



Annual Budget for Fiscal Year 2015-16

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

	FY 2014-2015 ADOPTED BUDGET	FY 2014-2015 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2015-2016 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2014-2015 BUDGET
OPERATING EXPENSES:						
Salaries & Wages	\$ 2,609,584	\$ 2,419,500	\$ (190,084)	\$ 2,805,639 ¹	\$ 386,139	\$ 196,055
less for Recovery from Grants	\$ -	\$ -	\$ -	\$ -	-	0
Employee Benefits	831,154	725,157	(105,997)	746,208 ²	21,051	(84,946)
Director Compensation	210,342	182,258	(28,084)	220,588	38,330	10,246
Director Benefits	119,356	70,765	(48,591)	60,024	(10,740)	(59,332)
MWD Representation	120,197	104,078	(16,119)	126,050	21,972	5,853
OPEB Annual Contribution	133,331	180,456	47,125	105,188	(75,268)	(28,143)
Overhead Reimbursement	(139,240)	(183,825)	(44,585)	(199,271)	(15,446)	(60,031)
Health Insurance Coverage for Retirees	50,244	45,980	(4,264)	50,387	4,407	143
Audit Expense	23,000	21,125	(1,875)	23,000	1,875	0
Automotive & Toll Road Expenses	14,550	14,100	(450)	14,775	675	225
Conference Expense - Staff	13,925	15,113	1,188	18,500	3,387	4,575
Conference Expense - Directors	8,650	10,745	2,095	9,800	(945)	1,150
Engineering Expense	355,000	465,000	110,000	300,000	(165,000)	(55,000)
Insurance Expense	97,000	95,000	(2,000)	96,000	1,000	(1,000)
Legal Expense - General	329,000	295,435	(33,565)	355,000	59,565	26,000
Maintenance Expense	118,768	115,804	(2,964)	126,670	10,866	7,902
Membership / Sponsorship	90,437	88,955	(1,482)	104,361	15,406	13,924
CDR Participation	39,961	39,961	-	39,740	(221)	(221)
Miscellaneous Expense	71,150	62,307	(8,843)	94,470	32,163	23,320
Postage / Mail Delivery	11,100	10,100	(1,000)	11,285	1,185	185
Professional Fees	463,700	365,495	(98,205)	716,478	350,983	252,778
Rents & Leases	16,708	11,780	(4,928)	19,000	7,220	2,292
Outside Printing, Subscription & Books	51,725	34,568	(17,157)	48,380	13,812	(3,345)
Office Supplies	24,288	25,244	956	29,400	4,156	5,112
Building Repair & Maintenance	10,800	10,000	(800)	11,000	1,000	200
Computer Maintenance	6,000	6,000	-	7,100	1,100	1,100
Business Expense	7,000	6,589	(411)	6,800	211	(200)
Software Support & Expense	54,384	43,723	(10,661)	51,500	7,777	(2,884)
Computers and Equipment	9,300	9,000	(300)	19,000	10,000	9,700
Telecommunications Expense	16,900	14,405	(2,495)	15,650	1,245	(1,250)
Temporary Help Expense	-	-	-	-	-	-
Training Expense	18,000	12,000	(6,000)	18,000	6,000	-
Tuition Reimbursement	6,000	-	(6,000)	5,000	5,000	(1,000)

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SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
CORE FUND

	FY 2014-2015 ADOPTED BUDGET	FY 2014-2015 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2015-2016 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2014-2015 BUDGET
OPERATING EXPENSES: continued						
Travel & Accommodations - Staff	38,300	36,898	(1,402)	53,260	16,362	14,960
Travel & Accommodations - Directors	29,600	31,087	1,487	27,600	(3,487)	(2,000)
MWDOC's Contribution to WEROC	128,508	128,508	-	143,028	14,520	14,520
Capital Acquisition (excluding building)	-	-	-	6,000	6,000	6,000
NORMAL OPERATING EXPENSES	\$ 5,988,722	\$ 5,513,312	\$ (475,410)	\$ 6,285,611	\$ 772,299	\$ 296,889
MWDOC's Building Expense	\$ 168,000	\$ 17,000	\$ (151,000)	\$ 400,000	\$ 383,000	\$ 232,000
Election Expense	444,000	272,537	(171,463)	-	(272,537)	(444,000)
TOTAL EXPENSES	\$ 6,600,722	\$ 5,802,849	\$ (797,873)	\$ 6,685,611	\$ 882,762	\$ 84,889

REVENUES:						
Retail Meter Charge	\$ 6,440,532	\$ 6,440,532	\$ -	\$ 6,687,322	\$ 246,790	\$ 246,790
Water Increment Charge	103,564	107,775	4,211	-	(107,775)	(103,564)
Interest Revenue	138,000	119,641	(18,359)	117,675	(1,966)	(20,325)
Miscellaneous Income	3,000	3,000	-	3,000	-	0
School Contracts	-	-	-	-	-	0
Inter Fund In	-	-	-	-	-	0
TOTAL REVENUES	\$ 6,685,096	\$ 6,670,948	\$ (14,148)	\$ 6,807,997	\$ 137,049	\$ 122,901

EFFECT ON RESERVES:						
Reserves Contribution (Draw) to cover for Operating expenses for Operations	\$ 84,374	\$ 868,099	\$ 783,725	\$ 122,386	\$ (745,713)	
Increment Refund Due to OC-88 Error	\$ -	\$ (72,809)	\$ (72,809)	\$ -	\$ 72,809	
TOTAL CONTRIBUTION (DRAW) FROM RESERVES	\$ 84,374	\$ 795,290	\$ 710,916	\$ 122,386	\$ (672,904)	\$ 38,012

1 Total Salaries & Wages includes \$67,400 for intern support

2 Total Benefits includes \$7,847 for intern support

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

	FY 2014-2015 ADOPTED BUDGET	FY 2014-2015 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2015-2016 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2014-2015 BUDGET
OPERATING EXPENSES:						
Salaries & Wages	\$ 386,271	\$ 444,954	\$ 58,683	\$ 457,657 ¹	\$ 12,704	\$ 71,386
less for Recovery from Grants	\$ (16,437)	\$ (20,080)	\$ (3,643)	\$ (23,500) ¹	(3,420)	(7,063)
Employee Benefits	130,762	127,198	(3,564)	120,631 ²	(6,567)	(10,131)
Director Compensation	-	-	-	-	-	-
Director Benefits	-	-	-	-	-	-
MWD Representation	-	-	-	-	-	-
OPEB Annual Contribution						
Overhead Reimbursement	139,240	183,825	44,585	199,271	15,446	60,031
Health Insurance Coverage for Retirees	-	-	-	-	-	-
Audit Expense	-	-	-	-	-	-
Automotive & Toll Road Expenses	-	-	-	-	-	-
Conference Expense - Staff	-	-	-	-	-	-
Conference Expense - Directors	-	-	-	-	-	-
Engineering Expense	-	-	-	-	-	-
Insurance Expense	-	-	-	-	-	-
Legal Expense - General	-	-	-	-	-	-
Maintenance Expense	-	-	-	-	-	-
Membership / Sponsorship	-	-	-	-	-	-
CDR Participation	-	-	-	-	-	-
Miscellaneous Expense	49,250	20,000	(29,250)	12,500	(7,500)	(36,750)
Postage / Mail Delivery	-	-	-	-	-	-
Professional Fees	695,500	750,000	54,500	673,559	(76,441)	(21,941)
Rents & Leases	-	-	-	-	-	-
Outside Printing, Subscription & Books	40,500	30,000	(10,500)	23,450	(6,550)	(17,050)
Office Supplies	-	-	-	-	-	-
Computer Maintenance	-	-	-	-	-	-
Software Support & Expense	-	-	-	-	-	-
Telecommunications Expense	-	-	-	-	-	-
Computers and Equipment	-	-	-	-	-	-
Temporary Help Expense	-	-	-	-	-	-
Training Expense	-	-	-	-	-	-
Tuition Reimbursement	-	-	-	-	-	-

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

	FY 2014-2015 ADOPTED BUDGET	FY 2014-2015 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2015-2016 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2014-2015 BUDGET
OPERATING EXPENSES: continued	-	-		-		
Travel & Accommodations - Staff	-	-	-	-	-	-
Travel & Accommodations - Directors	-	-	-	-	-	-
Capital Acquisition (excluding building)	-	-		-	-	-
TOTAL EXPENSES	\$ 1,425,086	\$ 1,535,896	\$ 110,810	\$ 1,463,569	\$ (72,328)	\$ 38,483

REVENUES:						
Choice Revenue	1,425,086	1,535,896	110,810	1,463,569	(72,328)	38,483
TOTAL REVENUES	\$ 1,425,086	\$ 1,535,896	\$ 110,810	\$ 1,463,569	\$ (72,328)	\$ 38,483

① Total Salaries & Wages includes \$43,120 for intern support

② Total Benefits includes \$4,396 for intern support

Exhibit A4
SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
CONSOLIDATED

	FY 2014-2015 ADOPTED BUDGET	FY 2014-2015 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2015-2016 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2014-2015 BUDGET
OPERATING EXPENSES:						
Salaries & Wages	\$ 2,995,855	\$ 2,864,454	\$ (131,401)	\$ 3,263,296 ¹	\$ 398,842	\$ 267,441
less for Recovery from Grants	\$ (16,437)	\$ (20,080)	\$ (3,643)	\$ (23,500)	(3,420)	(7,063)
Employee Benefits	961,916	852,355	(109,561)	866,840 ²	14,484	(95,076)
Director Compensation	210,342	182,258	(28,084)	220,588	38,330	10,246
Director Benefits	119,356	70,765	(48,591)	60,024	(10,740)	(59,332)
MWD Representation	120,197	104,078	(16,119)	126,050	21,972	5,853
OPEB Annual Contribution	133,331	180,456	47,125	105,188	(75,268)	(28,143)
Overhead Reimbursement	-	-	-	-	-	0
Health Insurance Coverage for Retirees	50,244	45,980	(4,264)	50,387	4,407	143
Audit Expense	23,000	21,125	(1,875)	23,000	1,875	0
Automotive & Toll Road Expenses	14,550	14,100	(450)	14,775	675	225
Conference Expense - Staff	13,925	15,113	1,188	18,500	3,387	4,575
Conference Expense - Directors	8,650	10,745	2,095	9,800	(945)	1,150
Engineering Expense	355,000	465,000	110,000	300,000	(165,000)	(55,000)
Insurance Expense	97,000	95,000	(2,000)	96,000	1,000	(1,000)
Legal Expense - General	329,000	295,435	(33,565)	355,000	59,565	26,000
Maintenance Expense	118,768	115,804	(2,964)	126,670	10,866	7,902
Membership / Sponsorship	90,437	88,955	(1,482)	104,361	15,406	13,924
CDR Participation	39,961	39,961	-	39,740	(221)	(221)
Miscellaneous Expense	120,400	82,307	(38,093)	106,970	24,663	(13,430)
Postage / Mail Delivery	11,100	10,100	(1,000)	11,285	1,185	185
Professional Fees	1,159,200	1,115,495	(43,705)	1,390,037	274,542	230,837
Rents & Leases	16,708	11,780	(4,928)	19,000	7,220	2,292
Outside Printing, Subscription & Books	92,225	64,568	(27,657)	71,830	7,262	(20,395)
Office Supplies	24,288	25,244	956	29,400	4,156	5,112
Building Repair & Maintenance	10,800	10,000	(800)	11,000	1,000	200
Computer Maintenance	6,000	6,000	-	7,100	1,100	1,100
Business Expense	7,000	6,589	(411)	6,800	211	(200)
Software Support & Expense	54,384	43,723	(10,661)	51,500	7,777	(2,884)
Computers and Equipment	9,300	9,000	(300)	19,000	10,000	9,700
Telecommunications Expense	16,900	14,405	(2,495)	15,650	1,245	(1,250)
Temporary Help Expense	-	-	-	-	-	-
Training Expense	18,000	12,000	(6,000)	18,000	6,000	-
Tuition Reimbursement	6,000	-	(6,000)	5,000	5,000	(1,000)

Exhibit A4
SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
CONSOLIDATED

	FY 2014-2015 ADOPTED BUDGET	FY 2014-2015 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2015-2016 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2014-2015 BUDGET
OPERATING EXPENSES: continued	-	-		-		
Travel & Accommodations - Staff	38,300	36,898	(1,402)	53,260	16,362	14,960
Travel & Accommodations - Directors	29,600	31,087	1,487	27,600	(3,487)	(2,000)
MWDOC's Contribution to WEROC	128,508	128,508	-	143,028	14,520	14,520
MWDOC's Contribution to Desalination	-	-	-	-	-	-
Expenses billed to AMP, WFC	-	-	-	-	-	-
Election Expense	-	-	-	-	-	-
Capital Acquisition (excluding building)	-	-	-	6,000	6,000	6,000
NORMAL OPERATING EXPENSES	\$ 7,413,808	\$ 7,049,208	\$ (364,600)	\$ 7,749,179	\$ 699,971	\$ 335,371
MWDOC's Building Expense	\$ 168,000	\$ 17,000	\$ (151,000)	\$ 400,000	\$ 383,000	\$ 232,000
Election Expense	444,000	272,537	(171,463)	-	(272,537)	(444,000)
TOTAL EXPENSES	\$ 8,025,808	\$ 7,338,745	\$ (687,063)	\$ 8,149,179	\$ 810,434	\$ 123,371

REVENUES:						
Retail Meter Charge	\$ 6,440,532	\$ 6,440,532	\$ -	\$ 6,687,322	\$ 246,790	\$ 246,790
Water Increment Charge	103,564	107,775	4,211	-	(107,775)	(103,564)
Interest Revenue	138,000	119,641	(18,359)	117,675	(1,966)	(20,325)
Miscellaneous Income	3,000	3,000	-	3,000	-	0
School Contracts - Core	-	-	-	-	-	0
Inter Fund In	-	-	-	-	-	0
Choice Revenue	1,425,086	1,535,896	110,810	1,463,569	(72,328)	38,483
TOTAL REVENUES	\$ 8,110,182	\$ 8,206,844	\$ 96,662	\$ 8,271,565	\$ 64,721	\$ 161,383

EFFECT ON RESERVES:						
Reserves Contribution (Draw) to cover for Operating expenses for Operations	\$ 84,374	\$ 868,099	\$ 783,725	\$ 122,386	\$ (745,713)	
Increment Refund Due to OC-88 Error	\$ -	\$ (72,809)	\$ (72,809)	\$ -	\$ 72,809	
TOTAL CONTRIBUTION (DRAW) FROM RESERVES	\$ 84,374	\$ 795,290	\$ 710,916	\$ 122,386	\$ (672,904)	\$ 38,012

① Total Salaries & Wages includes \$110,520 for intern support

② Total Benefits includes \$12,242 for intern support

② Total Benefits assumes a Calpers contribution for full time employees of 11.512% for legacy classic employees, 8.512% for classic employees and 6.237% for PEPRA Calpers employees. A further assumption is that medical, dental and vision insurance rates will increase by 8% for calendar year 2016.

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

	FY 2014-2015 ADOPTED BUDGET	FY 2014-2015 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2015-2016 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2014-2015 BUDGET
Water Revenues						
Water Sales	\$ 179,976,734	\$ 192,637,559	\$ 12,660,825	\$ 208,442,158	\$ 15,804,599	\$ 28,465,424
Local Resource Program Incentives	\$ (16,102,631)	\$ (12,171,036)	\$ 3,931,595	\$ (15,210,085)	\$ (3,039,049)	\$ 892,546
Readiness-To-Serve Charge	13,946,682	13,282,405	(664,278)	13,214,277	(68,128)	(732,405)
Capacity Charge	3,659,300	4,041,880	382,580	4,424,460	382,580	765,160
Tier 2 Contingency	-	-	-	-	-	-
Interest Revenue - CC	-	-	-	-	-	-
Interest Revenue - Tier 2 Cont.	4,275	2,700	(1,575)	2,900	200	(1,375)
SCP Operation Surcharge	361,200	372,512	11,312	380,000	7,488	18,800
TOTAL WATER REVENUES	\$ 181,845,560	\$ 198,166,020	\$ 16,320,459	\$ 211,253,710	\$ 13,087,690	\$ 29,408,150
Water Expenses						
Water Purchases	\$ 179,976,734	\$ 192,637,559	\$ 12,660,825	\$ 208,442,158	\$ 15,804,599	\$ 28,465,424
Local Resource Program Incentives	\$ (16,102,631)	\$ (12,171,036)	\$ 3,931,595	\$ (15,210,085)	\$ (3,039,049)	\$ 892,546
Readiness-To-Serve Charge	13,946,682	13,282,405	(664,278)	13,214,277	(68,128)	(732,405)
Capacity Charge	3,659,300	4,041,880	382,580	4,424,460	382,580	765,160
Tier 2 Surcharge	-	-	-	-	-	-
SCP Operation Surcharge	361,200	372,512	11,312	380,000	7,488	18,800
TOTAL WATER EXPENSES	\$ 181,841,285	\$ 198,163,320	\$ 16,322,034	\$ 211,250,810	\$ 13,087,490	\$ 29,409,525
Changes to Fund Balance:						
Capacity Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tier 2 Contingency	\$ 4,275	\$ 2,700	\$ (1,575)	\$ 2,900	\$ 200	\$ (1,375)

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

	FY 2014-2015 ADOPTED BUDGET	FY 2014-2015 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2015-2016 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2014-2015 BUDGET
Funding						
Metropolitan Water District	\$ 1,050,465	\$ 17,591,710	\$ 16,541,246	\$ 18,519,094	\$ 927,384	\$ 17,468,629
USBR	420,706	375,937	(44,769)	380,548	4,612	(40,158)
DWR	1,461,363	1,314,715	(146,648)	305,829	(1,008,886)	(1,155,534)
Member Agencies	748,798	3,507,494	2,758,696	3,511,734	4,240	2,762,936
MWDOC	49,000	49,000	0	49,000	0	0
						0
TOTAL OUTSIDE FUNDING	\$ 3,730,332	\$ 22,838,855	\$ 19,108,524	\$ 22,766,204	\$ (72,651)	\$ 19,035,873
Program Expenses Funded from Outside Sources						
Project Administration - Staff Time	\$ 25,135	\$ 22,043	\$ (3,092)	\$ 14,000	\$ (8,043)	\$ (11,135)
Consultant Administration	116,000	117,000	1,000	142,420	25,420	26,420
Monitoring and Evaluation	79,384	0	(79,384)	121,947	121,947	42,563
Installation Verification	140,383	188,845	48,463	148,592	(40,254)	8,209
Rebate Incentives	3,151,969	22,342,345	19,190,376	22,140,474	(201,872)	18,988,504
Surveys and Audits	188,500	141,712	(46,788)	185,475	43,763	(3,025)
Databasing	3,063	1,291	(1,772)	1,097	(195)	(1,966)
Customer Support	3,986	813	(3,173)	0	(813)	(3,986)
Marketing and Outreach	10,000	5,000	(5,000)	10,575	5,575	575
Engineering Assistance	11,913	19,805	7,893	1,626	(18,180)	(10,287)
TOTAL PROGRAMS EXPENSES	\$ 3,730,331	\$ 22,838,855	\$ 19,108,524	\$ 22,766,204	\$ (72,651)	\$ 19,035,873

**Exhibit B
Expenditures by Program**

Cost Center	PROGRAM	FY 2014-2015 BUDGET FTE	FY 2015-2016 BUDGET FTE	FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET
11	Administrative - Board	1.94	1.78	\$ 1,169,584	\$ 1,010,591	\$ 1,132,702
12	Administrative - General	3.04	2.92	376,942	399,395	466,903
13	Personnel / Staff Development	1.30	1.47	265,991	274,218	304,516
19	Overhead	3.33	3.62	844,239	802,562	794,071
21	Planning & Resource Development	2.72	3.74	675,164	689,932	750,656
22	Research Participation	0.00	0.00	39,961	39,961	39,740
23	Met Issues and Special Projects	4.78	4.06	827,523	787,204	752,278
31	Governmental Affairs	1.37	0.84	499,389	367,508	410,450
35	Policy Development	0.26	0.39	58,313	93,622	145,990
32	Public Affairs	2.28	3.40	357,037	352,700	564,137
41	Finance	3.73	3.23	566,654	384,919	560,035
45	Information Technology	0.99	1.06	179,417	182,191	221,104
25	MWDOC's Contribution to WEROC ¹	2.00	2.00	128,508	128,508	143,028
CORE TOTAL		27.74	28.51	\$ 5,988,722	\$ 5,513,312	\$ 6,285,611
62	Water Use Efficiency Program	4.75	5.31	785,805	828,586	864,576
63	School Programs	0.13	0.07	275,109	276,618	294,842
67	Value of Water	0.00	0.55	148,250	175,784	178,033
64	Foundational Action - Doheny Desal	0.14	0.07	37,922	186,264	19,761
65	Poseidon Desal	0.00	0.00	54,000	5,838	45,162
69	2008 Fund - Doheny Desal	0.00	0.04	94,000	62,806	31,194
68	2014 Fund - Doheny Desal	0.00	0.00	30,000	-	30,000
CHOICE TOTAL		5.02	6.04	\$ 1,425,086	\$ 1,535,896	\$ 1,463,569
CORE & CHOICE TOTAL		32.76	34.55	\$ 7,413,808	\$ 7,049,208	\$ 7,749,179
Includes:	Full-time employees	27.00	28.00			
	WEROC Full-time employee	2.00	2.00			
	Part-time employees	1.22	1.74			
	Interns	2.54	2.82			

¹ FTE accounts for WEROC, Manager Kelly Hubbard and 1 full time employee. Total cost of WEROC is allocated among MWDOC, OCWD, OCSD, Anaheim, Santa Ana, Fullerton, and South Orange County Wastewater Authority. Dollars shown are MWDOC's share only.

Municipal Water District of Orange County
2015-2016 FISCAL MASTER PLAN PROJECTIONS

(in thousands)

	Projected ACTUALS FY14-15	BUDGET FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21
Beginning Designated Reserve Balance - MWDOC	\$3,520	\$ 4,340	\$ 4,487	\$ 4,177	\$ 4,494	\$ 4,366	\$ 4,663
OPEB Contribution above the ARC	37	62	87	111	135	158	182
Adjusted Reserve Balance	3,483	4,278	4,400	4,066	4,359	4,208	4,481
Revenues							
Water Rate Revenues:							
Retail Meter Fees	6,441	6,687	6,792	6,959	7,093	7,225	7,373
Water Rate Increment	108	-	-	-	-	-	-
Subtotal	6,548	6,687	6,792	6,959	7,093	7,225	7,373
Other Revenues:							
Choice Revenues	1,536	1,464	1,500	1,538	1,576	1,616	1,656
Interest Earnings	120	118	126	122	151	174	205
Misc./Reimbursements	3	3	3	3	3	3	3
Subtotal	1,659	1,584	1,629	1,662	1,730	1,792	1,864
Total Revenues	8,207	8,272	8,421	8,622	8,823	9,017	9,237
Expenses							
Core Expenses	5,513	6,280	6,493	6,711	6,935	7,108	7,286
Choice Expenses	1,536	1,464	1,500	1,538	1,576	1,616	1,656
Capital Acquisitions (not including building)	-	6	20	20	20	20	20
Total Expenses w/o Building & Election	7,049	7,749	8,013	8,269	8,531	8,744	8,962
Revenue Over Expenses w/o Building & Election	1,158	522	408	353	292	273	275
ELECTION Reserve Beginning Balance	228						
Annual Election Reserve Contribution	260	260	260	260	260	260	260
Annual Election Expense	273	-	592		444		592
Election Reserve Ending Balance	215	475	143	403	219	479	147
BUILDING Reserve Beginning Balance	111						
Annual Building Reserve Contribution	398	258	150	60	-	0	-
Annual Building Expense	17	400	150	60	-		
Building Reserve Ending Balance	492	350	350	350	350	350	350
CASH FLOW Reserve Beginning Balance	1,000						
Annual Cash Flow Reserve Contribution	500	4	(2)	33	32	13	15
Cash Flow Reserve Ending Balance	1,500	1,504	1,502	1,535	1,567	1,580	1,596
Adjustments to the General Fund Reserve							
Increment Refund Due to OC-88 Meter Error	(73)						
Ending General Fund & Cash Flow Reserves	\$ 3,571	\$ 3,575	\$ 3,573	\$ 3,606	\$ 3,638	\$ 3,651	\$ 3,667
Document does not reflect MWDOC's irrevocable trust towards OPEB liability							
MWDOC Water Rates							
Water Sales in Acre Feet	215,550	223,946	223,950	224,800	225,123	223,541	228,456
Total Retail Meters	613,384	616,343	617,440	621,355	624,960	625,510	627,510
OCWD BPP %	72%	70%	70%	70%	70%	70%	70%
Increment Rate	\$ 0.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Connection Charge	\$ 10.50	\$ 10.85	\$ 11.00	\$ 11.20	\$ 11.35	\$ 11.55	\$ 11.75
Fixed Charge %		100%	100%	100%	100%	100%	100%

1 Assumptions for FMP:

Inflation factor: 2.50% per year
Rate of return on Investment of portfolio: 1.25% per year

Total Core Expenses

		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET
6010	Salaries & Wages - Admin	2,609,584	2,419,500	2,805,639
	S & W Reimb. DSC or Recov from Grants	-	-	-
6090	Directors Compensation - MWDOC	210,342	182,258	220,588
6095	Directors Compensation - MWD	120,197	104,078	126,050
6105	Benefits - Admin	831,154	725,157	746,208
	OPEB Annual Contribution	133,331	180,456	105,188
	Overhead Reimbursement	(139,240)	(183,825)	(199,271)
6115	Benefits - Directors	119,356	70,765	60,024
6120	Health Insurance Coverage for Retirees	50,244	45,980	50,387
6205	Training	18,000	12,000	18,000
6210	Tuition Reimbursement	6,000	-	5,000
6220	Temporary Help	-	-	-
7010	Engineering - Outside Services	355,000	465,000	300,000
7020	Legal - General	329,000	295,435	355,000
7030	Audit	23,000	21,125	23,000
7040	Other Professional Fees	463,700	365,495	716,478
7047	Prof Service-Grant Recovery	-	-	-
7110	Conference - Employee	13,925	15,113	18,500
7115	Conference - Directors	8,650	10,745	9,800
7150	Travel & Accommodations - Employee	38,300	36,898	53,260
7155	Travel & Accommodations - Director	29,600	31,087	27,600
7210	Membership / Sponsorship	90,437	88,955	104,361
7250	CDR Participation	39,961	39,961	39,740
7305	Business Expense	7,000	6,589	6,800
7310	Office Maintenance	118,768	115,804	126,670
7315	Building Repair & Maintenance	10,800	10,000	11,000
7320	Rents & Leases	16,708	11,780	19,000
7330	Office Supplies	24,288	25,244	29,400
7340	Postal / Mail Delivery	11,100	10,100	11,285
7350	Subscriptions / Books	1,600	1,238	1,820
7360	Reproduction Expense	50,125	33,330	46,560
7410	Computer & Peripherals Maint	6,000	6,000	7,100
7430	Software Purchase	25,515	19,154	18,500
7440	Software Support	28,869	24,569	33,000
7450	Software Development	-	-	-
7510	Site Maintenance	-	-	-
7540	Computers and Equipment	9,300	9,000	19,000
7580	Maintenance Expense	-	-	-
7610	Automotive / Mileage	13,300	12,900	13,500
7615	Toll Road Charges	1,250	1,200	1,275
7620	Insurance Expense	97,000	95,000	96,000
7640	Utilities - Telephone	16,900	14,405	15,650
7650	Bank Fees	10,700	9,000	10,700
7670	Miscellaneous Expenses	60,450	53,307	83,770
8410	Overhead Reimbursement	-	-	-
8610	Depreciation Expense	-	-	-
8810	Capital Acquisition	-	-	6,000
	Total Expenditure	5,860,214	5,384,804	6,142,583

MWDOC's Contribution to WEROC	128,508	128,508	143,028
MWDOC's Election Expense	444,000	272,537	-
MWDOC's Building Expense	168,000	17,000	400,000
	<u>6,600,722</u>	<u>5,802,849</u>	<u>6,685,611</u>

Total Choice Revenue and Expense

		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET
	Choice Revenue	1,261,086	1,447,836	1,305,374
4205	School Contracts	70,000	70,000	70,000
4705	Prior Year Carry Over	94,000	94,000	106,356
		-	-	-
	Choice billing over/under	-	(75,940)	(18,161)
		-	-	-
		-	-	-
		-	-	-
		-	-	-
	Total Revenue	1,425,086	1,535,896	1,463,569

		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET
6010	Salaries & Wages - Admin	386,271	444,954	457,657
	S & W Reimb. DSC or Recov from Grants	(16,437)	(20,080)	(23,500)
6090	Directors Compensation - MWDOC	-	-	-
6095	Directors Compensation - MWD	-	-	-
6105	Benefits - Admin	130,762	127,198	120,631
	Overhead Reimbursement	139,240	183,825	199,271
6115	Benefits - Directors	-	-	-
6120	Health Insurance Coverage for Retirees	-	-	-
6205	Training	-	-	-
6210	Tuition Reimbursement	-	-	-
6220	Temporary Help	-	-	-
7010	Engineering - Outside Services	-	-	-
7020	Legal - General	-	-	-
7030	Audit	-	-	-
7040	Other Professional Fees	461,500	516,000	416,159
	Other Professional Fees - DSC	234,000	234,000	257,400
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	40,500	30,000	23,450
7410	Computer & Peripherals Maint	-	-	-
7430	Software Purchase	-	-	-
7440	Software Support	-	-	-
7450	Software Development	-	-	-
7510	Site Maintenance	-	-	-
7540	Computers and Equipment	-	-	-
7580	Maintenance Expense	-	-	-
7610	Automotive / Mileage	-	-	-
7615	Toll Road Charges	-	-	-
7620	Insurance Expense	-	-	-
7640	Utilities - Telephone	-	-	-
7650	Bank Fees	-	-	-
7670	Miscellaneous Expenses	49,250	20,000	12,500
8410	Overhead Reimbursement	-	-	-
8610	Depreciation Expense	-	-	-
8710	Election Expenses	-	-	-
8810	Capital Acquisition	-	-	-
	Total Expenditure	1,425,086	1,535,896	1,463,569

Total Core and Choice Expenses

		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET
6010	Salaries & Wages - Admin	2,995,855	2,864,454	3,263,296
	S & W Reimb. DSC or Recov from Grants	(16,437)	(20,080)	(23,500)
6090	Directors Compensation - MWDOC	210,342	182,258	220,588
6095	Directors Compensation - MWD	120,197	104,078	126,050
6105	Benefits - Admin	961,916	852,355	866,840
	OPEB Annual Contribution	133,331	180,456	105,188
	Overhead Reimbursement	-	-	-
6115	Benefits - Directors	119,356	70,765	60,024
6120	Health Insurance Coverage for Retirees	50,244	45,980	50,387
6205	Training	18,000	12,000	18,000
6210	Tuition Reimbursement	6,000	-	5,000
6220	Temporary Help	-	-	-
7010	Engineering - Outside Services	355,000	465,000	300,000
7020	Legal - General	329,000	295,435	355,000
7030	Audit	23,000	21,125	23,000
7040	Other Professional Fees	925,200	881,495	1,132,637
	Other Professional Fees - DSC	234,000	234,000	257,400
7047	Prof Service-Grant Recovery	-	-	-
7110	Conference - Employee	13,925	15,113	18,500
7115	Conference - Directors	8,650	10,745	9,800
7150	Travel & Accommodations - Employee	38,300	36,898	53,260
7155	Travel & Accommodations - Director	29,600	31,087	27,600
7210	Membership / Sponsorship	90,437	88,955	104,361
7250	CDR Participation	39,961	39,961	39,740
7305	Business Expense	7,000	6,589	6,800
7310	Office Maintenance	118,768	115,804	126,670
7315	Building Repair & Maintenance	10,800	10,000	11,000
7320	Rents & Leases	16,708	11,780	19,000
7330	Office Supplies	24,288	25,244	29,400
7340	Postal / Mail Delivery	11,100	10,100	11,285
7350	Subscriptions / Books	1,600	1,238	1,820
7360	Reproduction Expense	90,625	63,330	70,010
7410	Computer & Peripherals Maint	6,000	6,000	7,100
7430	Software Purchase	25,515	19,154	18,500
7440	Software Support	28,869	24,569	33,000
7450	Software Development	-	-	-
7510	Site Maintenance	-	-	-
7540	Computers and Equipment	9,300	9,000	19,000
7580	Maintenance Expense	-	-	-
7610	Automotive / Mileage	13,300	12,900	13,500
7615	Toll Road Charges	1,250	1,200	1,275
7620	Insurance Expense	97,000	95,000	96,000
7640	Utilities - Telephone	16,900	14,405	15,650
7650	Bank Fees	10,700	9,000	10,700
7670	Miscellaneous Expenses	109,700	73,307	96,270
8410	Overhead Reimbursement	-	-	-
8610	Depreciation Expense	-	-	-
8810	Capital Acquisition	-	-	6,000
	Total Expenditure	7,285,300	6,920,700	7,606,151

MWDOC's Contribution to WEROC	128,508	128,508	143,028
MWDOC's Election Expense	444,000	272,537	-
MWDOC's Building Expense	168,000	17,000	400,000
	<u>8,025,808</u>	<u>7,338,745</u>	<u>8,149,179</u>

Administrative - Board

11

		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	242,249	238,288	259,439	
6090	Directors Compensation - MWDOC	210,342	182,258	220,588	1
6095	Directors Compensation - MWD	120,197	104,078	126,050	2
6105	Benefits - Admin	73,905	62,704	63,411	
6115	Benefits - Directors	119,356	70,765	60,024	
6120	Health Insurance Coverage for Retirees				
6205	Training				
6210	Tuition Reimbursement				
6220	Temporary Help				
7010	Engineering - Outside Services				
7020	Legal - General	320,000	268,035	320,000	3 4
7030	Audit				
7040	Other Professional Fees				
7110	Conference - Employee				
7115	Conference - Directors	8,650	10,745	9,800	5
7150	Travel & Accommodations - Employee				
7155	Travel & Accommodations - Director	29,600	31,087	27,600	5
7210	Membership / Sponsorship	25,000	23,181	25,040	6
7250	CDR Participation				
7310	Office Maintenance				
7320	Rents & Leases				
7330	Office Supplies				
7340	Postal / Mail Delivery	4,600	4,000	4,500	
7350	Subscriptions / Books				
7360	Reproduction Expense				
7410	Computer & Peripherals Maint				
7430	Software Purchase				
7440	Software Support				
7450	Software Development				
7510	Site Maintenance				
7540	Computers and Equipment				
7580	Maintenance Expense				
7610	Automotive / Mileage	9,500	8,900	9,300	
7615	Toll Road Charges	700	650	700	
7620	Insurance Expense				
7640	Utilities - Telephone	985	1,100	1,150	
7650	Bank Fees				
7670	Miscellaneous Expenses	4,500	4,800	5,100	7
8410	Overhead Reimbursement				
8610	Depreciation Expense				
8810	Capital Acquisition				
	Total Expenditure	1,169,584	1,010,591	1,132,702	

1&2 Based on 5% increase from Jan to June 2015.

3 Best, Best & Krieger \$ 250,000
Aleshire & Wynder \$ 18,035
\$ 268,035

4 Best, Best & Krieger \$ 305,000
Aleshire & Wynder \$ 15,000
\$ 320,000

5 See Exhibit F.

6 LAFCO Annual Assessment
See Exhibit D.

7 Misc board expenses (supplies)

MWDOC's Election Expense

444,000	272,537	
<u>1,613,584</u>	<u>1,283,128</u>	<u>1,132,702</u>

Administrative - General

12

		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	204,597	221,704	259,839	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	54,593	60,189	57,268	
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training				
6210	Tuition Reimbursement				
6220	Temporary Help				
7010	Engineering - Outside Services				
7020	Legal - General				
7030	Audit				
7040	Other Professional Fees				
7110	Conference - Employee	13,925	15,113	18,500	1
7115	Conference - Directors				
7150	Travel & Accommodations - Employee	38,300	36,898	53,260	1
7155	Travel & Accommodations - Director				
7210	Membership / Sponsorship	51,377	51,714	63,191	2
7250	CDR Participation				
7305	Business Expense	7,000	6,589	6,800	
7310	Office Maintenance				
7320	Rents & Leases				
7330	Office Supplies				
7340	Postal / Mail Delivery				
7350	Subscriptions / Books	1,600	1,238	1,820	
7360	Reproduction Expense				
7410	Computer & Peripherals Maint				
7430	Software Purchase				
7440	Software Support				
7450	Software Development				
7510	Site Maintenance				
7540	Computers and Equipment				
7580	Maintenance Expense				
7610	Automotive / Mileage	3,800	4,000	4,200	
7615	Toll Road Charges	550	550	575	
7620	Insurance Expense				
7640	Utilities - Telephone				
7650	Bank Fees				
7670	Miscellaneous Expenses	1,200	1,400	1,450	
8410	Overhead Reimbursement				
8610	Depreciation Expense				
8710	Election Expenses				
8810	Capital Acquisition				
	Total Expenditure	376,942	399,395	466,903	

1 See Exhibit E.

2 See Exhibit D.

Personnel / Staff Development
13

		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	144,067	138,205	163,117	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	45,924	45,614	46,649	1 • Staff Technical Training & Leadership Development Training
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training	18,000	12,000	18,000	1
6210	Tuition Reimbursement	6,000	-	5,000	
6220	Temporary Help				
7010	Engineering - Outside Services				2 Best, Best & Krieger \$ 35,000
7020	Legal - General	9,000	27,400	35,000	2
7030	Audit				
7040	Other Professional Fees	35,000	37,000	25,000	3
7110	Conference - Employee				3 • Semi-annual Review of Deferred Comp and pension investment composition. \$ 25,000
7115	Conference - Directors				
7150	Travel & Accommodations - Employee				
7155	Travel & Accommodations - Director				
7210	Membership / Sponsorship				
7250	CDR Participation				
7310	Office Maintenance				
7320	Rents & Leases				4 • Employee Recognition program \$ 2,500
7330	Office Supplies				• Applicant Background Checks \$ 2,400
7340	Postal / Mail Delivery				• Team Building, Lunch meetings \$ 1,500
7350	Subscriptions / Books				• Holiday Lunch \$ 2,000
7360	Reproduction Expense				• OCWD Health Fair \$ 300
7410	Computer & Peripherals Maint				• Employee Flu Shots \$ 550
7430	Software Purchase				• Job Adds Recruiting 2,500
7440	Software Support				\$ 11,750
7450	Software Development				
7510	Site Maintenance				
7540	Computers and Equipment				
7580	Maintenance Expense				
7610	Automotive / Mileage				
7615	Toll Road Charges				
7620	Insurance Expense				
7640	Utilities - Telephone				
7650	Bank Fees				
7670	Miscellaneous Expenses	8,000	14,000	11,750	4
8410	Overhead Reimbursement				
8610	Depreciation Expense				
8710	Election Expenses				
8810	Capital Acquisition				
	Total Expenditure	265,991	274,218	304,516	

Overhead
19

		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET
6010	Salaries & Wages - Admin	359,881	358,327	401,092
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	115,544	95,491	106,020
6109	OPEB Annual Contribution	133,331	180,456	105,188
6111	Overhead Reimbursement from Choice	(139,240)	(183,825)	(199,271)
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees	50,244	45,980	50,387
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees	10,100	10,000	5,800
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7250	CDR Participation			
7310	Office Maintenance	118,768	115,804	126,670
7315	Building Repair & Maintenance	10,800	10,000	11,000
7320	Rents & Leases	16,708	11,780	19,000
7330	Office Supplies	24,288	25,244	29,400
7340	Postal / Mail Delivery	6,000	6,100	6,785
7350	Subscriptions / Books			
7360	Reproduction Expense	5,400	2,000	2,400
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support	2,300	-	
7450	Software Development			
7510	Site Maintenance			
7540	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense	97,000	95,000	96,000
7640	Utilities - Telephone	15,915	13,305	14,500
7650	Bank Fees	10,700	9,000	10,700
7670	Miscellaneous Expenses	6,500	7,900	8,400
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	Total Expenditure	844,239	802,562	794,071

- 1 Retirees:
 - 9 Retirees

- 2 • Pension Plan administration by Dissinger Associates \$ 4,000
 - Cafeteria Plan Wameworks \$ 1,800

 5,800

- 3 • Site maintenance and receptionist from OCWD \$ 112,000
 - Plant Maintenance \$ 2,820
 - Copier machine maint. \$ 4,200
 - Landscape Atrium Maint \$ 3,600
 - Binding Machine Renewal \$ 650
 - Phone Maintenance \$ 3,400

 \$ 126,670

- 4 • Iron Mountain \$ 9,600
 - Copier machine lease \$ 8,400
 - El Toro Water District (South EOC site) \$ 1,000

 \$ 19,000

- 5 • Misc equipment repairs, fees etc.

- 6 • Chillers, Boilers, new EMS, Board Room MWDOC @ 36%

MWDOC's Building Expense	168,000	17,000	400,000
	<u>1,012,239</u>	<u>819,562</u>	<u>1,194,071</u>

Planning Resource Development
21

		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET
6010	Salaries & Wages - Admin	395,062	390,610	486,511
6012	Salaries & Wages - Reimb. from Grants	-		-
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	133,102	110,369	117,145
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services	140,000	185,000	140,000
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees			
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship			
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Software Development			
7510	Site Maintenance			
7540	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses	7,000	3,952	7,000
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	Total Expenditure	675,164	689,932	750,656

1 Includes general consulting, reliability of MET, conjunctive use, climate change and value of being reliable.

2 Over budget portion funded via the use of carry over funds from FY13-14.

Research Participation
22

		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET
6010	Salaries & Wages - Admin			
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin			
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees			
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship			
7250	CDR Participation	39,961	39,961	39,740
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Software Development			
7510	Site Maintenance			
7540	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses			
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	Total Expenditure	39,961	39,961	39,740

1 Center for Demographic Research at
Cal State University Fullerton \$ 39,740

Met Issues and Special Projects
23

		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET
6010	Salaries & Wages - Admin	462,691	388,762	465,837
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	149,832	118,442	126,441
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services	215,000	280,000	160,000
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	Software Development			
7510	Site Maintenance			
7540	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses			
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	Total Expenditure	827,523	787,204	752,278

1 Includes funding for local project decision-making, MET advocacy, MET workgroup and UWMP.

2 Over budget portion funded via the use of carry over funds from FY13-14.

Government Affairs
31

		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET
6010	Salaries & Wages - Admin	156,272	83,145	81,384
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	46,317	26,863	28,825
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees	280,000	247,000	279,000
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	-		420
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Software Development			
7510	Site Maintenance			
7540	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses	16,800	10,500	20,820
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	Total Expenditure	499,389	367,508	410,450

- 1 • Townsend \$ 90,000
- Barker \$ 96,000
- Travel/Miscellaneous \$ 2,000
- Lewis Consulting \$ 34,000
- Nossaman/Ackerman \$ 25,000
- \$ 247,000

- 2 • Townsend \$ 96,000
- Barker \$ 96,000
- Travel/Miscellaneous \$ 3,000
- Lewis Consulting \$ 48,000
- Nossaman/Ackerman \$ 36,000
- \$ 279,000

- 3 • State & Federal Legislative Tracking \$ 3,500
- Legislative Outreach & Briefings \$ 7,000
- Legislative Staff Trip Travel Costs \$ 7,500
- WACO \$ 2,820
- \$ 20,820

Public Affairs
32

		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET
6010	Salaries & Wages - Admin	167,213	197,560	271,654
	Salaries & Wages - Reimb. from Grants			
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	51,234	61,161	71,815
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees	65,600	43,995	151,678
7047	Prof Service-Grant Recovery			
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship			
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery	500	-	-
7350	Subscriptions / Books			
7360	Reproduction Expense	44,725	31,330	43,740
7410	Computer & Peripherals Maint			
7430	Software Purchase	15,515	10,154	-
7440	Software Support			
7450	Software Development			
7510	Site Maintenance			
7540	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses	12,250	8,500	25,250
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	Total Expenditure	357,037	352,700	564,137

1 Public Affairs Activities:	
• Resolutions	\$ 5,000
• Member Agency Workshops PAW	\$ 10,000
• Consumer Confidence Reports	\$ 34,178
• Website Hosting & Maintenance	\$ 10,000
• Event Registration Fees	\$ 2,500
• PAW meeting materials	\$ 2,500
• New Website	25,000
Subtotal	89,178
Communications Plan Activities:	
• Outreach	\$ 7,500
• Marketing Materials	\$ 15,000
• Survey - Phone	\$ 20,000
• IPSO Survey	\$ 20,000
Subtotal	\$ 62,500
	<u>\$151,678</u>
2 • Briefing Papers	
• Name Badges	\$ 1,500
• Attire & Promo items	\$ 1,500
• Folders 1000@\$4.25	\$ 4,250
• Thumb Drives 1000@10.24	\$ 10,240
• Brochures 1500 @ 2.50	\$ 3,750
• Awards and Events	\$ 7,500
• Promotional Items	\$ 12,500
	\$ 43,740
3 • Ricki Maint and Repair	
• Children's Water Festival Sponsorship	\$ 3,500
• Industry Events	\$ 5,000
• Event Display Materials	\$ 2,500
• Speaker Recognition	\$ 1,500
• OC Water Hero	\$ 10,000
	\$ 25,250

**Water Use Efficiency
Policy Development (Core)
35**

		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET
6010	Salaries & Wages - Admin	34,719	55,021	50,513
6010	Salaries & Wages - Recovery from Grants			
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	9,534	24,541	14,347
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees			65,000
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship	14,060	14,060	16,130
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Software Development			
7510	Site Maintenance			
7540	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses			
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	Total Expenditure	58,313	93,622	145,990

1 • Project Audit	\$ 5,000
• Water Savings Potential Study	\$ 60,000
	<u>\$ 65,000</u>
2 • CUWCC Dues	\$ 8,005
• South O.C. Watershed Mngmt Area Dues	6,625
• OC CLCA	1,500
	<u>\$ 16,130</u>

General Finance
41

		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET
6010	Salaries & Wages - Admin	352,263	253,302	266,549
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	115,391	82,337	79,486
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services			
7020	Legal - General			
7030	Audit	23,000	21,125	23,000
7040	Other Professional Fees	73,000	27,500	190,000
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	2,000	-	-
7450	Software Development			
7510	Site Maintenance			
7540	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses	1,000	655	1,000
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	Total Expenditure	566,654	384,919	560,035

• Custodial Bank fees	\$ 3,000
• Financial Consulting	\$ 112,000
• Rate Study	\$ 75,000
	\$ 190,000

2 • Misc Fees and Supplies	\$ 1,000
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Information Technology
45

		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	90,570	94,575	99,703	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	35,778	37,447	34,801	
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training				
6210	Tuition Reimbursement				
6220	Temporary Help				
7010	Engineering - Outside Services				
7020	Legal - General				
7030	Audit				
7040	Other Professional Fees				
7110	Conference - Employee				
7115	Conference - Directors				
7150	Travel & Accommodations - Employee				1 • Misc repairs, maint & components
7155	Travel & Accommodations - Director				
7210	Membership / Sponsorship				
7250	CDR Participation				
7310	Office Maintenance				2 • Misc software upgrades and License
7320	Rents & Leases				
7330	Office Supplies				
7340	Postal / Mail Delivery				
7350	Subscriptions / Books				
7360	Reproduction Expense				
7410	Computer & Peripherals Maint	6,000	6,000	7,100	3 • Investment software usage cost \$ 2,340
7430	Software Purchase	10,000	9,000	18,500	• Financial Management System \$ 22,286
7440	Software Support	24,569	24,569	33,000	• Cisco Smartnet support \$ 790
7450	Software Development				• Misc NAV development \$ 2,000
7510	Site Maintenance				• Jet Reports support \$ 1,277
7540	Computers and Equipment	9,300	9,000	19,000	• B;ythco ABRA \$ 750
7580	Maintenance Expense				• ECS Laserfiche \$ 3,557
7610	Automotive / Mileage				\$ 33,000
7615	Toll Road Charges				
7620	Insurance Expense				4 • 13 desktop computers \$ 10,400
7640	Utilities - Telephone				• 13 Monitors \$ 2,600
7650	Bank Fees				• Miscellaneous hardware \$ 6,000
7670	Miscellaneous Expenses	3,200	1,600	3,000	\$ 19,000
8410	Overhead Reimbursement				5 • Misc supplies \$ 1,800
8610	Depreciation Expense				• MWDOC Website \$ 1,200
8710	Election Expenses				
8810	Capital Acquisition			6,000	6 • HP Z5400 Plotter \$ 6,000
	Total Expenditure	179,417	182,191	221,104	

**Water Use Efficiency
(choice)
62**

		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET
4215	Choice Revenue	785,805	785,805	864,576
4705	Prior Year Carry over			
	Choice billing over/under		42,781	
	Total Revenue	785,805	828,586	864,576

Choice billing over/under reflects revenue overage or shortfall to be reconciled with participating member agencies. Final charges will be revised by August 2015 to reflect the new budget year charges plus/minus prior year over/under.

		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET
6010	Salaries & Wages - Admin	354,469	396,507	397,220
6012	Salaries & Wages - Recovery from Grants	(16,437)	(20,080)	(23,500)
6090	Directors Compensation - MWD/DOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	120,651	116,063	110,064
	Overhead Reimbursement	127,122	161,096	167,593
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees	195,000	170,000	208,200
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship			
7220	CUWA Participation			
7240	AAWARF Participation			
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases	-		-
7330	Office Supplies			
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Software Development			
7510	Site Maintenance			
7540	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses	5,000	5,000	5,000
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	Total Expenditure	785,805	828,586	864,576

- 1 Recovery from WUE Grants for some Salaries and Benefits:
- CII Performance Based - North County \$ 8,500
 - Comprehensive Landscape Water Use \$ 15,000
 - \$ 23,500
- 2
- Marketing of WUE programs \$ 60,000
 - Water Smart Landscape \$ 50,000
 - California Sprinkler Adjustment Program \$ 1,200
 - Web Based Rebate Processing Platform \$ 72,000
 - Landscape Ordinance Plan Review \$ 25,000
 - \$ 208,200

**School Program
(choice)
63**

		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET
4215	Choice Revenue	205,109	205,109	224,842
4205	School Contracts	70,000	70,000	70,000
4705	Prior Year Carry over			
	Choice billing over/under		1,509	
	Total Revenue	275,109	276,618	294,842

Choice billing over/under reflects revenue overage or shortfall to be reconciled with participating member agencies. Final charges will be revised by August 2015 to reflect the new budget year charges plus/minus prior year over/under.

		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET
6010	Salaries & Wages - Admin	9,482	10,370	6,293
6010	Sal & Wages - Reimb. from DSC & Grants		-	
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	2,989	3,199	1,647
	Overhead Reimbursement	3,638	4,049	2,752
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees			
7040	Other Professional Fees - DSC	234,000	234,000	257,400
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	17,500	17,500	19,250
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Software Development			
7510	Site Maintenance			
7540	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses	7,500	7,500	7,500
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	Total Expenditure	275,109	276,618	294,842

- 1 • Assemblies; FY15-16
Goal is 75,000 students

- 2 • School books and other printings

- 3 • Demonstration supplies including new
Ricki Pencils and Stickers for education
presentation

**Foundational Action - Doheny Desal
(choice)
64**

		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET
4215	Choice Revenue	37,922	197,922	37,922
4705	Prior Year Carry over			
	Choice billing over/under		(11,658)	(18,161)
	Total Revenue	37,922	186,264	19,761

Choice billing over/under reflects revenue overage or shortfall to be reconciled with participating member agencies. Final charges will be revised by August 2015 to reflect the new budget year charges plus/minus prior year over/under.

		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET
6010	Salaries & Wages - Admin	22,320	18,990	11,631
	Salaries & Wages - Reimb. from Grants			
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	7,122	4,553	2,347
	Overhead Reimbursement	8,480	8,721	5,783
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees		154,000	
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			
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Software Development			
7510	Site Maintenance			
7540	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses			
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	Total Expenditure	37,922	186,264	19,761

To Be Funded by South Coast Water District. An additional \$160,000 was added during FY14-15 for the Environmental Baseline Monitoring Project. All Revenue and expense are shown here in FY14-15 but in actuality this project is expected to carry over into FY15-16

**Poseidon Desal
(choice)
65**

		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET
4215	Choice Revenue	54,000	51,000	
4705	Prior Year Carry over			45,162
	Choice billing over/under		(45,162)	
	Total Revenue	54,000	5,838	45,162

Recommendation for 2015-16 is to maintain existing funds for efforts that might arise this coming year.

		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET
6010	Salaries & Wages - Admin		3,436	-
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin		796	-
	Overhead Reimbursement		1,606	-
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees	54,000		45,162
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	Software Development			
7510	Site Maintenance			
7540	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses			
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	Total Expenditure	54,000	5,838	45,162

Actual activity for 2015-16 are uncertain at this time.

**Value of Water
(choice)
67**

		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET
4215	Choice Revenue	148,250	178,000	178,033
	Choice billing over/under		(2,216)	
	Total Revenue	148,250	175,784	178,033

Choice billing over/under reflects revenue overage or shortfall to be reconciled with participating member agencies. Final charges will be revised by August 2015 to reflect the new budget year charges plus/minus prior year over/under.

		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET
6010	Salaries & Wages - Admin		11,645	35,217
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin		1,662	5,016
	Overhead Reimbursement		6,477	19,601
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees	88,500	136,000	114,000
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accomodations - Employee			
7155	Travel & Accomodations - Director			
7210	Membership / Sponsorship			
7220	CUWA Participation			
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense	23,000	12,500	4,200
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Software Development			
7510	Site Maintenance			
7540	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses	36,750	7,500	
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	Total Expenditure	148,250	175,784	178,033

- 1 • Communications Consultant \$ 35,000
- Pump Toppers \$ 23,150
- Movie Theaters \$ 26,350
- Social Media Advertising \$ 1,500
- Bus Shelter Adds \$ 10,000
- Video \$ 40,000
- \$ 136,000

- 2 • Bill Stuffers \$ 7,500
- Printed Materials \$ 5,000
- \$ 12,500

- 3 • Communications Consultant \$ 32,500
- Pump Toppers \$ 35,000
- Movie Theaters \$ 35,000
- Social Media Advertising \$ 4,000
- Bus Shelter Adds \$ 7,500
- \$ 114,000

- 4 • Printed Materials \$ 4,200

**2014 Fund - Doheny Desal
(choice)
68**

		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET
4215	Choice Revenue	30,000	30,000	
4705	Prior Year Carry over			30,000
	Choice billing over/under		(30,000)	
	Total Revenue	30,000	-	30,000

This fund includes deposits from South Coast, LBCWD and San Clemente. Recommendation for 2015-16 is to maintain existing funds from 2014-15 for efforts that might arise this coming year.

		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET
6010	Salaries & Wages - Admin		-	-
	Salaries & Wages - Reimb. from Grants			
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin		-	-
	Overhead Reimbursement		-	-
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees	30,000		30,000
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accomodations - Employee			
7155	Travel & Accomodations - Director			
7210	Membership / Sponsorship			
7220	CUWA 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	Software Development			
7510	Site Maintenance			
7540	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses			
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	Total Expenditure	30,000	-	30,000

Actual activity for 2015-16 are uncertain at this time.

**2008 Fund - Doheny Desal
(choice)
69**

		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET
4215	Choice Revenue			
4705	Prior Year Carry over	94,000	94,000	31,194
	Choice billing over/under		(31,194)	
	Total Revenue	94,000	62,806	31,194

The source of funding for these efforts are remaining funds from the 2008 participation agreement for Doheny desalination.

		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET
6010	Salaries & Wages - Admin		4,006	7,297
	Salaries & Wages - Reimb. from Grants			
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin		924	1,558
	Overhead Reimbursement		1,877	3,543
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees	94,000	56,000	18,797
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship			
7220	CUWA 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	Software Development			
7510	Site Maintenance			
7540	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses			
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	Total Expenditure	94,000	62,806	31,194

Anticipated activities consist of payment of state park lease, electrical costs, coordination with state park planning for removal of the facilities.

WEROC
25

		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET
4320	Revenues from MWDOC	128,508	128,508	143,028
4210	WEROC Contracts	126,973	126,973	143,027
4705	Prior Years Carryover	(1,859)	(16,766)	0
4205				
4230	Reimbursements		4,933	
4240				
4410				
4805				
	Total Revenue	253,622	243,648	286,055

6 • OCSD	\$ 28,033
• SOCWA	\$ 10,870
• OCWD	\$ 71,514
• 3 Cities -- \$10,870 ea	<u>\$ 32,610</u>
	<u>\$ 143,027</u>

		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET
6010	Salaries & Wages - Admin	139,368	134,826	161,522
6012	Salaries & Wages - Recovery from Grants			
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	55,648	48,159	56,290
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees	3,000	3,000	3,000
7110	Conference - Employee	1,800	1,800	1,800
7115	Conference - Directors			
7150	Travel & Accomodations - Employee	3,500	2,700	3,500
7155	Travel & Accomodations - Director			
7210	Membership / Sponsorship	205	225	420
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases	18,183	18,183	19,092
7330	Office & Radio Supplies	1,000	1,000	1,000
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense	200	100	200
7410	Computer & Peripherals Maint	4,642	4,000	4,207
7430	Software Purchase			
7440	Software Support			6,750
7450	Software Development			
7510	Site Maintenance	850	460	850
7540	Computers and Equipment			
7580	Maintenance - Generators	2,000	1,000	2,000
7581	Maintenance - Radios	1,000	7,000	2,000
7582	Maintenance - EOC's	3,000	3,000	3,000
7610	Automotive / Mileage	600	679	800
7615	Toll Road Charges	125	116	125
7620	Insurance Expense	1,500	1,200	1,500
7640	Utilities - Telephone	10,000	8,000	10,000
7650	Bank Fees			
7670	Miscellaneous Expenses	1,000	1,000	1,000
7671	Miscellaneous Training	1,000	2,200	2,000
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	Total Expenditure	248,621	238,648	281,055

1 Catalina Repeater (6% increase)	
6 'In Case of Crisis' Software	
2 Janitorial services for 2 EOCs.	
3 • Generators	\$ 2,000
• OA radios	\$ 2,000
• Misc	<u>\$ 3,000</u>
	<u>\$ 7,000</u>

Sinking Fund (generator/radio)	5,000	5,000	5,000
	<u>253,621</u>	<u>243,648</u>	<u>286,055</u>

AMP Proceeds Agreement Administration
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		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET
4020	Interest Revenue	-		-
4050	O & M Maintenance Deposit	-	-	-
4230	Reimbursement	20,000	20,000	17,098
4680	Miscellaneous Income	-		-
	Billing over/under		3,151	
	Total Revenue	20,000	23,151	17,098

Participating Member agencies will be billed annually per the AMP sales admin agreement to cover legal and audit expenses until the RPOI ends in 2016

		FY 2014-2015 BUDGET	FY 2014-2015 PROJECTED ACTUALS	FY 2015-2016 PROPOSED BUDGET
6010	Salaries & Wages - Admin	-	989	2,098
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin		264	
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees	-	-	-
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services			
7020	Legal - General	17,000	21,897	15,000
7030	Audit	3,000		
7040	Other Professional Fees			
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			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Software Development			
7510	Site Maintenance			
7540	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses			
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	Total Expenditure	20,000	23,151	17,098

Exhibit D

**MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Proposed District Participation Costs
Fiscal Year 2015-2016**

	Budget	Projected	Budget	Approval included in Budget Approval
	FY 2014-2015	FY 2014-2015 Actuals	FY 2015-2016	
Required Participation or Service				
Colorado River Water Users Association	\$ -	\$ 40	\$ 40	√
LAFCO	25,000	23,141	25,000	√
Subtotal Cost Center 11	25,000	23,181	25,040	
Association. of Calif. Water Agencies (ACWA)	15,631	16,849	18,200	√
Federal Affairs				
Local Government				
Water Management				
Joint Powers Ins. Auth.				
eCivis, LLC - Grants Locator	3,900	3,900	-	
Santiago Aqueduct Commission	3,906	3,900	3,900	√
Subtotal Cost Center 12	23,437	24,649	22,100	
OC Chapter-Calif. Landscape Contractors Assoc.	500	500	1,500	√
CA Urban Water Conservation Council Dues	7,810	7,810	8,005	√
South OC Watershed Management Area Dues	5,750	5,750	6,625	√
Subtotal Cost Center 35	14,060	14,060	16,130	
Subtotal - Required Participation or Service	\$ 62,497	\$ 61,890	\$ 66,770	
Elective Participation				
Association of California Cities- Orange County (ACCOC)	\$ 5,000	\$ 5,000	\$ 5,000	√
American Water Works Association (AWWA)	1,550	1,513	1,550	√
Association of Metropolitan Water Agencies (AMWA)			16,004	New
Association of Public Treasurers (APT)	145	-	-	
CA Chamber of Commerce (HR California)	499	449	499	√
CALDESAL	5,000	5,000	5,000	√
California Municipal Treasurers Association (CMTA)	155	155	155	√
California Society of Municipal Finance Officers (CSMFO)	125	125	125	√
CA Special Districts Assn. (CSDA)	5,294	5,691	6,100	√
Colorado River Water Users Assn. (CRWUA)	100	60	60	√
Government Finance Officers Association (GFOA)	165	160	165	√
Indep. Special Districts of Or. Co. (ISDOC)	200	200	200	√
International Personnel Management Association	105	105	105	√
Latino Business Association	250	250	250	√
Municipal Information Systems Association of California (MISAC)	-	-	200	New
National Water Resources Assn., Mun. Caucus	500	500	500	√
Orange County Business Council (OC Chamber)	1,500	1,500	1,500	√
Orange County Emplmnt Rltns Consortium (Liebert, Cassidy & Wh)	2,994	2,994	-	
Orange County Public Affairs Association	150			
Orange County Water Association (OCWA)	200	100	100	√
Public Agency Risk Managers Association (PARMA)	100	100	100	√
Public Relations Society of America/O.C.	300	-	300	√
Society of Human Resources Management (SHRM)	180	185	200	√
Southern California Personnel Management Assoc. (SCPMA)		50	50	√
South Orange County Economic Coalition	1,500	1,500	1,500	√
Southern California Water Committee	850	850	850	√
Vietnamese Chamber of Commerce	500	-	-	
Water Education Foundation	578	578	578	√
Subtotal Cost Center 12	27,940	27,065	41,091	
Subtotal - Elective Participation	\$ 27,940	\$ 27,065	\$ 41,091	

Exhibit D

**MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Proposed District Participation Costs
Fiscal Year 2015-2016**

	Budget	Projected	Budget	Approval included in
	FY 2014-2015	FY 2014-2015	FY 2015-2016	
		Actuals		Budget Approval
(Exhibit D Continued..)				
International Association of Emergency Managers	-	-	\$ 185	New
InfraGard	\$ 55	\$ -	\$ 55	✓
California Emergency Services Association	150	225	180	✓
WEROC Program Total	<u>205</u>	<u>225</u>	<u>420</u>	
GRAND TOTAL	<u>\$ 90,642</u>	<u>\$ 89,180</u>	<u>\$ 108,281</u>	

New or Increased Memberships for 2015-16

Association	Budget	Projected	Budget	Approval included in
	FY 2014-2015	FY 2014-2015	FY 2015-2016	
		Actuals		Budget Approval
Association of Metropolitan Water Agencies (AMWA)			\$ 16,004	✓
Municipal Information Systems Association of California (MISAC)	-	-	200	✓
International Association of Emergency Managers	-	-	185	✓
OC Chapter-Calif. Landscape Contractors Assoc.	500	500	1,500	✓
CA Urban Water Conservation Council Dues	7,810	7,810	8,005	✓
South OC Watershed Management Area Dues	5,750	5,750	6,625	✓
CA Special Districts Assn. (CSDA)	5,294	5,691	6,100	✓
Society of Human Resources Management (SHRM)	180	185	200	✓
Total of New or Increased Memberships	<u>\$ 19,534</u>	<u>\$ 19,936</u>	<u>\$ 38,819</u>	

Exhibit E

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY Summary of Proposed Staff Registration & Travel Budget ⁽¹⁾ Fiscal Year 2015-2016

Conference / Meeting	Registration	Travel ⁽¹⁾	Approval included in Budget Approval
ACWA - DC Conference (2 staff)	\$ 1,250	\$ 5,000	√
- Fall Conference (3 staff)	2,400	2,500	√
- Spring Conference (3 staff)	2,400	5,000	√
- Legislative Symposium (2 staff)	200	600	√
ACC-OCBC Legislative Advocacy Trip		950	New
ACWA Region 10 (2 Staff)	150	200	√
Association of Metropolitan Water Agencies (AMWA)	2,400	3,700	New
AWWA Cal Nevada & National Conference (1)	400	900	New
AWWA Fall Conference (1 staff)	550	1,200	√
AWWA Spring Conference (1 staff)	550	1,200	√
Bond Buyers Conference (1 Staff)	200	500	√
California Dept. of Health Svcs Certif Stakeholder Mtg. (2 Trips)	-	1,200	√
California Dept. of Water Resources (USC & ITP) (1 staff)	-	600	√
Calif. Soc. of Mun. Finance Officers (2 staff)	200	400	√
Cal Desal Conference (2 staff)	500	1,200	√
CRWUA - Fall (3 staff)	1,350	3,750	√
CSDA Annual Conference (1 staff)	500	-	
CUWCC Board Plenary & Committee Meetings (13 meetings)	-	5,760	√
DWR Stakeholder Meetings (4x)		1,200	√
Gov. Finance Officers Assoc. Seminar (1 staff)	200	400	√
Information Technology Seminar (2 staff)	600	1,200	√
Irrigation Association Annual Conference (3 staff)	1,200	-	
Liebert Cassidy & Whitmore Employment Law Conference (2 Staff)	950	-	
Sacramento Legislative Advocacy (12 trips)		3,600	√
Urban Water Institute (2x)	300	300	√
Washington Legislative Advocacy (6 trips)	-	8,500	√
Water Smart Innovations (1 Staff)	400	900	√
Miscellaneous*	1,800	2,500	√
General Fund Total **	\$ 18,500	\$ 53,260	
AWWA Security Congress (1 WEROC staff)	600	1,500	√
California Emergency Services Association (2 WEROC staff)	1,200	2,000	√
WEROC Program Total	\$ 1,800	\$ 3,500	
PROPOSED GENERAL FUND BUDGET	\$ 18,500	\$ 53,260	

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

** Excludes automotive mileage.

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

Exhibit F

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY Summary of Proposed Board Registration & Travel Budget Fiscal Year 2015-2016

<u>Conference</u>	<u>Registration</u>	<u>Travel (1)</u>	<u>Approval included in Budget Approval</u>
ACWA DC Conference (2 Directors)	\$ 1,250	\$ 3,800	√
ACWA Fall Conference (3 Directors)	\$ 2,400	\$ 2,500	√
ACWA Spring Conference (3 Directors)	\$ 2,400	\$ 5,000	√
ACWA Region 10 (2 Directors)	\$ 150	\$ 200	√
Bond Buyers Conference (2 Directors)	\$ 400	\$ 1,000	√
CRWUA Fall Conf (2 Directors)	\$ 900	\$ 2,500	√
CSDA Annual Conference (1 Director)	\$ 1,000	\$ 200	√
Sacramento Legislative Advocacy (8 Trips)	-	\$ 2,400	√
Washington DC Legislative Advocacy (6 trips)	-	\$ 8,500	√
Urban Water Institute (2 Directors)	300	\$ 300	√
Miscellaneous*	\$ 1,000	\$ 1,200	√
 TOTAL**	 \$ 9,800	 \$ 27,600	
 PROPOSED GENERAL FUND BUDGET	 \$ 9,800	 \$ 27,600	

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

** Excludes automotive mileage.

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

Exhibit H

**MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Schedule of Capital Expenditures
Fiscal Year 2015-2016**

	<u>Proposed Budget</u>	<u>Approval included in Budget Approval</u>
Computer Equipment - 45-8810:		
HP Z5400 Plotter	6,000	√
Subtotal Cost Center 45	6,000	
Total Capital Expenditures	\$ 6,000	

Exhibit J
Professional / Special Services Authorized
Core Fund

Department	Consultant	Service	Budget FY 14-15	Budget FY 15-16	* Approval included in Budget Approval
Engineering Expenses					
Planning & Operation (21)	(To be determined)	Various Engineering/Technical Services	140,000	140,000	
Met Issues & Special Projects (23)	Ed Means Consulting	Consulting on MET issues	60,000	60,000	√
	Ron Gastelum Consulting		10,000	10,000	√
	(To be determined)	Urban Water Management Plan	65,000	30,000	
	(To be determined)	MET IRP Analysis and Reliability Planning	80,000	60,000	
Total Engineering Expenses			355,000	300,000	
Legal Expenses					
Administration (11 & 13)	Best, Best & Krieger	General Legal Counsel Services	300,000	305,000	√
	Aleshire & Wynder	Legal Counsel Services Regarding San Diego County Water Authority	20,000	15,000	√
	Demsey, Filliger & Associates, LLC	OPEB Actuarial	3,000		
	Best, Best & Krieger	Labor Counsel Services	6,000	35,000	√
Total Legal Expenses			329,000	355,000	
Audit Expenses					
Finance (41)	Vavrinek, Trine, Day & Co., LLP	Annual Financial Audit and Federal Single Audit	23,000	23,000	√
Training					
Administration (13)	TBD/Cal State University Fullerton Leadership	Staff Development/Training/indiv. Employee training	18,000	18,000	√
Professional Fees					
Administration (12 & 13 & 19)	Dissinger Associates	Pension Plan Administration	3,400	4,000	√
	(To be determined)	Evaluate fund portfolio on a semi annual basis for 401 and 457 Plan/RFP for 401 & 457	15,000	25,000	
	Wage Works	Cafeteria Plan Administration	2,400	1,800	√
	Blytheco	HR Maintenance	500		
	(To be determined)	Salary and Benefit Benchmark study	20,000		
	ECS, Inc.	Info. Management Professional Services	3,800		
Governmental Affairs (31)	Townsend Public Affairs	State Legislative Advocate	90,000	96,000	√
	James C. Barker	Federal Legislative Advocate	96,000	96,000	√
	Lewis Consulting	County Issues Consulting	48,000	48,000	√
	Ackerman	Legal and Regulatory	36,000	36,000	√
	(To be determined)	Miscellaneous	10,000	3,000	
Public Affairs (32)	Stetson Engineers	Consumer Confidence Report (CCR) Technical Water Quality Advisor	31,000	34,178	√
	(To be determined)	Public Outreach	7,500	7,500	
	(To be determined)	Collateral materials update and resolutions	5,000	5,000	
	(To be determined)	Event Registration Fees	3,500	2,500	
	(To be determined)	PAW Meeting Materials	2,600	2,500	
	(To be determined)	Client Agency Workshops for PAW	5,000	10,000	
	(To be determined)	Marketing Materials	3,500	15,000	
	(To be determined)	Surveys - Phone and IPSO		40,000	
Finance & IT (41 & 45)	(To be determined)	Website updates and Maintenance/New Website	7,500	35,000	
	(To be determined)	Rate Study	-	75,000	
	Union Bank	Custodial Bank fees	3,000	3,000	√
	(To be determined)	Financial Consulting	20,000	112,000	
	(To be determined)	Project Financial Consulting	50,000		
Total Professional Fees			463,700	651,478	

Exhibit J
Professional / Special Services Authorized
Trustee Activities

Department	Consultant	Service	Budget FY 14-15	Budget FY 15-16	* Approval included in Budget Approval
Legal Expenses					
AMP Administration (61)	Best, Best & Krieger	AMP Administration, 1996 COPS	17,000	15,000	√
Audit Expenses					
AMP Administration (61)	(To be determined)	Annual Audit	3,000		

* 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 14-15	Budget FY 15-16	* Approval included in Budget Approval
Professional Fees					
Water Use Efficiency (62)	*ConserVision Consulting, LLC	Water Smart Landscape	55,000	50,000	√
	(To be determined)	Printing of marketing materials for all WUE programs	40,000	60,000	
	Enterprise Information Systems	California Sprinkler Adjustment Program	35,000	1,200	√
	(To be determined)	Landscape Design Assistance Program	35,000		
	Gilbert & Associates	Project Audit	5,000		√
	(To be determined)	Web Based Rebate Processing Platform		72,000	
	(To be determined)	Landscape Ordinance Plan Review	25,000	25,000	
Value of Water (67)	(To be determined)	Outreach	25,000		
	(To be determined)	Communications Consultant	20,000	32,500	
	(To be determined)	Gas Station Pump Video Adds	12,000	35,000	
	(To be determined)	Bus Shelter Adds	12,500	7,500	
	(To be determined)	Public Service Announcements	8,000		
	(To be determined)	Website Development	3,500		
	(To be determined)	Mobile Application Development	7,500		
Poseidon Desal	(To be determined)	Movie Theaters		35,000	
	(To be determined)	Social Media Advertising		4,000	
	(To be determined)	(To be determined)	54,000		
2008 Fund Doheny Desal	(To be determined)	(To be determined)	94,000	45,985	
2014 Fund Doheny Desal	(To be determined)	(To be determined)	30,000		
School Program (63)	Discovery Science Center	Assemblies	234,000	257,400	√
Total Professional Fees			695,500	625,585	

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

Municipal Water District of Orange County
Fiscal Year 2014-2015 Consolidated Budget Summary

	Core & Choice	Water Fund	Water Use Efficiency	WEROC	AMP Proceeds Agreement Administration	RPOI ¹	Total with Inter-Fund Transfers	Less Inter-Fund Transfers ²	Consolidated Budget Total
Revenues:									
Water Sales		\$ 197,943,916					\$ 181,841,285		\$ 181,841,285
Local Resource Program Incentives		\$ (16,102,631)							
Retail Meter Charge	6,440,532						6,440,532		6,440,532
Water Increment Charge	103,564						103,564		103,564
Interest Revenue	138,000	4,275					142,275		142,275
MWDOC's Contribution			49,000	128,508			177,508	(177,508)	-
Outside Fundings	-		3,681,332	126,973	20,000	4,921	3,833,226		3,833,226
Carryover Funds				(1,859)			(1,859)		(1,859)
Choice Revenue	1,425,086						1,425,086		1,425,086
Miscellaneous Income	3,000						3,000		3,000
Total Revenues	8,110,182	181,845,560	3,730,332	253,622	20,000	4,921	193,964,617	(177,508)	193,787,109
Expenses:									
Water Purchases	-	181,841,285					181,841,285		181,841,285
Salaries & Wages	2,995,854			139,368			3,135,223		3,135,223
less S & W Reimb. DSC or Recov from Grants	(16,437)						(16,437)		(16,437)
Employee Benefits	1,095,249			55,648			1,150,897		1,150,897
Engineering Expense	355,000						355,000		355,000
Professional Fees	1,133,200		3,730,332	3,000			4,866,532	(49,000)	4,817,532
Election Expense (annualized)	444,000						444,000		444,000
Legal Expense - General	329,000				17,000		346,000		346,000
Maintenance Expense	131,568			3,850			135,418		135,418
Insurance Expense	97,000			1,500			98,500		98,500
Membership / Sponsorship	90,437			205			90,642		90,642
Director Compensation	210,342						210,342		210,342
MWDOC Contribution to WEROC	128,508						128,508	(128,508)	-
MWDOC Contribution to Desalination							-	-	-
RPOI Distribution to Member Agencies						4,921	4,921		4,921
Others:									
MWD Representation	120,197						120,197		120,197
Director Benefits	119,356						119,356		119,356
Health Insurance Coverage for Retirees	50,244						50,244		50,244
Audit Expense	23,000				3,000		26,000		26,000
Automotive & Toll Road Expenses	14,550			725			15,275		15,275
Conference Expense - Staff	13,925			1,800			15,725		15,725
Conference Expense - Directors	8,650						8,650		8,650
CDR Participation	39,961						39,961		39,961
Business Expense	7,000						7,000		7,000
Miscellaneous Expense	120,400			5,000			125,400		125,400
Postage / Mail Delivery	11,100						11,100		11,100
Rents & Leases	40,708			18,183			58,891		58,891
Outside Printing, Subscription & Books	92,225			200			92,425		92,425
Office Supplies	24,288			1,000			25,288		25,288
Computer Maintenance	6,000			4,642			10,642		10,642
Software Support & Expense	54,384						54,384		54,384
Computers and Equipment	9,300						9,300		9,300
Telecommunications Expense	16,900			10,000			26,900		26,900
Temporary Help Expense	-						-		-
Training Expense	18,000						18,000		18,000
Tuition Reimbursement	6,000						6,000		6,000
Travel & Accommodations - Staff	38,300			3,500			41,800		41,800
Travel & Accommodations - Directors	29,600						29,600		29,600
MWDOC Building Expense	168,000						168,000		168,000
WEROC Sinking Fund Expense (generator & radios)				5,000			5,000		5,000
Capital Acquisition	-						-		-
Total Expenses	8,025,809	181,841,285	3,730,332	253,622	20,000	4,921	193,875,969	(177,508)	193,698,461
EFFECT ON RESERVES / FUND BALANCE	\$ 84,373	\$ 4,275³	\$ -	\$ -	\$ -	\$ -	\$ 88,648	\$ -	\$ 88,648

1 Revised Percentage Of Investment (RPOI) - distribution of installment AMP sales proceeds from bond participants.
2 Adjustment for MWDOC's contributions to other funds.
3 Net change to restricted reserves for Interest revenue.

Municipal Water District of Orange County
Fiscal Year 2015-2016 Consolidated Budget Summary

	Core & Choice	Water Fund	Water Use Efficiency	WEROC	AMP Proceeds Agreement Administration	RPOI ¹	Total with Inter-Fund Transfers	Less Inter-Fund Transfers ²	Consolidated Budget Total
Revenues:									
Water Sales		\$ 226,460,895					\$ 226,460,895		\$ 226,460,895
Local Resource Program Incentives		(15,210,085)							
Retail Meter Charge	6,687,322						6,687,322		6,687,322
Water Increment Charge	-						-		-
Interest Revenue	117,675	2,900					120,575		120,575
MWDOC's Contribution			49,000	143,028			192,028	(192,028)	-
Outside Fundings	-		22,717,204	143,027	17,098	4,823	22,882,152		22,882,152
Carryover Funds				0			0		0
Choice Revenue	1,463,569						1,463,569		1,463,569
Miscellaneous Income	3,000						3,000		3,000
Total Revenues	8,271,565	211,253,710	22,766,204	286,055	17,098	4,823	257,809,540	(192,028)	257,617,512
Expenses:									
Water Purchases	-	211,250,810					211,250,810		211,250,810
Salaries & Wages	3,263,296			161,522	2,098		3,426,916		3,426,916
less S & W Reimb. DSC or Recov from Grants		(23,500)					(23,500)		(23,500)
Employee Benefits	972,028			56,290			1,028,317		1,028,317
Engineering Expense	300,000						300,000		300,000
Professional Fees	1,390,037		22,766,204	3,000			24,159,241	(49,000)	24,110,241
Election Expense (annualized)	-						-		-
Legal Expense - General	355,000				15,000		370,000		370,000
Maintenance Expense	137,670			4,850			142,520		142,520
Insurance Expense	96,000			1,500			97,500		97,500
Membership / Sponsorship	104,361			420			104,781		104,781
Director Compensation	220,588						220,588		220,588
MWDOC Contribution to WEROC	143,028						143,028	(143,028)	-
MWDOC Contribution to Desalination									
RPOI Distribution to Member Agencies						4,823	4,823		4,823
Others:									
MWD Representation	126,050						126,050		126,050
Director Benefits	60,024						60,024		60,024
Health Insurance Coverage for Retirees	50,387						50,387		50,387
Audit Expense	23,000						23,000		23,000
Automotive & Toll Road Expenses	14,775			925			15,700		15,700
Conference Expense - Staff	18,500			1,800			20,300		20,300
Conference Expense - Directors	9,800						9,800		9,800
CDR Participation	39,740						39,740		39,740
Business Expense	6,800						6,800		6,800
Miscellaneous Expense	106,970			6,000			112,970		112,970
Postage / Mail Delivery	11,285						11,285		11,285
Rents & Leases	19,000			19,092			38,092		38,092
Outside Printing, Subscription & Books	71,830			200			72,030		72,030
Office Supplies	29,400			1,000			30,400		30,400
Computer Maintenance	7,100			4,207			11,307		11,307
Software Support & Expense	51,500			6,750			58,250		58,250
Computers and Equipment	19,000						19,000		19,000
Telecommunications Expense	15,650			10,000			25,650		25,650
Temporary Help Expense	-						-		-
Training Expense	18,000						18,000		18,000
Tuition Reimbursement	5,000						5,000		5,000
Travel & Accommodations - Staff	53,260			3,500			56,760		56,760
Travel & Accommodations - Directors	27,600						27,600		27,600
MWDOC Building Expense	400,000						400,000		400,000
WEROC Sinking Fund Expense (generator & radios)				5,000			5,000		5,000
Capital Acquisition	6,000						6,000		6,000
Total Expenses	8,149,179	211,250,810	22,766,204	286,055	17,098	4,823	242,474,169	(192,028)	242,282,141
EFFECT ON RESERVES / FUND BALANCE	\$ 122,386	\$ 2,900³	\$ -	\$ -	\$ -	\$ -	\$ 15,335,371	\$ -	\$ 15,335,371

1 Revised Percentage Of Investment (RPOI) - distribution of installment AMP sales proceeds from bond participants.
2 Adjustment for MWDOC's contributions to other funds.
3 Net change to restricted reserves for Interest revenue.