

RESOLUTION NO. 2156
MUNICIPAL WATER DISTRICT OF ORANGE COUNTY

**APPROVING AND ESTABLISHING THE MWDOC BUDGET FOR
FISCAL YEAR 2025-2026 INCLUDING THE GENERAL FUND, RESERVE FUND,
WATER FUND, WATER USE EFFICIENCY FUND, WEROC FUND AND AMP FUND**

BE IT RESOLVED by the Board of Directors of Municipal Water District of Orange County that the Budget for financing the District's operations for Fiscal Year 2025-2026, as recommended, be and the same is hereby adopted as follows:

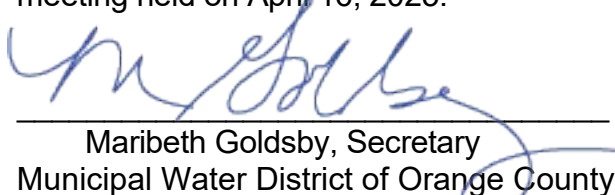
General Fund Budget (Inclusive of Expenses funded by Reserves)	\$13,388,550
Water Purchases Budget	197,493,724
Water Use Efficiency Budget	8,349,498
WEROC Budget.....	706,297
AMP Budget.....	944
 Total Budget Resolution.....	 \$219,939,013

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

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

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

I hereby certify the foregoing is a full, true and correct copy of Resolution No. 2156, adopted by the Board of Directors of Municipal Water District of Orange County at its meeting held on April 16, 2025.



Maribeth Goldsby, Secretary
Municipal Water District of Orange County



Annual Budget for Fiscal Year 2025-26

Final 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

	FY24/25 ADOPTED BUDGET	FY24/25 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY25/26 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO ADOPTED BUDGET
OPERATING EXPENSES:						
Salaries & Wages	\$ 4,674,242	\$ 4,398,133	\$ (276,109)	\$ 4,952,736	\$ 554,603	\$ 278,494
less for Sal & Benefits - Reimb	-	-	-	(33,000)	(33,000)	(33,000)
Employee Benefits	1,359,165	1,391,469	32,304	1,525,518	134,049	166,353
Director Compensation	275,041	264,236	(10,805)	281,917	17,681	6,876
Director Benefits	149,557	137,665	(11,893)	158,371	20,706	8,813
MWD Representation	157,166	152,670	(4,496)	161,096	8,426	3,929
CALPERS Unfunded Liability Contribution	207,000	207,000	-	207,000	-	-
Overhead Reimbursement	(430,173)	(411,586)	18,587	(504,105)	(92,518)	(73,931)
Health Insurance Coverage for Retirees*	81,349	78,000	(3,349)	122,517	44,517	41,168
Audit Expense	36,500	27,000	(9,500)	37,445	10,445	945
Automotive & Toll Road Expenses	12,100	8,755	(3,345)	12,050	3,295	(50)
Conference Expense - Staff	40,002	32,172	(7,830)	42,497	10,325	2,495
Conference Expense - Directors	16,955	14,945	(2,010)	17,155	2,210	200
Outside Consulting Expense	293,000	335,100	42,100	570,000	234,900	277,000
Insurance Expense	198,000	197,500	(500)	233,950	36,450	35,950
Legal Expense - General	260,000	211,354	(48,646)	260,000	48,646	-
Maintenance Expense	348,680	348,680	-	156,000	(192,680)	(192,680)
Membership / Sponsorship	243,688	225,908	(17,780)	221,386	(4,522)	(22,302)
CDR Participation	67,789	67,789	-	72,650	4,861	4,861
Miscellaneous Expense	150,700	139,207	(11,493)	172,600	33,393	21,900
Postage / Mail Delivery	9,600	7,925	(1,675)	8,800	875	(800)
Professional Fees	1,101,750	906,535	(195,215)	914,200	7,665	(187,550)
Rents & Leases	1,200	1,072	(128)	1,125	53	(75)
Outside Printing, Subscription & Books	119,000	117,300	(1,700)	118,500	1,200	(500)
Office Supplies	30,000	26,000	(4,000)	28,000	2,000	(2,000)
Building Repair & Maintenance	30,200	45,000	14,800	57,200	12,200	27,000
Computer Maintenance	17,500	5,000	(12,500)	15,850	10,850	(1,650)
Business Expense	5,000	4,932	(68)	5,500	568	500
Software Support & Expense	86,188	154,483	68,295	289,311	134,828	203,123
Computers and Equipment	29,250	43,000	13,750	45,250	2,250	16,000

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

	FY24/25 ADOPTED BUDGET	FY24/25 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY25/26 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO ADOPTED BUDGET
Telecommunications Expense	43,006	48,991	5,985	47,474	(1,517)	4,468
Temporary Help Expense	5,000	-	(5,000)	5,000	5,000	-
Training Expense	40,000	38,000	(2,000)	82,445	44,445	42,445
Tuition Reimbursement	6,000	7,500	1,500	6,500	(1,000)	500
Travel & Accommodations - Staff	89,580	72,000	(17,580)	85,900	13,900	(3,680)
Travel & Accommodations - Directors	39,925	24,411	(15,514)	36,625	12,214	(3,300)
Depreciation Expense	-	62,568	62,568	-	(62,568)	-
MWDOC's Contribution to WEROC: Operations	300,808	296,290	(4,518)	353,149	56,859	52,341
Election Expense	-	140,815	140,815	-	(140,815)	-
Capital Acquisition (excluding building)	37,000	235,686	198,686	25,000	(210,686)	(12,000)
OPERATING EXPENSES	\$ 10,131,768	\$ 10,063,504	\$ (68,264)	\$ 10,793,611	\$ 730,107	\$ 661,843
MWDOC's Building Expense	\$ 366,376	\$ 222,686	\$ (143,690)	\$ 350,000	\$ 127,314	\$ (16,376)
Building Expense Prior Year Carryover Dr/(Cr)	\$ (366,376)	\$ (350,000)	\$ 16,376	\$ (350,000)	\$ -	\$ 16,376
Contribution to Election Reserve	\$ 725,642	\$ 725,642	\$ -	\$ 605,000	\$ (120,642)	\$ (120,642)
TOTAL EXPENSES	\$ 10,857,410	\$ 10,661,832	\$ (195,578)	\$ 11,398,611	\$ 736,779	\$ 541,201

REVENUES:						
Retail Meter Charge	\$ 9,580,818	\$ 9,580,818	\$ -	\$ 9,939,371	\$ 358,552	\$ 358,552
Ground Water Customer Charge	405,463	405,463	-	414,371	8,908	8,908
Reimb for OPEB Reserve Reimbursement	80,000	80,000	-	122,517	42,517	42,517
Interest Revenue	738,960	900,500	161,540	916,000	15,500	177,040
Miscellaneous Income	3,000	3,000	-	5,000	2,000	2,000
TOTAL REVENUES	\$ 10,808,241	\$ 10,969,781	\$ 161,540	\$ 11,397,259	\$ 427,477	\$ 589,017

EFFECT ON RESERVES:						
TOTAL CONTRIBUTION (DRAW) FROM RESERVES	\$ (49,169)	\$ 307,949	\$ 357,118	\$ (1,352)	\$ (309,302)	\$ 47,817

*MWDOC will be using OPEB Designated reserves to pay for retiree healthcare benefit

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

	FY24/25 ADOPTED BUDGET	FY24/25 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY25/26 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO ADOPTED BUDGET
OPERATING EXPENSES:						
Salaries & Wages	\$ 748,464	\$ 734,356	\$ (14,108)	\$ 888,755	\$ 154,399	\$ 140,291
less for Sal & Benefits - Reimb	(65,000)	(40,000)	25,000	(15,000)	25,000	50,000
Employee Benefits	218,894	191,202	(27,692)	248,757	57,555	29,863
Director Compensation	-	-	-	-	-	-
Director Benefits	-	-	-	-	-	-
MWD Representation	-	-	-	-	-	-
Overhead Reimbursement	430,173	411,586	(18,587)	504,105	92,518	73,931
Health Insurance Coverage for Retirees	-	-	-	-	-	-
Audit Expense	-	-	-	-	-	-
Automotive & Toll Road Expenses	600	462	(138)	500	38	(100)
Vehicle Expense	12,000	9,718	(2,282)	10,000	282	(2,000)
Conference Expense - Staff	-	-	-	-	-	-
Conference Expense - Directors	-	-	-	-	-	-
Outside Consulting Expense	-	-	-	-	-	-
Insurance Expense	-	200	200	200	-	200
Legal Expense - General	-	-	-	-	-	-
Maintenance Expense	-	-	-	-	-	-
Membership / Sponsorship	-	-	-	-	-	-
Miscellaneous Expense	8,770	9,477	707	11,000	1,523	2,230
Postage / Mail Delivery	500	450	(50)	650	200	150
Professional Fees	663,714	491,362	(172,352)	683,590	192,228	19,876
Rents & Leases	-	-	-	-	-	-
Outside Printing, Subscription & Books	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-
Supplies - Water Loss Control	4,800	4,000	(800)	4,000	-	(800)
Computer Maintenance	-	-	-	-	-	-
Software Support & Expense	3,000	2,112	(888)	2,420	308	(580)
Telecommunications Expense	2,520	1,632	(888)	2,112	480	(408)
Computers and Equipment	-	-	-	-	-	-
Temporary Help Expense	-	-	-	-	-	-

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

	FY24/25 ADOPTED BUDGET	FY24/25 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY25/26 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO ADOPTED BUDGET
Training Expense	1,200	500	(700)	2,000	1,500	800
Tuition Reimbursement	-	-	-	-	-	-
Depreciation Expense	-	15,126	15,126	-	(15,126)	-
Capital Acquisition	15,000	15,000	-	-	(15,000)	(15,000)
Subtotal Expenses	\$ 2,044,635	\$ 1,847,183	\$ (197,452)	\$ 2,343,088	\$ 495,906	\$ 298,454
TOTAL EXPENSES	\$ 2,044,635	\$ 1,847,183	\$ (197,452)	\$ 2,343,088	\$ 495,906	\$ 298,454

REVENUES:						
Choice Revenue	\$ 2,044,635	\$ 1,847,183	\$ (197,452)	\$ 2,343,088	\$ 495,906	\$ 298,454
TOTAL REVENUES	\$ 2,044,635	\$ 1,847,183	\$ (197,452)	\$ 2,343,088	\$ 495,906	\$ 298,454

Exhibit A4
SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
CONSOLIDATED

	FY24/25 ADOPTED BUDGET	FY24/25 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY25/26 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO ADOPTED BUDGET
OPERATING EXPENSES:						
Salaries & Wages	\$ 5,422,706	\$ 5,132,489	\$ (290,217)	\$ 5,841,491	\$ 709,002	\$ 418,785
less for Sal & Benefits - Reimb	(65,000)	(40,000)	25,000	(48,000)	(8,000)	17,000
Employee Benefits	1,578,059	1,582,671	4,612	1,774,275	191,604	196,216
Director Compensation	275,041	264,236	(10,805)	281,917	17,681	6,876
Director Benefits	149,557	137,665	(11,893)	158,371	20,706	8,813
MWD Representation	157,166	152,670	(4,496)	161,096	8,426	3,929
CALPERS Unfunded Liability Contribution	207,000	207,000	-	207,000	-	-
Overhead Reimbursement	-	-	-	-	-	-
Health Insurance Coverage for Retirees*	81,349	78,000	(3,349)	122,517	44,517	41,168
Audit Expense	36,500	27,000	(9,500)	37,445	10,445	945
Automotive & Toll Road Expenses	12,700	9,217	(3,483)	12,550	3,333	(150)
Vehicle Expense - Water Loss Control	12,000	9,718	(2,282)	10,000	282	(2,000)
Conference Expense - Staff	40,002	32,172	(7,830)	42,497	10,325	2,495
Conference Expense - Directors	16,955	14,945	(2,010)	17,155	2,210	200
Outside Consulting Expense	293,000	335,100	42,100	570,000	234,900	277,000
Insurance Expense	198,000	197,700	(300)	234,150	36,450	36,150
Legal Expense - General	260,000	211,354	(48,646)	260,000	48,646	-
Maintenance Expense	348,680	348,680	-	156,000	(192,680)	(192,680)
Membership / Sponsorship	243,688	225,908	(17,780)	221,386	(4,522)	(22,302)
CDR Participation	67,789	67,789	-	72,650	4,861	4,861
Miscellaneous Expense	159,470	148,684	(10,786)	183,600	34,916	24,130
Postage / Mail Delivery	10,100	8,375	(1,725)	9,450	1,075	(650)
Professional Fees	1,765,464	1,397,897	(367,567)	1,597,790	199,893	(167,674)
Rents & Leases	1,200	1,072	(128)	1,125	53	(75)
Outside Printing, Subscription & Books	119,000	117,300	(1,700)	118,500	1,200	(500)
Office Supplies	30,000	26,000	(4,000)	28,000	2,000	(2,000)
Supplies - Water Loss Control	4,800	4,000	(800)	4,000	-	(800)
Building Repair & Maintenance	30,200	45,000	14,800	57,200	12,200	27,000
Computer Maintenance	17,500	5,000	(12,500)	15,850	10,850	(1,650)
Business Expense	5,000	4,932	(68)	5,500	568	500
Software Support & Expense	89,188	156,595	67,407	291,731	135,136	202,543
Computers and Equipment	29,250	43,000	13,750	45,250	2,250	16,000
Telecommunications Expense	45,526	50,623	5,097	49,586	(1,037)	4,060

Exhibit A4
SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
CONSOLIDATED

	FY24/25 ADOPTED BUDGET	FY24/25 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY25/26 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO ADOPTED BUDGET
Temporary Help Expense	5,000	-	(5,000)	5,000	5,000	-
Training Expense	41,200	38,500	(2,700)	84,445	45,945	43,245
Tuition Reimbursement	6,000	7,500	1,500	6,500	(1,000)	500
Travel & Accommodations - Staff	89,580	72,000	(17,580)	85,900	13,900	(3,680)
Travel & Accommodations - Directors	39,925	24,411	(15,514)	36,625	12,214	(3,300)
Depreciation Expense	-	77,694	77,694	-	(77,694)	-
MWDOC's Contribution to WEROC: Operations	300,808	296,290	(4,518)	353,149	56,859	52,341
Election Expense	-	140,815	140,815	-	(140,815)	-
Capital Acquisition (excluding building)	52,000	250,686	198,686	25,000	(225,686)	(27,000)
OPERATING EXPENSES	\$ 12,176,403	\$ 11,910,687	\$ (265,716)	\$ 13,136,699	\$ 1,226,012	\$ 960,296
MWDOC's Building Expense	\$ 366,376	\$ 222,686	\$ (143,690)	\$ 350,000	\$ 127,314	\$ (16,376)
Building Expense Prior Year Carryover Dr/(Cr)	\$ (366,376)	\$ (350,000)	\$ 16,376	\$ (350,000)	\$ -	\$ 16,376
Contribution to Election Reserve	\$ 725,642	\$ 725,642	\$ -	\$ 605,000	\$ (120,642)	\$ (120,642)
TOTAL EXPENSES	\$ 12,902,045	\$ 12,509,015	\$ (393,030)	\$ 13,741,699	\$ 1,232,684	\$ 839,654

REVENUES:						
Retail Meter Charge	\$ 9,580,818	\$ 9,580,818	\$ -	\$ 9,939,371	\$ 358,552	\$ 358,552
Ground Water Customer Charge	405,463	405,463	-	414,371	8,908	8,908
Reimb for OPEB Reserve Reimbursement	80,000	80,000	-	122,517	42,517	42,517
Interest Revenue	738,960	900,500	161,540	916,000	15,500	177,040
Miscellaneous Income	3,000	3,000	-	5,000	2,000	2,000
Choice Revenue	2,044,635	1,847,183	(197,452)	2,343,088	495,906	298,454
TOTAL REVENUES	\$ 12,852,876	\$ 12,816,964	\$ (35,912)	\$ 13,740,347	\$ 923,383	\$ 887,471

EFFECT ON RESERVES:						
TOTAL CONTRIBUTION (DRAW) FROM RESERVES	\$ (49,169)	\$ 307,949	\$ 357,118	\$ (1,352)	\$ (309,302)	\$ 47,817

*MWDOC will be using OPEB Designated reserves to pay for retiree healthcare benefit

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

	FY 24-25 ADOPTED BUDGET	FY 24-25 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 25-26 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 24-25 BUDGET
Water Revenues						
Water Sales	\$ 192,091,367	\$ 132,908,631	\$ (59,182,736)	\$179,332,825(a)	\$ 46,424,194	\$ (12,758,542)
Local Resource Program Incentives	(4,661,958)	(3,491,433)	1,170,525	(3,840,576)	(349,143)	821,382
Readiness-To-Serve Charge	16,263,519	12,940,558	(3,322,961)	16,934,350	3,993,793	670,831
Capacity Charge	4,069,230	4,457,310	388,080	4,624,125	166,815	554,895
SCP/SAC Pipeline Surcharge	459,000	328,000	(131,000)	443,000	115,000	(16,000)
TOTAL WATER REVENUES	\$ 208,221,158	\$ 147,143,065	\$ (61,078,092)	\$ 197,493,724	\$ 50,350,659	\$ (10,727,433)
Water Expenses						
Water Purchases	\$ 192,091,367	\$ 132,908,631	\$ (59,182,736)	\$179,332,825(a)	\$ 46,424,194	\$ (12,758,542)
Local Resource Program Incentives	(4,661,958)	(3,491,433)	1,170,525	(3,840,576)	(349,143)	821,382
Readiness-To-Serve Charge	16,263,519	12,940,558	(3,322,961)	16,934,350	3,993,793	670,831
Capacity Charge	4,069,230	4,457,310	388,080	4,624,125	166,815	554,895
SCP/SAC Pipeline Surcharge	459,000	328,000	(131,000)	443,000	115,000	(16,000)
TOTAL WATER EXPENSES	\$ 208,221,158	\$ 147,143,065	\$ (61,078,092)	\$ 197,493,724	\$ 50,350,659	\$ (10,727,433)
Changes to Fund Balance:						
Tier 2 Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(a)=FY 25-26 Proposed Budget amount is based on an estimated 120,747 AF

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

	FY 2024-2025 ADOPTED BUDGET	FY 2024-2025 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2025-2026 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO ADOPTED BUDGET
Funding						
Metropolitan Water District	\$ 7,743,000	\$ 4,041,400	\$ (3,701,600)	\$ 5,861,960	\$ 1,820,560	\$ (1,881,040)
USBR	880,902	708,195	(172,706)	519,051	(189,144)	(361,850)
DWR	749,855	383,984	(365,871)	395,962	11,977	(353,893)
Member Agencies	1,498,286	1,171,873	(326,412)	1,572,525	400,652	74,239
TOTAL OUTSIDE FUNDING	\$ 10,872,042	\$ 6,305,453	\$ (4,566,590)	\$ 8,349,498	\$ 2,044,045	\$ (2,522,545)
Program Expenses Funded from Outside Sources						
Project Administration - Staff Time	\$ 53,642	\$ 15,361	\$ (38,281)	\$ -	\$ (15,361)	\$ (53,642)
Consultant Administration	-	-	-	\$ 1,222,638	\$ 1,222,638	1,222,638
Installation Verification	91,000	131,417	40,417	121,353	(10,065)	30,353
Rebate Incentives	10,159,400	5,680,081	(4,479,319)	6,935,507	1,255,426	(3,223,893)
Surveys and Audits	568,000	65,000	(503,000)	70,000	5,000	(498,000)
TOTAL PROGRAMS EXPENSES	\$ 10,872,042	\$ 5,891,859	\$ (4,980,183)	\$ 8,349,498	\$ 2,457,639	\$ (2,522,545)

Exhibit B
Expenditures by Cost Center

Cost Center	Cost Center Description	FY24/25 BUDGET FTE	FY25/26 BUDGET FTE	FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget
11	Administrative - Board	1.88	2.74	\$ 1,404,336	\$ 1,424,293	\$ 1,566,143
12	Administrative - General	4.79	5.08	1,154,916	1,064,321	1,182,478
13	Personnel / Staff Development	1.85	2.09	548,272	605,450	654,774
19	Overhead	4.07	3.80	1,380,430	1,721,260	1,156,399
21	Reliability Planning and Engineering	2.73	3.03	873,020	863,574	1,210,857
23	Metropolitan Issues and Water Policy	2.10	2.07	654,565	481,421	584,129
31	Governmental Affairs	0.90	0.89	626,265	624,589	670,546
35	Water Use Efficiency (Core)	1.22	1.76	582,765	447,958	531,517
32	Public Affairs	5.76	5.93	1,401,430	1,342,925	1,500,976
41	Finance	3.54	3.41	745,868	733,437	900,773
45	Information Technology	1.00	0.95	459,093	468,625	481,871
25	MWDOC's Contribution to WEROC	3.00	3.19	300,808	296,290	353,149
CORE TOTAL		32.84	34.94	\$ 10,131,768	\$ 10,074,145	\$ 10,793,611
62	Water Use Efficiency Program	6.29	5.99	989,455	1,098,625	1,183,382
63	School Programs	0.06	0.05	496,062	367,429	511,211
70	Water Loss Control	2.57	3.03	559,118	381,129	648,495
CHOICE TOTAL		8.92	9.07	\$ 2,044,635	\$ 1,847,183	\$ 2,343,088
CORE & CHOICE TOTAL		41.76	44.01	\$ 12,176,403	\$ 11,921,328	\$ 13,136,699
Includes:	Full-time employees	34.08	37.84	(2)		
	Part-time employees	2.29	1.54			
	Interns	2.39	1.44			
	WEROC employees	3.00	3.19			

(1)

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

(2) FTE's for 2024-2025 are calculated based on 2088 hours of work for the year. FTE's for 2025-2026 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.

FY25/26 FISCAL MASTER PLAN PROJECTIONS

(in thousands)

	Projected ACTUALS FY24/25	BUDGET FY25/26	FISCAL MASTER PLAN PROJECTIONS ¹					
			FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	
Beginning Designated Reserve Balance - MWDOC	\$6,065	\$ 6,151	\$ 6,027	\$ 5,985	\$ 6,002	\$ 6,080	6,225.62	
less OPEB Reserve	297	297	297	297	297	297	297	
Adjusted Reserve Balance	5,768	5,854	5,730	5,688	5,705	5,783	5,928	
Revenues								
Water Rate Revenues:								
Retail Meter Agency Charge	9,581	9,939	10,301	10,665	11,032	11,401	11,772	
Ground Water Customer Charge	405	414	428	442	457	472	487	
Subtotal	9,986	10,354	10,729	11,107	11,488	11,872	12,259	
Other Revenues:								
Choice Revenues	1,847	2,343	2,420	2,500	2,583	2,668	2,756	
Interest Earnings	901	916	954	1,000	1,060	1,135	1,231	
Misc./Reimbursements	3	5	5	5	6	6	6	
Subtotal	2,751	3,264	3,379	3,506	3,648	3,808	3,993	
Total Revenues	12,737	13,618	14,108	14,613	15,136	15,681	16,252	
Expenses								
Core Expenses	9,828	10,769	11,124	11,491	11,870	12,262	12,667	
Choice Expenses	1,847	2,343	2,420	2,500	2,583	2,668	2,756	
Capital Acquisitions (not including building)	251	25	-	-	-	-	-	
Total Expenses w/o Election	11,926	13,137	13,544	13,991	14,453	14,930	15,423	
Revenue Over Expenses w/o Election	811	481	563	622	683	751	830	
ELECTION Reserve Beginning Balance	1,710	1,570	2,175	1,351	1,956	656	1,261	
Annual Election Reserve Contribution	726	605	605	605	605	605	605	
Annual Election Expense	866	-	1,428	-	1,905	-	1,428	
Election Reserve Ending Balance	1,570	2,175	1,351	1,956	656	1,261	438	
MWDOC's Contribution to OPEB Trust Fund								
Ending General Fund & Designated Reserves	\$ 4,199	\$ 3,555	\$ 4,337	\$ 3,749	\$ 5,126	\$ 4,667	\$ 5,715	
Document does not reflect MWDOC's irrevocable trust towards OPEB Pension liability								
MWDOC Water Rates								
Total Retail Customer Meters	649,547	651,762	654,000	656,300	658,600	660,900	663,200	
Connection Charge	\$ 14.75	\$ 15.25	\$ 15.75	\$ 16.25	\$ 16.75	\$ 17.25	\$ 17.75	
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:
Rate of return on Investment of portfolio:

3.30% per year
4.10% per year

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Summary of Conference/Meeting Budget
Proposed District Participation Costs
Fiscal Year 2025-26

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

Grouping	Conference / Meeting	Approval included in Budget Approval	Exh D Proposed District Participation Costs			Exh E Proposed Staff Registration & Travel Budget*		Exh F Proposed Board Registration & Travel Budget*	
			Adopted Budget FY24/25	Projected Actuals FY24/25	Proposed Budget FY25/26	Registration	Travel	Registration	Travel
Board Related	Association of California Cities- Orange County (ACCOC)	√	-	-	-	-	-	500	800
	Association of California Water Agencies (ACWA)	√	-	-	-	-	-	7,075	9,725
	Cal Desal	√	-	-	-	-	-	780	-
	California Council for Environmental and Economic Balance (CCEEB)	√	-	-	-	-	-	-	4,500
	Colorado River Water Users Association (CRWUA)	√	-	-	-	-	-	1,800	3,000
	LAFCO	√	45,000	48,652	48,652	-	-	-	-
	Legislative Advocacy	√	-	-	-	-	-	-	9,000
	Orange County Business Council (OCBC)	√	-	-	-	-	-	1,600	2,000
	Urban Water Institute	√	-	-	-	-	-	3,600	5,100
	Miscellaneous	√	-	-	-	-	-	1,800	2,500
Board Related Total			45,000	48,652	48,652	-	-	17,155	36,625
Staff Related	(DWR)/State Water Resources Control Board (SWRCB)	√	-	-	-	-	1,800	-	-
	Alliance for Water Use Efficiency	New	-	-	-	600	1,500	-	-
	American Water Works Association (AWWA)	√	2,056	2,056	2,445	5,000	13,300	-	-
	Association of California Cities- Orange County (ACCOC)	√	5,200	5,000	5,150	500	800	-	-
	Association of California Water Agencies (ACWA)	√	25,641	27,150	27,965	10,097	14,100	-	-
	CA Chamber of Commerce (HR California)	√	950	950	979	-	-	-	-
	CA Water for all	√	10,000	10,000	10,000	-	-	-	-
	Cal Desal	√	5,200	5,000	5,150	260	-	-	-
	California Association of Public Information Officers (CAPIO)	√	982	825	1,150	1,100	2,800	-	-
	California Council for Environmental and Economic Balance (CCEEB)	√	29,000	29,000	29,000	-	4,500	-	-
	California Employees Public Retirement System(CalPERS)	√	-	-	-	1,500	2,400	-	-
	California Environmental Literacy Initiative	√	640	-	-	-	-	-	-
	California Municipal Treasurers Association (CMTA)	√	185	-	-	-	-	-	-
	California Municipal Utilities Association (CMUA)	√	10,520	10,725	11,047	560	1,200	-	-
	California Society of Municipal Finance Officers (CSMFO)	√	130	150	150	-	-	-	-
	California Special Districts Association (CSDA)	√	9,300	9,548	9,835	2,825	5,350	-	-
	California Water Efficiency Partnership (CalWEP)	√	6,459	6,332	6,300	-	12,000	-	-
	California Water, Energy and Education Alliance (CWEEA)	√	1,285	-	-	-	-	-	-
	Californina Data Collaboration	√	16,500	16,500	16,500	-	-	-	-
	Colorado River Water Users Association (CRWUA)	√	-	-	-	3,000	5,000	-	-
	Department of Water Resources Education Committee	√	1,600	-	-	500	600	-	-
	ESRI-GIS	√	-	-	-	2,625	3,600	-	-
	Festival of Butterflies Sponsorship	√	2,500	2,500	2,575	-	-	-	-
	Government Finance Officers Association (GFOA)	√	182	182	187	-	-	-	-
	Information Systems Audit and Control Association (ISACA)	√	150	150	155	-	-	-	-
	International Association of Business Communicators (IABC)	√	400	-	-	-	-	-	-
	League of California Cities	√	2,500	2,500	2,575	-	-	-	-
	Legislative Advocacy	√	-	-	-	-	9,000	-	-
	Liebert, Cassidy Whitmore	√	-	-	-	1,200	-	-	-
	Multi-State Salinity Coalition	√	-	-	-	800	1,200	-	-
	National Water Resources Assn., Mun. Caucus	√	557	557	574	-	-	-	-
	OC Chapter-Calif. Landscape Contractors Assoc.	√	2,400	2,250	2,250	-	-	-	-
	Orange County Business Council (OCBC)	√	5,150	5,000	5,150	1,600	2,000	-	-
	Orange County Public Affairs Association (OCPAA)	√	650	650	100	-	-	-	-
	Orange County Water Association (OCWA)	√	500	500	515	-	-	-	-
	Pilot MWDOC Ambassador Program + Outreach Tours	√	20,000	20,000	-	-	-	-	-
	Public Relations Society of America/O.C. (PRSA)	√	1,394	1,200	1,236	930	3,600	-	-
	Public Sector HR Assoc	√	64	64	66	-	-	-	-
	Radio and Television News Directors Association	√	75	75	77	-	-	-	-
	Society of Human Resources Management (SHRM)	√	245	245	252	-	-	-	-
	South OC Watershed Management Area Dues	√	9,300	8,700	9,100	-	-	-	-
	South Orange County Economic Coalition (SOCEC)	√	1,745	1,745	1,797	-	-	-	-
	Southern California Water Coalition (SCWC)	√	1,092	1,092	1,125	-	-	-	-
	Urban Water Institute	√	6,000	6,000	6,180	5,400	7,650	-	-
	Water Environment Federation	√	60	60	62	-	-	-	-
	WaterISAC (International Security And Network)	√	550	550	587	-	-	-	-
	Miscellaneous	√	-	-	12,500	4,000	5,500	-	-
Staff Related Total			181,162	177,256	172,734	42,497	97,900	-	-
WEROC	AWWA CA/NV Section	√	311	311	311	3,000	3,750	-	-
	AWWA National Conference	√	-	-	-	680	3,520	-	-
	California Emergency Services Association	√	239	239	239	1,950	7,650	-	-
	California Utilities Emergency Association (CUEA)	New	-	-	500	-	-	-	-
WEROC Total	International Association of Emergency Managers	√	400	400	400	800	2,850	-	-
			950	950	1,450	6,430	17,770	-	-
Grand Total			227,112	226,858	222,836	48,927	115,670	17,155	36,625

Exhibit J
Professional / Special Services Authorized
Core Fund

Department	Consultant	Service	Budget FY 24-25	Budget FY 25-26	* Approval included in Budget Approval
Outside Consulting Expense					
Planning & Operation (21)	CDR	Demographics analysis	\$ 28,000	\$ 30,000	✓
	(To be determined)	MWDOC 2025 UWMP	\$ -	\$ 60,000	New
	(To be determined)	Water Quality Data Hub	\$ -	\$ 60,000	New
	(To be determined)	Real Time Water Quality Analyzer Pilot	\$ -	\$ 40,000	New
	(To be determined)	GIS Implementation Project	\$ -	\$ 130,000	New
	(To be determined)	Water Quality Workgroup Technical Support	\$ -	\$ 15,000	New
	(To be determined)	Supplemental Analysis of Water Supplies	\$ 50,000	\$ -	✓
	(To be determined)	On Call Work	\$ 25,000	\$ 30,000	✓
	Hazen	Demand Projections 2025 UWMP by Oct 2025	\$ 65,000	\$ 15,000	✓
	Stetson Engineering	Consumer Confidence Report	\$ -	\$ 80,000	✓
Met Issues & Special Projects (23)	Ed Means Consulting	EOCF#2 Pilot Project	\$ 20,000	\$ 10,000	✓
	(To be determined)	Consulting on MET issues	\$ -	\$ 10,000	New
	(To be determined)	Financial & Rate Consulting	\$ 25,000	\$ -	✓
	Dopudja & Wells Consulting- Paul Jones	MET and Reliability Planning (IRP & Delta)	\$ 80,000	\$ 90,000	✓
Total Outside Consulting Expense			\$ 293,000	\$ 570,000	
Legal Expenses					
Administration (11 & 13)	Best, Best & Krieger	General Legal Counsel Services	\$ 219,000	\$ 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			\$ 260,000	\$ 260,000	
Audit Expenses					
Finance (41)	Davis Farr, LLP	Annual Financial Audit and Federal Single Audit	\$ 36,500	\$ 32,445	✓
	Davis Farr, LLP	WUE Grant Review	\$ -	\$ 5,000	✓
Training					
Administration (11 & 13)	Cal State University Fullerton/Centre for Organization Effectiveness/Predict Success/ Knight leadership solution	Staff Development/Technical Training/Leadership Training	\$ 40,000	\$ 58,945	✓
	(To be determined)	Various Lunch and learn+training	\$ -	\$ 6,000	✓
	(To be determined)	Form 700 Workgroup Training	\$ -	\$ 2,500	New
Governmental Affairs (31)	(To be determined)	Grants Workshop Training	\$ -	\$ 15,000	New
Professional Services					
Administration (12 & 13 & 19)	Economic Group Pension Services (EGPS)	Pension Plan Administration	\$ 4,500	\$ 4,100	✓
	HYAS Group	Advisor to assist with review of 401a and 457 Plans and investments	\$ 25,000	\$ 5,000	✓
	(To be determined)	Various Lunch and learn+training	\$ 6,000	\$ -	✓
	IGOE	Cafeteria Plan Administration	\$ 795	\$ 700	✓
	Docusign	Docusign	\$ 7,000	\$ 7,000	✓
	Gladwell Services	Records Management Consulting	\$ 3,000	\$ 1,000	✓
	Health Equity	Health Equity	\$ 205	\$ 200	✓
Governmental Affairs (31)	BBK Legislation	State Legislative Advocate	\$ 96,000	\$ -	✓
	Syrus Devers Advocacy	Sacramento Lobbyist	\$ -	\$ 96,000	New
	Natural Resource Results	Federal Legislative Advocate	\$ 96,000	\$ 96,000	✓
	Dopudja & Wells	Legislative and Local GA Assistance	\$ 25,000	\$ 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	Travel	\$ 5,000	\$ 6,000	✓
	Stetson Engineers	Consumer Confidence Report	\$ 60,000	\$ -	✓
Public Affairs (32)	Hashtag Pinpoint	Strategic Digital Consulting Services	\$ 95,000	\$ 95,000	✓
	(To be determined)	Water Awareness Campaign	\$ 30,000	\$ 30,000	✓
	LA Design	Website Maintenance	\$ 5,000	\$ 5,000	✓
	(Various)	Special Events	\$ 50,000	\$ 50,000	✓
	VoxCivic, SCNG, etc.	Advertising	\$ 40,000	\$ 40,000	✓
WUE - Core (35)	(To be determined)	General WUE Research	\$ 75,000	\$ 25,000	✓
	Environmental Incentive	WUE Work Group Support - Way of Life TAP	\$ -	\$ 50,000	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	\$ 50,000	✓
Finance (41)	U.S. Bank	Custodial Bank fees	\$ 10,000	\$ 10,000	✓
	CalPERS	CalPERS GASB 68 Report	\$ 700	\$ 700	✓
	(To be determined)	OPEB Actuarial	\$ 3,750	\$ 1,000	✓
	Tracker C2	Investment Tracking	\$ 3,300	\$ 3,500	✓
IT (45)	(To be determined)	Managed Service Provider	\$ 70,000	\$ 65,000	✓
	(To be determined)	IT Projects	\$ 19,500	\$ -	✓
	CrowdStrike	Cybersecurity	\$ 45,000	\$ -	✓
Total Professional Fees			\$ 1,111,750	\$ 927,200	

Exhibit J1
Professional / Special Services Authorized
Choice Funds

Department	Consultant	Service	Budget FY 24-25	Budget FY 25-26	* Approval included in Budget Approval
Training					
Water Loss Control (70)	(To be determined)	Water loss training	\$ 1,000	\$ 2,000	√
Professional Fees					
Water Loss Control (70)	Westerley & McCall's	Meter Accuracy Testing	\$ 55,000	\$ 50,000	√
Water Use Efficiency (62)	Various Printers	Printing of marketing materials for all WUE programs	\$ 40,000	\$ 40,000	√
	ARC GIS	GIS	\$ -	\$ 2,030	√
	Droplet	Web Based Rebate Processing Platform (Turf & Drip)	\$ 37,100	\$ 47,500	√
	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)	\$ 283,642	\$ 292,150	√
	The OC Department of Education	Assemblies (Middle School)	\$ 123,845	\$ 125,560	√
	The OC Department of Education	Assemblies (High School)	\$ 74,127	\$ 76,350	√
Total Professional Fees			\$ 663,714	\$ 683,590	

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

Total Core Expenses

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget
6010	Salaries & Wages - Admin	4,674,242	4,398,133	4,952,736
6090	Directors Compensation - MWDOC	275,041	264,236	281,917
6095	Directors Compensation - MWD	157,166	152,670	161,096
6105	Benefits - Admin	1,359,165	1,391,469	1,525,518
6109	CALPERS Unfunded Liability Contribution	207,000	207,000	207,000
6111	Overhead Reimbursement	(430,173)	(411,586)	(504,105)
6115	Benefits - Directors	149,557	137,665	158,371
6120	Health Insurance Coverage for Retirees	81,349	78,000	122,517
6205	Training	40,000	38,000	82,445
6210	Tuition Reimbursement	6,000	7,500	6,500
6220	Temporary Help	5,000	-	5,000
7010	Outside Consulting Services	293,000	335,100	570,000
7020	Legal - General	260,000	211,354	260,000
7030	Audit	36,500	27,000	37,445
7040	Other Professional Fees	1,101,750	906,535	914,200
7110	Conference - Employee	40,002	32,172	42,497
7115	Conference - Directors	16,955	14,945	17,155
7150	Travel & Accommodations - Employee	89,580	72,000	85,900
7155	Travel & Accommodations - Director	39,925	24,411	36,625
7210	Membership / Sponsorship	243,688	225,908	221,386
7250	CDR Participation	67,789	67,789	72,650
7305	Business Expense	5,000	4,932	5,500
7310	Office Maintenance	348,680	348,680	156,000
7315	Building Repair & Maintenance	30,200	45,000	57,200
7320	Rents & Leases	1,200	1,072	1,125
7330	Office Supplies	30,000	26,000	28,000
7340	Postal / Mail Delivery	9,600	7,925	8,800
7350	Subscriptions / Books	10,000	9,500	10,000
7360	Reproduction Expense	109,000	107,800	108,500
7410	Computer & Peripherals Maint	17,500	5,000	15,850
7430	Software Purchase	81,540	104,298	269,311
7440	Software Support	4,648	50,185	20,000
7510	Site Maintenance	-	-	-
7450	Computers and Equipment	29,250	43,000	45,250
7580	Maintenance Expense	-	-	-
7610	Automotive / Mileage	11,500	8,400	11,500
7615	Toll Road Charges	600	355	550
7620	Insurance Expense	198,000	197,500	233,950
7640	Utilities - Telephone	43,006	48,991	47,474
7650	Bank Fees	2,400	2,400	2,400
7670	Miscellaneous Expenses	148,300	136,807	170,200
8610	Depreciation Expense	-	62,568	-
8810	Capital Acquisition	37,000	38,892	25,000
	Total Expenditure	9,830,961	9,429,605	10,440,462
	MWDOC's Contribution to WEROC Oper	300,808	296,290	353,149
	MWDOC's Contribution to Election Rsrv	725,642	725,642	605,000
	MWDOC's Building Expense (8811)	366,376	222,686	350,000
	Building Prior Year Carryover Dr/(Cr)	(366,376)	(350,000)	(350,000)
	OPEB Designated Reserve	-	-	(122,517)
		10,857,410	10,324,223	11,276,094

Total Choice Revenue and Expense

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget
4215	Choice Revenue	2,044,635	1,165,607	2,046,009
4205	School Contracts	-	-	-
4305	Revenue from MWD	-	224,930	297,079
4705	Prior Year Carry Over	-	-	-
	Choice billing over/under	-	456,646	0
	Total Revenue	2,044,635	1,847,183	2,343,088

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget
6010	Salaries & Wages - Admin	748,464	734,356	888,755
	Sal & Benefits - Reimb	(65,000)	(40,000)	(15,000)
6090	Directors Compensation - MWDOC	-	-	-
6095	Directors Compensation - MWD	-	-	-
6105	Benefits - Admin	218,894	191,202	248,757
6111	Overhead Reimbursement	430,173	411,586	504,105
6115	Benefits - Directors	-	-	-
6120	Health Insurance Coverage for Retirees	-	-	-
6205	Training	1,200	500	2,000
6210	Tuition Reimbursement	-	-	-
6220	Temporary Help	-	-	-
7010	Outside Consulting Services	-	-	-
7020	Legal - General	-	-	-
7030	Audit	-	-	-
7040	Other Professional Fees	182,100	135,852	189,530
	Other Professional Fees - School Programs	481,614	355,510	494,060
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	-	-	-
7332	Supplies - Water Loss Control	4,800	4,000	4,000
7340	Postal / Mail Delivery	500	450	650
7350	Subscriptions/Books	-	-	-
7360	Reproduction Expense	-	-	-
7410	Computer & Peripherals Maint	-	-	-
7430	Software Purchase	3,000	2,112	2,420
7440	Software Support	-	-	-
7450	Software Development	-	-	-
7510	Site Maintenance	-	-	-
7450	Computers and Equipment	-	-	-
7580	Maintenance Expense	-	-	-
7610	Automotive / Mileage	400	62	100
7612	Vehicle Expense	12,000	9,718	10,000
7615	Toll Road Charges	200	400	400
7620	Insurance Expense	-	200	200
7640	Utilities - Telephone	2,520	1,632	2,112
7650	Bank Fees	-	-	-
7670	Miscellaneous Expenses	8,770	9,477	11,000
8410	Overhead Reimbursement	-	-	-
8610	Depreciation Expense	-	15,126	-
8710	Election Expenses	-	-	-
8810	Capital Acquisition	15,000	15,000	-
	Total Expenditure	2,044,635	1,847,183	2,343,088

Total Core and Choice Expenses

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget
6010	Salaries & Wages - Admin	5,422,706	5,132,489	5,841,491
	Sal & Benefits - Reimb	(65,000)	(40,000)	(48,000)
6090	Directors Compensation - MWDOC	275,041	264,236	281,917
6095	Directors Compensation - MWD	157,166	152,670	161,096
6105	Benefits - Admin	1,578,059	1,582,671	1,774,275
6109	CALPERS Unfunded Liability Contribution	207,000	207,000	207,000
6111	Overhead Reimbursement	-	-	-
6115	Benefits - Directors	149,557	137,665	158,371
6120	Health Insurance Coverage for Retirees	81,349	78,000	122,517
6205	Training	41,200	38,500	84,445
6210	Tuition Reimbursement	6,000	7,500	6,500
6220	Temporary Help	5,000	-	5,000
7010	Outside Consulting Services	293,000	335,100	570,000
7020	Legal - General	260,000	211,354	260,000
7030	Audit	36,500	27,000	37,445
7040	Other Professional Fees	1,283,850	1,042,387	1,103,730
	Other Professional Fees - School Programs	481,614	355,510	494,060
7110	Conference - Employee	40,002	32,172	42,497
7115	Conference - Directors	16,955	14,945	17,155
7150	Travel & Accommodations - Employee	89,580	72,000	85,900
7155	Travel & Accommodations - Director	39,925	24,411	36,625
7210	Membership / Sponsorship	243,688	225,908	221,386
7250	CDR Participation	67,789	67,789	72,650
7305	Business Expense	5,000	4,932	5,500
7310	Office Maintenance	348,680	348,680	156,000
7315	Building Repair & Maintenance	30,200	45,000	57,200
7320	Rents & Leases	1,200	1,072	1,125
7330	Office Supplies	30,000	26,000	28,000
7332	Supplies - Water Loss Control	4,800	4,000	4,000
7340	Postal / Mail Delivery	10,100	8,375	9,450
7350	Subscriptions / Books	10,000	9,500	10,000
7360	Reproduction Expense	109,000	107,800	108,500
7410	Computer & Peripherals Maint	17,500	5,000	15,850
7430	Software Purchase	84,540	106,410	271,731
7440	Software Support	4,648	50,185	20,000
7450	Computers and Equipment	29,250	43,000	45,250
7580	Maintenance Expense	-	-	-
7610	Automotive / Mileage	11,900	8,462	11,600
7612	Vehicle Expense	12,000	9,718	10,000
7615	Toll Road Charges	800	755	950
7620	Insurance Expense	198,000	197,700	234,150
7640	Utilities - Telephone	45,526	50,623	49,586
7650	Bank Fees	2,400	2,400	2,400
7670	Miscellaneous Expenses	157,070	146,284	181,200
8610	Depreciation Expense	-	77,694	-
8810	Capital Acquisition	52,000	53,892	25,000
	Total Expenditure	11,875,595	11,276,788	12,783,551
	MWDOC's Contribution to WEROC Oper	300,808	296,290	353,149
	MWDOC's Contribution to Election Rsrv	725,642	725,642	605,000
	MWDOC's Building Expense (8811)	366,376	222,686	350,000
	Building Prior Year Carryover Dr/(Cr)	(366,376)	(350,000)	(350,000)
	OPEB Designated Reserve	-	-	(122,517)
		12,902,045	12,171,406	13,619,182

Administrative - Board

11

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget	
6010	Salaries & Wages - Admin	373,108	336,960	468,708	
6090	Directors Compensation - MWDOC	275,041	264,236	281,917	
6095	Directors Compensation - MWD	157,166	152,670	161,096	
6105	Benefits - Admin	93,283	100,679	136,820	
6115	Benefits - Directors	149,557	137,665	158,371	
6120	Health Insurance Coverage for Retirees				
6205	Training			2,500	1) 1) See Exhibit J
6210	Tuition Reimbursement				
6220	Temporary Help				
7010	Outside Consulting Services				
7020	Legal - General	235,000	186,354	235,000	1)
7030	Audit				
7040	Other Professional Fees				
7110	Conference - Employee				
7115	Conference - Directors	16,955	14,945	17,155	2) 2) See Exhibit F
7150	Travel & Accommodations - Employee				
7155	Travel & Accommodations - Director	39,925	24,411	36,625	2)
7210	Membership / Sponsorship	45,000	48,652	48,652	3) 3) See Exhibit D
7250	CDR Participation				
7310	Office Maintenance				
7320	Rents & Leases				
7330	Office Supplies				
7340	Postal / Mail Delivery	6,000	5,325	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	7,000	5,600	7,000	
7615	Toll Road Charges	300	225	300	
7620	Insurance Expense				
7640	Utilities - Telephone				
7650	Bank Fees				
7670	Miscellaneous Expenses	6,000	5,757	6,000	
8410	Overhead Reimbursement				
8610	Depreciation Expense				
8710	Election Expenses	-	140,815	-	4) 4) Will be paid w/ Election Reserve
8810	Capital Acquisition				
	Total Expenditure	1,404,336	1,424,293	1,566,143	
MWDOC's Contribution to Election Reserve		725,642	725,642	605,000	
		<u>2,129,978</u>	<u>2,149,935</u>	<u>2,171,143</u>	

Administrative - General
12

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget		
6010	Salaries & Wages - Admin	519,308	504,941	573,603		
6090	Directors Compensation - MWDOC					
6095	Directors Compensation - MWD					
6105	Benefits - Admin	200,775	188,633	221,094		
6115	Benefits - Directors					
6120	Health Insurance Coverage for Retirees					
6205	Training			6,000	1	1) See Exhibit J
6210	Tuition Reimbursement					
6220	Temporary Help	5,000	-	5,000		
7010	Outside Consulting Services					
7020	Legal - General					
7030	Audit					
7040	Other Professional Fees	25,000	10,250	-	1	1) See Exhibit J
7110	Conference - Employee	40,002	32,172	42,497	2	2) See Exhibit E
7115	Conference - Directors					
7150	Travel & Accommodations - Employee	89,580	72,000	85,900	2	
7155	Travel & Accommodations - Director					
7210	Membership / Sponsorship	181,162	168,674	151,684	3	3) See Exhibit D
7250	CDR Participation	67,789	67,789	72,650		
7305	Business Expense	5,000	4,932	5,500		
7310	Office Maintenance					
7320	Rents & Leases					
7330	Office Supplies					
7340	Postal / Mail Delivery					
7350	Subscriptions / Books	10,000	9,500	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	2,800	4,500		
7615	Toll Road Charges	300	130	250		
7620	Insurance Expense					
7640	Utilities - Telephone					
7650	Bank Fees					
7670	Miscellaneous Expenses	6,500	2,500	3,800		
8810	Capital Acquisition					
	Total Expenditure	1,154,916	1,064,321	1,182,478		

Personnel / Staff Development

13

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget
6010	Salaries & Wages - Admin	347,729	367,678	406,292
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	90,744	109,787	122,537
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training	40,000	38,000	58,945
6210	Tuition Reimbursement	6,000	7,500	6,500
6220	Temporary Help			
7010	Outside Consulting Services			
7020	Legal - General	25,000	25,000	25,000
7030	Audit			
7040	Other Professional Fees	6,000	29,485	-
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	32,800	28,000	35,500
8810	Capital Acquisition			
	Total Expenditure	548,272	605,450	654,774

1) See Exhibit J

Overhead
19

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget
6010	Salaries & Wages - Admin	644,599	663,916	605,102
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	177,075	201,648	180,486
6109	CALPERS Unfunded Liability Contribution	207,000	207,000	207,000
6111	Overhead Reimbursement from Choice	(430,173)	(411,586)	(504,105)
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees	81,349	78,000	122,517
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees	5,500	4,800	5,000
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	348,680	348,680	156,000
7315	Building Repair & Maintenance	30,200	45,000	57,200
7320	Rents & Leases	1,200	1,072	1,125
7330	Office Supplies	30,000	26,000	28,000
7340	Postal / Mail Delivery	3,600	2,600	2,800
7350	Subscriptions / Books			
7360	Reproduction Expense	9,000	7,800	8,500
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	198,000	197,500	233,950
7640	Utilities - Telephone	42,000	48,535	46,924
7650	Bank Fees	2,400	2,400	2,400
7670	Miscellaneous Expenses	5,000	2,000	3,500
8410	Overhead Reimbursement			
8610	Depreciation Expense		62,568	
8810	Capital Acquisition	25,000	25,892	
Total Expenditure		1,380,430	1,721,260	1,156,399

1) MWDOC will be using OPEB Designated reserves to pay for retiree healthcare benefit

2) See Exhibit J

3) Binding machine	\$	800
Atrium/Landscape	\$	14,400
Window Cleaning	\$	2,000
Carpet Cleaning	\$	2,000
Interior Plant Service	\$	5,000
Extra Deep cleaning in office	\$	3,000
Furniture cleaning	\$	2,800
OCWD monthly & Receptionist	\$	126,000
	\$	156,000

4) Roofing Project \$ 350,000

MWDOC's Building Expense (8811)	366,376	222,686	350,000	4
Building Exp. Prior Year Carryover Dr/(Cr)	(366,376)	(350,000)	(350,000)	
OPEB Designated Reserve	-	-	(122,517)	1
	<u>1,380,430</u>	<u>1,593,946</u>	<u>1,033,882</u>	

Reliability Planning and Engineering

21

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget
6010	Salaries & Wages - Admin	538,294	472,658	567,060
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	140,726	133,816	161,397
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services	188,000	230,100	470,000
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees		22,000	
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			4,900
7440	Software Support			
7450	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone	-	-	-
7650	Bank Fees			
7670	Miscellaneous Expenses	6,000	5,000	7,500
8810	Capital Acquisition			
	Total Expenditure	873,020	863,574	1,210,857

1) See Exhibit J

Metropolitan Issues and Water Policy

23

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget
6010	Salaries & Wages - Admin	434,306	288,768	377,920
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	113,804	86,654	104,709
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services	105,000	105,000	100,000
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees			
7045	Other Professional Fees - MET			
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship			
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone	456		
7650	Bank Fees			
7670	Miscellaneous Expenses	1,000	1,000	1,500
8810	Capital Acquisition			
	Total Expenditure	654,565	481,421	584,129

1) See Exhibit J

Government Affairs

31

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget
6010	Salaries & Wages - Admin	181,762	171,628	187,335
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	50,003	57,661	60,211
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			15,000
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees	393,000	385,000	394,000
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship			12,500
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	1,500	10,300	1,500
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	Total Expenditure	626,265	624,589	670,546

1) See Exhibit J

1

1

Public Affairs
32

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget
6010	Salaries & Wages - Admin	725,661	668,447	851,284
	Sal & Benefits - Reimb			(33,000)
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	214,719	219,022	259,741
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	280,000	275,000	220,000
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	100,000	100,000	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	550	456	550
7650	Bank Fees			
7670	Miscellaneous Expenses	80,500	80,000	102,400
8810	Capital Acquisition			
	Total Expenditure	1,401,430	1,342,925	1,500,976

1) 40% of 1 FTE's effort will be reimbursed split evenly between MWDOC and outside funding

2) See Exhibit J

3) Sponsorship Fund	\$	6,000
Member Agency Workshops & Meetings (PAW)	\$	6,000
Storage Facility	\$	8,900
MWDOC Attendance @ WPD/OCWS	\$	9,000
Wyland Mayors Challenge	\$	10,000
Scouts Programs	\$	7,500
Education Initiatives	\$	35,000
Pilot MWDOC Ambassador Program + Outreach Tours	\$	20,000
		<hr/>
	\$	102,400

**Water Use Efficiency
(Core)
35**

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget
6010	Salaries & Wages - Admin	248,008	290,727	232,533
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	71,231	97,184	69,434
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	240,000	51,215	215,000
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship	17,526	8,582	8,550
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	250	6,000
8810	Capital Acquisition			
	Total Expenditure	582,765	447,958	531,517

1) See Exhibit J

General Finance

41

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget	
6010	Salaries & Wages - Admin	528,507	507,170	547,774	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	162,111	154,292	164,353	
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training				1) See Exhibit J
6210	Tuition Reimbursement				
6220	Temporary Help				
7010	Outside Consulting Services				
7020	Legal - General				
7030	Audit	36,500	27,000	37,445	1
7040	Other Professional Fees	17,750	43,975	15,200	2
7110	Conference - Employee				2) See Exhibit J
7115	Conference - Directors				
7150	Travel & Accommodations - Employee				
7155	Travel & Accommodations - Director				
7210	Membership / Sponsorship				
7250	CDR Participation				
7310	Office Maintenance				3) New ERP system Implementation
7320	Rents & Leases				
7330	Office Supplies				
7340	Postal / Mail Delivery				4) New ERP Annual Dues
7350	Subscriptions / Books				
7360	Reproduction Expense				
7410	Computer & Peripherals Maint				
7430	Software Purchase			120,000	3
7440	Software Support			15,000	4
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	745,868	733,437	900,773	

Information Technology

45

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget
6010	Salaries & Wages - Admin	132,962	125,240	135,124
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	44,693	42,092	44,736
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	134,500	84,810	65,000
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	17,500	5,000	15,850
7430	Software Purchase	81,540	104,298	144,411
7440	Software Support	4,648	50,185	5,000
7510	Site Maintenance			
7450	Computers and Equipment	29,250	43,000	45,250
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses	2,000	1,000	1,500
8810	Capital Acquisition	12,000	13,000	25,000
	Total Expenditure	459,093	468,625	481,871

1) See Exhibit J

1

**Water Use Efficiency
(choice)
62**

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget
4215	Choice Revenue	989,455	803,364	1,183,382
4705	Prior Year Carry over			
	Choice billing over/under	-	295,261	-
	Total Revenue	989,455	1,098,625	1,183,382

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget
6010	Salaries & Wages - Admin	506,978	567,354	579,177
6012	Sal & Benefits - Reimb	(65,000)	(40,000)	(15,000)
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	130,429	150,395	149,585
6111	Overhead Reimbursement	283,448	319,176	322,961
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees	127,100	96,750	139,530
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	500	450	650
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			480
7650	Bank Fees			
7670	Miscellaneous Expenses	6,000	4,500	6,000
8810	Capital Acquisition			
	Total Expenditure	989,455	1,098,625	1,183,382

1) See Exhibit J

**School Program
(choice)
63**

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget
4215	Choice Revenue	496,062	96,173	511,211
4205	School Contracts			
4705	Prior Year Carry over			
	Choice billing over/under	-	271,257	-
	Total Revenue	496,062	367,429	511,211

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget
6010	Salaries & Wages - Admin	7,314	6,255	8,815
	Sal & Benefits - Reimb		-	-
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	2,687	1,996	3,069
6111	Overhead Reimbursement	4,447	3,669	5,267
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	481,614	355,510	494,060
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	496,062	367,429	511,211

1) • Elementary Schools	\$ 292,150
• Middle Schools	\$ 125,560
• High Schools	\$ 76,350
	<u>\$ 494,060</u>

**Water Loss Control
(choice)
70**

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget
4215	Choice Revenue	559,118	266,070	351,416
4305	Revenue from MWD		224,930	297,079
4705	Prior Year Carry over			
	Choice billing over/under	-	(109,871)	0
	Total Revenue	559,118	381,129	648,495

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget
6010	Salaries & Wages - Admin	234,172	160,748	300,763
6012	Sal & Benefits - Reimb			
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	85,778	38,811	96,104
6111	Overhead Reimbursement	142,278	88,742	175,877
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training	1,200	500	2,000
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees	55,000	39,102	50,000
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship			
7220	CUWA Participation			
7240	AAWARF Participation			
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7332	Supplies - Water Loss Control	4,800	4,000	4,000
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase	3,000	2,112	2,420
7440	Software Support			
7450	Computers and Equipment			
7510	Site Maintenance			
7580	Maintenance Expense			
7610	Automotive / Mileage	400	62	100
7612	Vehicle Expense	12,000	9,718	10,000
7615	Toll Road Charges	200	400	400
7620	Insurance Expense		200	200
7640	Utilities - Telephone	2,520	1,632	1,632
7650	Bank Fees			
7670	Miscellaneous Expenses	2,770	4,977	5,000
8410	Overhead Reimbursement			
8610	Depreciation Expense		15,126	
8710	Election Expenses			
8810	Capital Acquisition	15,000	15,000	
	Total Expenditure	559,118	381,129	648,495

1) See Exhibit J

WEROC
25

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget
4320	MWDOC Contribution to Operations	300,808	296,290	353,149
4210	WEROC Contracts	300,808	269,651	353,149
4205				
4230	Reimbursements			
4240				
4410				
4805				
	TOTAL WEROC Revenue	601,615	565,941	706,297

1) OCSD	\$	69,217
SOCWA	\$	26,839
OCWD	\$	176,574
3 Cities @\$26,839	\$	80,518
	\$	353,149

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget
6010	Salaries & Wages - Admin	412,741	403,000	492,542
6012	Sal & Benefits - Reimb		-	-
6090	Directors Compensation - MWDOC		-	-
6095	Directors Compensation - MWD		-	-
6105	Benefits - Admin	135,674	132,650	153,705
6115	Benefits - Directors		-	-
6120	Health Insurance Coverage for Retirees		-	-
6205	Training	6,000	6,800	6,000
7040	Other Professional Fees		22,920	-
7110	Conference - Employee	2,000	4,900	6,430
7115	Conference - Directors		-	-
7150	Travel & Accommodations - Employee	6,200	7,323	17,770
7155	Travel & Accommodations - Director		-	-
7210	Membership / Sponsorship	950	950	1,450
7330	Office & Radio Supplies	1,000	295	750
7340	Postal / Mail Delivery		-	-
7350	Subscriptions / Books		-	-
7360	Reproduction Expense		-	-
7410	Computer & Peripherals Maint	4,000	4,064	2,000
7430	Software Purchase		-	-
7440	Software Support	12,000	11,220	12,000
7510	Site Maintenance	350	350	350
7580	Maintenance - Generators	1,000	-	1,000
7581	Maintenance - Radios	3,000	2,986	3,000
7582	Maintenance - EOC's	2,200	1,200	1,500
7610	Automotive / Mileage	1,500	510	500
7640	Utilities - Telephone	8,000	5,200	6,000
7650	Bank Fees		-	-
7670	Miscellaneous Expenses	3,000	3,128	4,000
7671	Miscellaneous Training	2,000	4,290	2,000
8610	Depreciation Expense		3,879	
	Operations Expenditure	601,615	611,786	710,997
	Contribution (Draw) from WEROC Reserves			(4,700)
	Total Operations Budget	601,615	611,786	706,297
	Capital Expenditures			
	Total Expenditures	601,615	611,786	706,297

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

AMP Proceeds Agreement Administration

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		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget
4020	Interest Revenue			
4050	O & M Maintenance Deposit			
4230	Reimbursement	1,906	(0)	(0)
4680	Miscellaneous Income			
	Prior Year Carryover		298	944
	Total Revenue	1,906	298	944

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget
6010	Salaries & Wages - Admin	1,491	235	745
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	415	63	199
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	1,906	298	944

**Municipal Water District of Orange County
FY25/26 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	Consolidated Budget Total
Revenues:								
Water Sales		\$ 201,334,301				\$ 201,334,301		\$ 201,334,301
Local Resource Program Incentives		(3,840,576)				(3,840,576)		(3,840,576)
Retail Meter Charge	9,939,371					9,939,371		9,939,371
Ground Water Customer Charge	414,371					414,371		414,371
Reimb for PARS OPEB Trust Reimbursement	122,517					122,517		122,517
Interest Revenue	916,000	-				916,000		916,000
MWDOC's Contribution				353,149		353,149	(353,149)	-
Outside Fundings	-		8,349,498	353,149	944	8,703,590		8,703,590
Choice Revenue	2,343,088					2,343,088		2,343,088
Miscellaneous Income	5,000					5,000		5,000
Total Revenues	13,740,347	197,493,724	8,349,498	706,297	944	220,290,810	(353,149)	219,937,662
Expenses:								
Water Purchases	-	197,493,724				197,493,724		197,493,724
Salaries & Wages	5,841,491			492,542	745	6,334,777		6,334,777
less S & W Reimb. DSC or Recov from Grants	(48,000)					(48,000)		(48,000)
Employee Benefits	1,981,275			153,705	199	2,135,179		2,135,179
Outside Consulting Expense	570,000					570,000		570,000
Professional Fees	1,597,790		8,349,498	-		9,947,288	-	9,947,288
Contribution to Election Reserve	605,000					605,000		605,000
Legal Expense - General	260,000			-	-	260,000		260,000
Maintenance Expense	213,200			4,350		217,550		217,550
Insurance Expense	234,150			-		234,150		234,150
Membership / Sponsorship	221,386			1,450		222,836		222,836
Director Compensation	281,917					281,917		281,917
MWDOC Contribution to WEROC Operations	353,149					353,149	(353,149)	-
Others:								
MWD Representation	161,096					161,096		161,096
Director Benefits	158,371					158,371		158,371
Health Insurance Coverage for Retirees	122,517				-	122,517		122,517
Audit Expense	37,445				-	37,445		37,445
Automotive & Toll Road Expenses	22,550			500		23,050		23,050
Conference Expense - Staff	42,497			6,430		48,927		48,927
Conference Expense - Directors	17,155					17,155		17,155
CDR Participation	72,650					72,650		72,650
Business Expense	5,500					5,500		5,500
Miscellaneous Expense	183,600			7,500	-	191,100		191,100
Postage / Mail Delivery	9,450					9,450		9,450
Rents & Leases	1,125			-		1,125		1,125
Outside Printing, Subscription & Books	118,500			-		118,500		118,500
Office Supplies	32,000			750		32,750		32,750
Computer Maintenance	15,850			2,000		17,850		17,850
Software Support & Expense	291,731			12,000		303,731		303,731
Computers and Equipment	45,250			-		45,250		45,250
Telecommunications Expense	49,586			6,000		55,586		55,586
Temporary Help Expense	5,000					5,000		5,000
Training Expense	84,445			6,000		90,445		90,445
Tuition Reimbursement	6,500					6,500		6,500
Travel & Accommodations - Staff	85,900			17,770		103,670		103,670
Travel & Accommodations - Directors	36,625					36,625		36,625
Depreciation Expense (annualized)	-					-		-
Overhead Reimbursement	-				-	-		-
MWDOC Building Expense	-					-		-
Capital Acquisition	25,000			-		25,000		25,000
All Other Expenses	1,630,342	-	-	54,250	-	1,684,592	-	1,684,592
Total Expenses	13,741,699	197,493,724	8,349,498	706,297	944	220,292,162	(353,149)	219,939,013
EFFECT ON RESERVES / FUND BALANCE	\$ (1,352)	\$ -	\$ -	\$ -	\$ -	\$ (1,352)	\$ -	\$ (1,351)

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	Consolidated Budget Total
Revenues:								
Water Sales		\$ 212,883,116				\$ 212,883,116		\$ 212,883,116
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				300,808		300,808	(300,808)	-
Outside Fundings	-		10,872,042	300,808	1,906	11,174,756		11,174,756
Choice Revenue	2,044,635					2,044,635		2,044,635
Miscellaneous Income	3,000					3,000		3,000
Total Revenues	12,852,876	208,221,158	10,872,042	601,615	1,906	232,549,597	(300,808)	232,248,789
Expenses:								
Water Purchases	-	208,221,158				208,221,158		208,221,158
Salaries & Wages	5,422,706			412,741	1,491	5,836,938		5,836,938
less S & W Reimb. DSC or Recov from Grants	(65,000)			-		(65,000)		(65,000)
Employee Benefits	1,785,059			135,674	415	1,921,147		1,921,147
Outside Consulting Expense	293,000					293,000		293,000
Professional Fees	1,765,464		10,872,042	-		12,637,506		12,637,506
Contribution to Election Reserve	725,642					725,642		725,642
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	243,688			950		244,638		244,638
Director Compensation	275,041					275,041		275,041
MWDOC Contribution to WEROC Operations	300,808					300,808	(300,808)	-
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	159,470			7,200		166,670		166,670
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	34,800			1,000		35,800		35,800
Computer Maintenance	17,500			4,000		21,500		21,500
Software Support & Expense	89,188			12,000		101,188		101,188
Computers and Equipment	29,250			-		29,250		29,250
Telecommunications Expense	45,526			8,000		53,526		53,526
Temporary Help Expense	5,000					5,000		5,000
Training Expense	41,200			6,000		47,200		47,200
Tuition Reimbursement	6,000					6,000		6,000
Travel & Accommodations - Staff	89,580			6,200		95,780		95,780
Travel & Accommodations - Directors	39,925					39,925		39,925
Depreciation Expense (annualized)	-					-		-
Overhead Reimbursement	-					-		-
MWDOC Building Expense	-					-		-
Capital Acquisition	52,000			-		52,000		52,000
All Other Expenses	1,318,758	-	-	47,900	-	1,366,658	-	1,366,658
Total Expenses	12,902,045	208,221,158	10,872,042	601,615	1,906	232,598,766	(300,808)	232,297,958
EFFECT ON RESERVES / FUND BALANCE	\$ (49,169)	\$ -	\$ -	\$ -	\$ -	\$ (49,169)	\$ -	\$ (49,169)