

**RESOLUTION NO. 2125
MUNICIPAL WATER DISTRICT OF ORANGE COUNTY**

**APPROVING AND ESTABLISHING THE MWDOC BUDGET FOR
FISCAL YEAR 2022-2023 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 2022-2023, as recommended, be and the same is hereby adopted as follows:

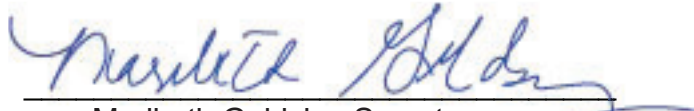
General Fund Budget (Inclusive of Expenses funded by Reserves)	\$11,320,901
Water Purchases Budget	174,477,132
Water Use Efficiency Budget	8,545,274
WEROC Budget.....	565,941
AMP Budget.....	4,567
 Total Budget Resolution.....	 \$194,913,815

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

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

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

I hereby certify the foregoing is a full, true and correct copy of Resolution No. 2025, adopted by the Board of Directors of Municipal Water District of Orange County at its meeting held on April 20, 2022.



Maribeth Goldsby, Secretary
Municipal Water District of Orange County



Annual Budget for Fiscal Year 2022-23

Final Budget

MWDOC's mission is:

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

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

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2022-2023 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2021-2022 BUDGET
OPERATING EXPENSES:						
Salaries & Wages	\$ 3,629,660	\$ 3,639,452	\$ 9,793	\$ 3,835,412	\$ 195,959	\$ 205,752
Employee Benefits	1,193,667	1,214,738	21,071	1,260,901	46,163	67,234
Director Compensation	288,800	271,112	(17,688)	275,041	3,929	(13,759)
Director Benefits	161,248	125,019	(36,230)	132,976	7,958	(28,272)
MWD Representation	165,029	150,945	(14,084)	157,166	6,221	(7,863)
CALPERS Unfunded Liability Contribution	207,000	207,000	-	207,000	-	-
Overhead Reimbursement	(305,425)	(337,327)	(31,903)	(333,099)	4,228	(27,674)
Health Insurance Coverage for Retirees	101,099	85,448	(15,651)	94,554	9,106	(6,545)
Audit Expense	30,220	57,566	27,346	35,000	(22,566)	4,780
Automotive & Toll Road Expenses	17,050	1,600	(15,450)	14,400	12,800	(2,650)
Conference Expense - Staff	44,560	41,295	(3,265)	56,205	14,910	11,645
Conference Expense - Directors	16,845	17,825	980	23,905	6,080	7,060
Outside Consulting Expense	380,000	236,000	(144,000)	410,000	174,000	30,000
Insurance Expense	130,000	135,000	5,000	140,000	5,000	10,000
Legal Expense - General	225,000	229,221	4,221	235,750	6,529	10,750
Maintenance Expense	153,400	98,800	(54,600)	157,400	58,600	4,000
Membership / Sponsorship	143,041	140,295	(2,746)	145,847	5,552	2,806
CDR Participation	65,249	55,189	(10,060)	57,462	2,273	(7,787)
Miscellaneous Expense	76,381	49,020	(27,361)	60,120	11,100	(16,261)
Postage / Mail Delivery	8,600	9,614	1,014	10,900	1,286	2,300
Professional Fees	865,859	827,196	(38,664)	916,475	89,280	50,616
Rents & Leases	1,800	1,660	(140)	1,800	140	-
Outside Printing, Subscription & Books	83,700	75,800	(7,900)	85,000	9,200	1,300
Office Supplies	35,000	15,000	(20,000)	35,000	20,000	-
Building Repair & Maintenance	15,000	15,000	-	22,056	7,056	7,056
Computer Maintenance	8,000	8,000	-	7,000	(1,000)	(1,000)
Business Expense	2,500	2,048	(452)	2,500	452	-
Software Support & Expense	82,580	125,580	43,000	148,408	22,828	65,828
Computers and Equipment	23,450	23,450	-	43,950	20,500	20,500
Telecommunications Expense	41,400	36,805	(4,595)	40,790	3,985	(610)
Temporary Help Expense	5,000	-	(5,000)	5,000	5,000	-
Training Expense	50,000	40,087	(9,914)	45,000	4,914	(5,000)
Tuition Reimbursement	5,000	-	(5,000)	5,000	5,000	-

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

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2022-2023 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2021-2022 BUDGET
OPERATING EXPENSES: continued						
Travel & Accommodations - Staff	69,825	45,877	(23,948)	90,325	44,448	20,500
Travel & Accommodations - Directors	21,250	19,136	(2,114)	32,900	13,764	11,650
MWDOC's Contribution to WEROC: Operations	260,346	260,346	-	296,290	35,944	35,944
Capital Acquisition (excluding building)	273,059	540,996	267,937	81,000	(459,996)	(192,059)
Capital Acq Prior Year Carryover Dr/(Cr)	(5,803)	(208,991)	(203,188)	-	208,991	5,803
OPERATING EXPENSES	\$ 8,569,390	\$ 8,255,801	\$ (313,589)	\$ 8,835,434	\$ 579,633	\$ 266,044
MWDOC's Building Expense	\$ 903,089	\$ 1,082,686	\$ 179,597	\$ 246,600	\$ (836,086)	\$ (656,489)
Building Expense Prior Year Carryover Dr/(Cr)	\$ (461,116)	\$ (164,236)	\$ 296,880	\$ 476,477	\$ 640,713	\$ 937,593
Contribution to Election Reserve	\$ -	\$ -	\$ -	\$ 300,728	\$ 300,728	\$ 300,728
TOTAL EXPENSES	\$ 9,011,363	\$ 9,174,251	\$ 162,888	\$ 9,859,239	\$ 684,988	\$ 847,875

REVENUES:						
Retail Meter Charge	\$ 8,357,232	\$ 8,357,232	\$ -	\$ 8,885,401	\$ 528,169	\$ 528,169
Ground Water Customer Charge	335,385	335,385	-	367,806	32,421	32,421
Interest Revenue	220,000	128,777	(91,223)	145,971	17,194	(74,029)
Miscellaneous Income	3,000	3,000	-	3,000	-	-
TOTAL REVENUES	\$ 8,915,617	\$ 8,824,394	\$ (91,223)	\$ 9,402,178	\$ 577,784	\$ 486,561

EFFECT ON RESERVES:						
TOTAL CONTRIBUTION (DRAW) FROM RESERVES	\$ (95,747)	\$ (349,858)	\$ (254,111)	\$ (457,061)	\$ (107,203)	\$ (361,314)

(479,979) <=previous

(1) Total FY2022-2023 Salaries & Wages includes \$18,394 for intern support

\$ (456,144) <=S/B

(2) Total FY2022-2023 Benefits includes \$1,745 for intern support. Total Benefits also includes a Calpers contribution for full time employees of 10.87% for Classic employees and 7.47% for PEPRA employees. A further assumption is that medical, dental and vision insurance rates will increase by 4% for FY22-23.

(3) Of the \$476,477, \$437,590 is to replenish the building reserve thru FY22/23.

(4) Based on FY21-22 projections and FY22-23 MWDOC designated reserve target, designated reserves will be essentially fully funded in a few years.

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

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2022-2023 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2021-2022 BUDGET
OPERATING EXPENSES:						
Salaries & Wages	\$ 548,882	\$ 611,678	\$ 62,796	\$ 593,718	\$ (17,960)	\$ 44,836
less for Recovery from Grants	(18,665)	(30,874)	(12,209)	(20,000)	10,874	(1,335)
Employee Benefits	163,063	174,632	11,569	180,931	6,299	17,867
Director Compensation	-	-	-	-	-	-
Director Benefits	-	-	-	-	-	-
MWD Representation	-	-	-	-	-	-
Overhead Reimbursement	305,425	337,327	31,903	333,099	(4,228)	27,674
Health Insurance Coverage for Retirees	-	-	-	-	-	-
Audit Expense	-	-	-	-	-	-
Automotive & Toll Road Expenses	200	500	300	1,200	700	1,000
Vehicle Expense	5,800	4,343	(1,457)	7,343	3,000	1,543
Conference Expense - Staff	-	-	-	-	-	-
Conference Expense - Directors	-	-	-	-	-	-
Outside Consulting Expense	-	-	-	-	-	-
Insurance Expense	-	-	-	-	-	-
Legal Expense - General	-	-	-	-	-	-
Maintenance Expense	-	-	-	-	-	-
Membership / Sponsorship	-	-	-	-	-	-
Miscellaneous Expense	12,000	12,000	-	12,000	-	-
Postage / Mail Delivery	643	400	(243)	400	-	(243)
Professional Fees	609,781	620,770	10,989	599,781	(20,989)	(10,000)
Rents & Leases	-	-	-	-	-	-
Outside Printing, Subscription & Books	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-
Supplies - Water Loss Control	4,000	4,000	-	4,000	-	-
Computer Maintenance	-	-	-	-	-	-
Software Support & Expense	2,100	2,300	200	2,300	-	200
Telecommunications Expense	1,440	1,170	(270)	2,900	1,730	1,460
Computers and Equipment	-	-	-	-	-	-
Temporary Help Expense	-	-	-	-	-	-
Training Expense	2,000	2,000	-	8,000	6,000	6,000
Tuition Reimbursement	-	-	-	-	-	-

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

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2022-2023 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2021-2022 BUDGET
OPERATING EXPENSES: continued						
Travel & Accommodations - Staff	-	-	-	-	-	-
Travel & Accommodations - Directors	-	-	-	-	-	-
Capital Acquisition	-	-		32,280	32,280	32,280
Subtotal Expenses	\$ 1,636,669	\$ 1,740,247	\$ 103,577	\$ 1,757,952	\$ 17,705	121,282.65
TOTAL EXPENSES	\$ 1,636,669	\$ 1,740,247	\$ 103,577	\$ 1,757,952	\$ 17,705	\$ 121,283

REVENUES:						
Choice Revenue	\$ 1,636,669	\$ 1,740,247	\$ 103,577	\$ 1,757,952	\$ 17,705	\$ 121,283
TOTAL REVENUES	\$ 1,636,669	\$ 1,740,247	\$ 103,577	\$ 1,757,952	\$ 17,705	\$ 121,283

- (1) Total FY2022-2023 Salaries & Wages includes \$92,435 for intern support
- (2) Total FY2022-2023 Benefits includes \$8,764 for intern support. Total Benefits also includes a Calpers contribution for full time employees of 10.87% for Classic employees and 7.47% for PEPRA Calpers employees. A further assumption is that medical, dental and vision insurance rates will increase by 4% for FY22-23.

Exhibit A4
SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
CONSOLIDATED

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2022-2023 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2021-2022 BUDGET
OPERATING EXPENSES:						
Salaries & Wages	\$ 4,178,542	\$ 4,251,131	\$ 72,589	\$ 4,429,130	\$ 177,999	\$ 250,588
less for Recovery from Grants	(18,665)	(30,874)	(12,209)	(20,000)	10,874	(1,335)
Employee Benefits	1,356,730	1,389,370	32,640	1,441,831	52,461	85,101
Director Compensation	288,800	271,112	(17,688)	275,041	3,929	(13,759)
Director Benefits	161,248	125,019	(36,230)	132,976	7,958	(28,272)
MWD Representation	165,029	150,945	(14,084)	157,166	6,221	(7,863)
CALPERS Unfunded Liability Contribution	207,000	207,000	-	207,000	-	-
Overhead Reimbursement	-	-	-	-	-	-
Health Insurance Coverage for Retirees	101,099	85,448	(15,651)	94,554	9,106	(6,545)
Audit Expense	30,220	57,566	27,346	35,000	(22,566)	4,780
Automotive & Toll Road Expenses	17,250	2,100	(15,150)	15,600	13,500	(1,650)
Vehicle Expense - Water Loss Control	5,800	4,343	(1,457)	7,343	3,000	1,543
Conference Expense - Staff	44,560	41,295	(3,265)	56,205	14,910	11,645
Conference Expense - Directors	16,845	17,825	980	23,905	6,080	7,060
Outside Consulting Expense	380,000	236,000	(144,000)	410,000	174,000	30,000
Insurance Expense	130,000	135,000	5,000	140,000	5,000	10,000
Legal Expense - General	225,000	229,221	4,221	235,750	6,529	10,750
Maintenance Expense	153,400	98,800	(54,600)	157,400	58,600	4,000
Membership / Sponsorship	143,041	140,295	(2,746)	145,847	5,552	2,806
CDR Participation	65,249	55,189	(10,060)	57,462	2,273	(7,787)
Miscellaneous Expense	88,381	61,020	(27,361)	72,120	11,100	(16,261)
Postage / Mail Delivery	9,243	10,014	771	11,300	1,286	2,057
Professional Fees	1,475,640	1,447,966	(27,675)	1,516,256	68,291	40,616
Rents & Leases	1,800	1,660	(140)	1,800	140	-
Outside Printing, Subscription & Books	83,700	75,800	(7,900)	85,000	9,200	1,300
Office Supplies	35,000	15,000	(20,000)	35,000	20,000	-
Supplies - Water Loss Control	4,000	4,000	-	4,000	-	-
Building Repair & Maintenance	15,000	15,000	-	22,056	7,056	7,056
Computer Maintenance	8,000	8,000	-	7,000	(1,000)	(1,000)
Business Expense	2,500	2,048	(452)	2,500	452	-
Software Support & Expense	84,680	127,880	43,200	150,708	22,828	66,028
Computers and Equipment	23,450	23,450	-	43,950	20,500	20,500
Telecommunications Expense	42,840	37,975	(4,865)	43,690	5,715	850
Temporary Help Expense	5,000	-	(5,000)	5,000	5,000	-
Training Expense	52,000	42,087	(9,914)	53,000	10,914	1,000
Tuition Reimbursement	5,000	-	(5,000)	5,000	5,000	-

(1)

(2)

Exhibit A4
SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
CONSOLIDATED

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2022-2023 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2021-2022 BUDGET
OPERATING EXPENSES: continued						
Travel & Accommodations - Staff	69,825	45,877	(23,948)	90,325	44,448	20,500
Travel & Accommodations - Directors	21,250	19,136	(2,114)	32,900	13,764	11,650
MWDOC's Contribution to WEROC: Operations	260,346	260,346	-	296,290	35,944	35,944
Capital Acquisition (excluding building)	273,059	540,996	267,937	113,280	(427,716)	(159,779)
Capital Acq Prior Year Carryover Dr/(Cr)	(5,803)	(208,991)	(203,188)	-	208,991	5,803
OPERATING EXPENSES	\$ 10,206,060	\$ 9,996,048	\$ (210,012)	\$ 10,593,386	\$ 597,338	\$ 387,326
MWDOC's Building Expense	\$ 903,089	\$ 1,082,686	\$ 179,597	\$ 246,600	\$ (836,086)	\$ (656,489)
Building Expense Prior Year Carryover Dr/(Cr)	\$ (461,116)	\$ (164,236)	\$ 296,880	\$ 476,477	\$ 640,713	\$ 937,593
Contribution to Election Reserve	\$ -	\$ -	\$ -	\$ 300,728	\$ 300,728	\$ 300,728
TOTAL EXPENSES	\$ 10,648,033	\$ 10,914,498	\$ 266,465	\$ 11,617,191	\$ 702,693	\$ 969,158

REVENUES:						
Retail Meter Charge	\$ 8,357,232	\$ 8,357,232	\$ -	\$ 8,885,401	\$ 528,169	\$ 528,169
Ground Water Customer Charge	335,385	335,385	-	367,806	32,421	32,421
Interest Revenue	220,000	128,777	(91,223)	145,971	17,194	(74,029)
Miscellaneous Income	3,000	3,000	-	3,000	-	-
Choice Revenue	1,636,669	1,740,247	103,577	1,757,952	17,705	121,283
TOTAL REVENUES	\$ 10,552,286	\$ 10,564,640	\$ 12,354	\$ 11,160,130	\$ 595,490	\$ 607,844

EFFECT ON RESERVES:						
TOTAL CONTRIBUTION (DRAW) FROM RESERVES	\$ (95,747)	\$ (349,858)	\$ (254,111)	\$ (457,061)	\$ (107,203)	\$ (361,314)

(1) Total FY2022-2023 Salaries & Wages includes \$110,829 for intern support

(2) Total FY2022-2023 Benefits includes \$10,509 for intern support. Total Benefits also includes a Calpers contribution for full time employees of 10.87% for Classic employees and 7.47% for PEPRA Calpers employees. A further assumption is that medical, dental and vision insurance rates will increase by 4% for FY22-23.

(3) Of the \$476,477, \$437,590 is to replenish the building reserve thru FY22/23.

(4) Based on FY21-22 projections and FY22-23 MWDOC designated reserve target, designated reserves will be essentially fully funded in several years.

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

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2022-2023 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2021-2022 BUDGET
Water Revenues						
Water Sales	\$ 159,262,425	\$ 169,882,775	\$ 10,620,350	\$ 163,128,712	\$ (6,754,064)	\$ 3,866,286
Local Resource Program Incentives	(4,136,088)	(5,511,964)	(1,375,876)	(5,507,994)	3,970	(1,371,906)
Readiness-To-Serve Charge	11,142,354	10,849,877	(292,477)	11,142,354	292,477	-
Capacity Charge	4,732,610	5,064,335	331,725	5,396,060	331,725	663,450
Interest Revenue - Tier 2 Cont.	10,500	3,789	(6,711)	4,547	758	(5,953)
SCP/SAC Pipeline Surcharge	315,000	339,939	24,939	318,000	(21,939)	3,000
TOTAL WATER REVENUES	\$ 171,326,801	\$ 180,628,751	\$ 9,301,949	\$ 174,481,679	\$ (6,147,072)	\$ 3,154,877
Water Expenses						
Water Purchases	\$ 159,262,425	\$ 169,882,775	\$ 10,620,350	\$ 163,128,712	\$ (6,754,064)	\$ 3,866,286
Local Resource Program Incentives	(4,136,088)	(5,511,964)	(1,375,876)	(5,507,994)	3,970	(1,371,906)
Readiness-To-Serve Charge	11,142,354	10,849,877	(292,477)	11,142,354	292,477	-
Capacity Charge	4,732,610	5,064,335	331,725	5,396,060	331,725	663,450
SCP/SAC Pipeline Surcharge	315,000	339,939	24,939	318,000	(21,939)	3,000
TOTAL WATER EXPENSES	\$ 171,316,301	\$ 180,624,962	\$ 9,308,660	\$ 174,477,132	\$ (6,147,830)	\$ 3,160,830
Changes to Fund Balance:						
Tier 2 Contingency	\$ 10,500	\$ 3,789	\$ (6,711)	\$ 4,547	\$ 758	\$ (5,953)

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

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2022-2023 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2021-2022 BUDGET
Funding						
Metropolitan Water District	\$ 1,459,112	\$ 4,931,111	\$ 3,471,998	\$ 5,643,486	\$ 712,376	\$ 4,184,374
USBR	122,020	1,117,192	995,172	780,262	(336,930)	658,243
DWR	748,233	818,730	70,497	367,919	(450,811)	(380,314)
Member Agencies	239,387	1,390,457	1,151,070	1,703,607	313,149	1,464,220
MWDOC	50,000	50,000	0	50,000	-	0
TOTAL OUTSIDE FUNDING	\$ 2,618,752	\$ 8,307,490	\$ 5,688,738	\$ 8,545,274	\$ 237,784	\$ 5,926,522
Program Expenses Funded from Outside Sources						
Project Administration - Staff Time	\$ -	\$ 273	\$ 273	\$ -	\$ (273)	\$ -
Installation Verification	68,600	108,261	39,662	108,369	108	39,770
Rebate Incentives	2,252,822	7,458,441	5,205,619	6,518,281	(940,161)	4,265,458
Surveys and Audits	297,330	740,514	443,184	1,918,624	1,178,110	1,621,294
TOTAL PROGRAMS EXPENSES	\$ 2,618,752	\$ 8,307,490	\$ 5,688,738	\$ 8,545,274	\$ 237,784	\$ 5,926,522

**Exhibit B
Expenditures by Program**

Cost Center	PROGRAM	FY 2021-2022 BUDGET FTE	FY 2022-2023 BUDGET FTE	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 PROPOSED BUDGET
11	Administrative - Board	1.58	1.56	\$ 1,269,023	\$ 1,123,473	\$ 1,241,367
12	Administrative - General	3.97	3.97	789,058	709,839	839,870
13	Personnel / Staff Development	1.69	1.81	393,261	351,668	429,925
19	Overhead	4.15	4.23	1,355,294	1,308,195	1,213,523
21	Reliability Planning and Engineering	2.57	2.67	679,793	711,835	797,116
23	Metropolitan Issues and Water Policy	3.98	3.81	959,009	801,501	935,272
31	Governmental Affairs	0.85	0.85	495,760	489,437	471,604
35	Water Use Efficiency (Core)	0.95	1.06	465,589	550,050	484,084
32	Public Affairs	4.76	4.59	1,006,360	965,501	1,140,950
41	Finance	3.37	3.19	583,812	624,322	601,942
45	Information Technology	0.99	0.99	312,086	359,637	383,491
25	MWDOC's Contribution to WEROC	3.11	3.10	260,346	260,346	296,290
CORE TOTAL		31.97	31.83	\$ 8,569,390	\$ 8,255,801	\$ 8,835,434
62	Water Use Efficiency Program	4.90	4.69	915,132	1,013,220	831,328
63	School Programs	0.06	0.06	430,221	380,924	429,838
70	Water Loss Control	1.39	3.05	291,317	346,103	496,786
CHOICE TOTAL		6.35	7.80	\$ 1,636,669	\$ 1,740,247	\$ 1,757,952
CORE & CHOICE TOTAL		38.32	39.63	\$ 10,206,060	\$ 9,996,048	\$ 10,593,386
Includes:	Full-time employees	32.25	33.66	(2)		
	Part-time employees	1.52	0.00			
	Interns	1.44	2.87			
	WEROC Full-time employees	3.11	3.10			

(1)

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

(2) FTE's for 2021-2022 are calculated based on 2088 hours of work for the year. FTE's for 2022-2023 are calculated based on 2088 hours worked for the year. This corresponds to the actual working days for the fiscal year which varies year to year. MWDOC and WEROC combined are budgeted to have a total of 37 full-time employees, 0 part-time employee and 6 interns. Several full-time employees are budgeted to work less than 40 hours a week which explains the fractions of an FTE for full time employees. The decrease in part-time employees from 3 to 0 is due to the change in status of 2 PT public affairs employees (one left and one was converted to full-time) and the change in status of an admin employee from PT to FT. This also explains the increase of 2 full-time employees. There is also an increase in interns from 3 to 6 (one addition to public affairs and 2 new interns positions in Conservation.)

**Municipal Water District of Orange County
2022-2023 FISCAL MASTER PLAN PROJECTIONS**
(in thousands)

	Projected	BUDGET	FISCAL MASTER PLAN PROJECTIONS ¹				
	ACTUALS		FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
Beginning Designated Reserve Balance - MWDOC	\$6,434	\$ 6,084	\$ 5,633	\$ 6,030	\$ 6,666	\$ 7,339	\$ 8,066
less OPEB Reserve	297	297	297	297	297	297	297
Adjusted Reserve Balance	6,137	5,787	5,336	5,733	6,369	7,042	7,769
Revenues							
Water Rate Revenues:							
Retail Meter Agency Charge	8,357	8,885	9,253	9,621	9,830	10,039	10,250
Ground Water Customer Charge	335	368	377	386	396	405	415
Subtotal	8,693	9,253	9,629	10,008	10,225	10,444	10,665
Other Revenues:							
Choice Revenues	1,740	1,758	1,801	1,846	1,891	1,937	1,985
Interest Earnings	129	146	174	216	270	338	424
Misc./Reimbursements	3	3	3	3	3	3	3
Subtotal	1,872	1,907	1,978	2,064	2,164	2,279	2,412
Total Revenues	10,565	11,160	11,607	12,072	12,389	12,723	13,077
Expenses							
Core Expenses	7,924	8,754	8,970	9,190	9,417	9,648	9,886
Choice Expenses	1,740	1,758	1,801	1,846	1,891	1,937	1,985
Capital Acquisitions (not including building)	332	113	20	20	20	20	20
Total Expenses w/o Building & Election	9,996	10,626	10,791	11,056	11,327	11,606	11,891
Revenue Over Expenses w/o Building & Election	569	534	816	1,016	1,062	1,117	1,187
ELECTION Reserve Beginning Balance	462	462	110	491	1	382	110
Annual Election Reserve Contribution	-	301	381	381	381	381	381
Annual Election Expense	-	653	-	871	-	653	-
Election Reserve Ending Balance	462	110	491	1	382	110	491
BUILDING Reserve Beginning Balance	437	-	438	426	416	413	413
Annual Building Reserve Contribution	442	685	38	-	7	10	10
Annual Building Expense	918	247	50	10	10	10	10
Building Reserve Ending Balance	-	438	426	416	413	413	413
CASH FLOW Reserve Beginning Balance	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Annual Cash Flow Reserve Contribution	-	-	-	-	-	-	-
Cash Flow Reserve Ending Balance	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Ending General Fund & Cash Flow Reserves	\$ 5,325	\$ 4,787	\$ 4,816	\$ 5,952	\$ 6,247	\$ 7,246	\$ 7,661
Document does not reflect MWDOC's irrevocable trust towards OPEB liability							
MWDOC Water Rates							
Total Retail Customer Meters	642,864	646,211	649,300	652,300	655,300	658,300	661,300
Connection Charge	\$ 13.00	\$ 13.75	\$ 14.25	\$ 14.75	\$ 15.00	\$ 15.25	\$ 15.50
Fixed Charge %		100%	100%	100%	100%	100%	100%
Rate Increase Proposal:							
Connection Charge		\$ 0.75	\$ 0.50	\$ 0.50	\$ 0.25	\$ 0.25	\$ 0.25

1 Assumptions for FMP: five year rolling average inflation rate: 2.46% per year
Rate of return on Investment of portfolio: 1.00% per year

Working Capital and Interest Revenue Projections

	FISCAL MASTER PLAN PROJECTIONS				
	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
Working Capital:					
Designated Reserve Fund	5,633	6,030	6,666	7,339	8,066
Average Revenue from Agencies	4,815	5,004	5,113	5,222	5,333
WUE use of fund	(200)	(200)	(200)	(200)	(200)
Water Payment Float	7,138	7,163	7,188	7,213	7,238
Average Working Capital	17,385	17,997	18,766	19,575	20,437
Interest rate	1.00%	1.20%	1.44%	1.73%	2.07%
Interest Revenue Projections:					
Interest income - General	174	216	270	338	424
Total Interest Revenue Projections	174	216	270	338	424

Total Core Expenses

		FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 PROPOSED BUDGET
6010	Salaries & Wages - Admin	3,629,660	3,639,452	3,835,412
6090	Directors Compensation - MWDOC	288,800	271,112	275,041
6095	Directors Compensation - MWD	165,029	150,945	157,166
6105	Benefits - Admin	1,193,667	1,214,738	1,260,901
6109	CALPERS Unfunded Liability Contribution	207,000	207,000	207,000
6111	Overhead Reimbursement	(305,425)	(337,327)	(333,099)
6115	Benefits - Directors	161,248	125,019	132,976
6120	Health Insurance Coverage for Retirees	101,099	85,448	94,554
6205	Training	50,000	40,087	45,000
6210	Tuition Reimbursement	5,000	-	5,000
6220	Temporary Help	5,000	-	5,000
7010	Outside Consulting Services	380,000	236,000	410,000
7020	Legal - General	225,000	229,221	235,750
7030	Audit	30,220	57,566	35,000
7040	Other Professional Fees	865,859	827,196	916,475
7110	Conference - Employee	44,560	41,295	56,205
7115	Conference - Directors	16,845	17,825	23,905
7150	Travel & Accommodations - Employee	69,825	45,877	90,325
7155	Travel & Accommodations - Director	21,250	19,136	32,900
7210	Membership / Sponsorship	143,041	140,295	145,847
7250	CDR Participation	65,249	55,189	57,462
7305	Business Expense	2,500	2,048	2,500
7310	Office Maintenance	147,400	96,000	151,400
7315	Building Repair & Maintenance	15,000	15,000	22,056
7320	Rents & Leases	1,800	1,660	1,800
7330	Office Supplies	35,000	15,000	35,000
7340	Postal / Mail Delivery	8,600	9,614	10,900
7350	Subscriptions / Books	1,000	900	1,000
7360	Reproduction Expense	82,700	74,900	84,000
7410	Computer & Peripherals Maint	8,000	8,000	7,000
7430	Software Purchase	33,940	76,940	92,793
7440	Software Support	48,640	48,640	55,615
7450	Computers and Equipment	23,450	23,450	43,950
7580	Maintenance Expense	6,000	2,800	6,000
7610	Automotive / Mileage	16,000	1,400	13,500
7615	Toll Road Charges	1,050	200	900
7620	Insurance Expense	130,000	135,000	140,000
7640	Utilities - Telephone	41,400	36,805	40,790
7650	Bank Fees	3,200	2,600	2,600
7670	Miscellaneous Expenses	73,181	46,420	57,520
8810	Capital Acquisition	273,059	540,996	81,000
	Total Expenditure	8,314,847	8,204,446	8,539,144
	MWDOC's Contribution to WEROC Oper	260,346	260,346	296,290
	MWDOC's Contribution to Election Rsrv	-	-	300,728
	Capitol Acq Prior Year Carryover Dr/(Cr)	(5,803)	(208,991)	-
	MWDOC's Building Expense (8811)	903,089	1,082,686	246,600
	Building Prior Year Carryover Dr/(Cr)	(461,116)	(164,236)	476,477
		<u>9,011,363</u>	<u>9,174,251</u>	<u>9,859,239</u>

Total Choice Revenue and Expense

		FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 PROPOSED BUDGET
4215	Choice Revenue	1,231,890	1,190,854	1,757,952
4205	School Contracts	120,895	120,895	-
4705	Prior Year Carry Over	283,884	213,153	-
		-	-	-
	Choice billing over/under	-	215,345	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
	Total Revenue	1,636,669	1,740,247	1,757,952

		FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 PROPOSED BUDGET
6010	Salaries & Wages - Admin	548,882	611,678	593,718
	S & B Reimb. DSC or Recov from Grants	(18,665)	(30,874)	(20,000)
6090	Directors Compensation - MWDOC	-	-	-
6095	Directors Compensation - MWD	-	-	-
6105	Benefits - Admin	163,063	174,632	180,931
6111	Overhead Reimbursement	305,425	337,327	333,099
6115	Benefits - Directors	-	-	-
6120	Health Insurance Coverage for Retirees	-	-	-
6205	Training	2,000	2,000	8,000
6210	Tuition Reimbursement	-	-	-
6220	Temporary Help	-	-	-
7010	Outside Consulting Services	-	-	-
7020	Legal - General	-	-	-
7030	Audit	-	-	-
7040	Other Professional Fees	192,100	251,300	182,100
	Other Professional Fees - School Programs	417,681	369,470	417,681
7110	Conference - Employee	-	-	-
7115	Conference - Directors	-	-	-
7150	Travel & Accommodations - Employee	-	-	-
7155	Travel & Accommodations - Director	-	-	-
7210	Membership / Sponsorship	-	-	-
7250	CDR Participation	-	-	-
7310	Office Maintenance	-	-	-
7320	Rents & Leases	-	-	-
7330	Office Supplies	-	-	-
7332	Supplies - Water Loss Control	4,000	4,000	4,000
7340	Postal / Mail Delivery	643	400	400
7350	Subscriptions/Books	-	-	-
7360	Reproduction Expense	-	-	-
7410	Computer & Peripherals Maint	-	-	-
7430	Software Purchase	2,100	2,300	2,300
7440	Software Support	-	-	-
7450	Computers and Equipment	-	-	-
7580	Maintenance Expense	-	-	-
7610	Automotive / Mileage	-	-	-
7612	Vehicle Expense	5,800	4,343	7,343
7615	Toll Road Charges	200	500	1,200
7620	Insurance Expense	-	-	-
7640	Utilities - Telephone	1,440	1,170	2,900
7650	Bank Fees	-	-	-
7670	Miscellaneous Expenses	12,000	12,000	12,000
8410	Overhead Reimbursement	-	-	-
8610	Depreciation Expense	-	-	-
8710	Election Expenses	-	-	-
8810	Capital Acquisition	-	-	32,280
	Total Expenditure	1,636,669	1,740,247	1,757,952

Total Core and Choice Expenses

		FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 PROPOSED BUDGET
6010	Salaries & Wages - Admin	4,178,542	4,251,131	4,429,130
	S & B Reimb. DSC or Recov from Grants	(18,665)	(30,874)	(20,000)
6090	Directors Compensation - MWDOC	288,800	271,112	275,041
6095	Directors Compensation - MWD	165,029	150,945	157,166
6105	Benefits - Admin	1,356,730	1,389,370	1,441,831
6109	CALPERS Unfunded Liability Contribution	207,000	207,000	207,000
6111	Overhead Reimbursement	-	-	-
6115	Benefits - Directors	161,248	125,019	132,976
6120	Health Insurance Coverage for Retirees	101,099	85,448	94,554
6205	Training	52,000	42,087	53,000
6210	Tuition Reimbursement	5,000	-	5,000
6220	Temporary Help	5,000	-	5,000
7010	Outside Consulting Services	380,000	236,000	410,000
7020	Legal - General	225,000	229,221	235,750
7030	Audit	30,220	57,566	35,000
7040	Other Professional Fees	1,057,959	1,078,496	1,098,575
	Other Professional Fees - School Programs	417,681	369,470	417,681
7110	Conference - Employee	44,560	41,295	56,205
7115	Conference - Directors	16,845	17,825	23,905
7150	Travel & Accommodations - Employee	69,825	45,877	90,325
7155	Travel & Accommodations - Director	21,250	19,136	32,900
7210	Membership / Sponsorship	143,041	140,295	145,847
7250	CDR Participation	65,249	55,189	57,462
7305	Business Expense	2,500	2,048	2,500
7310	Office Maintenance	147,400	96,000	151,400
7315	Building Repair & Maintenance	15,000	15,000	22,056
7320	Rents & Leases	1,800	1,660	1,800
7330	Office Supplies	35,000	15,000	35,000
7332	Supplies - Water Loss Control	4,000	4,000	4,000
7340	Postal / Mail Delivery	9,243	10,014	11,300
7350	Subscriptions / Books	1,000	900	1,000
7360	Reproduction Expense	82,700	74,900	84,000
7410	Computer & Peripherals Maint	8,000	8,000	7,000
7430	Software Purchase	36,040	79,240	95,093
7440	Software Support	48,640	48,640	55,615
7450	Computers and Equipment	23,450	23,450	43,950
7580	Maintenance Expense	6,000	2,800	6,000
7610	Automotive / Mileage	16,000	1,400	13,500
7612	Vehicle Expense	5,800	4,343	7,343
7615	Toll Road Charges	1,250	700	2,100
7620	Insurance Expense	130,000	135,000	140,000
7640	Utilities - Telephone	42,840	37,975	43,690
7650	Bank Fees	3,200	2,600	2,600
7670	Miscellaneous Expenses	85,181	58,420	69,520
8810	Capital Acquisition	273,059	540,996	113,280
	Total Expenditure	9,951,517	9,944,693	10,297,096
	MWDOC's Contribution to WEROC Oper	260,346	260,346	296,290
	MWDOC's Contribution to Election Rsrv	-	-	300,728
	Capitol Acq Prior Year Carryover Dr/(Cr)	(5,803)	(208,991)	-
	MWDOC's Building Expense (8811)	903,089	1,082,686	246,600
	Building Prior Year Carryover Dr/(Cr)	(461,116)	(164,236)	476,477
		10,648,033	10,914,498	11,617,191

Administrative - Board
11

		FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 PROPOSED BUDGET
6010	Salaries & Wages - Admin	254,524	202,951	253,955
6090	Directors Compensation - MWDOC	288,800	271,112	275,041
6095	Directors Compensation - MWD	165,029	150,945	157,166
6105	Benefits - Admin	81,036	68,115	80,397
6115	Benefits - Directors	161,248	125,019	132,976
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services			
7020	Legal - General	215,000	221,400	225,750
7030	Audit			
7040	Other Professional Fees			
7110	Conference - Employee			
7115	Conference - Directors	16,845	17,825	23,905
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director	21,250	19,136	32,900
7210	Membership / Sponsorship	37,840	37,056	36,776
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery	5,000	6,714	7,000
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	11,000	600	9,000
7615	Toll Road Charges	650	100	500
7620	Insurance Expense			
7640	Utilities - Telephone	300		
7650	Bank Fees			
7670	Miscellaneous Expenses	10,500	2,500	6,000
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	Total Expenditure	1,269,023	1,123,473	1,241,367

1	• Best, Best & Krieger	\$ 210,000
	• Aleshire & Wynder	\$ 15,750
		<u>\$ 225,750</u>
2	• Best, Best & Krieger	\$ 200,722
	• Aleshire & Wynder	\$ 20,678
		<u>\$ 221,400</u>

3 • See Exhibit F.
4 • See Exhibit D.

MWDOC's Contribution to Election Reserve			300,728
	<u>1,269,023</u>	<u>1,123,473</u>	<u>1,542,095</u>

Administrative - General
12

		FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 PROPOSED BUDGET
6010	Salaries & Wages - Admin	346,964	325,895	356,645
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	140,159	132,496	153,562
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help	5,000		5,000
7010	Outside Consulting Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees	1,200	1,200	1,200
7110	Conference - Employee	44,560	41,295	56,205
7115	Conference - Directors			
7150	Travel & Accommodations - Employee	69,825	45,877	90,325
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship	105,201	103,239	109,071
7250	CDR Participation	65,249	55,189	57,462
7305	Business Expense	2,500	2,048	2,500
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery			
7350	Subscriptions / Books	1,000	900	1,000
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage	5,000	800	4,500
7615	Toll Road Charges	400	100	400
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses	2,000	800	2,000
8810	Capital Acquisition			
	Total Expenditure	789,058	709,839	839,870

1 • See Exhibit J.

2 • See Exhibit E.

3 • See Exhibit D.

Personnel / Staff Development
13

		FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	240,032	226,790	274,174	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	73,818	69,892	81,251	1 • Staff Technical Training & Leadership Development Training
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training	50,000	40,087	45,000	1
6210	Tuition Reimbursement	5,000		5,000	
6220	Temporary Help				
7010	Outside Consulting Services				
7020	Legal - General	10,000	5,000	10,000	2 • Best, Best & Krieger
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				3 • Employee Recognition \$ 2,200
7310	Office Maintenance				• Applicant Background Checks & Physical \$ 1,500
7320	Rents & Leases				• Team Building, Lunch meetings \$ 600
7330	Office Supplies				• Holiday Lunch \$ 3,000
7340	Postal / Mail Delivery				• OCWD Health Fair \$ 200
7350	Subscriptions / Books				• Employee Flu Shots \$ 100
7360	Reproduction Expense				• Job Ads Recruiting \$ 2,500
7410	Computer & Peripherals Maint				• Workforce Development testing \$ 2,000
7430	Software Purchase				• COVID-19 Online Pre-Screen \$ 2,400
7440	Software Support				\$ 14,500
7450	Computers and Equipment				
7580	Maintenance Expense				
7610	Automotive / Mileage				
7615	Toll Road Charges				
7620	Insurance Expense				
7640	Utilities - Telephone				
7650	Bank Fees				
7670	Miscellaneous Expenses	14,411	9,900	14,500	3
8810	Capital Acquisition				
	Total Expenditure	393,261	351,668	429,925	

Overhead
19

		FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	540,477	550,738	567,507	1 • For 15 Retirees
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	171,726	175,471	178,480	2 • Pension Plan administration by EGPS \$ 4,000
6109	CALPERS Unfunded Liability Contribution	207,000	207,000	207,000	• Cafeteria Plan IGOE \$ 700
6111	Overhead Reimbursement from Choice	(305,425)	(337,327)	(333,099)	• Health Equity \$ 125
6115	Benefits - Directors				\$ 4,825
6120	Health Insurance Coverage for Retirees	101,099	85,448	94,554	1 3 • Window Cleaning \$ 2,000
6205	Training				• OCWD \$ 78,000
6210	Tuition Reimbursement				• Receptionist \$ 24,000
6220	Temporary Help				• Maint. Labor \$ 7,800
7010	Outside Consulting Services				• Plant Maintenance \$ 5,000
7020	Legal - General				• Landscape/Maintenance Atrium \$ 12,000
7030	Audit				• Binding Machine Renewal \$ 800
7040	Other Professional Fees	4,760	4,000	4,825	2 • Carpet & Extra Office Cleaning \$ 9,800
7110	Conference - Employee				• Annual Maintenance of ADA lobby Doors \$ 2,000
7115	Conference - Directors				• Contingency \$ 10,000
7150	Travel & Accommodations - Employee				\$ 151,400
7155	Travel & Accommodations - Director				
7210	Membership / Sponsorship				
7220	CUWA Participation				4 • Sewer Flush \$ 1,800
7240	AWWARF Participation				• Emergency Lighting Maint. \$ 2,400
7250	CDR Participation				• HVAC and Misc. Repairs Maint \$ 17,856
7310	Office Maintenance	147,400	96,000	151,400	\$ 22,056
7315	Building Repair & Maintenance	15,000	15,000	22,056	5 • Corodata \$ 800
7320	Rents & Leases	1,800	1,660	1,800	• El Toro Water District (South EOC Site) \$ 1,000
7330	Office Supplies	35,000	15,000	35,000	\$ 1,800
7340	Postal / Mail Delivery	3,600	2,900	3,900	6 • Coffee \$ 3,000
7350	Subscriptions / Books				• Supplies \$ 32,000
7360	Reproduction Expense	6,200	4,900	6,500	\$ 35,000
7410	Computer & Peripherals Maint				
7430	Software Purchase				
7440	Software Support				7 • OCWD \$ 1,900
7450	Software Development				• Norco/FedEx/UPS \$ 500
7510	Site Maintenance				• POB \$ 1,500
7450	Computers and Equipment				\$ 3,900
7580	Maintenance Expense	6,000	2,800	6,000	8 Ricoh Copier
7610	Automotive / Mileage				9 Generator Maintenance
7615	Toll Road Charges				
7620	Insurance Expense	130,000	135,000	140,000	
7640	Utilities - Telephone	40,200	36,000	40,000	10 • Spectrum \$ 14,040
7650	Bank Fees	3,200	2,600	2,600	• Verizon \$ 480
7670	Miscellaneous Expenses	4,000	3,000	4,000	• EE Cell Reimb \$ 25,480
8410	Overhead Reimbursement				\$ 40,000
8610	Depreciation Expense				
8710	Election Expenses				
8810	Capital Acquisition	249,059	516,996	81,000	11 • Wall Displays, Copier, Kitchen remodel
	Total Expenditure	1,361,097	1,517,186	1,213,523	• Purchase of Ricoh Copier
	Capitol Acq Prior Year Carryover Dr/(Cr)	(5,803)	(208,991)	-	12 • FY21-22 & FY22-23 carryover Debit/(Credit) are the cumulative
	MWDOC's Building Expense (8811)	903,089	1,082,686	246,600	dollars from prior years that were unspent and will be
	Building Prior Year Carryover Dr/(Cr)	(461,116)	(164,236)	476,477	applied toward work projected to be completed in future
		<u>1,797,267</u>	<u>2,226,645</u>	<u>1,936,600</u>	years.

Reliability Planning and Engineering
21

		FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 PROPOSED BUDGET
6010	Salaries & Wages - Admin	359,247	379,719	397,327
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	114,046	117,410	123,374
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services	200,000	214,000	275,000
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees			
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship			
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone	500	305	315
7650	Bank Fees			
7670	Miscellaneous Expenses	6,000	400	1,100
8810	Capital Acquisition			
	Total Expenditure	679,793	711,835	797,116

1 1 See Exhibit J

Metropolitan Issues and Water Policy

23

		FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 PROPOSED BUDGET
6010	Salaries & Wages - Admin	583,428	580,325	598,871
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	195,580	199,026	201,152
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services	180,000	22,000	135,000
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			
7650	Bank Fees			
7670	Miscellaneous Expenses		150	250
8810	Capital Acquisition			
	Total Expenditure	959,009	801,501	935,272

1 See Exhibit J

Government Affairs
31

		FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	134,709	131,661	142,924	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	47,551	47,776	48,680	
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	309,000	309,000	276,000	1
7115	Conference - Directors				
7150	Travel & Accommodations - Employee				
7155	Travel & Accommodations - Director				
7210	Membership / Sponsorship				
7250	CDR Participation				
7310	Office Maintenance				
7320	Rents & Leases				
7330	Office Supplies				
7340	Postal / Mail Delivery				
7350	Subscriptions / Books				
7360	Reproduction Expense				
7410	Computer & Peripherals Maint				
7430	Software Purchase				
7440	Software Support				
7450	Computers and Equipment				
7580	Maintenance Expense				
7610	Automotive / Mileage				
7615	Toll Road Charges				
7620	Insurance Expense				
7640	Utilities - Telephone				
7650	Bank Fees				
7670	Miscellaneous Expenses	4,500	1,000	4,000	2
8410	Overhead Reimbursement				
8610	Depreciation Expense				
8710	Election Expenses				
8810	Capital Acquisition				
	Total Expenditure	495,760	489,437	471,604	

1 • BB&K	\$ 96,000
• NRR	\$ 96,000
• Ackerman	\$ 42,000
• Grant Research & Acquisition	\$ 42,000
	<u>\$ 276,000</u>

2 • WACO	\$ 2,000
• Outreach	\$ 2,000
	<u>\$ 4,000</u>

Public Affairs
32

		FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	486,932	477,383	513,866	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	146,879	147,975	154,008	
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	272,949	249,543	378,500	1
7047	Prof Service-Grant Recovery				
7110	Conference - Employee				
7115	Conference - Directors				
7150	Travel & Accommodations - Employee				
7155	Travel & Accommodations - Director				
7210	Membership / Sponsorship				
7220	CUWA Participation				
7240	AWWARF Participation				
7250	CDR Participation				
7310	Office Maintenance				
7320	Rents & Leases				
7330	Office Supplies				
7340	Postal / Mail Delivery				
7350	Subscriptions / Books				
7360	Reproduction Expense	76,500	70,000	77,500	2
7410	Computer & Peripherals Maint				
7430	Software Purchase				
7440	Software Support				
7450	Software Development				
7510	Site Maintenance				
7450	Computers and Equipment				
7580	Maintenance Expense				
7610	Automotive / Mileage				
7615	Toll Road Charges				
7620	Insurance Expense				
7640	Utilities - Telephone	400	500	475	
7650	Bank Fees				
7670	Miscellaneous Expenses	22,700	20,100	16,600	3
8810	Capital Acquisition				
	Total Expenditure	1,006,360	965,501	1,140,950	

1 Public Affairs Activities:

• Resolutions/Proclamations	\$ 5,000
• Consumer Confidence Reports	\$ 50,000
• Delta Conveyance Program Support	\$ 30,000
• Wyland Mayors Challenge	\$ 10,000
• Scouts Program	\$ 7,500
• Education Initiatives	\$ 35,000
Subtotal	\$ 137,500

Communications Plan Activities:

• Strategic Digital Outreach	\$ 95,000
• Advertising	\$ 20,000
• Website Refresh	\$ 50,000
• Polling Public Sentiment Analysis	\$ 25,000
• Special events(OC Water summit, WPD Reg/AV support, Poster Slogan awards, event displays)	\$ 51,000
Subtotal	\$ 241,000
Total	\$ 378,500

2 • Promotional Items, Branded Materials

• Info Items Handouts, Books, Folders	\$ 45,000
	\$ 32,500
	\$ 77,500

3 • Ricki Maint and Repair

• Sponsorship Contingency Fund	\$ 2,000
• Storage Facility	\$ 5,000
• Science Fair Sponsorship	\$ 3,500
• Member Agency Workshops PAW	\$ 100
	\$ 6,000
	\$ 16,600

**Water Use Efficiency
(Core)
35**

		FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 PROPOSED BUDGET
6010	Salaries & Wages - Admin	157,145	217,151	186,878
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	47,444	71,899	61,206
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	255,000	255,000	230,000
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses	6,000	6,000	6,000
8810	Capital Acquisition			
	Total Expenditure	465,589	550,050	484,084

- 1 • General Research \$ 75,000
- Water Loss Control Work Grp \$ 55,000
- WLC Business Plan Implement \$ 25,000
- Aerial Imagery & LiDAR Study \$ 75,000
- \$ 230,000

General Finance
41

		FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	399,902	418,972	407,817	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	129,740	138,832	132,175	
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	30,220	57,566	35,000	1
7040	Other Professional Fees	22,950	8,453	25,950	2
7110	Conference - Employee				
7115	Conference - Directors				
7150	Travel & Accommodations - Employee				
7155	Travel & Accommodations - Director				
7210	Membership / Sponsorship				
7250	CDR Participation				
7310	Office Maintenance				
7320	Rents & Leases				
7330	Office Supplies				
7340	Postal / Mail Delivery				
7350	Subscriptions / Books				
7360	Reproduction Expense				
7410	Computer & Peripherals Maint				
7430	Software Purchase				
7440	Software Support				
7450	Computers and Equipment				
7580	Maintenance Expense				
7610	Automotive / Mileage				
7615	Toll Road Charges				
7620	Insurance Expense				
7640	Utilities - Telephone				
7650	Bank Fees				
7670	Miscellaneous Expenses	1,000	500	1,000	
8810	Capital Acquisition				
	Total Expenditure	583,812	624,322	601,942	

1 • Annual Audit	\$ 25,000
• Single Audit	\$ 5,000
• WUE Grant Review	\$ 5,000
	<u>\$ 35,000</u>

2 • Custodial Bank fees	\$ 6,500
• Financial Consulting	\$ 15,000
• OPEB Actuarial	\$ 3,750
• CalPERS GASB 68 Report	\$ 700
	<u>\$ 25,950</u>

Information Technology
45

		FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 PROPOSED BUDGET		
6010	Salaries & Wages - Admin	126,298	127,868	135,448	1 • Computer, iPad, Server hardware maintenance	\$ 7,000
6090	Directors Compensation - MWDOC					
6095	Directors Compensation - MWD				2 • Various software upgrades and license	\$ 92,793
6105	Benefits - Admin	45,687	45,848	46,616		
6115	Benefits - Directors				3 • Cisco Smartnet for Phone system (hardware and software)	
6120	Health Insurance Coverage for Retirees				• Cisco Smartnet for POE and non-POE switches	
6205	Training				• Cisco Smartnet for Voice Gateway/Router	\$ 5,200
6210	Tuition Reimbursement				• Cisco Smartnet for Firewall	
6220	Temporary Help				• Wireless APs and router	
7010	Outside Consulting Services				• ECS Laserfiche annual support	\$ 5,500
7020	Legal - General	-	2,821		• Laserfiche WORM Storage Cloud backup	\$ 1,100
7030	Audit				• Mwdoc Website Support (LA Design Studio)	\$ 15,000
7040	Other Professional Fees				• Mwdoc.com Web hosting service	
7110	Conference - Employee				• Arcserv UDP license renewal (11 licenses)	\$ 3,300
7115	Conference - Directors				• Support for Recruiting Insight Software for HR	\$ 5,000
7150	Travel & Accommodations - Employee				• ACT!	\$ 2,000
7155	Travel & Accommodations - Director				• Exchange + AD monitoring software (renew in May)	\$ 2,000
7210	Membership / Sponsorship				• Annual support for Finance AccuFund software	\$ 9,695
7220	CUWA Participation				• Exchange online annual licenses	\$ 4,000
7240	AWWARF Participation				• Tracker investment software usage cost	\$ 2,820
7250	CDR Participation					\$ 55,615
7310	Office Maintenance					
7320	Rents & Leases				4 • RICOH color printer annual maintenance (3/19/21-3/19/22)	\$ 350
7330	Office Supplies				• Replace 2 Department network printers	\$ 2,000
7340	Postal / Mail Delivery				• Maintenance for Plotter	\$ 600
7350	Subscriptions / Books				• 10 laptops to replace WEROC borrowed laptops	\$ 9,000
7360	Reproduction Expense				• 10 Replacement Computers with monitors or laptops for Staff	\$ 15,000
7410	Computers & Peripherals Maint	8,000	8,000	7,000	1 • Cloud hybrid backup storage	\$ 4,000
7430	Software Purchase	33,940	76,940	92,793	2 • Virtual office for District Disaster Recovery center (per year)	\$ 6,500
7440	Software Support	48,640	48,640	55,615	3 • Replace 3 laptops for Staff	\$ 4,500
7510	Site Maintenance					\$ 43,950
7450	Computers and Equipment	23,450	23,450	43,950		
7580	Maintenance Expense					
7610	Automotive / Mileage				5 • Miscellaneous expenses	\$ 2,000
7615	Toll Road Charges				• Amazon Cloud Cam annual plan	\$ 70
7620	Insurance Expense					\$ 2,070
7640	Utilities - Telephone					
7650	Bank Fees					
7670	Miscellaneous Expenses	2,070	2,070	2,070		
8810	Capital Acquisition	24,000	24,000	-		
	Total Expenditure	312,086	359,637	383,491		

**Water Use Efficiency
(choice)
62**

		FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 PROPOSED BUDGET
4215	Choice Revenue	844,401	803,364	831,328
4705	Prior Year Carry over	70,731		
	Choice billing over/under		209,856	
	Total Revenue	915,132	1,013,220	831,328

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

		FY 2020-2021 PROPOSED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 PROPOSED BUDGET
6010	Salaries & Wages - Admin	431,097	499,047	388,480
6012	Salaries & Benefits - Recovery from Grants	(18,665)	(30,874)	(20,000)
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	128,773	138,177	113,498
6111	Overhead Reimbursement	240,184	273,369	215,850
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees	127,100	127,100	127,100
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accomodations - Employee			
7155	Travel & Accomodations - Director			
7210	Membership / Sponsorship			
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery	643	400	400
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses	6,000	6,000	6,000
8810	Capital Acquisition			
	Total Expenditure	915,132	1,013,220	831,328

- 1 • Marketing of WUE programs \$ 40,000
- Residential Installation Verification Inspec \$ 50,000
- Droplet Rebate Processing & E-Signature \$ 37,100
- \$ 127,100

**School Program
(choice)
63**

		FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 PROPOSED BUDGET
4215	Choice Revenue	96,173	96,173	429,838
4205	School Contracts	120,895	120,895	
4705	Prior Year Carry over	213,153	213,153	
	Choice billing over/under		(49,297)	
	Total Revenue	430,221	380,924	429,838

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

		FY 2020-2021 PROPOSED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 PROPOSED BUDGET
6010	Salaries & Wages - Admin	6,559	6,064	6,441
6105	Benefits - Admin	2,216	1,951	2,060
6111	Overhead Reimbursement	3,765	3,438.61	3,656
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees			
7040	Other Professional Fees - School Programs	417,681	369,470	417,681
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	430,221	380,924	429,838

- 1 • High Schools \$ 63,930
- Elementary Schools \$ 288,310
- Middle Schools \$ 65,441
- \$ 417,681**

**Water Loss Control
(choice)
70**

		FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 PROPOSED BUDGET
4215	Choice Revenue	291,317	291,317	496,786
4705	Prior Year Carry over			
	Choice billing over/under		54,786	
	Total Revenue	291,317	346,103	496,786

		FY 2020-2021 PROPOSED BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 PROPOSED BUDGET
6010	Salaries & Wages - Admin	111,226	106,567	198,797
6012	Salaries & Wages - Reimb. from Grants			
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	32,075	34,503	65,373
6111	Overhead Reimbursement	61,476	60,519	113,593
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training	2,000	2,000	8,000
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees	65,000	124,200	55,000
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accomodations - Employee			
7155	Travel & Accomodations - Director			
7210	Membership / Sponsorship			
7220	CUWA Participation			
7240	AAWARF Participation			
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7332	Supplies - Water Loss Control	4,000	4,000	4,000
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase	2,100	2,300	2,300
7440	Software Support			
7450	Computers and Equipment	-		
7510	Site Maintenance			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7612	Vehicle Expense	5,800	4,343	7,343
7615	Toll Road Charges	200	500	1,200
7620	Insurance Expense			
7640	Utilities - Telephone	1,440	1,170	2,900
7650	Bank Fees			
7670	Miscellaneous Expenses	6,000	6,000	6,000
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			32,280
	Total Expenditure	291,317	346,103	496,786

1 • Meter Testing \$ 35,000
 • USA Leak detection \$ 20,000
\$ 55,000

2 • Vehicle Fuel & Oil \$ 7,000
 • Auto Insurance \$ 343
\$ 7,343

3 • Leak Det. Equip \$ 32,280
 (3XSewerin Aqua Test
 T10 Ground Mic's)

WEROC
25

		FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 PROPOSED BUDGET
4320	MWDOC Contribution to Operations	260,346	260,346	296,290
4210	WEROC Contracts	260,346	260,346	269,651
4205				
4230	Reimbursements			
4240				
4410				
4805				
	TOTAL WEROC Revenue	520,692	520,692	565,941

1 • OCSD	\$	52,852
• SOCWA	\$	20,493
• OCWD	\$	134,826
• 3 Cities -- \$20,493/ea	\$	61,480
	\$	269,651

		FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 PROPOSED BUDGET
6010	Salaries & Wages - Admin	350,504	334,065	374,337
6012	Salaries & Benefits - Reimbursed	(11,750)		
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	125,727	125,379	132,314
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training	8,200	6,150	8,200
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services			
7020	Legal - General			
7030	Audit			
7110	Conference - Employee	3,800	3,176	3,200
7115	Conference - Directors			
7150	Travel & Accomodations - Employee	4,750	4,227	9,500
7155	Travel & Accomodations - Director			
7210	Membership / Sponsorship	850	889	880
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office & Radio Supplies	1,500	900	1,000
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense	1,000	250	250
7410	Computer & Peripherals Maint	5,060	5,040	5,060
7430	Software Purchase			
7440	Software Support	9,300	9,481	9,800
7450	Computers and Equipment		280	-
7510	Site Maintenance	700	640	700
7580	Maintenance - Generators	1,000	980	1,000
7581	Maintenance - Radios	2,000	1,900	2,000
7582	Maintenance - EOC's	2,000	2,200	2,200
7610	Automotive / Mileage	2,000	1,158	1,500
7615	Toll Road Charges	50	-	-
7620	Insurance Expense			
7640	Utilities - Telephone	10,000	9,900	10,000
7650	Bank Fees			
7670	Miscellaneous Expenses	1,001	1,400	1,000
7671	Miscellaneous Training	3,000	3,100	3,000
8810	Capital Acquisition			
	Capital Expenditures			
	TOTAL Expenditures	520,692	511,115	565,941

2 • 2 Cert Meetings Exercises

3 • 3 • See Exhibit E

4 • 4 • See Exhibit D

AMP Proceeds Agreement Administration
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		FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 PROPOSED BUDGET
4020	Interest Revenue			
4050	O & M Maintenance Deposit			
4230	Reimbursement	11,622	4,128	4,567
4680	Miscellaneous Income			
	Prior Year Carryover			
	Total Revenue	11,622	4,128	4,567

		FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED ACTUALS	FY 2022-2023 PROPOSED BUDGET
6010	Salaries & Wages - Admin	3,238	3,251	3,596
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	883	876	971
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services			
7020	Legal - General	6,000	-	-
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	10,121	4,128	4,567

Exhibit D

**MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Proposed District Participation Costs
Fiscal Year 2022-2023**

	Budget FY 2021-2022	Projected FY 2021-2022 Actuals	Budget FY 2022-2023	Approval included in Budget Approval
Required Participation or Service				
LAFCO	\$ 37,500	\$ 36,716	\$ 36,716	√
Subtotal Cost Center 11	\$ 37,500	\$ 36,716	\$ 36,716	
Association of Calif. Water Agencies (ACWA)	\$ 23,000	\$ 23,000	\$ 23,000	√
South OC Watershed Management Area Dues	\$ 10,800	\$ 10,800	\$ 11,250	√
Subtotal Cost Center 12	\$ 33,800	\$ 33,800	\$ 34,250	
Subtotal - Required Participation or Service	\$ 71,300	\$ 70,516	\$ 70,966	
Elective Participation				
Colorado River Water Users Association	\$ 60	\$ 60	\$ 60	√
Orange County Water Association	\$ 280	\$ 280	\$ -	√
Subtotal Cost Center 11	\$ 340	\$ 340	\$ 60	
Association of California Cities- Orange County (ACCOG)	\$ 5,100	\$ 5,100	\$ 5,100	√
American Water Works Association (AWWA)	\$ 1,800	\$ 1,800	\$ 1,800	√
Association of Metropolitan Water Agencies (AMWA)	\$ 21,876	\$ 21,876	\$ 21,876	√
CA Chamber of Commerce (HR California)	\$ 580	\$ 580	\$ 580	√
Cal Desal	\$ 5,100	\$ 5,000	\$ 5,100	√
California Association of Public Information Officers (CAPIO)	\$ 840	\$ 275	\$ 825	√
California Environmental Literacy Initiative	\$ -	\$ -	\$ 600	√
California Municipal Treasurers Association (CMTA)	\$ 175	\$ 175	\$ 175	√
California Municipal Utilities Association (CMUA)	\$ 6,480	\$ 6,480	\$ 6,480	√
California Society of Municipal Finance Officers (CSMFO)	\$ 120	\$ 120	\$ 120	√
California Special Districts Association (CSDA)	\$ 8,100	\$ 8,100	\$ 8,100	√
California Water Efficiency Partnership (CalWEP)	\$ 6,100	\$ 6,100	\$ 6,030	√
California Water, Energy and Education Alliance (CWEEA)	\$ -	\$ -	\$ 1,200	√
Colorado River Water Users Assn.	\$ 92	\$ 92	\$ 100	√
Department of Water Resources Education Committee	\$ -	\$ -	\$ 1,500	√
Government Finance Officers Association (GFOA)	\$ 170	\$ 170	\$ 170	√
Indep. Special Districts of Or. Co. (ISDOC)	\$ 50	\$ 50	\$ 50	√
International Association of Business Communicators (IABC)	\$ 375	\$ 375	\$ 375	√
International Personnel Management Association (IPMA)	\$ 60	\$ 60	\$ 60	√
National Water Resources Assn., Mun. Caucus	\$ 545	\$ 545	\$ 545	√
OC Chapter-Calif. Landscape Contractors Assoc.	\$ 1,900	\$ 1,900	\$ 2,250	√
Orange County Business Council (OC Chamber)	\$ 5,250	\$ 5,250	\$ 5,250	√
Orange County Public Affairs Association (OCPAA)	\$ 625	\$ 625	\$ 625	√
Orange County Water Association (OCWA)	\$ 115	\$ 115	\$ 250	√
Public Relations Society of America/O.C. (PRSA)	\$ 1,632	\$ 335	\$ 1,340	√
Society of Human Resources Management (SHRM)	\$ 225	\$ 225	\$ 229	√
Southern California Personnel Management Assoc. (SCPMA)	\$ 60	\$ 60	\$ 60	√
South Orange County Economic Coalition (SOCEC)	\$ 1,630	\$ 1,630	\$ 1,630	√
Southern California Water Coalition (SCWC)	\$ 1,020	\$ 1,020	\$ 1,020	√
Urban Water Institute	\$ 1,326	\$ 1,326	\$ 1,326	√
Water Environment Federation	\$ 55	\$ 55	\$ 55	√
Subtotal Cost Center 12	\$ 71,401	\$ 69,439	\$ 74,821	
Subtotal - Elective Participation	\$ 71,741	\$ 69,779	\$ 74,881	
International Association of Emergency Managers	\$ 460	\$ 390	\$ 390	√
AWWA CA/NV Sec Spring 2023		294	\$ 196	√
California Emergency Services Association	\$ 390	\$ 205	\$ 294	√
WEROG Program Total	850	889	880	
GRAND TOTAL - General Fund	\$ 143,041	\$ 140,295	\$ 145,847	

Exhibit E

**MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Summary of Proposed Staff Registration & Travel Budget ⁽¹⁾
Fiscal Year 2022-2023**

Conference / Meeting	Location/Date/Staff	Registration	Travel ⁽¹⁾	Approval included in Budget Approval
Association of California Water Agencies (ACWA)	DC Conference, July 12-14, 2022	\$ 4,400	\$ 8,100	√
	DC Conference, February 2023	\$ 4,400	\$ 10,800	√
	Fall Conference, Nov. 29 - Dec. 2, 2022, Indian Wells, Ca	\$ 5,960	\$ 4,000	√
	Spring Conference, TBD	\$ 4,470	\$ 6,000	√
	Region 10, TBD	\$ 80		√
	Legislative Symposium, Sacramento, TBD	\$ 285	\$ 600	√
Association of California Cities- Orange County (ACCOC)	Sacramento, TBD	\$ 1,600	\$ 1,000	√
	Washington DC, TBD	\$ 5,100	\$ 3,000	√
Association of Metropolitan Water Agencies(AMWA)	Misc. Conference TBD	\$ 950	\$ 1,800	√
	Water Policy Conference TBD	\$ 950	\$ 1,800	√
	Executive Mgmt Conference, Oct. 30-Nov.2, 2022, Savannah, Georgia	\$ 950	\$ 1,800	√
American Water Works Association (AWWA)	Cal Nevada Fall Conference, Oct 24-26, 2022 Sacramento, Ca	\$ 1,750	\$ 1,200	√
	Cal Nevada Section Annual Conference, San Diego, Ca TBD	\$ 1,750	\$ 1,600	√
	Sustainable Water Management Annual Conference, TBD	\$ 575	\$ 1,200	√
California Association of Public Information Officials (CAPIO)	Annual Conference, TBD	\$ 1,120	\$ 2,250	√
Cal Desal	Annual Conference, TBD	\$ 250	\$ 500	√
California Environmental Literacy Initiative	Sacramento Ca, TBD		\$ 1,500	√
California Employees Public Retirement System(CalPERS)	Annual Employer Education Forum, 2022, November 1-3, 2022, Anaheim Ca	\$ 800		√
California Municipal Utilities Association (CMUA) Capitol Days	Capital Days, Sacramento, TBD	\$ 195	\$ 800	√
California Municipal Utilities Association (CMUA) Annual Conference	Annual Conference, April 16-18, 2023, Sacramento, Ca	\$ 900	\$ 800	√
Colorado River Water Users Association (CRWUA)	Annual Conference, December 14-16, 2022, Las Vegas, NV	\$ 2,020	\$ 2,400	√
California Special Districts Association (CSDA)	Legislative Days, May 2023, Sacramento, Ca	\$ 275	\$ 800	√
	Annual Spring Conference, August 22-25, 2022, Palm Springs, Ca	\$ 500	\$ 800	√
California Water Efficiency Partnership (CalWEP) Membership(fmr: CUWCC)	Membership Meetings, 1=No. Cal & 2=So. Cal		\$ 600	√
	Board Meetings, 2=No. Cal & 2=So. Cal		\$ 450	√
	Peer to Peer, TBD	\$ 2,250	\$ 2,925	√
Department of Water Resources Education Committee	Sacramento, TBD		\$ 2,500	√
Department of Water Resources (DWR)/State Water Resources Control Board (SWRCB)	Urban Advisory Group Meetings, Sacramento		\$ 1,600	√
Legislative Advocacy	Sacramento		\$ 6,000	√
	Washington DC		\$ 8,000	√
Liebert, Cassidy Whitmore	Annual Public Sector Conference, March 15-17, 2023, TBD	\$ 1,200		√
Multi-State Salinity Coalition	Annual Salinity Summit, February 22-24, 2023, Las Vegas, NV	\$ 300	\$ 800	√
Orange County Business Council (OCBC)	Advocacy, Sacramento, TBD	\$ 900	\$ 3,200	√
	Advocacy, DC, TBD	\$ 3,600	\$ 1,600	√
Public Relations Society of America	Annual Conference, TBD	\$ 1,900	\$ 1,000	√
Urban Water Institute	Fall Conference, August 24-26, 2022, San Diego, Ca	\$ 1,300	\$ 400	√
	Spring Conference, TBD	\$ 975	\$ 1,500	√
Water Smart Innovations	Annual Conference, Las Vegas NV, October 2022	\$ 1,000	\$ 3,000	√
Miscellaneous*		\$ 3,500	\$ 4,000	√
	General Fund Total **	\$ 56,205	\$ 90,325	
Conferences/Meetings/Trainings				
International Assoc. of Emergency Managers	Savannah, GA November 11-17, 2022	\$ 1,500	\$ 4,850	√
California Emergency Services Association (Fall)	TBD Northern California	\$ 1,200	\$ 3,450	√
AWWA CA/NV Section	Spring 2023, TBD	\$ 500	\$ 1,200	√
	WEROC Program Total	\$ 3,200	\$ 9,500	
PROPOSED GENERAL FUND BUDGET		\$ 56,205	\$ 90,325	

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

** Excludes automotive mileage.

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

Exhibit F

**MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Summary of Proposed Board Registration & Travel Budget ⁽¹⁾
Fiscal Year 2022-2023**

Conference	Location/Date/Directors	Registration	Travel ⁽¹⁾	Approval included in Budget Approval
Association of California Water Agencies (ACWA)	DC Conference, July 12-14, 2022	\$ 2,200	\$ 5,400	√
	DC Conference, February 2023	\$ 2,200	\$ 5,400	
	Fall Conference, Indian Wells, Nov. 29 - December 2, 2022	\$ 3,725	\$ 2,500	√
	Spring Conference, TBD	\$ 2,235	\$ 3,000	√
	Region 10, TBD	\$ 80		√
Association of California Cities- Orange County (ACCOC)	Sacramento, TBD	\$ 800	\$ 500	√
	Washington DC, TBD	\$ 2,550	\$ 1,500	√
American Water Works Association/Water Environment Federation (AWWA/WEF)	Utility Management Conference, TBD	\$ 875	\$ 1,200	√
Bond Buyers	Conference, TBD	\$ 300	\$ 200	√
California Special Districts Association (CSDA)	Legislative Days, Sacramento, May 2023	\$ 275	\$ 800	√
Cal Desal	Annual Conference, TBD	\$ 1,250	\$ 2,500	√
Colorado River Water Users Association(CRWUA)	Annual Conference, December 14-16, 2022, Las Vegas, NV	\$ 1,515	\$ 1,800	√
Legislative Advocacy	Sacramento		\$ 1,500	√
	Washington DC		\$ 2,000	√
Orange County Business Council (OCBC)	Advocacy Trip, Sacramento, TBD	\$ 950	\$ 500	√
	Advocacy Trip-DC, TBD	\$ 1,800	\$ 800	√
Urban Water Institute	Fall Conference, August 24-26, 2022, San Diego, Ca	\$ 975	\$ 300	√
	Spring Conference, TBD	\$ 975	\$ 1,500	√
Miscellaneous*		\$ 1,200	\$ 1,500	√
TOTAL**		\$ 23,905	\$ 32,900	

PROPOSED GENERAL FUND BUDGET

<u>\$ 23,905</u>	<u>\$ 32,900</u>
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* Includes OCWA lunch meetings, ISDOC, OCBC, SCWC, League of Cities, Misc. Assoc/Committee meetings and related business meeting expenses.

** Excludes automotive mileage.

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

Exhibit G

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY Proposed Total Membership that Includes Registration & Travel Costs⁽¹⁾ Fiscal Year 2022-2023

Conference / Meeting	Membership	Registration	Travel	Total
American Water Works Assoc./Water Env. Federation (AWWA/WEF)	\$ 1,855	\$ 4,950	\$ 5,200	\$ 12,005
Association of Calif. Water Agencies (ACWA)	\$ 23,000	\$ 30,035	\$ 45,800	\$ 98,835
Association of California Cities- Orange County (ACCOC)	\$ 5,100	\$ 10,050	\$ 6,000	\$ 21,150
Association of Metropolitan Water Agencies (AMWA)	\$ 21,876	\$ 2,850	\$ 5,400	\$ 30,126
Cal Desal	\$ 5,100	\$ 1,500	\$ 3,000	\$ 9,600
California Association of Public Information Officers (CAPIO)	\$ 825	\$ 1,120	\$ 2,250	\$ 4,195
California Environmental Literacy Initiative	\$ 600	\$ -	\$ 1,500	\$ 2,100
California Municipal Utilities Association (CMUA)	\$ 6,480	\$ 1,095	\$ 1,600	\$ 9,175
California Special Districts Assn. (CSDA)	\$ 8,100	\$ 1,050	\$ 2,400	\$ 11,550
California Water Efficiency Partnership (CalWEP)	\$ 6,030	\$ 2,250	\$ 3,975	\$ 12,255
Colorado River Water Users Assn. (CRWUA)	\$ 160	\$ 3,535	\$ 4,200	\$ 7,895
Department of Water Resources (DWR)	\$ 1,500		\$ 4,100	\$ 5,600
Orange County Business Council (OC Chamber)	\$ 5,250	\$ 7,250	\$ 6,100	\$ 18,600
Public Relations Society of America	\$ 1,340	\$ 1,900	\$ 1,000	\$ 4,240
Urban Water Institute	\$ 1,326	\$ 4,225	\$ 3,700	\$ 9,251
Grand Total for Memberships with Conferences/Travel:	\$ 88,542	\$ 71,810	\$ 96,225	\$ 256,577

(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 2022-2023

	Proposed Budget	Approval included in <u>Budget Approval</u>
Furniture and Fixtures- 19-8810:		
MWDOC Office Improvements (Wall Displays, Copier, Kitchen Remodel)	\$ 76,000	√
Subtotal 8810 Improvements	\$ 76,000	
 Building Improvements- 19-8811:		
Shade Structures/Kitchen Remodel/Design Fees/Window Coverings	\$ 246,600	√
Subtotal 8811 Improvements	\$ 246,600	
 New Realized Costs - Cost Center 19	 \$ 322,600	
 Water Loss Control- 70-8810:		
Leak Det. Equip(3XSewerin Aqua Test T10 Ground Mic's)	\$ 32,280	√
Total - Cost Center 70	\$ 32,280	

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

Department	Consultant	Service	Budget FY 21-22	Budget FY 22-23	* Approval included in Budget Approval
Outside Consulting Expense					
Planning & Operation (21)	CDR	GIS Retail & Division Boundary Corrections	\$ -	\$ 15,000	√
	CDM Smith	Economic Studies/Reliability Study	\$ 50,000	\$ 100,000	√
	(To be determined)	On Call Work	\$ 75,000	\$ 10,000	
	Hazen, Ed Means Consulting	EOCF#2 Emergency Pilot	\$ 75,000	\$ 150,000	√
Total Planning & Operations Expenses			\$ 200,000	\$ 275,000	
Met Issues & Special Projects (23)	Ed Means Consulting	Consulting on MET issues	\$ 30,000	\$ 25,000	√
	(To be determined)	Financial & Rate Consulting	\$ 75,000	\$ 35,000	
	(To be determined)	MET and Reliability Planning (IRP & Delta)	\$ 75,000	\$ 50,000	
	(To be determined)	Financial Model for MWD	\$ -	\$ 25,000	
Total MET Issues & Special Projects Expenses			\$ 180,000	\$ 135,000	
Total Outside Consulting Expense			\$380,000	\$410,000	
Legal Expenses					
Administration (11 & 13)	Best, Best & Krieger	General Legal Counsel Services	\$ 200,000	\$ 210,000	√
	Aleshire & Wynder	Legal Counsel Services Regarding San Diego CWA	\$ 15,000	\$ 15,750	√
	Best, Best & Krieger	Labor Counsel Services	\$ 10,000	\$ 10,000	√
Total Legal Expenses			\$225,000	\$235,750	
Audit Expenses					
Finance (41)	Vasquez & Company LLP	Annual Financial Audit and Federal Single Audit	\$ 30,220	\$ -	√
	(To be determined)	Annual Financial Audit and Federal Single Audit	\$ -	\$ 35,000	
Training					
Administration (13)	Cal State University Fullerton/Municipal Resources Group/Centre for Organization Effectiveness	Staff Development/Technical Training/Leadership Training	\$ 50,000	\$ 45,000	√
Professional Fees					
Administration (12 & 13 & 19)	Economic Group Pension Services (EGPS) formerly Dissinger Associates	Pension Plan Administration	\$ 4,000	\$ 4,000	√
	IGOE	Cafeteria Plan Administration	\$ 660	\$ 700	√
	Gladwell Services	Records Management Consulting	\$ 1,200	\$ 1,200	√
Governmental Affairs (31)	Health Equity	Health Equity	\$ 100	\$ 125	√
	BBK Legislation	State Legislative Advocate	\$ 96,000	\$ 96,000	√
	Lewis Consulting	County Issues Consulting	\$ 42,000	\$ -	√
	Soto Services	Grant Research and Acquisition Assistance	\$ 39,000	\$ 42,000	√
	Ackerman	Legal and Regulatory	\$ 36,000	\$ 42,000	√
	Natural Resource Results	Federal Legislative Advocate	\$ 96,000	\$ 96,000	√
Public Affairs (32)	Stetson Engineers	Consumer Confidence Report (CCR) Technical Water Quality Advisor	\$ 43,449	\$ 50,000	√
	So Cal Water Coalition	Delta Conveyance Program Support	\$ 30,000	\$ 30,000	√
	(To be determined)	Collateral materials update and resolutions/proclamations	\$ 4,500	\$ 5,000	
	(To be determined)	Event Registration Fees	\$ 12,500	\$ -	
	Hashtag Pinpoint	Strategic Digital Outreach Contract	\$ 95,000	\$ 95,000	√
	(To be determined)	CA Water, Energy & Education Alliance	\$ 5,000	\$ -	
	(To be determined)	Polling Public Sentiment Analysis	\$ -	\$ 25,000	
	(To be determined)	Education Initiatives	\$ -	\$ 35,000	
	(To be determined)	Website Research	\$ -	\$ 50,000	
	(To be determined)	Wyland Mayors Challenge	\$ 10,000	\$ 10,000	
	PSAV	Special Events AV Support	\$ 20,000	\$ 51,000	√
	(To be determined)	Advertising	\$ 20,000	\$ 20,000	
WUE - Core (35)	(To be determined)	Environmental Literacy Initiative	\$ 25,000	\$ -	
	(To be determined)	Scouts Program	\$ 7,500	\$ 7,500	
	(To be determined)	General WUE Research	\$ 75,000	\$ 75,000	
	Water Systems Optimization	Water Loss Control Work Grp (WLC)	\$ 55,000	\$ 55,000	√
	Water Systems Optimization	WLC Business Plan Implementation	\$ 25,000	\$ 25,000	√
(To be determined)	Water Conservation Potential Study	\$ 100,000	\$ -		
Finance & IT (41 & 45)	OC Data Acquisition P/S (OCDAP)	Aerial Imagery and Landscape Measurement Project	\$ -	\$ 75,000	√
	U.S. Bank	Custodial Bank fees	\$ 6,500	\$ 6,500	√
	CalPERS	CalPERS GASB 68 Report	\$ 700	\$ 700	√
	Davis Farr	Financial Consulting	\$ 15,000	\$ -	√
	(To be determined)	Financial Consulting	\$ -	\$ 15,000	
	Demsey Filliger & Assoc., LLC	OPEB Actuarial	\$ 750	\$ 3,750	√
Total Professional Fees			\$865,859	\$916,475	

* 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 21-22	Budget FY 22-23	* Approval included in Budget Approval
Training					
Water Loss Control (70)	(To be determined)	Water lost training	\$ 2,000	\$ 8,000	√
Professional Fees					
Water Loss Control (70)	USA Leak Detection	Leak Detection		\$ 20,000	√
	Westerley & McCall's	Meter Accuracy Testing	\$ 65,000	\$ 35,000	√
Water Use Efficiency (62)	Various Printers	Printing of marketing materials for all WUE programs	\$ 40,000	\$ 40,000	√
	Droplet	Web Based Rebate Processing Platform (Turf & Drip)	\$ 30,000	\$ 30,000	√
	Droplet	E-Signature Rebate Processing	\$ 7,100	\$ 7,100	√
	Mission Resource Cnsvr District	Residential Installation Verification Inspections	\$ 50,000	\$ 50,000	√
School Program (63)	Discovery Cube/Shows That	Assemblies (Elementary School)	\$ 290,807	\$ 288,310	√
	Bolsa Chica Conservancy	Assemblies (High School)	\$ 66,142	\$ 63,930	√
	Discovery Cube	Assemblies (Middle School)	\$ 45,709	\$ 65,441	√
Total Professional Fees			\$ 596,758	\$ 607,781	

* 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 2021-2022 Consolidated Budget Summary

	<u>Core & Choice</u>	<u>Water Fund</u>	<u>WUE Grants and Outside Funding</u>	<u>WEROC</u>	<u>AMP Proceeds Agreement Administration</u>	<u>Total with Inter-Fund Transfers</u>	<u>Less Inter-Fund Transfers⁽¹⁾</u>	<u>Consolidated Budget Total</u>
Revenues:								
Water Sales		\$ 175,452,389				\$ 175,452,389		\$ 175,452,389
Local Resource Program Incentives		(4,136,088)				(4,136,088)		(4,136,088)
Retail Meter Charge	8,357,232					8,357,232		8,357,232
Ground Water Customer Charge	335,385					335,385		335,385
Interest Revenue	220,000	10,500				230,500		230,500
MWDOC's Contribution				260,346		260,346	(260,346)	-
Outside Fundings	-		2,618,752	260,346	11,622	2,890,720		2,890,720
Choice Revenue	1,636,669					1,636,669		1,636,669
Miscellaneous Income	3,000					3,000		3,000
Total Revenues	10,552,286	171,326,801	2,618,752	520,692	11,622	185,030,153	(260,346)	184,769,807
Expenses:								
Water Purchases	-	171,316,301				171,316,301		171,316,301
Salaries & Wages	4,178,542			350,504	3,238	4,532,284		4,532,284
less S & W Reimb. DSC or Recov from Grants	(18,665)			(11,750)		(30,415)		(30,415)
Employee Benefits	1,563,730			125,727	883	1,690,340		1,690,340
Outside Consulting Expense	380,000					380,000		380,000
Professional Fees	1,475,640		2,618,752	-		4,094,392	-	4,094,392
Contribution to Election Reserve	-					-		-
Legal Expense - General	225,000			-	6,000	231,000		231,000
Maintenance Expense	168,400			3,700		172,100		172,100
Insurance Expense	130,000			-		130,000		130,000
Membership / Sponsorship	143,041			850		143,891		143,891
Director Compensation	288,800					288,800		288,800
MWDOC Contribution to WEROC Operations	260,346					260,346	(260,346)	-
Others:								
MWD Representation	165,029					165,029		165,029
Director Benefits	161,248					161,248		161,248
Health Insurance Coverage for Retirees	101,099				-	101,099		101,099
Audit Expense	30,220				-	30,220		30,220
Automotive & Toll Road Expenses	23,050			2,050		25,100		25,100
Conference Expense - Staff	44,560			3,800		48,360		48,360
Conference Expense - Directors	16,845					16,845		16,845
CDR Participation	65,249					65,249		65,249
Business Expense	2,500					2,500		2,500
Miscellaneous Expense	88,381			6,001	-	94,382		94,382
Postage / Mail Delivery	9,243					9,243		9,243
Rents & Leases	1,800			-		1,800		1,800
Outside Printing, Subscription & Books	83,700			1,000		84,700		84,700
Office Supplies	39,000			1,500		40,500		40,500
Computer Maintenance	8,000			5,060		13,060		13,060
Software Support & Expense	84,680			9,300		93,980		93,980
Computers and Equipment	23,450			-		23,450		23,450
Telecommunications Expense	42,840			10,000		52,840		52,840
Temporary Help Expense	5,000					5,000		5,000
Training Expense	52,000			8,200		60,200		60,200
Tuition Reimbursement	5,000					5,000		5,000
Travel & Accommodations - Staff	69,825			4,750		74,575		74,575
Travel & Accommodations - Directors	21,250					21,250		21,250
Depreciation Expense (annualized)	-					-		-
Overhead Reimbursement	-					-		-
MWDOC Building Expense	441,973					441,973		441,973
Capital Acquisition	267,256					267,256		267,256
All Other Expenses	1,853,198			51,661		1,904,859		1,904,859
Total Expenses	10,648,033	171,316,301	2,618,752	520,692	10,121	185,113,899	(260,346)	184,853,552
EFFECT ON RESERVES / FUND BALANCE	\$ (95,747)	\$ 10,500	\$ -	\$ -	\$ 1,501	\$ (83,746)	\$ -	\$ (83,745)

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

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

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

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