



Annual Budget for Fiscal Year 2024-25

Final Budget with Revised Choice Programs

MWDOC's mission is:

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

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

	FY23/24 ADOPTED BUDGET	FY23/24 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY24/25 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO ADOPTED BUDGET
OPERATING EXPENSES:						
Salaries & Wages	\$ 4,372,578	\$ 4,543,359	\$ 170,780	\$ 4,674,242	\$ 130,883	\$ 301,664
Employee Benefits	1,291,472	1,364,639	73,167	1,359,165	(5,474)	67,693
Director Compensation	275,041	271,439	(3,602)	275,041	3,602	-
Director Benefits	104,447	130,360	25,913	149,557	19,197	45,110
MWD Representation	117,875	142,433	24,558	157,166	14,733	39,292
CALPERS Unfunded Liability Contribution	207,000	207,000	-	207,000	-	-
Overhead Reimbursement	(439,274)	(442,965)	(3,691)	(430,173)	12,792	9,101
Health Insurance Coverage for Retirees	84,847	83,788	(1,059)	81,349	(2,439)	(3,498)
Audit Expense	36,500	31,500	(5,000)	36,500	5,000	-
Automotive & Toll Road Expenses	9,575	9,835	260	12,100	2,265	2,525
Conference Expense - Staff	49,832	38,382	(11,450)	40,002	1,620	(9,830)
Conference Expense - Directors	23,065	15,835	(7,230)	16,955	1,120	(6,110)
Outside Consulting Expense	307,000	147,000	(160,000)	293,000	146,000	(14,000)
Insurance Expense	182,976	132,875	(50,101)	198,000	65,125	15,024
Legal Expense - General	241,000	236,000	(5,000)	260,000	24,000	19,000
Maintenance Expense	181,860	169,871	(11,989)	348,680	178,809	166,820
Membership / Sponsorship	167,366	188,900	21,534	243,688	54,788	76,322
CDR Participation	62,433	62,433	-	67,789	5,356	5,356
Miscellaneous Expense	147,800	126,900	(20,900)	150,700	23,800	2,900
Postage / Mail Delivery	11,275	7,100	(4,175)	9,600	2,500	(1,675)
Professional Fees	1,191,325	1,133,652	(57,673)	1,101,750	(31,902)	(89,575)
Rents & Leases	1,800	894	(906)	1,200	306	(600)
Outside Printing, Subscription & Books	94,000	95,700	1,700	119,000	23,300	25,000
Office Supplies	27,000	22,000	(5,000)	30,000	8,000	3,000
Building Repair & Maintenance	25,200	20,000	(5,200)	30,200	10,200	5,000
Computer Maintenance	5,000	5,000	-	17,500	12,500	12,500
Business Expense	2,000	4,000	2,000	5,000	1,000	3,000
Software Support & Expense	154,483	154,483	-	86,188	(68,295)	(68,295)
Computers and Equipment	43,000	43,000	-	29,250	(13,750)	(13,750)
Telecommunications Expense	43,918	32,980	(10,938)	43,006	10,026	(912)
Temporary Help Expense	5,000	9,639	4,639	5,000	(4,639)	-

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

	FY23/24 ADOPTED BUDGET	FY23/24 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY24/25 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO ADOPTED BUDGET
Training Expense	35,000	35,000	-	40,000	5,000	5,000
Tuition Reimbursement	5,000	4,000	(1,000)	6,000	2,000	1,000
OPERATING EXPENSES: continued						
Travel & Accommodations - Staff	102,200	68,426	(33,774)	89,580	21,154	(12,620)
Travel & Accommodations - Directors	42,400	28,584	(13,816)	39,925	11,341	(2,475)
MWDOC's Contribution to WEROC: Operations	293,307	296,290	2,983	300,808	4,518	7,501
Election Expense	-	-	-	-	-	-
Capital Acquisition (excluding building)	25,892	222,686	196,794	37,000	(185,686)	11,108
Capital Acq Prior Year Carryover Dr/(Cr)	-	-	-	-	-	-
OPERATING EXPENSES	\$ 9,531,193	\$ 9,643,019	\$ 111,826	\$ 10,131,768	\$ 488,750	\$ 600,575
MWDOC's Building Expense	\$ 389,000	\$ 222,686	\$ (166,314)	\$ 366,376	\$ 143,690	\$ (22,624)
Building Expense Prior Year Carryover Dr/(Cr)	\$ (166,314)	\$ (123,307)	\$ 43,007	\$ (366,376)	\$ (243,069)	\$ (200,062)
Contribution to Election Reserve	\$ 563,020	\$ 664,360	\$ 101,340	\$ 725,642	\$ 61,282	\$ 162,622
TOTAL EXPENSES	\$10,316,899	\$10,406,758	\$ 89,859	\$ 10,857,410	\$ 450,653	\$ 540,511

REVENUES:						
Retail Meter Charge	\$ 9,206,255	\$ 9,206,255	\$ -	\$ 9,580,818	\$ 374,563	\$ 374,563
Ground Water Customer Charge	383,697	383,697	-	405,463	21,766	21,766
Reimb for PARS OPEB Trust Reimbursement	-	80,000	80,000	80,000	-	80,000
Interest Revenue	319,410	728,429	409,020	738,960	10,531	419,550
Miscellaneous Income	3,000	3,000	-	3,000	-	-
TOTAL REVENUES	\$ 9,912,362	\$10,401,381	\$ 489,020	\$ 10,808,241	\$ 406,860	\$ 895,880

EFFECT ON RESERVES:						
TOTAL CONTRIBUTION (DRAW) FROM RESERVES	\$ (404,537)	\$ (5,376)	\$ 399,161	\$ (49,169)	\$ (43,793)	\$ 355,368

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

	FY23/24 ADOPTED BUDGET	FY23/24 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY24/25 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO ADOPTED BUDGET
OPERATING EXPENSES:						
Salaries & Wages	\$ 762,777	\$ 778,617	\$ 15,840	\$ 748,464	\$ (30,153)	\$ (14,313)
less for Recovery from Grants	(30,000)	(40,000)	(10,000)	(65,000)	(25,000)	(35,000)
Employee Benefits	215,911	208,294	(7,616)	218,894	10,600	2,983
Director Compensation	-	-	-	-	-	-
Director Benefits	-	-	-	-	-	-
MWD Representation	-	-	-	-	-	-
Overhead Reimbursement	439,274	442,965	3,691	430,173	(12,792)	(9,101)
Health Insurance Coverage for Retirees	-	-	-	-	-	-
Audit Expense	-	-	-	-	-	-
Automotive & Toll Road Expenses	800	500	(300)	600	100	(200)
Vehicle Expense	12,000	10,000	(2,000)	12,000	2,000	-
Conference Expense - Staff	-	-	-	-	-	-
Conference Expense - Directors	-	-	-	-	-	-
Outside Consulting Expense	-	-	-	-	-	-
Insurance Expense	-	-	-	-	-	-
Legal Expense - General	-	-	-	-	-	-
Maintenance Expense	-	-	-	-	-	-
Membership / Sponsorship	-	-	-	-	-	-
Miscellaneous Expense	9,000	8,000	(1,000)	8,770	770	(230)
Postage / Mail Delivery	400	400	-	500	100	100
Professional Fees	607,100	466,467	(140,633)	663,714	197,247	56,614
Rents & Leases	-	-	-	-	-	-
Outside Printing, Subscription & Books	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-
Supplies - Water Loss Control	4,000	4,000	-	4,800	800	800
Computer Maintenance	-	-	-	-	-	-
Software Support & Expense	2,200	2,425	225	3,000	575	800
Telecommunications Expense	2,520	1,560	(960)	2,520	960	-
Computers and Equipment	-	-	-	-	-	-
Temporary Help Expense	-	-	-	-	-	-
Training Expense	1,000	60	(940)	1,200	1,140	200
Tuition Reimbursement	-	-	-	-	-	-

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

	FY23/24 ADOPTED BUDGET	FY23/24 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY24/25 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO ADOPTED BUDGET
OPERATING EXPENSES: continued						
Capital Acquisition	-	-		15,000	15,000	15,000
Subtotal Expenses	\$ 2,026,982	\$ 1,883,289	\$ (143,693)	\$ 2,044,635	\$ 161,346	17,653.10
TOTAL EXPENSES	\$ 2,026,982	\$ 1,883,289	\$ (143,693)	\$ 2,044,635	\$ 161,346	\$ 17,653

REVENUES:						
Choice Revenue	\$ 2,026,982	\$ 1,883,289	\$ (143,693)	\$ 2,044,635	\$ 161,346	\$ 17,653
TOTAL REVENUES	\$ 2,026,982	\$ 1,883,289	\$ (143,693)	\$ 2,044,635	\$ 161,346	\$ 17,653

Exhibit A4
SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
CONSOLIDATED

	FY23/24 ADOPTED BUDGET	FY23/24 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY24/25 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO ADOPTED BUDGET
OPERATING EXPENSES:						
Salaries & Wages	\$ 5,135,355	\$ 5,321,976	\$ 186,620	\$ 5,422,706	\$ 100,730	\$ 287,350
less for Recovery from Grants	(30,000)	(40,000)	(10,000)	(65,000)	(25,000)	(35,000)
Employee Benefits	1,507,382	1,572,933	65,551	1,578,059	5,125	70,677
Director Compensation	275,041	271,439	(3,602)	275,041	3,602	-
Director Benefits	104,447	130,360	25,913	149,557	19,197	45,110
MWD Representation	117,875	142,433	24,558	157,166	14,733	39,292
CALPERS Unfunded Liability Contribution	207,000	207,000	-	207,000	-	-
Overhead Reimbursement	-	-	-	-	-	-
Health Insurance Coverage for Retirees	84,847	83,788	(1,059)	81,349	(2,439)	(3,498)
Audit Expense	36,500	31,500	(5,000)	36,500	5,000	-
Automotive & Toll Road Expenses	10,375	10,335	(40)	12,700	2,365	2,325
Vehicle Expense - Water Loss Control	12,000	10,000	(2,000)	12,000	2,000	-
Conference Expense - Staff	49,832	38,382	(11,450)	40,002	1,620	(9,830)
Conference Expense - Directors	23,065	15,835	(7,230)	16,955	1,120	(6,110)
Outside Consulting Expense	307,000	147,000	(160,000)	293,000	146,000	(14,000)
Insurance Expense	182,976	132,875	(50,101)	198,000	65,125	15,024
Legal Expense - General	241,000	236,000	(5,000)	260,000	24,000	19,000
Maintenance Expense	181,860	169,871	(11,989)	348,680	178,809	166,820
Membership / Sponsorship	167,366	188,900	21,534	243,688	54,788	76,322
CDR Participation	62,433	62,433	-	67,789	5,356	5,356
Miscellaneous Expense	156,800	134,900	(21,900)	159,470	24,570	2,670
Postage / Mail Delivery	11,675	7,500	(4,175)	10,100	2,600	(1,575)
Professional Fees	1,798,425	1,600,119	(198,306)	1,765,464	165,345	(32,961)
Rents & Leases	1,800	894	(906)	1,200	306	(600)
Outside Printing, Subscription & Books	94,000	95,700	1,700	119,000	23,300	25,000
Office Supplies	27,000	22,000	(5,000)	30,000	8,000	3,000
Supplies - Water Loss Control	4,000	4,000	-	4,800	800	800
Building Repair & Maintenance	25,200	20,000	(5,200)	30,200	10,200	5,000
Computer Maintenance	5,000	5,000	-	17,500	12,500	12,500
Business Expense	2,000	4,000	2,000	5,000	1,000	3,000
Software Support & Expense	156,683	156,908	225	89,188	(67,720)	(67,495)
Computers and Equipment	43,000	43,000	-	29,250	(13,750)	(13,750)
Telecommunications Expense	46,438	34,540	(11,898)	45,526	10,986	(912)

Exhibit A4
SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
CONSOLIDATED

	FY23/24 ADOPTED BUDGET	FY23/24 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY24/25 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO ADOPTED BUDGET
Temporary Help Expense	5,000	9,639	4,639	5,000	(4,639)	-
Training Expense	36,000	35,060	(940)	41,200	6,140	5,200
Tuition Reimbursement	5,000	4,000	(1,000)	6,000	2,000	1,000
OPERATING EXPENSES: continued						
Travel & Accommodations - Staff	102,200	68,426	(33,774)	89,580	21,154	(12,620)
Travel & Accommodations - Directors	42,400	28,584	(13,816)	39,925	11,341	(2,475)
MWDOC's Contribution to WEROC: Operations	293,307	296,290	2,983	300,808	4,518	7,501
Election Expense	-	-	-	-	-	-
Capital Acquisition (excluding building)	25,892	222,686	196,794	52,000	(170,686)	26,108
Capital Acq Prior Year Carryover Dr/(Cr)	-	-	-	-	-	-
OPERATING EXPENSES	\$ 11,558,175	\$ 11,526,307	\$ (31,867)	\$ 12,176,403	\$ 650,096	\$ 618,228
MWDOC's Building Expense	\$ 389,000	\$ 222,686	\$ (166,314)	\$ 366,376	\$ 143,690	\$ (22,624)
Building Expense Prior Year Carryover Dr/(Cr)	\$ (166,314)	\$ (123,307)	\$ 43,007	\$ (366,376)	\$ (243,069)	\$ (200,062)
Contribution to Election Reserve	\$ 563,020	\$ 664,360	\$ 101,340	\$ 725,642	\$ 61,282	\$ 162,622
TOTAL EXPENSES	\$ 12,343,881	\$ 12,290,046	\$ (53,834)	\$ 12,902,045	\$ 611,999	\$ 558,164

REVENUES:						
Retail Meter Charge	\$ 9,206,255	\$ 9,206,255	\$ -	\$ 9,580,818	\$ 374,563	\$ 374,563
Ground Water Customer Charge	383,697	383,697	-	405,463	21,766	21,766
Reimb for PARS OPEB Trust Reimbursement	-	80,000	80,000	80,000	-	80,000
Interest Revenue	319,410	728,429	409,020	738,960	10,531	419,550
Miscellaneous Income	3,000	3,000	-	3,000	-	-
Choice Revenue	2,026,982	1,883,289	(143,693)	2,044,635	161,346	17,653
TOTAL REVENUES	\$ 11,939,343	\$ 12,284,670	\$ 345,327	\$ 12,852,876	\$ 568,206	\$ 913,533

EFFECT ON RESERVES:						
TOTAL CONTRIBUTION (DRAW) FROM RESERVES	\$ (404,537)	\$ (5,376)	\$ 399,161	\$ (49,169)	\$ (43,793)	\$ 355,368

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

	FY 23-24 ADOPTED BUDGET	FY 23-24 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 24-25 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 23-24 BUDGET
Water Revenues						
Water Sales(a)	\$ 185,749,302	\$ 137,495,251	\$ (48,254,051)	\$ 192,091,367	\$ 54,596,116	\$ 6,342,065
Local Resource Program Incentives	(4,725,194)	(5,033,060)	(307,866)	(4,661,958)	371,102	63,236
Readiness-To-Serve Charge	13,768,707	12,940,558	(828,149)	16,263,519	3,322,961	2,494,812
Capacity Charge	4,816,710	4,457,310	(359,400)	4,069,230	(388,080)	(747,480)
SCP/SAC Pipeline Surcharge	358,000	328,000	(30,000)	459,000	131,000	101,000
TOTAL WATER REVENUES	\$ 199,967,525	\$ 150,188,059	\$ (49,779,466)	\$ 208,221,158	\$ 58,033,099	\$ 8,253,633
Water Expenses						
Water Purchases	\$ 185,749,302	\$ 137,495,251	\$ (48,254,051)	\$ 192,091,367	\$ 54,596,116	\$ 6,342,065
Local Resource Program Incentives	(4,725,194)	(5,033,060)	(307,866)	(4,661,958)	371,102	63,236
Readiness-To-Serve Charge	13,768,707	12,940,558	(828,149)	16,263,519	3,322,961	2,494,812
Capacity Charge	4,816,710	4,457,310	(359,400)	4,069,230	(388,080)	(747,480)
SCP/SAC Pipeline Surcharge	358,000	328,000	(30,000)	459,000	131,000	101,000
TOTAL WATER EXPENSES	\$ 199,967,525	\$ 150,188,059	\$ (49,779,466)	\$ 208,221,158	\$ 58,033,099	\$ 8,253,633
Changes to Fund Balance:						
Tier 2 Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(a)=FY 24-25 Proposed Budget amount is based on an estimated 142,241 AF

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

	FY 2023-2024 ADOPTED BUDGET	FY 2023-2024 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2024-2025 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO ADOPTED BUDGET
Funding						
Metropolitan Water District	\$ 10,067,500	\$ 4,757,923	\$ (5,309,577)	\$ 7,743,000	\$ 2,985,077	\$ (2,324,500)
USBR	939,000	289,990	(649,010)	880,902	590,912	(58,098)
DWR	1,190,980	500,444	(690,536)	749,855	249,411	(441,125)
Member Agencies	1,408,240	1,383,580	(24,660)	1,498,286	114,706	90,046
MWDOC	-	-	-	-	-	-
TOTAL OUTSIDE FUNDING	\$ 13,605,720	\$ 6,931,937	\$ (6,673,784)	\$ 10,872,042	\$ 3,940,106	\$ (2,733,678)
Program Expenses Funded from Outside Sources						
Project Administration - Staff Time	\$ 10,000	\$ -	\$ (10,000)	\$ 53,642	\$ 53,642	\$ 43,642
Installation Verification	105,000	99,723	(5,277)	91,000	(8,723)	(14,000)
Rebate Incentives	11,426,720	6,368,770	(5,057,950)	10,159,400	3,790,630	(1,267,320)
Surveys and Audits	2,064,000	462,000	(1,602,000)	568,000	106,000	(1,496,000)
TOTAL PROGRAMS EXPENSES	\$ 13,605,720	\$ 6,930,493	\$ (6,675,227)	\$ 10,872,042	\$ 3,941,550	\$ (2,733,678)

**Exhibit B
Expenditures by Program**

Cost Center	PROGRAM	FY23/24 BUDGET FTE	FY24/25 BUDGET FTE	FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
11	Administrative - Board	1.79	1.88	\$ 1,298,250	\$ 1,356,986	\$ 1,404,336
12	Administrative - General	4.60	4.79	1,035,641	1,051,702	1,154,916
13	Personnel / Staff Development	1.66	1.85	498,697	537,779	548,272
19	Overhead	4.70	4.07	1,238,833	1,123,664	1,380,430
21	Reliability Planning and Engineering	2.68	2.73	817,059	754,668	873,020
23	Metropolitan Issues and Water Policy	2.43	2.10	753,069	563,673	654,565
31	Governmental Affairs	0.85	0.90	657,611	632,573	626,265
35	Water Use Efficiency (Core)	1.09	1.22	457,818	528,693	582,765
32	Public Affairs	5.50	5.76	1,329,287	1,393,260	1,401,430
41	Finance	3.22	3.54	659,023	740,368	745,868
45	Information Technology	1.00	1.00	492,222	466,570	459,093
25	MWDOC's Contribution to WEROC	3.05	3.00	293,307	296,290	300,808
CORE TOTAL		32.57	32.84	\$ 9,530,818	\$ 9,446,225	\$ 10,131,768
62	Water Use Efficiency Program	5.89	6.29	1,039,923	1,148,718	989,455
63	School Programs	0.05	0.06	435,950	287,489	496,062
70	Water Loss Control	3.37	2.80	551,109	447,081	559,118
CHOICE TOTAL		9.31	9.15	\$ 2,026,982	\$ 1,883,289	\$ 2,044,635
CORE & CHOICE TOTAL		41.88	41.99	\$ 11,557,800	\$ 11,329,513	\$ 12,176,403
Includes:	Full-time employees	34.65	34.79	(2)		
	Part-time employees	2.25	2.29			
	Interns	1.92	1.91			
	WEROC employees	3.05	3.00			

(1)

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

(2) FTE's for 2023-2024 are calculated based on 2080 hours of work for the year. FTE's for 2024-2025 are calculated based on 2088 hours worked for the year. This corresponds to the actual working days for the fiscal year which varies year to year.

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

(in thousands)

	Projected ACTUALS FY23/24	BUDGET FY24/25	FISCAL MASTER PLAN PROJECTIONS ¹				
			FY25/26	FY26/27	FY27/28	FY28/29	FY29/30
Beginning Designated Reserve Balance - MWDOC	\$ 5,263	\$ 5,277	\$ 5,133	\$ 5,062	\$ 5,030	\$ 5,034	\$ 5,074.20
Net OPEB Asset	0	0	0	0	0	0	0
less OPEB Reserve	297	297	297	297	297	297	297
Adjusted Reserve Balance	4,966	4,980	4,836	4,765	4,733	4,737	4,777
Revenues							
Water Rate Revenues:							
Retail Meter Agency Charge	9,206	9,581	9,936	10,293	10,653	11,014	11,377
Ground Water Customer Charge	384	405	420	434	450	465	482
Subtotal	9,590	9,986	10,356	10,728	11,102	11,479	11,859
Other Revenues:							
Choice Revenues	1,883	2,045	2,116	2,190	2,267	2,346	2,428
Interest Earnings	728	739	765	797	837	888	952
Misc./Reimbursements	3	3	3	3	3	3	3
Subtotal	2,615	2,787	2,884	2,990	3,107	3,237	3,384
Total Revenues	12,205	12,773	13,240	13,718	14,209	14,716	15,242
Expenses							
Core Expenses	9,420	10,095	10,448	10,814	11,192	11,584	11,989
Choice Expenses	1,883	2,045	2,116	2,190	2,267	2,346	2,428
Capital Acquisitions (not including building)	223	52	20	20	20	20	20
Total Expenses w/o Election	11,526	12,191	12,584	13,024	13,479	13,950	14,438
Revenue Over Expenses w/o Election	678	581	655	694	730	766	805
ELECTION Reserve Beginning Balance	483	1,147	163	889	315	1,041	57
Annual Election Reserve Contribution	664	726	726	726	726	726	726
Annual Election Expense	-	1,710	-	1,300	-	1,710	-
Election Reserve Ending Balance	1,147	163	889	315	1,041	57	783
Ending General Fund & Designated Reserves \$	3,833	\$ 4,673	\$ 3,876	\$ 4,418	\$ 3,696	\$ 4,720	\$ 4,073

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

MWDOC Water Rates

Total Retail Customer Meters	646,053	649,547	651,547	653,547	655,547	657,547	659,547
Connection Charge	\$ 14.25	\$ 14.75	\$ 15.25	\$ 15.75	\$ 16.25	\$ 16.75	\$ 17.25
Fixed Charge %		100%	100%	100%	100%	100%	100%
Rate Increase Proposal:							
Connection Charge	\$	0.50	\$	0.50	\$	0.50	\$

1 Assumptions for FMP: Projected Inflation rate: 3.50% per year
 Rate of return on Investment of portfolio: 3.50% per year

Working Capital and Interest Revenue Projections

	FISCAL MASTER PLAN PROJECTIONS				
	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30
Working Capital:					
Designated Reserve Fund	5,133	5,062	5,030	5,034	5,074
Average Revenue from Agencies	5,178	5,364	5,551	5,740	5,929
WUE use of fund	(800)	(800)	(500)	(500)	(500)
Water Payment Float	2,669	2,694	2,719	2,744	2,769
Average Working Capital	12,180	12,320	12,800	13,018	13,272
Interest rate	3.50%	4.20%	5.04%	6.05%	7.26%
Interest Revenue Projections:					
Interest income - General	426	517	645	787	963
Total Interest Revenue Projections	426	517	645	787	963

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

Grouping	Approval in Budget	Exh.D Proposed District Participation Costs			Exh.E Proposed Staff Registration & Travel Budget*		Exh.F Proposed Board Registration & Travel Budget*		Exh.G Proposed Total Membership that Includes Registration & Travel Cost*			
		Adopted Budget FY23/24	Projected Actuals FY23/24	Proposed Budget FY24/25	Registration	Travel	Registration	Travel	Memberships	Registration	Travel	Total
Board Related												
Association of California Cities- Orange County (ACCOCC)	✓	-	-	-	-	-	1,000	3,800	-	-	-	-
Association of California Water Agencies (ACWA)	✓	-	-	-	-	-	7,080	14,000	-	-	-	-
Cal Desal	✓	-	-	-	-	-	500	1,000	-	-	-	-
California Council for Environmental and Economic Balance (CCEEB)	✓	-	-	-	-	-	-	5,000	-	-	-	-
California Special Districts Association (CSDA)	✓	-	-	-	-	-	325	1,000	-	-	-	-
Colorado River Water Users Association (CRWUA)	✓	-	-	-	-	-	2,300	3,300	-	-	-	-
LAFCC	✓	39,795	43,016	45,000	-	-	-	-	45,000	-	-	45,000
Legislative Advocacy	✓	-	-	-	-	-	-	3,800	-	-	-	-
Orange County Business Council (OCBC)	✓	-	-	-	-	-	1,250	2,000	-	-	-	-
Urban Water Institute	✓	-	-	-	-	-	2,500	3,625	-	-	-	-
Miscellaneous	✓	-	-	-	-	-	2,000	2,400	-	-	-	-
Board Related Total		39,795	43,016	45,000	-	-	16,955	39,925	45,000	-	-	45,000
Staff Related												
(DWR)/State Water Resources Control Board (SWRCB)	✓	-	-	-	-	-	-	1,800	-	-	-	-
American Water Works Association (AWWA)	✓	2,056	2,037	2,056	6,250	18,000	-	-	2,056	6,250	18,000	26,306
Association of California Cities- Orange County (ACCOCC)	✓	5,200	5,200	5,200	1,000	2,000	-	-	5,200	1,000	2,000	8,200
Association of California Water Agencies (ACWA)	✓	25,641	25,395	25,641	10,080	20,600	-	-	25,641	10,080	20,600	56,321
CA Chamber of Commerce (HR California)	✓	904	904	950	-	-	-	-	950	-	-	950
CA Water for all	New	-	-	10,000	-	-	-	-	10,000	-	-	10,000
Cal Desal	✓	5,200	5,000	5,200	250	500	-	-	5,200	250	500	5,950
California Association of Public Information Officers (CAPIO)	✓	982	982	982	1,100	1,680	-	-	982	1,100	1,680	3,762
California Council for Environmental and Economic Balance (CCEEB)	✓	31,500	31,500	29,000	-	5,000	-	-	29,000	-	5,000	34,000
California Employees Public Retirement System(CalPERS)	✓	-	-	-	1,347	300	-	-	-	-	-	-
California Environmental Literacy Initiative	✓	624	624	640	-	1,500	-	-	640	-	1,500	2,140
California Municipal Treasurers Association (CMTA)	✓	182	175	185	-	175	-	-	185	-	-	185
California Municipal Utilities Association (CMUA)	✓	9,657	10,214	10,520	350	1,000	-	-	10,520	350	1,000	11,870
California Society of Municipal Finance Officers (CSMFO)	✓	125	125	130	-	-	-	-	130	-	-	130
California Special Districts Association (CSDA)	✓	9,162	9,050	9,300	1,725	3,000	-	-	9,300	1,725	3,000	14,025
California Water Efficiency Partnership (CalWEP)	✓	6,271	6,271	6,459	1,250	5,300	-	-	6,459	1,250	5,300	13,009
California Water, Energy and Education Alliance (CWEEA)	✓	1,248	1,248	1,285	-	-	-	-	1,285	-	-	1,285
California Data Collaboration	New	-	-	16,500	-	-	-	-	16,500	-	-	16,500
Colorado River Water Users Association (CRWUA)	✓	1,560	1,560	1,600	2,300	3,800	-	-	1,600	-	2,400	4,000
Department of Water Resources Education Committee	✓	-	-	-	-	-	-	-	-	-	-	-
ESRI-GIS	✓	-	-	-	2,075	1,000	-	-	2,075	-	-	2,500
Festival of Butterflies Sponsorship	✓	2,500	2,500	2,500	-	-	-	-	2,500	-	-	2,500
Government Finance Officers Association (GFOA)	✓	177	177	182	-	-	-	-	182	-	-	182
Indep. Special Districts of Or. Co. (ISDOC)	✓	52	52	52	-	-	-	-	-	-	-	-
Information Systems Audit and Control Association (ISACA)	New	390	390	400	-	-	-	-	150	-	-	150
International Association of Business Communicators (IABC)	✓	-	-	2,500	-	-	-	-	400	-	-	400
League of California Cities	New	-	-	-	-	-	-	-	2,500	-	-	2,500
Legislative Advocacy	✓	-	-	-	-	5,200	-	-	-	-	-	-
Liebert, Cassidy Whitmore	✓	-	-	-	1,200	200	-	-	-	-	-	-
Multi-State Salinity Coalition	✓	-	-	-	245	500	-	-	-	-	-	-
National Water Resources Assn., Mun. Caucus	✓	567	525	557	-	-	-	-	557	-	-	557
OC Chapter-Calif. Landscape Contractors Assoc.	✓	2,340	2,340	2,400	-	-	-	-	2,400	-	-	2,400
Orange County Business Council (OCBC)	✓	5,200	5,000	5,150	1,000	1,600	-	-	5,150	1,000	1,600	7,750
Orange County Public Affairs Association (OCPAA)	✓	650	650	650	-	-	-	-	650	-	-	650
Orange County Water Association (OCWA)	✓	260	260	260	-	-	-	-	500	-	-	500
Public Relations Society of America/O.C. (PRSA)	✓	1,394	1,394	1,394	900	400	-	-	1,394	900	400	2,694
Public Sector HR Assoc	✓	124	62	64	-	-	-	-	64	-	-	64
Radio and Television News Directors Association	✓	75	75	75	-	-	-	-	75	-	-	75
Society of Human Resources Management (SHRM)	✓	238	238	245	-	-	-	-	245	-	-	245
South OC Watershed Management Area Dues	✓	9,100	9,100	9,300	-	-	-	-	9,300	-	-	9,300
South Orange County Economic Coalition (SOCEC)	✓	1,695	1,695	1,745	-	-	-	-	1,745	-	-	1,745
Southern California Water Coalition (SCWC)	✓	1,061	1,061	1,092	-	-	-	-	1,092	-	-	1,092
Urban Water Institute	✓	1,379	5,000	6,000	3,125	5,200	-	-	6,000	3,125	5,200	14,325
Water Environment Federation	✓	57	57	60	-	-	-	-	60	-	-	60

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

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

Grouping	Approval included in Budget Approval	Exh.D Proposed District Participation Costs			Exh.E Proposed Staff Registration & Travel Budget*		Exh.F Proposed Board Registration & Travel Budget*		Exh.G Proposed Total Membership that Includes Registration & Travel Cost*			
		Adopted Budget FY23/24	Projected Actuals FY23/24	Proposed Budget FY24/25	Registration	Travel	Registration	Travel	Memberships	Registration	Travel	Total
Staff Related												
Conference / Meeting												
Water Smart Innovations	✓					1,305	2,600					
WaterISAC (International Security And Network)	New			550					550			550
Miscellaneous	✓					4,500	6,000					
Pict.MWDOC Ambassador Program + Outreach Tours	New			20,000					20,000			20,000
Staff Related Total		127,571	130,661	181,162	40,002	89,580			181,162	27,030	68,180	276,372
WEROC Related												
AWWA CANV Section	✓	311		311		1,450	1,700					
California Emergency Services Association	✓	239		239		1,650	8,000					
International Association of Emergency Managers	✓	400	326	400		800	4,500					
WEROC Related Total		950	326	950	3,900	14,200			226,162	27,030	68,180	321,372
Grand Total		168,316	174,003	227,112	43,902	103,780	16,955	39,925	226,162	27,030	68,180	321,372

*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 2024-25

	Proposed Budget	Approval included in <u>Budget Approval</u>
Capital Acquisition-19-8810:		
VOIP Project	\$ 25,000	√
Subtotal 8810 Improvements	<u>\$ 25,000</u>	
Building Improvements-19-8811:		
Roof and wall display	\$ 366,376	√
Subtotal 8811 Improvements	<u>\$ 366,376</u>	
IT - 45-8810:		
Project Wireless Access Point Upgrade (Prof Fees and Equipment)	\$ 12,000	√
Subtotal Cost Center 45	<u>\$ 12,000</u>	
WLC - 70-8810:		
Correlating noise loggers	\$ 15,000	√
Subtotal Cost Center 45	<u>\$ 15,000</u>	
Total	<u>\$ 418,376</u>	

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

Department	Consultant	Service	Budget FY 23-24	Budget FY 24-25	* Approval included in Budget Approval
Outside Consulting Expense					
Planning & Operation (21)	CDR	GIS Work	\$ 20,000	\$ 28,000	√
	(To be determined)	Supplemental Analysis of Water Supplies	\$ 65,000	\$ 50,000	√
	(To be determined)	On Call Work	\$ 35,000	\$ 25,000	√
	(To be determined)	Demand Projections 2025 UWMP by Oct 2025	\$ -	\$ 65,000	New
Met Issues & Special Projects (23)	Hazen, Ed Means Consulting	EOCF#2 Pilot Project	\$ 75,000	\$ 20,000	√
	Ed Means Consulting	Consulting on MET issues	\$ 25,000	\$ -	√
	(To be determined)	Financial & Rate Consulting	\$ -	\$ 25,000	New
	Dopudja & Wells Consulting- Paul Jones	MET and Reliability Planning (IRP & Delta)	\$ 67,000	\$ 80,000	√
	(To be determined)	Financial Model for MWD	\$ 20,000	\$ -	√
Total Outside Consulting Expense			\$ 307,000	\$ 293,000	
Legal Expenses					
Administration (11 & 13)	Best, Best & Krieger	General Legal Counsel Services	\$ 200,000	\$ 219,000	√
	Aleshire & Wynder	Legal Counsel Services Regarding San Diego CWA	\$ 16,000	\$ 16,000	√
	Best, Best & Krieger	Labor Counsel Services	\$ 25,000	\$ 25,000	√
Total Legal Expenses			\$ 241,000	\$ 260,000	
Audit Expenses					
Finance (41)	Davis Farr, LLP	Annual Financial Audit and Federal Single Audit	\$ 36,500	\$ 36,500	√
Training					
Administration (13)	Cal State University Fullerton/Municipal Resources Group/Centre for Organization Effectiveness/HR Strategic Competitive Gains/Predict Success	Staff Development/Technical Training/Leadership Training	\$ 35,000	\$ 40,000	√
Professional Fees					
Administration (12 & 13 & 19)	Economic Group Pension Services (EGPS)	Pension Plan Administration	\$ 4,000	\$ 4,500	√
	(To be determined)	Advisor to assist with review of 401a and 457 Plans and investments	\$ 50,000	\$ 25,000	√
	(To be determined)	Consultant to assist with Strategic Planning Workshop and Facilitation	\$ 50,000	\$ -	√
	(To be determined)	Triennial Benchmark Salary and Benefits Study	\$ 45,000	\$ -	√
	(To be determined)	Various Lunch and learn+training	\$ -	\$ 6,000	New
	IGOE	Cafeteria Plan Administration	\$ 750	\$ 795	√
	DocuSign	DocuSign	\$ -	\$ 7,000	√
	Gladwell Services	Records Management Consulting	\$ 600	\$ 3,000	√
	Health Equity	Health Equity	\$ 125	\$ 205	√
	Governmental Affairs (31)	BBK Legislation	State Legislative Advocate	\$ 96,000	\$ 96,000
Natural Resource Results		Federal Legislative Advocate	\$ 96,000	\$ 96,000	√
Dopudja & Wells		Legislative and Local GA Assistance	\$ 60,000	\$ 25,000	√
Whittingham Public Affairs Adv.		County Advocate	\$ 90,000	\$ 90,000	√
Soto Services		Grant Research and Acquisition Assistance	\$ 39,000	\$ 39,000	√
Ackerman		Legal and Regulatory	\$ 42,000	\$ 42,000	√
Travel		Travel	\$ 5,000	\$ 5,000	√
Public Affairs (32)		Stetson Engineers	Consumer Confidence Report	\$ 55,000	\$ 60,000
	So Cal Water Coalition	Delta Conveyance Program Support	\$ 30,000	\$ -	√
	(To be determined)	Collateral materials update and	\$ 5,000	\$ -	New
	Hashtag Pinpoint	Strategic Digital Consulting Services	\$ 120,000	\$ 95,000	√
	(To be determined)	Water Awareness Campaign	\$ -	\$ 30,000	New
	LA Design	Website Maintenance	\$ -	\$ 5,000	New
	(To be determined)	Drought Campaign	\$ 50,000	\$ -	√
WUE - Core (35)	(Various)	Special Events	\$ 40,000	\$ 50,000	√
	VoxCivic, SCNG, etc.	Advertising	\$ 40,000	\$ 40,000	√
	(To be determined)	General WUE Research	\$ 75,000	\$ 75,000	New
	E Source	Water Loss Control Work Grp (WLC)	\$ 55,000	\$ 55,000	√
	E Source	WLC Business Plan Implementation	\$ 35,000	\$ 35,000	√
Finance (41)	OC Data Acquisition P/S (OCDAP)	Aerial Imagery and Landscape Measurement Project	\$ -	\$ 75,000	√
	U.S. Bank	Custodial Bank fees	\$ 12,000	\$ 10,000	√
	CalPERS	CalPERS GASB 68 Report	\$ 700	\$ 700	√
	Demsey Filliger & Assoc., LLC	OPEB Actuarial	\$ 750	\$ 3,750	√
	Tracker C2	Investment Tracking	\$ -	\$ 3,300	√
IT (45)	(To be determined)	Managed Service Provider	\$ 95,000	\$ 70,000	√
	(To be determined)	IT Projects	\$ -	\$ 19,500	New
	CrowdStrike	Cybersecurity	\$ -	\$ 45,000	√
Total Professional Fees			\$ 1,191,925	\$ 1,111,750	

WEROC

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

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

**Exhibit J1
Professional / Special Services Authorized
Choice Funds**

Department	Consultant	Service	Budget FY 23-24	Budget FY 24-25	* Approval included in Budget Approval
Training					
Water Loss Control (70)	(To be determined)	Water loss training	\$ 1,000	\$ 1,000	√
Professional Fees					
Water Loss Control (70)	(To be determined)		\$ -	\$ -	√
	Westerley & McCall's	Meter Accuracy Testing	\$ 35,000	\$ 55,000	√
Water Use Efficiency (62)	Various Printers	Printing of marketing materials for all WUE programs	\$ 60,000	\$ 40,000	√
	Droplet	Web Based Rebate Processing Platform (Turf & Drip)	\$ 30,000	\$ 37,100	√
	Droplet	E-Signature Rebate Processing	\$ 7,100	\$ -	√
	Mission Resource Cnsvr District	Residential Installation Verification Inspections	\$ 50,000	\$ 50,000	√
School Program (63)	Shows that teach/The OC Department of Education	Assemblies (Elementary School)	\$ 293,400	\$ 283,642	√
	The OC Department of Education	Assemblies (High School)	\$ 65,000	\$ 74,127	√
	The OC Department of Education	Assemblies (Middle School)	\$ 66,600	\$ 123,845	√
Total Professional Fees			\$ 608,100	\$ 664,714	

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

Total Core Expenses

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
6010	Salaries & Wages - Admin	4,372,578	4,543,359	4,674,242
6090	Directors Compensation - MWDOC	275,041	271,439	275,041
6095	Directors Compensation - MWD	117,875	142,433	157,166
6105	Benefits - Admin	1,291,472	1,364,639	1,359,165
6109	CALPERS Unfunded Liability Contribution	207,000	207,000	207,000
6111	Overhead Reimbursement	(439,274)	(442,965)	(430,173)
6115	Benefits - Directors	104,447	130,360	149,557
6120	Health Insurance Coverage for Retirees	84,847	83,788	81,349
6205	Training	35,000	35,000	40,000
6210	Tuition Reimbursement	5,000	4,000	6,000
6220	Temporary Help	5,000	9,639	5,000
7010	Outside Consulting Services	307,000	147,000	293,000
7020	Legal - General	241,000	236,000	260,000
7030	Audit	36,500	31,500	36,500
7040	Other Professional Fees	1,191,325	1,133,652	1,101,750
7110	Conference - Employee	49,832	38,382	40,002
7115	Conference - Directors	23,065	15,835	16,955
7150	Travel & Accommodations - Employee	102,200	68,426	89,580
7155	Travel & Accommodations - Director	42,400	28,584	39,925
7210	Membership / Sponsorship	167,366	188,900	243,688
7250	CDR Participation	62,433	62,433	67,789
7305	Business Expense	2,000	4,000	5,000
7310	Office Maintenance	175,860	169,871	348,680
7315	Building Repair & Maintenance	25,200	20,000	30,200
7320	Rents & Leases	1,800	894	1,200
7330	Office Supplies	27,000	22,000	30,000
7340	Postal / Mail Delivery	11,275	7,100	9,600
7350	Subscriptions / Books	1,000	900	10,000
7360	Reproduction Expense	93,000	94,800	109,000
7410	Computer & Peripherals Maint	5,000	5,000	17,500
7430	Software Purchase	104,298	104,298	81,540
7440	Software Support	50,185	50,185	4,648
7510	Site Maintenance	-	-	-
7450	Computers and Equipment	43,000	43,000	29,250
7580	Maintenance Expense	6,000	-	-
7610	Automotive / Mileage	9,000	9,500	11,500
7615	Toll Road Charges	575	335	600
7620	Insurance Expense	182,976	132,875	198,000
7640	Utilities - Telephone	43,918	32,980	43,006
7650	Bank Fees	2,600	2,600	2,400
7670	Miscellaneous Expenses	145,200	124,300	148,300
8810	Capital Acquisition	25,892	25,892	37,000
	Total Expenditure	9,237,886	9,149,935	9,830,961
	MWDOC's Contribution to WEROC Oper	293,307	296,290	300,808
	MWDOC's Contribution to Election Rsrv	563,020	664,360	725,642
	MWDOC's Building Expense (8811)	389,000	222,686	366,376
	Building Prior Year Carryover Dr/(Cr)	(166,314)	(123,307)	(366,376)
		10,316,899	10,209,964	10,857,410

Total Choice Revenue and Expense

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
4215	Choice Revenue	2,026,982	1,190,854	2,044,635
4205	School Contracts	-	-	-
4705	Prior Year Carry Over	-	-	-
	Choice billing over/under	-	692,435	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
	Total Revenue	2,026,982	1,883,289	2,044,635

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
6010	Salaries & Wages - Admin	762,777	778,617	748,464
	S & B Reimb. DSC or Recov from Grants	(30,000)	(40,000)	(65,000)
6090	Directors Compensation - MWD0C	-	-	-
6095	Directors Compensation - MWD	-	-	-
6105	Benefits - Admin	215,911	208,294	218,894
6111	Overhead Reimbursement	439,274	442,965	430,173
6115	Benefits - Directors	-	-	-
6120	Health Insurance Coverage for Retirees	-	-	-
6205	Training	1,000	60	1,200
6210	Tuition Reimbursement	-	-	-
6220	Temporary Help	-	-	-
7010	Outside Consulting Services	-	-	-
7020	Legal - General	-	-	-
7030	Audit	-	-	-
7040	Other Professional Fees	182,100	189,004	182,100
	Other Professional Fees - School Programs	425,000	277,463	481,614
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	4,800
7340	Postal / Mail Delivery	400	400	500
7350	Subscriptions/Books	-	-	-
7360	Reproduction Expense	-	-	-
7410	Computer & Peripherals Maint	-	-	-
7430	Software Purchase	2,200	2,425	3,000
7440	Software Support	-	-	-
7450	Computers and Equipment	-	-	-
7580	Maintenance Expense	-	-	-
7610	Automotive / Mileage	400	300	400
7612	Vehicle Expense	12,000	10,000	12,000
7615	Toll Road Charges	400	200	200
7620	Insurance Expense	-	-	-
7640	Utilities - Telephone	2,520	1,560	2,520
7650	Bank Fees	-	-	-
7670	Miscellaneous Expenses	9,000	8,000	8,770
8410	Overhead Reimbursement	-	-	-
8610	Depreciation Expense	-	-	-
8710	Election Expenses	-	-	-
8810	Capital Acquisition	-	-	15,000
	Total Expenditure	2,026,982	1,883,289	2,044,635

Total Core and Choice Expenses

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
6010	Salaries & Wages - Admin	5,135,355	5,321,976	5,422,706
	S & B Reimb. DSC or Recov from Grants	(30,000)	(40,000)	(65,000)
6090	Directors Compensation - MWDOC	275,041	271,439	275,041
6095	Directors Compensation - MWD	117,875	142,433	157,166
6105	Benefits - Admin	1,507,382	1,572,933	1,578,059
6109	CALPERS Unfunded Liability Contribution	207,000	207,000	207,000
6111	Overhead Reimbursement	-	-	-
6115	Benefits - Directors	104,447	130,360	149,557
6120	Health Insurance Coverage for Retirees	84,847	83,788	81,349
6205	Training	36,000	35,060	41,200
6210	Tuition Reimbursement	5,000	4,000	6,000
6220	Temporary Help	5,000	9,639	5,000
7010	Outside Consulting Services	307,000	147,000	293,000
7020	Legal - General	241,000	236,000	260,000
7030	Audit	36,500	31,500	36,500
7040	Other Professional Fees	1,373,425	1,322,656	1,283,850
	Other Professional Fees - School Programs	425,000	277,463	481,614
7110	Conference - Employee	49,832	38,382	40,002
7115	Conference - Directors	23,065	15,835	16,955
7150	Travel & Accommodations - Employee	102,200	68,426	89,580
7155	Travel & Accommodations - Director	42,400	28,584	39,925
7210	Membership / Sponsorship	167,366	188,900	243,688
7250	CDR Participation	62,433	62,433	67,789
7305	Business Expense	2,000	4,000	5,000
7310	Office Maintenance	175,860	169,871	348,680
7315	Building Repair & Maintenance	25,200	20,000	30,200
7320	Rents & Leases	1,800	894	1,200
7330	Office Supplies	27,000	22,000	30,000
7332	Supplies - Water Loss Control	4,000	4,000	4,800
7340	Postal / Mail Delivery	11,675	7,500	10,100
7350	Subscriptions / Books	1,000	900	10,000
7360	Reproduction Expense	93,000	94,800	109,000
7410	Computer & Peripherals Maint	5,000	5,000	17,500
7430	Software Purchase	106,498	106,723	84,540
7440	Software Support	50,185	50,185	4,648
7450	Computers and Equipment	43,000	43,000	29,250
7580	Maintenance Expense	6,000	-	-
7610	Automotive / Mileage	9,400	9,800	11,900
7612	Vehicle Expense	12,000	10,000	12,000
7615	Toll Road Charges	975	535	800
7620	Insurance Expense	182,976	132,875	198,000
7640	Utilities - Telephone	46,438	34,540	45,526
7650	Bank Fees	2,600	2,600	2,400
7670	Miscellaneous Expenses	154,200	132,300	157,070
8810	Capital Acquisition	25,892	25,892	52,000
	Total Expenditure	11,264,868	11,033,223	11,875,595
	MWDOC's Contribution to WEROC Oper	293,307	296,290	300,808
	MWDOC's Contribution to Election Rsrv	563,020	664,360	725,642
	MWDOC's Building Expense (8811)	389,000	222,686	366,376
		<u>12,343,881</u>	<u>12,093,252</u>	<u>12,902,045</u>

Administrative - Board

11

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
6010	Salaries & Wages - Admin	325,575	321,465	373,108
6090	Directors Compensation - MWDOC	275,041	271,439	275,041
6095	Directors Compensation - MWD	117,875	142,433	157,166
6105	Benefits - Admin	85,603	87,804	93,283
6115	Benefits - Directors	104,447	130,360	149,557
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services			
7020	Legal - General	216,000	221,000	235,000
7030	Audit			
7040	Other Professional Fees	50,000	81,250	-
7110	Conference - Employee			
7115	Conference - Directors	23,065	15,835	16,955
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director	42,400	28,584	39,925
7210	Membership / Sponsorship	39,795	43,016	45,000
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery	7,675	4,600	6,000
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computers & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage	4,500	6,500	7,000
7615	Toll Road Charges	275	300	300
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses	6,000	2,400	6,000
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses	-	-	-
8810	Capital Acquisition			
	Total Expenditure	1,298,250	1,356,986	1,404,336

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

- 2 • See Exhibit F

- 2 • See Exhibit F
- 3 • See Exhibit D

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

MWDOC's Contribution to Election Reserve	563,020	664,360	725,642
	<u>1,861,270</u>	<u>2,021,346</u>	<u>2,129,978</u>

Administrative - General

12

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget	
6010	Salaries & Wages - Admin	459,888	513,305	519,308	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	168,917	190,846	200,775	
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training				
6210	Tuition Reimbursement				
6220	Temporary Help	5,000	9,639	5,000	
7010	Outside Consulting Services				
7020	Legal - General				
7030	Audit				
7040	Other Professional Fees	50,000	25,275	25,000	1 1 • See Exhibit J.
7110	Conference - Employee	49,832	38,382	40,002	2 2 • See Exhibit E.
7115	Conference - Directors				
7150	Travel & Accommodations - Employee	102,200	68,426	89,580	2
7155	Travel & Accommodations - Director				
7210	Membership / Sponsorship	127,571	130,661	181,162	3 3 • See Exhibit D.
7250	CDR Participation	62,433	62,433	67,789	
7305	Business Expense	2,000	4,000	5,000	
7310	Office Maintenance				
7320	Rents & Leases				
7330	Office Supplies				
7340	Postal / Mail Delivery				
7350	Subscriptions / Books	1,000	900	10,000	
7360	Reproduction Expense				
7410	Computer & Peripherals Maint				
7430	Software Purchase				
7440	Software Support				
7450	Computers and Equipment				
7580	Maintenance Expense				
7610	Automotive / Mileage	4,500	3,000	4,500	
7615	Toll Road Charges	300	35	300	
7620	Insurance Expense				
7640	Utilities - Telephone				
7650	Bank Fees				
7670	Miscellaneous Expenses	2,000	4,800	6,500	
8810	Capital Acquisition				
	Total Expenditure	1,035,641	1,051,702	1,154,916	

Personnel / Staff Development

13

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
6010	Salaries & Wages - Admin	289,068	330,910	347,729
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	81,629	90,068	90,744
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training	35,000	35,000	40,000
6210	Tuition Reimbursement	5,000	4,000	6,000
6220	Temporary Help			
7010	Outside Consulting Services			
7020	Legal - General	25,000	15,000	25,000
7030	Audit			
7040	Other Professional Fees	45,000	42,800	6,000
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship			
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses	18,000	20,000	32,800
8810	Capital Acquisition			
	Total Expenditure	498,697	537,779	548,272

1 • Staff Development/Technical Training & Leadership Training

2 • See Exhibit J.

**Overhead
19**

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
6010	Salaries & Wages - Admin	682,474	663,673	644,599
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	195,747	186,811	177,075
6109	CALPERS Unfunded Liability Contribution	207,000	207,000	207,000
6111	Overhead Reimbursement from Choice	(439,274)	(442,965)	(430,173)
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees	84,847	83,788	81,349
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees	4,875	4,858	5,500
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship			
7220	CUWA Participation			
7240	AWWARF Participation			
7250	CDR Participation			
7310	Office Maintenance	175,860	169,871	348,680
7315	Building Repair & Maintenance	25,200	20,000	30,200
7320	Rents & Leases	1,800	894	1,200
7330	Office Supplies	27,000	22,000	30,000
7340	Postal / Mail Delivery	3,600	2,500	3,600
7350	Subscriptions / Books			
7360	Reproduction Expense	6,000	7,800	9,000
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Software Development			
7510	Site Maintenance			
7450	Computers and Equipment			
7580	Maintenance Expense	6,000		
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense	182,601	132,875	198,000
7640	Utilities - Telephone	42,612	32,068	42,000
7650	Bank Fees	2,600	2,600	2,400
7670	Miscellaneous Expenses	4,000	4,000	5,000
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8810	Capital Acquisition	25,892	25,892	25,000
	Total Expenditure	1,238,833	1,123,664	1,380,430

1 • For 13 Retirees

2 • See Exhibit J.

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

4 • Roof 350,000
 • Wall Display 16,376
 \$ 366,376

MWDOC's Building Exp. (8811)	389,000	222,686	366,376
Building Exp. Prior Year Carryover Dr/(Cr)	(166,314)	(123,307)	(366,376)
	<u>1,461,519</u>	<u>1,223,043</u>	<u>1,380,430</u>

Reliability Planning and Engineering

21

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
6010	Salaries & Wages - Admin	494,609	547,016	538,294
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	125,476	171,770	140,726
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services	195,000	35,000	188,000
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees		881	
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship			
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense	375		
7640	Utilities - Telephone	-	-	0
7650	Bank Fees			
7670	Miscellaneous Expenses	1,600	-	6,000
8810	Capital Acquisition			
	Total Expenditure	817,059	754,668	873,020

1 • See Exhibit J.

Metropolitan Issues and Water Policy
23

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
6010	Salaries & Wages - Admin	504,932	347,443	434,306
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	134,681	102,774	113,804
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services	112,000	112,000	105,000
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees			
7045	Other Professional Fees - MET			
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship			
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone	456	456	456
7650	Bank Fees			
7670	Miscellaneous Expenses	1,000	1,000	1,000
8810	Capital Acquisition			
	Total Expenditure	753,069	563,673	654,565

1 • See Exhibit J.

Government Affairs
31

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
6010	Salaries & Wages - Admin	158,928	163,712	181,762
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	48,183	50,533	50,003
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees	428,000	416,328	393,000
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship			
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses	22,500	2,000	1,500
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	Total Expenditure	657,611	632,573	626,265

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

Public Affairs

32

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
6010	Salaries & Wages - Admin	631,067	718,143	725,661
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	188,645	200,561	214,719
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees	340,000	305,000	280,000
7047	Prof Service-Grant Recovery			
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship			
7220	CUWA Participation			
7240	AWWARF Participation			
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense	87,000	87,000	100,000
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Software Development			
7510	Site Maintenance			
7450	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone	475	456	550
7650	Bank Fees			
7670	Miscellaneous Expenses	82,100	82,100	80,500
8810	Capital Acquisition			
	Total Expenditure	1,329,287	1,393,260	1,401,430

1 • See Exhibit J.

**Water Use Efficiency
(Core)
35**

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
6010	Salaries & Wages - Admin	215,610	261,155	248,008
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	71,208	81,314	71,231
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees	165,000	165,000	240,000
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship		15,223	17,526
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses	6,000	6,000	6,000
8810	Capital Acquisition			
	Total Expenditure	457,818	528,693	582,765

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

General Finance
41

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget	
6010	Salaries & Wages - Admin	462,570	542,578	528,507	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	145,503	157,841	162,111	
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training				
6210	Tuition Reimbursement				
6220	Temporary Help				
7010	Outside Consulting Services				
7020	Legal - General				
7030	Audit	36,500	31,500	36,500	1
7040	Other Professional Fees	13,450	7,450	17,750	2
7110	Conference - Employee				
7115	Conference - Directors				
7150	Travel & Accommodations - Employee				
7155	Travel & Accommodations - Director				
7210	Membership / Sponsorship				
7250	CDR Participation				
7310	Office Maintenance				
7320	Rents & Leases				
7330	Office Supplies				
7340	Postal / Mail Delivery				
7350	Subscriptions / Books				
7360	Reproduction Expense				
7410	Computer & Peripherals Maint				
7430	Software Purchase				
7440	Software Support				
7450	Computers and Equipment				
7580	Maintenance Expense				
7610	Automotive / Mileage				
7615	Toll Road Charges				
7620	Insurance Expense				
7640	Utilities - Telephone				
7650	Bank Fees				
7670	Miscellaneous Expenses	1,000	1,000	1,000	
8810	Capital Acquisition				
	Total Expenditure	659,023	740,368	745,868	

1 • Annual Audit	\$ 27,000
• Single Audit	\$ 4,500
• WUE Grant Review	<u>\$ 5,000</u>
	<u>\$ 36,500</u>
2 • Custodial Bank fees	\$ 10,000
• OPEB Actuarial	\$ 3,750
• CalPERS GASB 68 Report	\$ 700
• Investment Tracking(trackerC2)	<u>\$ 3,300</u>
	<u>\$ 17,750</u>

Information Technology
45

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget	
6010	Salaries & Wages - Admin	147,859	133,959	132,962	
6090	Directors Compensation - MWDOC				1 • See Exh J
6095	Directors Compensation - MWD				
6105	Benefits - Admin	45,879	44,318	44,693	2 • Computer, iPad, Server and other hardware maintenance
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				3 • Various software upgrades and license
6205	Training				
6210	Tuition Reimbursement				4 • District's ERP
6220	Temporary Help				• Laserfiche
7010	Outside Consulting Services				\$ 2,898
7020	Legal - General				\$ 1,750
7030	Audit				\$ 4,648
7040	Other Professional Fees	95,000	84,810	134,500	1
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				5 • Various long term Hardware replacement/repair
7350	Subscriptions / Books				
7360	Reproduction Expense				
7410	Computers & Peripherals Maint	5,000	5,000	17,500	2
7430	Software Purchase	104,298	104,298	81,540	3
7440	Software Support	50,185	50,185	4,648	4
7510	Site Maintenance				
7450	Computers and Equipment	43,000	43,000	29,250	5
7580	Maintenance Expense				
7610	Automotive / Mileage				
7615	Toll Road Charges				
7620	Insurance Expense				
7640	Utilities - Telephone				
7650	Bank Fees				
7670	Miscellaneous Expenses	1,000	1,000	2,000	
8810	Capital Acquisition	-	-	12,000	
	Total Expenditure	492,222	466,570	459,093	

School Program

(choice)

63

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
4215	Choice Revenue	435,950	96,173	496,062
4205	School Contracts			
4705	Prior Year Carry over			
	Choice billing over/under	-	191,316	-
	Total Revenue	435,950	287,489	496,062

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
6010	Salaries & Wages - Admin	5,838	5,491	7,314
6105	Benefits - Admin	1,720	1,429	2,687
6111	Overhead Reimbursement	3,392	3,106	4,447
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees			
7040	Other Professional Fees - School Programs	425,000	277,463	481,614
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship			
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses			
8810	Capital Acquisition			
	Total Expenditure	435,950	287,489	496,062

• Elementary Schools	\$ 283,642
• Middle Schools	\$ 123,845
• High Schools	\$ 74,127
	<u>\$ 481,614</u>

**Water Loss Control
(choice)**

70

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
4215	Choice Revenue	551,109	291,317	559,118
4705	Prior Year Carry over			
	Choice billing over/under	-	155,764	-
	Total Revenue	551,109	447,081	559,118

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
6010	Salaries & Wages - Admin	256,608	199,447	234,172
6012	Salaries & Wages - Reimb. from Grants			
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	82,691	66,029	85,778
6111	Overhead Reimbursement	152,291	119,156	142,278
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training	1,000	60	1,200
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees	35,000	41,904	55,000
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accomodations - Employee			
7155	Travel & Accomodations - Director			
7210	Membership / Sponsorship			
7220	CUWA Participation			
7240	AAWARF Participation			
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7332	Supplies - Water Loss Control	4,000	4,000	4,800
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase	2,200	2,425	3,000
7440	Software Support			
7450	Computers and Equipment			
7510	Site Maintenance			
7580	Maintenance Expense			
7610	Automotive / Mileage	400	300	400
7612	Vehicle Expense	12,000	10,000	12,000
7615	Toll Road Charges	400	200	200
7620	Insurance Expense			
7640	Utilities - Telephone	2,520	1,560	2,520
7650	Bank Fees			
7670	Miscellaneous Expenses	2,000	2,000	2,770
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition		-	15,000
	Total Expenditure	551,109	447,081	559,118

WEROC
25

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
4320	MWDOC Contribution to Operations	293,307	296,290	300,808
4210	WEROC Contracts	293,307	269,651	300,808
4205				
4230	Reimbursements			
4240				
4410				
4805				
	TOTAL WEROC Revenue	586,614	565,941	601,615

1 • OCSD	\$	58,958
• SOCWA	\$	22,861
• OCWD	\$	150,404
• 3 Cities -- \$22,861/ea	\$	68,584
	\$	<u>300,808</u>

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
6010	Salaries & Wages - Admin	400,778	326,342	412,741
6012	Salaries & Benefits - Reimbursed			
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	121,886	118,840	135,674
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training	8,200	6,000	6,000
7040	Other Professional Fees	4,000	4,000	
7110	Conference - Employee	5,800	2,300	2,000
7115	Conference - Directors			
7150	Travel & Accomodations - Employee	4,500	4,600	6,200
7155	Travel & Accomodations - Director			
7210	Membership / Sponsorship	950	934	950
7330	Office & Radio Supplies	1,000	1,000	1,000
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense	100		
7410	Computer & Peripherals Maint	4,000	7,352	4,000
7430	Software Purchase		700	-
7440	Software Support	12,000	11,554	12,000
7510	Site Maintenance	700	500	350
7580	Maintenance - Generators	1,000	900	1,000
7581	Maintenance - Radios	3,000	2,551	3,000
7582	Maintenance - EOC's	2,200	2,080	2,200
7610	Automotive / Mileage	1,500	600	1,500
7640	Utilities - Telephone	10,000	6,900	8,000
7650	Bank Fees			
7670	Miscellaneous Expenses	3,000	3,000	3,000
7671	Miscellaneous Training	2,000	1,800	2,000
	Operations Expenditure	586,614	501,954	601,615
	Contribution to Operating Reserves			
	Total Operations Budget	586,614	501,954	601,615
	Capital Expenditures			
	TOTAL Expenditures	586,614	501,954	601,615

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

AMP Proceeds Agreement Administration

61

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

		FY 2023-2024 Budget	FY 2023-2024 Projected Actuals	FY 2024-2025 Proposed Budget
6010	Salaries & Wages - Admin	1,492	1,568	1,491
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	323	424	415
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services			
7020	Legal - General	-	-	-
7030	Audit			
7040	Other Professional Fees			
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & 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	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses			
8810	Capital Acquisition			
	Total Expenditure	1,815	1,992	1,906

**Municipal Water District of Orange County
FY24/25 Consolidated Budget Summary**

	Core & Choice	Water Fund	WUE Grants and Outside Funding	WEROC	AMP Proceeds Agreement Administration	Total with Inter-Fund Transfers	Less Inter-Fund Transfers ⁽¹⁾	Consolidated Budget Total
Revenues:								
Water Sales		\$ 212,883,116				\$ 212,883,116		\$ 212,883,116
Local Resource Program Incentives		(4,661,958)				(4,661,958)		(4,661,958)
Retail Meter Charge	9,580,818					9,580,818		9,580,818
Ground Water Customer Charge	405,463					405,463		405,463
Reimb for PARS OPEB Trust Reimbursement	80,000					80,000		80,000
Interest Revenue	738,960					738,960		738,960
MWDOC's Contribution							(300,808)	
Outside Fundings			10,872,042		1,906	11,174,756		11,174,756
Choice Revenue	2,044,635					2,044,635		2,044,635
Miscellaneous Income	3,000					3,000		3,000
Total Revenues	12,852,876	208,221,158	10,872,042	601,615	1,906	232,549,597	(300,808)	232,248,789
Expenses:								
Water Purchases		208,221,158				208,221,158		208,221,158
Salaries & Wages	5,422,706			412,741	1,491	5,836,938		5,836,938
less S & W Reimb. DSC or Recov from Grants	(65,000)					(65,000)		(65,000)
Employee Benefits	1,785,059			135,674	415	1,921,147		1,921,147
Outside Consulting Expense	293,000					293,000		293,000
Professional Fees	1,765,464		10,872,042			12,637,506		12,637,506
Contribution to Election Reserve	725,642					725,642		725,642
Legal Expense - General	260,000					260,000		260,000
Maintenance Expense	378,880			4,350		383,230		383,230
Insurance Expense	198,000					198,000		198,000
Membership / Sponsorship	243,688			950		244,638		244,638
Director Compensation	275,041					275,041		275,041
MWDOC Contribution to WEROC Operations	300,808					300,808	(300,808)	
Others:								
MWD Representation	157,166					157,166		157,166
Director Benefits	149,557					149,557		149,557
Health Insurance Coverage for Retirees	81,349					81,349		81,349
Audit Expense	36,500					36,500		36,500
Automotive & Toll Road Expenses	24,700			1,500		26,200		26,200
Conference Expense - Staff	40,002			2,000		42,002		42,002
Conference Expense - Directors	16,955					16,955		16,955
CDR Participation	67,789					67,789		67,789
Business Expense	5,000					5,000		5,000
Miscellaneous Expense	159,470			7,200		166,670		166,670
Postage / Mail Delivery	10,100					10,100		10,100
Rents & Leases	1,200					1,200		1,200
Outside Printing, Subscription & Books	119,000					119,000		119,000
Office Supplies	34,800					34,800		34,800
Computer Maintenance	17,500			1,000		18,500		18,500
Software Support & Expense	89,188			4,000		93,188		93,188
Computers and Equipment	29,250			12,000		41,250		41,250
Telecommunications Expense	45,526			8,000		53,526		53,526
Temporary Help Expense	5,000					5,000		5,000
Tuition Reimbursement	41,200			6,000		47,200		47,200
Travel & Accommodations - Staff	6,000					6,000		6,000
Travel & Accommodations - Directors	89,580			6,200		95,780		95,780
Depreciation Expense (annualized)	39,925					39,925		39,925
Overhead Reimbursement								
MWDOC Building Expense								
Capital Acquisition								
All Other Expenses	52,000					52,000		52,000
	1,318,758			47,900		1,366,658		1,366,658
Total Expenses	12,902,045	208,221,158	10,872,042	601,615	1,906	232,598,766	(300,808)	232,297,958
EFFECT ON RESERVES / FUND BALANCE	\$ (49,169)	\$ -	(2) \$ -	\$ -	\$ -	\$ (49,169)	\$ -	\$ (49,169)

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

**Municipal Water District of Orange County
FY23/24 Consolidated Budget Summary**

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

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