomodations - Employee	4,500	4,600	6,200
7155	Travel & Accomodations - Director			
7210	Membership / Sponsorship	950	934	950
7330	Office & Radio Supplies	1,000	1,000	1,000
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense	100		
7410	Computer & Peripherals Maint	4,000	7,352	4,000
7430	Software Purchase		700	-
7440	Software Support	12,000	11,554	12,000
7510	Site Maintenance	700	500	350
7580	Maintenance - Generators	1,000	900	1,000
7581	Maintenance - Radios	3,000	2,551	3,000
7582	Maintenance - EOC's	2,200	2,080	2,200
7610	Automotive / Mileage	1,500	600	1,500
7640	Utilities - Telephone	10,000	6,900	8,000
7650	Bank Fees			
7670	Miscellaneous Expenses	3,000	3,000	3,000
7671	Miscellaneous Training	2,000	1,800	2,000
	Operations Expenditure	586,614	501,954	612,536
	Contribution to Operating Reserves			
	Total Operations Budget	586,614	501,954	612,536
	Capital Expenditures			
	TOTAL Expenditures	586,614	501,954	612,536

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

AMP Proceeds Agreement Administration
61

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
4020	Interest Revenue			
4050	O & M Maintenance Deposit			
4230	Reimbursement	1,815	1,992	1,906
4680	Miscellaneous Income			
	Prior Year Carryover			
	Total Revenue	4,567	1,992	1,906

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
6010	Salaries & Wages - Admin	1,492	1,568	1,491
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	323	424	415
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	1,815	1,992	1,906

Municipal Water District of Orange County
FY24/25 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		\$ 204,187,621				\$ 204,187,621		\$ 204,187,621
Local Resource Program Incentives		(4,661,958)				(4,661,958)		(4,661,958)
Retail Meter Charge	9,580,818					9,580,818		9,580,818
Ground Water Customer Charge	405,463					405,463		405,463
Reimb for PARS OPEB Trust Reimbursement	80,000					80,000		80,000
Interest Revenue	738,960					738,960		738,960
MWDOC's Contribution								
Outside Fundings	-		10,818,400	306,268	1,906	306,268	(306,268)	-
Choice Revenue	1,983,504			306,268		11,126,574		11,126,574
Miscellaneous Income	3,000					1,983,504		1,983,504
Total Revenues	12,791,745	199,625,663	10,818,400	612,536	1,906	223,750,249	(306,268)	223,443,981
Expenses:								
Water Purchases		199,525,663				199,525,663		199,525,663
Salaries & Wages	5,410,886			422,069	1,491	5,834,446		5,834,446
less S & W Reimb. DSC or Recov from Grants	(65,000)			-		(65,000)		(65,000)
Employee Benefits	1,786,670			137,267	415	1,924,352		1,924,352
Outside Consulting Expense	293,000					293,000		293,000
Professional Fees	1,773,950					1,773,950		1,773,950
Contribution to Election Reserve	775,642		10,818,400	-		12,592,350		12,592,350
Legal Expense - General	260,000			-		260,000		260,000
Maintenance Expense	378,880			4,350		383,230		383,230
Insurance Expense	198,000			-		198,000		198,000
Membership / Sponsorship	197,253			950		198,203		198,203
Director Compensation	275,041					275,041		275,041
MWDOC Contribution to WEROC Operations	306,268					306,268	(306,268)	-
Others:								
MWD Representation	157,166					157,166		157,166
Director Benefits	149,557					149,557		149,557
Health Insurance Coverage for Retirees	81,349					81,349		81,349
Audit Expense	36,500					36,500		36,500
Automotive & Toll Road Expenses	24,700			1,500		26,200		26,200
Conference Expense - Staff	40,002			2,000		42,002		42,002
Conference Expense - Directors	16,955					16,955		16,955
CDR Participation	67,789					67,789		67,789
Business Expense	5,000					5,000		5,000
Miscellaneous Expense	159,200			7,200		166,400		166,400
Postage / Mail Delivery	10,100					10,100		10,100
Rents & Leases	1,200			-		1,200		1,200
Outside Printing, Subscription & Books	119,000			-		119,000		119,000
Office Supplies	34,500			1,000		35,500		35,500
Computer Maintenance	18,000			4,000		22,000		22,000
Software Support & Expense	84,513			12,000		96,513		96,513
Computers and Equipment	15,750			-		15,750		15,750
Telecommunications Expense	45,526			8,000		53,526		53,526
Temporary Help Expense	5,000					5,000		5,000
Training Expense	41,000			6,000		47,000		47,000
Tuition Reimbursement	6,000					6,000		6,000
Travel & Accommodations - Staff	88,580			6,200		94,780		94,780
Travel & Accommodations - Directors	39,925					39,925		39,925
Depreciation Expense (annualized)	-					-		-
Overhead Reimbursement	-					-		-
MWDOC Building Expense	-					-		-
Capital Acquisition	-					-		-
All Other Expenses	1,288,313			47,900		1,336,213		1,336,213
Total Expenses	12,878,903	199,625,663	10,818,400	612,536	1,906	223,837,408	(306,268)	223,531,140
EFFECT ON RESERVES / FUND BALANCE	\$ (87,158)	\$ -	(2) \$ -	\$ -	\$ -	\$ (87,159)	\$ -	\$ (87,159)

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

Municipal Water District of Orange County
FY23/24 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
Reimb for PARS OPEB Trust Reimbursement	-					-		-
Interest Revenue	319,410					319,410		319,410
MWDOC's Contribution				293,307		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			4,000		15,408,145		15,408,145
Contribution to Election Reserve	563,020		13,605,720			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	1,486,946			54,300		1,543,246		1,543,246
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)	\$ -	(2) \$ -	\$ -	\$ -	\$ (404,537)	\$ -	\$ (404,537)

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



INFORMATION ITEM

February 14, 2024

TO: Administration & Finance Committee
(Directors Crane, Thomas, Nederhood)

FROM: Harvey De La Torre, General Manager
Staff Contact: Dave Anderson, IT Analyst II

SUBJECT: Information Technology Update

STAFF RECOMMENDATION

Staff recommends the Administration & Finance Committee receive and file this information.

REPORTS

Staffing

Information Technology (IT) comprises an IT/Finance Director and one full-time employee (FTE). In February of 2023, the FTE was reclassified from a Sr. Network Engineer to an IT Analyst; a Managed Service Provider (MSP) was added to assist with helpdesk operations during high activity, maintenance of servers and network, and cybersecurity.

When the new IT Analyst started in August of 2023, MWDOC staff were surveyed on their perspectives of IT strengths, weaknesses, and opportunities. The feedback was largely positive but also revealed areas where internal support could be strengthened. The surveys set the foundation for the IT priorities: Alignment (with District goals and objectives), Fiscal Responsibility, Internal Customer Support, Cybersecurity, Reliability, and Maintaining a Focus on The Future.

A Request for Proposal (RFP) process is underway as the District solicits bids for an MSP. The RFP process will result in greater efficiencies, robust security practices, and reduced costs while reinforcing key service areas.

Efficiencies

The IT environment and infrastructure have been reassessed as part of our ongoing commitment to efficiency and innovation. Efforts were focused on assessing opportunities to enhance efficiency, lower cost, and augment security. Some of the recent changes to our environment include:

- Migration from on-premises to cloud-based Exchange (email)
- Migration to cloud-based services for log and remote monitoring/management
- Consolidation of desktop and laptop devices into a single device with a docking station
- Consolidation of customer contact databases into Microsoft 365

- Eliminating three virtual servers, streamlined software services/subscriptions, and eliminating hardware contracts, as our MSP can provide technical support, software patching, and hardware replacement services as needed. Over time, we anticipate reducing overall costs as we consolidate services and infrastructure.

Security

IT administers computers, software, networks, and other electronic devices to enable staff to leverage information. It encompasses many technologies and applications on-premises, in the cloud, and hybrid environments. Paramount to the success of IT is having cybersecurity at the forefront to protect assets, maintain trust, and ensure continuity of operations. Some of the recent activities related to the protection of networks, devices, and data include:

- Modernization of the primary firewall, which offers advanced cybersecurity and ease of management and monitoring
- Tuned all services and systems related to cybersecurity with vendors and subject matter experts
- Added redundant Internet connection to support continuity of operations and emergency operations
- Engaged state and federal services, offered free of charge, to conduct ongoing cyber hygiene scans of systems
- Monitored and optimized backup systems and tested backup validity and integrity
- IT Analyst recently certified in cybersecurity after completing a 500-hour hands-on program at the University of California, Irvine; certified as an Infrastructure Liaison Officer, affiliation with FBI/InfraGard, and completed Integration of Cybersecurity in the Emergency Operations Center (EOC)
- Staff are routinely assigned on-demand interactive training through an extensive library of content; this includes simulated phishing attacks, AI-driven phishing, and training recommendations using training history and assessment to gauge proficiency and implement remediation.

Modernization

Modernization of systems and services offers the benefits of increased efficiency, improved security, enhanced scalability, and the benefits of responsibly using new and emerging technologies. Modernization of systems can also streamline processes, reduce maintenance requirements, and increase cost savings. Below is a partial list of recent projects:

- Project planning is underway to assess and replace aging routers and switches
- Deployed a half dozen business class laptops to staff and worked to migrate desktop and laptop workstations to docking stations, consolidating equipment and reducing costs where possible
- Advanced planning and preparation to migrate to a “.gov” website and email address if/when directed by the Board or state law
- The upcoming fiscal year planning process includes replacement of wireless access points, modernizing identity/authorization infrastructure, hardening of physical security and surveillance, and consolidation of business networks

**Municipal Water District of Orange County
Director's Activity Report
Reporting Period from 07/01/2023 to 12/31/2023**

Activity Description	MWDOC Director's							Subtotal	MET Director's				Subtotal	Director's Total
	Crane	Dick	McVicker	Nederhood	Seckel	Thomas	Yoo Schneider		Ackerman	Dick	Erdman	Seckel		
<u>Per Diem</u>														
MWDOC Committee & Board mtg	9,495	9,495	10,150	8,841	8,513	7,203	8,513	62,210	3,602	982	3,602	-	8,186	70,396
MET Committee & Board mtg	1,965	-	1,637	-	-	-	-	3,602	6,876	8,186	8,513	11,460	35,035	38,637
Meetings with Member Agencies	3,929	2,292	1,637	655	982	327	7,203	17,025	-	-	-	-	-	17,025
Other Misc meetings & activities	4,257	6,549	6,221	9,823	5,239	11,133	3,929	47,151	8,186	6,549	7,531	4,911	27,177	74,328
Benefits	6,993	9,676	9,795	1,997	1,541	6,633	9,753	46,388	1,895	1,548	2,006	1,613	7,062	53,450
Subtotal-Per Diem	26,639	28,012	29,440	21,316	16,275	25,296	29,398	176,376	20,559	17,265	21,652	17,984	77,460	253,836
<u>Travel, Conferences & Misc. ⁽¹⁾</u>														
ACWA	1,700	-	821	1,092	41	1,113	-	4,767	109	-	-	-	109	4,876
Association of CA Cities - OC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AWWA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CalDesal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CCEEB	-	-	-	-	-	-	2,155	2,155	-	-	-	-	-	2,155
CRWUA	-	-	-	1,680	95	1,510	-	3,285	-	-	-	-	-	3,285
CSDA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ISDOC	-	25	-	25	-	-	-	50	-	-	-	-	-	50
OCBC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Urban Water Institute	1,378	98	-	1,458	-	1,469	-	4,403	-	-	-	-	-	4,403
Legislative Advocacy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Travel Expenses	90	72	-	178	63	43	122	568	55	-	63	-	118	686
Mileage	357	750	273	1,183	429	986	886	4,864	10	-	-	-	10	4,874
Toll Charges	71	-	-	9	-	-	140	220	-	-	-	-	-	220
Miscellaneous	-	-	-	-	89	-	-	89	-	-	-	-	-	89
Subtotal-Travel, Conferences & Misc.	3,596	945	1,094	5,625	717	5,121	3,303	20,401	174	-	63	-	237	20,638
Total	30,235	28,957	30,534	26,941	16,992	30,417	32,701	196,777	20,733	17,265	21,715	17,984	77,697	274,474

(1) Includes conference registration, travel, lodging, meals, transportation, mileage and other miscellaneous related costs; does not include Per Diem.

2/8/2024

Municipal Water District of Orange County
Semi-Annual Comparison for Overtime Hours Worked
for the six-month periods ending December 2023 and 2022

Employee	7/1/2023 - 12/31/2023		7/1/2022 - 12/31/2022	
	Hours Worked	Dollar Equivalent ⁽¹⁾	Hours Worked	Dollar Equivalent ⁽¹⁾
Anderson, Dave	0.00		12.00	
Escamila, Hugo	0.00		1.50	
Fann, Tina	0.00		25.00	
Gunawan, Lina	6.50		15.00	
Johnson, Claire	8.50		0.00	
Roberts, Judy	11.25		28.00	
Salas-Yoshii, Alana	0.00		1.00	
Shephard, Nate	8.00		18.25	
Vincent, Katie	7.00		21.50	
Waite, Rachel	0.00		7.00	
Wilson, Sarah	0.00		25.75	
Zavala, Guillermo	0.00		2.00	
TOTAL	41.25	\$2,834	157.00	\$ 10,256

(1) Dollar equivalent calculated at 1.5 x hourly rate

(2) Overtime hours at straight time



INFORMATION ITEM

February 14, 2024

TO: **Administration & Finance Committee**
(Directors Crane, Thomas, Nederhood)

FROM: **Harvey De La Torre, General Manager**

Staff Contact: Cathy Harris, Director of Human Resources & Administration

SUBJECT: ANNUAL AUTO ALLOWANCE REPORT

STAFF RECOMMENDATION

Staff recommends the Administration & Finance Committee receive and file information, as presented.

COMMITTEE RECOMMENDATION

Committee recommends (To be determined at Committee Meeting)

DETAILED REPORT

In accordance with the District's Auto Allowance Policy, the General Manager shall submit an annual report to the Administration and Finance Committee listing employees that receive an auto allowance and any exceptions to the provisions of the policy. The following positions are currently receiving monthly auto allowances in the amount of \$500:

Title
Director of Water Use Efficiency
Director of Public Affairs
Director of Government Affairs
Director of Emergency Management
Assistant General Manager (Vacant)
Director of Engineering/District Engineer
Director of Metropolitan Issues & Policy

Budgeted (Y/N): Y	Budgeted amount: \$42,000	Core X_	Choice __
Action item amount:	Line item:		
Fiscal Impact (explain if unbudgeted):			

**Administration Activities Report****January 5, 2024 – February 8, 2024**

Activity	Summary
Administration/ Board	<p>Administration team worked on the following:</p> <ul style="list-style-type: none">• Scheduled meetings for Harvey De La Torre and Board members (including Special meetings and Ad Hoc meetings).• Assisted Harvey with various write-ups and follow-up for the Committees and Board.• Continue to send the Water Supply Reports to the member agencies.• Processed and reviewed agreements for appropriate Board approval and insurance requirements as well as execution following approval; worked with Records Management on expired information.• Reviewed Records Retention Schedule with consultant• Responded to two Public Records Act requests.• Made various updates/changes to the website including WACO items, District calendar, Transparency items, etc.• Worked with IT regarding several computer/software related issues.• Worked with the Board on Standing Committee/Association appointments, updated calendars.• Responded to various member agencies requests including an outline on MWDOC's Board/Committee structure, Ethics Training possibilities (as the FPPC no longer offers this on-line training), and MWDOC's acronym glossary.• Coordinated updated mailing lists.• Kicked off the Form 700 process by sending letters to vendors asking for information on gifts provided to the District; as well as distributing these forms (when applicable) to both Board and staff.• Prepared and posted Form 806 for website.• Submitted appropriate Registry of Public Agencies to California Secretary of State• Solicited availability and scheduled in-person and Zoom meetings for the GM, Director of MET Issues & Policy, Engineering Department, and staff.• Registered Staff and Directors for various conferences, training, made travel accommodations, processed business expenses, and updated the travel budget spreadsheet.• Assisted Engineering with sending the Notice to Proceeds for the LCRR and updating spreadsheets.• Assisted with the Breakroom Remodel Pre-Bid Meeting.• Prepared agreements solicited signatures and requested insurance documents for Governmental Affairs & MET Issues & Policy.• Hosted the ISDOC Executive Meeting



Administration/ Board	<ul style="list-style-type: none"> Assisted with planning, set-up & hosting of the in-person ISDOC Quarterly Luncheon on January 25, 2024 Hosted the WACO Zoom Meeting
Records Management	<ul style="list-style-type: none"> Staff rescheduled the Records Management Refresher Course for March 7, 2024. Records Destruction Orders were sent to the appropriate managers for approval. The Records Retention Schedule was updated with minor changes recommended by Gladwell Governmental Services and will be sent to the Board for approval. Continued to review incoming mail and log necessary documents into the Laserfiche system. Staff continues to review documents and update information in Laserfiche
Health and Welfare Benefits	<ul style="list-style-type: none"> No information to present.
Recruitment / Departures	<ul style="list-style-type: none"> Recruitment efforts for the WEROC Specialist are scheduled to resume at the end of February. David Sanchez, MWDOC's newest Water Loss Control Intern, started on January 22nd. HR is in the process of filling a vacancy due to the departure of Bryce Stradling, Water Loss Control Intern. The new applicant is expected to start near the end of February. HR is currently analyzing the recruitment efforts for the Assistant General Manager job posting which will begin in late February/early March.
Projects/ Activities	<p>Administration Team worked on the following:</p> <ul style="list-style-type: none"> Assisted with WACO on Meetings via Zoom, PowerPoint presentations, preparing for hybrid meetings, various correspondence, note taking and coordinating with WACO president and speakers. Attended Board Meetings and Committee Meetings, as well as preparation for these meetings, including packet preparation, meeting setup/take-down, Zoom coordination, etc. Assisted Finance Department with filing, processing of invoices, purchase requisitions, business expense reports and credit card reconciliations. HR continues to work with Ralph Andersen & Associates on the Classification and Compensation Study. Coordinating MWDOC Logo Apparel for purchase by employees. HR continues working with Anne Sandberg of Predict Success to schedule Executive Assessments. This is consistent with MWDOC Board Strategic Priorities, Staff Development. Working on the 2024 Orange County Cities and Water Agencies Directory.

	<ul style="list-style-type: none"> • HR is working with Legal Counsel on review of Personnel Manual regarding recent mandated changes. • HR responded to Central Basin WD re Records Coordinator Job description and recruitment resources. • HR responded to El Toro WD survey regarding Auto Allowance Policy and 4/10 work schedule. • HR responded to Irvine Ranch Water District survey regarding Hybrid Work Schedule. • HR initiated and completed a survey of Member Agencies regarding our quarterly meetings and preference of hold in-person or Zoom Meetings. • HR met with the General Manager to discuss timeline and recruitment process for Assistant General Manager position. • All staff meeting was held on January 25th. • Assist Government Affairs with gathering information and compiling a briefing book on Colorado River, Lead and Copper Rule in preparation for elected officials. • Assist Government Affairs with tracking grant funding and entering data in spreadsheets and preparing information for agencies. • HR initiated and completed a Member Agency survey regarding Service Awards. Based on the results, HR reviewed its internal policy with the General Manager and updated the policy. • A survey was sent to member agencies and other water resource agencies to gather information on Supervisory Training to establish some new resources. This is consistent with MWD OC Board Strategic Priorities, Staff Development. • HR participated in a meeting with legal counsel and Board President to discuss GM Evaluation Process. • HR continues to assist with Budget information in preparation for 24/25 draft budget. • HR held Mid-Year reviews with members of the Administration team. • HR met with GM to review and discuss Strategic Priorities. • HR met with GM to review department budget for 24/25. • HR met with Paul Jones to discuss the Needs Assessment project. This is consistent with MWD OC Board Strategic Priorities, Staff Development. • HR held a kick-off meeting of the Lunch and Learn Committee. The Committee will assess topics of interest and hold quarterly Lunch and Learn sessions. This is consistent with MWD OC Board Strategic Priorities, Staff Development. • HR initiated its annual COLA/Merit Member Agency Survey in preparation for the upcoming Budget Merit Pool. • HR met with the Finance Department to discuss implementation of Mandated Sick Leave accruals in payroll processing. • HR assisted IT with evaluation of RFPs for IT Consultant. • HR completed and posted the Annual Mandated Cal/OSHA Form 300 Log.
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Item 9a



INFORMATION ITEM
February 14, 2024

TO: Administration & Finance Committee
(Directors Dick, Thomas, Crane)

FROM: Harvey De La Torre, General Manager
Staff Contact: Steven Hung

SUBJECT: Finance and IT Pending Items Report

SUMMARY

The following list details the status of special projects in progress or to be completed during this Fiscal Year.

Finance

Accounting	Rebate Program(s)	W-9 collection for conservation rebates. Currently holding 3 rebate check(s) awaiting W-9 form(s).
	Audit	FY22/23 audit is 99% complete (awaiting single audit report)
	Other	RFP for Custodial Services
Finance	Cyber Security Training (Knowbe4)	For this Quarter, training completion by all MWDOC Staff (and Directors) is 50% complete
	Budget	The FY24/25 Budget is 75% complete

Information Technology (IT)

Security	Asset Tracking	Initiated inventory of fixed and controlled inventory; working towards larger project of enhanced tracking
	Backup	Conducted backup integrity testing/validation with VC3
	Email	Initiated testing of higher level of digital signatures and email security verification protocols to align with best practices
	Virtual Private Network	Implemented enhanced security and device verification for remote devices
	Vulnerability Scanning	Weekly DHS vulnerability scans report no identified vulnerabilities
Service	Device Provisioning	Two laptops and one desktop computer provisioned and readied for staff; continuing to consolidate devices to docking stations where possible



INFORMATION ITEM
February 14, 2024

TO: Administration & Finance Committee
(Directors Dick, Thomas, Crane)

FROM: Harvey De La Torre, General Manager
Staff Contact: Steven Hung

SUBJECT: Finance and IT Pending Items Report

	Domain Name	Parked .gov top level domain name for potential future use
	Managed Services Provider	Conducted phase I and phase II of RFP process for Managed Service Provider (MSP)
Training	Cybersecurity	IT Analyst completed 500-hours of cybersecurity training through UCI Continuing Education; certification received in cybersecurity
		IT Analyst participated in 21-hours of training and exercises on the integration of cybersecurity personnel into the Emergency Operations Center (EOC)



INFORMATION ITEM

February 14, 2024

TO: Administration & Finance Committee
(Directors Crane, Dick, Thomas)

FROM: Harvey De La Torre, General Manager

Staff Contact: Kevin Hostert

SUBJECT: Monthly Water Usage Data and Water Supply Info.

STAFF RECOMMENDATION

Staff recommends the Administration & Finance Committee receive and file this information.

COMMITTEE RECOMMENDATION

Committee recommends (To be determined at Committee Meeting)

REPORT

The attached figures show the recent trend of water consumption in Orange County (OC), an estimate of Imported Water Sales for MWD OC, and selected water supply information.

- OC Water Usage, Monthly by Supply **OCWD Groundwater was the main supply in December.**
- Estimated OC Water Usage, Monthly, Comparison to Previous Years Water usage in December **2023 was slightly above average compared to the last 5 years.** We are projecting an increase in overall water usage compared to FY 2022-23. On March 24th 2023, state officials eased back drought emergency provisions that were in place since July 2021.
- Historical OC Water Consumption Orange County M & I projected water consumption is **522,500 AF for FY 2023-24** (this includes ~7 TAF of agricultural usage and non-retail water agency usage). This is about **42,500 AF more than FY 2022-23** and is about **23,800 AF less than FY 2021-22**. Water usage per person is projected to be slightly lower in **FY 2022-23 for Orange County at 149 gallons per day** (This includes recycled water usage). Although OC population has increased

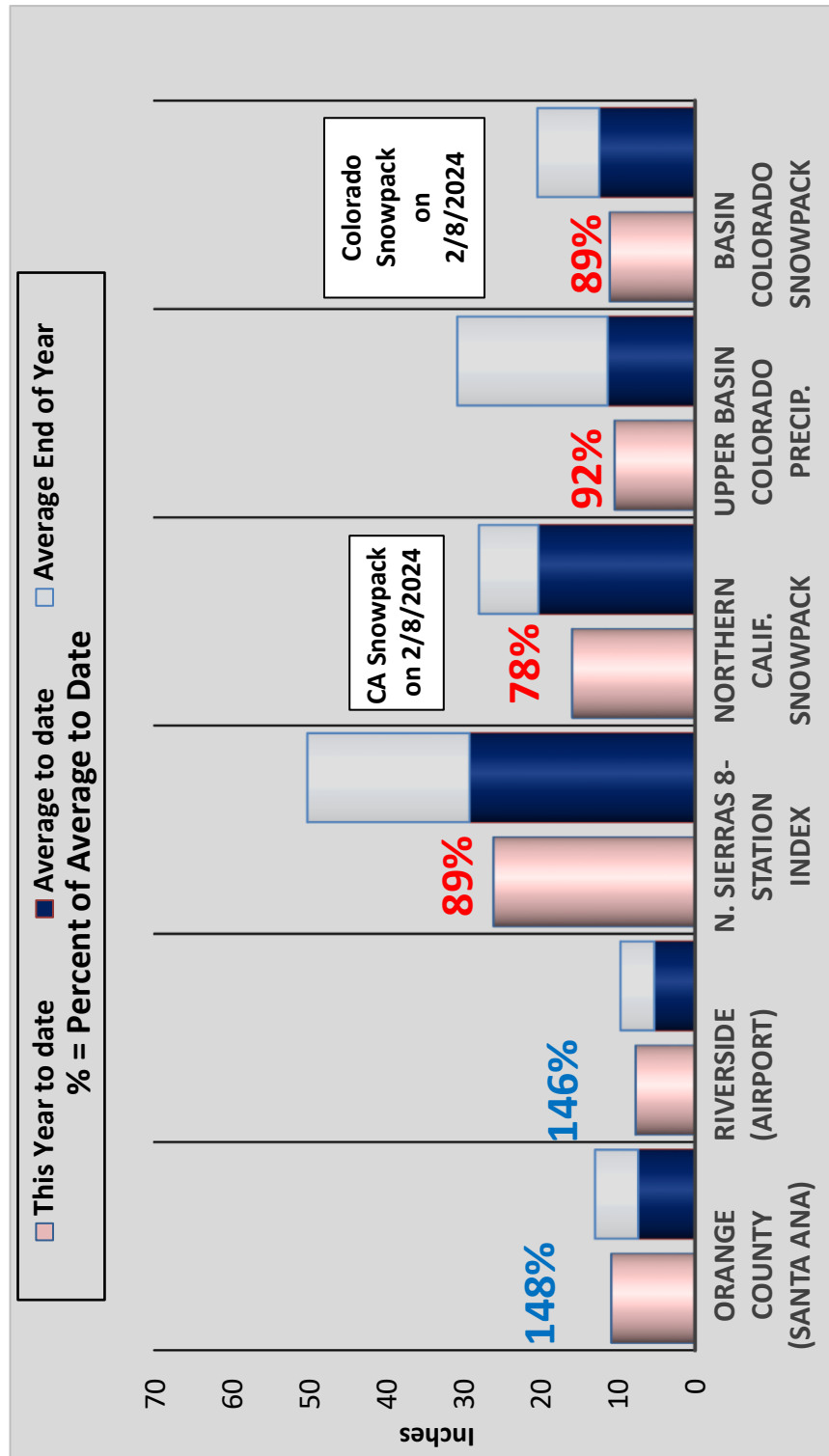
Budgeted (Y/N): N	Budgeted amount: N/A	Core <u>X</u>	Choice <u> </u>
Action item amount: N/A	Line item:		
Fiscal Impact (explain if unbudgeted):			

20% over the past two decades, water usage has not increased, on average. A long-term decrease in per-capita water usage is attributed mostly to Water Use Efficiency (water conservation) efforts. ***O.C. Water Usage has declined significantly since the end of FY 2013-14. Since FY 2013-14 average O.C. Annual Water usage is 528,500 AF, a decline of 93,000 AF since FY 2013-14. FY 2022-23 Orange County M & I water consumption was the lowest since FY 1978-79 (44 Years).***

Water Supply Information Includes data on Rainfall in OC; the OCWD Basin overdraft; Northern California and Colorado River Basin hydrologic data; the State Water Project (SWP) Allocation, and regional storage volumes. The data have implications for the magnitude of supplies from the three watersheds that are the principal sources of water for OC. Note that a hydrologic year is Oct. 1st through Sept. 30th.

- Orange County's accumulated precipitation through ***early February was above average*** for this period. Water year to date rainfall in Orange County is ***10.83 inches***, which is ***148% of normal***.
- Northern California accumulated precipitation through ***early February was 89% of normal for this period***. Water Year 2023 was 133% of normal while water year 2022 was 48% of normal. The ***Northern California snowpack was 78% of normal as of February 8th, 2024. As of early January, 0.00% of California is experiencing moderate drought conditions. 0.0% of California is experiencing severe to exceptional drought conditions.*** The State Water Project Contractors Initial Table A Allocation was set at 10% as of December for WY 2024.
- Colorado River Basin accumulated precipitation through ***early February was 92% of normal*** for this period. The ***Upper Colorado Basin snowpack was 89% of normal*** as of February 8th 2024. ***Lake Mead and Lake Powell*** combined have about ***53.0% of their average storage volume*** for this time of year and are at ***33.4% of their total capacity***. Lake Mead's ***levels have been below the "trigger" limit of 1,075 ft. since the start of CY 2022.*** The US Bureau of Reclamation (USBR) has declared a shortage at Lake Mead, impacting Colorado River water deliveries to the Lower Basin states. Lake Mead as of early February was ***1.12' BELOW the "trigger" limit.*** The USBR has declared a ***shortage on the Colorado River that started on January 1st 2022. There is a 100% chance of shortage continuing in 2024, 90% in 2025 and 83% in 2026.*** Lake Mead as of early February was ***28.88' ABOVE the State of California "trigger" limit. There is a 0% chance of mandatory cutbacks for California in 2024, 0% in 2025 and 10% in 2026.***

Accumulated Precipitation for the Oct.-Sep. water year, early of February 2024



* The date of maximum snowpack accumulation (April 1st in Northern Calif. , April 15th in the Upper Colorado Basin) is used for year to year comparison.

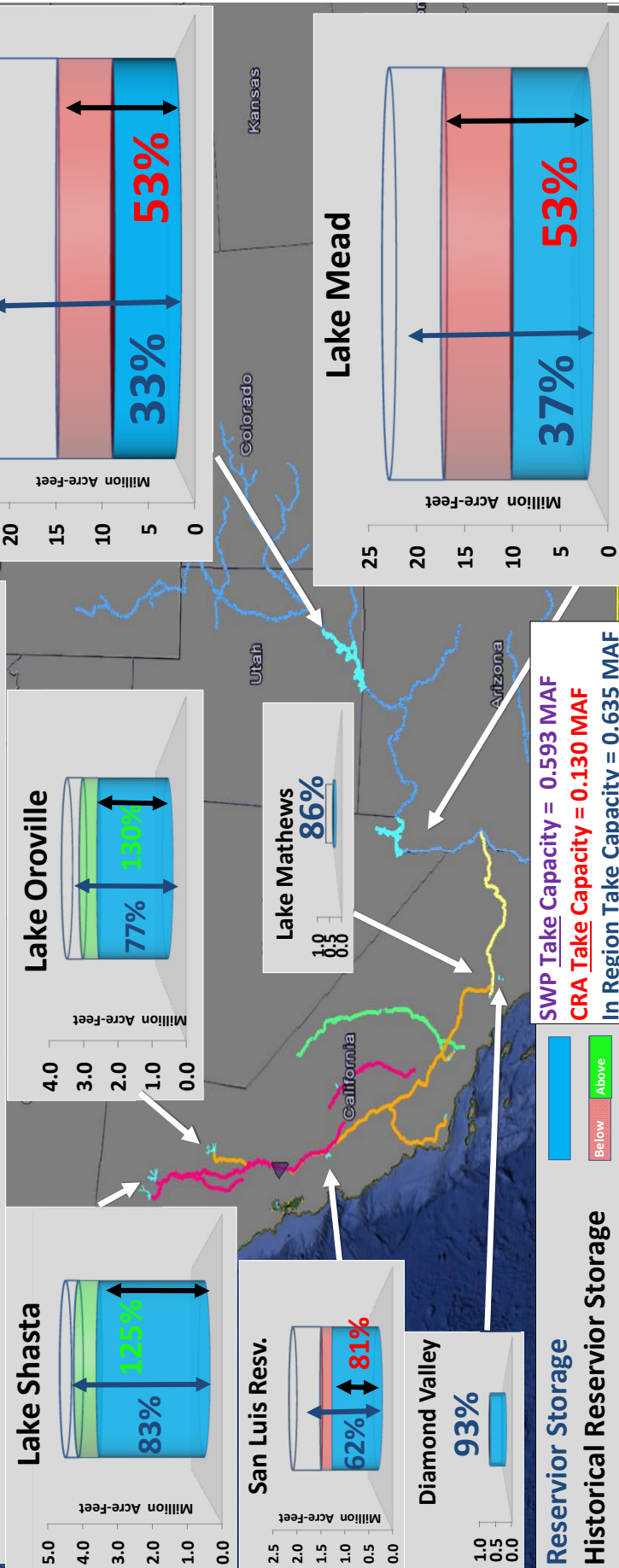


*** Source ~ OCWD Monthly Board of Directors Packet, Water Resources Summary**



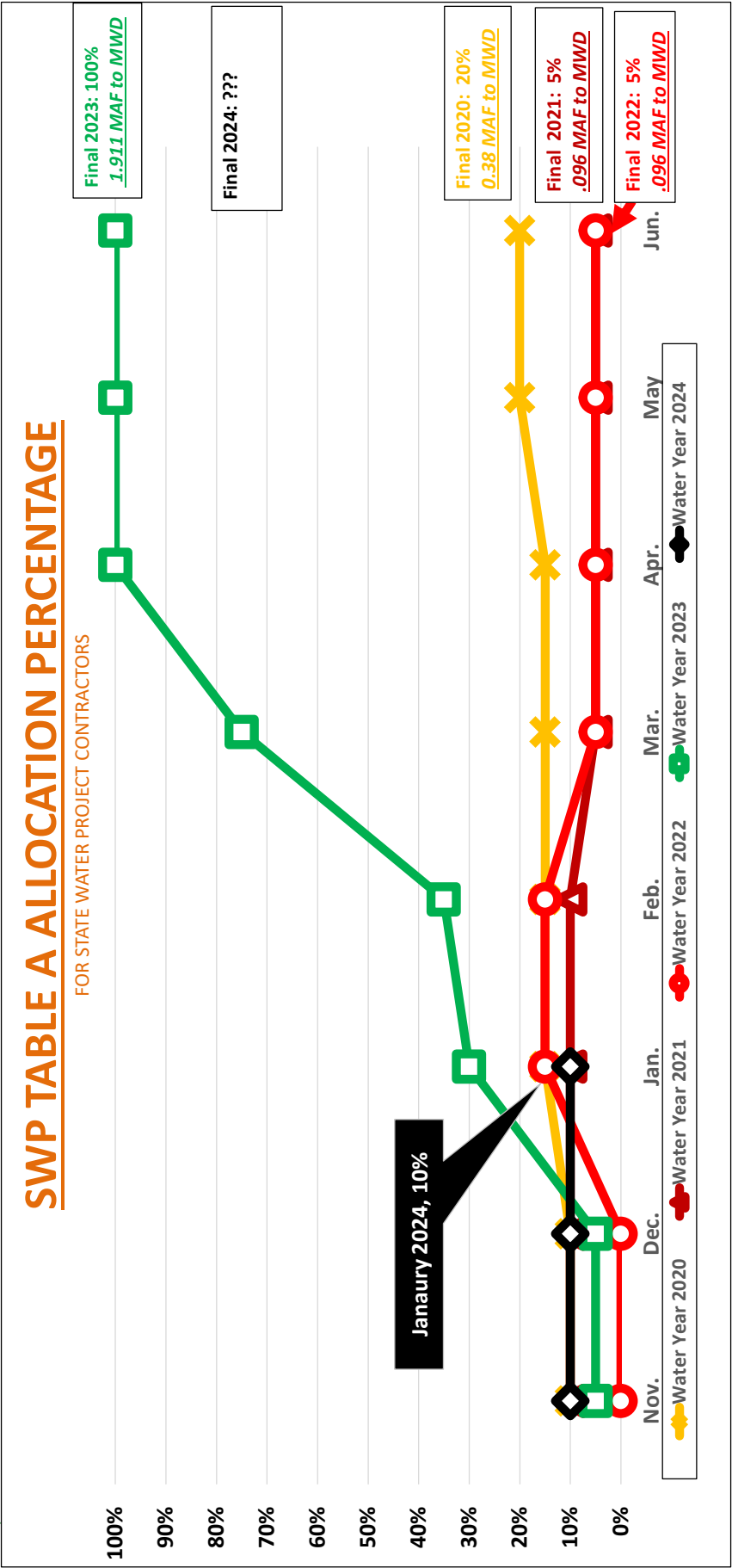
State Water Project, Colorado River, and MWD Reservoir Storage

as of February 7, 2024

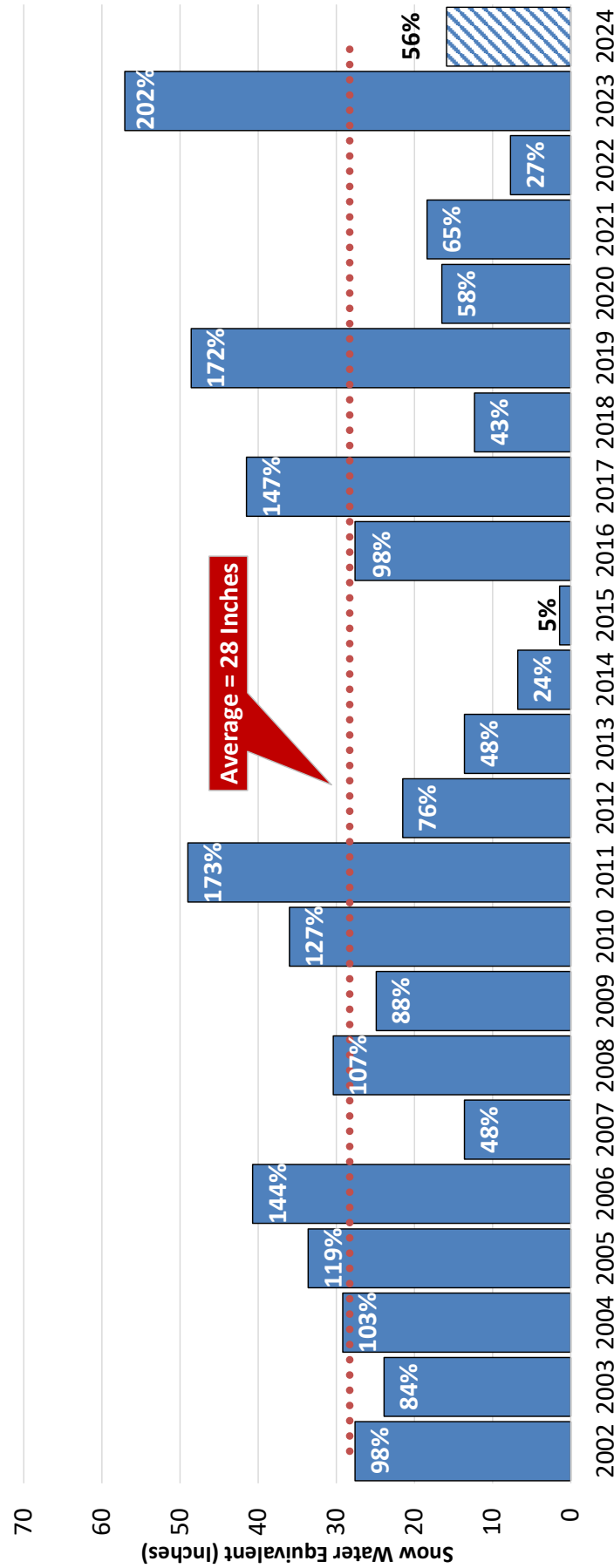


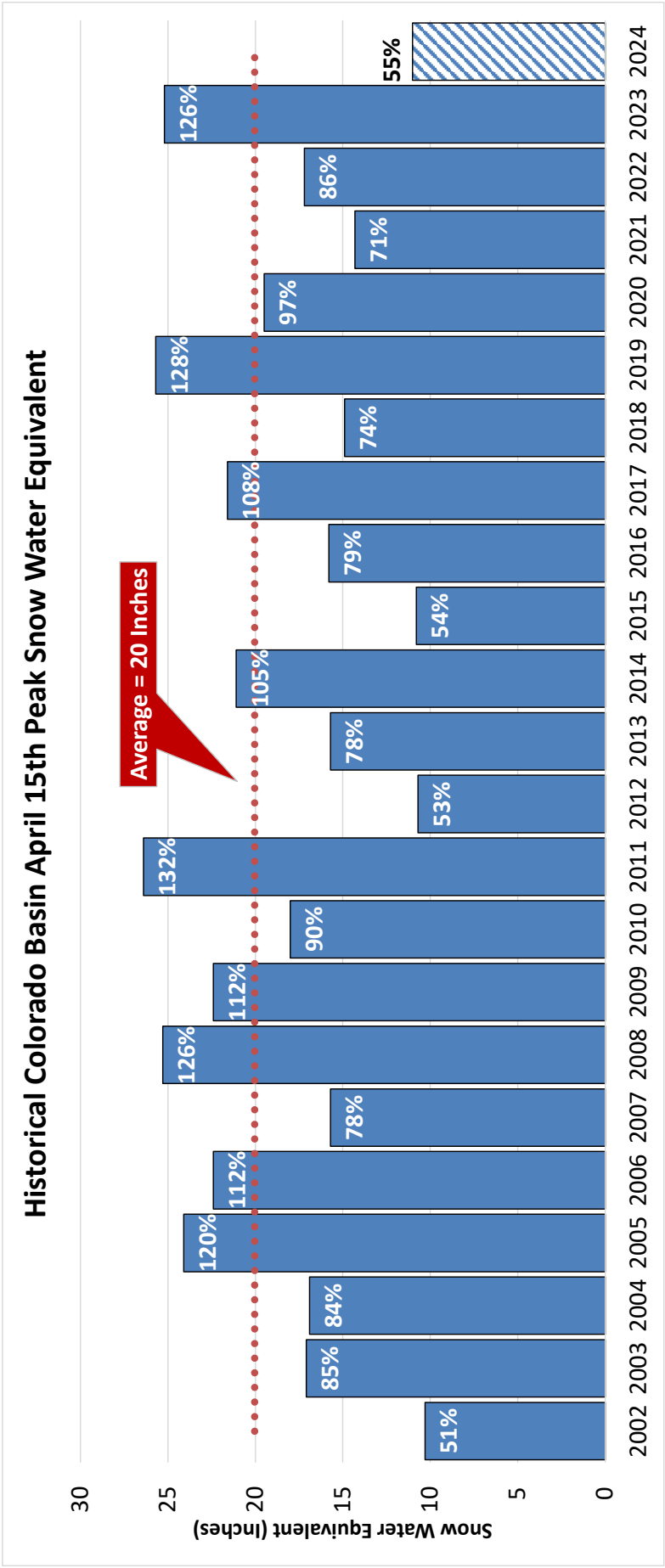
Prepared by the Municipal Water District of Orange County
 Numbers are subject to change

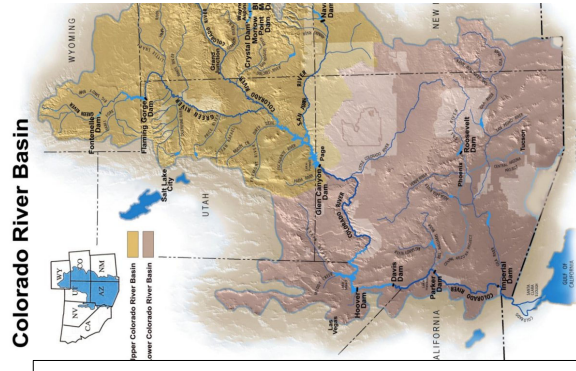
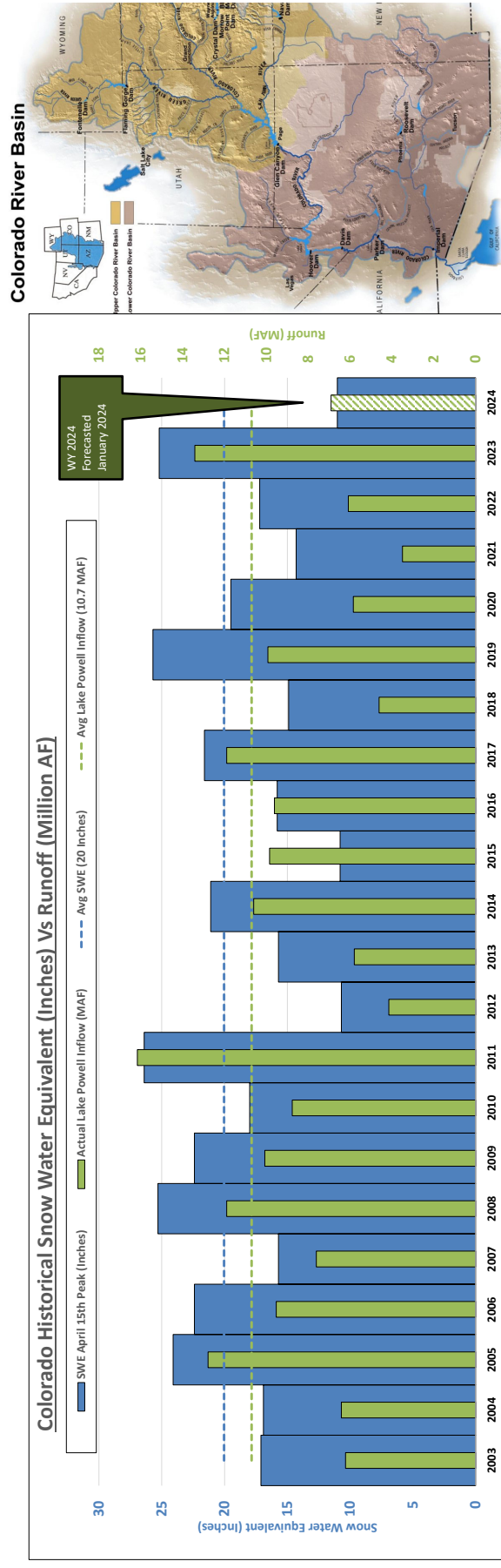
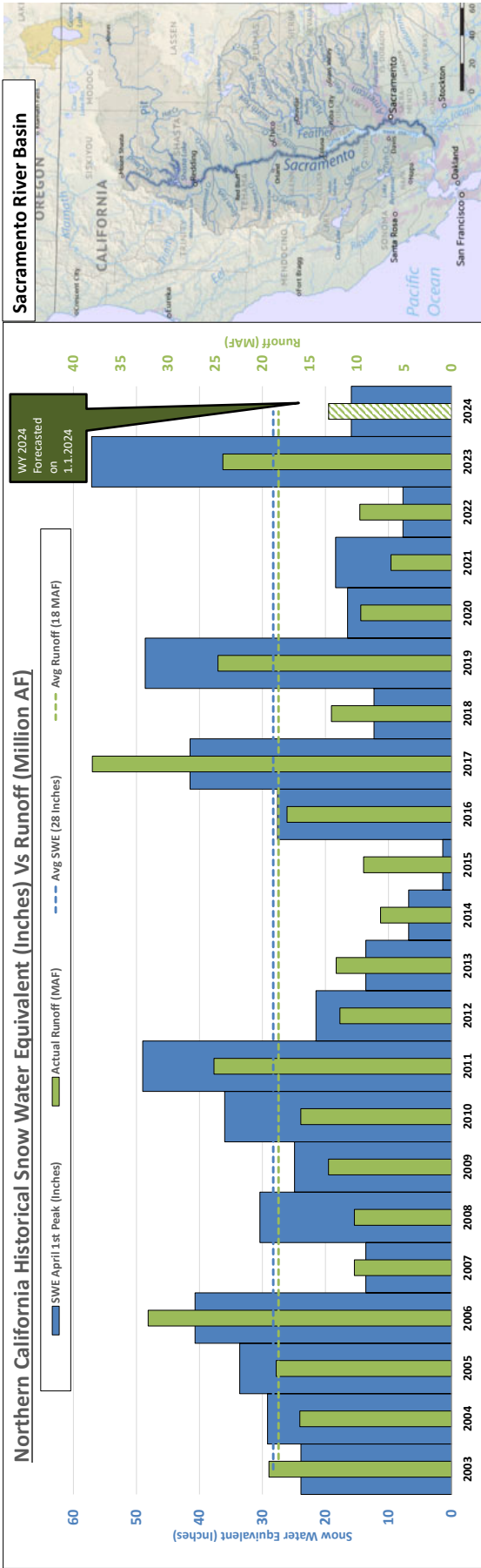




Historical Northern California April 1st Peak Snow Water Equivalent

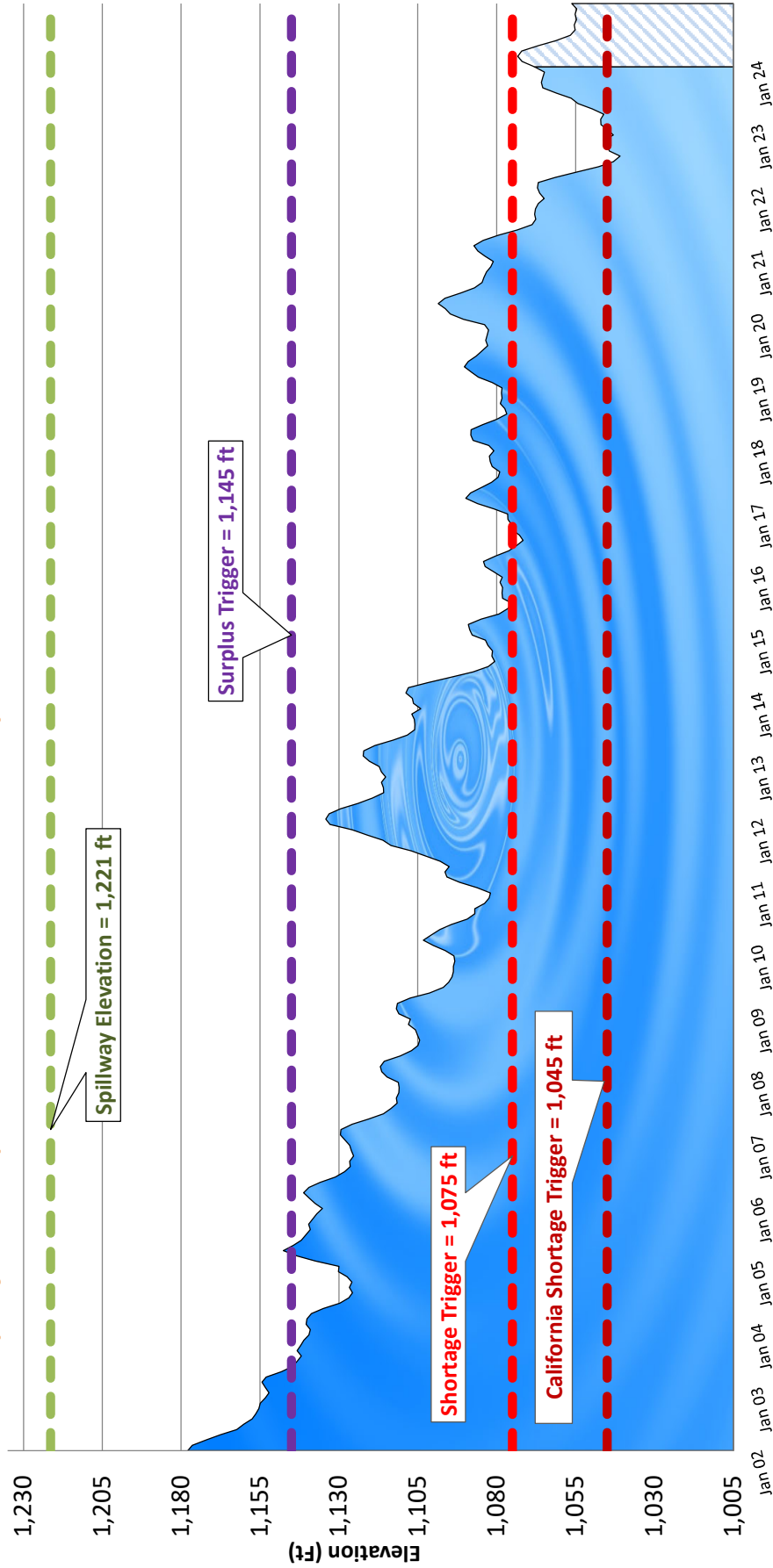








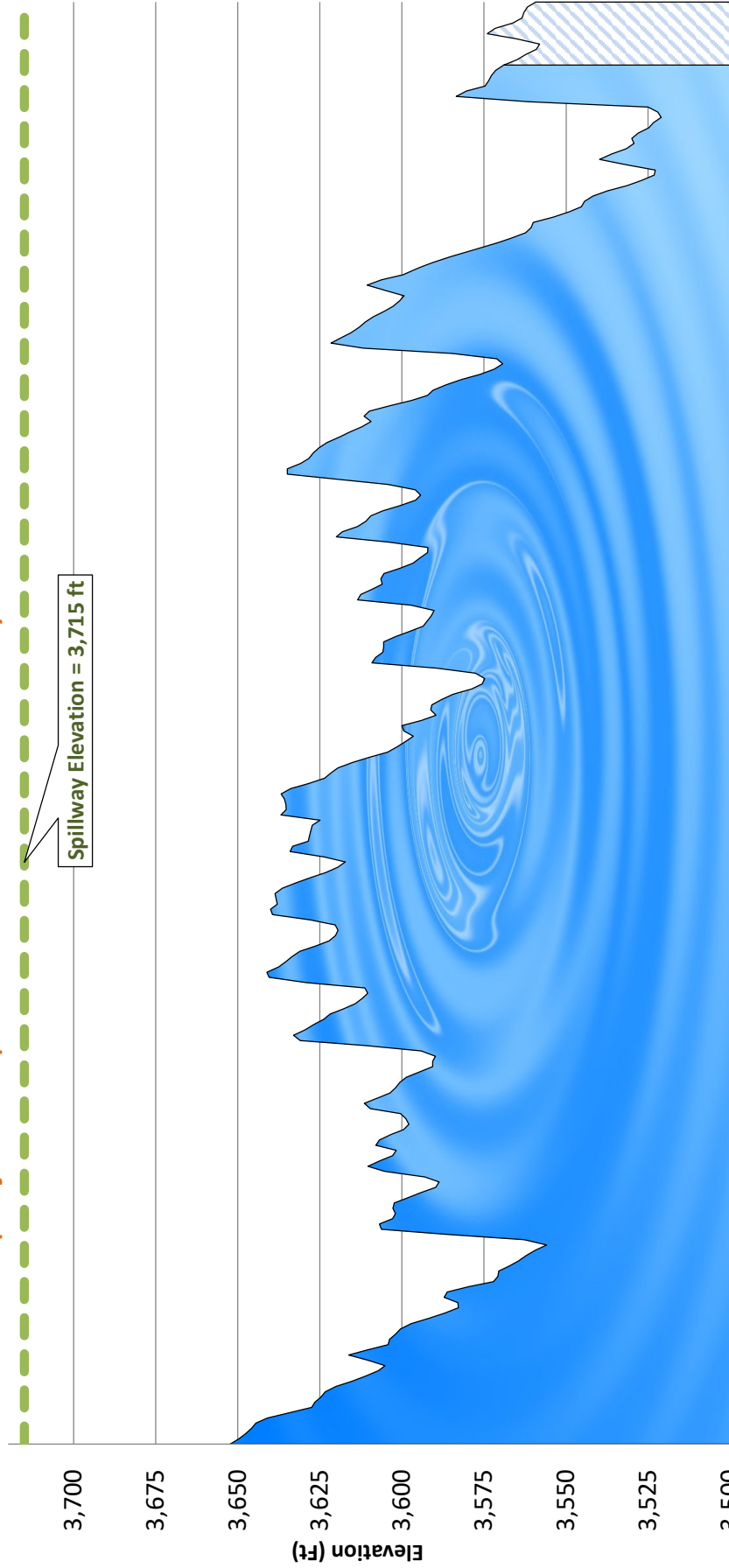
Lake Mead Levels: Historical and Projected projection per USBR 24-Month Study





Lake Powell Levels: Historical and Projected projection per USBR 24-Month Study

■ Historical □ Projected



Lake Mead Historical Water Elevation Level

