Annual Budget for Fiscal Year 2025-26

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

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

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

	FY24/25 ADOPTED BUDGET	FY24/25 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY25/26 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO ADOPTED BUDGET
Telecommunications Expense	43,006	48,991	5,985	47,474	(1,517)	4,468
Temporary Help Expense	5,000	-	(5,000)	5,000	5,000	-
Training Expense	40,000	38,000	(2,000)	82,445	44,445	42,445
Tuition Reimbursement	6,000	7,500	1,500	6,500	(1,000)	500
Travel & Accommodations - Staff	89,580	72,000	(17,580)	85,900	13,900	(3,680)
Travel & Accommodations - Directors	39,925	24,411	(15,514)	36,625	12,214	(3,300)
Depreciation Expense	-	62,568	62,568	-	(62,568)	-
MWDOC's Contribution to WEROC: Operations	300,808	296,290	(4,518)	353,149	56,859	52,341
Election Expense	-	140,815	140,815	-	(140,815)	-
Capital Acquisition (excluding building)	37,000	235,686	198,686	25,000	(210,686)	(12,000)
OPERATING EXPENSES	**$ 10,131,768**	**$ 10,063,504**	**$ (68,264)**	**$ 10,793,611**	**$ 730,107**	**$ 661,843**
MWDOC's Building Expense	$ 366,376	$ 222,686	$ (143,690)	$ 350,000	$ 127,314	$ (16,376)
Building Expense Prior Year Carryover Dr/(Cr)	$ (366,376)	$ (350,000)	$ 16,376	$ (350,000)	$ -	$ 16,376
Contribution to Election Reserve	$ 725,642	$ 725,642	$ -	$ 605,000	$ (120,642)	$ (120,642)
TOTAL EXPENSES	**$ 10,857,410**	**$ 10,661,832**	**$ (195,578)**	**$ 11,398,611**	**$ 736,779**	**$ 541,201**
REVENUES:						
Retail Meter Charge	$ 9,580,818	$ 9,580,818	$ -	$ 9,939,371	$ 358,552	$ 358,552
Ground Water Customer Charge	405,463	405,463	-	414,371	8,908	8,908
Reimb for OPEB Reserve Reimbursement	80,000	80,000	-	122,517	42,517	42,517
Interest Revenue	738,960	900,500	161,540	916,000	15,500	177,040
Miscellaneous Income	3,000	3,000	-	5,000	2,000	2,000
TOTAL REVENUES	**$ 10,808,241**	**$ 10,969,781**	**$ 161,540**	**$ 11,397,259**	**$ 427,477**	**$ 589,017**
EFFECT ON RESERVES:						
TOTAL CONTRIBUTION (DRAW) FROM RESERVES	**$ (49,169)**	**$ 307,949**	**$ 357,118**	**$ (1,352)**	**$ (309,302)**	**$ 47,817**

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

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

	FY24/25 ADOPTED BUDGET	FY24/25 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY25/26 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO ADOPTED BUDGET
OPERATING EXPENSES:						
Salaries & Wages	$ 748,464	$ 734,356	$ (14,108)	$ 888,755	$ 154,399	$ 140,291
less for Sal & Benefits - Reimb	(65,000)	(40,000)	25,000	(15,000)	25,000	50,000
Employee Benefits	218,894	191,202	(27,692)	248,757	57,555	29,863
Director Compensation	-	-	-	-	-	-
Director Benefits	-	-	-	-	-	-
MWD Representation	-	-	-	-	-	-
Overhead Reimbursement	430,173	411,586	(18,587)	504,105	92,518	73,931
Health Insurance Coverage for Retirees	-	-	-	-	-	-
Audit Expense	-	-	-	-	-	-
Automotive & Toll Road Expenses	600	462	(138)	500	38	(100)
Vehicle Expense	12,000	9,718	(2,282)	10,000	282	(2,000)
Conference Expense - Staff	-	-	-	-	-	-
Conference Expense - Directors	-	-	-	-	-	-
Outside Consulting Expense	-	-	-	-	-	-
Insurance Expense	-	200	200	200	-	200
Legal Expense - General	-	-	-	-	-	-
Maintenance Expense	-	-	-	-	-	-
Membership / Sponsorship	-	-	-	-	-	-
Miscellaneous Expense	8,770	9,477	707	11,000	1,523	2,230
Postage / Mail Delivery	500	450	(50)	650	200	150
Professional Fees	663,714	491,362	(172,352)	710,458	219,096	46,744
Rents & Leases	-	-	-	-	-	-
Outside Printing, Subscription & Books	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-
Supplies - Water Loss Control	4,800	4,000	(800)	4,000	-	(800)
Computer Maintenance	-	-	-	-	-	-
Software Support & Expense	3,000	2,112	(888)	2,420	308	(580)
Telecommunications Expense	2,520	1,632	(888)	2,112	480	(408)
Computers and Equipment	-	-	-	-	-	-
Temporary Help Expense	-	-	-	-	-	-
Training Expense	1,200	500	(700)	2,000	1,500	800
Tuition Reimbursement	-	-	-	-	-	-

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

	FY24/25 ADOPTED BUDGET	FY24/25 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY25/26 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO ADOPTED BUDGET
Depreciation Expense	-	15,126	15,126	-	(15,126)	-
Capital Acquisition	15,000	15,000	-	-	(15,000)	(15,000)
Subtotal Expenses	$ 2,044,635	$ 1,847,183	$ (197,452)	$ 2,369,956	$ 522,774	$ 325,322
TOTAL EXPENSES	**$ 2,044,635**	**$ 1,847,183**	**$ (197,452)**	**$ 2,369,956**	**$ 522,774**	**$ 325,322**

REVENUES:						
Choice Revenue	$ 2,044,635	$ 1,847,183	$ (197,452)	$ 2,369,956	$ 522,774	$ 325,322
TOTAL REVENUES	**$ 2,044,635**	**$ 1,847,183**	**$ (197,452)**	**$ 2,369,956**	**$ 522,774**	**$ 325,322**

Exhibit A4
SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
CONSOLIDATED

	FY24/25 ADOPTED BUDGET	FY24/25 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY25/26 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO ADOPTED BUDGET
OPERATING EXPENSES:						
Salaries & Wages	$ 5,422,706	$ 5,132,489	$ (290,217)	$ 5,841,491	$ 709,002	$ 418,785
less for Sal & Benefits - Reimb	(65,000)	(40,000)	25,000	(48,000)	(8,000)	17,000
Employee Benefits	1,578,059	1,582,671	4,612	1,774,275	191,604	196,216
Director Compensation	275,041	264,236	(10,805)	281,917	17,681	6,876
Director Benefits	149,557	137,665	(11,893)	158,371	20,706	8,813
MWD Representation	157,166	152,670	(4,496)	161,096	8,426	3,929
CALPERS Unfunded Liability Contribution	207,000	207,000	-	207,000	-	-
Overhead Reimbursement	-	-	-	-	-	-
Health Insurance Coverage for Retirees*	81,349	78,000	(3,349)	122,517	44,517	41,168
Audit Expense	36,500	27,000	(9,500)	37,445	10,445	945
Automotive & Toll Road Expenses	12,700	9,217	(3,483)	12,550	3,333	(150)
Vehicle Expense - Water Loss Control	12,000	9,718	(2,282)	10,000	282	(2,000)
Conference Expense - Staff	40,002	32,172	(7,830)	42,497	10,325	2,495
Conference Expense - Directors	16,955	14,945	(2,010)	17,155	2,210	200
Outside Consulting Expense	293,000	335,100	42,100	570,000	234,900	277,000
Insurance Expense	198,000	197,700	(300)	234,150	36,450	36,150
Legal Expense - General	260,000	211,354	(48,646)	260,000	48,646	-
Maintenance Expense	348,680	348,680	-	156,000	(192,680)	(192,680)
Membership / Sponsorship	243,688	225,908	(17,780)	221,386	(4,522)	(22,302)
CDR Participation	67,789	67,789	-	72,650	4,861	4,861
Miscellaneous Expense	159,470	148,684	(10,786)	183,600	34,916	24,130
Postage / Mail Delivery	10,100	8,375	(1,725)	9,450	1,075	(650)
Professional Fees	1,765,464	1,397,897	(367,567)	1,624,658	226,761	(140,806)
Rents & Leases	1,200	1,072	(128)	1,125	53	(75)
Outside Printing, Subscription & Books	119,000	117,300	(1,700)	118,500	1,200	(500)
Office Supplies	30,000	26,000	(4,000)	28,000	2,000	(2,000)
Supplies - Water Loss Control	4,800	4,000	(800)	4,000	-	(800)
Building Repair & Maintenance	30,200	45,000	14,800	57,200	12,200	27,000
Computer Maintenance	17,500	5,000	(12,500)	15,850	10,850	(1,650)
Business Expense	5,000	4,932	(68)	5,500	568	500
Software Support & Expense	89,188	156,595	67,407	291,731	135,136	202,543
Computers and Equipment	29,250	43,000	13,750	45,250	2,250	16,000
Telecommunications Expense	45,526	50,623	5,097	49,586	(1,037)	4,060

Exhibit A4
SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
CONSOLIDATED

	FY24/25 ADOPTED BUDGET	FY24/25 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY25/26 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO ADOPTED BUDGET
Temporary Help Expense	5,000	-	(5,000)	5,000	5,000	-
Training Expense	41,200	38,500	(2,700)	84,445	45,945	43,245
Tuition Reimbursement	6,000	7,500	1,500	6,500	(1,000)	500
Travel & Accommodations - Staff	89,580	72,000	(17,580)	85,900	13,900	(3,680)
Travel & Accommodations - Directors	39,925	24,411	(15,514)	36,625	12,214	(3,300)
Depreciation Expense	-	77,694	77,694	-	(77,694)	-
MWDOC's Contribution to WEROC: Operations	300,808	296,290	(4,518)	353,149	56,859	52,341
Election Expense	-	140,815	140,815	-	(140,815)	-
Capital Acquisition (excluding building)	52,000	250,686	198,686	25,000	(225,686)	(27,000)
OPERATING EXPENSES	**$ 12,176,403**	**$ 11,910,687**	**$ (265,716)**	**$ 13,163,567**	**$ 1,252,880**	**$ 987,164**
MWDOC's Building Expense	$ 366,376	$ 222,686	$ (143,690)	$ 350,000	$ 127,314	$ (16,376)
Building Expense Prior Year Carryover Dr/(Cr)	$ (366,376)	$ (350,000)	$ 16,376	$ (350,000)	$ -	$ 16,376
Contribution to Election Reserve	$ 725,642	$ 725,642	$ -	$ 605,000	$ (120,642)	$ (120,642)
TOTAL EXPENSES	**$ 12,902,045**	**$ 12,509,015**	**$ (393,030)**	**$ 13,768,567**	**$ 1,259,552**	**$ 866,522**
REVENUES:						
Retail Meter Charge	$ 9,580,818	$ 9,580,818	$ -	$ 9,939,371	$ 358,552	$ 358,552
Ground Water Customer Charge	405,463	405,463	-	414,371	8,908	8,908
Reimb for OPEB Reserve Reimbursement	80,000	80,000	-	122,517	42,517	42,517
Interest Revenue	738,960	900,500	161,540	916,000	15,500	177,040
Miscellaneous Income	3,000	3,000	-	5,000	2,000	2,000
Choice Revenue	2,044,635	1,847,183	(197,452)	2,369,956	522,774	325,322
TOTAL REVENUES	**$ 12,852,876**	**$ 12,816,964**	**$ (35,912)**	**$ 13,767,215**	**$ 950,251**	**$ 914,339**
EFFECT ON RESERVES:						
TOTAL CONTRIBUTION (DRAW) FROM RESERVES	**$ (49,169)**	**$ 307,949**	**$ 357,118**	**$ (1,352)**	**$ (309,302)**	**$ 47,817**

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

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

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

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

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

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

Exhibit B
Expenditures by Cost Center

Cost Center	Cost Center Description	FY24/25 BUDGET FTE	FY25/26 BUDGET FTE	FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget	
11	Administrative - Board	1.88	2.74	$ 1,404,336	$ 1,424,293	$ 1,566,143	
12	Administrative - General	4.79	5.08	1,154,916	1,064,321	1,182,478	
13	Personnel / Staff Development	1.85	2.09	548,272	605,450	654,774	
19	Overhead	4.07	3.80	1,380,430	1,721,260	1,156,399	
21	Reliability Planning and Engineering	2.73	3.03	873,020	863,574	1,210,857	
23	Metropolitan Issues and Water Policy	2.10	2.07	654,565	481,421	584,129	
31	Governmental Affairs	0.90	0.89	626,265	624,589	670,546	
35	Water Use Efficiency (Core)	1.22	1.76	582,765	447,958	531,517	
32	Public Affairs	5.76	5.93	1,401,430	1,342,925	1,500,976	
41	Finance	3.54	3.41	745,868	733,437	900,773	
45	Information Technology	1.00	0.95	459,093	468,625	481,871	
25	MWDOC's Contribution to WEROC	3.00	3.19	300,808	296,290	353,149	(1)
	CORE TOTAL	**32.84**	**34.94**	**$ 10,131,768**	**$ 10,074,145**	**$ 10,793,611**	
62	Water Use Efficiency Program	6.29	5.99	989,455	1,098,625	1,183,382	
63	School Programs	0.06	0.05	496,062	367,429	504,809	
70	Water Loss Control	2.57	3.03	559,118	381,129	681,765	
	CHOICE TOTAL	**8.92**	**9.07**	**$ 2,044,635**	**$ 1,847,183**	**$ 2,369,956**	
	CORE & CHOICE TOTAL	**41.76**	**44.01**	**$ 12,176,403**	**$ 11,921,328**	**$ 13,163,567**	
Includes:	Full-time employees	34.08	37.84	(2)			
	Part-time employees	2.29	1.54				
	Interns	2.39	1.44				
	WEROC employees	3.00	3.19				

(1) 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

FY25/26 FISCAL MASTER PLAN PROJECTIONS

(in thousands)

	Projected ACTUALS FY24/25	BUDGET FY25/26	FISCAL MASTER PLAN PROJECTIONS [1] FY26/27	FY27/28	FY28/29	FY29/30	FY30/31
Beginning Designated Reserve Balance - MWDOC	$6,065	$ 6,151	$ 6,027	$ 5,985	$ 6,002	$ 6,080	6,225.62
less OPEB Reserve	297	297	297	297	297	297	297
Adjusted Reserve Balance	5,768	5,854	5,730	5,688	5,705	5,783	5,928
Revenues							
Water Rate Revenues:							
Retail Meter Agency Charge	9,581	**9,939**	10,301	10,665	11,032	11,401	11,772
Ground Water Customer Charge	405	**414**	428	442	457	472	487
Subtotal	9,986	**10,354**	10,729	11,107	11,488	11,872	12,259
Other Revenues:							
Choice Revenues	1,847	**2,370**	2,448	2,529	2,612	2,699	2,788
Interest Earnings	901	**916**	954	1,000	1,060	1,135	1,231
Misc./Reimbursements	3	**5**	5	5	6	6	6
Subtotal	2,751	**3,291**	3,407	3,535	3,677	3,839	4,025
Total Revenues	12,737	**13,645**	14,135	14,642	15,166	15,711	16,284
Expenses							
Core Expenses	9,828	**10,769**	11,124	11,491	11,870	12,262	12,667
Choice Expenses	1,847	**2,370**	2,448	2,529	2,612	2,699	2,788
Capital Acquisitions (not including building)	251	**25**	-	-	-	-	-
Total Expenses w/o Election	11,926	**13,164**	13,572	14,020	14,483	14,961	15,454
Revenue Over Expenses w/o Election	811	**481**	563	622	683	751	830
ELECTION Reserve Beginning Balance	1,710	1,570	2,175	1,351	1,956	656	1,261
Annual Election Reserve Contribution	726	605	605	605	605	605	605
Annual Election Expense	866	-	1,428	-	1,905	-	1,428
Election Reserve Ending Balance	1,570	2,175	1,351	1,956	656	1,261	438
MWDOC's Contribution to OPEB Trust Fund							
Ending General Fund & Designated Reserves	**$ 4,199**	**$ 3,555**	**$ 4,337**	**$ 3,749**	**$ 5,126**	**$ 4,667**	**$ 5,715**
Document does not reflect MWDOC's irrevocable trust towards OPEB Pension liability							
MWDOC Water Rates							
Total Retail Customer Meters	**649,547**	**651,762**	654,000	656,300	658,600	660,900	663,200
Connection Charge	**$ 14.75**	**$ 15.25**	**$ 15.75**	**$ 16.25**	**$ 16.75**	**$ 17.25**	**$ 17.75**
Fixed Charge %		100%	100%	100%	100%	100%	100%
Rate Increase Proposal:							
Connection Charge		**$ 0.50**	**$ 0.50**	**$ 0.50**	**$ 0.50**	**$ 0.50**	**$ 0.50**

1 Assumptions for FMP:

Projected Inflation rate:	3.30% per year
Rate of return on Investment of portfolio:	4.10% per year

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

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

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

Exhibit J
Professional / Special Services Authorized
Core Fund

Department	Consultant	Service	Budget FY 24-25	Budget FY 25-26	* Approval included in Budget Approval
Outside Consulting Expense					
Planning & Operation (21)	CDR	Demographics analysis	$ 28,000	$ 30,000	√
	(To be determined)	MWDOC 2025 UWMP	$ -	$ 60,000	New
	(To be determined)	Water Quality Data Hub	$ -	$ 60,000	New
	(To be determined)	Real Time Water Quality Analyzer Pilot	$ -	$ 40,000	New
	(To be determined)	GIS Implementation Project	$ -	$ 130,000	New
	(To be determined)	Water Quality Workgroup Technical Support	$ -	$ 15,000	New
	(To be determined)	Supplemental Analysis of Water Supplies	$ 50,000	$ -	√
	(To be determined)	On Call Work	$ 25,000	$ 30,000	√
	Hazen	Demand Projections 2025 UWMP by Oct 2025	$ 65,000	$ 15,000	√
	Stetson Engineering	Consumer Confidence Report	$ -	$ 80,000	√
	Ed Means Consulting	EOCF#2 Pilot Project	$ 20,000	$ 10,000	√
Met Issues & Special Projects (23)	(To be determined)	Consulting on MET issues	$ -	$ 10,000	New
	(To be determined)	Financial & Rate Consulting	$ 25,000	$ -	√
	Dopudja & Wells Consulting- Paul Jones	MET and Reliability Planning (IRP & Delta)	$ 80,000	$ 90,000	√
		Total Outside Consulting Expense	**$ 293,000**	**$ 570,000**	
Legal Expenses					
Administration (11 & 13)	Best, Best & Krieger	General Legal Counsel Services	$ 219,000	$ 219,000	√
	Aleshire & Wynder	Legal Counsel Services Regarding San Diego CWA	$ 16,000	$ 16,000	√
	Best, Best & Krieger	Labor Counsel Services	$ 25,000	$ 25,000	√
		Total Legal Expenses	**$ 260,000**	**$ 260,000**	
Audit Expenses					
Finance (41)	Davis Farr, LLP	Annual Financial Audit and Federal Single Audit	$ 36,500	$ 32,445	√
	Davis Farr, LLP	WUE Grant Review	$ -	$ 5,000	√
Training					
Administration (11 & 13)	Cal State University Fullerton/Centre for Organization Effectiveness/Predict Success/ Knight leadership solution	Staff Development/Technical Training/Leadership Training	$ 40,000	$ 58,945	√
	(To be determined)	Various Lunch and learn+training	$ -	$ 6,000	√
	(To be determined)	Form 700 Workgroup Training	$ -	$ 2,500	New
Governmental Affairs (31)	(To be determined)	Grants Workshop Training	$ -	$ 15,000	New
Professional Services					
Administration (12 & 13 & 19)	Economic Group Pension Services (EGPS)	Pension Plan Administration	$ 4,500	$ 4,100	√
	HYAS Group	Advisor to assist with review of 401a and 457 Plans and investments	$ 25,000	$ 5,000	√
	(To be determined)	Various Lunch and learn+training	$ 6,000	$ -	√
	IGOE	Cafeteria Plan Administration	$ 795	$ 700	√
	Docusign	Docusign	$ 7,000	$ 7,000	√
	Gladwell Services	Records Management Consulting	$ 3,000	$ 1,000	√
	Health Equity	Health Equity	$ 205	$ 200	√
Governmental Affairs (31)	BBK Legislation	State Legislative Advocate	$ 96,000	$ -	√
	Syrus Devers Advocacy	Sacramento Lobbyist	$ -	$ 96,000	New
	Natural Resource Results	Federal Legislative Advocate	$ 96,000	$ 96,000	√
	Dopudja & Wells	Legislative and Local GA Assistance	$ 25,000	$ 25,000	√
	Whittingham Public Affairs Adv.	County Advocate	$ 90,000	$ 90,000	√
	Soto Services	Grant Research and Acquisition Assistance	$ 39,000	$ 39,000	√
	Ackerman	Legal and Regulatory	$ 42,000	$ 42,000	√
	Travel	Travel	$ 5,000	$ 6,000	√
Public Affairs (32)	Stetson Engineers	Consumer Confidence Report	$ 60,000	$ -	√
	Hashtag Pinpoint	Strategic Digital Consulting Services	$ 95,000	$ 95,000	√
	(To be determined)	Water Awareness Campaign	$ 30,000	$ 30,000	√
	LA Design	Website Maintenance	$ 5,000	$ 5,000	√
	(Various)	Special Events	$ 50,000	$ 50,000	√
	VoxCivic, SCNG, etc.	Advertising	$ 40,000	$ 40,000	√
WUE - Core (35)	(To be determined)	General WUE Research	$ 75,000	$ 25,000	√
	Environmental Incentive	WUE Work Group Support - Way of Life TAP	$ -	$ 50,000	New
	E Source	Water Loss Control Work Grp (WLC)	$ 55,000	$ 55,000	√
	E Source	WLC Business Plan Implementation	$ 35,000	$ 35,000	√
	OC Data Acquisition P/S (OCDAP)	Aerial Imagery and Landscape Measurement Project	$ 75,000	$ 50,000	√
Finance (41)	U.S. Bank	Custodial Bank fees	$ 10,000	$ 10,000	√
	CalPERS	CalPERS GASB 68 Report	$ 700	$ 700	√
	(To be determined)	OPEB Actuarial	$ 3,750	$ 1,000	√
	Tracker C2	Investment Tracking	$ 3,300	$ 3,500	√
IT (45)	(To be determined)	Managed Service Provider	$ 70,000	$ 65,000	√
	(To be determined)	IT Projects	$ 19,500	$ -	√
	CrowdStrike	Cybersecurity	$ 45,000	$ -	√
		Total Professional Fees	**$ 1,111,750**	**$ 927,200**	

Exhibit J1
Professional / Special Services Authorized
Choice Funds

Department	Consultant	Service	Budget FY 24-25	Budget FY 25-26	* Approval included in Budget Approval
Training					
Water Loss Control (70)	(To be determined)	Water loss training	$ 1,000	$ 2,000	√
Professional Fees					
Water Loss Control (70)	Westerley & McCall's	Meter Accuracy Testing	$ 55,000	$ 83,270	√
Water Use Efficiency (62)	Various Printers	Printing of marketing materials for all WUE programs	$ 40,000	$ 40,000	√
	ARC GIS	GIS	$ -	$ 2,030	√
	Droplet	Web Based Rebate Processing Platform (Turf & Drip)	$ 37,100	$ 47,500	√
	Mission Resource Cnsvr District	Residential Installation Verification Inspections	$ 50,000	$ 50,000	√
School Program (63)	Shows that teach/The OC Department of Education	Assemblies (Elementary School)	$ 283,642	$ 292,150	√
	The OC Department of Education	Assemblies (Middle School)	$ 123,845	$ 125,560	√
	The OC Department of Education	Assemblies (High School)	$ 74,127	$ 76,350	√
		Total Professional Fees	**$ 663,714**	**$ 716,860**	

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

Total Core Expenses

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

Total Choice Revenue and Expense

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget
4215	Choice Revenue	2,044,635	1,165,607	2,055,116
4205	School Contracts	-	-	-
4305	Revenue from MWD	-	224,930	312,321
4705	Prior Year Carry Over	-	-	-
	Choice billing over/under	-	456,646	2,520
	Total Revenue	2,044,635	1,847,183	2,369,956

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget
6010	Salaries & Wages - Admin	748,464	734,356	888,755
	Sal & Benefits - Reimb	(65,000)	(40,000)	(15,000)
6090	Directors Compensation - MWDOC	-	-	-
6095	Directors Compensation - MWD	-	-	-
6105	Benefits - Admin	218,894	191,202	248,757
6111	Overhead Reimbursement	430,173	411,586	504,105
6115	Benefits - Directors	-	-	-
6120	Health Insurance Coverage for Retirees	-	-	-
6205	Training	1,200	500	2,000
6210	Tuition Reimbursement	-	-	-
6220	Temporary Help	-	-	-
7010	Outside Consulting Services	-	-	-
7020	Legal - General	-	-	-
7030	Audit	-	-	-
7040	Other Professional Fees	182,100	135,852	222,800
	Other Professional Fees - School Programs	481,614	355,510	487,658
7110	Conference - Employee	-	-	-
7115	Conference - Directors	-	-	-
7150	Travel & Accommodations - Employee	-	-	-
7155	Travel & Accommodations - Director	-	-	-
7210	Membership / Sponsorship	-	-	-
7220	CUWA Participation	-	-	-
7240	AWWARF Participation	-	-	-
7250	CDR Participation	-	-	-
7310	Office Maintenance	-	-	-
7320	Rents & Leases	-	-	-
7330	Office Supplies	-	-	-
7332	Supplies - Water Loss Control	4,800	4,000	4,000
7340	Postal / Mail Delivery	500	450	650
7350	Subscriptions/Books	-	-	-
7360	Reproduction Expense	-	-	-
7410	Computer & Peripherals Maint	-	-	-
7430	Software Purchase	3,000	2,112	2,420
7440	Software Support	-	-	-
7450	Software Development	-	-	-
7510	Site Maintenance	-	-	-
7450	Computers and Equipment	-	-	-
7580	Maintenance Expense	-	-	-
7610	Automotive / Mileage	400	62	100
7612	Vehicle Expense	12,000	9,718	10,000
7615	Toll Road Charges	200	400	400
7620	Insurance Expense	-	200	200
7640	Utilities - Telephone	2,520	1,632	2,112
7650	Bank Fees	-	-	-
7670	Miscellaneous Expenses	8,770	9,477	11,000
8410	Overhead Reimbursement	-	-	-
8610	Depreciation Expense	-	15,126	-
8710	Election Expenses	-	-	-
8810	Capital Acquisition	15,000	15,000	-
	Total Expenditure	2,044,635	1,847,183	2,369,956

Total Core and Choice Expenses

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget
6010	Salaries & Wages - Admin	5,422,706	5,132,489	5,841,491
	Sal & Benefits - Reimb	(65,000)	(40,000)	(48,000)
6090	Directors Compensation - MWDOC	275,041	264,236	281,917
6095	Directors Compensation - MWD	157,166	152,670	161,096
6105	Benefits - Admin	1,578,059	1,582,671	1,774,275
6109	CALPERS Unfunded Liability Contribution	207,000	207,000	207,000
6111	Overhead Reimbursement	-	-	-
6115	Benefits - Directors	149,557	137,665	158,371
6120	Health Insurance Coverage for Retirees	81,349	78,000	122,517
6205	Training	41,200	38,500	84,445
6210	Tuition Reimbursement	6,000	7,500	6,500
6220	Temporary Help	5,000	-	5,000
7010	Outside Consulting Services	293,000	335,100	570,000
7020	Legal - General	260,000	211,354	260,000
7030	Audit	36,500	27,000	37,445
7040	Other Professional Fees	1,283,850	1,042,387	1,137,000
	Other Professional Fees - School Programs	481,614	355,510	487,658
7110	Conference - Employee	40,002	32,172	42,497
7115	Conference - Directors	16,955	14,945	17,155
7150	Travel & Accommodations - Employee	89,580	72,000	85,900
7155	Travel & Accommodations - Director	39,925	24,411	36,625
7210	Membership / Sponsorship	243,688	225,908	221,386
7250	CDR Participation	67,789	67,789	72,650
7305	Business Expense	5,000	4,932	5,500
7310	Office Maintenance	348,680	348,680	156,000
7315	Building Repair & Maintenance	30,200	45,000	57,200
7320	Rents & Leases	1,200	1,072	1,125
7330	Office Supplies	30,000	26,000	28,000
7332	Supplies - Water Loss Control	4,800	4,000	4,000
7340	Postal / Mail Delivery	10,100	8,375	9,450
7350	Subscriptions / Books	10,000	9,500	10,000
7360	Reproduction Expense	109,000	107,800	108,500
7410	Computer & Peripherals Maint	17,500	5,000	15,850
7430	Software Purchase	84,540	106,410	271,731
7440	Software Support	4,648	50,185	20,000
7450	Computers and Equipment	29,250	43,000	45,250
7580	Maintenance Expense	-	-	-
7610	Automotive / Mileage	11,900	8,462	11,600
7612	Vehicle Expense	12,000	9,718	10,000
7615	Toll Road Charges	800	755	950
7620	Insurance Expense	198,000	197,700	234,150
7640	Utilities - Telephone	45,526	50,623	49,586
7650	Bank Fees	2,400	2,400	2,400
7670	Miscellaneous Expenses	157,070	146,284	181,200
8610	Depreciation Expense	-	77,694	-
8810	Capital Acquisition	52,000	53,892	25,000
	Total Expenditure	11,875,595	11,276,788	12,810,419
	MWDOC's Contribution to WEROC Oper	300,808	296,290	353,149
	MWDOC's Contribution to Election Rsrv	725,642	725,642	605,000
	MWDOC's Building Expense (8811)	366,376	222,686	350,000
	Building Prior Year Carryover Dr/(Cr)	(366,376)	(350,000)	(350,000)
	OPEB Designated Reserve	-	-	(122,517)
		12,902,045	12,171,406	13,646,050

Administrative - Board
11

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget	
6010	Salaries & Wages - Admin	373,108	336,960	468,708	
6090	Directors Compensation - MWDOC	275,041	264,236	281,917	
6095	Directors Compensation - MWD	157,166	152,670	161,096	
6105	Benefits - Admin	93,283	100,679	136,820	
6115	Benefits - Directors	149,557	137,665	158,371	
6120	Health Insurance Coverage for Retirees				
6205	Training			2,500	[1] 1) See Exhibit J
6210	Tuition Reimbursement				
6220	Temporary Help				
7010	Outside Consulting Services				
7020	Legal - General	235,000	186,354	235,000	[1]
7030	Audit				
7040	Other Professional Fees				
7110	Conference - Employee				
7115	Conference - Directors	16,955	14,945	17,155	[2] 2) See Exhibit F
7150	Travel & Accommodations - Employee				
7155	Travel & Accommodations - Director	39,925	24,411	36,625	[2]
7210	Membership / Sponsorship	45,000	48,652	48,652	[3] 3) See Exhibit D
7250	CDR Participation				
7310	Office Maintenance				
7320	Rents & Leases				
7330	Office Supplies				
7340	Postal / Mail Delivery	6,000	5,325	6,000	
7350	Subscriptions / Books				
7360	Reproduction Expense				
7410	Computers & Peripherals Maint				
7430	Software Purchase				
7440	Software Support				
7450	Computers and Equipment				
7580	Maintenance Expense				
7610	Automotive / Mileage	7,000	5,600	7,000	
7615	Toll Road Charges	300	225	300	
7620	Insurance Expense				
7640	Utilities - Telephone				
7650	Bank Fees				
7670	Miscellaneous Expenses	6,000	5,757	6,000	
8410	Overhead Reimbursement				
8610	Depreciation Expense				
8710	Election Expenses	-	140,815	-	[4] 4) Will be paid w/ Election Reserve
8810	Capital Acquisition				
	Total Expenditure	1,404,336	1,424,293	1,566,143	
	MWDOC's Contribution to Election Reserve	725,642	725,642	605,000	
		2,129,978	2,149,935	2,171,143	

Administrative - General
12

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget		
6010	Salaries & Wages - Admin	519,308	504,941	573,603		
6090	Directors Compensation - MWDOC					
6095	Directors Compensation - MWD					
6105	Benefits - Admin	200,775	188,633	221,094		
6115	Benefits - Directors					
6120	Health Insurance Coverage for Retirees					
6205	Training			6,000	1	1) See Exhibit J
6210	Tuition Reimbursement					
6220	Temporary Help	5,000	-	5,000		
7010	Outside Consulting Services					
7020	Legal - General					
7030	Audit					
7040	Other Professional Fees	25,000	10,250	-	1	1) See Exhibit J
7110	Conference - Employee	40,002	32,172	42,497	2	2) See Exhibit E
7115	Conference - Directors					
7150	Travel & Accommodations - Employee	89,580	72,000	85,900	2	
7155	Travel & Accommodations - Director					
7210	Membership / Sponsorship	181,162	168,674	151,684	3	3) See Exhibit D
7250	CDR Participation	67,789	67,789	72,650		
7305	Business Expense	5,000	4,932	5,500		
7310	Office Maintenance					
7320	Rents & Leases					
7330	Office Supplies					
7340	Postal / Mail Delivery					
7350	Subscriptions / Books	10,000	9,500	10,000		
7360	Reproduction Expense					
7410	Computer & Peripherals Maint					
7430	Software Purchase					
7440	Software Support					
7450	Computers and Equipment					
7580	Maintenance Expense					
7610	Automotive / Mileage	4,500	2,800	4,500		
7615	Toll Road Charges	300	130	250		
7620	Insurance Expense					
7640	Utilities - Telephone					
7650	Bank Fees					
7670	Miscellaneous Expenses	6,500	2,500	3,800		
8810	Capital Acquisition					
	Total Expenditure	1,154,916	1,064,321	1,182,478		

Personnel / Staff Development
13

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget	
6010	Salaries & Wages - Admin	347,729	367,678	406,292	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	90,744	109,787	122,537	
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training	40,000	38,000	58,945 [1]	1) See Exhibit J
6210	Tuition Reimbursement	6,000	7,500	6,500	
6220	Temporary Help				
7010	Outside Consulting Services				
7020	Legal - General	25,000	25,000	25,000 [1]	
7030	Audit				
7040	Other Professional Fees	6,000	29,485	-	
7110	Conference - Employee				
7115	Conference - Directors				
7150	Travel & Accommodations - Employee				
7155	Travel & Accommodations - Director				
7210	Membership / Sponsorship				
7250	CDR Participation				
7310	Office Maintenance				
7320	Rents & Leases				
7330	Office Supplies				
7340	Postal / Mail Delivery				
7350	Subscriptions / Books				
7360	Reproduction Expense				
7410	Computer & Peripherals Maint				
7430	Software Purchase				
7440	Software Support				
7450	Computers and Equipment				
7580	Maintenance Expense				
7610	Automotive / Mileage				
7615	Toll Road Charges				
7620	Insurance Expense				
7640	Utilities - Telephone				
7650	Bank Fees				
7670	Miscellaneous Expenses	32,800	28,000	35,500	
8810	Capital Acquisition				
	Total Expenditure	548,272	605,450	654,774	

Overhead
19

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget	
6010	Salaries & Wages - Admin	644,599	663,916	605,102	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	177,075	201,648	180,486	
6109	CALPERS Unfunded Liability Contribution	207,000	207,000	207,000	
6111	Overhead Reimbursement from Choice	(430,173)	(411,586)	(504,105)	
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees	81,349	78,000	122,517	1
6205	Training				
6210	Tuition Reimbursement				
6220	Temporary Help				
7010	Outside Consulting Services				
7020	Legal - General				
7030	Audit				
7040	Other Professional Fees	5,500	4,800	5,000	2
7110	Conference - Employee				
7115	Conference - Directors				
7150	Travel & Accommodations - Employee				
7155	Travel & Accommodations - Director				
7210	Membership / Sponsorship				
7220	CUWA Participation				
7240	AWWARF Participation				
7250	CDR Participation				
7310	Office Maintenance	348,680	348,680	156,000	3
7315	Building Repair & Maintenance	30,200	45,000	57,200	
7320	Rents & Leases	1,200	1,072	1,125	
7330	Office Supplies	30,000	26,000	28,000	
7340	Postal / Mail Delivery	3,600	2,600	2,800	
7350	Subscriptions / Books				
7360	Reproduction Expense	9,000	7,800	8,500	
7410	Computer & Peripherals Maint				
7430	Software Purchase				
7440	Software Support				
7450	Software Development				
7510	Site Maintenance				
7450	Computers and Equipment				
7580	Maintenance Expense				
7610	Automotive / Mileage				
7615	Toll Road Charges				
7620	Insurance Expense	198,000	197,500	233,950	
7640	Utilities - Telephone	42,000	48,535	46,924	
7650	Bank Fees	2,400	2,400	2,400	
7670	Miscellaneous Expenses	5,000	2,000	3,500	
8410	Overhead Reimbursement				
8610	Depreciation Expense		62,568		
8810	Capital Acquisition	25,000	25,892		
	Total Expenditure	1,380,430	1,721,260	1,156,399	
	MWDOC's Building Expense (8811)	366,376	222,686	350,000	4
	Building Exp. Prior Year Carryover Dr/(Cr)	(366,376)	(350,000)	(350,000)	
	OPEB Designated Reserve	-	-	(122,517)	1
		1,380,430	1,593,946	1,033,882	

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

2) See Exhibit J

3)

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

4) Roofing Project $ 350,000

Reliability Planning and Engineering
21

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget	
6010	Salaries & Wages - Admin	538,294	472,658	567,060	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	140,726	133,816	161,397	
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training				
6210	Tuition Reimbursement				
6220	Temporary Help				
7010	Outside Consulting Services	188,000	230,100	470,000	1
7020	Legal - General				
7030	Audit				
7040	Other Professional Fees		22,000		
7110	Conference - Employee				
7115	Conference - Directors				
7150	Travel & Accommodations - Employee				
7155	Travel & Accommodations - Director				
7210	Membership / Sponsorship				
7250	CDR Participation				
7310	Office Maintenance				
7320	Rents & Leases				
7330	Office Supplies				
7340	Postal / Mail Delivery				
7350	Subscriptions / Books				
7360	Reproduction Expense				
7410	Computer & Peripherals Maint				
7430	Software Purchase			4,900	
7440	Software Support				
7450	Computers and Equipment				
7580	Maintenance Expense				
7610	Automotive / Mileage				
7615	Toll Road Charges				
7620	Insurance Expense				
7640	Utilities - Telephone	-	-	-	
7650	Bank Fees				
7670	Miscellaneous Expenses	6,000	5,000	7,500	
8810	Capital Acquisition				
	Total Expenditure	873,020	863,574	1,210,857	

1) See Exhibit J

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

1) See Exhibit J

Government Affairs
31

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget	
6010	Salaries & Wages - Admin	181,762	171,628	187,335	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	50,003	57,661	60,211	
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training			15,000	1
6210	Tuition Reimbursement				
6220	Temporary Help				
7010	Outside Consulting Services				
7020	Legal - General				
7030	Audit				
7040	Other Professional Fees	393,000	385,000	394,000	1
7115	Conference - Directors				
7150	Travel & Accommodations - Employee				
7155	Travel & Accommodations - Director				
7210	Membership / Sponsorship			12,500	
7250	CDR Participation				
7310	Office Maintenance				
7320	Rents & Leases				
7330	Office Supplies				
7340	Postal / Mail Delivery				
7350	Subscriptions / Books				
7360	Reproduction Expense				
7410	Computer & Peripherals Maint				
7430	Software Purchase				
7440	Software Support				
7450	Computers and Equipment				
7580	Maintenance Expense				
7610	Automotive / Mileage				
7615	Toll Road Charges				
7620	Insurance Expense				
7640	Utilities - Telephone				
7650	Bank Fees				
7670	Miscellaneous Expenses	1,500	10,300	1,500	
8410	Overhead Reimbursement				
8610	Depreciation Expense				
8710	Election Expenses				
8810	Capital Acquisition				
	Total Expenditure	626,265	624,589	670,546	

1) See Exhibit J

Public Affairs
32

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget	
6010	Salaries & Wages - Admin	725,661	668,447	851,284	1
	Sal & Benefits - Reimb			(33,000)	1
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	214,719	219,022	259,741	1
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training				
6210	Tuition Reimbursement				
6220	Temporary Help				
7010	Outside Consulting Services				
7020	Legal - General				
7030	Audit				
7040	Other Professional Fees	280,000	275,000	220,000	2
7047	Prof Service-Grant Recovery				
7110	Conference - Employee				
7115	Conference - Directors				
7150	Travel & Accommodations - Employee				
7155	Travel & Accommodations - Director				
7210	Membership / Sponsorship				
7220	CUWA Participation				
7240	AWWARF Participation				
7250	CDR Participation				
7310	Office Maintenance				
7320	Rents & Leases				
7330	Office Supplies				
7340	Postal / Mail Delivery				
7350	Subscriptions / Books				
7360	Reproduction Expense	100,000	100,000	100,000	
7410	Computer & Peripherals Maint				
7430	Software Purchase				
7440	Software Support				
7450	Software Development				
7510	Site Maintenance				
7450	Computers and Equipment				
7580	Maintenance Expense				
7610	Automotive / Mileage				
7615	Toll Road Charges				
7620	Insurance Expense				
7640	Utilities - Telephone	550	456	550	
7650	Bank Fees				
7670	Miscellaneous Expenses	80,500	80,000	102,400	3
8810	Capital Acquisition				
	Total Expenditure	1,401,430	1,342,925	1,500,976	

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

2) See Exhibit J

3)

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

Water Use Efficiency
(Core)
35

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget	
6010	Salaries & Wages - Admin	248,008	290,727	232,533	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				1) See Exhibit J
6105	Benefits - Admin	71,231	97,184	69,434	
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training				
6210	Tuition Reimbursement				
6220	Temporary Help				
7010	Outside Consulting Services				
7020	Legal - General				
7030	Audit				
7040	Other Professional Fees	240,000	51,215	215,000	1
7110	Conference - Employee				
7115	Conference - Directors				
7150	Travel & Accommodations - Employee				
7155	Travel & Accommodations - Director				
7210	Membership / Sponsorship	17,526	8,582	8,550	
7310	Office Maintenance				
7320	Rents & Leases				
7330	Office Supplies				
7340	Postal / Mail Delivery				
7350	Subscriptions / Books				
7360	Reproduction Expense				
7410	Computer & Peripherals Maint				
7430	Software Purchase				
7440	Software Support				
7450	Computers and Equipment				
7580	Maintenance Expense				
7610	Automotive / Mileage				
7615	Toll Road Charges				
7620	Insurance Expense				
7640	Utilities - Telephone				
7650	Bank Fees				
7670	Miscellaneous Expenses	6,000	250	6,000	
8810	Capital Acquisition				
	Total Expenditure	582,765	447,958	531,517	

General Finance
41

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget	
6010	Salaries & Wages - Admin	528,507	507,170	547,774	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	162,111	154,292	164,353	
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training				
6210	Tuition Reimbursement				
6220	Temporary Help				
7010	Outside Consulting Services				
7020	Legal - General				
7030	Audit	36,500	27,000	37,445	1
7040	Other Professional Fees	17,750	43,975	15,200	2
7110	Conference - Employee				
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			120,000	3
7440	Software Support			15,000	4
7450	Computers and Equipment				
7580	Maintenance Expense				
7610	Automotive / Mileage				
7615	Toll Road Charges				
7620	Insurance Expense				
7640	Utilities - Telephone				
7650	Bank Fees				
7670	Miscellaneous Expenses	1,000	1,000	1,000	
8810	Capital Acquisition				
	Total Expenditure	745,868	733,437	900,773	

1) See Exhibit J

2) See Exhibit J

3) New ERP system Implementatior

4) New ERP Annual Dues

Information Technology
45

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget	
6010	Salaries & Wages - Admin	132,962	125,240	135,124	
6090	Directors Compensation - MWDOC				1) See Exhibit J
6095	Directors Compensation - MWD				
6105	Benefits - Admin	44,693	42,092	44,736	
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training				
6210	Tuition Reimbursement				
6220	Temporary Help				
7010	Outside Consulting Services				
7020	Legal - General				
7030	Audit				
7040	Other Professional Fees	134,500	84,810	65,000	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				
7350	Subscriptions / Books				
7360	Reproduction Expense				
7410	Computers & Peripherals Maint	17,500	5,000	15,850	
7430	Software Purchase	81,540	104,298	144,411	
7440	Software Support	4,648	50,185	5,000	
7510	Site Maintenance				
7450	Computers and Equipment	29,250	43,000	45,250	
7580	Maintenance Expense				
7610	Automotive / Mileage				
7615	Toll Road Charges				
7620	Insurance Expense				
7640	Utilities - Telephone				
7650	Bank Fees				
7670	Miscellaneous Expenses	2,000	1,000	1,500	
8810	Capital Acquisition	12,000	13,000	25,000	
	Total Expenditure	459,093	468,625	481,871	

Water Use Efficiency
(choice)
62

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

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget	
6010	Salaries & Wages - Admin	506,978	567,354	579,177	
6012	Sal & Benefits - Reimb	(65,000)	(40,000)	(15,000)	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	130,429	150,395	149,585	
6111	Overhead Reimbursement	283,448	319,176	322,961	
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training				
6210	Tuition Reimbursement				
6220	Temporary Help				
7010	Outside Consulting Services				
7020	Legal - General				
7030	Audit				
7040	Other Professional Fees	127,100	96,750	139,530	1 1) See Exhibit J
7110	Conference - Employee				
7115	Conference - Directors				
7150	Travel & Accomodations - Employee				
7155	Travel & Accomodations - Director				
7210	Membership / Sponsorship				
7250	CDR Participation				
7310	Office Maintenance				
7320	Rents & Leases				
7330	Office Supplies				
7340	Postal / Mail Delivery	500	450	650	
7350	Subscriptions / Books				
7360	Reproduction Expense				
7410	Computer & Peripherals Maint				
7430	Software Purchase				
7440	Software Support				
7450	Computers and Equipment				
7580	Maintenance Expense				
7610	Automotive / Mileage				
7615	Toll Road Charges				
7620	Insurance Expense				
7640	Utilities - Telephone			480	
7650	Bank Fees				
7670	Miscellaneous Expenses	6,000	4,500	6,000	
8810	Capital Acquisition				
	Total Expenditure	989,455	1,098,625	1,183,382	

School Program
(choice)
63

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget
4215	Choice Revenue	496,062	96,173	502,289
4205	School Contracts			
4705	Prior Year Carry over			
	Choice billing over/under	-	271,257	2,520
	Total Revenue	496,062	367,429	504,809

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget	
6010	Salaries & Wages - Admin	7,314	6,255	8,815	
	Sal & Benefits - Reimb		-	-	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	2,687	1,996	3,069	
6111	Overhead Reimbursement	4,447	3,669	5,267	
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training				
6210	Tuition Reimbursement				
6220	Temporary Help				
7010	Outside Consulting Services				
7020	Legal - General				
7030	Audit				
7040	Other Professional Fees				
7040	Other Professional Fees - School Programs	481,614	355,510	487,658	1
7110	Conference - Employee				
7115	Conference - Directors				
7150	Travel & Accommodations - Employee				
7155	Travel & Accommodations - Director				
7210	Membership / Sponsorship				
7250	CDR Participation				
7310	Office Maintenance				
7320	Rents & Leases				
7330	Office Supplies				
7340	Postal / Mail Delivery				
7350	Subscriptions / Books				
7360	Reproduction Expense				
7410	Computer & Peripherals Maint				
7430	Software Purchase				
7440	Software Support				
7450	Computers and Equipment				
7580	Maintenance Expense				
7610	Automotive / Mileage				
7615	Toll Road Charges				
7620	Insurance Expense				
7640	Utilities - Telephone				
7650	Bank Fees				
7670	Miscellaneous Expenses				
8810	Capital Acquisition				
	Total Expenditure	496,062	367,429	504,809	

1) • Elementary Schools $ 276,557
• Middle Schools $ 117,879
• High Schools $ 93,222
$ 487,658

Water Loss Control
(choice)
70

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget
4215	Choice Revenue	559,118	266,070	369,445
4305	Revenue from MWD		224,930	312,321
4705	Prior Year Carry over			
	Choice billing over/under	-	(109,871)	-
	Total Revenue	559,118	381,129	681,765

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget	
6010	Salaries & Wages - Admin	234,172	160,748	300,763	
6012	Sal & Benefits - Reimb				
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	85,778	38,811	96,104	
6111	Overhead Reimbursement	142,278	88,742	175,877	
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training	1,200	500	2,000	
6210	Tuition Reimbursement				
6220	Temporary Help				
7010	Outside Consulting Services				
7020	Legal - General				
7030	Audit				
7040	Other Professional Fees	55,000	39,102	83,270	[1] 1) See Exhibit J
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	4,800	4,000	4,000	
7340	Postal / Mail Delivery				
7350	Subscriptions / Books				
7360	Reproduction Expense				
7410	Computer & Peripherals Maint				
7430	Software Purchase	3,000	2,112	2,420	
7440	Software Support				
7450	Computers and Equipment				
7510	Site Maintenance				
7580	Maintenance Expense				
7610	Automotive / Mileage	400	62	100	
7612	Vehicle Expense	12,000	9,718	10,000	
7615	Toll Road Charges	200	400	400	
7620	Insurance Expense		200	200	
7640	Utilities - Telephone	2,520	1,632	1,632	
7650	Bank Fees				
7670	Miscellaneous Expenses	2,770	4,977	5,000	
8410	Overhead Reimbursement				
8610	Depreciation Expense		15,126		
8710	Election Expenses				
8810	Capital Acquisition	15,000	15,000		
	Total Expenditure	559,118	381,129	681,765	

WEROC
25

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

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

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

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

AMP Proceeds Agreement Administration
61

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

		FY 2024-2025 Budget	FY 2024-2025 Projected Actuals	FY 2025-2026 Proposed Budget
6010	Salaries & Wages - Admin	1,491	235	745
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	415	63	199
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Outside Consulting Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees			
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accomodations - Employee			
7155	Travel & Accomodations - Director			
7210	Membership / Sponsorship			
7220	CUWA Participation			
7240	AAWARF Participation			
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses			
8810	Capital Acquisition			
	Total Expenditure	1,906	298	944

Municipal Water District of Orange County

FY25/26 Consolidated Budget Summary

	Core & Choice	Water Fund	WUE Grants and Outside Funding	WEROC	AMP Proceeds Agreement Administration	Total with Inter-Fund Transfers	Less Inter-Fund Transfers	Consolidated Budget Total
Revenues:								
Water Sales		$ 201,334,301				**$ 201,334,301**		**$ 201,334,301**
Local Resource Program Incentives		(3,840,576)				**(3,840,576)**		**(3,840,576)**
Retail Meter Charge	9,939,371					**9,939,371**		**9,939,371**
Ground Water Customer Charge	414,371					**414,371**		**414,371**
Reimb for PARS OPEB Trust Reimbursement	122,517					**122,517**		**122,517**
Interest Revenue	916,000	-				**916,000**		**916,000**
MWDOC's Contribution				353,149		**353,149**	(353,149)	**-**
Outside Fundings	-		8,349,498	353,149	944	**8,703,590**		**8,703,590**
Choice Revenue	2,369,956					**2,369,956**		**2,369,956**
Miscellaneous Income	5,000					**5,000**		**5,000**
Total Revenues	**13,767,215**	**197,493,724**	**8,349,498**	**706,297**	**944**	**220,317,678**	**(353,149)**	**219,964,530**
Expenses:								
Water Purchases	-	197,493,724				**197,493,724**		**197,493,724**
Salaries & Wages	5,841,491			492,542	745	**6,334,777**		**6,334,777**
less S & W Reimb. DSC or Recov from Grants	(48,000)			-		**(48,000)**		**(48,000)**
Employee Benefits	1,981,275			153,705	199	**2,135,179**		**2,135,179**
Outside Consulting Expense	570,000					**570,000**		**570,000**
Professional Fees	1,624,658		8,349,498	-		**9,974,156**	-	**9,974,156**
Contribution to Election Reserve	605,000					**605,000**		**605,000**
Legal Expense - General	260,000			-	-	**260,000**		**260,000**
Maintenance Expense	213,200			4,350		**217,550**		**217,550**
Insurance Expense	234,150			-		**234,150**		**234,150**
Membership / Sponsorship	221,386			1,450		**222,836**		**222,836**
Director Compensation	281,917					**281,917**		**281,917**
MWDOC Contribution to WEROC Operations	353,149					**353,149**	(353,149)	**-**
Others:								
MWD Representation	161,096					**161,096**		**161,096**
Director Benefits	158,371					**158,371**		**158,371**
Health Insurance Coverage for Retirees	122,517				-	**122,517**		**122,517**
Audit Expense	37,445				-	**37,445**		**37,445**
Automotive & Toll Road Expenses	22,550			500		**23,050**		**23,050**
Conference Expense - Staff	42,497			6,430		**48,927**		**48,927**
Conference Expense - Directors	17,155					**17,155**		**17,155**
CDR Participation	72,650					**72,650**		**72,650**
Business Expense	5,500					**5,500**		**5,500**
Miscellaneous Expense	183,600			7,500	-	**191,100**		**191,100**
Postage / Mail Delivery	9,450					**9,450**		**9,450**
Rents & Leases	1,125			-		**1,125**		**1,125**
Outside Printing, Subscription & Books	118,500			-		**118,500**		**118,500**
Office Supplies	32,000			750		**32,750**		**32,750**
Computer Maintenance	15,850			2,000		**17,850**		**17,850**
Software Support & Expense	291,731			12,000		**303,731**		**303,731**
Computers and Equipment	45,250			-		**45,250**		**45,250**
Telecommunications Expense	49,586			6,000		**55,586**		**55,586**
Temporary Help Expense	5,000					**5,000**		**5,000**
Training Expense	84,445			6,000		**90,445**		**90,445**
Tuition Reimbursement	6,500					**6,500**		**6,500**
Travel & Accommodations - Staff	85,900			17,770		**103,670**		**103,670**
Travel & Accommodations - Directors	36,625					**36,625**		**36,625**
Depreciation Expense (annualized)	-					**-**		**-**
Overhead Reimbursement	-				-	**-**		**-**
MWDOC Building Expense	-					**-**		**-**
Capital Acquisition	25,000			-		**25,000**		**25,000**
All Other Expenses	1,630,342	-	-	54,250	-	**1,684,592**	-	**1,684,592**
Total Expenses	**13,768,567**	**197,493,724**	**8,349,498**	**706,297**	**944**	**220,319,030**	**(353,149)**	**219,965,881**
EFFECT ON RESERVES / FUND BALANCE	**$ (1,352)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (1,352)**	**$ -**	**$ (1,351)**

Municipal Water District of Orange County

FY24/25 Consolidated Budget Summary

	Core & Choice	Water Fund	WUE Grants and Outside Funding	WEROC	AMP Proceeds Agreement Administration	Total with Inter-Fund Transfers	Less Inter-Fund Transfers	Consolidated Budget Total
Revenues:								
Water Sales		$ 212,883,116				**$ 212,883,116**		**$ 212,883,116**
Local Resource Program Incentives		(4,661,958)				**(4,661,958)**		**(4,661,958)**
Retail Meter Charge	9,580,818					**9,580,818**		**9,580,818**
Ground Water Customer Charge	405,463					**405,463**		**405,463**
Reimb for PARS OPEB Trust Reimbursement	80,000					**80,000**		**80,000**
Interest Revenue	738,960					**738,960**		**738,960**
MWDOC's Contribution				300,808		**300,808**	(300,808)	**-**
Outside Fundings	-		10,872,042	300,808	1,906	**11,174,756**		**11,174,756**
Choice Revenue	2,044,635					**2,044,635**		**2,044,635**
Miscellaneous Income	3,000					**3,000**		**3,000**
Total Revenues	**12,852,876**	**208,221,158**	**10,872,042**	**601,615**	**1,906**	**232,549,597**	**(300,808)**	**232,248,789**
Expenses:								
Water Purchases	-	208,221,158				**208,221,158**		**208,221,158**
Salaries & Wages	5,422,706			412,741	1,491	**5,836,938**		**5,836,938**
less S & W Reimb. DSC or Recov from Grants	(65,000)			-		**(65,000)**		**(65,000)**
Employee Benefits	1,785,059			135,674	415	**1,921,147**		**1,921,147**
Outside Consulting Expense	293,000					**293,000**		**293,000**
Professional Fees	1,765,464		10,872,042	-		**12,637,506**		**12,637,506**
Contribution to Election Reserve	725,642					**725,642**		**725,642**
Legal Expense - General	260,000			-		**260,000**		**260,000**
Maintenance Expense	378,880			4,350		**383,230**		**383,230**
Insurance Expense	198,000			-		**198,000**		**198,000**
Membership / Sponsorship	243,688			950		**244,638**		**244,638**
Director Compensation	275,041					**275,041**		**275,041**
MWDOC Contribution to WEROC Operations	300,808					**300,808**	(300,808)	**-**
Others:								
MWD Representation	157,166					**157,166**		**157,166**
Director Benefits	149,557					**149,557**		**149,557**
Health Insurance Coverage for Retirees	81,349					**81,349**		**81,349**
Audit Expense	36,500					**36,500**		**36,500**
Automotive & Toll Road Expenses	24,700			1,500		**26,200**		**26,200**
Conference Expense - Staff	40,002			2,000		**42,002**		**42,002**
Conference Expense - Directors	16,955					**16,955**		**16,955**
CDR Participation	67,789					**67,789**		**67,789**
Business Expense	5,000					**5,000**		**5,000**
Miscellaneous Expense	159,470			7,200		**166,670**		**166,670**
Postage / Mail Delivery	10,100					**10,100**		**10,100**
Rents & Leases	1,200			-		**1,200**		**1,200**
Outside Printing, Subscription & Books	119,000			-		**119,000**		**119,000**
Office Supplies	34,800			1,000		**35,800**		**35,800**
Computer Maintenance	17,500			4,000		**21,500**		**21,500**
Software Support & Expense	89,188			12,000		**101,188**		**101,188**
Computers and Equipment	29,250			-		**29,250**		**29,250**
Telecommunications Expense	45,526			8,000		**53,526**		**53,526**
Temporary Help Expense	5,000					**5,000**		**5,000**
Training Expense	41,200			6,000		**47,200**		**47,200**
Tuition Reimbursement	6,000					**6,000**		**6,000**
Travel & Accommodations - Staff	89,580			6,200		**95,780**		**95,780**
Travel & Accommodations - Directors	39,925					**39,925**		**39,925**
Depreciation Expense (annualized)	-					**-**		**-**
Overhead Reimbursement	-					**-**		**-**
MWDOC Building Expense	-					**-**		**-**
Capital Acquisition	52,000			-		**52,000**		**52,000**
All Other Expenses	1,318,758	-	-	47,900	-	**1,366,658**	-	**1,366,658**
Total Expenses	**12,902,045**	**208,221,158**	**10,872,042**	**601,615**	**1,906**	**232,598,766**	**(300,808)**	**232,297,958**
EFFECT ON RESERVES / FUND BALANCE	**$ (49,169)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (49,169)**	**$ -**	**$ (49,169)**